

<b>Name of the Program: Bachelor of Business Administration (BBA)</b> <b>Finance Elective</b> <b>Course Code: FN1</b> <b>Name of the Course: Advanced Corporate Financial Management (DSE)</b>		
Course Credits	No. of hours per week	Total No. of Teaching hours
3 Credits	4 hours	56 hours
<b>Pedagogy:</b> Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to: <ul style="list-style-type: none"> <li>a) Understand and determine the overall cost of capital.</li> <li>b) Comprehend the different advanced capital budgeting techniques.</li> <li>c) Understand the importance of dividend decisions and dividend theories.</li> <li>d) Evaluate mergers and acquisition.</li> <li>e) <b>Enable the ethical and governance issues in financial management.</b></li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Cost of Capital</b>		<b>10</b>
<b>Cost of Capital:</b> Meaning and Definition – Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Equity Share Capital – Weighted Average Cost of Capital – Problems.		
<b>Module No. 2 : Financial Decision : Capital Structure</b>		<b>12</b>
Meaning and Definition- Capital structure theories-The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis – Problems.		
<b>Module No. 3: Risk Analysis in Capital Budgeting</b>		<b>12</b>
Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks – Risk adjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis – Probability Approach - Standard Deviation and Co-efficient of Variation – Decision Tree Analysis – Problems.		
<b>Module No.4: Dividend Decision &amp; Theories of Dividend.</b>		<b>10</b>
Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter’s Model and Gordon’s Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis - Problems.		
<b>Module No. 5: Mergers and Acquisitions</b>		<b>12</b>
Meaning - Reasons – Types of Combinations - Types of Mergers – Motives and Benefits of Merger – Financial Evaluation of a Merger - Merger Negotiations – Leverage buyout, Management Buyout Meaning and Significance of P/E Ratio. Problems on Exchange Ratios based on Assets Approach, Earnings Approach and Market Value Approach and Impact of Merger on EPS, Market Price and Market capitalization.		

**Skill Development Activities:**

1. Visit an organisation in your town and collect data about the financial objectives.
2. Compute the specific cost and weighted average cost of capital of an Organisation, you have visited.
3. Case analysis of some live merger reported in business magazines.
4. Meet the financial manager of any company, discuss ethical issues in financial management.
5. Collect the data relating to dividend policies practices by any two companies.
6. Any other activities, which are relevant to the course.

**Books for References:**

1. I M Pandey, Financial management, Vikas publications, New Delhi.
2. Abrish Guptha, Financial management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. B. Mariyappa, Advanced Financial Management, Himalaya Publishing House, New Delhi.
7. Ravi M Kishore, Financial Management, Taxman Publications
8. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

Note: Latest edition of Reference Books may be used

**Name of the Programme:** Bachelor of Commerce (B.Com.)

**Course Code:** B.Com. 2.2 (DSC )

**Name of the Course:** **Business Ethics**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs

**Pedagogy:** Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,

**Course outcomes: On successful completion of the course, the Students will be able to**

- Understanding the importance of ethical behavior in business and the community.
- Provide skills for recognising and resolving ethical issues in business;
- Critical self-examination of one's own values, as well as appreciation for the relevance of personal values in the business/workplace.
- Encourage self-reflection on the ethical dimensions of your own decisions in the workplace.

### Syllabus

#### **Module No. 1: Nature and Essence of Business Ethics (08 Hrs)**

Meaning of Ethics, Scope & Importance of Ethics, Types of Ethics. Business Ethics: Introduction, Meaning, Characteristics, Importance, Factors Influencing Business Ethics, Principles & Scope of Business Ethics, Approaches to the study of Business Ethics, Arguments for and against Business Ethics.

#### **Module No. 2: Personal & Professional Ethics (12 hours)**

Personal Ethics - Meaning, Principles of Personal Ethics, Importance, Emotional Honesty, Virtue of Humility, Karma Yoga concept (Meaning & Principles).

Professional Ethics - Concept & Emergence of Professional Ethics, Need for Professional Ethics, Ethical Dilemmas in Profession – Healthcare, Education, Corporate, Social work. Reasons for the crisis of Professional Ethics (Nepotism, favoritism etc.), Moral Entrepreneur (Meaning only).

#### **Module No. 3: Business Ethics in Marketing & Finance (12 hours)**

Meaning of Marketing, Need of Ethics in Marketing, Ethical dilemmas in Marketing, Unethical practices in Marketing, Ethical issues in Advertising, Promotions and Distribution, Common deceptive marketing practices, Role of Consumerism.

Meaning of Finance, Ethics in Finance, Need of Ethics in Finance, Scope & Code of Ethics in Finance, Unethical practices in Finance.

Creative Accounting – Definition, Importance and Methods; Earnings Management & Accounting Fraud; Hostile takeovers in India; Case study: Kingfisher Airlines Scam, Satyam Scam.

#### **Module No. 4: Business Ethics in HRM & IT (12 hours)**

HRM – Meaning, Definition, Need and Types. Areas of HRM ethics, Ethical issues in HR, Unethical practices of HRM, Meaning & Importance of Workplace Ethics, Role of Management in inculcating workplace ethics, Factors shaping ethical behavior at work, Importance of Employee Code of Conduct, Ethical Leadership (meaning).

IT – Ethical issues relating to Computer Applications, Information Security, Security Policies & Procedures, Information Protection, Ethical codes in Information Technology, Reducing threat to Information Systems.

Objectives and Features of Cyber Laws in India, Objectives and Features of The Information Technology Act 2000, Computer Crime & Computer Viruses – Meaning, Types & Prevention.

Ecological Ethics: Environment Protection and pollution control by businesses.

#### **Module No. 5: Corporate Governance & Corporate Social Responsibility (12 hours)**

Corporate Culture - Meaning, Characteristics, Importance, Positive and negative impact of corporate culture in business, Role of CEOs in shaping business culture.

Corporate Governance - Meaning, Scope, Characteristics, Principles, Benefits, Limitations, Corporate Governance Norms, Changes in Corporate Governance issues as per Companies Act 2013.

Various Committees on Corporate Governance – Board of Directors, Appointment & Duties; Cadbury Committee, Narasimhan Committee, Narayana Murthy Committee.

CSR: Concept, Scope, Types, CSR Principles & Strategies, Importance of CSR in contemporary society, Various models of CSR.

### **Skill Developments Activities:**

- Prepare a chart showing types of values.
- Make a list of unethical aspects of finance in any organization.
- Make a list of ethical issues that functional managers face.
- Prepare a note on the CSR activities undertaken by any two Indian Corporate.
- Create a list of ethical issues involved in Corporate Governance.
- Prepare a list of unethical aspects of advertising.
- Any other activities, which are relevant to the course.

### **Reference Books:**

- Murthy CSV: Business Ethics and Corporate Governance, HPH
- Bholanath Dutta, S.K. Podder – Corporation Governance
- H.R.Machiraju: Corporate Governance
- K. Venkataramana, Corporate Governance, SHBP.
- N.M.Khandelwal : Indian Ethos and Values for Managers
- S Prabhakaran; Business ethics and Corporate Governance
- C.V. Baxi: Corporate Governance
- R. R. Gaur, R. Sanghal, G. P. Bagaria; Human Values and Professional ethics
- B O B Tricker, Corporate Governance; Principles, Policies and Practices
- Michael, Blowfield; Corporate Responsibility

**Note: Latest edition of textbooks and reference Books may be used**

**Name of the Program:** Bachelor of Business Administration (BBA)

**Human Resource Elective**

**Course Code: HRM1**

**Name of the Course: COMPENSATION AND PERFORMANCE MANAGEMENT  
(DSE)**

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	4 HOURS	56 HOURS

**Pedagogy:** Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,

**Course Outcomes:** On successful completion of the course, the students will be able to:

- Understand the concepts of Compensation management.
- Describe job evaluation and its methods.
- Evaluate the different methods of wages.
- Describe performance management and methods of performance management.
- Preparation of Payroll.

**SYLLABUS: HOURS**

**Module No. 1: Introduction to Compensation Management 12**

Compensation - Definition - Classification - Types - Wages, Salary, Benefits, DA, Consolidated Pay; Equity based programs, Commission, Reward, Remuneration, Bonus, Short term and Long term Incentives, Social Security, Retirement Plan, Pension Plans, Profit Sharing Plan, Stock Bonus Plan, ESOP, Employer Benefits and Employer Costs for ESOP, Individual Retirement Account, Savings Incentive Match Plan for Employees.

**Module No. 2: Concepts & Strategies of Compensation Management 12**

Compensation Management- Compensation and Non-compensation Dimensions, 3-P Concept in Compensation Management, Compensation as Retention Strategy, Compensation Issues, Compensation Management in Multi-National organizations Compensation Strategy: Organizational and External Factors Affecting Compensation Strategies, Compensation Strategies as an Integral Part of HRM, Compensation Policies.

**Module No. 3: Job Evaluation 06**

Definition of Job Evaluation, Major Decisions in Job Evaluation, Job Evaluation Methods, Point Factor Method of Job Evaluation: Combining Point factor and Factor Comparison Methods, Job Evaluation Committee, Factor Evaluation System (FES), Using FES to determine Job Worth, Position Evaluation Statements.

**Module No. 4: Wage and Salary Administration 12**

Theories of Wages - Wage Structure - Wage Fixation - Wage Payment - Salary Administration. Difference between Salary and Wages - Basis for Compensation Fixation- Components of Wages - Basic Wages - Overtime Wages - Dearness Allowance - Basis for calculation - Time Rate Wages and Efficiency Based Wages - Incentive Schemes - Individual Bonus Schemes, Group Bonus Schemes - Effect of various Labour Laws on Wages-Preparation of Pay Roll

**Module No. 5: Performance Management and its issues 14**

Evolution of Performance Management, Definitions of Performance Management, Importance of Performance Management, Aims and Purpose of Performance Management, Employee Engagement and Performance Management, Principles and Dimensions of Performance Management Performance Appraisal Methods: Traditional Methods, Modern Methods, Performance Appraisal Feedback: Role, Types and Principles, Levels of Performance Feedback, 360-Degree Appraisal, **Ethics in Performance Appraisal**. Team Performance Management, Performance Management and Learning Organizations, Performance Management and Virtual Teams, Role of Line Managers in Performance Management, Performance Management and Reward, Linking Performance to Pay -A Simple System Using Pay Band, Linking Performance to Total Reward, Challenges of Linking Performance and Reward.

### **Skill Development Activities:**

1. List the various components of total compensation in Multinational Companies.
2. Construct a questionnaire for a salary survey on nurses.
3. Design a performance appraisal plan using any Modern Performance Appraisal Tool for an IT company.
4. Study any one contemporary practice of Performance Management System (Balance scorecard, Lean Management, BPRE, Six Sigma and so on)

### **Books for References:**

1. Joseph J. Martocchio, Strategic Compensation, 3rd Edition, Pearson Education
2. Michael Armstrong & Helen Murlis: Hand Book of Reward Management – Crust Publishing House.
3. Milkovich & Newman, Compensation, Tata McGraw Hill
4. Richard I. Anderson , Compensation Management in Knowledge based world, 10th edition, Pearson Education
5. Thomas. P. Plannery, David. A. Hofrichter & Paul. E. Platten: People, Performance & Pay – Free Press.
6. Aguinis Herman, Performance Management, 2nd Edition, 2009 Pearson Education, New Delhi.
7. Aziz A, Performance Appraisal: Accounting and Quantitative Approaches, 1993, Pointer.
8. Bhatia S.K, Performance Management: Concepts, Practices and Strategies for Organisation Success, 2007, Deep & Deep, New Delhi.
9. BD Singh, Compensation & Reward Management, Excel Books
10. Cardy R.L, Performance Management: Concepts, Skills and Exercises, 1st Edition, 2008, PHI, New Delhi.
11. Goel Dewkar, Performance Appraisal and Compensation Management: A Modern Approach, 2 nd Edition, 2008, PHI, New Delhi.
12. Sarma A.M, Performance Management System, 1st Edition, 2008, Himalaya Pub, Mumbai.
13. H.K Manjula Dr. Priyanka sharma and Dr. Divyesh Kumar “compensation and performance management- 1<sup>st</sup> edition 23-HPH

<b>Name of the Program:</b> Bachelor of Business Administration (BBA) <b>Retail Management</b> <b>Course Code: RM 1</b> <b>Name of the Course: Fundamentals of Retail Management (DSE)</b>		
Course Credits	No. of hours per week	Total No. of teaching hours
3 Credits	4 hours	56 hours
<b>Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar &amp; field work etc.,</b>		
<b>Course Outcomes: On successful completion student will demonstrate:</b>		
a) Understand the Retail Business. b) Understand the business operations in Retailing. c) Formulate the retail strategies of Retail Business. d) Apply the Retailing principles and theories. e) Explore the career opportunities in the Retail sector.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module -1: Introduction to Retail Business</b>		<b>12</b>
Definition, functions and types of retail ownership-Independent Retailer, Chain Stores, Franchising, Leased departmental stores, Vertical Marketing system, Consumer co-operatives; forms of retail business ownership. Indian Retail Scenario- Factors influencing retail business in India; <b>Ethical Issues in Retailing</b> ; International perspective in retail business- FDI in Indian Organized Retail Sector.		
<b>Module -2: Consumer Behaviour in Retail Business</b>		<b>10</b>
Buying decision process and its implication on retailing –Customer shopping Behavior, Customer service and customer satisfaction. Retail planning process: Factors to consider in preparing a business plan – implementation – risk analysis.		
<b>Module- 3: Retail Organization and Functional Management</b>		<b>12</b>
Business Models in Retailing, Classification of Retailing Formats, Operational Stages in Retailing, Factors influencing Location of stores, Stores Designing, Space planning, Inventory Management, Merchandising Management, Selection and optimization of Workforce. Retail Accounting and Cash Management.		
<b>Module -4: Retail Marketing Mix</b>		<b>12</b>
Introduction -Product: Decisions related to selection of goods (Merchandise Management) Product Assortment and display, new product launch, PLC in Retailing; Pricing- Influencing factors – approaches to pricing – price sensitivity- Value pricing – Markdown pricing. Place: Supply channel, Retail logistics, computerized replenishment system, corporate replenishment Policies. Promotion: Setting objectives, communication effects , promotional mix.; Retail distribution- In Store and Online Store, Factors influencing retail distribution; Human Resource Management in Retailing- Selection and Optimization of work force.		
<b>Module- 5: Impact of Information Technology in Retailing</b>		<b>10</b>
Non store retailing (e-retailing) - The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – customer database management system. Legal aspects in retailing, Social issues in retailing, <b>Ethical issues in retailing</b> .		

**Skill Development Activities:**

- a) Draw a retail life cycle chart and list the stages.
- b) Draw a chart showing store operations.
- c) List out the major functions of a store manager diagrammatically.
- d) List out the current trends in e-retailing
- e) List out the Factors Influencing in the location of a New Retail outlet.

**Books for References:**

1. Suja Nair; Retail Management, HPH
2. Karthic - Retail Management, HPH
3. S.K. Poddar & others - Retail Management, HPH.
4. R.S. Tiwari ; Retail Management, HPH 18
5. Barry Bermans and Joel Evans: "Retail Management - A Strategic Approach", 8th edition, PHI/02
6. A.J. Lamba, "The Art of Retailing", 1st edition, Tata McGrawHill, New Delhi, 2003.
7. Swapna Pradhan :Retailing Management, 2/e, 2007 & 2008, TMH
8. James R. Ogden & Denise T.: Integrated Retail Management
9. A Sivakumar : Retail Marketing , Excel Books
10. Ogden : Biztantra, 2007 Levy & Weitz : Retail Management -TMH 5th Edition 2002
11. Rosemary Varley, Mohammed Rafiq:- Retail Management
12. Chetan Bajaj: Retail Management -Oxford Publication.
13. Uniyal & Sinha : Retail Management - Oxford Publications.
14. Araif Sakh ; Retail Management



<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 5.3 DSC-15 <b>Name of the Course:</b> <b>Principles and Practice of Auditing</b>		
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	--

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcomes: On successful completion of the course, the students' will be able to**

- a) Understand the conceptual framework of auditing.
- b) Examine the risk assessment and internal control.
- c) Comprehend the relevance of IT in audit and audit sampling for testing.
- d) Examine the company audit and the procedure involved in the audit of different entities.
- e) Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.

<b>Syllabus:</b>	<b>Hours</b>
------------------	--------------

<b>Module No. 1: Introduction to Auditing</b>	<b>10</b>
-----------------------------------------------	-----------

Introduction – Meaning and Definition – Objectives– Types of Audit– Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparations before commencement of new audit - Working Papers -Audit Note Book, Audit Programme. Qualities of an Auditor – Audit planning – Audit strategy —Audit Engagement -Audit Documentation - Audit Evidence – Written Representation.

<b>Module No. 2: Risk Assessment and Internal Control</b>	<b>12</b>
-----------------------------------------------------------	-----------

Introduction – Audit risk – Assessment of risk – Internal Control-Meaning and objectives– Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment, cash sales, and cash purchases.

<b>Module No. 3: Verification and Valuation of Assets and Liabilities</b>	<b>12</b>
---------------------------------------------------------------------------	-----------

Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets- Verification and Valuation of different items of Assets- Land and Building, Plant and Machinery, Investments, Stock in Trade. Liabilities-Bills payable, Sundry Creditors and Contingent liabilities.

<b>Module No. 4: Company Audit and Audit of other Entities</b>	<b>13</b>
----------------------------------------------------------------	-----------

Company Auditor: appointment, Qualification, powers, duties and liabilities, professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable institutions - Educational institutions – Government – Local Bodies – Cooperative societies – hotels – hospitals – clubs & Banks.

<b>Module 5: Audit Report &amp; Professional Ethics</b>	<b>13</b>
---------------------------------------------------------	-----------

Introduction – Meaning – Elements of audit report –Types of audit report - Independent Auditor's report and their illustration; **Professional Ethics: Code of Ethics - Professional Accountants in Public practices and business – Fundamental Principles of Professional Ethics.**

**Skill Development Activities:**

1. Design and develop an audit plan program for a joint stock company
2. List the various documents necessary to be verified in the audit process
3. Draft an audit report (qualified or clean) with imaginary data.
4. Record the verification procedure with respect to any one fixed asset.
5. **Prepare an E-content on professional ethics of an auditor.**
6. Any other activities, which are relevant to the course.

**Books for Reference:**

1. ICAI Study Materials on Auditing and Assurance
2. B.N. Tandon, Principles of Auditing, S. Chand and Company, New Delhi.
3. T.R. Sharma, Auditing Principles and Problems, Sahitya Bhawan, Agra.
4. J.M. Manjunatha and others, Auditing and Assurance, HPH.
5. Gupta Karnal, Contemporary Auditing, Tata Mc. Graw-Hill, New Delhi.
6. R.G. Saxena, Principles of Auditing.

**Note: Latest edition of books may be used.**