

## Semester IV

**Course Title:**HUMAN VALUES & PROFESSIONAL ETHICS  
**Course Code:**23MBA401

L	T	P	C.U.
3	1	0	4

**Course Outcomes (COs) :** After completion of the course, the students will be able to -

- CO 1: Develop an understanding of the importance of human values and ethical behavior in professional contexts.
- CO 2: Apply ethical theories and frameworks to analyze and address ethical dilemmas and conflicts of interest in professional decision-making.
- CO 3: Demonstrate integrity and responsibility in professional conduct, including upholding ethical standards and codes of ethics.
- CO 4: Exhibit respect for diversity, cultural sensitivity, and fairness in professional interactions and decision-making processes.
- CO 5: Recognize the significance of trust, transparency, and accountability in building and maintaining professional relationships with stakeholders.

### Unit – 1:

Indian Knowledge System (IKS): Introduction, Meaning; Ethos; Law of Karma, Nishkama Karma, Ethics and Indian Music; Yoga and its importance; Indian poetry; Community engagement; Prosperity of World.

### Unit – 2:

Human Values and Ethics ; Meaning and Importance; Knowing the Self and the universal values; Self Enquiry and Self Discovery; Deep Listening; Self Identity; Distinguish ideology, perspectives beliefs from embodying values

### Unit – 3:

Introduction to Human Values and Ethics : Concept of human values and their relevance in professional settings; Ethical theories and frameworks for decision-making; Ethical dilemmas and conflicts of interest; Ethics in the workplace and the role of professional ethics

### Unit – 4:

Respect and Fairness : Respect for diversity and cultural sensitivity in professional interactions; Fairness in decision-making and resource allocation; Ethics in hiring, promotion, and performance evaluation; Addressing biases and prejudices in the workplace.

### Unit – 5:

Social Responsibility and Sustainability : Corporate social responsibility and its impact on society and the environment; Ethical considerations in business practices, such as supply chain management and product development; Sustainable business practices and the triple bottom line (people, planet, profit); Ethical decision-making in the face of social and environmental challenges.

### Suggested Reading -

1. Naagarazan, R. S. (2007). A textbook on professional ethics and human values. New Age International.
2. Govindarajan, M., Natarajan, S., &Senthilkumar, V. S. (2013). Professional Ethics and Human Values. PHI Learning Pvt. Ltd..
3. Gogate, S. B. (2011). Human values and professional ethics. Vikas Publishing House.
4. Bronowski, J. (2011). Science and human values. Faber & Faber.
5. Christians, C. G., &Traber, M. (Eds.). (1997). Communication ethics and universal values. Sage publications.
6. Gaur, R. R., Sangal, R., &Bagaria, G. P. (2010). A Foundation Course in Human Values and Professionals Ethics. Excel Books India.
7. Inglehart, R. F., Basanez, M., & Moreno, A. (1998). Human values and beliefs: A cross-cultural sourcebook. University of Michigan Press.

**Course Title: LIFE SKILLS AND MENTORING**  
**Course Code : 23MBA402**

L	T	P	C.U.
3	1	0	4

**Course Outcomes (Cos):** After completion of the course, the students will be able to -

- CO1: Develop self-awareness and reflect on personal strengths, weaknesses, and goals for professional growth.
- CO2: Apply effective stress management and resilience strategies to navigate challenges in personal and professional life.
- CO3: Demonstrate effective communication skills, including verbal and non-verbal communication, in professional settings.
- CO4: Apply leadership skills and techniques to lead and motivate teams for achieving organizational goals.
- CO5: Understand the importance of mentoring in career development and utilize mentoring relationships for professional growth.

**Unit - 1:**

Introduction to Life Skills and Mentoring - Importance of life skills and mentoring in personal and professional development; Self-awareness and self-reflection techniques; Goal setting and growth mindset; Resilience and stress management

**Unit - 2:**

Communication and Interpersonal Skills; Effective communication techniques; Active listening and empathy; Conflict resolution and negotiation; Building professional relationships

**Unit - 3:**

Leadership and Teamwork Skills; Leadership styles and qualities; Team dynamics and collaboration; Decision-making and problem - solving; Motivating and managing teams

**Unit - 4:**

Time Management and Productivity; Task prioritization and time management techniques; Goal setting and planning strategies; Overcoming procrastination and improving productivity; Work-life balance and stress management.

**Unit - 5:**

Mentoring and Career Development; Role of mentors in career growth; Mentoring techniques and best practices; Identifying strengths and career development; Networking and mentorship opportunities.

**Suggested Readings -**

1. Garvey, B. (2014). Mentoring in a coaching world. The complete handbook of coaching, 2, 361-374.
2. Pavord, E., & Donnelly, E. (2015). Communication and interpersonal skills. Scion Publishing Ltd.
3. McKay, M., Davis, M., & Fanning, P. (2009). Messages: The communication skills book. New Harbinger Publications.
4. Hargie, O. (Ed.). (1997). The handbook of communication skills. Psychology Press.
5. Crawford, M., Kydd, L., & Riches, C. (1997). Leadership and teams in educational management. McGraw-Hill Education (UK).
6. Mackenzie, A., & Nickerson, P. (2009). The time trap: The classic book on time management. Amacom.

**Course Title:EXPORT AND IMPORT MANAGEMENT**  
**Course Code:23MBA403**

L	T	P	C.U.
3	0	0	3

**Course Outcomes:** After the completion of this course, students will be able to:-

- CO1: To apprise them of the export and import documentation procedures and its sanctity in export and import management.
- CO2: To explain the concepts in export and import business with respect to foreign trade.
- CO3: To apply concepts, principles and theories to simple export and import business situations.
- CO4: To apply the current business phenomenon and to evaluate the export import business environment in terms of economic, social and legal aspects.
- CO5: To analyse the principle of international business and export and import strategies adopted by firms to expand globally.

**Unit - 1:**

Import-Export Management: Introduction; Concept Key Feature; Foreign Trade – Institutional Framework and Basics; Trade Policy; Foreign Trade; Simplification of Document; Exporting; Importing Counter Trade; the Promise and Pitfall of Exporting; Improving Export Performance; Counter Trade.

**Unit - 2:**

Trade Barrier- Definition and Components of Trade Barrier, Objectives of Trade Barrier. Non-Tariff barriers; Government Participation in Trade; Quota; Advalorem Duty; Specific Duties and their Differences.

**Unit - 3:**

Export Pricing - Factors determining export price, Export pricing objectives, Export pricing quotations, Marginal cost pricing, Break even pricing, Export pricing strategies; Export Finance - Types of export finance, Features of pre shipment and post-shipment finance, Methods of payment, Role of commercial banks and EXIM bank in export finance, Role of ECGC in export cover.

**Unit - 4:**

Processing of Export Order; Nature and Format of Export Order; Examination and Confirmation of Export Order; Manufacturing or Procuring Goods; Central Excise Clearance; Pre Shipment Inspection; Appointment of Clearing and Forwarding Agents; Transportation of Goods to Port of Shipment; Port Formalities and Customs Clearance; Dispatch of Documents by Forwarding Agent to the Exporter; Certificate of Origin and Shipment Advice; Presentation of Documents to Bank; Claiming Export Incentives; Excise Rebate; Duty Drawback.

**Unit - 5:**

Import Export Documentation - Introduction, Freight Forwarder's Powers of Attorney, Bill of Lading, Certificates of Origin, Letter of Credit; Air and Sea Shipments – Procedure, Liner Freight, Containerization, Cargo claims.

**Suggested Readings -**

1. Export Management – P. K. Khurana – Galgotia Publishing Company, New Delhi.
2. Export Management – T. A. S. Balagopal – Himalaya Publishing House, Mumbai.
3. Export Management – D. C. Kapoor – Vikas Publishing House Pvt. Ltd., New Delhi.
4. Export Management – Francis Cheruulilam – Himalaya Publishing House, Mumbai.
5. Cheruulilam, F, (2012) International Business. Finance India, 13(3), 985-986.
6. Dunning, J. H. (2012). International production and the multinational Enterprise (RLE international business). Routledge.

**Course Title:RESEARCH PROJECT REPORT AND COMPREHENSIVE VIVA**  
**Course Code:23MBA406**

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**Course Outcomes:** After the completion of this course, students will be able to:-

- CO1: Demonstrate a deep understanding of the chosen research topic and its relevance to the field of study.
- CO2: Apply research methodologies, data collection techniques, and data analysis methods appropriate for the research project.
- CO3: Analyze and interpret research findings, drawing meaningful conclusions and recommendations based on the results.
- CO4: Demonstrate effective written communication skills by preparing a comprehensive and well-structured research project report that presents the research problem, objectives, methodology, analysis, and conclusions.
- CO5: Participate in a comprehensive viva voce examination, where the student defends the research project, answers questions, and provides justifications for the research methodology, findings, and conclusions. The viva voce also assesses the student's ability to articulate ideas and engage in scholarly discussions related to the research topic.

### **Research Project Report:**

The Research Project Report requires students to select a research topic within their field of specialization and carry out an in-depth investigation. The report typically follows a structured format and includes an introduction, literature review, research methodology, data analysis, findings, conclusions, and recommendations. Students are expected to demonstrate their research skills by collecting and analyzing data, drawing meaningful insights, and providing actionable recommendations. The report should adhere to academic standards, including proper referencing and citation.

### **Course Components:**

1. Research Project Proposal: Students will develop a research proposal outlining the research problem, objectives, methodology, and expected outcomes of the research project.
2. Research Project Execution: Students will conduct the research project, following the approved research proposal and employing appropriate research methodologies and techniques.
3. Research Project Report: Students will prepare a detailed research project report that includes an introduction, literature review, methodology, analysis, findings, conclusions, and recommendations.
4. Comprehensive Viva Voce Examination: Students will participate in an oral examination (viva voce) where they will present and defend their research project findings before a panel of faculty members.

### **Assessment Methods:**

1. Research Project Proposal Evaluation: The research proposal will be assessed based on its clarity, coherence, and alignment with the research objectives.
2. Research Project Report Evaluation: The research project report will be assessed based on its content, organization, analysis, conclusions, and adherence to academic standards.
3. Comprehensive Viva Voce Examination: The viva voce examination will assess the student's ability to articulate and defend their research project, respond to questions, and engage in scholarly discussions related to the research topic.

**Specialization and Elective Courses (Offered Combinations)**

Sl. No.	MBA Dual Specialization Combination (Select Anyone)		
1.	Finance and Marketing	4.	Marketing and International Business
2.	Finance and Human Resource	5.	Marketing and Agri-Business
3.	Marketing and Human Resource	6.	International Business and Operation & Supply Chain Management

**Specialization Group: INTERNATIONAL BUSINESS**

Sl. No.	Course Code	Course Title	Semester	Credit
1	23MBAI304	Economics of Global Trade & Finance	III	3
2	23MBAI305	Warehousing and Inventory Management	III	3
3	23MBAI404	International Financial Management	IV	3
4	23MBAI405	Foreign Trade Policy & Management	IV	3

**Specialization Group: MARKETING MANAGEMENT**

Sl. No.	Course Code	Course Title	Semester	Credit
1	23MBAM304	B2B& Services Marketing	III	3
2	23MBAM305	Consumer Behavior & Distribution Management	III	3
3	23MBAM404	International Marketing	IV	3
4	23MBAM405	Sales & Retail Marketing	IV	3

**Specialization Group: HUMAN RESOURCE MANAGEMENT**

Sl. No.	Course Code	Course Title	Semester	Credit
1	23MBAH304	Negotiations & Counseling	III	3
2	23MBAH305	Industrial and Labour Law	III	3
3	23MBAH404	Team Management and Leadership	IV	3
4	23MBAH405	Performance & Compensation Management	IV	3

**Specialization Group: FINANCE**

Sl. No.	Course Code	Course Title	Semester	Credit
1	23MBAF304	Management of Financial Institution & Services	III	3
2	23MBAF305	Security Analysis and Portfolio Management	III	3
3	23MBAF404	Tax Planning & Management	IV	3
4	23MBAF405	International Finance	IV	3

**Specialization Group: OPERATION & SUPPLY CHAIN MANAGEMENT**

Sl. No.	Course Code	Course Title	Semester	Credit
1	23MBAS304	Project Management	III	3
2	23MBAS305	Distribution Channel & Conflict Management	III	3
3	23MBAS404	Total Quality Management	IV	3
4	23MBAS405	Logistic & Supply Chain Management	IV	3

**Specialization Group: AGRICULTURE BUSINESS MANAGEMENT**

Sl. No.	Course Code	Course Title	Semester	Credit
1	23MBAA304	Agricultural Marketing	III	3
2	23MBAA305	Food Technology and Processing Management	III	3
3	23MBAA404	Agribusiness Financial Management	IV	3
4	23MBAA405	Management of Agribusiness Cooperatives	IV	3



**Course Title: INTERNATIONAL FINANCIAL MANAGEMENT**

L	T	P	C.U.
3	0	0	3

**Course Code:23MBAI404**

**Course Outcomes (COs) :** After the completion of this course, students will be able to:-

- CO1: Analyze and evaluate the impact of exchange rate fluctuations on international financial decision-making.
- CO2: Apply financial models and techniques to assess international investment opportunities.
- CO3: Understand and analyze the role of international financial institutions in the global economy.
- CO4: Evaluate the impact of international financial markets on multinational corporations and global financial systems.
- CO5: Develop a comprehensive understanding of foreign direct investment (FDI) and their economic role.

**Unit - 1:**

Introduction to International Finance: International Financial Environment: Overview, Nature and Scope of International Finance Evolution of international financial system–gold standard, Breton woods standard, floating exchange rate; International Finance Management VS Domestic Financial Management.

**Unit - 2:**

International Financial Markets: Eurocurrency market, international bond market, international equity market, international money market.

**Unit - 3:**

International Financial Institutions: IMF, Bank for International Settlements; international banking-euro bank, types of banking offices-correspondent bank, representative office, foreign branch, subsidiary bank, offshore bank.

**Unit - 4:**

International Financial Instruments: Introduction to International Financial Instruments Types of International Financial -Euro CP, Eurobonds, foreign bonds, global bonds, euro equity, ADR, GDRs.

**Unit - 5:**

Multinational Corporate Decisions in Global Market: Foreign investment decision-Foreign direct investment (FDI)–motives, FDI theories-theory of comparative advantage, OLI paradigm of FDI in India. FII's Definition, role of FII's, Different Between FDI&FII.

**Suggested Readings –**

1. VyuptakeshSharan - International Financial Management- \_PHC
2. P.G.Apte- International Financial Management - Tata McGraw Hill- New Delhi
3. Jeff Madura- International Financial Management -Cengage Learning
4. Eun&Resnic- International Financial Management – Mac Graw Hill
5. Alan C Shapiro – Multinational Financial Management - John Wiley and Sons Ltd
6. ThummuluriSiddiah – International Financial Management – Pearson India

**Course Title:FOREIGNTRADEPOLICY&MANAGEMENT**  
**CourseCode:23MBAI405**

L	T	P	C.U.
3	0	0	3

**Course Outcomes (COs) :** After the completion of this course, students will be able to:-

- CO1: Understand the principles and framework of foreign trade policy and its impact on international trade.
- CO2: Analyze and interpret global trade patterns, tariffs, trade agreements, and trade barriers affecting international business.
- CO3: Evaluate the role of government policies and regulations in shaping foreign trade and their impact on business operations.
- CO4: Develop strategies for managing international trade risks, including exchange rate fluctuations, political instability, and trade disputes.
- CO5: Apply trade management techniques and practices to optimize international trade operations, including import-export procedures, logistics, documentation, and compliance with international trade regulations.

**Unit – 1:**

**International Trade:** Reasons for international trade: Mercantilist and neo-mercantilist view; Theories of international trade: Absolute and comparative advantage theories: Modern theories of trade; Gains from trade; Foreign trade multiplier; Terms of trade.

**Unit – 2:**

**Instruments of Commercial Policy:** Tariffs quotas and other measures and their effects; Arguments for and against protection; Trade regulations and WTO; Trade policy and developing countries.

**Unit – 3 :**

**Economic Integration:** Free trade area, customs union and common market; Theory of customs union; Trade creation and diversion effects.

**Unit – 4 :**

**India's Foreign Trade and Investments:** Pattern and structure of India's foreign trade; Terms of trade; Foreign investment flows; India's balance of payments account; Current foreign trade policy.

**Unit – 5:**

**Foreign Trade Policy:** Exim Policy & Handbook of Procedures, Export Promotion Capital Goods Scheme, Duty Exemption Scheme, License/Duty Remission, EPZ&EOU's, Special Economic Zones, Deemed Exports, Baggage Rules, Export Incentives, Inco terms & UCPDC and Coding System.

**Suggested Readings:**

1. Economic Survey, Govt. of India.
2. Export-import Policy and Other Documents, Govt. of India.
3. Hazari, R. Bharat, Micro Economic Foundations of International Trade, Croom Helm, London and Sydney.
4. Letiche, John M., International Economics: Policies and Theoretical Foundations, Academic Press, New York.
5. Mannur, H.G., International Economics, 2<sup>nd</sup> ed., Vikas Publishing House, New Delhi, 1999.
6. Salvatore, D., International Economics, John Wiley & Sons, 2001.
7. Sodersten, B.O., International Economics, 2<sup>nd</sup> ed., McMillan, London



**Course Title:INTERNATIONALMARKETING**  
**CourseCode:23MBAM404**

L	T	P	C.U.
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**Course Outcomes (COs) :** After the completion of this course, students will be able to:-

- CO1: Understand the concepts and theories of international marketing and its importance in a globalized business environment.
- CO2: Analyze and evaluate global market trends, cultural differences, and consumer behavior in international markets.
- CO3: Develop effective international marketing strategies and plans to enter and compete in foreign markets.
- CO4: Apply market research and analysis techniques to identify and evaluate international market opportunities and challenges.
- CO5: Design and implement marketing campaigns tailored to specific international markets, considering factors such as localization, product adaptation, pricing strategies, and distribution channels

**Unit – 1:**

**International Marketing:** Definition, Scope, Importance, Challenges, International Trade theories, Reasons for going international, International market segmentation and positioning, International market; Entry strategies– Exporting, licensing, joint venture, Merger and Acquisition, Wholly owned subsidiaries, Strategic Alliances and Contract manufacturing.

**Unit – 2 :**

**InternationalMarketingEnvironment:**Political,Legal,Environmental,SocioCulturaland Technological environment, Country Risk Analysis, International Economic Environment:IMF, WTO, International Trade Barriers: Tariff and Non-Tariff Regional Blocks: European Union, BRICS, NAFTA,SAARC,ASEAN,MERCOSUR, International Marketing Research,Selectionofexport markets.

**Unit – 3:**

Direction & composition of Indian exports, Indian export and import policy export promotion organizations, export, incentives, producing for exports, export quality control; export finance, shipment and procedures thereof, Export documents.

**Unit – 4:**

Processing of an export order, organization and structure of export and import houses; International product policy: Product standardization & adaptation, international, product mix,Internationalproduct life cycle,new product development,exports packaging,

**Unit – 5:**

International pricing policy: Factors influencing selection of pricing policies, international pricing strategies; International distribution policy: Factors influencing selection of internationaldistribution channels, types of international distribution channels, role of internet in international distribution; International communication policy: communication strategies in international marketing, international promotion mix.

**SuggestedReadings:**

1. OnkvisitS.&Shaw,J.,InternationalMarketing: Analysis &Strategy,PearsonEducation
2. CherunilamF,InternationalTrade &ExportManagement,Himalaya Publishing
3. Cateora&Graham, InternationalMarketing,McGrawHill.
4. Keegan, GlobalMarketingManagement,Pearson EducationAsia.
5. Daniels,J, InternationalBusiness,PearsonEducation.
6. Cherunilam,InternationalMarketing,HimalayaPublishing.

**Course Title:SALES AND RETAIL MARKETING**  
**CourseCode:23MBAM405**

L	T	P	C.U.
3	0	0	3

**Course Outcomes (COs) :** After the completion of this course, students will be able to:-

- CO1: Understand the principles and concepts of sales and retail marketing in the context of the retail industry.
- CO2: Apply effective sales techniques and strategies to drive revenue and achieve sales targets.
- CO3: Analyze and evaluate retail market trends, consumer behavior, and competitive dynamics to develop effective retail marketing strategies.
- CO4: Design and implement retail merchandising strategies to optimize product placement, pricing, and promotion for increased sales.
- CO5: Evaluate and implement customer relationship management strategies to enhance customer loyalty, retention, and satisfaction in the retail sector.

**Unit – 1:**

Sales: Introduction, Meaning, Sales vs Marketing, Scope and Role of Sales; Sales Promotion : Scope and role of sale promotion, objective of sales promotion; sales promotion techniques – trade oriented and consumer oriented.

**Unit – 2:**

Sales Promotion Campaign, Sales promotion, Requirement identification, designing of sales promotion campaign, involvement of salesmen and dealers, out sourcing sales promotion, national and international promotion strategies, online sales promotions.

**Unit – 3:**

Retailing : Introduction, Definition, Scope, Evolution, Types, Trends and Advantages of retailing; Retail purchasing and pricing; Purchase management:- Merchandise purchasing, open to buy planning; Pricing strategies:-every day pricing, competitive based pricing, price skimming, market-oriented pricing, marginal cost pricing; Retail price strategies: - mark-up pricing, vendor pricing, competitive pricing, psychological pricing.

**Unit – 4:**

Retail marketing and promotion: Nature and scope:-relationship marketing, market strategies, retail research Understanding the retail customer:- retail market, population analysis, demographic analysis, consumer behavior Retail promotion Mix: - Retail promotion programme, retail advertising media.

**Unit – 5:**

Retailing in India: Evolution and trends in organised retailing, Indian organised retail market, FDI in Indian organised retail sector, retail scenario in India, future trends of retail in India; Ethical and legal issues in Retailing: Dealing with ethical issues, social responsibility, environmental orientation.

**Suggested Readings -**

1. Kenneth Clow. Donald Baack, “Integrated Advertisements, Promotion and Marketing communication”, Prentice Hall of India, New Delhi, 2003.
2. S.H.H.Kazmi, Satish K Batra, “Advertising & Sales Promotion”, Excel Books, New Delhi, 2001.
3. George E Belch, Michel A Belch, “Advertising & Promotion”, McGraw Hill, Singapore, 1998.
4. Julian Cummings, “Sales Promotion”, Kogan Page, London 1998.
5. E.Betch and Michael, Advertising and Promotion, MC. Graw Hill.

**Course Title: TEAM MANAGEMENT AND LEADERSHIP**  
**Course Code: 23MBAH404**

L	T	P	C.U.
3	0	0	3

**Course Outcomes (COs) :** After the completion of this course, students will be able to:-

CO1: Understand the principles and theories of team management and leadership.

CO2: Apply effective leadership strategies and techniques to motivate and guide teams towards achieving organizational goals.

CO3: Analyze and evaluate team dynamics, including communication, collaboration, and conflict resolution.

CO4: Develop strategies for building and managing high-performing teams, including team formation, delegation, and performance evaluation.

CO5: Assess and enhance personal leadership skills and capabilities to effectively lead and inspire teams.

### **Unit - 1:**

Introduction to Team Management and Leadership: concept and importance of team management and leadership; Differentiating between management and leadership roles; Exploring the characteristics and skills of effective team leaders

### **Unit - 2:**

Building and Developing High-Performing Teams: Team formation and development stages, Establishing team goals, roles, and responsibilities; Building team cohesion and trust; Strategies for effective team communication and collaboration; Techniques for resolving conflicts and promoting teamwork

### **Unit - 3:**

Leadership Styles and Approaches : Different leadership styles (e.g., autocratic, democratic, transformational, servant leadership); Assessing personal leadership style and its impact on team dynamics; Empowering team members and fostering their growth and development

### **Unit - 4:**

Motivating and Engaging Teams: Understanding the principles of motivation and its impact on team performance; Identifying individual and team motivators; Applying motivational theories and techniques to inspire and engage team members; Recognizing and rewarding team achievements; Promoting a positive and inclusive team culture

### **Unit - 5:**

Leading Change and Managing Challenges; Leading and managing organizational change; Overcoming resistance to change within teams; Managing team dynamics during challenging times; Problem-solving and decision-making techniques for team leaders; Ethical considerations in team management and leadership

### **Suggested Readings**

1. Belbin, R. M. (2012). Team roles at work. Routledge.
2. Lewis, J. P. (1998). Team-based project management. Beard Books.
3. Griffin, R. (2005). Management. Dreamtech Press.
4. Keating, C. J. (1982). The leadership book. Paulist press.
5. MacArthur, J. F. (2006). The book on leadership. Thomas Nelson.
6. Rost, J. C. (1991). Leadership for the twenty-first century. Greenwood Publishing Group.

**Course Title: PERFORMANCE AND COMPENSATION MANAGEMENT**  
**Course Code: 23MBAH405**

L	T	P	C.U.
3	0	0	3

**Course Outcomes (COs) :** After the completion of this course, students will be able to:-

CO1: Understand the principles and concepts of performance and compensation management.

CO2: Analyze and evaluate performance management systems, including performance appraisal methods and performance measurement tools.

CO3: Develop effective performance management strategies to align individual and organizational goals, and to improve employee performance and productivity.

CO4: Evaluate and design compensation and reward systems that are fair, competitive, and aligned with organizational objectives.

CO5: Assess and implement strategies for managing employee compensation, benefits, and incentives to attract, retain, and motivate talented employees.

#### **Unit – 1:**

Introduction - Concept, Performance appraisal to performance development; Objectives of performance management system; Aligning Performance Management with Organizational Strategy, Values, and Goals; Performance planning, Process and Documentation of Performance appraisal.

#### **Unit – 2:**

Performance Analysis & Assessment, 360 degree method, Appraisal Interview; e-PMS; Reward systems; Performance Coaching, Mentoring and Counselling; Ethical perspectives in performance appraisal.

#### **Unit – 3:**

Job Evaluation: Introduction, Methods, Wage policy, Wage Components, Wage determination, Pay Grades, Wage Surveys, Modern trends in compensation from wage and salary to cost to company concept, Comparable worth, broad-banding, competency based pay.

#### **Unit – 4:**

Incentives plans for production employees and for other professionals, developing effective incentive plans, pay for performance; Supplementary pay benefits, insurance benefits, retirement benefits, employee services benefits, Benefits and Incentive practices in Indian industry.

#### **Unit – 5:**

Wages in India: Minimum wage, fair wage and living wage; Methods of state regulation of wages; Wage differentials and national wage policy, Regulating payment of wages, wage boards, Pay commissions, dearness allowances, linking wages with productivity, Special compensation situations: International compensation-managing variations, Expatriate Pay.

#### **Suggested Readings:**

1. Richard Henderson. Compensation management in a knowledge based world. Prentice Hall.
1. Milkovich and Newman. Compensation. McGraw Hill.
2. Bhattacharyya, D.K. Performance management systems and strategies. Pearson Education
3. Dessler, Gary, —Human Resource Management, New Delhi, Pearson Education Asia.
4. Durai, Pravin, —Human Resource Management, New Delhi, Pearson.
5. Mathis, Robert L. and Jackson, John H., —Human Resource Management, New Delhi, Thomson.
6. Gomez, Meja, Balkin, Cardy, —Managing Human Resources, New Delhi, Pearson Education.
7. Mamoria and Rao, —Personnel Management, New Delhi, Himalaya Publishing House.

**Course Title: TAX PLANNING & MANAGEMENT**  
**CourseCode:23MBAF404**

L	T	P	C.U.
3	0	0	3

**Course Outcomes (COs) :** After the completion of this course, students will be able to:-

CO1: Understand the principles and concepts of tax planning and management.

CO2: Apply tax laws and regulations to optimize tax planning strategies for individuals and businesses.

CO3: Analyze and evaluate tax implications and consequences of financial decisions and transactions.

CO4: Develop effective tax planning strategies to minimize tax liabilities while ensuring compliance with tax laws.

CO5: Evaluate and implement strategies for tax management and reporting, including tax audits, tax optimization, and tax risk management.

#### **Unit - 1 :**

**Introduction to Income Tax:** Meaning of Tax, Kinds of Tax, Income Tax Act 1961- Meaning of Income Tax: An overview, important terms, concepts of income, Residential status and tax liability, Exempted Incomes.

#### **Unit - 1 : I**

**Income from Salaries:** Basic Practical problems.

**Income from House Property:** Annual value, Deduction. U/s24, Basic Numerical Problems

#### **Unit - 1 : II**

**Profit and Gains of a business and profession,** Practical problems

**Capital gains**(Deduction u/s54,54B,54D,54EC,54F,54G,54GA)

#### **Unit - 1 : V**

**Income from other sources:** Practical Problems.

**Total Income:** Deduction from gross taxable income.

#### **Unit -V**

Concept of Tax Planning; Tax Avoidance and Tax Evasion; Corporate Taxation: Meaning, Scope & Features; Tax Provisions Relating to Free Trade Zones, Special Economic Zones; Clubbing of incomes, Set-off and carry forward of losses.

#### **Suggested Readings:**

1. Hariharan, Income tax, Tata McGraw Hill Education
2. Lal, Income tax, Pearson Education
3. Income Tax, Dr. Vinod Kr. Singhania/Dr. Monica Singhania, Taxman Publications
4. Income Tax, Dr. H. C. Mehrotra & Dr. S. P. Goyal, Sahitya Bhawan Publications
5. Insight into Income Tax, Kausal Kumar Agrawal.

**Course Title:INTERNATIONALFINANCE**  
**CourseCode:23MBAF405**

L	T	P	C.U.
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**Course Outcomes (COs) :** After the completion of this course, students will be able to:-

- CO1: Understand the concepts and theories of international finance and banking.
- CO2: Analyze and evaluate the global financial system, including international markets, institutions, and regulations.
- CO3: Apply financial management techniques in an international context, including foreign exchange risk management, international investment, and capital budgeting.
- CO4: Evaluate the role of multinational corporations and financial institutions in the global economy.
- CO5: Develop strategies for managing financial risks and challenges associated with international business operations and cross-border transactions.

**Unit – 1:**

**Globalization and Trade:** International Finance, International trade, Challenges of internationalfinance,Globalization and emergingtrends of trade.

**Unit – 2:**

**International Flow of Funds - Balance of Payments (BoP), Fundamentals of BoP, AccountingcomponentsofBOP,FactorsaffectingInternationalTradeflows,AgencieshatfacilitateInternationa lflows.**

**Unit – 3:**

**Regional Development Banks:** Origin, Function and objectives of regional development banks,Asian Development Bank, African Development Bank, Council of European Development BankandInter-American Development Bank.

**Unit – 4:**

**Multinational Development Bank:**World Bank, European Investment Bank (EIB), IslamicDevelopmentBank(IsDB),AsianDevelopmentBank(ADB),EuropeanBankforReconstructionandDe velopment(EBRD),DevelopmentBankofLatinAmerica(CAF),AfricanDevelopmentBank(AfDB),NewDeve lopmentBank(NDB),AsianInfrastructureInvestmentBank(AIIB).

**Unit – 5:**

**Contemporary Issues in International Finance:** Contemporary issues in international financesuch as global imbalances, the euro zone crisis, the future of PIIGS economies, the growth ofBRICS economies, the race of yuan to become the reserve currency by 2015 and sovereignwealthfunds.

**SuggestedReadings:**

1. P.G.Apte,International FinancialManagement,TataMcGraw-Hill,NewDelhi,2004.
2. AlanC.Shapiro,MultinationalFinancialManagement,4/e,PrenticeHallIndiaPrivateLtd,2004
3. JeffMadura, InternationalFinancialManagement, 6thedition,ThomsonPublications.
4. MauriceD.Levi,InternationalFinance,3rdedition,TataMcGraw-Hill,NewDelhi,2003.
5. S.EunChoelandRisnickBruce,InternationalFinancialManagement,TataMcGrawHill, 2001.
6. DavidK.Eiteman,ArthurI.StonehillandMichaelH.Moffeth,MultinationalBusinessFinance,10th edition, Pearson Education 2004.
7. P.KJain,JosettePeyrardandSurendraS.Yadav,InternationalFinancialManagement,MacmillanPublis hers

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**Course Title:**TOTAL QUALITY MANAGEMENT

**Course Code:**23MBAS404

**Course Outcomes (COs):** After the completion of this course, students will be able to:-

- CO1: Understand the principles and concepts of total quality management (TQM) in various industries.
- CO2: Apply TQM tools and techniques to improve processes and enhance product/service quality.
- CO3: Analyze and interpret data to measure and monitor quality performance.
- CO4: Design and implement quality control systems and processes to ensure continuous improvement.
- CO5: Develop strategies to foster a culture of quality and customer focus within an organization.

#### **Unit – 1:**

Introduction to QM: Definitions – TOM framework, benefits, awareness and obstacles. Quality – vision, mission and policy statements. Customer Focus – customer perception of quality, Translating needs into requirements, customer retention. Dimensions of product and service quality. Cost of quality.

#### **Unit – 2:**

Principles of QM: Overview of the contributions of Deming, Juran Crosby, Masaaki Imai, Feigenbaum, Ishikawa, Taguchi techniques – introduction, loss function, parameter and tolerance design, signal to noise ratio; Concepts of Quality circle, Japanese 5S principles and 8D methodology.

#### **Unit – 3:**

Statistical Process Control and Process Capability: Meaning and significance of statistical process control (SPC) – construction of control charts for variables and attributed; Process capability – meaning, significance and measurement – Six sigma concepts of process capability; Reliability concepts-definitions, reliability in series and parallel, product life characteristics curve; Total productive maintenance (TMP) – relevance to TQM.

#### **Unit – 4:**

Tools and Techniques for QM: Quality functions development (QFD) – Benefits, Voice of customer, information organization, House of quality (HOQ), building a HOQ, QFD process. Failure mode effect analysis (FMEA) – requirements of reliability, failure rate, FMEA stages, design, process and documentation. Seven old (statistical) tools. Seven new management tools.

#### **Unit – 5:**

Quality Systems Organizing and Implementation: Introduction to IS/ISO 9004:2000 – quality management systems – guidelines for performance improvements. Quality Audits. TQM culture, Leadership – quality council, employee involvement, motivation, empowerment, recognition and reward-Introduction to software quality.

#### **Suggested Readings -**

1. Dale H. Besterfield et al, Total Quality Management, Third edition, Pearson Education
2. ShridharaBhat K, Total Quality Management – Text and Cases, Himalaya Publishing House, First Edition 2002.
3. V.SBagad, Total Quality Management, Technical Publications, First Edition, Jan 2008
4. S. Rajaram, Total Quality Management by Dreamtech Press, First Edition, Jan 2008
2. N.V.R Naidu, G. Rajendra, Total Quality Management, New Age international, Jan 2006

**Course Title: LOGISTIC & SUPPLY CHAIN MANAGEMENT**  
**Course Code: 23MBAS405**

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**Course Outcomes:** After the completion of this course, students will be able to:-

- CO1: Understand the fundamental principles and concepts of logistics and supply chain management.
- CO2: Apply logistics and supply chain management strategies to improve operational efficiency and effectiveness.
- CO3: Analyze and evaluate different components of the supply chain, including procurement, transportation, warehousing, and inventory management.
- CO4: Design and implement logistics and supply chain processes to optimize overall performance and customer satisfaction.
- CO5: Identify and mitigate risks in the supply chain and develop strategies for supply chain resilience and sustainability.

**Unit – 1:**

**Logistics:** Definition, Evolution, Concept, Components, Importance, Objectives; Logistic Subsystem; The work of Logistics; Integrated Logistics; Barrier to Internal Integration.

**Unit – 2:**

**Warehousing:** Introduction to warehousing; Warehouse functions; Warehouse types; Warehouse providing value added services; Warehouse internal operations; Warehousing equipment; Safety and security in warehouses; Future trends in warehousing.

**Unit – 3:**

**Inventory Management and Packaging:** Inventory Management: Introduction, Characteristics, Functionality, Components, Planning; Packaging and Packing: Labels, Functions of Packaging, Designs, Kind of Packaging; Packing for Transportation and Marking: Types of Boxes, Container, Procedure, Cost, Types of Marking, Features of Marking

**Unit – 4:**

**Transportation- Functions & Principles:** Multimodal Transport, Carriage By Air, Sea, Road, Rail; Types of Vessels; Freight: Definition, Rate; Freight Structure and Practice; Overview of MMTG Act, 1993; Shipping Intermediaries and Formalities.

**Unit – 5:**

**Supply Chain Management:** Concept, Definition, Physical Distribution, Generalized SC Model, Role of SC as a value driver, Basic term of SCM, Supply chain structure, Outsourcing in SCM, New opportunities in SCM.

**Suggested Readings:**

1. Multiah Krishnaveni: Logistic Management and World Sea Borne Trade, Publisher: Himalaya Publication.
2. Donald J. Bowersox: Logistic and Supply Chain Management, Publisher: Prentice Hall of India.
3. David J. Bloomberg, Stephen LeMay &: Logistics, Prentice-Hall of India Pvt. Joe B. Hanna Ltd., New Delhi, 2003.
4. Donald J. Bowersox & David J. Closs: Logistical Management, Tata McGraw Hill Publishing Co. Ltd, New Delhi, 2004
5. Satish C. Ailawadi & Rakesh Singh: Logistics Management, Prentice-Hall of India Pvt Ltd., New Delhi, 2005.



**Course Title: AGRIBUSINESS FINANCIAL MANAGEMENT****Course Code: 23MBAA404**

**Course Outcomes (COs):** After the completion of this course, students will be able to:-

CO1: Understand financial concepts and principles in the context of agribusiness.

CO2: Apply financial management tools and techniques to agribusiness operations.

CO3: Analyze and interpret financial statements and reports specific to the agribusiness sector.

CO4: Evaluate investment opportunities and make informed financial decisions in agribusiness.

CO5: Develop financial strategies and plans to optimize profitability and sustainability in agribusiness.

**Unit - 1:**

Introduction to Agribusiness Financial Management: Overview of agribusiness and its financial management; Understanding the unique financial challenges in the agribusiness sector; Role of financial management in agribusiness decision-making; Financial planning and budgeting in agribusiness.

**Unit - 2:**

Financial Analysis and Performance Measurement in Agribusiness: Financial statement analysis for agribusinesses; Ratio analysis and interpretation; Cash flow analysis and management; Performance measurement and key performance indicators (KPIs) in agribusiness.

**Unit - 3:**

Investment Analysis and Capital Budgeting in Agribusiness: Evaluating investment opportunities in agribusiness; Capital budgeting techniques (e.g., Net Present Value, Internal Rate of Return); Risk assessment and analysis in agribusiness investments; Sustainable investment practices in agribusiness.

**Unit - 4:**

Financing Strategies and Risk Management in Agribusiness; Sources of financing for agribusinesses (e.g., loans, equity); Debt and equity financing decisions in agribusiness; Managing financial risks in agribusiness (e.g., price risk, production risk); Insurance and hedging strategies for risk management in agribusiness.

**Unit - 5:**

Financial Planning and Control in Agribusiness: Developing and implementing financial plans in agribusiness; Cost analysis and control in agribusiness operations; Budgeting and variance analysis; Performance measurement and reporting in agribusiness; Financial decision-making and strategic planning in agribusiness.

**Suggested Readings –**

1. Obst, W. J., Graham, R., & Christie, G. (2007). Financial management for agribusiness. Landlinks Press.
2. Van Fleet, D., Van Fleet, E., & Seperich, G. J. (2013). Agribusiness: Principles of management. Cengage Learning.
3. Barnard, F. L., Foltz, J., Yeager, E. A., & Brewer, B. (2020). Agribusiness management. Routledge.
4. Robison, L., Hanson, S., & Black, R. J. (2020). Financial management for small businesses: financial statements & present value models. Michigan State University Libraries.

**Course Title:MANAGEMENT OF AGRIBUSINESS COOPERATIVES**

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**Course Code:23MBAA405**

**Course Outcomes (COs):**After the completion of this course, students will be able to:-

- CO1: Understand the principles and values of cooperative management in the context of agribusiness.
- CO2: Apply effective leadership and governance practices in managing agribusiness cooperatives.
- CO3: Develop strategies for member engagement and participation in cooperative decision-making processes.
- CO4: Apply financial and operational management techniques specific to agribusiness cooperatives.
- CO5: Evaluate the performance of agribusiness cooperatives and implement strategies for continuous improvement.

**Unit - 1:**

Introduction to Agribusiness Cooperatives: Overview of agribusiness cooperatives and their significance; Cooperative principles and values in agribusiness; Types of agribusiness cooperatives and their organizational structures; Role of cooperatives in the agricultural value chain.

**Unit - 2:**

Cooperative Governance and Management: Cooperative governance models and structures; Roles and responsibilities of cooperative board of directors and management team; Cooperative bylaws and policies; Member participation and engagement in cooperative decision-making

**Unit - 3:**

Cooperative Financial Management: Financial planning and budgeting in agribusiness cooperatives; Cooperative accounting and financial reporting; Capital structure and financing strategies for cooperatives; Risk management and insurance in cooperative operations

**Unit - 4:**

Cooperative Marketing and Supply Chain Management: Cooperative marketing strategies and market analysis; Pricing and promotion in agribusiness cooperatives; Supply chain management and logistics in cooperative operations; Cooperative branding and product differentiation

**Unit - 5:**

Cooperative Development and Sustainability: Cooperative expansion and growth strategies; Cooperative mergers, acquisitions, and partnerships; Social and environmental sustainability in agribusiness cooperatives; Challenges and opportunities in managing agribusiness cooperatives.

**Suggested Readings –**

1. Seetharaman, S. P., & Shingi, P. M. (1992). Agribusiness cooperatives. Oxford.
2. Barnard, F. L., Foltz, J., Yeager, E. A., & Brewer, B. (2020). Agribusiness management. Routledge.
3. Nilsson, J., & Dijk, G. V. (1997). Strategies and structures in the Agro-food industries.
4. Beierlein, J. G., & Woolverton, M. W. (1991). Agribusiness marketing: the management perspective. Prentice-Hall, Inc.