

# **Department of Commerce**

## Manipal Academy of Higher Education, Manipal

**Rules & Regulations – 2019** 

**Two year full time Postgraduate Course** 

### Master of Commerce M.Com (Specialization\*)

\*Specialization Offered -

- Logistics and Supply Chain
- Professional
- Banking Technology

#### **INTRODUCTION**

Manipal Academy of Higher Education is offering Master of Commerce (M.Com) program with three specializations through Department of Commerce.

#### 1. TITLE OF THE PROGRAMME

The Course shall be called Master of Commerce [Specialization\*] which is abbreviated as M.Com [Specialization\*]

\*Specializations Offered -

- Logistics and Supply Chain
- Professional
- Banking Technology

#### 2. DURATION OF THE COURSE

2.1 The M.Com course shall be of two years duration in four semesters.

2.2 Each semester will have sixteen weeks of course work with two internal examination weeks.

2.3 The students shall undergo Project / Study abroad programme / Field Based Learning (in case of Logistics and Supply Chain) along with necessary MOOC/s (Massive Online Open Course)/s and shall submit a Dissertation / Internship Report / Field Based Learning Report during the fourth semester.

2.4 The student shall be allowed a maximum of four years (eight semesters) of duration to become eligible for the award of M.Com degree, failing which he/she shall have to register once again as a fresh candidate.

Semester	No. of Subjects (3 Credits each)	Cumulative Credits
Ι	05 Subjects + 1 MOOC	19
II	05 Subjects* + Seminar 1 + 1 MOOC	
		40
III	06 Subjects** + Seminar 2 + 1 MOOC	64
IV	Option 1*** or Option 2**** / Option 3#	80

2.5 Credit distribution is given in the following table: -

\* In case of M.Com (Professional), there are three subjects of 3 credits each and one subject of 6 credits. \*\* In case of M. Com (Professional), there are two subjects of 3 credits each and two subject of 6 credits. \*\*\*Option 1 – Project of 16 weeks' duration (12 credit) + MOOC Course (4 credits)

\*\*\*\*Option 2 – Study Abroad Programme (12 Credits) + MOOC Course (4 credits)

# Option 3 – Field Based Learning (12 Credits) + MOOC Course (4 credits), applicable only for M.Com (Logistics and Supply Chain) specialization

(MOOC as approved by Academic Review Committee of the Dept)

2.5.1 In case of M. Com (Professional), MCMPR602 (Governance, Risk and Ethics), MCMPR701 (Advanced Financial Management), MCMPR705 (Advanced Performance Management) are of 6 credits each.

2.5.2 Seminar 1 and Seminar 2 are of 2 credits each in the 2<sup>nd</sup> and 3<sup>rd</sup> semester respectively.

2.5.3 Seminar 1: Students are required to carry out Literature Review and define research methodology that should be presented to Departmental Research Committee (DRC) for approval to carry out further research work.

2.5.4 Seminar 2: Based on approved protocol developed in semester 1, students shall carry out data collection and analysis which shall be presented to the DRC.

#### 3. ELIGIBILITY FOR ADMISSION

- 3.1 Admission to the M.Com courses is open to all candidates who possess Bachelor degree in Management or Commerce with 50 percent aggregate marks from a recognized University.
- 3.2 The selection for the M.Com courses is purely on merit basis.

#### 4. ATTENDANCE REQUIREMENT

- 4.1 Each course of the semester will be treated as a separate unit to determine the attendance.
- 4.2 A student shall be considered to have satisfied the attendance requirements if he/she has attended not less than **75 percent** of the classes in each subject of all the semesters (theory, seminars, practical training etc.) actually conducted.
- 4.3 A student who does not satisfy the attendance requirements mentioned in clause 4.2 in any of the subject, he/she shall not be eligible to appear for the respective subjects of that semester.
- 4.4 If a student, for any reason, discontinues the course after the first / third semester, he / she may be permitted to register for the second / fourth semester, after one year with the immediate subsequent batch, subject to the condition that he/she shall complete the class work and other assignments including the project work within the maximum stipulated period of four years from the date of admission to the program.
- 4.5 The Program Coordinator shall display regularly on the Notice Board, the list of such students who fall short of attendance.
- 4.6 The list of the students, falling short of attendance, shall be sent to the University at least one week prior to the commencement of the examinations.
- 4.7 Student detained due to attendance shortage as per clause 4.3 shall re-register for that detained course/s in the next year when that course is offered along with the regular semester (higher semester) courses. A student may re-register for a maximum of **9 credits** during a given semester.

#### 5. INTERNAL ASSESSMENT

5.1 Internal Assessment marks shall be out of 50 Marks as per the following scheme:

Sessional Examination	20 Marks
Viva/ Quiz/ Assignments/ Case Studies / Presentations*	30 Marks
Total	50 marks

\*Faculty will announce the weightage for each component based on the requirement of the subject. Any of the components can be excluded based on weightage given to other components.

- 5.2 The details of internal assessment shall be maintained by the Course Coordinator for at least one month after the announcement of the results for the verification by the University officials.
- 5.3 The internal assessment mark-sheets shall bear the signature of the concerned faculty and the Course Coordinator.

- 5.4 The internal assessment mark list shall be displayed on the Notice Board and corrections, if any, shall be incorporated before sending to the University.
- 5.5 No corrections of the internal assessment marks shall be entertained after submission of marks to the University.

### 6. DISSERTATION / STUDY ABROAD PROGRAMME / FIELD BASED LEARNING / MOOC COURSE

6.1 The students shall undergo Dissertation / Study Abroad Programme / Field Based Learning (in case of Logistics and Supply Chain) along with necessary MOOC/s (Massive Online Open Course)/s and shall submit a Dissertation / Internship Report / Field Based Learning Report during the fourth semester.

6.2 The accumulated credits from study abroad shall be transferred to M.Com program, but shall not be considered in CGPA calculation.

6.3 Students opting for Logistics and Supply Chain specialization have the option to undergo 16 weeks Field Based Learning (FBL), offered by Centre for Supply Chain Education and Research, MAHE. A report shall be submitted at the end of FBL to the Department of Commerce for evaluation.

6.4 The applicable MOOC courses shall be suggested by the Academic Review Committee of the Department to candidates. The accumulated credits from MOOCs are transferred to M.Com program and considered in CGPA calculation.

6.5 Students are expected to submit an interim report to the respective faculty mentor in mid of the dissertation period.

6.6 Dissertation / FBL reports shall be submitted to the Department of Commerce and the Program Coordinator shall fix the responsibility of evaluating the reports to the concerned faculty members.

6.7 The dissertation / FBL report shall be evaluated based on the thesis/report and students' performance in the viva-voce, distributed as 50 percent for internal assessment and 50 percent for external assessment.

6.8 The viva-voce will be conducted by a panel of examiners, consisting both internal and external examiners.

6.9 The University shall appoint the Examiners to conduct the viva - voce. A minimum of E grade is required for clearing the viva-voce examination.

#### 7. PERFORMANCE REQUIREMENTS

- 7.1. A student shall obtain a minimum of 'E' grade in all the subjects, including the Project.
- 7.2 A student shall accumulate a minimum of **31 credits** at the end of First year to be eligible for promotion to next higher semester.

#### 7.3 A student shall also secure minimum CGPA of 5.0 for Post-Graduation at the end of the second year.

### The University reserves the right to amend these regulations from time to time to meet the changing needs & requirements of the Course.

#### 8. ADMINISTRATION OF THE PROGRAMME

#### **8.1 PEDAGOGY**

The pedagogy of the M.Com program includes Classroom Lectures, Case Discussions, Quizzes, Seminars, Students participation etc. Audio-visual facilities are provided to facilitate the presentation by students. Emphasis is also given to computer-aided learning through computer related Project works and accessibility to internet facility. Students are encouraged to enroll for additional online courses to enhance their soft skills, computer and analytical skills.

#### **8.2 EVALUATION**

#### 8.2.1 Evaluation of Subject:

A continuous evaluation method is adopted based on the following factors:

- (a) Quizzes, Class tests, Viva, Presentations etc.
- (b) Submission of assignments
- (c) Case Study / Industry analysis
- (d) Any other mode of evaluation, as per the subject requirements

The individual faculty members shall announce the details of the continuous evaluation pattern at the beginning of each semester and submit the marks to the office within one week after the completion of the course work.

#### **8.2.2 Evaluation of Practicals:**

The students' performance in practicals is evaluated internally out of maximum of 100 marks and is based on in-semester assessment conducted by the faculties and end semester exam conducted by Department of Commerce. The in-semester assessment details will be informed by the faculties at the beginning of the semester.

#### 8.2.3 Evaluation of Seminars

The seminar in  $2^{nd}$  and  $3^{rd}$  semester is evaluated **internally** out of maximum of 100 marks and is based on the report and presentation conducted by DRC. The assessment criteria will be informed by the faculty mentors at the beginning of the semester.

#### **8.2.4: Evaluation of MOOCs:**

The applicable MOOCs shall be suggested by the Academic Review Committee of the Department to candidates. Internal marks will be based on the marks earned by the candidate as per the assessment criteria of the institute offering the MOOC, students are required to submit the MOOC completion certificate along with marks earned, for finalizing the internal marks. An end semester examination would be conducted on the subject matter of suggested MOOC to determine the grade earned by a candidate in that course. The evaluation is done on the basis of Internal Assessment and end semester examinations with 50: 50 weightage. The accumulated credits from MOOCs shall be transferred to M.Com program.

#### 8.2.5: Evaluation of Field Based Learning:

Students of M.Com (Logistics and Supply Chain) have an option of enrolling for Field Based Learning (FBL) offered by Centre for Supply Chain Education and Research, MAHE. Students would be studying relevant subjects with field visits as part of the FBL and taking up exams for certification. A report is to be prepared and submitted to the Department of Commerce for evaluation. Evaluation is based on the report and students' performance in the viva-voce, distributed as 50 percent for internal assessment and 50 percent for external assessment.

The viva-voce will be conducted by a panel of examiners, consisting both internal and external examiners.

#### 8.2.6 Semester Evaluation

The Letter Grading System will be adopted to evaluate the performance of the students. The evaluation is done on the basis of Internal Assessment and Term-end Examinations with 50: 50 weightage. Appearing in End-semester examinations and securing a minimum of 40 percent in each subject in End-semester examinations is a must to qualify for Grading.

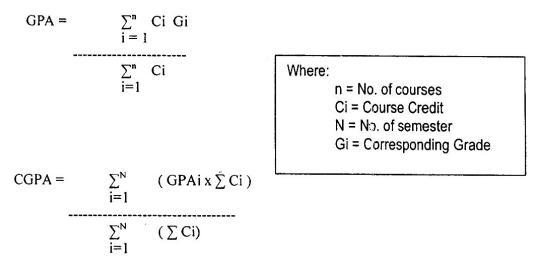
Variable grading system is followed in the evaluation.

#### 8.2.7 Letter Grading System:

Letter Grade	Grade Point
A+	10
А	9
В	8
С	7
D	6
Е	5
F	0

The Grade Point Average (GPA) is the weighted average of grade points earned by a student. The weighted average of GPAs of all semesters is the Cumulative Grade Point Average [CGPA].

Generally,



#### An example:

Subjects	Credits	Letter Grade	Credit Value	Grade Point
Performance Management	3	С	7	21
Managerial Economics	3	В	8	24
Research Tools and Techniques	3	С	7	21
Professional Accounting and Reporting	3	А	9	27
Taxation	3	В	8	24
Total Grade Points				117

 $GPA = \frac{Total Grade Points}{Total Credits} = \frac{117}{15} = 7.80$ 

Suppose the GPA in two semesters are 7 and 9 respectively, and respective Course credits are 15 and 17 each, then the CGPA

$$CGPA = \frac{(7 \times 15) + (9 \times 17)}{(15 + 17)}$$
$$= \frac{105 + 153}{32} = 8.06$$

- The Grade Sheet shall contain the list of subjects for that semester and the grades obtained by the student. In any case, the marks scored by the candidate will not be disclosed in any manner.
- The candidates who have not satisfied the minimum attendance requirement will be marked "NE"

(Not Eligible) in the grade sheet.

The candidates who are absent for the End Semester examination will be marked "I" (Incomplete) in the grade sheet.

#### 8.2.8 Make-up (Supplementary) examination

About 2 weeks after the declaration of the results of regular examinations in the current semester subjects, there will be make-up (supplementary) examinations. The make-up examinations will be in the current semester subjects only. Students who have F grades in one or more subjects and those who missed one or more examinations in the regular series due to serious medical reasons are eligible to appear for the make-up examinations in the relevant subjects.

"Those students who fail in first attempt will be allowed 2 grades less than the actual grade in make-up & subsequent examinations" or "Those students who fail in first attempt will be allowed a maximum of B grade in make-up & subsequent examinations". Those who have missed the regular examinations due to genuine medical reasons/to attempt professional examinations with due approval from the University will be allowed to retain actual grade they achieve in supplementary examinations. If they fail in any subject in the supplementary examination, they will also get 2 grades less than the actual grade or a maximum of B grade in make-up & subsequent examinations.

> **COURSE STRUCTURE** M.Com (Professional)

	Semester: 1						Seme	ester:	2		
Subject Code	Subject Title	L	Т	Р	С	Subject Code	Subject Title	L	Т	Р	С
MCM601	Performance Management	3	0	0	3	MCM602	Financial Management	3	0	0	3
MCM603	Managerial Economics	3	0	0	3	MCMPR602	Governance, Risk and Ethics	5	1	0	6
MCM605	Research Tools and Techniques	3	0	0	3	MCMPR604	Corporate Reporting	3	0	0	3
MCMPR601	Professional Accounting and Reporting	3	0	0	3	MCMPR606	International Financial Reporting Standards	3	0	0	3
MCMPR603	Taxation	3	0	0	3	MCM604	Seminar- I	-	-	4	2
	Open Electives/MOOC* (Any One)						Open Electives/MOOC* (Any One)				
MCMPR605	Certificate Course	-	-	-	4	MCMPR608.1	Audit and Assurance**	-	-	-	4
MCMPR605.1	International Taxation and Technology - 1	-	-	-	4	MCMPR608.2	International Taxation – 2	-	-	-	4
OEM601	Essentials of Entrepreneurship: Thinking & Action (MOOC)	-	-	-	4	OEM606	Marketing Strategy for Entrepreneurs (MOOC)	-	-	-	4
	Total	15	-	-	19		Total	13	1	6	21

### There will not be any supplementary examination after six months.

\*Open electives of MOOC are subject to availability. Additional Electives / Courses would be added to the list of electives from time to time as recommended by Academic Review Committee of the Department.

\*\* Mandatory subject for students registering for ACCA

#### SECOND YEAR Semester: 3 Semester: 4 **Subject Code** Subject Title L Т Р С **Subject Code** Subject Title $\mathbf{L}$ Т Р С MCMPR701 5 1 \_ 6 Advanced Financial Management **Option-1** Dissertation / Internship 3 MCMPR703 **Business Analysis** 3 MCMPR702.1 \_ \_ (16 weeks) Advanced Performance Management 4 2 12 MCMPR705 1 6 \_ \_ \_ OR MCMPR707 Tally / Other financial / statistical **Option-2** software 6 3 Study Abroad MCMPR702.2 MCM701 Seminar -- II 4 2 --MCMPR704 MOOC\* 4 \_ \_ **Open Electives / MOOC\*(Any one) OEM704** Leadership in 21st Century Organizations MCMPR709.1 Advanced Corporate Reporting (MOOC) \_ \_ -4 MCMPR 709.2 International Taxation – 3 -\_ \_ 4 OEM705.A Identifying Social Entrepreneurship Opportunities (MOOC) \_ 4 OEM705.B Business English: Management and Leadership (MOOC) Total 12 2 12 24 Total \_ \_ 16

\*Open electives of MOOC are Subject to availability. Additional Electives / Courses would be added to the list of electives from time to time as recommended by Academic Review Committee of the Department.

#### Total Credits = First year: 40 + Second year: 40 = 80 credits M.Com (Logistics and Supply Chain) FIRST YEAR:

	Semester: 1	Semester: 2										
Subject Code	Subject Title	L	Т	Р	С	Subject Code	Subject Title	L	Т	Р	С	
MCM 601	Performance Management	3	0	0	3	MCM602	Financial Management	3	0	0	3	
MCMLS 601	Fundamentals of Supply Chain Management	3	0	0	3	MCMLS 602	Fundamentals of Logistics Management	3	0	0	3	
MCMLS 603	Materials Management	3	0	0	3	MCMLS 604	GST for Business	3	0	0	3	
MCM 605	Research Tools and Techniques	3	0	0	3	MCM604	Seminar I	-	-	4	2	
MCMLS605	Operations Strategy Management	3	0	0	3	MCMLS 606	Sourcing Management	3	0	0	3	
	Open Elective / MOOC* (Any One)					MCMLS 608	Cargo & Freight Management	3	0	0	3	
MCMLS 607.1	Campus to Corporate –I	4	-	-	4		Open Elective / MOOC* (Any One)					
MCMLS 607.2	Certificate Course	-	-	-	4	MCMLS 610.1	Campus to Corporate-II	4	-	-	4	
MCMPR605.1	International Taxation and Technology – 1	-	-	-	4	MCMLS 610.2	Certificate course	-	-	-	4	
OEM601	Essentials of Entrepreneurship: Thinking & Action (MOOC)	-	-	-	4	MCMPR608.2	International Taxation – 2	-	-	-	4	
						OEM606	Marketing Strategy for Entrepreneurs (MOOC)	-	-	-	4	
	Total	19	-	-	19		Total	18	-	6	21	

\*Open electives of MOOC are Subject to availability. Additional Electives / Courses would be added to the list of electives from time to time as recommended by Academic Review Committee of the Department

#### SECOND YEAR

Semes	ster: 3						Semester: 4				
Subject Code	Subject Title	L	Т	Р	С	Subject Code	Subject Title	L	Т	Р	С
MCMLS 701	Project Management	3	0	0	3		Option-1				
MCM 701	Seminar II	-	-	4	2		Dissertation / Internship (16				
MCMLS 703	Warehousing, ICD & Packaging	3	0	0	3	MCMLS 702.1	weeks)				
MCMLS 705	Good practices in Supply Chain Management	3	0	0	3		Or Option-2				
MCMLS 707	Tally/ERP Application for logistics	-	-	6	3	MCMLS 702.2	Study Abroad or	-	-	-	12
MCMLS 709	Organizational Management	3	0	0	3		Option 3**				
MCMLS 711	Export & Import Documentation	3	0	0	3	MCMLS 702.3	Field Based Learning (16 weeks)				
	Open Elective / MOOC* (Any One)					MCMLS704	MOOC*	-	-	-	4
MCMLS 713.1	Campus to Corporate - III	4	-	-	4	OEM704	Leadership in 21st Century Organizations (MOOC)	-	-	-	4
MCMLS 713.2	Certificate course	-	-	-	4						
MCMPR 709.2	International Taxation – 3	-	-	-	4						
OEM705.A	Identifying Social Entrepreneurship Opportunities (MOOC)	-	-	-	4						
OEM705.B	Business English: Management and Leadership (MOOC)							T	1	1	
*0	Total	19	-	10	24		Total	-	-	-	16

\*Open electives of MOOC are Subject to availability. Additional Electives / Courses would be added to the list of electives from time to time as recommended by Academic Review Committee of the Department

\*\*This option is offered by Centre for Supply Chain Education and Research.

#### Total Credits = First year: 40 + Second year: 40 = 80 credits

#### M.Com (Banking Technology) FIRST YEAR:

Semes	ster: 1			-			Semester: 2				
Subject Code	Subject Title	L	Т	Р	С	Subject Code	Subject Title	L	Т	Р	С
MCM 601	Performance Management	3	0	0	3	MCM602	Financial Management	3	0	0	3
MCMBT601	Banking Products	3	0	0	3	MCMBT602	Risk Management in Banks	3	0	0	3
MCM603	Managerial Economics	3	0	0	3	MCMBT604	Retail Lending	3	0	0	3
MCM605	Research Tools and Techniques	3	0	0	3	MCMBT606	Recovery Management	3	0	0	3
MCMBT603	Banking Law and Practice	3	0	0	3	MCM604	Seminar – I	-	-	4	2
	Open Electives-MOOC* (Any One)					MCMBT610	Basic Banking Technology Applications	-	-	6	3
MCMBT605	Certificate Course	-	-	-	4		Open Electives-MOOC* (Any One)				
MCMPR605.1	International Taxation and Technology – 1	-	-	-	4	MCMBT608	Certificate Course	-	-	-	4
OEM601	Essentials of Entrepreneurship: Thinking & Action (MOOC)	-	-	-	4	MCMPR608.2	International Taxation – 2	-	-	-	4
						OEM606	Marketing Strategy for Entrepreneurs (MOOC)	-	-	-	4
*0	Total	15	-	-	19		Total	12	-	6	21

\*Open electives of MOOC are Subject to availability. Additional Electives / Courses would be added to the list of electives from time to time as recommended by Academic Review Committee of the Department.

#### SECOND YEAR

Semes	ster: 3		Semester: 4								
Subject Code	Subject Title	L	Т	Р	С	Subject Code	Subject Title	L	Т	Р	С
MCMBT701	International Banking Operations	3	0	0	3		Option-1				12
MCMBT703	Capital Management	3	0	0	3		_	-	-	-	12

MCMBT705	Project Finance	3	0	0	3	MCMBT702.1	Dissertation / Internship (16				
MCMBT707	Trade Finance	3	0	0	3	MCMBT702.2	weeks) OR Option-2				
							Study Abroad				
MCMBT709	Credit Management in Banks	3	0	0	3						
MCM701	Seminar - II	-	-	4	2						
MCMBT711	Advanced Banking Technology Applications	-	-	6	3	MCMBT704	MOOC*	-	-	-	4
	Open Electives-MOOC* (Any one)										
MCMBT713	Certificate Course	-	-	-	4	OEM704	Leadership in 21st Century Organizations (MOOC)	-	-	-	4
MCMPR 709.2	International Taxation – 3	-	-	-	4						
OEM705.A	Identifying Social Entrepreneurship Opportunities (MOOC)	-	-	_	4						
OEM705.B	Business English: Management and Leadership (MOOC)										
		15	-	10	24			-	-	-	16

\*Open electives / MOOC are Subject to availability. Additional Electives / Courses would be added to the list of electives from time to time as recommended by Academic Review Committee of the Department.

Total Credits = First year: 40 + Second year: 40 = 80 credits

#### FIRST SEMESTER

#### MCM601: Performance Management

**Rationale of the subject:** The syllabus is designed to develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation and control. The subject introduces the role and purpose of cost and management accounting functions within a business. This subject will be a strong foundation for students aspiring to take professional courses such as ACCA, CIMA or CMA.

#### **Intended Learning Outcomes:**

On successful completion of this paper, candidates should be able to:

1. Explain and apply cost accounting techniques.

2. Select and appropriately apply decision-making techniques to evaluate business choices

3. Use standard costing systems to measure and control business performance and to identify remedial action.

4. Promote efficient and effective use of scarce business resources.

5. Identify and apply appropriate budgeting techniques and methods for planning and control

6. Assess the performance of a business from both a financial and non-financial viewpoint, appreciating the problems of controlling divisionalised businesses.

#### **Subject Contents:**

**Unit I Specialist Cost and Management Accounting Techniques**: Activity-based costing, Target costing, Life-cycle costing, Throughput accounting, Environmental Accounting.

**Unit II Decision-Making Techniques:** Relevant cost analysis, Cost volume profit analysis, Make-or-buy and other short-term decisions.

Unit III Limiting factors: Limiting factors, pricing strategies and decisions, Dealing with risk and uncertainty in decision-making.

**Unit IV Budgeting and Control:** Budgetary systems and types of budget, Quantitative analysis in budgeting, Standard costing, Material mix and yield variances, Sales mix and quantity variances, Planning and operational variances, Performance analysis and behavioural aspects.

Unit V Performance Measurement and Control: Performance management information systems, Sources of management information, Management reports, Performance analysis in private sector organisation, Performance analysis in not-for-profit organisations and the public sector, External considerations and behavioural aspects.

Unit VI Divisional performance and transfer pricing.

#### **Recommended Book:**

• ACCA F5 Study material

#### MCM603: Managerial Economics

**Rationale of the subject:** To enable the students to understand the concepts in managerial economics and apply the same in a business environment. Students will get exposure to different managerial tools with reference to economics which will help them to understand the business

problems and economic solutions. Managerial Economics expose the students to microeconomics and macroeconomics emphasising on managerial decision-making.

#### **Intended Learning Outcomes:**

After the completion of this subject, students will be able to:

- 1. Discuss the concepts of managerial economics
- 2. Explain concepts of Demand, Supply and Equilibrium and their determinants
- 3. Discuss the Law of Utility and stages of production.
- 4. Analyse the theory of cost and production
- 5. Comprehend price policies and practice of the firm for decision making.
- 6. Assess the microeconomic variables to achieve market expectations.

#### **Subject Contents:**

**Unit I Introduction to Economics**: Theory of Firm-Goals of a firm; Demand and Supply Analysis: Analysis of Demand, estimation of demand; Elasticity of Demand, Techniques and Importance of Demand forecasting

**Unit II Production & Cost Analysis**: Production & Production Function: Concept, Forms of production function, Law of variable Proportions, Returns to scale. The Importance of Cost in Managerial Decisions, The Definition and Use of Cost in Economic Analysis, The Relationship between Production and Cost, Cost concept, The Short-Run Cost Function, The Long-Run Cost Function, Short term and long term cost output relationship, Cost curves, Economies of Scope and Economies of Scale

**Unit III Market Structure**: Market Structures- Perfect Competition, Monopoly, Monopolistic Competition & Oligopoly, profit maximization and Price and Output determination under various market structures.

**Unit IV Pricing**: Cost plus pricing, Incremental pricing, Transfer pricing and price discrimination **Unit V National Income aggregates**: GDP / NNP / GNP – concepts and measures of National Income; Concept of multiplier; determination of income and employment; savings and investment; inflation and unemployment- types, causes and control.

**UNIT VI Institutional Finance**: Need for finance, Financial markets, Money markets; Reforms in money market- Measures taken by RBI; Approaches to competition & efficiency- New economic policies of India

#### **Recommended Books:**

1. Principles of Economics: S K Agarwal

2. Managerial Economics: Craig H. Petersen, W. Chris Lewis and Sudhir K. Jain, Pearson Education, 5th Ed., 2008.

3. Managerial Economics – Foundations of Business Analysis and Strategy: Christopher R. Thomas and S. Charles Maurice, McGraw Hills, 10th Ed., 2011.

#### MCM605: Research Tools and Techniques

**Rationale of the Subject:** The aim of this subject is to provide students the methodological skills necessary for them to carry out independent research. The purpose is to discover answers to questions through the application of scientific procedure. Research is done to find out the truth which is hidden and which has not been discovered yet. Over the semester, students will be able to engage themselves in learning topics such as research concepts, research instruments, various statistical data analysis techniques and result presentation using standard format. Students are taught these techniques in the context of SPSS and other computer-based data analysis software. Qualitative methods are briefly explained comparatively to that of quantitative.

#### **Intended Learning Outcomes:**

By the end of the course, students will be able to:

- 1. Distinguish between the types and modus operandi of research
- 2. Understand some basic concepts of research and its tools.
- 3. Identify, select and define appropriate research topics, problem and parameters.
- 4. Formulate a research design for social science and other studies, particularly business.

5. Apply statistical concepts and analytical skills to analyses real-world economic and business issues.

6. Write a research report, thesis and suitable proposals to research funding body.

#### **Subject Contents:**

**Unit I Research Conceptual:** Research Introduction, Basics, Theory, Types, Ethics, Structuring the Project, Finding and Reviewing the Literature, Steps in conducting research, selecting and defining a research problem

**Unit II Research Instrument:** Research Design, Characteristics, Data Collection Primary and Secondary, Sample Framing Techniques, Variables-Measurements, Reliability and Validity.

**Unit III Data analysis and Presentation - Descriptive Statistics:** Data Presentation - Describing a Population-Sample with Tabulation, Exploring the Data with Graphical and Diagrammatic Presentation, Data Characteristics - Measures of Central Tendency and Dispersion

**Unit IV Data analysis and Interpretation – Hypothesis Testing with Inferential Statistics:** Sampling and Sampling Distribution, Estimation and Testing of Hypothesis- one Tailed-Two tailed, Type I-Type-II Errors. t-test, F-test, Z-test, Chi-Square Test and Analysis of Variance.

Unit V Correlation and Regression Analysis: Scatter Diagram, Correlation Analysis, and Measures of Variation and Coefficient of Determination, Linear Regression Equations and Standard Error of the Estimate

**Unit VI Result Presentation:** Introduction, Basic Considerations, Format of a Research Report Writing and Ethical Perspective in Research

#### **Recommended Books:**

1. "Research Methods for Business Students", By Mark Saunders, Philip Lewis and Adrian Thornhill, 3<sup>rd</sup> edition, 2003, Prentice Hall

2. "Designing and Managing a Research Projects: A Business Students Guide", By Michael Jay Polonsky and David S. Waller.

#### **Reference Books**

1. "Marketing Research", G C Beri, 3rd Edition, TATA Mc Graw Hill, 2000

2. "Fundamentals of Research (Concepts of Research Methodology, Statistics, Econometrics and Mathematics)" By R. Venkatamuni Reddy, Deep & Deep Publications, New Delhi, 1<sup>st</sup> Edition 2011.

#### **MCMPR601:** Professional Accounting and Reporting

**Objective:** To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyse and interpret those financial statements.

#### **Intended Learning Outcome:**

On successful completion of this paper, candidates should be able to:

1. Discuss and apply a conceptual and regulatory framework for financial reporting

2. Account for transactions in accordance with International accounting standards

3. Analyse and interpret financial statements

4. Prepare and present financial statements for single entities and business combinations in accordance with International accounting standards

#### **Subject Contents:**

Unit I The Conceptual and Regulatory Framework for Financial Reporting: The need for a conceptual framework and the characteristics of useful information, Recognition and measurement, Regulatory framework.

#### Unit II The concepts and principles of groups and consolidated financial statements.

Unit III Accounting for Transactions in Financial Statements: Tangible non-current assets, Intangible assets, Impairment of assets, Inventory and biological assets, financial instruments, Leasing.

Unit IV Provisions and events after the reporting period, Taxation, reporting financial performance, revenue, foreign currency transactions.

**Unit V Preparation of Financial Statements**: Preparation of single entity financial statements, Preparation of consolidated financial statements including an associate.

**Unit VI** Analysing and Interpreting Financial Statements of Single Entities and Groups, Limitations of financial statements, Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs. Specialised, not-for-profit, and public sector entities.

#### **Recommended Book: ACCA F7 Study material**

#### **MCMPR603:** Taxation

#### **Objective:**

On successful completion of this course, the student should be well versed in basics of Indians Income Tax Act, residential status, computation of total income, tax computation, filing of income tax returns and computation of advanced taxes.

#### **Intended Learning Outcome:**

On successful completion of this paper, candidates should be able to:

1. Explain basic principles underlying the provisions of Income tax laws as per amended Finance Act.

2. Calculate the residential status of assesse and scope of total income and deemed income.

3. Explain the concepts of taxable income, deductions, exempted income and assessment years as per Indian income tax provisions

4. Compute the total salary income considering allowances, perks calculations, exempted allowances and tax deducted at source

5. Compute the income from house property considering the provisions relating to municipal tax, standard deduction and interest on borrowed capital.

6. Compute Income from business and profession

#### **Subject Contents:**

**Unit I Income Tax Act 1961:** Constitutional validity, background, concept, definition, capital and revenue receipts and expenditures, basis of charge and scope of total income, residential status and incidence of tax, Tax Accounting Standards by the Central Board of Direct Taxes (CBDT).

Unit II Incomes which do not form Part of Total Income: Incomes not included in Total Income [Sec.10], special provisions, Expenditure incurred in relation to income not included in Total Income [Sec.14A].

Unit III Heads of Income and Computation of Total Income under various heads: Income from salaries, income from house property, income from business or profession, capital gains, income from other sources.

### Unit IV Clubbing of Income, Set off or Carry Forward of Losses; Deductions in computing Total Income; Rebates & Reliefs.

**Unit V Tax Management:** Tax Deduction at Source, Tax Collection at Source, Recovery and Refund of Tax, Advance Tax, Refunds, Assessment of income and tax liability of different persons **Unit VI Administrative Procedure and ICDS:** Return and PAN, intimation, Brief concepts of Assessment u/s 140A, 143 and 144, basic concepts of ICDS.

#### **Recommended Books:**

1. B.B. Lal, Direct Taxes - I K International Publishing House; 30th Edition

2. Gaur & Narang,- Income Tax Law & Practice – Kalyani Publishers

3. ICAI (Cost) – Paper 7: Direct Taxation study material (Finance Act 2017)

#### MCMLS 601 - Fundamentals of Supply Chain Management

#### **Rationale of the subject**:

Supply Chain Management competency within business has become much more significant in enabling business to gain competitive advantage. This subject covers a wide range of topics such as supply chain and material, information on capital flows, major challenges to effective supply chain management, including variability, the Bullwhip Effect.

Emphasis has been laid mainly on the perspective of Information Technology in the supply chain process forecasting

#### **Intended Learning Outcomes:**

After undergoing this subject, students will be able to:

1. Understand fundamental supply chain management concepts with reference to transportation and warehousing

- 2. Apply knowledge to evaluate and manage an effective supply chain.
- 3. Analyze and improve supply chain processes
- 4. Align and map the management of a supply chain with corporate goals and strategies.
- 5. Analyze and improve supply chain processes

#### **Subject Contents**

**Unit I Introduction to supply chains**: Importance of supply chains, decision phases, process view, drivers of supply chain – facilities, inventory, transportation, information, sourcing, pricing. Demand forecasting: characteristics of forecasts, bull whip effect, forecasting methods – basic

approaches, role of IT in forecasting. Aggregate Sales & Operations planning: Role of aggregate planning in supply chain, aggregate planning strategies, role of IT in aggregate planning

Unit II: Demand Chain: Role of distribution in a supply chain, physical distribution - Definition, Importance – participants in physical distribution process, Marketing Channels – Definition & Importance - Different forms of channels - Functions of Marketing Channels, Unconventional channels - Channels for Consumer goods, Industrial Goods & Services – Integrated Marketing Channels – Horizontal, Vertical, Multi-channel marketing Systems - International Marketing Channels, Wholesaling – Importance & Types - Functions of Wholesaler – Wholesaler Marketing Decisions – Trends in Wholesaling , Channel Management - Channel Selection Process & criteria – Performance, appraisal of Channel Members –- Channel Conflicts & Techniques to resolve channel conflicts, Reverse logistics, Taxes and duties.

**Unit III: Managing Economies of Scale in a Supply Chain:** Role of Cycle Inventory - Economies of Scale to Exploit Fixed Costs - Economies of Scale to Exploit Quantity Discounts - Managing Multi echelon Cycle Inventory - Safety Inventory - Safety Inventory - Determining Appropriate Level of Safety Inventory - Impact of Supply Uncertainty on Safety Inventory

**Unit IV: Supply Chain**: Role of sourcing in a supply chain, in house or outsource, third party and fourth party logistics providers, supplier scoring and assessment, supplier selection – auctions and negotiations, contracts and supply chain performance, design collaboration, procurement process, sourcing planning and analysis.

Unit V Coordination in a supply chain: Bullwhip effect impact on performance, obstacles to coordination in a supply chain, managerial levers to achieve coordination, vertical integration, partnerships, continuous replenishment and vendor managed inventories, collaborative planning, forecasting and replenishment.

**Unit VI Planning Transportation Networks**: role of Transportation, Modes of Transportation and Their Performance Characteristics - Design Options for a Transportation Network - Tailored Transportation - The Role of IT in Transportation

#### **Essential Reading**

- 1. W.J. Hopp and M.L. Spearman. Factory Physics: Foundations of Manufacturing Management. Irwin, McGraw-Hill
- 2. N. Viswanadham. Analysis of Manufacturing Enterprises. Kluwer Academic Publishers,
- 3. Sridhar Tayur, Ram Ganeshan, Michael Magazine (editors). Quantitative Models for Supply Chain Management. Kluwer Academic Publishers,
- 4. R.B. Handfield and E.L. Nochols, Jr. Introduction to Supply Chain Management. Prentice Hall.
- 5. N. Viswanadham and Y. Narahari. Performance Modeling of Automated manufacturing Systems. Prentice Hall of India
- 6. Sunil Chopra and Peter Meindel. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India,
- 7. Jeremy F. Shapiro. Modeling the Supply Chain. Duxbury Thomson Learning.

8. David Simchi Levi, Philip kaminsky, and Edith Simchi Levi. Designing and Managing the Supply Chain: Concepts, Strategies, and Case Studies. Irwin McGrawHill.

#### **Recommended Reading**

- 1. Supply chain management by Sunil chopra & Peter Meindl, Pearson Education India.
- 2. Supply Chain Management: Text And Cases 1st Edition (Paperback) by Janat Shah
- 3. Supply Chain Management : Concepts and Cases (With CD) 1st Edition (Paperback) by Sarika Kulkarni
- 4. Sales And Distribution Management Text And Cases-Krishna K.Havaldar, Vasant M.Cavale

#### **Magazine and Journals**

- 1. Y. Narahari and S. Biswas. Supply Chain Management: Models and Decision Making
- 2. Ram Ganeshan and Terry P. Harrison. An Introduction to Supply Chain Management
- D. Connors, D. An, S. Buckley, G. Feigin, R. Jayaraman, A. Levas, N. Nayak, R. Petrakian, R. Srinivasan. Dynamic modelling for business process reengineering. IBM Research Report 19944, 1995
- 4. Anthony Chavez, Pattie Maes, Kasbah: An Agent Marketplace for Buying and Selling Goods.
- 5. Anthony Chavez, Daniel Dreilinger, Robert Guttman, Pattie Maes, A Real-Life Experiment in Creating an Agent Marketplace. Gaurav Tewari, Pattie Maes, Design and Implementation of an Agent-Based Intermediary Infrastructure for Electronic Market

#### Web links:

- 1. <u>https://www.youtube.com/watch?v=lZPO5RclZEo</u>
- 2. <u>https://www.youtube.com/watch?v=Okq0xvlagXo</u>
- 3. <u>https://www.youtube.com/watch?v=dAXdeqcHBp4</u>
- 4. <u>http://www.apics.org/sites/apics-blog/think-supply-chain-landing-page/thinking-supplyhain/2016/04/22/apple-a-sustainable-example-for-supply-chains</u>
- 5. <u>http://www.businessresearchguide.com/faq/what-is-global-supply-chain-management/</u>

#### **MCMLS 603 - Materials Management**

#### **Rationale of the subject:**

Conceptualize Material identification model, which are aligned with business models for manufacturing and service companies and Configure logistics networks and assess their performance impacts on efficiency and service levels. Manage inventory efficiently and pool inventory risks across time, products, channels, and geography Design supply chain contracts for effective governance of supply chain relationships.

#### **Intended Learning Outcomes:**

After undergoing this subject, students will be able to:

- 1. Discuss the importance of Material identification model
- 2. Discuss the importance of business models for manufacturing and service companies
- 3. Analyzing logistics networks and assess their performance

#### **Subject Contents**

**Unit I Materials identification** classifying of materials – codification of materials – standardization – simplification and variety reduction of materials, Purchasing – planning purchasing materials – norms of vendor rating – CEI methodology, Selection and development – purchasing procedures and methods – legal aspects – insurance of materials – supply management – sources of supply – out sourcing. Sub-contracting – reasons for subcontracting – criteria for selecting sub-contractors – rating – factors affecting subcontract rate fixing – internal and external subcontract

**Unit II Management of stores** location – different types of stores – methods of storing – safety and security of materials – stores equipment – materials handling equipment – factors affecting materials handling, Stores issues and receipts – procedures – forms and policies in stores transactions – stores accounting – stores organization – materials safety and security

Unit III Management of surplus obsolete and scrap materials Reasons for accumulation of surplus obsolete and scrap materials – methods of disposal – regulations and procedures, Make Or Buy Decisions: Concept of outsourcing, Factors influencing Make Or Buy Decisions, Trends in Make Or Buy Decisions in context of core competency, Materials Management

**Unit IV Inventory Management**: Inventory concept; need for inventory; types of inventory, functions, use; Dependent and Independent Demand, Responsibility for inventory management, Strategic Inventory Management: Objectives and Importance of the inventory management function in reference to Profitability, Strategy, customer satisfaction and Competitive Advantage, Inventory Control Techniques: Inventory classification and its use in controlling inventory, cycle inventory, safety inventory, FSN, VED, ABC, GOLF, SOS – working capital management with reference to inventory, Setup time and inventory control, safety stock determination considering service level. Strategies to increase Inventory Turns, Reduce throughput time, Reduce WIP, eliminate waste, and reduce inventory level in service and manufacturing organizations

**Unit V Material Requirement Planning Systems (MRP):** Meaning, purpose and advantage of MRP, Data Requirements and Management – Files and Database – Updating Inventory Records – Bill of Materials, types of BOM, Modular BOM, Master Production Schedules – meaning, objectives process. Managing MPS inventory records, lot sizing, process of MRP, and output of MRP. Introduction to MRPII systems, using Distribution Resource Planning to manage inventories in multiple locations

**Unit VI Performance Management**: Evaluation of Performance of Materials Function – Criteria and methodology of evaluation Inventory Management: Zero inventory concept, Excess Inventory: A Roadblock to World-Class Manufacturing, Materials management in JIT environment, Vendor Managed Inventory, vendor relationship in JIT context,

#### **Essential Reading**

- 1. Class Notes
- 2. World-Class Warehousing and Material Handling by Edward Frazelle
- 3. Essentials of Inventory Management by Max Muller

#### **Recommended Reading**

- 1. Foundations of Inventory Management Zipkin, McGraw Hill.
- 2. Production Planning And Inventory Control Seetharama L Narsimhan, Dennis W McLeavy, Peter J Billington, Prentice Hall Of India Pvt Ltd,

#### Magazines and Journals

- 1. Journal on Inventory Management
- 2. Journal on Material Handling

#### Web links

- 1. <u>https://wps.prenhall.com/chet\_arnold\_materials\_6/74/18954/4852351.cw/-/4852364/index.html</u>
- 2. <u>https://www.researchgate.net/post/what\_the\_difference\_between\_material\_management\_and\_material\_requirement\_planning</u>

#### **MCMLS 605 - Operations Strategy Management**

#### **Rationale of the subject:**

Implementation of an appropriate operations strategies for a supply chain and logistics company is a major challenge. This subject will enable the students to develop an understanding on the major strategic issues and trade-offs in supply chain management which acquires analytical capability to uncover problems and suggest improvement. Students will be able to recommend improvement along the dimensions of efficiency, quality and speed, and improved team-work capability to cooperate with others to solve business operations problems in supply chain management.

#### **Intended Learning Outcomes:**

After undergoing this subject students will be able to:

- 1. Discuss the importance of operations strategies
- 2. Discuss the challenges, Developing an appreciation for the major strategic issues
- 3. Analyze and to uncover problems and improvement opportunities in supply chain management

#### **Subject Contents:**

**Unit I Introduction to Production/Operations Management:** Meaning & Introduction to Production & Operations Management - Scope of Operations Management w.r.t. Design & Selection of Product, Selection & Planning for Process as well Layout, Selection of Location, Aggregate and Capacity Planning, Types of Production systems and Operational/Short Term Decisions - Criteria of Performance

**Unit II Operations Strategy**: Product selection & Product selection Process - Product development & design – Form & functional Design, Design w.r.t. Cost, Design for Volume w.r.t. -Reparability, Redesign & Miniaturization, Design for logistics - The comparison between Product Innovation & Process Innovation.

**Unit III Services:** Meaning of Service & Intangibility of Service - Customer's view w.r.t. Service - Comparison between Services & Goods - Non-inventor ability of services & Customer Involvement - Service Matrix & Implications for Operations Policy - Determinants of Service Quality

**Unit IV Productivity:** Introduction & Meaning of Productivity & Output - The concepts of Inputs & Productivity Measures - The concept of Multi Factor Productivity & Efficiency & Effectiveness - Introduction to Business Process Reengineering (BPR)

**Unit V Benchmarking** Introduction, Classification - Introduction to various measures to increase Productivity - Meaning of Pursuit of Excellence

**Unit VI Outsourcing:** Business Process Outsourcing (BPO) - Make or Buy - Quality considerations - Quantity considerations - Cost considerations - Service considerations - Other considerations - Sub-contracting

#### **Essential Reading**

- 1. Class Notes
- 2. Operations Strategy (4th Edition) 4th Edition by Nigel Slack
- 3. Operations Strategy Hardcover 2015 by Jan A. Van Mieghem

#### **Recommended Reading**

- 1. Production And Operations Management by R. Panneerselvam, PHI Learning
- 2. Operations and Supply Management by Ravi Shankar, F. Robert Jacobs, Richard B. Chase, Nicholas J. Aquilano, TMH Education

#### **Magazines and Journals**

- 1. Journal on operational strategy
- 2. Journal on operations management

#### Web links

- 1. <u>http://panmore.com/mcdonalds-operations-management-10-decisions-areas-productivity</u>
- 2. http://www.eng.uwi.tt/depts/mech/ugrad/courses/meng3006/Week09b.pdf
- 3. http://www.nuokui.com/word/0gBBvEBtfxPI.pdf

#### MCM LS 607.1: Campus to Corporate - 1

**Rationale of the subject**: To understand the process of business communication, and acquire required skills to manage business communication which give awareness about and to help develop the personality of the students.

#### **Intended Learning Outcomes:**

1. The effective use of various types of oral, written and digital communication modes

geared to a range of business audiences

- 2. The planning, research, management and communication of a project for a business
- 3. High level team work and analysis of team process
- 4. The employment of effective techniques to resolve conflict and negotiate in a business setting
- 5. The articulation of the acquisition of the above skills in an individual skills audit and professional development plan for transition-to-work and career progression purposes

#### **Subject Contents:**

Unit I Elementary Grammar Noun, verb, adjective, adverb, pronoun conjunction preposition along with usage Effective business communication-formal and informal communications-grapevine- communication at work place - using technology to improve business communication-concept of knowledge management-Mastering listening skills –Improving non-verbal Communication skills-Communicating in Teams. Interpersonal skills- management by walking around, pronunciation. Doing away MTI.

**Unit II Intermediate level of grammar**: Tenses, Making sentences and paragraph writing. Flow of writing.

**Unit III Etiquette Basic mannerism, dress code**. Grooming Corporate Etiquettes-Dressing & Grooming Skills, First Impression, Clothing, Grooming, Personal Hygiene, Personal Habit, Dressing, Workplace etiquette, How to show courtesy towards colleagues, How to welcome newcomers, How to make yourself likeable and pleasant to work with, How to maintain healthy environment. Business etiquette. Show respect. Show gratitude. Maintain discipline. Be punctual, body language.

**Unit IV Basic resume template** & letter writing simple applications and Basic resume contents. Profile writing. requests complaints permissions, Planning a Resume'- writing a resume- writing application letters- follow ups- resume completion and cover letters Finalizing resume with action verbs, activity info and use of white spaces with different parts in resume

**Unit V Improving Writing Skills**. What is good writing, Composition and Purpose of writing? Qualities of good writing, Letters, Memoirs, Reports, Commentary, reviews, Comprehension while interacting face to face. Face to face interactions, Tips to comprehend

**Unit VI Presentation Level1** Short topic presentation story telling - preparation to speakovercoming anxiety- handling questions responsively-communicating across cultures- enhancing presentations with slides and other visuals- creating effective handouts- practicing the delivery-Designing a visual communication- identify points to illustrate- visual design principles- presenting information/ concepts/ideas. Facing the crowd/ audience.

#### **Text Books**

1. Bovée, C. L., John V. Thill & Barbara E. Schatzman (2009) Business Communication Today. 6th edition, Prentice Hall: New Delhi.

2. Tata Consultancy Services, Business Process Services reference material

#### **Reference books**

3. Carol, M. L., & Debbie D. D., (2011) Business Communication. 16th Edition, Cengage Learning.

4. Robbins, S. P., & David, A. Decenzo (2009) Fundamentals of Management: Essential Concepts and Applications. 6th edition, Pearson Education.

5. Mary, E. G., (2010) Essentials of Business Communication. Cengage Learning: New Delhi.

6. Mary, M. & Lynn, H., (2013) Guide to Managerial Communication. 10th edition, Prentice Hall.

#### Websites

http://www.managementstudyguide.com/business\_communication.htm http://hbswk.hbs.edu/topics/communication.html http://www.kellogg.northwestern.edu/

#### MCM BT601: Banking Products

**Rationale of the subject:** Every bank is identified with its range of unique product line. Though the products of every bank have the same basic features, every bank puts in its own unique addons and attractive rates to make them more competitive. This subject aims to give the students a basic idea on all the variants of products available with every bank in the Indian market. This holistic view on the products would enable the students to understand the aim and goal on which every kind of product is built by the banks.

#### **Intended Learning Objectives:**

On successful completion of this paper, candidates should be able to:

- 1) Explain the structure of a balance sheet with respect to loan and deposit products.
- 2) Discuss the various types of demand deposits and their features.
- 3) Explain the basic types of loan products.
- 4) Discuss cross-selling products of a bank.
- 5) Identify the non fund facilities available to retail customers along with its features.
- 6) Suggest suitable products according to the requirements of the customer.

#### **Subject Contents:**

**Unit I Introduction:** Meaning of asset products, liability products, agency services and custodial services. Banker and customer relationship with respect to assets, liabilities and other agency services. Structure of a balance sheet with respect to loan and deposit products. Introduction to pricing of bank products and the factors influencing the pricing – market condition and competitor's pricing.

**Unit II Demand deposits:** Savings bank account, rules of business for savings bank products, different types of savings bank accounts (product variations with respect to types of customers – salary account, pensioner's account, children's account etc.). Rules related to the regulation of interest rates on savings bank and the calculation of interest. Current account – with and without overdraft facility, rules governing current accounts (proprietorship accounts, partnership firm accounts, company accounts etc.), types of current accounts. Extra benefits and facilities offered to current account holders. Jan Dhan deposits. Rules regarding unclaimed deposits and dormant accounts.

**Unit III Term deposits:** Types of term deposits – STDR and TDR and Recurring deposits. Rules for term deposits with respect to maturity and premature withdrawal. RBI directives on term deposits – interest rate structure on term deposits – Interest rate calculation for TDR and STDR accounts and premature withdrawals. Sweep in sweep out deposits, Multi-option deposits. Flexible recurring deposits.

**Unit IV Loan Products:** Introduction to loan products, types of loan customers – retail and commercial. Concept of pledge, hypothecation and mortgage. Gold loans, loans on investment products – FD, NSC, LIC policies and PPF – rates and tenure, overdrafts, calculation of eligible limits. Rules relating to sanction of loans. Introduction to the concept of commercial loans – working capital and term loans.

**Unit V Non - Fund based limits:** Types of non-fund based facilities – assessment methods – features of each type of bank guarantee – Devolvement of Bank guarantees - Acceptance and Obligations of Bank guarantees.

**Unit VI Other Banking services and Cross Selling:** Agency services – subsidiary services – Para-banking services – asset management services- wealth management services - various remittance facilities. Cross selling of life insurance, general insurance and property insurance, demat account services and mutual funds.

#### **References:**

1. Banking in the new millennium – Rajashekar. N.

2. Banking Products and services – Indian Institute of Banking and Finance

#### MCM BT603: Banking Law and Practice

**Rationale of the subject:** In order to build the capacity of students to work as a compliance officer in Banks and to provide them a specialized knowledge in Banking laws and practice. Also to acquire the requisite skills in operations of the bank, which provides the confidence and knowledge to the students.

#### **Intended Learning Outcomes:**

On successful completion of this paper, candidates should be able to:

1) Discuss the nature of a cooperative organization and its adaptability to technological changes

2) Discuss the precautions taken by bankers against different types of customers

3) Appraise the creation of charge and laws related to valuation of securities

4) Discuss the legal issues in collateral securities, Advances, Loan guarantees, Pledge-lienmortgage

5) Explain the salient aspects of banking laws and acts

6) Explain the security of bank transactions and banks' control systems

#### **Subject Contents:**

Unit I Regulatory framework and Overview of the Banking System: Governments and RBI's power over banks-power for opening new banks-fundamental concepts-CRR- SLR-Cash Currency Management-Credit Control-Monetary and Credit policy- audit and inspection- Disclosure of accounts and balance sheet- submission of returns to RBI- Corporate Governance and ethics in banks.

Unit II Banker and Customer: Customer relationship-their mutual rights and duties- special category of customer like Corporations- Partnership firms- Joint Hindu Families- Unincorporated

Bodies- Trusts- Joint Account Holders- Minors- Nominee Accounts- Liquidator- Mercantile Agents- Non-Resident Indians-Lunatics, Illiterate and Blind customers. Foreigners multifarious transaction between banker and customer. Legal incidents of special type of customers with types of accounts such as savings accounts- current accounts and fixed deposit accounts- Bankers right of lien- bankers right of set off- transaction relation for safe vaults- financial advice- letter of introduction- power to combine accounts.

**Unit III Operational laws related to Banking:** Creation of charge- types of charge- registration of charge- effects of non-registration of charge- satisfaction of charge- responsibilities of a paying and collecting banker. Laws related to valuation of securities- LC and Bill Finance- Indemnity and guarantees- mode of charging securities- Lien- pledge- mortgage and hypothecation.

Unit IV Loans and advances and securities for banker's loan: Bankers State policy on Employment of funds- priority sector lending- lending to women entrepreneurs- financial inclusion- agriculture finance- micro finance and export finance. Utilization of funds- call loans and loans repayable at short notice-control over banks deployment of funds- overdrafts and loans and advances. Legal issues in collateral securities-advances and loans- guarantees and pledge- lienmortgage and charge-Documents of title related to land and buildings and book debts.

**Unit V Banking Laws:** Provisions of the Law of Limitation- Features of the Recovery of the Debts Due to Banks and Financial Institutions Act- 1993-Banking transaction rules related to TDS and Service tax- Asset Reconstruction Companies- The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act- 2002- The Consumer Protection Act-1986- Banking Ombudsman and Lok Adalats- Lenders liability.

Unit VI Information Technology in Banks: Computer based banking transactions- electronic banking- and electronic fund management- security of banks transactions and banks control systems- cybercrimes and fraud management- planning and implementation of information systems- customer relationship management.

#### **References:**

 R.K Gupta- Banking Law and Practice- volume 3- Modern Law Publications.
M.L Tannan- revised by C. R Dutta and S K Kataria- Banking Law and Practice- Wadhwa and Company- Nagpur.

#### SECOND SEMESTER

#### MCM602: Financial Management

**Rationale of the subject**: The syllabus for Financial Management is designed to equip students with the skills that would be expected from a finance manager responsible for the finance function of a business. The subject introduces the role and purpose of the financial management function within a business. Syllabus exemplifies the three key financial management decisions of investing, financing and dividend policy, also explores the economic environment in which such decisions are made.

#### **Intended Learning Outcome**:

On successful completion of this paper, candidates should be able to:

- 1. Discuss the role and purpose of the financial management function
- 2. Assess and discuss the impact of the leverage on the business
- 3. Discuss and apply working capital management techniques
- 4. Carry out effective investment appraisal
- 5. Identify and evaluate alternative sources of business finance
- 6. Discuss and apply principles of capital structure theories

#### **Subject Contents:**

**Unit I Financial Management Function**: The nature and purpose of financial management, financial objectives and relationship with corporate strategy, Stakeholders and impact on corporate objectives.

**Unit II Financial Management Environment**: The economic environment for business, nature and role of financial markets and institutions, the nature and role of the money market.

**Unit III Working Capital Management**: The nature, elements and importance of working capital, management of inventories, accounts receivable, accounts payable and cash, determining working capital needs and funding strategies.

**Unit IV Investment Appraisal**: Investment appraisal techniques- PBP, NPV, IRR, ARR. Allowing for inflation and taxation in investment appraisal. Specific investment decisions – lease or buy; asset replacement, capital rationing.

**Unit V Business Finance**: Sources of business finance, estimating the cost of capital, capital structure theories and practical considerations.

Unit VI Business Valuations: Models for the valuation of shares, valuation of debt and other financial assets.

#### **Recommended Book: ACCA F9 Study Material**

#### MCMPR602: Governance, Risk and Ethics

**Rationale of the Subject:** This paper aims to provide the students with the principles of corporate governance applicable to a business entity. It also covers the ethical framework that managers need to adopt while discharging their duties. It discusses various professional skills that a professional manager needs to acquire and apply.

#### **Intended Learning outcomes:**

- 1. Evaluating effectiveness of the governance & agency system
- 2. Applying a range of professional skills in a corporate environment workplace
- 3. Understanding leadership and ethics

#### **Subject Contents:**

**Unit I Corporate Governance**: Principle-agent relationship in the context of governance –issues connected with separation of ownership and control over organisation activity – stakeholder analysis (power & interest) using Mendelow matrix and applying it to strategy & governance – CSR and organisation as a corporate citizen in the context of governance.

**Unit II Governance approaches & scope**: Role of institutional investors in governance systems – rules v/s principles approach to governance –duties of directors, functions of the Board, composition & balance of the Board – responsibility of the Board for risk management systems & internal control – purposes, roles & responsibilities of non-executive directors

**Unit III Public sector governance:** Compare & contract the principles of governance in private sector, public sector, charitable trusts and NGOs – linking strategic objectives of a public sector organisation with governance systems.

**Unit IV Professional skills in workplace**: Effective communication (verbal & written, formal & informal, hierarchical) – commercial acumen (using judgement, exhibit awareness) – analytical mind (creating information and using it for the purpose of analysis in diagnosing business problems, strategic performance and evaluate strategic alternatives) – scepticism (challenging the status-quo and innovate) – evaluation (assess & appraise the business scenario).

**Unit V Leadership, ethics & governance**: Qualities of leadership – leadership & organisational culture – ethical codes & leadership in the context of governance.

**Unit VI Management behaviour & ethics** – ethical threats & safeguards against the threats – handling fraud, bribery & corruption.

#### Recommended Book: ACCA 'Strategic Business Leader' Study Material

#### MCMPR604: Corporate Reporting

**Rationale of the Subject**: This paper aims to underpin the expert knowledge and understanding of the corporate reporting practices in a globalised environment. The paper includes fundamental ethical & professional principles related to corporate reporting. It also covers the interpretation of financial statements for different stakeholders.

#### Intended Learning outcomes:

- 1. Understand the perspective of professional behaviour & compliance with accounting standards
- 2. Reporting financial performance in accordance with accounting & reporting standards
- 3. Interpret financial performance for different stakeholders
- 4. Assess impact of changes in accounting regulation

#### **Subject Contents:**

**Unit I Professional behaviour & compliance:** Ethical & professional issues in financial reporting, relevance & importance of ethical & professional issues while complying with accounting standards, potential ethical implications of professional & management decisions in preparation of corporate reports, consequences of not upholding ethical principles, implications of related party relationships in preparing corporate reports.

Unit II Reporting of financial performance: Recognition of revenue for goods & services, contracts, sale with right of return, agency, warranties – Non-current tangible & intangible assets recognition & derecognition, measurement bases. Income taxes including deferred taxes, provisions & contingencies. Share based payments, fair value measurement.

**Unit III Interpretation of financial statements:** Analysis & interpretation of financial information and measurement of performance – financial & non- financial performance measures. Concept of integrated reporting including objectives, concepts, guiding principles and contents thereof, performance of operating segments.

Unit IV Changes in Accounting regulations: Current issues in financial reporting including criticisms on accounting standards, accounting implications of first time adoption of new accounting standards, potential implications of the relevant exposure drafts issued.

#### **Recommended Book:**

1. ACCA 'Strategic Business Reporting' study material.

#### **MCMPR606: International Financial Reporting Standards**

**Rationale of the Subject:** To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities.

#### **Intended Learning Outcome:**

On successful completion of this paper, candidates should be able to:

- 1. Discuss and apply a conceptual and regulatory framework for financial reporting
- 2. Account for transactions in accordance with International accounting standards
- 3. Understand how IFRS are used around the world
- 4. Examine the fundamental requirements of IFRS on a standard-by-standard basis for the benefit
- of preparers, auditors and users of financial statements
- 5. Know how to use IFRS in practice

#### **Subject Contents:**

- The nature and operations of IASB
- Principal differences between UK/US GAAP and IFRS
- Status and use of IFRS around the world
- Presentation and profit
- Asset recognistion and measurement
- Accounting for Liabilities
- Group accounting
- Disclosure standards

#### **Recommended Books:**

- 1. ACCA F7: Financial Reporting study material
- 2. CertIFR study material of ACCA

#### MCMPR608.1: Audit and Assurance

#### **Rationale of the Subject:**

This paper aims at developing the knowledge and skills required to carry out an audit and assurance assignment. It provides the working knowledge of the audit process and standards of auditing. It also covers the process of internal control testing.

#### Intended Learning outcomes:

- 1. Understand the concept of audit & assurance and the functions of audit
- 2. Securing and handling audit assignments, audit risks
- 3. Comprehension and evaluation of internal controls, techniques & audit tests
- 4. Gathering & managing audit evidence and review and reporting

#### **Subject Contents:**

Unit I Audit Framework & Regulation: Concept of audit & assurance engagements, external audits, corporate governance, professional ethics and conduct, Objectives and importance of corporate governance, corporate governance code, requirements and evaluation of deficiencies.

**Unit II Planning & Risk Assessment:** Obtaining & planning for audit assignments, understanding the entity & its environment, assessing audit risk, fraud laws and regulation, audit planning & documentation, audit evidence, documentation, working papers.

**Unit III Internal Control & Audit Tests:** Internal control system assessment, control environment, risk assessment procedures, monitoring of controls, evaluation of internal control system by auditor, test of control, communication on internal controls.

**Unit IV Audit Evidence:** Financial statement assertions and audit evidence, audit procedure, sampling and other means of testing, audit of specific items, computer assisted audit techniques, applying audit techniques for not for profit organizations.

**Unit V Review and Reporting:** Subsequent events, going concern, written representation, audit finalization and final review, independent auditors report.

Unit VI Internal Audit: Internal audit and governance, and the differences between external audit and internal audit, the scope of the internal audit function, outsourcing and internal audit assignments.

#### **Recommended Book: ACCA F8 Study Material**

#### **MCMLS 602 - Fundamentals of Logistics Management**

#### **Rationale of the subject:**

To gain a working understanding of logistics principles and to expose students to the language of logistics which understands current challenges faced by supply chain professionals and to provide a basis for thinking through these challenges. To view logistics as more than an operational function that passively executes a plan, but as a strategic function that creates value and competitive advantage which appreciate the importance that managing change and managing people play in the success of an organization.

#### **Intended Learning Outcomes:**

After undergoing this subject students will be able to:

- 1) Discuss the importance of logistics management.
- 2) Discuss the current challenges faced by supply chain professionals
- 3) Discuss the importance of operational functions of logistics management
- 4) Develop and work on the documentation for logistics outsourcing

#### **Subject Contents:**

**Unit I Introduction – concept of logistics** Importance of logistics – SCM Vs. Logistics, relationship of logistics to marketing and production - marketing logistics - logistics and the modern organization, Logistics subsystems - elements of logistics – marketing mix – trade off analysis – types of trade off analysis - forms of logistics management

**Unit II Integrated logistics:** Introduction – Logistics competency – network design – information, transportation, inventory, warehousing, material handling and packaging – integrated logistics – barriers to internal logistics integration

**Unit III Supply chain relations:** Introduction – channel structure – the economics of distribution – traditional functions – specialization – assortment. Customer based marketing: Customer focused marketing – marketing concept – philosophy of management (Japanese style) – Logistics as a core strategic competency – Life-cycle planning framework – customer service defined – increasing customer expectations – the perfect order – value added services

**Unit IV Global logistics:** Introduction - logistics in a global economy – barriers in the way of global logistics – global trade perspectives – global operating levels – the interlinked global economy

**Unit V Information and communication:** Logistics information system – principles of logistics information – logistics information system architecture – planning and coordination – operations – logistics information system flow.

**UNIT VI Documentation and Outsourcing**: Introduction – rationale for documentation – documents Logistics Outsourcing: Introduction, Objectives, Concept of Logistics Outsourcing, Catalyst for logistics outsourcing, Benefits of logistics outsourcing, Issues in logistics outsourcing, Third-Party Logistics, Fourth-Party Logistics, Selection of Logistics Service Provider, Logistics Service Contract, and Outsourcing-Value Proposition

#### **Essential Reading**

- 1. Class Notes
- 2. Supply Chain and Logistics Management Made Easy: Methods and Applications for Planning, Operation, Integration, Control and Improvement, and Network Design (1st Edition): Paul A. Myerson
- 3. Introduction to Logistics Systems Management (2nd Edition): Gianpaolo Ghiani, Gilbert Laporte, Roberto Musmanno

#### **Recommended Reading**

- 1. Logistics Management by Reji Ismail, Excel books, New Delhi
- 2. Logistics Management by S. K. Bhattacharya, S. Chand

#### **Magazines and Journals**

- 1. Harvard Business Review
- 2. Journal of logistics management

#### Web links

- 1. https://www.sciencedirect.com/science/article/pii/S0019850199001133
- 2. http://onlinelibrary.wiley.com/doi/10.1002/j.2158-1592.2004.tb00180.x/full
- 3. http://www.tandfonline.com/doi/abs/10.1080/13675560310001619240

#### MCMLS 604 - GST for Business

**Rationale of the subject:** To benefit the students in understanding legislations and enabling them to assert their right emerging out of business. This subject will enable the students to know the compliance of legal requirements of business transactions and will provide in-depth knowledge on the Provisions of Taxation.

#### **Intended Learning Outcomes:**

After undergoing this subject student will be able to:

1. Develop an understanding of the fundamental principles of tax law, including GST and fringe benefit tax law.

2. Calculate the Transaction Value, Input Tax Credit and Annual Returns

3. Gain an awareness of some of various taxation issues affecting Indian businesses today's economy

4. Evaluate and synthesize information and existing knowledge from a number of sources

#### **Subject Contents:**

**Unit I Introduction to GST**: GST- Meaning and salient features - Structure of GST - Types of GST - (CGST, SGST/UTGST and IGST) - GST Council – GST Network.

**Unit II Nature of supply:** Composite, Mixed, Exempt, Outward, Inward. Recipient of goods and Services, Supplier of Goods and Services – Special Transactions - Course or Furtherance of Business – Time and Place of Supply - Tax invoice, HSN/SAC codes – meaning, source and identification - Computation of taxable value and tax liability including reverse charge - Exempted goods and services.

**Unit III Registration under GST**: procedure, persons liable, person's not liable, compulsory registration, Deemed registration, Special provisions for casual taxable persons and non-resident taxable persons. Composition levy – problems on computation of turnover for the purpose of registration and applicability of Composition Levy.

**Unit IV Valuation and payment of GST -** Transaction Value - Valuation Rules - Time of GST Payment - How to make payment - Challan Generation & CPIN -TDS & TCS – Electronic Commerce - Tax Collected at Source (TCS) - Procedures for E- commerce Operator.

**Unit V Input Tax credit** – Important Points - Job Worker - Input Service Distributors -Concept of Input Service Distributor - Legal Formalities ISD - Distribution of Credit - Matching of Input Tax Credit - Returns - GSTR-2 - Other Taxable Persons - Annual Return.

**Unit VI Overview of the IGST Act** - Overview - Other Provisions - GST Eco-system - GST Suvidha Provider (GSP) - Uploading Invoices.

#### **Essential Reading**

- 1. GST Manual by Taxman
- 2. Goods & Services Tax Act 2017, Nagabhushan
- 3. Taxman's GST by Ready Reckoner

#### **Reference Reading**

- 1. The GST Nation: A guide for Business Transformation by Ajay Srivastava
- 2. V.S. Datey GST by Reckoner

#### **Magazine and Journal**

- 1. World Journal of VAT/GST Law
- 2. Journal of Global Economics
- 3. Procedia Economics and Finance

#### Web links

https://papers.ssrn.com/sol3/papers.cfm?abstract\_id=2946241 http://fincomindia.nic.in/writereaddata/html\_en\_files/oldcommission\_html/fincom13/Discussion/ report24.pdf http://www.academia.edu/download/33393242/1525.pdf https://gst.taxmann.com/

#### **MCMLS 606 - Sourcing Management**

**Rationale of the subject:** This subject seeks to help the learner understand contemporary issues in procurement management including analysis of the purchasing cycle, preparation of purchasing specification, supplier selection, an evaluation of the formal bidding process and an examination of how purchase quantities affect procurement management. The learner will understand the nature of strategic procurement and supply chain management. Key issues relating to outsourcing, inventory management, international sourcing, e-procurement systems and performance management are also covered in this unit.

#### **Intended Learning Outcomes:**

After undergoing this subject student will be able to:

- 1. Discuss the importance of procurement management
- 2. Discuss the importance of purchasing cycle
- 3. Analyze the key issues relating to outsourcing

#### **Subject Contents:**

**Unit I Evolution of Sourcing**: Purchasing a dynamic profession – Origins of Purchasing and transition to supply management – value adding benefits and strategic focus. Five Major Developments – cross functional teams, supply chain and supply networks, supply alliances, strategic sourcing, e-procurement, Global Sourcing

**Unit II Supply Management's role in business** Supply Management's relation with other departments - Supply Management in non-manufacturing organizations - Supply Management and the external environment – Supply function and roles in an organization

**Unit III Buyer-Supplier Relationships**: Transformation of buyer-supplier relationships -Three types of buyer supplier relationships, Supplier's perspective - Developing and managing collaborative and alliance relationships – joint problem solving - quality at the source - information sharing - Supplier selection -, certification - evaluation - The role of power, Portfolio approach - new skills and attitudes required - E commerce and the right type of relationship - Relationships of the future

**Unit IV Purchase Management**: Purchasing activity – principles of purchasing - determining purchasing quantities - Methods of Buying - Contract & Procedure of Leasing - Concept of Hire-Purchase

**Unit V Supplier Management**: Spend analysis – supplier evaluation and selection – global sourcing and procurement - strategic cost management – price vs cost analysis – learning curves – target costing – cost based pricing models –TCO – collaborative approaches to cost management - value analysis – supplier quality management – benchmarking performance - negotiations – contract management

**Unit VI Supply chain IS:** E-sourcing and procurement models – outsourcing – sourcing legal issues and ethics - social responsibility

#### **Essential Reading**

- 1. Class Notes
- 2. Procurement and Supply Manager's Desk Reference by Fred Sollish and John Semanik
- 3. Procurement Game Plan: Winning Strategies and Techniques for Supply Management Professionals by Charles Dominick and Soheila R. Lunney

#### **Recommended Reading**

- 1. Purchasing and Supply Chain Management, R. Monczka, R. Handfield, L. Giunipero, & J. Patterson, South-Western
- 2. World Class Supply Management Burt, Dobbler, Starling, TMGH

#### **Magazines and Journals**

- 1. Journal on sourcing and procurement
- 2. Journal on international trade management

#### Web links

- 1. <u>https://books.google.co.in/books?hl=en&lr=&id=bvNKDwAAQBAJ&oi=fnd&pg=PR11</u> <u>&dq=Sourcing+Management&ots=E1d0lf730I&sig=7h1E4bnuaLKqTu\_GbBC2vdPFMI</u> <u>k</u>
- 2. https://www.emeraldinsight.com/doi/abs/10.1108/JDAL-06-2017-0010
- 3. <u>https://link.springer.com/article/10.1007/s10845-015-1104-y</u>

### MCMLS 608 - Cargo & Freight Management

**Rationale of the subject:** This subject will facilitate the understanding on the transportation infrastructure and basics about the freight with global perspective. The subject will also elaborate on the shipping industry where different types of ships and routes with respect to shipping industry.

#### **Intended Learning Outcomes:**

After undergoing this subject student will be able to:

- 1. Develop and apply appropriate leadership and organizing abilities in leveraging resources.
- 2. Implement appropriate principles for logistic operations, both locally and for international transport logistics.
- 3. Develop and implement freight transportation strategies to facilitate effective supply chain operations.
- 4. Review and evaluate various freight transportation and freight logistics solutions using appropriate assessment methods to rationalize freight transportation and logistics networks.

5. Communicate and work with others effectively to resolve problems in freight transportation and supply chain management..

#### **Subject Contents**

**Unit I** Introduction – types of transportation – transport functionality and principles – participants in transportation decisions – transport infrastructure – legal classification of carrier. Mutli-modal transport: features of multimodal transport system – suppliers of transportation services – value – added services – ranking of carrier selection determinants

**Unit II** Containerization: Introduction – A freight container – classification of containers – stuffing of cargo in container – benefits to trade – constraints in containerization. Inco terms: Introduction – international contract terms – rights and duties under principal incoterms – general conditions in export contracts – international arbitration

**Unit III** International air transport: Introduction – Air freight operations – advantages of air cargo - constraints in air cargo – constraints in air transit – air cargo tariff structure – IATA- e-Freight and EAWB

**Unit IV** Shipping industry: Introduction – role of shipping – different types of ships – shipping routes – role of Suez and Panama canals in ocean shipping – operating ships – development of liner and tramp trade – organization of a shipping company.

**Unit V:** Quality Control and Clearance of Cargo: Objective of Quality Control - Methods -Procedure for Pre-Shipment Inspection – Role of Clearing and Forwarding Agents – Role of Inspection Agents-Clearance of Cargo - Central Excise Clearance Procedure - Central Excise Clearance Option - Shipment of Export Cargo.

**Unit VI** Freight: Introduction – freight or tariff rates – freight rebates – factors involved in ratemaking. Freight structure and practice: Introduction – determinants of freight rates – contract of affreightments - sea freight – types of sea freight rates – conference liner staff – liner freight rebate system – liner freight rates – tramp rates – types of freight – ship owner's lien for freight

#### **Essential Reading**

- 1. Johnson, Thomas. E. (1994) export import procedures and documentation. Amacom.
- 2. Pawan, kumar (2001) export of India's major products problems and prospects. New century publications: New Delhi.
- 3. Kapoor, d. C. (2002) export management. Vikas publications: New Delhi.

#### **Recommended Reading**

- 1. Logistics Management by Reji Ismail, Excel books, New Delhi
- 2. Transportation Management (Paperback) by Prof. S.K. Sarangi, Himalaya Publishing House
- 3. Global Cargo Management: Concept, Typology, Law and Policy, Prem Nath Dhar, Kanishka Publication
- 4. Logistics and supply chain management, P.Radhakrishnan, Allied publishers Ltd

#### 5. Services Marketing, Ravi Shanker, Excel books

#### Magazine and Journal

- 1. International Journal of Physical Distribution & Materials Management
- 2. Air Cargo and Logistics
- 3. Research in Transportation Business & Management

#### Websites

- 1. www.cbec.gov.in/customs/cs-act/cs-act-idx.htm (Central Board of Excise and Customs Customs Act, 1962, Customs Tariff Act 1975, Other Acts)
- 2. www.epckenya.org/ (Export Promotion Council)
- 3. commerce.nic.in/MOC/index.asp (Ministry of Commerce and Industry)
- 4. www.dgft.gov.in/ (Directorate General of Foreign Trade Foreign Trade Policy)
- 5. www.traffic.org/ (Wild Life Trade Monitoring Network)

#### MCM LS 610.1: Campus to Corporate – II

**Rationale of the subject:** To understand the process of business communication, and acquire required skills to manage business communication which give awareness about and to help develop the personality of the students.

#### **Intended Learning Outcome:**

- 1. The effective use of various types of oral, written and digital communication modes geared to a range of business audiences
- 2. The planning, research, management and communication of a project for a business
- 3. High level team work and analysis of team process
- 4. The employment of effective techniques to resolve conflict and negotiate in a business setting
- 5. The articulation of the acquisition of the above skills in an individual skills audit and professional development plan for transition-to-work and career progression purposes

#### Subject Contents:

**Unit I Advanced level of Grammar:** Passage writing analytical writing, reading comprehension - planning, analyzing the situation-gathering information-selecting the right medium- adapting to the audience- first draft- revision- editing and review- usage of technology-proof reading- creating brief messages – writing routine and positive messages- drafting negative messages- writing persuasive business messages- developing marketing & sales messages- drafting effective email messages- creating effective business blogs-creating podcasts-distribution of blog and podcast content- Meeting-drafting of Notice, Agenda and Minutes.

**Unit II Professional competencies.** Time management, Significance of Time, Management. What is Procrastination Causes of Procrastination, Fear of the outcome.-Helplessness in the face of complexity, Lack of Motivation, -Lack of Focus.-Not knowing where or how to start. Ways to overcome the obstacles, Steps for Time Management, Plan.-Organize.-Prioritize.-Schedule, Team Skills, How a Team is formed, Importance of Team Work. Essential Skills: -Interpersonal effectiveness. -Ways to develop Interpersonal Effectiveness

Unit III Understanding the interview process—common types of interview- Preparing for a job interview- interviewing for success interviewing across borders- following up- Letter of acceptance- letter declining an offer- avoiding miscues

**Unit IV Proposals and Reports** Planning informational reports- Analytical reports- planning proposals- Composing reports – Drafting based on style /tone to suit audience- Helping readers-Use of technology in reports/ proposals- revising reports and proposals- submitting proposals.

Unit V Research Reports: The written research report- executive summary, introduction, methodology, findings and conclusions- writing the draft- oral presentation- preparation, delivery and audio visuals, Presenting results and report writing- precautions for report writing- norms for using tables, charts, diagrams- appendix- norms for using Index and Bibliography- Format of Business documents.

Unit VI Advanced Level English Communication: Recitation of short stories, Reading short stories and recitation of the same in the group, Interview Skills. Interview Skills &Importance of conversing appropriately in Interview, Two aspects of conversing effectively, Composition Delivery, Group Discussion, Purpose of Group Discussion, and Dynamics of Group Discussion, Critical Aspects of a Group Discussion, Social Conversation Skills, Concept & Purpose of Social Conversation

#### **Text Books**

1. Bovée, C. L., John V. Thill & Barbara E. Schatzman (2009) Business Communication Today. 6th edition, Prentice Hall: New Delhi.

Kothari, C. R., Research Methodology. (2010) New Age International Publishers: New Delhi
Tata Consultancy Services, Business Process Services reference material

#### **Reference books**

1. Carol, M. L., & Debbie D. D., (2011) Business Communication. 16th Edition, Cengage Learning.

2. Robbins, S. P., & David, A. Decenzo (2009) Fundamentals of Management: Essential Concepts and Applications. 6th edition, Pearson Education.

3. Mary, E. G., (2010) essentials of Business Communication. Cengage Learning: New Delhi. **Websites** 

http://www.managementstudyguide.com/business\_communication.htm http://hbswk.hbs.edu/topics/communication.html http://www.kellogg.northwestern.edu/

#### MCMBT602: Risk Management in Banks

**Rationale of the subject:** Risk management has gained a pivot role in the Indian banking industry due to the risk and volatility in its operating environment and also due to the market volatility. Banks also face the problem of choice in lending the right amount and choosing the right borrowers. Banking regulations on risk management policies of commercial banks will be discussed. The paper will also discuss in detail the various concepts of risk management and various methods of supervision and assessment of risk.

#### **Intended Learning Outcomes:**

On successful completion of this paper, candidates should be able to:

- 1) Explain the nature of risks pertinent to banking operations
- 2) Identify various types of operational and banking risks
- 3) Discuss the concept of risk based supervision in banks
- 4) Discuss the various risk assessment models followed by banks
- 5) Analyse the risk management policies of banks

6) Suggest appropriate measures to mitigate and manage various risks of banks

#### **Subject Contents:**

**Unit I Introduction to risk management:** Definition of Risk, Types of risks – Financial and nonfinancial, Risks in Banks - Credit Default Risk, , Risk Management Framework - Organisational Structure, Approach to risk management by Banks and Financial Institutions.

**Unit II Basel Accord:** History of International Bank on Settlements – birth of Basel Committee on Banking Supervision – role played by BCBS in bringing Basel Accord I, II and III - salient features of Basel I accord – its inadequacies – Salient features of Basel II accord – subprime crises in 2008 – salient features of Basel III accord – role of banks in India in capital adequacy in Basel II and III accord.

**Unit III Market risk and capital requirement:** Types of investments – SLR investments – Non SLR investments – Held to maturity – Available for sale - Held for trading – Asset Liability Management – types of market risks – quantification of market risk – provision of capital to meet Market risk – mitigation methods

**Unit IV Operational risks:** Definition of operational risk – types of operational risk – causes for loss due operational risk – perception of operational risk – mitigation measures – capital against operational risk.

**Unit V Supervisory control and market discipline:** Definition of supervisory control and review system – function of committees – review of sanctions of various functionaries – disaster management plan – internal operating system, its safety and security – MIS – transparency and disclosure norms – notes to the annual financial statements.

**Unit VI Risk based supervision:** Prudential Exposure norms for Banks – internal exposure norms – Branch specific credit limits, Inspection system in banks – Risk Based Inspection – other audits like IS audit, Concurrent audit – internal Control audit

#### **References:**

1) Indian Institute of Banking and Finance - *Risk Management* Macmillan Publishers India Limited, Bangalore (2011).

2) Indian Institute of Banking and Finance - *Theory and Practice of Treasury and Risk Management* – Macmillan Publishers India Limited, Bangalore (2011).

3) Master circulars of the RBI on risk management in Banks.

#### MCM BT604: Retail Lending

**Rationale of the subject:** This subject discusses the topics that are required to be learnt by the students to have a comprehensive knowledge of what comprises of retail lending in our country and its importance in the overall share of advances of the banks. These aspects would help the students in understanding the basic banking needs for a healthy retail lending portfolio and would help them not only in having a basic knowledge for their own borrowing purposes but also in preparing for their career in banking.

#### **Intended Learning Outcomes:**

On successful completion of this paper, candidates should be able to:

1) Discuss the eligibility criteria for a retail borrower and the process of scrutiny to be done by the lender

- 2) Discuss the various types of retail loans
- 3) Analyse the various documentation procedures for obtaining each type of retail loan
- 4) Calculate equated monthly instalment / net monthly Income ratio (EMI/NMI ratio)
- 5) Explain the operation structure of credit card transactions
- 6) Suggest the preventive measures to avoid NPAs

#### **Subject Contents:**

**Unit I Retail Lending:** Introduction to Retail Banking, Types of retail loans, Importance of retail loans, Types of Retail Customers.

**Unit II Assessment of a loan customer:** Loan application assessment, eligibility assessment, calculation of EMI/NMI ratio, assessment of a loan requirement by the banker, Criteria for sanction – Sources of income, collateral etc. Follow-up and monitoring of loans to avoid NPAs.

**Unit III Housing Loan:** Importance of housing loans under priority sector, different purposes of loan, documentation, criteria for loan sanctioning, different schemes of loans – Green Loans, Reverse Mortgage, Loans for buying land etc. Process of mortgage loan and types of mortgages.

**Unit IV Vehicle Loan:** Types of vehicle loan, rules for buying used vehicles, process of hypothecation, Criteria for loan sanctioning, different schemes of loans – Combo loans, Loyalty loans.

**Unit V Education Loan:** Importance of education loan, Types of education loan under priority sector, Process of financing; Education in India and Abroad, Vocational studies.

**Unit VI Personal Loans and Credit Cards:** Various kinds of personal loans, Assessment of personal loans, differences between personal loans and other retail loans. Types of credit cards, Eligibility for credit card, Interest calculation on credit card defaults.

References: 1) Retail banking - IIBF 2) Retail asset products and other related services – IIBF Recommended Reading https://rbi.org.in/scripts/bs\_viewbulletin.aspx?id=6698

#### MCM BT606: Recovery Management

**Rationale of the subject**: Retail lending constitutes one of the major components in the asset portfolios of banks. As commercial banks shifted their focus from traditional need-based lending to a broad- based portfolio, retail lending became a mainstream business. In the few decades, Indian commercial banks have witnessed good growth in consumer loans, housing loans, credit cards and personal loans.

Most banks engage debt recovery agents for collection of their dues to avoid rising NPAs. Considering the job profile of Debt Collection/Recovery Agents, this subject has been developed. Students will be taught the basics of debt recovery procedures, and the acts pertaining to debt recovery.

#### **Intended Learning Outcomes:**

On successful completion of this paper, candidates should be able to:

- 1) Classify the NPAs according to IRAC norms
- 2) Discuss the Narasimhan committee recommendations with regards to debt recovery
- 3) Discuss the changes brought in by various statutes
- 4) Analyze the effectiveness of various debt recovery measures
- 5) Identify the shortcomings of the existing debt recovery mechanisms
- 6) Suggest a suitable debt recovery measures for non-performing assets.

#### **Subject Contents:**

Unit I Income recognition Asset classification (IRAC) and provisioning: Narsimham committee recommendations- classification of assets- provisioning- percentage of provisions-migration of non-performing assets.

**Unit II Monitoring and follow up of advances**: Special Monitoring Accounts and NPAs, Follow up procedures, Re-phasement of loans- Restructuring of irregular loans – Prevention of slippages.

**Unit III Debt Recovery Tribunals and Civil courts**: Formation of Debt Recovery Tribunals and their functions – Appointment of recovery officers—Appeals and recovery procedures through Debt Recovery Appellate Tribunal (DRAT). Law suits in civil courts – Appeals and the general procedure for recovery.

**Unit IV Lok Adalats and recovery camps:** Formation of Lok Adalats – Purpose and functioning of Lok Adalats. Justice dispensation system – Recovery camps – Purpose of recovery camps and their advantages.

**Unit V SARFAESI Act 2001 and Indian Bankruptcy Code 2016:** Origin of SARFAESI Act and Indian Bankruptcy Code – Procedures for NPA resolution under these acts – Issuance of notice – Sale of charged assets in auction – Role of Debt Recovery Tribunal under this act.

**Unit VI One Time Settlement (OTS) and Exit Policy:** RBI policy on OTS and Exit policy - Reasons for introducing one-time settlement (OTS) - Procedures to be followed – Matrix system for one-time settlement – Exit policy – Advantages of OTS.

#### **References**:

1) Practical Guide to NPA Resolution – R. C Kohli.

2) Handbook on debt recovery – IIBF.

3) Practical Approach to Recovery Management in Banks/ FIS & Securitisation Act – R.C. Kohli (Taxmann Publications).

4) Credit Monitoring, Legal aspects and recovery of bank loans – D.D.Mukerjee (Snow White India Publications).

#### THIRD SEMESTER

#### MCMPR701: Advanced Financial Management

#### **Rationale of the Subject:**

To develop the knowledge and skill expected of a finance manager, in relation to investment, financing, and dividend policy decisions in a globalised environment. The paper also deals with the role of financial manager in financial reconstruction and business reorganisation.

#### **Intended Learning outcomes:**

1. Understand the role of finance function in a multi-national organisation

- 3. Financial evaluation of mergers & acquisitions for the stakeholders
- 3. Using advanced investment appraisal techniques & estimating cost of capital
- 4. Financing of investment including international investments
- 5. Assess and understand advanced risk management techniques

#### **Subject Contents:**

**Unit I Finance in multi-national organisation:** Theory and Practice of Free Trade - Role of International Financial Institutions and Markets and their Impact - New Developments in Macroeconomic Environment - Financial Planning Framework for a Multinational Organization - Dividend Policies - Transfer Pricing of Goods and Services across International Borders. Role of senior financial advisor: Organizational Goals - Management of Financial Resources - Assessment of Organizational Performance and Financial Risk - Framework for Risk Management - Capital Investment Monitoring - Advising Board of Directors - Best Practice in Financial Management – Inter-connectedness of Functional Areas - Resolution of Stakeholder Conflicts - Ethical Framework - Ethical Financial Policy for Financial Management - Sustainability and Environment Issues - Integrated Reporting and Governance.

**Unit II Mergers & acquisitions:** Use of Mergers and Acquisitions for Corporate Expansion -Evaluation of Acquisition Proposals - Developing an Acquisition Strategy - Choosing Appropriate Target - Creating Synergies - Reasons for Failure - Reverse Takeovers - Global Regulatory Framework - Key Aspects of Takeover Regulation - Defensive Tactics for Hostile Takeover.

Principles of Business Valuation - Asset-Based Models - Market-Based Models - Cash-Based Models - Valuation of High Growth Start-Ups& firms with Product Options - Methods of Financing Mergers - Assessing a Given Offer - Effect of an offer on Financial Position and performance.

**Unit III Business reorganisation & financial reconstruction:** Business Re-Organisation -Meaning and Types - Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value - Reconstruction Schemes - Types of Financial Reconstruction - Financial Reconstruction and Firm Value - Leveraged Buy-Outs - Market Response to Financial Reconstruction.

**Unit IV Advanced investment appraisal techniques:** Merits & demerits of traditional techniques like NPV and IRR – use of modified IRR – concept of duration and modified duration – adjusted present value method (impact of financing on project NPV) – use of options theory in evaluating investment projects having embedded real option (using Black-Scholes model) – Assessing Value at risk (VaR model) – multi-period capital rationing (linear programming (only setting up LP problem & interpreting the output) – estimating project specific cost of capital using MM model and process Beta and CAPM.

**Unit V International project appraisal**: Financial evaluation of international projects – estimating exchange rates using purchasing power parity (PPP) and interest rate parity (IRP) equations – applying Fischer equation – estimating cash flows and estimating relevant cost of capital – effect of double taxation avoidance agreements – exchange controls & withholding taxes

**Unit VI Advanced risk management**: Role of treasury in financial risk management – organising treasury function (centralised v/s decentralised) – transaction, translation & economic risks related to currency fluctuations – currency hedging tools (internal – currency of invoice, leading & lagging, matching, netting and external – forwards, futures, options & swaps, money market) *candidates are expected to illustrate working knowledge of setting up the hedging* – managing interest rate risk through different techniques (internal – matching & smoothing, asset/liability management, external – forward rate agreement (FRA), futures, options and swaps).

## **Recommended Book:**

# 1. ACCA 'P4: Advanced Financial Management' study material

## MCMPR703: Business Analysis

**Rationale of the Subject:** This paper underpins the knowledge, skills and expertise required to assess the business strategies and their impact on business performance. The objective is to equip students with the tools & techniques of assessing strategic position, develop strategic choices and implement the chosen strategy through change management.

## **Intended Learning outcomes:**

1. Evaluation of the current strategic position of an entity in the context of external environment, competition with regard to the organisational capabilities, competencies & resources

2. Development of strategic choices in the context of existing strategic position and the strategic objectives of different types of organisation

3. Use of information technology & data analytics to critically investigate into factors affecting the value chain

#### **Subject Contents:**

**Unit I Concepts of strategy**: Understand & explain the fundamental nature of strategy & strategic decisions in different types of organisation – use of the Johnson, Scholes and Whittington (JSW) model – strategic position, strategic choices and strategy action – use of PESTEL model and Porter's Diamond in assessing environmental impact.

Unit II Assessing competitive position using Porter's five forces model and Porter's value chain model.

**Unit III Internal competencies, capabilities and resources:** Identify organisation's capabilities and competencies in light of the strategic position – assessment of these for sustaining competitive position – use of SWOT model to assess organisation's abilities to assess its capabilities.

**Unit IV Strategic choices:** Evaluate the suitability, feasibility & acceptability of different strategic choices – pros & cons of strategic choices for product/market diversification in a globalised environment – pricing strategies including the 7-P model and its impact on competitive position – managing the organisation's portfolio & strategies related thereto using the Boston Consulting Group (BCG) matrix.

**Unit V Developing generic strategies** – Use of Ansoff's matrix for developing generic strategies – evaluating different choices such as mergers, acquisitions, alliances, joint ventures and franchises.

Unit VI Use of technology in developing strategic alternatives: Use of mobile & cloud technology with their benefits & risks – cloud v/s owned hardware & software – use of big data & data analytics for strategy development – use of data analytics for decisions regarding product development, marketing & pricing – explain the value chain of E-business – IT systems security & control.

#### **Recommended Book:**

#### 1. ACCA 'Strategic Business Leader' Study Material

#### **MCMPR705:** Advanced Performance Management

**Rationale of the Subject:** This paper aims to underpin the knowledge, skills and expertise in applying strategic management accounting techniques to the practice of enterprise performance management in different business contexts.

#### **Intended Learning outcomes:**

- 1. Use of strategic planning and control models in planning and monitoring business performance
- 2. Assessing key external influences on an organisation
- 3. Designing management information systems
- 4. Applying strategic performance measurement in private sector organisations
- 5. Alternative views of performance measurement & management

#### **Subject Contents:**

**Unit I Strategic planning and control mechanism**: Role of strategic management accounting in strategic planning & control – measuring progress towards achieving strategic objectives – planning & control at strategic & operational levels – managing conflict between strategic long-term objectives &short term decisions – use of models such as SWOT, BCG matrix, Porter's generic strategies and Porter's five forces in strategic planning.

**Unit II Development and assessment of performance hierarchy**: Purpose, structure & content of mission statement, vision statement and corporate objectives – identify Critical Success Factors (CSF) of an organisation and it's linkage with mission/vision & objectives – development of Key Performance Indicators (KPI) for measuring & monitoring performance. External influences on an organisation: Impact of risk & uncertainty on performance by applying different risk assessment techniques – use of expected value, decision tree and tools like maximax, maximin and minimax regret – use of PESTEL to assess impact of external influences.

**Unit II Changes in business structure and performance management**: Information needs at different hierarchical levels in a manufacturing & service organisation – influence of business process reengineering in improving performance – role of performance management systems in business integration using Mckinsey's 7-S structure and value chain – impact of organisation structure & culture on performance.

**Unit IV Designing Management Information Systems**: Role of information system in performance management – integration of management accounting information with the use of Enterprise Resource Planning Systems (ERPS) – lean information systems – internal & external sources of management information – impact of big data analysis – use of technology in recording & processing information such as RFID, unified databases, access controls, data security – use of various management reports evaluating performance, contents & structure of management reports **Unit V Performance measurement in private sector and not-for-profit organisations**: Primary performance objectives – measuring financial KPIs such as ROCE, ROI, EPS, EBIDTA, Residual income, Economic value added (EVA), liquidity & gearing ratios – Non-financial performance indicators. Not-for-profit organisations: Assess diversity of performance objectives in NFP

organisation – difficulties in measuring performance of NFPs – use of league tables in managing performance – Value-for-money (VFM) approach – use of non-financial performance indicators. Alternative vies of performance management: Use of management accounting techniques such as Kaizen costing, target costing, JIT and TQM – six sigma approach – performance measurement models such as balanced scorecard, building blocks, performance pyramid – value based and activity based performance measurement – performance issues in complex structures such as joint ventures, alliances -predicting & preventing corporate failures using Z-score and A-score models

**Unit VI Divisional performance & transfer pricing**: Evaluation of performance in divisional organisation – use of ROI, RI and EVA tools – divisional performance and manager's performance assessment – effect of transfer pricing on divisional performance – transfer pricing methods and objective of goal congruence – transfer pricing in international environment.

## **Recommended Book:**

1. ACCA P5: Advanced Performance Management study material.

# **MCMLS 701 - Project Management**

#### **Rationale of the subject:**

Understand the basic concepts of project cycle and project planning cycle. Develop skills in developing project ideas using appropriate methodology. Appraise the project using appropriate appraisal techniques. Learn the process of implementing a project

# **Intended Learning Outcomes:**

- 1. Evaluate the impact costs have on completion of a project
- 2. Evaluate how time impacts the completion of a project
- 3. Describe how cost and time influence a project's product's performance.
- 4. Explain the different methods of team management that can be used to guide a project to completion.
- 5. Collaborate with other project managers through completing case study discussions, blogging about project management, and a collaborative project.

# **Subject Contents:**

**Unit I** Concepts of Project Management; Project – Meaning – Nature – Types of project and project life cycle – Project management – Nature and scope of project management –Project management as a profession – Role of project manager.

**Unit II** Project Identification and Formation: Project environment – Identification of investment opportunities – Projects screening – Preferability study – Project selection –Project formulation – Stages in project formulation – Project report preparation –Planning Commission's guidelines for project formulation.

**Unit III** Project Appraisal: Objectives, essentials of a project methodology – Market appraisal – Technical appraisal – Financial appraisal – Socio – economic appraisal – Management appraisal.

**Unit IV** Project Planning and Scheduling: Objectives – Process or Planning Components or good planning – Project designing and project scheduling and time estimation –Scheduling to match availability of man power and release of funds – Cost and time trade cost.

**Unit V** Project Execution and Administration – Project contracting: Contract pricing, types – Project organisation: Forms of organisation – Project direction – Project communication – Project coordination – Factors influencing effective project management –

**Unit VI** Project Control: project time monitoring and cost monitoring – Project over runs. Control techniques – PERT, CPM - Proper review – Project audit.

## **Essential Reading:**

- 1. Launching and Leading Change Initiatives in Health Care Organizations: Managing Successful Projects. San Francisco: Jossey-Bass, 2014, pages 1-39
- 2. "Building the Emotional Intelligence of Groups" HBR article
- 3. "Cisco Systems, Inc.: Implementing ERP." We will use this case for class discussion.
- 4. "When Key Employees Clash" HBR Case study, 2012, 4 pages
- 5. Project Management: The Managerial Process, Larson and Gray, McGraw Hill, 6th edition, 2014.
- 6. HBR Guide to Project Management, Harvard Business Review Press, 2012
- 7. Project Management for Profit, Knight et al, Harvard Press, 2012

## **Recommended Reading**

- 1. Project Management Rajeev M Gupta PHI Publication.
- 2. Project Management by R. Panneerselvam and P. Senthil kumar PHI learning India
- 3. Project Management By Bhavesh .M Patel, Vikas Publishing Hous PVT Ltd.,
- 4. Project Management By S. Choudhury Tata Mcgraw Hill Co.
- 5. Project Management India Edition By CIDO I Clements, Cengage learning.

# Magazine and Journal

- 1. Project Management Journal Wiley Online Library
- 2. International Journal of Project Management
- 3. The Journal of Modern Project Management

#### Web links

- 1. https://link.springer.com/chapter/10.1007/978-3-662-56328-1\_3
- 2. <u>https://www.pmi.org/-/media/pmi/documents/public/pdf/learning/pmj/early-edition/feb-mar-2018/j20180279.pdf</u>
- 3. <u>http://www.jetir.org/papers/JETIR1803236.pdf</u>
- 4. <u>https://www.projectmanagement.com/</u>

#### MCMLS 703 - Warehousing, ICD & Packaging

**Rationale of the subject:** For a Supply Chain and Logistics students, it is imperative to be acquainted with appropriate warehousing management techniques and calculation of restocking levels in a probabilistic environment. This subject will help the students to understand the infrastructure of transportation including functionality, participants, regulations, modes and service levels. Subject has a holistic approach to enable the students to understand the design strategy of warehousing systems that are in alignment with a company's core competencies and strategic differentiators. Students will learn the packaging and materials handling systems, tools, techniques and technologies.

#### **Intended Learning Outcomes:**

After undergoing this subject student will be able to:

- 1. Discuss the importance of warehousing management techniques and warehouse activity profiling
- 2. Discuss the importance, roles and functions of Inland container depot
- 3. Measure warehouse performance applying warehouse performance gap analysis, warehouse performance index and other benchmarking techniques.
- 4. Suggest packing design based on its cost and requirements for transportation and marketing.

#### **Subject Contents:**

**Unit I Introduction** – Evolution of the concept of warehousing – importance and benefits of warehousing – legal aspects– warehouse operating principles – developing the warehouse resource – warehousing strategy. Inland container depot: roles and functions – export clearance at ICDS – clearance procedure for imports – CONCOR – establishment and operation of ICDS under CONCOR – International scenario

**Unit II Warehouse activity profiling**: Profiling motivation – customer order profiling – item activity profiling – inventory profile – calendar and clock profile – activity relationship profile – investment profile. Warehouse layout: space requirements – material flow planning – adjacency planning – process location – expansion / contraction planning. Warehouse management systems: paperless and wireless warehouse systems – WMS justification, selection and implementation.

**Unit III Storage and Warehousing Information system**. Storage Equipment: storage option - shuttle technology - very high bay warehouse - warehouse handling equipment - vertical and horizontal movement – Automated Storage/ Retrieval System (AS/RS)-specialized equipment-Technical advancements- Resourcing warehouse- warehouse costs- Types of cost - Return on Investment (ROI) - Charging for shared-user warehouse service - Logistics charging methods Warehousing Information System (WIS)- Performance management- outsourcing decisions

**Unit IV Material handling**: Introduction - managing warehouse resources – material handling – handling equipment – automated material handling – order selection systems – ASRS systems – information directed systems – special handling considerations. Measuring and benchmarking:

Benchmarking warehouse operations – warehouse performance measures – warehouse performance gap analysis – warehouse performance index -

**Unit V Packaging and packing**: Introduction – labeling function – forms of labels – labels and preferences for colors, numbers and shapes – functions of packaging – packaging design – packaging materials and kinds of packaging – preparing for packaging

**Unit VI Packaging for transportation and marketing**: Introduction – types of packing boxes – containers for transportation of export cargo – procedure for packing goods – cost of packing – marking on the export boxes – types of marking – features of marking

## **Essential Reading**

- 1. Class Notes
- 2. Warehouse Management: A Complete Guide to Improving Efficiency and Minimizing Costs in the Modern Warehouse by Gwynne Richards
- 3. Packaging as an Effective Marketing Tool By Bill Stewart, Pira International
- 4. The Complete Book on Cold Storage, Cold Chain & Warehouse By NPCS Board of Consultants & Engineers
- 5. Developing a Warehouse and Inventory Level Optimization System By Frank A. Tillman, Deandra T. Cassone
- 6. World-Class Warehousing and Material Handling by Edward Frazelle

# **Recommended Reading**

- 1. Logistics Management by Reji Ismail, Excel books, New Delhi
- 2. World Class Warehousing And Material Handling, Frazelle, TMH Education
- 3. Warehouse Management: A Complete Guide to Improving Efficiency and Minimizing Costs in the Modern Warehouse, Gwynne Richards, Kogan Page Publishers

#### **Magazine and Journals**

- 1. Logistics Management by Reji Ismail, Excel books, New Delhi
- 2. World Class Warehousing And Material Handling, Frazelle, TMH Education
- 3. Journal on warehouse management
- 4. Journal on supply chain management

# Web Links

- 1. <u>http://www.progressivelogistics.com/containers-and-packaging</u>
- 2. http://www.e-warehousing.co.uk/
- 3. https://patents.google.com/patent/US9886811B2/en
- 4. http://psycnet.apa.org/record/2017-08224-001

# MCMLS 705 - Good Practices in Supply Chain Management

**Rationale of the subject:** This course aims at giving the students conceptual and theoretical perspectives, and practical insights regarding management of customer value chain. In times when

performance and supply chain process are made contingent on each other their rationalities are explore.

## **Intended Learning Outcomes:**

- 1. Focused on the management of key relationships and the improvements in performance that can be achieved
- 2. Understanding them and recognizing why and how they should be implemented,
- 3. To create more integrated supply chains which will lead to increased revenues and profitability for all member firms

## **Subject Contents**

**Unit I** Customer value chain – process view of supply chain – need for standardizing processes - defining business performance – measuring the financial impact of CRM – financial impact of supply chain decisions – supply chain service finance implications

**Unit II** Supplier Value Chain - Review Corporate and Marketing Strategies Identify Criteria for categorizing Provide Guidelines for the degree Develop framework - segment customers, Prepare accounts team, internally review, Identify opportunities, and develop the product agreements, Measure Performance

**Unit III** Mapping supply chain processes – relationship based maps – activity based maps – activity based costing in supply chain –

**Unit IV** Lean thinking and supply chain management - implementing supply chain processes – developing and implementing partnerships in supply chain

**Unit V** Introduction, Structural Management Components, Behavioral Management Components, Process Implementation and Maintenance, Introduction, Development of the Model, Partnership Model, Applications of Model.

**Unit VI** Problems with existing metrics - relationship between supply chain metrics and strategy – metrics – the GSCF framework – the SCOR framework – strengths and weaknesses of two frameworks

# **Essential Reading**

- 1. Simchi-Levy, David, Philip Kaminski, and Edith Simchi-Levy, Designing and Managing the Supply Chain: Concepts, Strategies, and Case Studies, Boston, MA: Irwin/McGraw Hill, 2000.
- 2. Monczka, Robert M., Robert J. Trent and Robert B. Handfield, Purchasing and Supply Chain Management, Cincinnati, OH: South-Western College Publishing, 1998.
- 3. Wisner, Joel D., G. Keong Leong and Keah-Choon Tan, Supply Chain Management: A Balanced Approach, Mason, OH: Thomson South-Western, 2004.
- 4. The Global Supply Chain Forum, Fisher College of Business, the Ohio State University. See http://fisher.osu.edu/scm

#### **Recommended Reading**

- 1. Supply Chain Management: Processes, Partnerships, Performance edited by Douglas M. Lambert, Supply chain management institute, USA
- Supply Chain Management: A Logistics Perspective By John Joseph Coyle, C. John Langley, Brian J. Gibson, Robert A. Novack, Edward J. Bardi, South western Cenage Learning
- 5. Black stock, Thomas, Keynote Speech, International Association of Food Industry Suppliers, San Francisco, CA, March 11, 2005 and John Gattorna, Supply Chains Are the Business," Supply Chain Management Review, Vol. 10, No. 6 (2005), pp. 42-49.

## **Magazine and Journal**

- 1. International Journal of Business Performance Management
- 2. International Journal of Productivity and Performance Management

## Web Links

- 1. https://www.tandfonline.com/doi/abs/10.1080/13675567.2017.1369501
- 2. <u>https://www.sciencedirect.com/science/article/pii/S2214785317329425</u>
- 3. https://www.europeanjournalofscientificresearch.com/issues/PDF/EJSR\_148\_3\_09.pdf

#### **MCMLS 709 - Organizational Management**

**Rationale of the subject:** To familiarize students with Business Operations – Economic context, Governance and regulations and the relevance of IT and HR for smooth operations

#### **Intended Learning Outcomes:**

- 2. Explain the features and operations of commonly used information technology hardware and software;
- 3. Explain how commonly used Human capital are used in the work place;
- 4. Identify opportunities for the use of information technology in organisation, particularly in the implementation and running of the information system.
- 5. Evaluate, from a managerial perspective, new hardware and software and assess how new systems could benefit the organisation;
- 6. Explain how to supervise major projects and ensure their smooth implementation;
- 7. Evaluate how quality fits into broader management operations

## **Subject Contents:**

**Unit I Operations:** A background to the management of operations flows Operations in services and manufacturing Quality in organisation Quality: manufacturing organisation Quality: service organisation Quality control systems Basic control Quality assurance Total Quality Management Costs of quality management an integrated approach to the management of quality the tools of quality management Methods of performance measurement and improvement

**Unit II Marketing -** Marketing as a business philosophy the marketing mix the product life cycle investing in products direct marketing Promotion: push and pull policies - Price - Customer attitudes to price - Beyond the four Ps Product placement Marketing and business contexts Market research Strategic marketing

**Unit III Change Management -** External change triggers - Internal change triggers - Parameters for successful change - Types of change Responses to change: Planned or emergent change Incremental change Transformational change approaches and ideas Critical periods of organisational change - Growth by acquisition Growth by organic means Alternatives to growth

**Unit IV Information System – Tool to support organization strategy -** Assessing the costs and benefits of information systems; criteria for evaluating information systems. Privacy and security. System changeover methods (i.e. direct, parallel, pilot and phased). Information system implementation as a change management process; avoiding problems of non-usage and resistance. Information system outsourcing (different types of sourcing strategies; client-vendor relationships). Aligning information systems with business strategy (e.g. strategic importance of information systems; information systems for competitive advantage; information systems for competitive necessity).

**Unit V Human Resources – Organizations Operations -** Theories of Human Resource Management relating to ability, motivation and opportunity. The psychological contract and its importance to retention. The relationship of the employee to other elements of the business.

**Unit VI Management of Human Capital -** Practices associated with recruiting and developing appropriate abilities including recruitment and selection of staff using different recruitment channels (i.e. interviews, assessment Centres, intelligence tests, aptitude tests, psychometric tests). Issues relating to fair and legal employment practices (e.g. recruitment, dismissal, redundancy, and ways of managing these). Practices related to motivation including Issues in the design of reward systems (e.g. the role of incentives, the utility of performance-related pay, arrangements for knowledge workers, flexible work arrangements.

# **Essential Reading**

- 1. Greiner, L.E. (1972) in Lynch, R.L. (2003) Corporate Strategy (3rd edn), Harlow: Financial Times Prentice Hall.
- 2. 'Quality Glossary,' Quality Progress, July 2002, p. 52.
- 3. Anon (2005) Money talks, but not that loud. (retention)(Brief Article) Work & Family News brief, Oct (1), p. 3.
- 4. Armstrong, M. (2003) A Handbook of Personnel Management Practice (9th edn), London: Kogan Page.
- 5. Atkinson, J. (1984) Manpower strategies for flexible organisations. Personnel Management, August.

# **Recommended Reading:**

- 1. Bob Perry- Learning System 2007 Organisational Management and Information Systems
- 2. Beer, M. and Nohria, N. (2000) Cracking the code of change. Harvard Business Review (May–June): 133–141.
- 3. Daft, R. (1998) Organizational Theory and Design (6th edn), New York: West Publishing.
- 4. Drucker, P. (1982) The Changing World of the Executive, London: Heinemann.
- 5. Goldratt, E. (1992) 'Introduction to the Theory of Constraints The Goal Approach 'Seminar. Avraham Y Goldratt Institute.

# Magazine and Journal

- 1. Organization Management Journal
- 2. Journal of Organizational Change Management
- 3. Information Systems Journal
- 4. Journal of Computer Information Systems
- 5. Journal of Management Information Systems

# Web links

- 1. <u>https://www.taylorfrancis.com/books/e/9781317125235/chapters/10.4324%2F978131558</u> 5703-18
- 2. <u>https://www.youtube.com/watch?v=d1jOwD-CTLI</u>
- 3. <u>http://www.emeraldinsight.com/doi/pdf/10.1108/09696470310457469</u>

# MCMLS 711 - Export & Import Documentation

**Rationale of the subject:** To provide the students with an adequate knowledge on formalities for export trade, and the documentation process required for import and export.

## **Intended Learning Outcomes:**

- 1. Managing the export and import functions effectively and efficiently.
- 2. Export procedures and assessment of export opportunities and international markets analysis.
- 3. Selecting and entering international markets for export.
- 4. Contacting and dealing efficiently and effectively within the environment of multinational cultures.
- 1. Developing and implementing export plans and programs effectively

## **Subject Contents**

**UNIT I Introduction to Export and Import** - Basics of Exports - Classification of goods -Preparation for Exports - Methods of Exporting - Export Marketing Organizations - Functions -Registration formalities - IEC Number - Procedure of obtaining IEC Number - RCMC (Registration Cum Membership Certificate) –Export Credit Guarantee Council (ECGC) -Application for import and export of restricted items.

**UNIT II Documentation Framework and Contracts** - Aligned Documentation System: Commercial Documents - Auxiliary Commercial Documents - Regulatory Documents -Documents related to goods – Documents related to Shipment - Documents related to Payments -Documents related to Inspection - GST and Documents related to Inspection - Types of Contracts – Export Contracts.

**UNIT III Payments and Finance** - Factors - Methods of receiving Payment - Instruments of Payments-Letter of Credit- Pre-shipment Finance - Post-shipment Finance - Post-shipment Credit in Foreign Currency - Negotiation of documents with bank - CENVAT - Duty Draw back

**Unit IV Export Import Policy of India**; its Meaning; General Objectives; Highlight and Implication and Export-Import Policy 2015-2020.

**UNIT V Quality Control and Clearance of Cargo** - Objective of Quality Control - Methods - Procedure for Pre-shipment Inspection – Role of Clearing and Forwarding Agents – Role of Inspection Agents-Clearance of Cargo - Shipment of Export Cargo.

**UNIT VI Customs Clearance, Risk and Insurance Policy.** Customs Clearance of Export Cargo - Customs Clearance of Import Cargo - Risk: Types - Types of cover issued by ECGC -Cargo Insurance. Processing of an export order - Major laws governing export contract.

# **Essential Readings:**

- 1. Rama, Gopal c. (2008) export import procedures documentation and logistics. New age international publishers: New Delhi.
- 2. Khushpat, s. J. (2013) export import procedures and documentation Himalaya publishing house: New Delhi.
- 3. Johnson, Thomas. E. (1994) export import procedures and documentation. Amacom.
- 4. Pawan, kumar (2001) export of India's major products problems and prospects. New century publications: New Delhi.

- 5. Kapoor, d. C. (2002) export management. Vikas publications: New Delhi.
- 6. Cherunilam, f. (2004) international trade and export management. Himalaya publications: new delhi.54

## **Recommended Readings:**

- 1. Export Import Policy, Publisher: Ministry of Commerce, Government of India, New Delhi.
- 2. Electronic Commerce by N. Janardhan, Publisher: Indian Institute of Foreign Trade, New Delhi.
- 3. Nabhi's Exporters Manual and Documentation, Publisher: Nabhi Publication, New Delhi.
- 4. Nabhi's New Import Export Policy, Publisher: Nabhi Publication, New Delhi.
- 5. Export-What, Where, How by Ram Paras, Publisher: Anupam, Delhi

## **Magazine and Journal**

- 3. The International Trade Journal
- 4. International Journal of Export Marketing

## Web links

- 1. https://2016.export.gov/logistics/eg\_main\_018121.asp
- 2. https://www.export.gov/article?id=India-Import-Requirements-and-Documentation
- 3. <u>http://www.indiantradeportal.in/vs.jsp?lang=0&id=0,25,44</u>
- 4. <u>http://dgft.gov.in/</u>

# MCMLS 713.1: Campus to Corporate - III

**Rationale of the subject**: To understand the process of business communication, and acquire required skills to manage business communication which give awareness about and to help develop the personality of the students.

# **Intended Learning Outcome:**

- 1. The effective use of various types of oral, written and digital communication modes geared to a range of business audiences
- 2. The planning, research, management and communication of a project for a business
- 3. High level team work and analysis of team process
- 4. The employment of effective techniques to resolve conflict and negotiate in a business setting
- 5. The articulation of the acquisition of the above skills in an individual skills audit and professional development plan for transition-to-work and career progression purposes

# Subject Content:

Unit 1: Presentation Level 2 Presenting topics, making corporate presentation, handling press meets, answering questions, eye contact. Walking into the crowd.

**Unit II Basic aptitude preparation** Verbal, nonverbal quantitative ability with data interpretation and Mock GD & Interview with real JD, selection process and feedback for improvement in each stage

**Unit III Meeting and Telephone etiquettes.** How to document minutes of meeting, listening skills. What is Listening Comprehension, Telephonic Conversations, Tips to improve Telephonic

Conversation, Improving Vocabulary, Antonyms/Synonyms, Homophones, one word Substitutes, Common errors, Idioms and phrases. Behavior in commonplaces canteen, lift or cab.

Unit III Interview facing, Significance of Interview. Ways to crack the Interview, Pre interview, during the interview, post interview.

Unit IV Assertiveness, Concept of Assertiveness. Why Assertiveness in Important, Steps to develop Assertiveness, Assertive communication Techniques. Stress Management. What is Stress Management, Causes of Stress, Feeling of harassment, Unable to determine one's own responsibility, Lack of effective communication, Lack of problem solving attitude, Importance of Stress Management, Stress relief pointers, Humor, Exercise. Rehydrate. Improve diet. Share Worries. Sleep well

Unit V Ownership, The concept of Ownership, How ownership will help you make a difference, Responsibility, Quality, Impact. Focus, Attention to Detail. What is Attention to Detail? Ways to Improve Attention to Detail.

## **Text Books**

1. Bovée, C. L., John v. Thill & Barbara E. Schatzman (2009) Business Communication Today. 6th edition, Prentice Hall: New Delhi.

2. Tata Consultancy Services, Business Process Services reference material

#### MCM BT701: International Banking Operations

Rationale of the subject: Globalization of financial markets and the development of strategic alliances between financial institutions has broadened the horizon for international banking operations. Imports and exports have increased financial globalization and resulted in the rise of cross-border financial flows. This subject discusses multinational banking, key concepts in foreign exchange transactions, exchange rates and bank's role in export and import financing. **Intended Learning Outcomes:** 

On successful completion of this paper, candidates should be able to:

1) Explain the key concepts of foreign exchange rates

2) Analyse various foreign exchange contracts settlements

3) Discuss the regulations with respect to foreign exchange transactions and inter-bank deals

4) Discuss the operations of inter-banks accounts in foreign exchange

5) Discuss the Export procedure and documentation

6) Discuss the Import procedure and documentation

#### **Subject Contents:**

Unit I Introduction to International Banking: Globalization and Convergence of Banking System - Multinational Banking- Historical, Empirical and Case perspectives, International business and banks, Need and Significance of International Banking.

Unit II Key Concepts and Regulations: Agency arrangements, Foreign exchange reserve management, Bank for International Settlement & Central banks directives, Foreign Exchange Transactions Electronic Reporting System, FEMA guidelines.

Unit III Exchange Rates: Meaning and definition of Exchange rate. Types of exchange rates -Direct rate, Indirect rate, Cross rate. Foreign exchange cash flows -cash/ready, TOM, Spot & forward. Forward contracts, Types of foreign exchange rates - Fixed & Floating rates, Foreign exchange market, Structure, Market players, Forex operators, Currency forecasting, Fundamental/technical analysis.

**Unit IV Inter-Bank Accounts and Operations:** Nostro/Vostro/Loro, foreign currency funds-EEFC/RFC/FCNR-B, Structure of a dealing room, Interbank deals, Merchant deals, Exposure management-exposure limits/NRE Accounts

**Unit V Export Operations:** Significance of exports, Foreign Trade Policy (FTP) and Export incentives, Export procedure, Export documentation, FEMA/ECR on exports, GR form & export realization, Export finance, Rupee & foreign currency loans, Process of export LC's.

**Unit VI Import Operations:** Import trade control, Import procedure, Import license, verification of import documents, FEMA/ECR on imports, Import payments, Bill of entry, Import LC, Rupee & Foreign currency loans.

#### **References**:

1) International banking by IIBF (Indian Institute of Banking & Finance)

2) Foreign exchange & international finance by A V Rajwade

3) FEDAI publications

#### MCM BT 703: Capital Management

**Rationale of the subject:** To enable the students to understand capital structure in banks and capital adequacy in terms of Basel accord. This subject also gives insight into the treasure management in banks.

Students will get the exposure to different patterns of investment in banks and various ratios related to capital management.

#### **Intended Learning Outcomes:**

On successful completion of this paper, candidates should be able to:

1) Discuss the concepts of capital structure and capital adequacy along with risk weighted assets

- 2) Explain the significance of treasury management in banks
- 3) Discuss liquidity planning in banks
- 4) Analyse the various investment avenues for banks
- 5) Assess the risk assessment models
- 6) Provide insight into fund management in banks

#### **Subject Contents:**

**Unit I Capital management:** Introduction to Capital management and Capital management system. Goals of capital management system. Work modules in capital management system: Finance module, risk management module, Business units working module. Components of a sound capital planning process: Internal control and governance, Capital policy and risk capture, Capital Management through internal accruals

Unit II Capital Adequacy in Banks: Functions of capital funds in commercial banks, Meaning of Capital adequacy, Basel Committee on Banking Supervision (BCBS), Basel norms on capital adequacy, Capital adequacy norms in Indian commercial banks, Present position of capital adequacy in Indian commercial Banks

**Unit III Investment Management:** Nature and significance of investment management in commercial banks, Fundamental principles of security investment by commercial bank, Investment pattern by commercial banks (statutory and non-statutory investment), Reviewing investment portfolio of banks, Organisation of investment function.

Unit IV Key Indicators of Capital Management: Capital adequacy norms and ratios, Riskweighted assets (RWAs), Tier 1 Capital, Risk adjusted return on capital, Return on Equity in banks, Return on average risk-weighted assets (RORWA), Return on average economic capital (ROEC), Risk Adjusted Return on Regulatory Capital (RARORC), Internal capital adequacy assessment process (ICAAP).

**Unit V Liquidity Planning and Managing Cash Assets:** Meaning and Measurement of liquidity, Objectives of cash management, Reserve with Central banks, Managing float, Managing accounts with correspondent banks, Liquidity planning and Traditional liquidity measures by commercial banks.

**Unit VI Introduction to Treasury Management:** Introduction to treasury management, Objectives and Functions of integrated treasury management, Evolving role of Treasury as profit centre, Organization of treasury, Evolving role of Treasury as profit centre.

# **References:**

1. Srivastava, Divya Nigam, Management of Indian Financial Institutions, Himalaya Publishing House.

2. M. Y. Khan, Indian Financial System, Tata McGraw Hill.

# MCM BT705: Project Finance

**Rationale of the subject:** Project finance is a long term funding source for large infrastructure projects. Project Cash flows are most vital for taking decision on the viability and sustainability of a project. This subject deals with appraising the financial and technical viability of a project by using various investment and project appraisal tools and techniques. The subject also gives an understanding on the risk aspects and infrastructure lending of large projects.

# **Intended Learning Outcomes:**

On successful completion of this paper, candidates should be able to:

- 1. Explain the types of project and project life cycle
- 2. Calculate and interpret the discounted project cash flows
- 3. Evaluate project cost and prepare a project report
- 4. Discuss the financing of a project
- 5. Analyse the project proposal
- 6. Discuss the nuances of infrastructure lending

**Unit I Introduction to Project Finance:** Meaning of a project, types of project. Project Characteristics and objectives. Project life cycle. Formulation and Identification of project, project report, financial projections, technical aspects, marketability of products, estimate of fixed assets. Strategy and resources allocation, generation and screening of project ideas.

**Unit II Project Cost and Means of Finance:** Cash flow analysis, discounted cash flow. Equity, interest of other stake holders, sources of finance, long term sources, short term sources, working capital advance and term loans. Calculation of project cost. Preparation and scrutiny of project report.

**Unit III Capital Structure Design:** Type of capital to be invested, other types of capital. Methodology to raise finance, position of long term resources, Financing of projects, utilization of capital and long term resources. Calculation of Debt equity ratio, Debt service coverage ratio – Breakeven point analysis.

**Unit IV Investment Appraisal:** Appraisal of the project, margin meeting by the promoter, ratio analysis, unit inspection, peer group comparison, due diligence – terms and conditions of sanction.

**Unit V Analysis of Risk:** Analysis of the project proposal – in depth study of the proposal from various risk angles. External rating of the project from approved rating agencies. Internal rating by applying RAM rating chart.

Unit VI Infrastructure Lending: Nuances of infrastructure lending, infrastructure project appraisal, risk analysis. Take out finance, PPP projects –cash flow studies of infrastructure projects.

## MCM BT 707: Trade Finance

**Rationale of the subject:** Trade Finance, has a great significance for India especially since exports are showing a downward trend. In the changing regulatory scenario, trade finance appears to be a catalyst to bilateralism than multilateralism trade. With the escalation of trade finance from banks and financial institutions, international trade is expected to show a material increase. This subject will give students an insight into various aspects of trade finance and its mechanism along with the regulatory norms.

#### **Intended Learning Outcomes:**

On successful completion of this paper, candidates should be able to:

1) Explain the role played by trade finance in international trade and commerce

2) Discuss the various schemes in trade finance and methodologies

3) Compare various types of lending methods along with its due diligence processes under trade finance.

4) Analyse the benefits of various sources of trade finance

5) Explain the role and structure of ECGC and EXIM bank

6) Suggest appropriate schemes for financing their domestic and international trade

#### **Subject Contents:**

**Unit I Introduction to Trade finance and Uniform Customs and Practices:** Introduction to trade finance, importance of trade finance to Indian trade. Introduction to UCPDC 600 – Norms under UCPDC, documents used and its scrutiny. INCOTERMS. Role of International Chamber of Commerce.

**Unit II Insight in to import and export policy of India:** Introduction, objectives, role of DGFT. General provisions for imports and exports, role of export promotion councils, export from India scheme, EPCG Scheme.

**Unit III Bill Finance:** Demand bills, usance bills discounting. Advance against bills for collection, purchase of cheques/drafts/other negotiable instruments, co-acceptance of bills – dishonour of bills purchased.

**Unit IV Letter of Credit:** Meaning of letter of credit, various types of letters of credit. Amendments to letters of credit, parties to the letter of credit, negotiation against letter of credit, back up limits. Meaning of buyer's credit and seller's credit.

Unit V Factoring and Forfeiting: Meaning of factoring and forfeiting, Kinds of factoring with/without recourse. Functions of factoring services, advantages of factoring, characteristics of forfeiting, pricing element in forfeiting.

**Unit VI ECGC and EXIM BANK:** Purpose of establishment of ECGC, role played by ECGC, types of ECGC cover provided. Establishment of EXIM bank, purpose of its establishment, its role in promotion of exports and imports in India.

## **References:**

1) Practitioners' book on Trade Finance – Indian Institute of banking and finance – Taxmann publications Pvt Ltd

## MCM BT709: Credit Management in Banks

**Rationale of the subject:** Credit management is the primary function of any bank which can make or break its stand in the market. Banks close down their operations due to inefficient credit management. The process of credit management runs right from the stage of choosing the ideal borrower till the time the borrower repays the last loan instalment. This subject aims to provide a deep insight into the procedures for the major two types of credit facilities granted for commercial borrowers.

#### **Intended Learning Outcomes:**

On successful completion of this paper, candidates should be able to:

1) Identify the ideal borrowers by banks for granting a loan.

2) Analyse the credit policies of banks.

- 3) Explain the procedure for granting of working capital finance.
- 4) Explain the procedure for granting a term loan.
- 5) Compare the various risk assessment models for decision making.
- 6) Discuss the different debt restructuring methods followed in India.

# **Subject Contents:**

**Unit I Identification of borrowers and due diligence:** Selection of good borrowers using 5 Cs. Process of interviewing borrowers. Processing of borrower's information for drafting proposals, pre-sanction visits and inspection reports. Preparation of appraisal report.

Unit II Credit policy and credit risk policies of the banks: Credit policies of the banks, prudential norms, exposure norms. Credit budgeting. Take over norms, rephasing and restructuring of loans. Consortium and Joint lender Forum arrangements.

Unit III Working capital finance and ratio analysis: Various methods of lending, Tandon committee recommendations, Chore committee recommendations, P.R.Nayak committee

recommendations, Cash budget method. Credit monitoring agreement (CMA) data, important working capital ratios and their significance.

Unit IV Term loans and methodology of lending: Definition of term loan, types of term loan, procedure followed for sanction of term loans. DSCR, Sensitivity analysis, breakeven point analysis.

**Unit V Risk Assessment Models:** Meaning of Risk Assessment Models, Approved risk rating agencies. Various types of charts used for risk assessment of borrowers, Types of risks assessment. Risk assessment models, Capital adequacy.

Unit VI Corporate Debt Restructuring for MSME and large corporates: Definition of corporate entities, definition of CDR. Procedures for CDR, RBI guidelines, preparation of appraisal note.

#### **References:**

1) Strategic credit management in banks - Popli G.S and Puri S.K.

2) Credit Risk Management for Indian Banks – K. Vaidhyanathan

## MCMLS702.3 - Field Based Learning

## **Option available for M.Com (Logistics and Supply Chain) students.**

The following courses will be a part of Field Based Learning. Students are required to complete all the FIVE courses for certification and prepare a report (Field Based Learning Report) for evaluation. Evaluation is based on the report and students' performance in the viva-voce, distributed as 50 percent for internal assessment and 50 percent for external assessment, for earning 12 credits.

## **A. Container Terminal Operations**

**Rationale of the subject:** This subject examines the essentials of container terminals from all angles, providing detailed knowledge and practical information for those wishing to increase or update their understanding. This subject will enable the students to understand the practical applicability of various container terminal operations such as SDS, CFS, Scanner Operations, Weigh bridge Operations, Wharf and vessel Operations, Yard planning & Execution including Vessel planning.

#### **Intended Learning Outcome:**

- 1. Define the roles and responsibilities of operations managers and the challenges they face
- 2. Discuss the content of an operations strategy and the decisions involved.
- 3. Explain the input–process–output framework, the extensions of it, and apply them to a wide range of terminal operations
- 4. Examine the types of transformation processes occurring within operations and suggest delivery process and documentation for the terminal.

#### **Subject Contents:**

**UNIT 1** - Definition of container terminal – container terminal role in shipping – current trends of container terminal in global trade- trends in India- role and importance of management of container terminal.

**UNIT II** - Resources of container terminal – meaning role and need of Channels and Draft – understanding the berth and its requirements of length with relation to ship sizes – Material

Handling equipment's need in the quay/yard – the role of material handling equipment. Types of Container Movement Equipment; Cranes (Rubber Tired, Rail Mounted, Automated Straddle & Sprinter, Horizontal)

**UNIT III** - Various operations of container terminal – stake holders and their role – coordination of various stake holders - stake holders process and documentation – process of berthing – import discharge planning and execution – storage of import container- evacuation –

**UNIT IV-** Delivery process and Documentation – export container receipt process – stowage of export containers - loading operations – stowage plan coordination- software interfacing on the discharge and loading plan.

**UNIT V-** Introduction to management of container terminal – role & need- planning importance for space and other Material handling equipment's – role of turn around management - cost management for users of the container terminal – efficiency improvements – maximizing the use of the resources and capacities - role of ICD/CFS/CY in the container terminal management.

**UNIT VI-** Need for Quality Management in Container Terminal – Concepts of Bench Marking – Business to Customer - Current Trends – ISO role – WB AND IFC's role and guidelines – Environment Health Safety Guidelines.

#### **Essential Reading**

- 1. ICS .2011/12.Port and Terminal Management. London, UK.
- 2. ALAN E.BRANCH. 2008, Elements of Shipping. Chapman and Hall, Fairplay Publications, U.K

# **Recommended Reading**:

- 1. Container Terminals and Cargo Systems, Design, Operations Management, and Logistics Control Issues; Editors: Kim, Kap Hwan, Günther, Hans-Otto (Eds.)
- 2. Seaside Operations Planning in Container Terminals; Authors: Meisel, Frank

# **B.** Port Operations & Terminal Management

#### **Rationale of the subject:**

An in-depth look at the workings of maritime port operations and intermodal transportation systems. Course topics include the governance and administration of ports and marine terminals, the role of regulatory agencies, navigation and safety, port operations and development including the process to fund and carry out dredging projects.

#### **Intended Learning Outcome:**

After undergoing this subject student will be able to:

- 1. Define the role of ports, and explain port interface with logistics and the supply chain.
- 2. Analyze port performance and describe the involvement of principal stakeholders in port management, port safety and port security.
- 3. Integrate port planning and development policies, and analyze port charges and port competition-related issues.

#### **Subject Contents:**

**UNIT I:** Definition of port – Single purpose port – Multi Purpose Ports – Evolution of ports - Global trends – Developments in India - Classification of Ports as Major and Minor - Private vs Government Ports – Feature of Ports Operations.

**UNIT II**: Cargoes Handled in the Ports – Types and Differences – Need of Specific Infrastructure for each type of Cargo – Multi Handling Cargo Port Vs Single Product – Limitations for handling the Cargo - Factors Influencing the Development and Functions of the Port- Rail and Road Connectivity Role

**UNIT III:** Role of Channels – Draft for Various types of vessels - Lengths of Berths, Size of Vessels affecting the operations – Process for handling each type of cargo for import Discharge – Storing – Evacuation –

**UNIT IV**: Different type of Material Handling Equipment needed for each type of cargo - Different infrastructure need for handling different type of vessels - applications – The role of Stevedores – Licensing regulations for Stevedores

**UNIT V:** Role of Management in port operation – Various User needs for each of the terminal – The role of users and stake holders - Process for each stake holder and their related document – Price management for various services offered by the port – Tariffs – Billing and Payment cycle

**UNIT VI:** Role of quality management in ports – Environmental impacts and regulations – PCS - IT impact on the port operation and terminal management – Performance measurements – Performance Comparisons in terms of operations/tariff etc.

## **Essential Reading:**

- 1. Khalid Bichou, Port Operations, Planning and Logistics, Informa, 2009
- 2. Lopez R.C and Poole N., Quality Assurance in the Maritime Port Logistics Chain: the Case of Valencia, Spain, Supply Chain Management, vol. 3.1, pp. 33-44
- 3. Notteboom T.E. and Winkelmans W., Structural changes in logistics: how will port authorities face the challenge? Maritime Policy and Management, vol. 28,1, pp. 71-89
- 4. Notteboom, T., Verhoeven, P. and Fontanet, M. (2012). Current practices in European ports on the awarding of seaport terminals to private operators: Towards an industry good practice guide, Maritime Policy and Management, 39(1), pp. 107–123

#### **Recommended Reading:**

- 1. Handbook of Terminal Planning (State of the art in Container Terminal Design, Management, and Planning); Editors: Böse, Jürgen W. (Ed.)
- 2. Port Management (seminal papers from Palgrave's journal Maritime Economics and Logistics), Haralambides, H. (Ed) (2015)
- 3. Port Management and Operations; Author: Maria G. Burns, ISBN 9781482206753 CAT# K21524, by CRC Press

# **C. Fire and Industrial Safety**

**Rationale of the subject:** To understand the importance of Fire and Industrial safety, Study to acquaint and understand the different tactics and practices encompassed in firefighting, industrial safety and first aid and evacuation techniques. One of the most sought after subjects by the industry to hire as safety consultants.

#### **Intended Learning Outcomes:**

- 1. Builds capabilities among the professionals to assess possible risks and hazards.
- 2. The students after completing their learning add value to the safety and risk department as safety consultants.
- 3. The students get a complete understanding of industrial safety and the techniques used in adhering to safety norms.
- 4. The full acclimatization on occupational safety and health administration enables professionals to assess and respond to any medical emergencies in a optimal manner.

#### **Subject Contents:**

**UNIT I:** Principles of Fire Engineering – Chemistry of Fire, Classification of Fire, theory of fire extinguishment, Hydraulics, Pumps and Primers, Small gear and hand tool, Metallurgy, Maintenance Routine, Fire Tender.

**UNIT II**: Fire Fighting- Portable Fire Extinguishers, Firefighting, personal protection, Breathing apparatus, Fire tender, Fire Hazards & Control, Methods of tactics of firefighting, Fire services organization.

**UNIT III:** Industrial Safety. – Fundamental of Industrial safety, Safe work permits, Plant safety inspections, Control of Industrial Noise, Safety in petroleum and chemical industries, electrical safety, safety in construction Industry, Accident Investigation and accident report.

**UNIT IV:** Disaster Management & Emergency Preparedness- Introduction to disaster management, Hazard risk and Vulnerability, Preparedness and response, Natural calamities, Recovery and building back better, NDMA, First Aid.

**UNIT V:** Safety Management -- Introduction to safety management, Safety Organization, Management control system, Safety in thermal power plants, accidents and their causes, area classification, training, Fire Control system, safety audit

**UNIT VI:** Occupational Health & Safety- Working Conditions, Occupational Diseases, Work Safety, Health & Hygiene, Good House Keeping, Safety Precautions, Employee State Insurance.

#### **Essential Reading:**

1. Reading material published by KSSPL on all modules.

#### **Recommended Reading:**

1. Reading material published by KSSPL on all modules.

#### **D.** Port Supplies Management

**Rationale of the subject:** The paper provides a managerial perspective on the critical role of 'Purchasing' and strategic 'Supply Chain management' in business and examines concepts of strategic sourcing, cost and value management in the light of ongoing business uncertainty

#### **Intended Learning Outcomes:**

After undergoing this subject student will be able to:

- 1. Understand the maritime supply chain works and its contribution to the overall supply chain
- 2. Highlight the importance of the maritime supply chain within the era of globalization
- 3. Understand the latest developments of ports and shipping companies
- 4. Discuss the complexities of maritime supply chain

5. Evaluate the concepts of dry port and port centric logistics.

#### **Subject Contents:**

**UNIT I**: Definition of materials – Materials management role and need for port and terminal operations - List of materials handled in the ports - Risk management role for materials management - Dangerous (Inflammable & Explosives) goods handling

**UNIT II:** Grouping of the materials Ownership and Stakeholder - Port and Terminal materials list - Material handling equipment – Consumables – MRO spares- Renewable Energy Material Management - Procurement and sourcing plan- Storage – Regulatory controls – Environmental hazards

**UNIT III:** Materials management role in handling the shipper(s) cargo- Cargo(s) types discharged or exported from various terminals – Material receiving – Methods of Storing – Loading and unloading of material(s) – Role of warehouse in materials – Warehouse needs for storing the materials – Risk Management.

**UNIT IV:** Fundamentals & Various parts of Ship Building – Ship stores need and supply – Bunker fuel supply – Maintenance of repair / replacement spares for the Ships – and Ship breaking material handling – Handling of the dredging – Construction – Wastage management – Risk management **UNIT V:** Waterborne transport - Maritime reporting - Maritime regulatory control – Offshore and Onshore documentation and maintenance –

**UNIT VI:** Disaster Management – Preventive management - Best practices followed – Environmental management – Basic concepts of Maritime Pollution including case studies.

#### **Essential Reading:**

1. Introduction to Materials Management: by J. R. Tony Arnold, Stephen N. Chapman and Lloyd M. Clive. Publishers: Pearsons Plc

2. Materials Management - An Integrated Systems Approach; Authors: Vrat, Prem; Publishers: Springer.

#### **Recommended Reading:**

1. A. K. Dutta: Materials Management: Procedures, Text and Cases, Prentice Hall of India Private Limited, New Delhi, 2nd edition, 2004.

2. Gopalkrishnan & Sundarsan: Material Management: An Integrated Approach, Prentice Hall of India Private Limited, New Delhi, 2003

#### E. Liner Trade and Chartering

**Rationale of the subject:** To understand the main operators in the liner trades, their ownership and how they have developed. Understand the main drivers of demand in the liner trades, the development of the global liner including owning/chartering, new buildings, cascading etc. and how lines ensure that they can compete effectively.

#### **Intended Learning Outcomes:**

- 1. Discuss the paramount importance of bills of lading in the Liner Trades, their function and their role in international trade.
- 2. Discuss in depth understanding of the implications for the tanker trades and the practical effects of environmental protection and pollution liability legislation including MARPOL, USA OPA and EU legislation.
- 3. Prepare and analyze the bill of lading in charter parties and in particular the liabilities of the ship-owner to the bill of lading holder.

4. Work in team in the areas of legal, tactical and ethical requirements of the chartering market to avoid conflicts between them

#### **Subject Contents:**

**UNIT I:** Principles of Chartering and Liner Trades Introduction to Chartering: Chartering-Voyage Charter-Time Charter-Chartering Negotiations-Chartering and the internet-Charter Parties-Construction of voyage charter parties

**UNIT II**: Loading place and cargo-Loading rates-Lay days and cancelling date- Cost of loading and discharge- Time charter-The agents influence upon the charter- The port agents' role in charter party negotiations-Overview of Liner trades and its development.

**UNIT III:** Dry Cargo Chartering Dry Cargo Trades & Ships- Dry Cargo ship tonnages, Load line, Dimensions and cargoes-Propulsion-Cargo—Ship Documents and Classification-Classification-Freight Markets and Market Practice-The Baltic Exchange-Methods of ship employment-Chartering negotiations-Offering and countering- Charter parties-Subjects-Freight Derivatives for Dry cargo.

**UNIT IV:** Tanker Chartering Tanker Chartering Trade & Ships-Geography for tanker chartering. The Market Structure-Origin and use of world scale-Average freight rate Assessment-Factors influencing the Freight Markets-Oil Demand-New building Activity-Tanker Scrapping-Chartering Market Practice-Cargo description-World scale hour's terms and conditions-Production of charter party-Demurrage

**UNIT V:** Liner Cargo Liner Cargo-Dangerous Goods-IMO International Maritime Dangerous Goods Code (IMDG)-Special Goods-LCL and Break Bulk Cargo-Cargo Handling-Port Handling Equipment- Port Terminals-The Delivery and Collection of Cargo-Cargo Storage- Stowage of Cargo-Port Management and Organization.

**UNIT VI:** Liner Shipping Operations Liner operating companies' structure-Management and Policy-Ship Management and Operating Services-Insurance-Container and Logistics Departments-Trade and commercial Departments-Accounting and Budgeting-Agency representation-The liner Agents Duties-Principal's Duties-Remuneration Duration.

#### **Essential Reading:**

- 1. ICS (2014) dry cargo chartering. 2014 edition
- 2. ICS (2014) tanker chartering. 2014 edition
- 3. ICS (2011/12) liner trades. Centenary edition
- 4. Metaxas, b. N. The economics of tramp shipping. Athlone press

#### **International Taxation and Technology – 1**

#### **Rationale of the Subject:**

Most countries have direct taxes levied on incomes gained by the Individual, which is primarily compensation paid by employer. Individuals end up savings their employment income, thereby investing in securities fetching additional regular earnings and capital gains in case of disposal. Real estate investments are also on the rise amongst Individuals. The tax implication of these transactions are rather complex and normally beyond understanding of the Individuals. This becomes convoluted further when the Individual travels abroad on work, on deputation, getting

emoluments from home and host country. Professionals with knowledge of cross border taxations rules and double tax agreements play a vital role in providing consulting services for Individual taxations.

#### **Course Outcomes:**

At the end of the course, students will be able to,

- CO-1: Explain the basic concept of incomes and taxes
- CO-2: Compare the nuances of Inpats vs Expats
- CO-3: Report taxable incomes and tax credits
- CO-4: Discuss the provisions of federal and state taxes
- CO-5: Organise and check statutory forms and tax returns
- CO-6: Construct and suggest tax planning strategy.

Contents of the Syllabus:

**Unit-1:** Individual Taxes - Overview – Individual status, Residency determination – Individuals, Components of Gross Income, Adjustments to Income

Unit-2: Tax Computations - Itemized Deductions, Tax credits, Computation of Tax

**Unit-3:** Advanced Topics - Introduction to Advanced topics, Understanding statutory forms, Case studies

**Unit-4:** Reporting & MIS tools - Understanding Data points and analysis needs for Individual tax payers, Using Power BI (Business Intelligence) tool to generate customized reports, Data sources for analysis, Modelling & managing data relationships, Flash reports and dashboards, Introduction to SQL, RDBMS & Syntax, MS Excel skills, Introduction to SharePoint.

**Unit-5:** State Income Taxes - Understanding state taxes, Establish Nexus, Computation of tax incidence in the hands of tax payer, Federal state adjustment, Apportionment and allocation,

Business vs Non Business Income.

**Unit-6:** US International Tax: Understand ways of doing cross border transactions, Differences US vs Foreign person, Concept of E&P, Final Reports

#### **International Taxation – 2**

#### **Rationale of the Subject:**

With the emerging multinational and global corporates, cross border trade and business leading to international transactions, gives rise to need for global tax specialists, thereby ensuring corporates are compliant globally. Knowledge of international taxes and statues has emerged as a niche area, and such services are offered by organizations having a global presence i.e. largely by Big 4's.

#### **Course Outcomes:**

At the end of the course, students will be able to,

- CO-1: Explain the basic concept of incomes and taxes
- CO-2: Classify corporate entities Business and non-business
- CO-3: Differentiate between corporate book income and taxable income
- CO-4: Analyse Income, expense, asset base and cost recovery.
- CO-5: Discuss on corporate tax liability and check statutory forms and tax returns
- CO-6: Construct and suggest tax planning strategy.

#### **Contents of the Syllabus:**

**Unit-1:** Corporate taxes: Overview - Business entities, Residency determination – Corporates, Taxable Income, Net operating Loss

**Unit-2:** Computation of Taxable Income: Analyze corporate income and expense. Corporate deductions, Asset basis & cost recovery, Depreciation & Amortization rules

**Unit-3:** Tax liability: Tax credits, Understanding statutory forms, Advanced topics - UNICAP, Dividend deductions, Case studies

**Unit-4:** Reporting & MIS tools: Reasonable competence in MS Excel, Basics of data analytics, Power BI (Business Intelligence), Introduction to data sources, Modelling & managing data relationships

Creating quick reports and dashboards, Introduction to SQL, RDBMS & Syntax, Introduction to SharePoint.

**Unit-5:** State Income Taxes: Overview of state and local taxes, Establish Nexus, Computation of Corporate, Income Tax, Federal state adjustment, Apportionment and allocation, Business vs. Non Business Income.

**Unit-6:** US International Tax : Cross border transactions & Business models, Introduction to US vs Foreign person, Concept of E&P, Reporting requirements

#### **International Taxation – 3**

#### **Rationale of the Subject:**

Partnership is a leading mode of practice in most countries for a business entity. The option to tax income in the hands of partnership firm or with partners makes Partnership taxation rather complex. Options like contributing capital in cash or kind, distribution of profit vs capital, expenses being allowed or disallowed temporarily or permanently under income tax, leads to the need for maintaining separate set of books for Income tax purpose. Professionals with apt knowledge to handle such completes are of great demand. This course of international taxation of Partnership firms will bridge the dearth of supply of trained professionals in this field.

#### **Course Outcomes:**

At the end of the course, students will be able to,

- CO-1: Explain the basics of partnerships and formation
- CO-2: Discuss the capital contribution in cash and kind and treatment

CO-3: Compute taxable income of Partnership firms

CO-4: Discuss shares vs income.

CO-4: Compute capital and income for tax

CO-5: Suggest tax planning strategy for assesses

#### **Contents of the Syllabus:**

**Unit-1:** Partnership taxes – Introduction: Definition of Aggregate and entity concept, Types of partners & partnerships, Election rules

**Unit-2:** Taxable Income – Partnerships: Partnership computations, Basis for Capital Accounts, Distribution of capital vs income, Understanding depreciations rules

**Unit-3:** Special provisions – Partnerships: Guaranteed payments treatment, Understanding statutory forms, Practical case studies

Unit-4: Reporting & MIS tools: Data analytics fundamentals. Date points for partnerships,

tracing data from computations, Reports and dashboards as demanded by industry., Data analysis tools like Power BI, SQL, RDBMS, SharePoint, MS – Excel (basic commands)

Unit-5: Additional taxes knowledge - State, Local: Familiarity of state and local taxes

Establish relationships between state and federal transactions, ensure taxability., Computation state Taxes, Adjustment, Rules of Apportionment and allocation

Unit-6: US International Tax: Key concepts of international trade. Types of transactions. Learn differences between Local vs Foreign person, Concept of E&P, Final reports

## Essentials of Entrepreneurship: Thinking & Action [MOOC from University of California]

Rationale of the course: Success in business can be greatly enhanced with an understanding of key entrepreneurial characteristics and competencies solutions. This interactive course provides potential entrepreneurs with the knowledge of succeeding in an entrepreneurial opportunity. Topics include: how creativity, opportunity and feasibility are best evaluated; business strategies for new businesses; importance of a business plan; achieving success in a new business. At the end of the course students will have the skills and confidence to evaluate starting a business, in addition to becoming more enterprising in how they approach their roles should they decide to work in organizations.

#### Svllabus:

# **Unit-1: Introduction** 1.1 Process of Entrepreneurship 1.2 Risk and Uncertainty **Unit-2: Feasibility Studies** 2.1 Feasibility Studies 2.2 Financial Equation **Unit-3: Skills and Strategies** 3.1 Entrepreneurial Skills and Tools 3.2 Marketing Strategy 3.3 Human Resources and Operations **Starting a Business** 4.1 Starting a Business 4.2 Accounting 4.3 Systems & Technology

# Marketing Strategy [MOOCs from EIT Digital Academy]

Rationale of the Course: The course begins with the art of cold calling and analyzing the potential customers, then gradually moves over to segmentation, positioning, closing the deal, competition, marketing strategy and market expansion. It is normally in that order it develops in practice. The curriculum includes general basic marketing theories as well modern digital marketing issues like on boarding, conversion, and retention, experimental marketing and pivoting. The course includes a number of assignments to facilitate student's learning – some of them compulsory. All of them hopefully practically useful for the students already today. On one hand this is a basics course. There is far more in this than we are able to cover here. But I still think this course will prepare students for some of the most common marketing and sales efforts needed for technology based companies.

# Syllabus:

Unit-1: Introduction: "As if" this was a starting point Unit-2: Sales – From cold calling to Facebook and Alibaba Unit-3: It is better to Skate to where the puck is going: Segmentation & positioning Unit-4: Instead of the great plan that never will be executed: Experimental marketing and Pivoting techniques

#### Leadership in 21st Century Organizations University Offered through Coursera: Copenhagen Business School

## **Rationale of the course:**

Meet Jim Barton, the new CEO of Santa Monica Aerospace. Jim's job won't be easy: the company's haemorrhaging cash, struggling to regain investors' trust after an accounting scandal, and striving to transform its culture to become a more global competitor. In this course, you'll travel with Jim as he takes on leadership challenges ranging from strategy execution, to inspiring people, to maintaining an ethical approach. Experts agree that twentieth-century leadership practices are inadequate for the stormy twenty-first-century present. This provocative course equips you with the insights you'll need to rise with the occasion of a rapidly shifting business landscape.

## Course outcomes: At the end of the course, students will be able to:

- 1. Enact personal leadership approach, derived from your ongoing evaluation of how Jim Barton has handled his leadership situation, as well as from established leadership concepts and frameworks;
- 2. Avoid leadership actions that might have worked in the past, but are not suited to a newly challenging 21st century world;
- 3. Navigate treacherous new 21st century leadership challenges, such as greater reliance on specialized workers or the need to respond to external scrutiny in an increasingly transparent world (and many more);
- 4. Avoid "slippery slope" ethical failures, and think more clearly about the separation between public and private life for a 21st century leader.

# **Course Contents**

# Week 1: Introduction to the Course

Join Jim Barton on a leadership journey...that quickly becomes tougher than expected!

Week 2: Getting Oriented and Assessing Your Team

As a new leader, the first order of business is to survey the landscape, get your bearings, and figure out what's really going on. Perhaps the most crucial part of that is assessing the team you've inherited. Who will be an ally in what you need to accomplish? Who will be an obstacle? Who should stay, and who should go? How will YOU decide?

Communication in an Age of Super Transparency

In an age of social media and super hackers, leaders have to worry more than ever about secrets getting out, making hard decisions under scrutiny, and people misinterpreting what the company and its leaders are doing. Thanks primarily to the advance of technology, the organizational activities have never been more transparent. How should a leader take this new 21st century reality into account? Do past communications and PR approaches need to change? How would YOU do it?

# Week 3: Leading Collaboration

When you're building something as complicated as an airplane, people have to work together. As a leader, it's a part of your job to populate teams, develop relationships, orchestrate process, and

set up conducive environments to maximize the effectiveness of collaborative work. How is this done? How would YOU accomplish it?

Motivating and Inspiring

A leader must be able to move other people -- potentially in directions those others do not wish to go. A very important part of a leader's role, then, is to motivate people -- to somehow provide the impulse to move others in a particular direction. Indeed, a leader often needs to get people moving together, in a similar direction. But there are different ways of doing this. Incentives, for example, operate differently than inspiration, and the two might not work equally well in a particular circumstance. How should the 21st century leader motivate people? What would YOU do?

#### Week 4: Effective Governance

A leader operates within a framework that outlines her or his responsibilities, range of authority, and access to resources -- we call such frameworks "governance." Governance empowers a leader but also looks over her or his shoulder. A precondition for effectiveness as a leader is having a foundation of sound governance. And although it can be rather tricky, leaders sometimes have to try to make changes to the governance framework within which they work. If you're a CEO and you decide you have an ineffective board of directors -- to whom you report -- what would YOU do?

#### Leading Change

Convincing people to change their ways might be THE hardest job a leader has to do. And if getting people to change is hard, getting groups -- who work together in the old ways and reinforce each other's sense of "the way it's always been" -- is even harder. But if you're going to transform a company, you're going to have to change things, in a big way. How would YOU go about it?

# Week 5: Managing Talent

In the 21st century, the biggest assets an organization has are its people what they can do. The evidence of this? Apple, Google, and Microsoft all have market values higher than Exxon (a company with vastly more physical assets). A very important job of a 21st century leader, then, is to attract, retain, and continue to develop the talents and skills of the people within the organization. Talent is a success multiplier, and an organization's leader is its talent-developer-inchief. How should this be done? How would you do it?

#### Leading in Crisis

No matter how effective you are as a leader, sometimes things go wrong. In a crisis, a leader must make tough decision under the pressure of a ticking clock. That's really hard, partly because crises are (thankfully) rare and few people have a lot of experience with them. And yet, you need to get it right. The stakes, in a crisis, are often very, very high, for the organization and for a leader's career. As a leader, sooner or later you will have to deal with a crisis. How will YOU measure up? **Week 6:** Leading Innovation

Thanks to mature communications and transportation networks, it has never been easier for low cost producers to market low priced products and services all over the world. Because of this, companies -- especially those not located in low cost regions -- need to innovate, in order to keep offering products and services that are better, even if they aren't cheaper. In the 21st century, the capacity to innovate has become extremely important to business success. And it's the leader's job to create the conditions in which her or his people can innovate effectively. A leader must espouse principles, processes, and practices that allow the organization to innovation better than its rivals. How to do this? How would YOU do it?

Leading Execution

It's "where the rubber hits the road." Execution. If you can't execute, it doesn't matter how well you strategize or how visionary you are. Execution is the art and science of getting it done. But how should a leader do that? How would YOU?

#### Week 7: Public Life, Private Life

You've seen it all too often in the newspaper headlines: a prominent leader called on to resign, not because of failure to perform on the job, but because of something troubling (at least to some) that has transpired in their so-called "private life" that has become public. Where is the boundary between public life and private life for a leader? Indeed, is there a boundary? Why do so many leaders have problems with this? How does it bear on notions of leadership character and integrity? What is YOUR personal philosophy in this important area?

Vision and the Role of Culture

The eminent management thinker Peter Drucker once said that "Culture eats strategy for breakfast." Lou Gerstner, after he turned around IBM, often said that the importance of culture was the one thing he seriously underestimated. What is culture? According to the simplest definition, widely used, culture is "the way we do things around here." But how should the leader influence that? What would YOU do?

Week 8: Modern Theories of Leadership

Leadership is an active, if fragmented, field of management research. In this module, you'll encounter some of the ideas researchers have come up with to describe and improve the practice of leadership. Some of these theories have had more influence than others. Some have had less influence on the practice of leadership than many of the ideas we've already seen in the course (e.g., economic agency theory). We offer these here to raise the possibility that some of these ideas might help YOU as you synthesize a personal approach to leadership in the 21st century.

A Study in Leadership Failure: The Financial Crisis (Part 1)

The early 21st century has seen some spectacular failures of leadership. From the BP Deepwater Horizon explosion and oil spill, to the Fukushima Daiichi nuclear disaster, to the 2008 financial crisis, we've seen a lot of major things go wrong with leadership. You could argue that these are examples of 20th century leadership applied to 21st century challenges...and that resulting failures demonstrate the need for a new leadership approach. In this module, we'll begin trying to understand some of the things that went wrong in the extremely complicated 2008 financial crisis. **Week 9:** A Study in Leadership Failure: The Financial Crisis (Part 2)

We continue our examination of the inner complexities of the 2008 financial crisis.

Real Leadership Case Study: Lord John Browne, British Petroleum

We've met Jim Barton and followed him on his journey. In this module, we turn the ideas we've discussed and developed in the course so far to the case of a real leader. What is YOUR assessment of the leadership of Lord John Browne, former CEO of BP

Week 10: Synthesis - Leadership in 21st Century Organizations

Putting it all together. Last thoughts and attempts to synthesize thoughts about 21st century leadership.

#### Identifying Social Entrepreneurship Opportunities Copenhagen Business School Platform: Coursera

Rationale of the course:

This Course will clarify the definition and meaning of Social Entrepreneurship and will focus on the need to learn about the source and root of a social problem. Learners will be introduced to different perspectives about Social Entrepreneurship and Students will learn about

complementary and opportunistic assets, which will help Learners to detect an opportunity and develop an idea of how to create a business for social change.

From a practical perspective, Learners will be asked to initiate a team formation process and start to think about a problem topic that Students want to address the social venture in the future.

Learners will work in a team to research this topic and will gradually start to think about a particular opportunity and identify a purpose for the social venture project. Course outcomes: At the end of the course, students will be able to:

- · Social Entrepreneurship
- Understand challenges and the source and root of a social problem
- Understand perspectives about Social Entrepreneurship through different tools
- · Gain master in complementary and opportunistic assets in creating a business for social change
- Incorporate team formation process and to think about a problem topic
- Students will have a process and mindset suited to develop social venture in the future

Understand the role of

#### Course Contents

#### Week 1: Introduction to the Course

In this first Module Students will receive an administrative introduction to the general structure of the Specialization and learn how Students can manage the courses successfully. Content-wise we will, first, address the definition and meaning of Social Entrepreneurship. Second we will focus on the need to learn about the source and root of a social problem and highlight the importance to deal with this prior to thinking about solutions.

Week 2: Definition of Social Entrepreneurship

The second Module will introduce Students to different perspectives about Social Entrepreneurship. Students will be asked to initiate the team formation process and select a problem topic that Students want to address with the social venture in the future.

Week 3: Who is a Social Entrepreneur

With Module 3 Students have reached halftime of Course 1. Congratulations! This Module will answer the question what it takes people to become Entrepreneurs. In addition, Students will be introduced to the concept of a Community Enterprise. Students will be able to define the future role within the project team and to think about how to find opportunities to address social problems.

Week 4: How to Identify an Opportunity

In Module 4 Students will be introduced to opportunity identification. Students will learn how to recognize complementary and antagonistic assets and turn them into opportunities. Students will also be confronted with failures that other ventures experienced in order to prepare for the potential challenges for establishing own social venture. By the end of the Module students will be encouraged to start thinking about possible income models.

Week 5: Earned Income Creation

Students will enjoy the course so far and made a progress in becoming a Social Entrepreneur. In this 5th Module we will delve deeper into different financial structures for social ventures. Furthermore, Students will discuss what it means to transfer a concept to a different context by reference to Microfinance. Finally, Students will be able to design a revenue strategy for social venture.

#### Business English: Management and Leadership Arizona State University Platform: Coursera

Rationale of the course:

The course aims to provide knowledge and practice on business communication, this will improve the language and styles of communication needed in English for a fulfilling corporate career Course outcomes: At the end of the course, students will be able to:

- Recruiting and training a professional team to work together with integrity and respect
- Managing and participating in well-organized meetings
- Making telephone conferences more efficient
- Writing professional emails that are easy to read
- The activities in this course will give opportunity to share student experience
- Receive immediate feedback from other business professionals around the world.

Course Contents

Module 1: Staffing and Hiring Decisions

In this module, you'll follow Elizabeth through the process of building her team. You'll look at the way she communicates depending on the situation. From this observation, you'll be better equipped to make requests using direct and indirect approaches. by analyzing her interactions with her team, her language choices, and the communication patterns she follows. Through the discussion boards and peer reviewed assignment you will synthesize your new skills in real life conversations and activities.

Module 2: Meeting Management

Effective business meetings require planning, leadership, and language skills and without these skills, meetings can be

unproductive or even boring. Although this module covers topics related to meeting management, it's definitely not boring

because we have Elizabeth and her team to guide us through the learning process. In this module, you'll watch and learn from

Elizabeth and her team. After completing Meeting Management, you'll be able to plan and facilitate an effective meeting;

summarize key points of an agenda item; and begin to develop strategies to help you to be better understood.

Module 3: Leading and Teaming

Interrupt with confidence, ask for clarification and get the answer you want; hold the floor and keep it: these are some of

the skills you'll learn and apply in Leading and Teaming.

Module 4: Planning, Organizing, and Delegating

Keeping the business or project running as projected requires planning. This requires information to be organized in convenient packages, like status reports and emails. Planning, Organizing, and Delegating focuses on the language of both. After completing this module, you'll be able to use concise language to summarize key pieces of information into smaller packages.

Module 5: Managing and Coaching

Facilitating employee success is a management skill that can be even more challenging when communicating in a second language. After completing Managing and Coaching, you'll be able to recognize the importance of active listening, use key phrases and language to facilitate the coaching and mentoring process.

Module 6: Review

This module will help you to complete the panel discussion successfully.