



SYLLABUS

GLOBAL MBA PROGRAM

TRIMESTER 6

SESSION: 2022-24

Programme: Global MBA
Name of the Course: **Corporate Taxation**
Core / Elective: Elective
Credit: **3 Credits**
Academic Year & Term: 2022-24, Term VI
Course Coordinator: Prof.
Email:

Instructor:
Email:

Instructor:
Email:

Course Objective

Students will be able to systematically apply qualitative and quantitative techniques to solve business problems

Learning Outcome

At the end of this course students will be able to:

1. The student is able to perform a comprehensive quantitative data analysis
2. The student is able to interpret qualitative information in detail
3. The student is able to represent the analyses as a complete solution to the business problem

Course Content

Module 1

Income Tax as Applicable to Companies

Income tax as applicable to Companies: Basic concepts-Assessment year – previous year– person – Assessee– determine the residential status of a company – incidence of tax of different tax payers – Definitions relating to Companies as per the provisions of Income Tax Act – Tax planning, avoidance, evasion

Module 2

Computing Business Income of The Company

Computing Business Income of the Company: Income under the head profit and gains of business and its computation; Basic principles for arriving at business income – Problems on computation of income from business

Module 3

Other Income

House Property - Capital Gains – Other sources (Provisions applicable to Companies) - Dividend - Dividend Tax - Tax Implications relating to Amalgamation and Merger

Module 4

Computation of Income

Set off and Carry forward and Set-off – Deductions relating to Companies – Minimum Alternative Tax

Module 5

Goods and Service Tax (GST)

Basic Principles of GST – Concept of supply – Exemptions – Rates – Tax credit – composition – Reverse charge – Filing of returns – GSTN

Module 6

Contemporary Issues

Guest Lecture from industry experts on contemporary tax practices in Indian companies

Pedagogy

Lectures, Case Discussion, Simulation and Role Plays

Text Book(s)

1. Monica Singhania, Vinod K Singhania, (2017), Students Guide to Income Tax Including GST, Taxmann Publications, India.
2. V.S. Datey, (2017), Indirect Taxes :Laws and Practice, 36thedition, Taxmann, India

Suggested Reading

1. Vineet Sodhani, (2016), Indirect Tax Laws - (Set of 3 Volumes), Taxmann, India.

Mode of Evaluation

Midterm, Quizzes, Assignments, Seminars, Term Paper, Mini Projects and FAT

Programme: Global MBA
Name of the Course: **Corporate Taxation**
Core / Elective: Elective
Credit: **3 Credits**
Academic Year & Term: 2022-24, Term VI
Course Coordinator: Prof.
Email:

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Email:

Course Objective

Students will be able to systematically apply qualitative and quantitative techniques to solve business problems

Learning Outcome

At the end of this course students will be able to:

4. The student is able to perform a comprehensive quantitative data analysis
5. The student is able to interpret qualitative information in detail
6. The student is able to represent the analyses as a complete solution to the business problem

Course Content

Module 1

Income Tax as Applicable to Companies

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Guest Lecture from industry experts on contemporary tax practices in Indian companies

Pedagogy

Lectures, Case Discussion, Simulation and Role Plays

Text Book(s)

3. Monica Singhanian, Vinod K Singhanian, (2017), Students Guide to Income Tax Including GST, Taxmann Publications, India.
4. V.S. Datey, (2017), Indirect Taxes :Laws and Practice, 36thedition, Taxmann, India

Suggested Reading

2. Vineet Sodhani, (2016), Indirect Tax Laws - (Set of 3 Volumes), Taxmann, India.

Mode of Evaluation

Midterm, Quizzes, Assignments, Seminars, Term Paper, Mini Projects and FAT

Programme: Global MBA
Name of the Course: **Employee Relations Management**
Core / Elective: Elective
Credit: **3 Credits**
Academic Year & Term: 2022-24, Term VI
Course Coordinator: Prof.
Email:

Instructor:
Email:

Instructor:
Email:

Course Objective

The course aims to help students develop an appreciation of various conceptual issues related to effective and efficient management of human resource and conditions under which management & unions' works. This course will help the students to develop an understanding of the interaction pattern among labour, management and the State. It will build awareness of certain important and critical issues in Industrial Relations

Learning Outcome

By the end of this course student will be able to

1. Explain the relationship between major stakeholders, status of trade unions, impact of knowledge economy
2. Explain strategic dimensions of IR
3. Explain issues related to employee grievances, management discipline

Course Content

Module 1

Employee Relations

Employee and Industrial Relations: An Overview, employee relation vs Industrial relations, Concepts & Models of IRS, IRs in the current context

Module 2

Trade Union/Federations

Trade Unionism from Evolution to current status, types, structure & strategies, functions, recognition and registration, problems of Indian trade unions

Module 3

Collective Bargaining & Negotiation

Concept, process, collective bargaining as a method of negotiation, Types, bargaining issues, trends;
Employee Grievances: approaches, nature, causes, procedure, Model, do's & don'ts while handling grievance;
Discipline: concepts, the process of holding domestic enquiry in industry, **Industrial Dispute:** concepts, dispute settling machineries

Module 4

Legal Framework

An overview of Standing Orders 1946, Sexual Harassment at workplace Act, 2013, **Labour Welfare & Social Security schemes:** Concepts, objectives, classification of labour welfare, Intramural, extramural, Evolution of social security measures, formation of ILO, An overview of social security laws, Role of welfare officer

Module 5

New Horizons in Employee building

Promoting employee engagement, employee involvement like Quality circles, suggestion scheme, TQM, employee newsletter

Pedagogy

Lectures, Case Discussion, Simulation and Role Plays

Text Book(s)

1. Monappa A, Nambudri, Selvaraj: Industrial Relations & Labour Laws, Mc Graw Hill 2nd Edition

Suggested Reading

1. Ratnam Venkata C.S & Dhal M. Industrial Relations, Oxford University Press, 2nd edition, 2017.
2. Bray Deery Walsh Waring: Industrial Relations, Tata Mc Grow-Hill, 3rd edition
3. Singh & Kumar., 'Employee Relations Management', Pearson, 1st edition
4. Sharma A.M. — Aspects of Labour Welfare & Social Security, Himalaya Bombay

Mode of Evaluation

Midterm, Quizzes, Assignments, Seminars, Term Paper, Mini Projects and FAT

Programme: Global MBA

Name of the Course: **Financial Markets and Institutions**

Core / Elective: Elective

Credit: **3 Credits**

Academic Year & Term: 2022-24, Term VI

Course Coordinator: Prof.

Email:

Instructor:

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Course Objective

This course will provide an understanding of the functions, and operations of the financial markets and institutions operating in India. It explains the role of financial system in economic development. Various conceptual issues related to risk and return, the role of regulatory bodies, mechanism of commercial banking, operations of insurance companies and mutual funds are discussed elaborately. It also describes the importance of small savings, provident funds, pension funds and credit rating agencies. The course provides a comprehensive overview and systematic evaluation of the mainstream markets of various financial instruments such as call money, bond, stock, derivatives and exchange rate

Learning Outcome

After completion of this course, the student will be able to

1. Explain financial system in economic development.
2. Explain conceptual issues related to risk and return, the role of regulatory bodies
3. Explain mechanism of commercial banking, operations of insurance companies and mutual funds

Course Content

Module 1

Introduction

Introduction to Financial System and Economic Development, Concepts Related to Financial Markets and Institutions, Theories of Level and Structure of Interest Rates

Module 2

Financial Regulations

Financial Regulations and Regulatory Institutions in India

Module 3

Financial Institutions

Commercial Banking, Important Financial Institutions – I, Important Financial Institutions – II

Module 4

Money Markets in India

Bond Market, Classification of Stock Market and Securities, Derivatives Market, Foreign Exchange Market

Pedagogy

Lectures, Case Discussion, Simulation and Role Plays

Text Book(s)

1. Financial Institutions and markets: Structure, Growth and Innovations by L.M. Bhole and J. Mahakud, 6th Edition, McGraw Hill Education, Chennai, India

Suggested Reading

1. Financial Markets and Institutions by Frederic Mishkin and Stanley Eakins, 8th Edition, Pearson Education
2. Financial Institutions & Markets by Jeff Madura, 10 edition Cengage
3. Bond Evaluation, Selection and Management by R. Stafford Johnson, 2nd Edition, John Wiley & Sons, Inc. Hoboken, New Jersey
4. Analysis of Investments and Management of Portfolios by Frank Reilly and Keith Brown, 10th Edition, Cengage Publication

Mode of Evaluation

Midterm, Quizzes, Assignments, Seminars, Term Paper, Mini Projects and FAT

Programme: Global MBA
Name of the Course: **Social Marketing**
Core / Elective: **Core**
Credit: **3 Credits**
Academic Year & Term: 2022-24, Term VI
Course Coordinator: Prof.
Email:

Instructor:
Email:

Instructor:
Email:

Course Objective

Social marketing techniques are used to influence individuals or groups to change their behavior in order to improve a social good. This class will teach you how to develop a social marketing campaign in a step by step format. Along the way you will explore global issues that impact society, the ethics of behavior change, how art and graphics contribute to social marketing campaign development and how you can apply the concepts learned in this class

Learning Outcome

At the end of this course students will be able to:

1. Compare the difference between social marketing and commercial marketing.
2. Identify behaviors that can be affected by a social marketing campaign.
3. Develop a Social Marketing Campaign
4. Identify a target audience and an issue for a social marketing plan.
5. Conduct a situational analysis.
6. Analyze the target audience for a given social marketing issue.
7. Identify the steps in setting behavior objectives and goals.
8. Understand and apply behavior change models, theories, and frameworks.
9. Craft a positioning statement that will be used in your campaign.
10. The 4 P's of Marketing:
 - a. Determine the role of Product in the social marketing campaign.
 - b. Determine the role of Price in the social marketing campaign.
 - c. Evaluate the importance of Place in the social marketing plan.
 - d. Evaluate the importance of Promotion in the social marketing plan.
11. Articulate the major social marketing communication channels.
12. Analyze how ethics or global issues or workplace issues or graphic design theories relate to the selection of communication strategies.

Course Content

Module 1

Understanding Social Marketing

What is Social Marketing? Where did the concept originate? How does social marketing differ from commercial marketing? How is it different from Non-profit marketing, public sector marketing and cause promotions? What is social marketing's Unique Value Proposition? Who does social marketing? What social issues can benefit from social marketing? What is social marketer's role in influencing upstream factors and mainstream audiences?

Module 2

The Strategic Marketing Planning Process

10 steps to develop a social marketing plan, what is a systematic, sequential planning process? Where does marketing research fit in planning process?

Module 3

Analyzing the Social Marketing Environment

Determining research needs and options, major research terminology, when research is used in the planning process, steps in developing a research plan, choosing a purpose and focus for your plan and conducting a situation analysis, ethical consideration when choosing a focus for your plan

Module 4

Selecting the Target Audience

Steps involved in selecting target audience, variables used to segment markets, criteria for evaluating segments, how target audiences are selected, what approach should be chosen, ethical considerations when selecting target markets

Module 5

Setting Behavior Objectives and Goals

Setting objective and target goals, behavior objective knowledge and belief objectives, objectives and target goals are used for campaign evaluations

Module 6

Perspectives & Positioning

Developing a positioning statement for social marketing offerings behavior, positioning barriers, positioning competition, positioning repositioning, how positioning relates to branding ethical considerations when developing a positioning research

Module 7

Product & Price

Developing the social marketing product platform, branding, ethical considerations related to creating a product platform. Determining monetary and nonmonetary incentives and disincentives, setting prices for tangible objects and services, ethical considerations related to pricing strategies

Module 8

Place & Promotion

The 10 Strategies for Place Discussion, Developing the place strategy, managing distribution channels, ethical considerations when selecting distribution channels, Creative Strategy for Promotion, brief message strategy, messenger strategy, creative strategy pretesting, ethical considerations when deciding messages, messengers and creative strategies

Module 9

Communication Strategies

Communication Channels Discussion, using text messaging, selecting communication channels, traditional media channels, nontraditional and new media channels, factors guiding communication channel decisions, ethical consideration when selecting communication channels

Module 10

Evaluating the Results of the Plan

Developing a plan for monitoring and evaluation, why are you conducting this measurement? What will you measure? How will you measure? When will you measure? How will you measure? Ethical consideration in evaluation planning

Pedagogy

Lectures, Case Discussion, Simulation and Role Plays

Text Book(s)

1. Kotler, P. & Lee, N. R., (2015) *Social Marketing: Changing Behaviors for Good*, (5th ed.), Thousand Oaks, CA: Sage Publications. ISBN-13: 978-1452292144; ISBN-10:1452292140

Suggested Reading

1. Influencing Behaviors for Good Quick Reference Guide
http://www.epa.gov/owow/NPS/outreach2009/pdf/051209_0930_Lee_handout.pdf
2. Markkula Center: Ethics and the Common Good:
<http://www.scu.edu/ethics/practicing/decision/commongood.html>
3. Brenkert, G.G. (2002). Ethical Challenges of Social Marketing. *Journal of Public Policy & Marketing*, 21(1),14–25. <http://journals.ama.org/doi/pdf/10.1509/jppm.21.1.14.17601>
4. Smith, N.C.(2000). Social Marketing and Social Contracts Applying Integrative Social Contracts Theory to Ethical Issues in Social Marketing (Working Paper No. 00-702). Center for Marketing,

London business school.

https://www.researchgate.net/publication/268262360_Social_Marketing_and_Social_Contracts_Applying_Integrative_Social_Contracts_Theory_to_Ethical_Issues_in_Social_Marketing

Mode of Evaluation

Midterm, Quizzes, Assignments, Seminars, Term Paper, Mini Projects and FAT

Programme: Global MBA
Name of the Course: **Strategic HRM**
Core / Elective: Elective
Credit: **3 Credits**
Academic Year & Term: 2022-24, Term VI
Course Coordinator: Prof.
Email:

Instructor:
Email:

Instructor:
Email:

Course Objective

The main objective of the course is to develop the perspective of strategic human resource management in context to understand the relationship of HR strategy with overall corporate strategy. This course focuses on making the students understand the strategic role of specific HR systems in the context of changing forms of organization

Learning Outcome

After completion of this course, the student will be able to explain

1. The feasibility and nature of the link between business strategy and HR strategy
2. Outline the key areas of Strategic Human Resource Management including commitment and engagement, organizational design, performance management, learning and development, international HR practices, and organizational culture
3. Forecasting the human resources needs of an organization, Appraise the job analysis procedure and competency audit required for strategic HRM, Outline motivational techniques and feedback
4. Strategies that help employees reach professional and organizational goals

Course Content

Module 1

Strategic Human Resource Management

Definition and Components; development & delivery of HR strategies, Strategic HR vs. Traditional HR, Strategic Business planning and HR, challenges in strategic human resource management, impact of strategic HRM, SHRM for competitive advantage. Strategic fit: A conceptual framework, Linking between HR strategy and Business Strategy: Managing Diversity, Transformational Leadership The best Fit Approach, HR bundles Approach, The best practice approach; TOWS Matrix, BCG Matrix, ABC, BSC, Gallop's Engagement model

Module 2

Strategic HR Acquisition

An Overview, Staffing System, Strategic Recruitment and Selection, Business Strategy and Training and Development, Human Side of Mergers and Acquisitions three stage model of M&A, HRM and Firm performance linkages: Measures of HRM performance; Sustained competitive advantages through inimitable HR Practices

Module 3

Strategic Reward Systems

Approach, Business Strategy and Compensation; Career Management: An SHRM Approach, Employee and career development systems

Module 4

Global Strategic human resource management

An overview of Standing Orders 1946, Sexual Harassment at workplace Act, 2013, Labour Welfare & Social Security schemes: Concepts, objectives, classification of labour welfare, Intramural, extramural, Evolution of social security measures, formation of ILO, An overview of social security laws, Role of welfare officer

Pedagogy

Lectures, Case Discussion, Simulation and Role Plays

Text Book(s)

2. Agarwala, T., Strategic Human Resource Management, Oxford University Press, New Delhi, 1st edition

Suggested Reading

5. Jeffrey A., M., Strategic Human Resource Management, Thomson Learning Inc.
6. Prasad, K., Strategic Human Resource Management:, Macmillan Publication, 1st edition.
7. Belcourt, M. and McBay, K., Strategic Human Resource Planning, Thomson Learning Inc., 2nd edition.

Mode of Evaluation

Midterm, Quizzes, Assignments, Seminars, Term Paper, Mini Projects and FAT

Programme: Global MBA

Name of the Course: **Treasury and Foreign Exchange Management**

Core / Elective: Elective

Credit: **3 Credits**

Academic Year & Term: 2022-24, Term VI

Course Coordinator: Prof.

Email:

Instructor:

Email:

Instructor:

Email:

Course Objective

The main objective of the course is to help students to develop understanding to successfully and effectively handle amongst other things, important aspects such as management of public issues, syndication of loans, obtaining project approvals, raising of finance through public deposits and debentures or bonds etc. All these essentials require expert knowledge of diverse and complex procedures involved

Learning Outcome

After completion of this course, the student will be able to

4. Explain raising finance from financial institutions, dividend policies, etc.
5. Explain project appraisal, financial planning, portfolio management and securities analysis, working capital management and capital budgeting decisions
6. Explain treasury management, forex management, commodity exchange and derivatives

Course Content

Module 1

Nature and Scope of Financial Management

Nature, Significance, Objectives and Scope (Traditional, Modern and Transitional Approach), Risk-Return and Value of the Firm, Financial Distress and Insolvency, Financial Sector Reforms and their Impact, Functions of Finance Executive in an Organisation

Module 2

Capital Budgeting

Time Value of Money, Planning and Control of Capital Expenditure, Capital Budgeting Process Techniques of Capital Budgeting- Discounted and Non- Discounted Cash Flow Methods, Choice of Methods Capital Rationing; Risk Evaluation and Sensitivity Analysis, Simulation for Risk Evaluation Linear Programming and Capital Budgeting Decisions – under Constraints and with Multiple Objectives using

Mathematical Programming Models, Inflation, Uncertainty and Evaluation using Statistical Decision Theory, Analysis of Capital Budgeting, Decisions- Some Case Studies

Module 3

Capital Structure

Meaning and Significance, Capital Structure vis-à-vis Financial Structure; Planning and Designing; Optimal Capital Structure, Determinants of Capital Structure; Capital Structure and Valuation - Theoretical Analysis, EBIT - EPS Analysis, EBITDA Analysis (Earnings before Interest, Tax, Depreciation and Amortization), Risk and Leverage; Measures of Operating and Financial Leverage, Effects of Leverage on Shareholders' Returns

Module 4

Cost of Capital

Meaning; Factors Affecting Cost of Capital, Measurement of Cost of Capital, Weighted Average Cost of Capital, Marginal Cost of Capital

Module 5

Financial Services

Meaning, Significance, Scope and Structure of Financial Services, Types of Financial Services- Merchant Banking, Securitization of Debt, Loan Syndication, Housing Finance, Custodial and Advisory

Module 6

Project Finance

Project Planning - Preparation of Project Report, Project Appraisal under Normal, Inflationary and Deflationary Conditions, Project Appraisal by Financial Institutions - Lending Policies and Appraisal, Norms by Financial Institutions and Banks; Loan Documentation, Project Review and Control; Social Cost and Benefit Analysis of Project. (UNIDO Approach), Term Loans from Financial Institutions and Banks; Lease and Hire Purchase Finance; Venture Capital Funds; Private Equity; International Finance and Syndication of Loans, Deferred Payment Arrangements; Corporate Taxation and its Impact on Corporate Financing, Financing Cost Escalation

Module 7

Dividend Policy

Introduction; Types, Determinants and Constraints of Dividend Policy Forms of Dividend Different Dividend Theories - Walter's Model, Gordon's Model and Modigliani-Miller Hypothesis of Dividend Irrelevance Dividend Policy - Practical and Legal Constraints Corporate Dividend Practices in India

Module 8

Working Capital

Meaning, Types, Determinants and Assessment of Working Capital Requirements, Negative Working Capital Operating Cycle Concept and Applications of Quantitative Techniques Management of Working Capital

- Cash, Receivables, Inventories; Financing of Working Capital; Banking Norms and Macro Aspects Factoring and Forfeiting

Module 9

Security Analysis and Portfolio Management

Security Analysis - Measuring of Systematic and Unsystematic Risk, Fundamental Analysis (Economic, Industry and Company), Technical Approach and Efficient Capital Market Theory

Portfolio Management - Meaning, Objectives; Portfolio Theory -Traditional Approach; Fixed and Variable Income Securities, Markowitz Portfolio Theory; Modern Approach - CAPM Model; Economic Value Added, Sharpe Single & Multi Index Model; Arbitrage Pricing Theory (APT); Risk Adjusted Measure of Performance

Module 10

Treasury Management

Meaning, Objectives, Significance, Functions and Scope of Treasury Management, Relationship between Treasury Management and Financial Management; Role and Responsibilities of Chief Finance Officer Tools of Treasury Management; Internal Treasury, Controls; Environment for Treasury Management, Liquidity Management, Regulation, Supervision and Control of Treasury Operations, Implications of Treasury on International, Banking

Module 11

Forex Management

Nature, Significance and Scope of Forex Management, Foreign Exchange Market and its Structure, Foreign Exchange Rates and its Determination, Exchange Rate Quotes; Types of Exchange Rates; Forex Trading; Currency Futures and Options, Foreign Exchange Risk Exposures and their Management; Exchange Rate Forecasting; Risk in Foreign Exchange Business

Pedagogy

Lectures, Case Discussion, Simulation and Role Plays

Text Book(s)

3. Agarwala, T., Strategic Human Resource Management, Oxford University Press, New Delhi, 1st edition

Suggested Reading

8. Jeffrey A., M., Strategic Human Resource Management, Thomson Learning Inc.
9. Prasad, K., Strategic Human Resource Management:, Macmillan Publication, 1st edition.
10. Belcourt, M. and McBay, K., Strategic Human Resource Planning, Thomson Learning Inc., 2nd edition.

Mode of Evaluation

Midterm, Quizzes, Assignments, Seminars, Term Paper, Mini Projects and FAT

Programme: Global MBA
Name of the Course: **Ex Comm VI – Campus to Corporate**
Core / Elective: **Core**
Credit: 3 **Credits**
Academic Year & Term: 2022-24, Term VI
Course Coordinator: Prof.
Email:

Instructor:
Email:

Instructor:
Email:

Course Objective

The session will help students transition smoothly into corporate life, help understand the impact of individual actions on others, also give tips to students on the mindset shift that is required when moving from a college to corporate environment

Learning Outcome

At the end of this course students will:

1. Learn tips about shifting mindset
2. Know the right mix of hosh and josh
3. Know the impact of individual actions on others
4. Understand organisation as a big machinery

Course Content

Module 1

Campus to Corporate

The module will be the right mix of “hosh” and “josh”. Their performance in the classroom impacted them alone, not their college, or even their professor. In contrast, their performance at work impacts the organization as a whole, their bosses, and even their co-workers. A new recruit is one spoke in the wheel that makes the organization run. If that spoke is broken, you as an employer will just go out and replace it.

Pedagogy

Lectures, Case Discussion, Simulation and Role Plays