

Mahatma Education Society's  
**Pillai College of Arts, Commerce & Science**  
**(Autonomous)** Affiliated to University of Mumbai

'NAAC Accredited 'A' grade (3 cycles)  
'Best College Award' by University of Mumbai  
ISO 9001:2015 Certified



**Program: Bachelor of Management Studies(B.M.S)**

**S.Y. Bachelor of Management  
Studies(B.M.S)**

PCACS/BMS/SYL/2024-25/SY

**As per National Education Policy  
Choice Based Credit & Grading System**

**Academic Year 2024-25**



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15	Mr. Archit Kumar Baisoya	Post Graduate Meritorious Alumnus	
16	Dr. Gajanan Wader	Principal	
17	Mrs. Deepika Sharma	Vice-Principal	

## **1. Introduction**

Bachelor of Management Studies (BMS) is a three years undergraduate program. Courses of this program enhance application of key theories, models and applications of management in global and local business context. The program demonstrates critical thinking skills in business related situations and employs empirical approaches to planning and decision-making using scientific reporting mechanisms. Effective communication is a significant component of this program which demonstrates effective skills in written and oral communications using appropriate technologies. BMS analyzes business and organizational situations using ethical approaches to decision making and significantly inculcates foundational knowledge in accounting, economics, finance, management, and marketing in application of concepts and theories. The program builds capability of demonstrating ethics and environmental sustainability requirements in business activities. Students will develop ability to conduct methodological research, as well as will be capable of using secondary research into business issues, which may relate to general business or to a specific business function decision making, which requires familiarity with a range of data, research sources and appropriate methodologies. This program contributes to economic growth and development by enhancing entrepreneurial characteristics in youth ensuring contribution to nation building.

## 2. Program Outcome

SR. NO	PO TITLE	POs IN BRIEF
PO 1	<b>General Management Orientation</b>	Demonstrate an ability to apply general Management know-how in practical business situations. Further demonstrate Finance & Accounting, Economics, Information systems, Management, Marketing, Legal/Social requirements for developing sustainable business, Scientific management, and international business environment in local and global context.
PO 2	<b>Business Content Orientation</b>	Integrate tools and concepts from multiple functional areas (i.e., finance, marketing, HRM) to solve business problems and identify the key issues facing a business or business subdivision.
PO 3	<b>Critical Thinking and Decision-Making Skill</b>	Scientifically apply relevant primary and secondary information for critical thinking and decision making in various business and societal situations.
PO 4	<b>Analytical and problem-solving skill</b>	Demonstrate effective analytical and problem-solving skills for futuristic business decisions to match competitive market requirements.
PO 5	<b>Quantitative Reasoning</b>	Application of empirical approaches to planning and decision-making using quantitative and scientific reporting mechanisms.
PO 6	<b>Technology and network</b>	Apply technology and networking to enable business growth, development, and sustainability.
PO 7	<b>Team building Skills</b>	Demonstrate characteristics of team building. Apply the nature and dynamics of social behavior relating to organizational performance to develop strategies to become effective in business organizations.
PO 8	<b>Business Communication Skills</b>	Demonstrate written, oral, and digital communication skills appropriate for business communication.

### 3. Program Specific Outcomes

The Bachelor of Management Studies (BMS) program offers courses to develop three specific areas of business functions:

1. Finance
2. Marketing
3. Human Resource Management.

#### Program Specific Outcome for Bachelor of Management Studies in Finance

Finance courses focuses on developing strategic and tactical financial management skills these skills include:

SR. NO	PSO TITLE	PSOs IN BRIEF
PSO1	<b>Financial literacy</b>	Financial literacy and application of the role of financial management in business firms and demonstrate essential skills of corporate finance. Apply the concept and mechanics of the time value of money, apply capital budgeting techniques, and apply the theory of capital structure to assess a firm's leverage and the cost of capital.
PSO2	<b>Investment oriented skills</b>	Application of analytical skills in financial markets and institutions and their roles in businesses. Application of analytical skills in operation of security markets and plays significant roles in businesses and individual investment. Apply valuation models to estimate the price of financial assets, measure risk and describe the risk-return tradeoff. Demonstrate Personal finance management skills.
PSO3	<b>Cost and Taxation skills</b>	Application of Economics and optimum production management skill to manage cost efficiency in business decisions. Application of updated national and international tariff laws knowledge for effective financial management.
PSO4	<b>Global Financial Management Skills</b>	Apply international financial management and risk management skills involved in global business. Apply different instruments to deal with exchange risk and market imperfections while maximizing benefits from expanding to global markets.

## **Program Specific Outcome for Bachelor of Management Studies in Marketing**

The marketing courses focus on understanding the impact of marketing skills on the local and global environment. This skillet's outcome includes:

<b>SR. NO</b>	<b>PSO TITLE</b>	<b>PSOs IN BRIEF</b>
<b>PSO1</b>	<b>Marketing Skills</b>	Demonstrating marketing skill requirements in both brick and mortar as well as in digital marketing situations.
<b>PSO2</b>	<b>Environment Analysis and adaptation</b>	Develop an understanding of various marketing initiative requirements in the modern business environment.
<b>PSO3</b>	<b>Decision Making Skills</b>	Demonstrate knowledge of decision-making in various functional areas of marketing.
<b>PSO4</b>	<b>Digital and Global application</b>	Apply skills of traditional and digital channels of distribution as well as traditional and digital promotional methods. Demonstrate the analysis skills to formulate strategies for virtual and global marketing methods.

## **Program Specific Outcome for Bachelor of Management Studies in HRM**

Human Resource Management focuses on understanding the role that cultural differences, work- life balance, globalization and worldwide trends play in the global labor marketplace. Students will be able to:

<b>SR. NO</b>	<b>PSO TITLE</b>	<b>PSOs IN BRIEF</b>
<b>PSO1</b>	<b>Behavioral Skills</b>	Demonstrate detailed familiarity with the impact of individual and social behavior on the organizational environment. Demonstrate comprehension of cultural differences in the conduct of business and daily life.
<b>PSO2</b>	<b>Human Resource Functional Skills</b>	Demonstrate awareness through an understanding of human resource management concepts and trends and an ability to manage people and develop business methods and practices.
<b>PSO3</b>	<b>Leadership and Managerial Skills</b>	Articulate methods for human resources to participate in business planning and implementation. Assess, develop, and align organization human assets with corporate strategies. Evaluate human resources performance in the context of business policy.
<b>PSO4</b>	<b>Ethical Governance Skills</b>	Incorporate ethical and legal perspectives into all human resource activities.



## Course Structure

<b>Semester III</b>						
Course Code	Course Type	Course Title	Theory/ Practical	Marks	Credits	Lectures / Week
PUCMS301	<b>Major</b>	Strategic Management	Theory	100	4	4
PUCMS302	<b>Major</b>	Entrepreneurship Management	Theory	100	4	4
PUCMS303	<b>Major</b>	Management Accounting	Theory	100	4	4
PUCMS304	<b>DISC MIN</b>	<ul style="list-style-type: none"> <li>● PUCMS304F FIN – Corporate Finance</li> <li>● PUCMS304M MKT – Consumer Behavior</li> <li>● PUCMS304H HR- Human Resource Management</li> </ul>	Theory	100	3	3
PUCMS305	<b>SEC</b>	Mini Project	Theory	100	2	2
PUAEC30	<b>AEC</b>	To be taken from the Pool	Theory	100	2	3
PUIDC30	<b>IDC</b>	To be taken from the Pool	Theory	100	3	4
<b>Total</b>				700	22	24
All Subjects having Field Project as part of Continuous Assessment-2						

### Abbreviations:

IDC: Interdisciplinary Course  
 AEC: Ability Enhancement Course  
 SEC: Skill Enhancement Course

### Semester IV

Course Code	Course Type	Course Title	Theory/ Practical	Marks	Credits	Lectures / Week
PUCMS401	<b>Major</b>	Production & Operations Management	Theory	100	4	4
PUCMS402	<b>Major</b>	Operational Research	Theory	100	4	4
PUCMS403	<b>Major</b>	Direct Tax	Theory	100	4	4
PUCMS404	<b>DISC MIN</b>	<ul style="list-style-type: none"> <li>● PUCMS404F FIN – International Finance</li> <li>● PUCMS404M MKT – Advertising &amp; IMC</li> <li>● PUCMS404H HR – Organizational Behavior</li> </ul>	Theory	100	3	3
PUCMS405	<b>SEC (SWAYAM)</b>	SWAYAM Courses	Theory	100	2	3
PUAEC40	<b>AEC</b>	To be taken from the Pool	Theory	100	2	3
PUIDC40	<b>IDC</b>	To be taken from the Pool	Theory	100	3	4
Total				700	24	28
All Subjects having Field Project as part of Continuous Assessment-2						

#### Abbreviations:

IDC: Interdisciplinary Course  
AEC: Ability Enhancement Course  
SEC: Skill Enhancement Course

### EVALUATION PATTERN

<b>Marking Code</b>	<b>Marking Scheme</b>
A	60 Marks Final Exam, 20 Marks Continuous Assessment I, 15 Marks – Field Project/Continuous Assessment II - Review article/ Chapter writing, 05 Marks- Attendance
B	50 marks distributed within Quiz/Project/Case study-based assignment
C	100 Marks Practical Examination. Course1 Practical (50 Marks) + Course 2 Practical (50 Marks) =100
D	50 Marks Practical Examination. Course 6 Practical (50 Marks)
E	100 marks within Internship of minimum 90 hours duration/ report/PowerPoint presentation and viva

<b><u>SEMESTER III</u></b>				
<b>Course Code</b>	<b>Course Title</b>	<b>Marks</b>	<b>Credits</b>	<b>Marking Scheme</b>
PUCMS301	Strategic Management	100	4	A
PUCMS302	Entrepreneurship Management	100	4	A
PUCMS303	Management Accounting	100	4	A
PUCMS304F	Corporate Finance	100	3	A
PUCMS304M	Consumer Behavior	100	3	A
PUCMS304H	Human Resource Management	100	3	A
PUCMS305	Mini Project	100	2	B
PUCMS30	To be taken from the Pool	100	3	C
PUIDC30	To be taken from the Pool	100	2	C

<b><u>SEMESTER IV</u></b>				
<b>Course Code</b>	<b>Course Title</b>	<b>Marks</b>	<b>Credits</b>	<b>Marking Scheme</b>
PUCMS401	Production & Operations Management	100	4	A
PUCMS402	Operational Research	100	4	A
PUCMS403	Direct Tax	100	4	A
PUCMS404F	International Finance	100	3	A
PUCMS404M	Advertising & Integrated Marketing Communication	100	3	A
PUCMS404H	Organizational Behaviour	100	3	A
PUCMS405	To be taken from the Pool	100	2	B
PUCMS40	To be taken from the Pool	100	3	C
PUIDC40	To be taken from the Pool	100	2	C

# **SEMESTER III**

<b>BOS</b>	<b>Business Management</b>
<b>Class</b>	<b>Second Year Bachelor of Management Studies (S.Y.B.M.S)</b>
<b>Semester</b>	<b>III</b>
<b>Course Name</b>	<b>Strategic Management</b>
<b>Course Code</b>	<b>PUCMS301</b>
<b>Type of Course</b>	<b>Major</b>
<b>Level</b>	<b>Advanced</b>

**Course Objectives:**

1. To understand the tactics in formulating the strategic-management process.
2. Learn to integrate analysis and intuition in strategic management.

<b>Unit No.</b>	<b>Name of Unit</b>	<b>Topic No.</b>	<b>Name of Topic</b>	<b>Hours</b>
<b>1</b>	<b>Overview on strategic management</b>	<b>1.1.</b>	Introduction to strategy: Evolution - Concept, Mintzberg's 5Ps of strategy – Strategic Management, Meaning, Characteristics, Strategic Management Model (Process), Concepts: Vision & Mission Statements, Objectives, Goals, Business Policy, Strategic Intent, Competitive Advantage, Strategists. Cases	<b>15</b>
		<b>1.2.</b>	Strategic Planning, Pitfalls in strategic planning, essential guidelines for effective strategic planning process.	
		<b>1.3.</b>	Levels of strategy, Integration of strategies, Types of strategies, Michel Porter's 5 generic strategies, means for achieving strategic advantage: Cooperation, Joint venture, Merger & Acquisition.	
<b>2</b>	<b>Crafting and formulation of a strategy</b>	<b>2.1.</b>	Environmental Analysis: External Analysis: The Process of Performing an External Audit, Elements of External Audit: The Industrial Organization (I/O) approach, Economic Forces, Social, cultural, demographic, and natural environmental changes, Political, legal, governmental changes, Technological forces, competitive forces.	<b>20</b>

		2.2.	Environmental Analysis: Internal Analysis: The Process of Performing an Internal Audit, The Resource-Based View (RBV) approach, Elements of Internal Audit: Integrating strategy and culture, Management, Marketing methods, Finance, Production and operations, research and development, Management Information system, Value chain analysis.	
		2.3.	Strategic Formulation: The Strategy-Formulation Analytical Framework: Input: External Factor Evaluation (EFE) Matrix, Competitive Profile Matrix (CPM), Internal Factor Evaluation (IFE) Matrix, Matching: Strengths- Weaknesses- Opportunities - Threats (SWOT) Matrix, Strategic Position and Action Evaluation (SPACE) Matrix, Boston Consulting Group (BCG) Matrix, Internal-External (IE) Matrix, Grand Strategy Matrix, Decision Making stages: Quantitative Strategic Planning Matrix (QSPM)	
3	<b>Strategic Implementation</b>	3.1.	Strategic Implementation, Meaning, Nature, Structure – Organizational Structures- Simple, Functional, Divisional, Matrix, SBU, Hybrid.	15
		3.2.	Matching Structure with strategy: Structure- Strategy sequence (Chandler’s Strategy-Structure Relationship), Structuralist and Reconstructionist approach, linking performance to pay, Managing Resistance to change, Creating a strategy - support culture.	
		3.3.	The Three Strategy Propositions- Value, Profit & People, Blue Ocean Strategy and Alignment.	
4	<b>Strategic Evaluation and Control</b>	4.1.	Strategic Evaluation: Meaning, Nature, Rumelt’s Criteria for Evaluating Strategies, The Process of Evaluating Strategies, Strategy-Evaluation Framework.	10
		4.2.	Strategic Control: Meaning, Taking Corrective Actions, Contingency planning, Audit.	
		4.3.	21st century challenges in strategic management	

**Course Outcomes:**

1. Describe the Environmental influence on strategies and suggest changes in the strategic-management process.
2. Illustrate the need for integrating analysis and intuition in strategic management.
3. Identify major external forces that affect organizations: economic, social, cultural, demographic, environmental, political, governmental, legal, technological, and competitive.
4. Examine the essentials of strategic competitiveness.
5. Evaluate an organizational structure suitable for strategy implementation.
6. Construct a strategy which can be practically implemented.

**References:**

1. Strategic Management Concepts and Cases, Fred R David, Copyright © 2011, 2009, 2007 by Pearson Education, Inc., publishing as Prentice Hall, One Lake Street, Upper Saddle River, New Jersey.
2. Strategic Management and Business policy, Thomas L. Wheelen, Formerly with University of Virginia, Trinity College, Dublin, Ireland, J. David Hunger Iowa State University, St. John's University, Copyright © 2012, 2010, 2008, 2006, 2004 by Pearson Education, Inc., publishing as Prentice Hall.
3. Business Policy and Strategic Management, P. SUBBA RAO, Professor and Convener, Executive MBA Program School of Business Administration University of Papua New Guinea Papua New Guinea (Australia) Himalaya Publishing House Pvt. Ltd., "Ramdoot", Dr. Bhalerao Marg, Girgaon, Mumbai.
4. Strategic Management: Competitiveness and Globalization (Concepts and Cases) Seventh Edition Michael A. Hitt, R. Duane Ireland, and Robert E. Hoskisson, COPYRIGHT © 2007 Thomson South-Western, a part of The Thomson Corporation. Thomson, the Star logo, and South-Western are trademarks used herein under license. Printed in the United States of America.
5. Hitt, M. A., Ireland, R. D., & Hoskisson, R. E. (2020). Strategic management: concepts and cases: competitiveness and globalization (13th ed.). Cengage Learning.

**Case Study****1**

Saffola has launched a new ad film introducing its Saffola Gold Oil.

It aims to promote the adoption of better practices and a healthier lifestyle by taking a "Roz Ka Healthy Step" to prevent the early onset of health issues that are typically experienced at the age of 60, arising now at the age of 40. It is widely known that diet is a major factor responsible for maintaining good health. Hence, it becomes critical to not just consume oil in moderation but also to choose the right oil to prepare daily meals for a healthier lifestyle.

Conceptualized by Mullen Lintas, the TVC opens with a young 40-year-old man sharing the news of his promotion as the CEO with his family. Playfully, the father remarks on



	<p>his son's early achievement at 40, instead of the traditional 60. To this, the concerned sister points out that success can bring stress, potentially leading to health issues usually observed in individuals in their 60s, causing the elderly mother to worry. However, the mood lightens when the wife reassures everyone that their daily meals are prepared using Saffola Gold, thus making their food healthier and contributing to their well-being. Speaking about the campaign, Somasree Bose Awasthi, Chief Marketing Officer, Marico Limited said, "As a health-centric legacy brand, we've always prioritized consumer health. We are committed to educating them on the effectiveness of building lasting habits for healthier living including a balanced diet and an active lifestyle. The new ad reflects the brand promise and commitment towards the well-being of its consumers by encouraging them to take "Roz Ka Healthy Step" and the unique sonic identity brings with it a fresh promise of care and nurturance."</p> <p>Echoing his thoughts, Ram Cobain, CCO, Mullen Lintas said, "In today's fast-paced, high-pressure world, success often comes at a price, Our health. Young people are falling prey to conditions that were once seen as afflictions of old age. Our creative idea was to land this serious insight with a 'lightness' of touch, pretty much like how the oil is. Truth is, while there are many external stressors beyond our control, the one big step we can take (and take) to mitigate risk, is the small one of choosing the right cooking oil. And if good health is made mostly in the kitchen and not in the gym, then the tastiest way to get healthier is with Saffola Gold."</p>
<p><u>2</u></p>	<p>The year 2023 began on a grim note for techies across the globe as many companies started announcing large-scale layoffs. From Twitter and Meta to Google, Amazon, and Microsoft, ex-employees of many companies came forward and shared their stories on LinkedIn. In India too, many employees were impacted by the layoffs wave and took to social media to either look for a new job, or simply vent out their feelings.</p> <p>A recent report by the Mint revealed that in just one year, 4 IT giants - Infosys, TCS, Wipro and Tech Mahindra - laid off over 67,000 employees. The report further reveals that while Infosys laid off 24,182 employees, Wipro handed the pink slip to 21,875 employees. On the other hand, TCS bid adieu to 10,818 people while Tech Mahindra culled 10,669 roles.</p> <p>But were layoffs the only setback that techies had to go through in the last year? Not really. The Mint report attributes Naukri.com and says that IT firms also slowed hiring in addition to the layoffs. In December 2023, the number of job offers handed out to candidates showed a decline of 21 percent when compared to December 2022.</p> <p>Apart from slowing hiring and showing people the exit door, companies also took other steps to bring down their costs. For instance, Wipro decided to slash freshers' job offers by almost 50 percent in February last year. The tech giant had initially offered salary packages of Rs 6.5 lakh to freshers. However, citing the 'changing macro environment' as the reason, the company mentioned that it was altering freshers' compensation.</p> <p>The move attracted a lot of backlash from people, who questioned the ethics of such a decision. However, reports had also added that the company was not forcing the freshers to accept the new offer and had given them a chance to decide if they wanted to hop on board with the lower compensation offer.</p> <p>On the other hand, in October last year, Infosys revealed its plans of skipping campus</p>

hiring as they had enough freshers to train already. In a press conference at the time, Infosys CEO and MD Salil Parekh had said that the company was carrying “inefficiencies in its employee pyramid and had enough room to tighten utilization to 84-85 percent.”

The company had also reportedly slashed the average variable pay of its employees by 40 percent for the quarter that ended in March 2023.

BOS	<b>Business Management</b>
Class	<b>Second Year Bachelor of Management Studies (S.Y.B.M.S)</b>
Semester	<b>III</b>
Course Name	<b>Entrepreneurship Management</b>
Course Code	<b>PUCMS302</b>
Type of Course	<b>Major</b>
Level	<b>Advanced</b>

**Course Objectives:**

1. To understand the tactics in formulating the strategic-management process.
2. Learn to integrate analysis and intuition in strategic management.

<b>Unit No.</b>	<b>Name of Unit</b>	<b>Topic No.</b>	<b>Name of Topic</b>	<b>Hours</b>
<b>1</b>	<b>Introduction to Entrepreneurship</b>	<b>1.1</b>	Entrepreneur - Concept, Qualities of an Entrepreneur, Entrepreneurial Skills, Role of an Entrepreneurs	<b>15</b>
		<b>1.2</b>	Entrepreneurship – Concept, Importance and significance of growth of entrepreneurial activities. Entrepreneurship Development – Concept & Need	
		<b>1.3</b>	New generations of Entrepreneurship - Intrapreneurship, Social Entrepreneurship, Rural Entrepreneurship & Women Entrepreneurship, importance of Ethical Entrepreneurship, Myths about entrepreneurs Case studies (Successful/Unsuccessful Indian and International Entrepreneurs – Startups/Family Business)	
<b>2</b>	<b>Innovation and Idea Generation</b>	<b>2.1</b>	Innovation - Concept, Types, Role of Innovation in Entrepreneurship	<b>15</b>
		<b>2.2</b>	Idea generation – Sources & Methods, steps	
		<b>2.3</b>	Product Selection Criteria, SWOT Analysis of a product.	
<b>3</b>	<b>Business Plan &amp; Feasibility Study</b>	<b>3.1</b>	Business Planning Process – Concept, Objectives, Importance, Elements & Steps of Business Plan,	<b>15</b>
		<b>3.2</b>	Feasibility Study – Concept and how to conduct.	

		<b>3.3</b>	Critical Risk Contingencies of the proposal - Types and how to cope with Risks and Uncertainties	
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<b>4</b>	<b>Recent Trends in Entrepreneurship</b>	<b>4.1</b>	Bootstrapping - Concept, Stages and Advantages Incubators - Concept and Role/Functions, Services offered Unicorn - Concept.	<b>15</b>
		<b>4.2</b>	Steps involved in starting of Venture, Start-up registration process in India, Valuation of Start-ups, Institutional support to an Entrepreneur, Creation and protection of Intellectual Property & Marketing the new venture, International versus domestic' entrepreneurship,	
		<b>4.3</b>	Problem of Venture set-up, Recent Trends in Entrepreneurship, Recent Initiatives of Government of India	
<b>TOTAL NUMBER OF LECTURES</b>				<b>60</b>

**Course Outcomes:**

1. Enumerating the basic concept of entrepreneur and entrepreneurship
2. Interpreting case studies related to entrepreneurs
3. Illustrating the meaning of innovation and idea generation
4. Examining various business model and production selection criteria
5. Summarizing detailed study of business plan and risk involved
6. Analyzing about recent trends in entrepreneurship

**References:**

1. Dynamics of Entrepreneurial Development Management - Vasant Desai, Himalaya Publishing House.
2. Entrepreneurial Development - S.S.Khanna
3. Entrepreneurship & Small Business Management - CL Bansal, Haranand Publication
4. Entrepreneurial Development in India - Sami Uddin, Mittal Publication
5. Entrepreneur Vs Entrepreneurship- Human Diagno
6. Entrepreneurship Management – P.N.Singh and J.C.Saboo

**Case Study:**

<b><u>Case Study</u></b>	
1.	MrKeyCafe is changing how people manage their Airbnb. With KeyaCafe, local cafes in

	<p>your area can sign up to hold your keys in a secure manner. This allows the Airbnb host a hassle-free experience for giving and collecting the keys to an apartment or house. Guests can collect and return keys any time the cafe is open. The cool part is that you can control who has access to your key storage through a mobile app</p> <p>The idea for KeyCafe began with the co-founder, Clayton. Actively trying to come up with business ideas, he began by looking at his own pain points for experiences and looking at friends' pain-points. Most of the concepts he was working on related to his own personal experiences, and things he knew. As an Airbnb host in 2012 (the real early days of Airbnb), he was always having trouble getting his keys to the guests in Vancouver. No service out there would answer his needs accordingly. Clayton would pay for cleaning services, and they would forget to bring the keys, or he paid someone to deliver a key and wait for the guest if they were late, which was pricey. From the research he did regarding a service that is a key exchange, he found nothing, and knew this would be something to further look into for a business idea of his own. Clayton invited his friend Jason into the idea as he was an Airbnb host who encountered the same problems, and was a marketing wiz. They thought the problem they experienced themselves was a problem a lot of others may have. One thing they knew for sure was when you first come up with an idea, it is not the end game. You need to spend the time to see if it has any business merit to it. This is where the real journey of KeyCafe began. The following three months, they began investigating to see if it was just them who had the problem, or if it was something bigger they could capitalize on while helping themselves. Hitting the streets, Clayton and Jason hired students with iPads to survey people, implemented online surveys and other techniques to collect hundreds of data points. During this time as well, they started to conceive what the business would look like and how it would work, as they received the positive data.</p>
2.	<p>La Opala is India's only opal glassware maker and ready to take on global competition. In the 19th century, it was common to import good Chinese crockery in return for opium exports from Calcutta. However, bone china crockery never really caught on, because it used cow bone ash. Even today, food is served on glass plates at traditional weddings for this reason. The porcelain and glass tableware market in India has always been strong. However, after independence and under foreign exchange restrictions, crockery imports tapered off and the market was filled with small manufacturers with products of suspect quality. A small glass kiln, Radha Glass, at Madhupur in Bihar, has been making tea shop glasses, jars that are found in the neighborhood grocery shop, and hurricane-lamp shades for decades. The eldest son of the family, Sushil Jhunjhunwala, inherited his father's business in the mid-1980s. Jhunjhunwala realized that nothing big could have happened, if he stuck to traditional glass products and was persuaded to look around. He got an idea when, in late 1980s, during a trip to South Korea, he came across an opaque white glass called "Opal". Impressed by its look, he decided to manufacture it with the use of imported machinery – and La Opala was born in 1988. Jhunjhunwala's timing was almost perfect because liberalization and the Indian middle-class affluence began to bloom after 1991, and every middle-class home was gifted one or two La Opala sets at a wedding. "The idea was to bring out an elegant product, Indianise it and make it readily available at an affordable price. Also, the attractive oven-proof designs were a welcome change from the heavy porcelain and china tableware that dominated the Indian market at that time" recalls Jhunjhunwala. In 1996, Jhunjhunwala started a handmade lead-crystal glassware unit in collaboration with Doosan of South Korea. It was a well-placed investment because labour rates</p>

in the main crystal manufacturing countries were high and also because the Indian middle classes were developing a penchant for good glasses. Solitaire, hand-made, lead-crystal glassware making has now matured with 1,100 production and annual sales at ₹18 crore. There are about 150 skilled workers who hand-carve crystal at the Madhupur plant. In 2007, Jhunjhunwala started a second plant in Sitarganj near Haldwani in Uttarakhand, attracted by the hill-state tax regime and its proximity to Delhi's fancy market. Now, the plant capacity has just been doubled to 8000 tpa at an investment of ₹22 crore. La Opala, a silent performer, has reported sales of ₹157.66 crore and a PAT of ₹22.8 crore for the year ended March 2013- an increase of 34% in revenue from ₹117.5 crore sales, with PAT of ₹12.6 crore, in the previous year. La Opala is the only opal glassware manufacturer in India and holds 40% of the ₹400 crore estimated opal glassware market, in competition with global brands like Corelle of Corning, US and Luminarc of France.

BOS	BMS
Class	Second Year Bachelor of Management Studies
Semester	III
Course Name	Management Accounting
Course Code	PUCMS303
Type of Course	Major
Level	Medium

**Course Objectives:**

1. To enable the students to understand the concept and relevance of Management Accounting.
2. To develop financial analysis skills among learners.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	Introduction to Management Accounting	1.1	Management Accounting and its scope	05
		1.2	Relationship between Financial Accounting and Management Accounting	
		1.3	Functions of a Management Accountant	
		1.4	Types of information used in decision making	
2	Analysis and Interpretation of Financial Statements	2.1	Study of Balance Sheet and Income statement –Vertical form suitable for analysis	15
		2.2	Tool for analysis of financial statements	
		2.3	Trend Analysis, Common size statement	
		2.4	Comparative Statement	
3	Ratio Analysis and Interpretation	3.1	Ratio analysis and Interpretation (Based on Vertical form of Financial Statements): Meaning, Different Modes of expressing Ratios, Limitations	15
		3.2	Classification of ratios: Balance Sheet Ratios: i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio	

		3.3	b.Revenue Statement Ratios: i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio	
		3.4	c.Combined Ratio i) Return on Capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover	
4	Cash Flow Statement	4.1	Introduction, Objectives and Importance	15
		4.2	Cash flow from Operating, Investing & Financing activities	
		4.3	Preparation of Cash Flow Statement as per AS3 (Indirect method only)	
5	Working Capital Management	5.1	Concept and factors affecting requirement of Working Capital	10
		5.2	Types of Working Capital	
		5.3	Estimation/Projection of Working Capital requirement in case of Trading and Manufacturing Concerns	
<b>TOTAL NUMBER OF LECTURES</b>				<b>60</b>

### Course Outcomes:

1. Enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
2. Construct Vertical Balance Sheet and Vertical Profit and Loss Statement suitable for Analysis.
3. Make inter-firm and inter-period comparisons of financial statements using different tools of analysis.
4. Analyze and interpret the financial statement using various ratios.
5. Construct Cash Flow Statement as per AS 3.
6. Analyze the factors affecting working Capital and estimate the requirement of working capital.

### References:

1. Taxman's Cost and Management Accounting Theory & Problem
2. Advanced Cost and Management Accounting –Saxena, VI Vashist, C, Sultan Chand & Sons.
3. Management Accounting: Jain P & Narang K, Kalyani, New Delhi
4. M. Pandey – Financial Management, Vikas Publication
5. Horngren, C. T., Datar, S. M., Rajan, M. V., & Ittner, C. D. (2020). Cost accounting: A managerial emphasis (16th ed.). Pearson.



## Case Study

1. XYZ Corporation is a fictional manufacturing company that produces electronic devices. Let's analyze their cash flow statement for the year ending December 31, 2023. **Cash Flow Statement for XYZ Corporation**

Operating Activities:

- Net Income: \$1,000,000
- Depreciation Expense: \$200,000
- Changes in Working Capital:
  - Increase in Accounts Receivable: \$50,000
  - Decrease in Inventory: \$30,000
  - Increase in Accounts Payable: \$20,000
- Other Operating Expenses: \$100,000

Investing Activities:

- Purchase of Equipment: -\$300,000
- Sale of Marketable Securities: \$50,000

Financing Activities:

- Issuance of Long-term Debt: \$500,000
- Repayment of Long-term Debt: -\$200,000
- Dividends Paid: -\$150,000
- Issuance of Common Stock: \$100,000

2. XYZ Tech Solutions operates in a highly competitive industry, constantly innovating to meet the evolving needs of its clients. The company's financial data for the past three years is as follows:

Year 1 (2021):

Total Revenue: \$10 million

Net Income: \$1.5 million

Total Assets: \$20 million

Total Liabilities: \$5 million

Year 2 (2022):

Total Revenue: \$12 million

Net Income: \$1.8 million

Total Assets: \$22 million

Total Liabilities: \$6 million

Year 3 (2023):

Total Revenue: \$14 million

	Net Income: \$2 million Total Assets: \$25 million Total Liabilities: \$7 million
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<b>BOS</b>	<b>Business Management</b>
<b>Class</b>	<b>Second Year Bachelor of Management Studies</b>
<b>Semester</b>	<b>Semester III</b>
<b>Course Name</b>	<b>Corporate Finance</b>
<b>Course Code</b>	<b>PUCM304F</b>
<b>Type of Course</b>	<b>Discipline Specific Minor</b>
<b>Level of Subject</b>	<b>Specialization</b>

**Course Objectives:**

1. To apply appropriate judgment derived from knowledge of accounting theory, to financial analysis and decision making
2. To providing understanding of nature, importance, structure of corporate finance related areas and to impart knowledge regarding source of finance for a business.

<b>Unit No.</b>	<b>Name of Unit</b>	<b>Topic No.</b>	<b>Name of Topic</b>	<b>Hours</b>
<b>1</b>	<b>Introduction</b>	<b>1.1</b>	<b>Introduction To Corporate Finance:</b> Function of Finance in a business enterprise. Principles of Corporate Finance, Significance of Corporate Finance, Role and functions of a Corporate Financial Manager, Capitalization: Over Capitalization and Under Capitalization, Capital: Fixed capital and Working Capital funds.	<b>15</b>
<b>2</b>	<b>Time value of money</b>	<b>2.1</b>	<b>Introduction to Time Value of Money:</b> Compounding and discounting, Present value and future value of Annuity, Loan amortization, Yield to maturity, Present value of cash Inflow.	<b>15</b>
		<b>2.2</b>	<b>Introduction to basics of Capital Budgeting (time value of money-based methods):</b> NPV (Net Present Value) Profitability Index	
<b>3</b>	<b>Capital Structure</b>	<b>3.1</b>	<b>Cost of Capital:</b> Introduction, Definition of Cost of Capital, Measurement of Cost of Capital,	<b>15</b>

			Weighted Cost of Capital, Marginal Cost of Capital.	
		<b>3.2</b>	<b>Capital Structure Decisions:</b> Meaning, Choice of Capital Structure, Importance, Optimal Capital Structure.	
<b>4</b>	<b>Leverage analysis &amp; Mobilization of funds</b>	<b>4.1</b>	<b>Leverages:</b> Concept of Leverage in Finance. Computation and inferences of Degree of Operating Leverage, Financial Leverage and Combined Leverage	<b>15</b>
		<b>4.2</b>	<b>Mobilization of Fund:</b> Primary and secondary Capital markets. Foreign direct Investment (FDI) GDR and ADR	
<b>TOTAL NUMBER OF LECTURES</b>				<b>60</b>

### Course Outcomes:

1. Describe theories, principles and concepts relevant to corporate finance.
2. Illustrate different sources of corporate finance
3. Plan, design and analyze capital structure.
4. Identify how risk and the cost of capital impact on investment appraisal, and explain how such factors affect the value of a capital project.
5. Compare types of leverages and solve problems related to leverage.
6. Analyze mobilization of fund.

### References:

1. Foster, George, 2004 Financial Statement Analysis, 2ed, New Delhi, Pearson Education Pvt Ltd.
2. Damodaran, A, 2008. Damodaran on Valuation, Security Analysis for Investment and Corporate Finance, New Delhi. Wiley India Pvt. Ltd.
3. Chandra, P, 2011. Corporate Valuation and Value Creation, (1st ed). New Delhi, TMH.
4. M.Y. Khan and P.K. Jain, 2005 - Financial Management, New Delhi, Tata - McGraw Hill Publishing Co.Ltd.
5. Prasanna Chandra, 2008- Financial Management, New Delhi, Tata – McGraw Hill Ltd

<b><u>Case Study</u></b>	
1.	<p>ABC Manufacturing Company operates in a capital-intensive industry, requiring significant investments in machinery and equipment. The company's financial data for the fiscal year ending December 31, 2023, is as follows:</p> <p>Total Assets: \$10 million Total Equity: \$6 million Total Liabilities: \$4 million</p>

	<p>Leverage Analysis: Leverage Ratio Calculation:</p>
2.	<p>XYZ Retail Chain has been experiencing steady growth in sales and profitability over the past few years. The company has strong brand recognition and a loyal customer base. However, management believes that expanding into new markets could further enhance its market share and increase profitability.</p> <p>Initial Investment:</p> <p>Opening new stores requires a significant initial investment, including costs for leasing or purchasing real estate, store construction or renovation, hiring and training staff, and initial inventory procurement.</p> <p>Financial Metrics:</p> <p>Key financial metrics such as NPV, IRR, payback period, and profitability index should be calculated to evaluate the viability of the expansion project. These metrics help determine whether the project generates sufficient returns to justify the initial investment and meet shareholders' expectations.</p>

<b>BOS</b>	<b>Business Management</b>
<b>Class</b>	<b>Second Year Bachelor of Management Studies (S.Y.B.M.S)</b>
<b>Semester</b>	<b>III</b>
<b>Course Name</b>	<b>Consumer Behaviour</b>
<b>Course Code</b>	<b>PUCM304M</b>
<b>Type of Course</b>	<b>Discipline Minor</b>
<b>Level</b>	<b>Specialization</b>

**Course Objectives:**

1. To understand the conceptual foundations of consumer buying behavior.
2. To develop a basic understanding of the concepts and theories of industrial buyer behavior.

<b>Unit No.</b>	<b>Name of Unit</b>	<b>Topic No.</b>	<b>Name of Topic</b>	<b>Hours</b>
<b>1</b>	<b>Introduction to Consumer Behaviour</b>	<b>1.1</b>	Introduction: Meaning of Consumer Behavior, Features and Importance Types of Consumer Behavior.	<b>15</b>
		<b>1.2</b>	Consumer Involvement: Consumer Involvement, Application of Consumer Behavior knowledge in Marketing, Customer Experience Management	
		<b>1.3</b>	Consumer Decision Making Process: Consumer Decision Making Process and Determinants of Buyer Behavior.	
		<b>1.4</b>	E-Buying Behavior: Types, Features, Importance, Advantages & disadvantages, E-Buying Behavior V/S Brick & Mortar	
<b>2</b>	<b>Internal Influences on consumer Behavior</b>	<b>2.1</b>	Consumer Needs & Motivation: Consumer Needs & Motivation (Theories - Maslow, Mc Cleland)	<b>15</b>
		<b>2.2</b>	Personality/Perception: Concept, Nature of personality, Freudian, non - Freudian Trait theories Consumer Perception.: Concept, feature, Elements	
		<b>2.3</b>	Attitude: Concept of attitude Nature of Consumer Attitudes, Formation of attitudes	
		<b>2.4</b>	Behavioral learning theories: Classical conditioning, Instrumental conditioning	

<b>3</b>	<b>External Influences on Consumer Behaviour</b>	<b>3.1</b>	Family: Roles of different members, Factors affecting the need of the family, family life cycle stage.	<b>15</b>
		<b>3.2</b>	Social/ Cultural influence on buyer behavior: Social Class and Influence on consumer Behavior. Cultural Influences on Consumer Behavior	
		<b>3.3</b>	Consumer Decision making models: Howard Sheth Model, Engel Blackwell, Miniard Model, Nicosia Models of Consumer Decision Making	
		<b>3.4</b>	Diffusion of innovations: Diffusion of innovations Process of Diffusion and Adoption, Innovation, Decision process, Innovator profiles	
<b>4</b>	<b>Organizational Buying Behavior</b>	<b>4.1</b>	Organization buying Behavior: Meaning, Organizational Buying Decision Process Factor Determining Organizational Buying Decision Behavior. Difference between Consumer Buying Behavior and Organizational Buying Behavior.	<b>15</b>
		<b>4.2</b>	Models: The Webster and Wind Mode, Fisher's Model. Sheth Interactive model of industrial <u>buying behavior</u> .	
		<b>4.3</b>	Buying Situations & Buying centers: Buying Situations, Buy Grid Framework, Buying Center and Types of Buying Center.	
		<b>4.4</b>	Industrial Market STP: Segmentation Meaning, Nested Approach to Segmentation. Targeting- Meaning, Process and Strategies Positioning-Meaning, Strategies and Types	
<b>TOTAL NUMBER OF LECTURES</b>				<b>60</b>

**Course Outcomes:**

1. Define the concept relating to consumer behaviour and Industrial Buying behaviour
2. Relate the dynamics of human behaviour and its influence on consumers buying behavior.
3. Identify marketing strategies that may influence consumer behaviour
4. Interpret the buying behaviour of the organization.
5. Evaluate and Implement models of consumer behaviour and Industrial buying behaviour in formulating marketing strategies
6. Construct Marketing Strategies for the Industrial Market.

## References:

1. Consumer Behaviour – Building Marketing Strategy. (9th ed.). Tata McGraw Hill.
2. Loudan, David L and Bitta, A.J. Della Consumer Behaviour
3. Kotler, P. & Keller, K. L. (2012). Marketing Management (Global Edition) (14th ed.). Pearson
4. Schiffman, L.G., Kanuk, L.L., & Kumar, S.R. (2011). Consumer Behaviour. (10th ed.). Pearson. 2.
5. Solomon, M.R. (2009).
6. Kamlesh K. Bajaj and Debjani Nag, Ecommerce- the cutting edge of Business, Tata McGrawHill
6. Industrial Marketing – Analysis, Planning and Control By Robert Reeder, Edward G. Briety and Betty Reeder – Prentice Hall of India.

<b>Case Study</b>	
1.	<p>Lavendar LTD, was a company carrying business in aromatherapy products and perfumes. They were not following the marketing concept for catering to target market which was using their products. In other words, they only concentrated on what they would make, and did not bother about changes in preferences of their target market. They were later joined by Mrs. Reina, a marketing graduate who advised the company regarding the changing consumer preferences and the changes that were necessary to be incorporated in the product. She emphasized upon the income factors, and social factors only. She modernized the products to a great extent, and invested about 30 lakhs on new packaging, research &amp; development of new scents etc. Even after eight months of these changes brought about by her, the company did not seem to have a proportionate increase in sales. The assistant manager and the product manager were not very satisfied with the changes, and thought that although an effort has been made in the right direction, some important factors concerning consumer behavior had been neglected.</p>
2.	<p>Consumers are becoming health conscious and would like to consume foods which are balanced, and have all the required nutrients, in proper quantities. These ingredients are cholesterol, salt, sugar, fibre, calories and additives. The consumers are not only concerned about such goods for themselves, but also their families. A survey was made by a company to find out the food attitudes of consumers. This was done to find out how products could be designed, advertised and positioned, to attract health-conscious consumers. The survey of food attitude was carried out as food related items. These attitudes were food conscious, cooking attitudes, brand loyalty, instant foods, price sensitivity, value, etc. The analysis revealed that basically customers could be classified into two categories.</p> <p>Category 1: Older consumers -These were health-conscious older people, who because of medical consideration, had little choice, and these people were concerned about sugar, salt, greasy foods, etc. They ate meals regularly, at regular timings, and took great precautions for their food. They used branded products, and played very safe in eating outside and not consuming food not prescribed for them.</p> <p>Category II: Buyers of convenience food -These are younger consumers keeping busy mostly</p>

	<p>outside the house, who skip lunch or breakfast. They rely on convenience food and fast foods. They have a hectic lifestyle. They are upwardly mobile, use ready to eat and frozen foods. They work mostly outside the house and are pressed for time. They have an irregular schedule for meals. They also dislike cooking and want to utilize time for leisure and other activities rather than for cooking. They are not very concerned about a balanced diet, and would have greasy burgers or any other fast foods to suit their convenience. They can also be categorized under impulse buyers, rather than careful shoppers. If the product has appeal, it will be bought, and the price and brand name are not the main considerations.</p>
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BOS	<b>Business Management</b>
Class	<b>Year Bachelor of Management Studies (S.Y.B.M.S)</b>
Semester	<b>III</b>
Course Name	<b>Human Resource Management</b>
Course Code	<b>PUCM304H</b>
Course Type	<b>Discipline Specific Minor</b>
Level	<b>Specialization</b>

**Course Objectives:**

1. To provide a basis of understanding of human resource management and its applications.
2. To develop the understanding of the role, functions and functioning of the human resource department of the organizations.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
1	<b>Introduction to HRM</b>	1.1	HRM: Concept, features, functions of HRM, Limitations of HRM	15
		1.2	Employee: Concept, characteristics of Employee and challenges.	
		1.3	Human resource planning: Concept, Process, Factors affecting HRP.	
		1.4	Human resource information system: Concept, Benefits	
2	<b>Functions of HRM - I</b>	2.1	Job analysis, job design and job evaluation: Job analysis- Concept, methods of collecting job data. Job design- Concept, factors affecting job design, approaches to job design Job evaluation- Concept, process of job evaluation,	15
		2.2	Recruitment and selection Recruitment-Concept, sources of recruitment. Elements of a Good Recruitment Policy Selection - Concept, process. Interview: Concept, types of interviews.	
		2.3	Induction or orientation- Concept, advantages and disadvantages	
		2.4	Learning & development Concept of training and development, Process, Methods of training.	

<b>3</b>	<b>Functions of HRM - II</b>	<b>3.1</b>	Performance appraisal: Concept, Process, Methods of appraisal. Concept of Trade Union, Objectives of Trade Unions	<b>15</b>
		<b>3.2</b>	Compensation management, Concept, Factors Considered in Deciding the Compensation	
		<b>3.3</b>	Career planning & development: Concept, Process, Career stage, Concept of Employee retention and succession planning., benefits of succession planning	
		<b>3.4</b>	Participative management: Concept, Goals of a participative management system Industrial relation: Concept, Features.	
<b>4</b>	<b>Recent Trends in HRM</b>	<b>4.1</b>	HR Analytics: Concept, Features, Importance, Key metrics, Recent trends in HR analytics. Challenges before the HR	<b>15</b>
		<b>4.2</b>	E-HRM: Introduction, trends of transformation, Impact of technology in HRM.	
		<b>4.3</b>	Globalization and HRM: Concept, Globalization and its impact on HRM: Recent trends of HRM due to globalization.	
<b>TOTAL NUMBER OF LECTURES</b>				<b>60</b>

**Course Outcomes:**

1. Describe the HR functions of an organization
2. Relate to the concepts of human resource management and its functioning in organization
3. Develop the HR Skills for practical applications of concept in the organization.
4. Compare between different methods used in the HR activities and suggest best method that can be used in an organization
5. Analyze employee issues and take appropriate strategic HR decisions.
6. Design a sample model of HR related functions.

**References:**

1. Aswathappa. K. (2008), Human Resource and Personnel Management (5th edition), Tata McGraw-Hill Publishing Company Ltd., New Delhi. & K. Aswathappa (1999), Human Resource and Personnel Management (2nd edition), Tata McGraw-Hill Publishing Company Ltd., New Delhi. & Aswathappa K.(2009)
2. "Human Resource and Personnel Management" – Text and Cases, Tata McGraw Hill Publishing Company Ltd., New Delhi. And K Aswathappa (2003); Human Resource and Personnel Management'
3. Lloyed L. Byers and Leslie W. Rue (1997), Human Resource Management (5th edition), The McGraw-Hill Companies, USA.

4. Michael Armstrong (1999), A Handbook of Human Resource Management Practice (7th edition), Kogan Page Limited, 120 Pentonville Road, London.
5. Biswajeet Pattanayak (2001), Human Resource Management, Prentice Hall of India Pvt. Ltd., New Delhi.

### Case Study

1. Infosys is a leading multinational information technology company headquartered in Bangalore, India. The company has a workforce of over 250,000 employees across the globe, and it is known for its innovative human resource management practices.
 

**Recruitment and Selection:**  
 Infosys has a well-structured recruitment process that focuses on selecting the best talent from a large pool of candidates. The company uses various channels to attract talent, including campus hiring, job portals, employee referrals, and social media. Infosys has a rigorous selection process that includes aptitude tests, technical interviews, and behavioral assessments to ensure that the selected candidates possess the required skills and fit the company culture. The company also invests heavily in training and development programs for new hires to help them integrate into the organization quickly.

**Training and Development:**  
 Infosys has a strong focus on continuous learning and development of its employees. The company offers a wide range of training programs, including technical training, soft skills training, and leadership development programs. The company also has an online learning platform, Infosys Learning Platform (iLP), that offers self-paced learning courses on various topics. The company has tied up with leading universities and training institutions to provide its employees with access to the latest developments in technology and management practices.

**Performance Management:**  
 Infosys has a well-defined performance management system that focuses on setting clear goals, providing regular feedback, and rewarding high performers. The company uses a combination of quantitative and qualitative measures to evaluate performance, including project performance, client feedback, and peer feedback. Infosys also has a performance-based compensation system that rewards employees based on their performance and contribution to the organization.

**Employee Engagement:**  
 Infosys recognizes the importance of employee engagement in driving organizational success. The company has a range of initiatives to engage its employees, including employee recognition programs, team-building activities, and employee feedback surveys. The company also has an open-door policy that encourages employees to share their ideas and concerns with their managers.

**Diversity and Inclusion:**  
 Infosys has a strong commitment to diversity and inclusion. The company has a range of policies and initiatives to promote diversity and inclusion, including diversity hiring targets, employee resource groups, and training programs on unconscious bias. Infosys also has a Women's Inclusivity Network (WIN) that provides a platform for women employees to connect, collaborate, and learn from each other.

In conclusion, Infosys is a great example of how a well-designed human resource management strategy can contribute to the success of an organization. The

	<p>company's focus on recruitment and selection, training and development, performance management, employee engagement, and diversity and inclusion has helped it attract and retain top talent and build a strong organizational culture.</p>
<p>2.</p>	<p>Dabur is one of India's leading consumer goods companies that produces a wide range of products such as Ayurvedic medicines, health supplements, personal care, and food products. As with any large organization, Dabur has faced several human resource management challenges. One notable problem that Dabur faced related to HRM is the high employee turnover rate in its sales department.</p> <p>The sales department is critical to the success of any consumer goods company, as it drives revenue growth and helps expand the company's reach. However, Dabur was facing a significant challenge in retaining its sales employees. Many sales employees were leaving the company within a few months of joining, which was affecting the company's sales and profitability.</p> <p>Upon investigation, it was found that the primary reason for the high turnover rate was the sales employees' dissatisfaction with their job roles and responsibilities. They felt that the job was not challenging enough, and there was limited scope for growth and development. Moreover, the sales employees felt that the company did not provide enough support and resources to help them achieve their targets.</p> <p>To address this issue, Dabur implemented several measures. Firstly, they revamped the sales job role to make it more challenging and rewarding. The new role involved more customer engagement and required the sales employees to develop a deeper understanding of the products they were selling. The company also introduced a performance-based incentive structure to reward sales employees for achieving their targets.</p> <p>Secondly, Dabur invested in training and development programs to enhance the skills and capabilities of its sales employees. The company provided regular training sessions to help sales employees understand the products, customer behavior, and sales techniques. The company also introduced a mentoring program to provide guidance and support to sales employees.</p> <p>Finally, Dabur introduced an employee engagement program to boost employee morale and satisfaction. The company conducted regular feedback surveys to understand employee needs and preferences. Dabur also provided a conducive work environment by promoting a healthy work-life balance, recognizing employee achievements, and providing opportunities for career growth.</p> <p>As a result of these measures, Dabur was able to reduce its employee turnover rate in the sales department significantly. The company's sales employees were more engaged, satisfied, and motivated, resulting in better sales performance and revenue growth. Dabur's HRM strategies successfully addressed the high employee turnover rate and helped create a more productive and motivated team.</p>

# **SEMESTER IV**

BOS	<b>Business Management</b>
Class	<b>Second Year Bachelor of Management Studies (S.Y.B.M.S)</b>
Semester	<b>IV</b>
Course Name	<b>Production And Operations Management</b>
Course Code	<b>PUCMS401</b>
Type of Course	<b>Major</b>
Level	<b>Advanced</b>

**Course Objectives:**

1. To expose students of Management to production and operations principles.
2. To understand basic operating principles in product and service industry

<b>Unit No.</b>	<b>Name of Unit</b>	<b>Topic No.</b>	<b>Name of Topic</b>	<b>Hours</b>
<b>1</b>	<b>Introduction to production and operations management.</b>	<b>1.1</b>	Introduction, Concept of Production, Classification of Production System, Production Management, Objectives of Production Management.	<b>15</b>
		<b>1.2</b>	Concept of Operations, Distinction between Manufacturing Operations and Service Operations, Responsibility of a production manager, challenges of production management, Meaning and benefits of kaizen	
		<b>1.3</b>	Plant Location and layout: Introduction and Meaning of plant location, Factors Influencing Plant Location/Facility Location, Plant Layout meaning, Classification of Layout.	
<b>2</b>	<b>Material and Maintenance Management.</b>	<b>2.1</b>	Material Management: Introduction and Meaning, Scope or Functions of Materials Management, Techniques of Material Planning, Concept of Purchasing, Parameters of Purchasing, Meaning of Inventory, Techniques of Inventory Control, Concept of Value Analysis, Steps in Value Analysis, Concepts of Ergonomics (Human Engineering), Just-In-Time (JIT) Manufacturing, Seven Wastes	<b>15</b>
		<b>2.2</b>	Introduction and Meaning of Material Handling, Principles of Material Handling, Material Handling Equipment's	

		2.3	Introduction and Meaning of Maintenance, Types of Maintenance, Modern Scientific Maintenance Methods: Six Sigma Maintenance, Enterprise Asset Management (EAM), Lean Maintenance, Computer Aided Maintenance, Total Productive Maintenance (TPM) Pillars of TPM.	
3	<b>Productivity, Production Planning and Control.</b>	3.1	Introduction to Productivity, Factors Influencing Productivity, Total Productivity Measure (TPM), Partial Productivity Measures (PPM) (calculations)	15
		3.2	Work Study (Time and Motion Study): Concept of Work Study, Concept of Method Study, Steps or Procedure Involved in Methods Study, concept of Motion Study, Principles of Motion Study, Concept of Time Study, Computation of Standard Time.	
		3.3	Introduction and Meaning, Phases of Production Planning and Control, Concept of Operations Planning and Scheduling Systems, Routing, Techniques of Routing, Reasons for Generation and Accumulation Of Obsolete, Surplus And Scrap Items Scheduling.	
4	<b>Quality Management control and Automation</b>	4.1	Introduction to Quality, Fundamental Factors Affecting Quality, Concept of Inspection, Quality Control, Benefits of quality control, Quality Circles, Benefits of QC, Total Quality Management, Benefits of TQM, Ishikawa diagram	15
		4.2	ISO 9000 Series, Steps in ISO 9000 & ISO 14000 Series Registration, Benefits	
		4.3	Introduction, Types of Automation, Computer Integrated Manufacturing, Automation Strategies, Automated Guided Vehicles Systems, Types of AGVS,	
<b>TOTAL NUMBER OF LECTURES</b>				<b>60</b>

### Course Outcomes:

1. Articulate knowledge of Production & Operation systems, Production planning, Productivity and production process, automation, TQM, work study and Production controlling.
2. Relate to the current trends in production and operations.
3. Apply Productivity calculation, Material cost management as well as work and time study calculation techniques for effective cost management measures.

4. Analyzing the TQM and maintenance requirements.
5. Evaluate the requirements of adopting ISO standards in an organisation.
6. Create plans for a quality production process.

**References:**

1. Production and Operations management (with skill development cases and caselets) S Anil Kumar, N Suresh Copyright © 2008, 2006 New Age International (P) Ltd., Publishers Published by New Age International (P) Ltd., Publishers.
2. Production and Operations Management Systems, Sushil Gupta and Martin Starr, © 2014 by Taylor & Francis Group, LLC CRC Press is an imprint of Taylor & Francis Group, an Informa business.
3. Production and Operations Management-SN Chary, Tata McGraw Hill.
4. Production and Operations Management- Chunawalla & Patel, Himalaya Publishing
5. Operations Management for competitive advantage-Chase & Jacob, McGraw-Hill/Irwi

<b><u>Case Study</u></b>	
1.	<p>Inventory Optimization at ABC Electronics</p> <p>ABC Electronics is a leading manufacturer of consumer electronics. The company has been facing challenges with inventory management, often experiencing stockouts of critical components and excess inventory of slow-moving items. To address these issues, ABC Electronics decides to implement inventory optimization strategies.</p> <ul style="list-style-type: none"> <li>● ABC Electronics manufactures a range of electronic devices, including smartphones and tablets.</li> <li>● The company sources components from various suppliers, both domestically and internationally.</li> <li>● Inventory levels are managed manually, leading to inefficiencies and inaccuracies.</li> </ul>
2.	<p>XYZ Manufacturing Plant produces automotive components and has been experiencing inefficiencies in its production processes, leading to delays and increased production costs. To address these issues, the company decides to conduct a time and motion study to identify opportunities for improvement.</p> <p>XYZ Manufacturing Plant operates multiple production lines, each responsible for manufacturing different automotive components.</p> <p>The company's production processes involve various manual tasks, including assembly, machining, and quality control.</p> <p>Management believes that optimizing workflow and reducing idle time could lead to significant improvements in productivity and cost savings.</p>



BOS	<b>Mathematics and Statistics</b>
Class	<b>Second Year Bachelor of Management Studies (S.Y.B.M.S)</b>
Semester	<b>IV</b>
Course Name	<b>Operational Research</b>
Course Code	<b>PUCMS402</b>
Type of Course	<b>Major</b>
Level	<b>Advanced</b>

**Course Objectives:**

1. To help students to understand operations research methodologies and to solve various problems practically.
2. To make students proficient in case analysis and interpretation.

Unit No.	Name of Unit	Topic No.	Name of Topic	Hours
<b>1</b>	<b>Linear Programming Problem</b>	<b>1.1</b>	Introduction To Operations Research, Operations Research - Definition, Characteristics of OR, Models, OR, Techniques, Areas of Application, Limitations of OR.	<b>15</b>
		<b>1.2</b>	Linear Programming Problems: Introduction and Formulation, Introduction to Linear Programming, Applications of LP, Components of LP, Requirements for Formulation of LP Problem, Assumptions Underlying Linear Programming, Steps in Solving LP Problems, LPP Formulation (Decision Variables, Objective Function, Constraints, Non Negativity Constraints)	
		<b>1.3</b>	c) Linear Programming Problems: Graphical Method, Maximization & Minimization Type Problems. (Max. Z & Min. Z), Two Decision Variables and Maximum Three Constraints Problem, Constraints can be “less than or equal to”, “greater than or equal to” or a combination of both the types i.e. mixed constraints. Concepts: Feasible Region of Solution, Unbounded Solution, Redundant Constraint, Infeasible Solution, Alternative Optima.	

		<b>1.4</b>	<p>Programming d) Linear Programming Problems: Simplex Method, Only Maximization Type Problems. (Only Max. Z). No Minimization problems. (No Min. Z), Two or Three Decision Variables and Maximum Three Constraints Problem. (Up to Maximum Two Iterations), All Constraints to be “less than or equal to” Constraints. (“Greater than or Equal to” Constraints not included.), Concepts : Slack Variables, Surplus Variables, Artificial Variables, Duality, Product Mix and Profit, Feasible and Infeasible Solution, Unique or Alternate Optimal Solution, Degeneracy, Non Degenerate, Shadow Prices of Resources, Scarce and Abundant Resources, Utilized and Unutilized Capacity of Resources, Percentage Utilization of Resources, Decision for Introduction of a New Product.</p> <p>Note: 1. Surplus Variable, Artificial Variable and Duality to be covered only at Conceptual level for Theory Questions only and not included in Numericals</p>	
<b>2</b>	<b>Transportation and Assignment</b>	<b>2.1</b>	Assignment Problem – Hungarian Method, Maximization & Minimization Type Problems, Balanced and Unbalanced Problems	<b>15</b>
		<b>2.2</b>	Prohibited Assignment Problems, Unique or Multiple Optimal Solutions. Maximum 5 x 5 Matrix. Up to Maximum Two Iterations after Row and Column Minimization.	
		<b>2.3</b>	Transportation Problems, Maximization & Minimization Type Problems, Balanced and Unbalanced problems, Prohibited Transportation Problems, Unique or Multiple Optimal Solutions.	
		<b>2.4</b>	Initial Feasible Solution (IFS) by: a. North West Corner Rule (NWCR) b. Least Cost Method (LCM) c. Vogel’s Approximation Method (VAM), Maximum 5 x 5 Transportation Matrix. Finding Optimal Solution by Modified Distribution (MODI) Method. (u, v and $\Delta$ ), Maximum Two Iterations (i.e. Maximum Two Loops) after IFS)	
<b>3</b>	<b>PERT and CPM</b>	<b>3.1</b>	Critical Path Method (CPM), Concepts: Activity, Event, Network Diagram, Merge Event, Burst Event, Concurrent and Burst Activity, Construction of a Network Diagram. Node Relationship and Precedence Relationship. Principles of Constructing Network Diagrams. Use of Dummy Activity, Numerical Consisting of Maximum Ten (10) Activities.	<b>15</b>

		3.2	Critical Path, Sub-critical Path, Critical and Non-critical Activities, Project Completion Time. Forward Pass and Backward Pass Methods. Calculation of EST, EFT, LST, LFT, Head Event Slack, Tail Event Slack, Total Float, Free Float, Independent Float and Interfering Float	
		3.3	Program Evaluation and Review Technique (PERT), Three Time Estimates of PERT: Optimistic Time (a), Most Likely Time (m) and Pessimistic Time (b). Expected Time (te) of an Activity Using Three Time Estimates. Difference between CPM and PERT. Numerical Consisting of Maximum Ten (10) Activities. Construction of PERT Network using the values of all Activities. Mean (Expected) Project Completion Time. Standard Deviation and Variance of Activities. Project Variance and Project Standard Deviation. 'Prob. Z' Formula. Standard Normal Probability Table. Calculation of Probability from the Probability Table using 'Z' Value and Simple Questions related to PERT Technique	
4	Job Sequencing and Theory of Games	4.1	Job Sequencing Problem, Processing Maximum 9 Jobs through Two Machines only. Calculations of Idle Time, Elapsed Time etc.	15
		4.2	Processing Maximum 6 Jobs through Three Machines only, Calculations of Idle Time, Elapsed Time etc.	
		4.3	Theory of Games, Introduction, Terminology of Game Theory: Players, Strategies, Play, Payoff, Payoff matrix, Maximin, Maximax, Saddle Point.	
		4.4	Numerical based on: Two Person Zero Sum Games - Pure Strategy Games (Saddle Point available)	
<b>TOTAL NUMBER OF LECTURES</b>				<b>60</b>

**Course Outcomes:**

1. Be able to understand the application of OR and frame a LP Problem with solution graphical
2. Be able to solve LPP by applying SIMPLEX ALGORITHM
3. Be able to build and solve Transportation Problem problems using appropriate methods.
4. Be able to build and solve Assignment problems using appropriate methods.
5. Be able to design and solve simple models of CPM and PERT to improve decision making and develop critical thinking and objective analysis of decision problems
6. Enables the best course of action out of several alternative courses for the purpose of achieving objectives by applying game theory and sequencing models.

### References:

1. Operations Research Techniques for Management, Kapoor V.K.Sultan Chand & Sons,7th.
2. Operations Research, Kantiswarup, Gupta P.K. &Manmohan, Sultan Chand & Sons,9th.
3. Operations Research,Sharma S.D,Kedarnath, Ramnath& Company,8th.
4. Quantitative Techniques in Management,Vora N.D.Tata McGraw Hill co,3rd
5. Operations Research,P.k .Gupta,D.s. Hira,Sultan Chand & Sons.

### Case Study

1. 1)Two firms A and B ,have three strategies each to select from.The three strategies are no advertisement,using moderate advertising and using heavy advertising.You are given the pay off matrix from view point of A and B textiles,showing its market share under several combinations of startegies.

Pay off in Rs-10,000/-

		<b>B Textiles</b>		
<b>A textiles</b>		No.Advt.(I)	Mod.Advt(II)	Heavy Advt(III)
	No.Advt. (I)	50	40	28
	Mod.Advt (II)	70	50	45
	Heavy Advt(III)	75	52	50

2. 2) A company solicits bids on each of the four projects from five contractors. Only one project may be assigned to any contractor. The bids received (in thousands of rupees) are given in the accompanying table. Contractor D feels unable to carry out project 3 and therefore submits no bid.

Jobs	Contractor				
	A	B	C	D	E
1	18	25	22	26	25
2	26	29	26	27	24
3	28	31	30	-	31
4	26	28	27	26	19

<b>BOS</b>	<b>Business Management</b>
<b>Class</b>	<b>Second Year Bachelor of Management Studies (S.Y.B.M.S)</b>
<b>Semester</b>	<b>IV</b>
<b>Course Name</b>	<b>Direct Tax – Introduction to Income Tax</b>
<b>Course Code</b>	<b>PUCMS403</b>
<b>Type of Course</b>	<b>Major</b>
<b>Level of the Subject</b>	<b>Advanced</b>

**Course Objectives:**

1. To acquire the ability to analyses and interpret the provisions of direct tax laws.
2. To understand implementation of tax provision and to recommend solutions to practical problems.

<b>Unit No.</b>	<b>Name of Unit</b>	<b>Topic No.</b>	<b>Name of Topic</b>	<b>Hours</b>
<b>1</b>	<b>Definitions U/S – 2, Basis of Charge and Exclusions from Total Income</b>	<b>1.1</b>	Definitions u/s – 2: Section 2 – Assesse, Assessment Year, Assessment, Annual value, Business, Capital asset, Income, Person, Previous Year, Transfer	<b>15</b>
		<b>1.2</b>	Basis of Charge: Section 3 – 9 Residential Status, Scope of Income, Deemed Income Exclusions from Total Income.	
		<b>1.3</b>	Exclusions from Total Income: Section 10 restricted to, Agricultural Income, Sums Received from HUF By Member, Share of Profit from Firm, Casual & Non – Recurring Receipts, Scholarships, Income of Minor Child, Allowance to Members of Parliament and Legislative Assembly	
<b>2</b>	<b>Heads of Income</b>	<b>2.1</b>	Salary Income Section 15 – 17	<b>20</b>
		<b>2.2</b>	Income from House Property Section 22 – 27	
		<b>2.3</b>	Profits & Gains from Business & Profession Section 28-32, 36, 37, 40, 40A, 43B, 44AD, 44ADA & 44AE	

		<b>2.4</b>	Capital Gains Section 45, 48, 49, 50, 54 and 55. Income from Other Sources Section 56 – 59.	
<b>3</b>	<b>Deductions under Chapter VI – A</b>	<b>3.1</b>	80 C – Eligible investments	<b>10</b>
		<b>3.2</b>	80CCC – Contribution to certain Pension Fund	
		<b>3.3</b>	80D – Medical Insurance Premium	
		<b>3.4</b>	80 DD- Maintenance of handicapped person 80E – Interest on Educational Loan 80 TTA- Interest on Saving Bank account 80U – Deduction physically handicapped or mentally retarded resident person	
<b>4</b>	<b>Computation of Total Income</b>	<b>4.1</b>	Computation of Taxable Income of individual	<b>15</b>
<b>Total number of Lectures</b>				<b>60</b>

**Notes:**

1. The Syllabus is restricted to study of particular sections, specifically mentioned rules and notifications only.
2. All modules / units include Computational problems / Case Study.
3. The Law In force on 1<sup>st</sup>April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations.

**Course Outcomes:**

1. Describe basic concepts relevant to direct tax.
2. List out items exclusions from Total Income
3. Identify the residential status of an assessee and thus should be able to compute the taxable income of assessee with different residential status.
4. Calculate income from salaries, house property, business/profession, capital gains and income from other sources.
5. Analyse various deductions under Chap VI-A of the Income tax act, 1961 which are to be reduced from the gross total income of the assessee.
6. Calculate the net total income and the total tax liability of an individual assessee considering the income from all heads of income and the deduction under Chap VI- A of the Income tax act, 1961.

**References:**

1. Direct Taxes Law & Practice by V.K. Singhania - Taxman
2. Systematic Approach to Direct Tax by Ahuja& Gupta - Bharat Law House
3. Income Tax Ready Reckoner by Dr .V.K. Singhania – Taxman
4. Direct Tax Laws by T.N. Manoharan - Snow White
5. Girish Ahuja, & Ravi Gupta. (2022). Students Guide to Income Tax Including GST (63rd ed.). Bharat Law House Pvt Ltd.

### Case Study

1.	<p>Mr. Mahesh is working in Pillai College. He is also having his own business of Housekeeping and Gardening services. He has number of house properties which he is using for his own residence and some are given on rent. Due to finance requirements he sold his property and had also earned some Capital gains. He has received honorarium from Mumbai University for examination paper setting and during his marriage he received a gift of Rs 5,00,000.</p> <p>Mr. Chandru is confused in calculating this income you are required to Compute the Following for A.Y. 2023-24</p> <ol style="list-style-type: none"><li>1. Which heads of income will Mr Chandru earnings fall under?</li><li>2. He is confused with computing his income from House Property kindly guide him on how his income will be taxed under Income from house Property</li><li>3. Guide him on the different deductions available to him for the purpose of Tax planning under Sec 80C</li></ol>
2.	<p>X purchased a house property for Rs. 11,76,000 on 30 June, 1995. The following expenses are incurred by him for making addition/alteration to the house property.</p> <p>Cost of construction of the first floor in 1999-2000 Rs. 1,25,000 Cost of construction of the second floor in 2007-08 Rs. 5,40,000 Alteration/reconstruction of the property in 2016-17 Rs. 6,90,000 Fair market value of the property on April, 2001 is Rs. 16,50,000. The house property is sold by X in June 2019 for Rs. 1,75,00,000 (expenses incurred on transfer Rs. 1,00,000)</p> <p>Compute the taxable Long term capital gain for A.Y. 2020-21. CII for 2001-02 100, CIII for 2007-08 129, CIII for 2016-17 264 &amp; CII for 2019-20 289</p>

BOS	<b>Business Management</b>
Class	<b>Second Year Bachelor of Management Studies (S.Y.B.M.S)</b>
Semester	<b>IV</b>
Course Name	<b>International Finance</b>
Course Code	<b>PUCMS404F</b>
Type of Course	<b>Discipline Specific Minor</b>
Level	<b>Specialization</b>

**Course Objectives:**

1. The objective of this course is to familiarize the student with the fundamental aspects of various issues associated with International Finance
2. The course aims to give a comprehensive overview of International Finance as a separate area in International Business

<b>Unit No.</b>	<b>Name of Unit</b>	<b>Topic No.</b>	<b>Name of Topic</b>	<b>Hours</b>
<b>1</b>	<b>Fundamentals of International Finance</b>	<b>1.1</b>	a) Introduction to International Finance: • Meaning/ Importance of International Finance, Scope of International Finance, Goals of International Finance, The Emerging Challenges in International Finance	<b>15</b>
		<b>1.2</b>	b) Balance of Payment: • Introduction to Balance of Payment, Components of Balance of Payments, Factors Influencing Balance of Payments, Balance of Payment Identity Indian Heritage in Business, Management, Production and Consumption.	
		<b>1.3</b>	c) International Monetary Systems: • Evolution of International Monetary System, Gold Standard System, Bretton Woods System, European Monetary System, Fixed & Flexible Exchange Rate System	
		<b>1.4</b>	d) An introduction to Exchange Rates: • Foreign Bank Note Market, Spot Foreign Exchange Market • Exchange Rate Quotations. Direct & Indirect Rates. Cross Currency Rates. Mid-Rate ,Spread & spread % • Factors Affecting Exchange Rates	
<b>2</b>	<b>Foreign Exchange Markets, Exchange Rate Determination &amp; Currency Derivatives</b>	<b>2.1</b>	a) Foreign Exchange Markets: • Introduction to Foreign Exchange Markets, Exchange Rate Quotations & Arbitrage, Forward Quotations (Annualized Forward Margin)	<b>10</b>
		<b>2.2</b>	b) International Parity Relationships & Foreign Exchange Rate: • Interest Rate Parity, Purchasing Power Parity & Fishers Parity.	



		2.3	Global Financial Markets & Interest Rates (Domestic & Offshore Markets, Money Market Instruments)	
		2.4	c) Currency & Interest Rate Futures: • Introduction to Currency Options (Option on Spot, Futures & Futures Style Options), Futures Contracts, Currency Options in India	
3	<b>World Financial Markets &amp; Institutions &amp; Risks</b>	3.1	a) Euro Currency Bond Markets: • Introduction to Euro Currency Market, Origin of Euro Currency Market, Euro Bond Market (Deposit, Loan, Notes Market), Market Structure and Instruments, Green Bonds and Sustainable Finance, Types of Euro Bonds.	15
		3.2	b) International Equity Markets & Investments: • Introduction to International Equity Market, International Equity Market Benchmarks, Risk & Return from Foreign Equity Investments, Depository Receipts – ADR, GDR, IDR	
		3.3	c) International Foreign Exchange Markets: • Meaning of International Foreign Exchange Market, FERA v/s FEMA, Role of Forex Manager, FDI v/s FPI, Role of FEDAI in Foreign Exchange Market	
		3.4	International Capital Budgeting: • Meaning of Capital Budgeting, Capital Budgeting Decisions, Capital Budgeting Techniques	
4	<b>Foreign Exchange Risk, Appraisal &amp; Tax Management</b>	4.1	a) Foreign Exchange Risk Management: • Introduction to Foreign Exchange Risk Management, Types of Risk, Trade & Exchange Risk, Portfolio Management in Foreign Assets, Arbitrage & Speculation	10
		4.2	b) International Tax Environment: • Meaning of International Tax Environment, Objectives of Taxation, Types of Taxation, Benefits towards Parties doing Business Internationally, Tax Havens.	
		4.3	c) International Project Appraisal: • Meaning of Project Appraisal, Project Appraisal in the International Context, Practice of Investment Appraisal	
<b>TOTAL NUMBER OF LECTURES</b>				<b>60</b>

**Course Outcomes:**

1. Develop skills of interpretation of concept of international trade, foreign exchange and international market
2. Relate the concept in foreign exchange with the calculation of currency rates and exchange rates
3. Justify different phases of exchange rate development and foreign exchange theories

4. Describe different foreign exchange market and its products with its practical implications and working.
5. Examine the capability to calculate annualised forward margin, swap, options, forwards and futures.
6. Construct method for calculation of international project appraisal with different methods after understanding risk and tax environment

**References:**

1. P G Apte, International Financial Management, 5th Edition, The McGraw Hill
2. Cheol . S. Eun & Bruce G. Resnick, International Finance Management
3. Maurice D. Levi, International Finance – Special Indian Edition
4. Prakash G. Apte, International Finance – A Business Perspective
5. V. A. Aadhani, International Finance

<b><u>Case Study</u></b>	
1.	<p>In the Indian context, with reference to the BoP and IIP, the BoP compilation is generally in accordance with international best practices. However, it does not have separate financial account, which is instead subsumed in the capital account. The IIP, too, is compiled along the lines of international best practices. There is a broad correspondence between the BoP and IIP numbers. While the IIP reflects the stock position of international assets and liabilities of a country at the end of a period, the BoP shows the flows of goods, services, remittances and movement of capital during the reference period. Although, in principle, the sum of &amp;quot;flows&amp;quot; (BoP) over a period should add up to the stock (IIP) at the end of the period, there remain, in practice, some differences between the two mainly arising out of disparate valuation methods and the use of different exchange rates. While stocks (IIP) are valued at end-period exchange rates, flows (BOP) are recorded on the basis of transaction rates or rates which are closer to transaction rates.</p>
2.	<p>Background: Jane Thompson is an experienced international finance arbitrageur working for a multinational investment firm. She specializes in exploiting market inefficiencies and price differentials across various financial instruments in different countries. Recently, Jane has identified an opportunity for arbitrage in the foreign exchange and interest rate markets involving two countries - Country A and Country B.</p> <p>Scenario: Country A has a higher interest rate compared to Country B, and there is an expectation in the market that the currency of Country A will appreciate against the currency of Country B over the next six months. Jane believes that there is an arbitrage opportunity by borrowing money in Country B at the lower interest rate, converting it to the currency of Country A, investing in higher-yielding assets in Country A, and then converting the returns back to the currency of Country B at a favorable exchange rate.</p>

BOS	<b>Business Management</b>
Class	<b>Second Year Bachelor of Management Studies (S.Y.B.M.S)</b>
Semester	<b>IV</b>
Course Name	<b>Advertising And Integrated Marketing Communication</b>
Course Code	<b>PUCMS404M</b>
Type of Course	<b>Discipline Minor</b>
Level	<b>Specialization</b>

### Course Objectives:

1. To provide an overview of Advertising management and to acquaint the students with concepts, techniques and give experience in the application of concepts for developing an effective advertising programme.
2. To understand the various tools of IMC and the importance of coordinating them for an effective marketing communication program.

<b>Unit No.</b>	<b>Name of Unit</b>	<b>Topic No.</b>	<b>Name of Topic</b>	<b>Hours</b>
<b>1</b>	<b>Introduction to Advertising</b>	<b>1.1</b>	Advertising: Concept, Features, Importance, Scope, Types of Advertising – consumer advertising, industrial advertising, institutional advertising, classified advertising, national advertising & generic advertising, AIDA & DAGMAR Model, Ethics and Laws in Advertising	<b>15</b>
		<b>1.2</b>	Advertising Agency – Concept, Structure, Functions, Types, Factors influencing selection of ad agency	
		<b>1.3</b>	Persuasion and types of advertising appeals, Role of source in ads and celebrities as source in Indian ads, Execution styles of presenting ads.	
<b>2</b>	<b>Creativity in Advertising</b>	<b>2.1</b>	Role of different elements of ads – logo, company signature, slogan, tagline, jingle, illustrations, etc. Creating the TV commercial – Visual Techniques, Writing script, developing storyboard, other elements (Optical, Soundtrack, Music), Creating the Digital Commercial Copywriting: Concept and elements	<b>15</b>

		2.2	Advertising Budget – Concept, Methods of Budgeting, Process Evaluation of Advertising Effectiveness – Pre-testing and Post testing Objectives, Testing process for Advertising effectiveness, Methods of Pretesting and Post-testing	
		2.3	Current Trends in Advertising : Rural and Urban Advertising, Digital Advertising, Content Marketing (Advertorials), retail advertising, lifestyle advertising, Ambush Advertising, Global Advertising	
3	Foundations of IMC - I	3.1	IMC - Concept, Features, Promotional Tools for IMC, Role of IMC in Marketing	15
		3.2	Sales Promotion – Concept, Advantages and Disadvantages, Role of Sales Promotion as IMC tool Consumer Sales Promotion – Objectives & Types Trade Promotion - Objectives & Types	
		3.3	Direct Marketing - Objectives & Role of Direct Marketing in IMC	
4	Promotional Tools of IMC - II	4.1	Public Relations - Concept, Objectives & Tools Publicity - Concept, Advantages and Disadvantages	15
		4.2	Personal Selling - Concept, Advantages and Disadvantages Role of Personal Selling in IMC Events and Sponsorships – Concept and Types	
		4.3	Customer Experience and Social Media, Ethics and IMC – Ethics in Advertising, Sales Promotion, Direct Marketing, Personal Selling and Public Relations	
<b>TOTAL NUMBER OF LECTURES</b>				<b>60</b>

**Course Outcomes:**

1. Describe the advertising concepts in practice
2. Discuss the importance of creativity in Ad designing
3. Construct an effective advertisement commercial & advertising budget and identify the current trends in advertising
4. List various tools in Integrated Marketing Communications (IMC)
5. Explain the ethical aspects of Integrated Marketing Communications (IMC)
6. Create an effective Integrated Marketing Communications (IMC) Program

**References:**

1. Mohan, Manendra “Advertising Management Concept and Cases”, Tata Mcgraw Hill 2008
2. Kleppner, Russell J; Thomac, Lane W , “Advertising Procedure”, Prentice Hall 1999
3. Shimp, Terence, “Advertising and promotion :An IMC Approach”, Cengage Learning 2007
4. Dutta, Kirti, “Integrated Marketing Communication” Oxford University Press ,2016
5. Integrated Marketing Communication, Kirti Dutta, Oxford Publication 2016

<b><u>Case Study</u></b>	
1.	<p>Cafe Coffee Day (CCD) is a chain of coffee shops in India. It opened its first cafe in 1996 on Brigade Road in Bengaluru. Today, it has the largest cafe retail chain in India with 40 cafes in 72 cities. Its headquarters are in Bengaluru. The cafe chain has been quite successful because of the cafe culture that swept across metropolitan India following the BPO boom and the increased spending power of the youth segment.</p> <p>The chain attracts a lot of students and young working people. It has even tied up with WorldSpace and Microsense to provide satellite radio and wi-fi in its cafes. Its first wi-fi cafe was opened in Bengaluru. Cafe Coffee Day sources its coffee from 5,000 acres of coffee estates. It is a leading coffee exporter. Its different divisions include: Coffee Day Fresh n Ground, Coffee Day Express, Coffee Day Exports, Coffee Day Takeaways, and Coffee Day Perfect Division.</p> <p>The company is looking at all aspects of coffee, right from the estates to the cup of coffee that they serve. They are getting into new areas and have got into coffee vending very seriously. They are looking at the Coffee Day Takeaway and Coffee Day Kiosk division very seriously. But with the entry of Starbucks into India, Cafe Coffee Day is suddenly faced with tough competition, beside the competition that is already there in the market (Barista and Cafe Mocha).</p>
2.	<p>Knorr is gearing up with lot of activities for its dry soup mix offering, which it claims enjoys a 70% market share in the soup segment. In an attempt to strengthen its market leader position and make a place in the daily Indian menu, it is launching a campaign across media.</p> <p>For the first time ever, it has launched a tagline for the brand. The new tagline, Tummy bhi Khush, Mummy bhi Khush will be popularized through a television commercial. Knorr Soups has positioned itself as a healthy snack which will not affect the child's hunger for the last meal of the day. The strategic thrust for Knorr in this re-launch is to find a role for Soups in the daily Indian menu.</p> <p>The campaign, an integrated communication program, will include multi-lingual commercials, out-of home (OOH) media tactics, print advertising, experiential sampling sessions and even presences in new media.</p> <p>This campaign aims to strengthen the brand, which has offerings in soups, cubitas, meal kits and pastas worldwide as compared to Soup mixes and ready to cook meals segments in India.</p>

<b>BOS</b>	<b>Business Management</b>
<b>Class</b>	<b>Second Year Bachelor of Management Studies (S.Y.B.M.S)</b>
<b>Semester</b>	<b>IV</b>
<b>Course Name</b>	<b>Organizational Behavior</b>
<b>Course Code</b>	<b>PUCMS404H</b>
<b>Type of Course</b>	<b>Discipline Minor</b>
<b>Level</b>	<b>Specialization</b>

**Course Objectives:**

1. To introduce the basic concepts, functions and processes & create an awareness of the role, functions and functioning of Organizational Behavior .
2. To give a comprehensive overview and to familiarize the student with the fundamental aspects of Organizational Behavior.

<b>Unit No.</b>	<b>Name of Unit</b>	<b>Topic No.</b>	<b>Name of Topic</b>	<b>Hours</b>
<b>1.</b>	<b>Introduction to Individual Behaviour</b>	<b>1.1</b>	Personality: Meaning and Determinants of Personality traits important for organizational behavior. Personality traits theory Big five model. Allport's Trait Theory	<b>15</b>
		<b>1.2</b>	Attitude and Value: Nature and components of attitude, Functions of attitude, Ways of changing attitude, Value - Concept, Sources of Value,	
		<b>1.3</b>	Perceptions: Perception features and factors influencing individual perception, perceptual process,	
<b>2</b>	<b>Introduction to Group Behaviour</b>	<b>2.1</b>	Group: Nature, types, Why people join, group, Group Formation process. Team effectiveness: Nature, types of teams, Ways of forming an effective team.	<b>15</b>
		<b>2.2</b>	Power, Politics & Organizational Conflict: Power- Nature, sources of power, Politics- nature, Conflict- Definition and Meaning, Sources of Conflict, Types of Conflict, Conflict Management Approaches	
		<b>2.3</b>	Interpersonal Behaviour: Nature and meaning of Interpersonal Behaviour, Concept of Self, Transaction Analysis (TA), Benefits and uses of Transactional Analysis, Johari Window Model	

3	<b>Introduction to Organizational Behaviour-I</b>	3.1	Introduction to Organizational Behaviour -Concept, definitions, Importance of Organizational Behaviour	15
		3.2	OB models–Autocratic, Custodial, Supportive, Collegial	
		3.3	Organization Design and Structure -Meaning of Organization Design and Structure, Basic elements of Organization Structure, Types of Organization Structure	
4	<b>Introduction to Organizational Behaviour-II</b>	4.1	Organization Culture: Meaning and Nature of Organization Culture, Managing Cultural Diversity	15
		4.2	Organization Change: Definition and Meaning, Need for Change, Strategies to Overcome Resistance, Process of Change	
		4.3	Organizational Stress: Definition and Meaning, Sources of Stress, Types of Stress, Impact of Stress on Organizations, Stress Management Techniques	
<b>TOTAL NUMBER OF LECTURES</b>				<b>60</b>

### Course Outcomes:

1. Describe the conceptual framework of OB and its relevance in the organization.
2. Outline the factors that influence an individual to react and behave in an organizational setting.
3. Identify the applicability of the concept of individual behaviour and group behaviour in organizations.
4. Examine the difficulties faced by the management in managing the complexities associated with individual and group behavior in the organization.
5. Evaluate appropriate OB model that can be implemented in the organization.
6. Construct & Plan organizational system, including organizational structures and Design.

### References:

1. Griffin, Ricky W: Organizational Behaviour, Houghton Mifflin Co., Boston.
2. Prasad L M, Organizational Behaviour, Sultan Chand
3. Khanka S. S., Organizational Behaviour, S. Chand
4. P.L. Rao-International Human Resource
5. Ivancevich; John and Micheol T. Matheson: Organizational Behaviour and Management, Business Publication Inc., Texas
6. Koontz, Harold, Cyril O'Donnell, and Heinz Wehrich: Essentials of management, Tata McGraw-Hill, New Delhi.

## Case Study

1.

Initially, TechCo's culture is characterized by a traditional top-down approach, with decision-making concentrated at the executive level. While the company has experienced success, there's a growing realization that a more innovative and collaborative culture is needed to adapt to market changes and fuel future growth.

The CEO and senior leadership team champion the transformation of TechCo's culture, recognizing that innovation must be ingrained at every level of the organization. They articulate a clear vision for fostering creativity, experimentation, and collaboration, emphasizing the importance of taking calculated risks and learning from failure.

TechCo empowers employees at all levels to contribute ideas and take ownership of innovation initiatives. Cross-functional teams are formed to tackle specific challenges and pursue new opportunities, providing employees with the autonomy and resources needed to experiment and innovate.

To encourage risk-taking and experimentation, TechCo creates a safe environment where failure is viewed as a learning opportunity rather than a setback. Employees are encouraged to test new ideas, iterate quickly, and pivot when necessary, with a focus on rapid prototyping and validation.

TechCo fosters open communication and collaboration through regular town hall meetings, brainstorming sessions, and cross-departmental workshops. Leaders actively solicit feedback from employees and create channels for sharing knowledge and best practices across teams.

TechCo implements recognition programs to celebrate innovative ideas and successful projects. Employees who demonstrate creativity, initiative, and a willingness to challenge the status quo are acknowledged and rewarded, reinforcing the importance of innovation within the organization.

TechCo invests in training and development programs to equip employees with the skills and mindset needed to innovate. Workshops on design thinking, agile methodologies, and problem-solving techniques are offered to help employees cultivate a culture of innovation in their day-to-day work.

TechCo establishes key performance indicators (KPIs) to measure the effectiveness of its culture transformation efforts. Metrics such as employee engagement, idea generation, time-to-market for new products/features, and customer satisfaction are tracked to gauge progress and identify areas for improvement.

Through a concerted effort to build a culture of innovation, TechCo experiences tangible results, including increased employee engagement, a pipeline of innovative products and solutions, and improved competitiveness in the market. By embracing change, fostering collaboration, and empowering employees to think creatively, TechCo lays the foundation for sustained growth and success in the dynamic tech industry.



	<p>This case study illustrates how organizations can proactively shape their culture to drive innovation and adaptability, ultimately positioning themselves for long-term success in a rapidly evolving business landscape.</p>
2.	<p>Company XYZ, a medium-sized manufacturing firm, experiences escalating tension between the production and sales departments. The conflict arises from discrepancies in sales forecasts and production capacity, leading to delays in order fulfillment and customer dissatisfaction. The conflict becomes apparent when the production team consistently struggles to meet the demand forecasted by the sales department. Sales representatives argue that they are basing forecasts on customer demand and market trends, while the production team contends that the forecasts are unrealistic given current capacity constraints.</p> <p>Upon closer examination, it becomes evident that the conflict stems from a lack of communication and coordination between the two departments. Sales representatives prioritize meeting sales targets without fully considering production limitations, while the production team feels overwhelmed by unattainable production schedules imposed by sales forecasts.</p>