#### SUPPORTING DOCUMENTS

#### **CRITERION 2**

# 2.3.4: Preparation and adherence of Academic Calendar and Teaching plans by the institution

#### SUBMITTED TO

NATIONAL ASSESSMENT AND ACCREDITATION COUNCIL



# N. L. Dalmia

Institute of Management Studies and Research

(A School of Excellence of N. L. Dalmia Educational Society)

# N. L. DALMIA INSTITUTE OF MANAGEMENT STUDIES AND RESEARCH

FOR

**NAAC ACCREDITATION SECOND CYCLE 2022** 



# N. L. Dalmia®

Institute of Management Studies and Research

(A School of Excellence of N. L. Dalmia Educational Society)

# Teaching Plans A.Y.2018-19



(A School of Excellence of N. L. Dalmia Educational Society)
1SO 9001: 2008
GRADE "A" ACCREDITED - NAAC

#### **PGDM**

#### Session Plan

Program	PGDM (H.R)	
Course Title	Financial Accounting	
Course Credit	4	
Academic Year	2018-19	
Batch	2018-20	<u> </u>
Semester	I	
<b>Duration (Hrs)</b>	40	
Name of the Faculty	Dr. Anju Motwani	

#### 1.Course Objectives (CO)

- 1. To familiarise the students with financial statements and principles underlying them and to develop their skills in reading Annual Reports.
- 2. To acquaint them in brief with accounting mechanics, process and system, but emphasis is laid on sound concepts and their managerial implications.
- 3. To lay a foundation for developing their skills in interpreting financial statements.

#### 2. Course Learning Outcomes (CLO)

Sr. No.	Course Learning Outcome
1.	Record thoroughly financial transactions based on dual aspect and draw up financial statements systematically
2.	Apply precisely the underlying accounting concepts, principles and assumptions in preparing company's financial statements
3.	Understand the components of financial statements
4.	Primary analysis and interpretation of companies' financial performance using financial ratios and cash flow statement

#### 3. CLO-PO Mapping

Course Learning Outcomes (CLO)		Program Objectives (PO)				
	(020)	1	2	3	4	5
CLO 1	Record thoroughly financial transactions based on dual aspect and draw up financial statements systematically	М			М	
CLO 2	Apply precisely the underlying accounting concepts, principles and assumptions in preparing company's financial statements	М	Н			
CLO 3	Understand the components of financial statements					M
CLO 4	Primary analysis and interpretation of companies' financial performance using financial ratios and cash flow statement in groups	Н		Н		М

# L -CO satisfy the PO lightly; M- CO satisfies the PO moderately; H- CO satisfy the PO strongly

#### 5. Pre requisites /co requisites (if any) from students

Sr. No	Details
1.	Regular reading of topics covered in the class from the referred course material.

Session No	Topics	Teaching Method	Resources (Books/Chapter/Case etc.)
1	Meaning of Accounting, its relevance and need w.r.t to business transactions	Interactive Lecture	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapter 1
2	Important accounting principles concepts, assumptions and conventions	Interactive Lecture	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapter 4
3	Important accounting principles concepts, assumptions and conventions	Caselets	Caselet provided in the class
4	Overview of Profit & Loss Statement and Balance Sheet	Interactive Lecture	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapter 5
5	Process leading to the preparation of Financial Statements	Interactive Lecture	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapters 4 and 5
6	Balance Sheet items and their recognition, valuation and	Interactive	Financial Accounting- Text and Cases, Verma Nair &

	disclosure (Companies Act, 2013)- Assets & Liabilities	Lecture	Saxena- Chapter 7
7	Balance Sheet items and their recognition, valuation and disclosure (Companies Act, 2013)- Non-current & Current Assets	Interactive Lecture	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapter 7
8	Balance Sheet items and their recognition, valuation and disclosure (Companies Act, 2013)- Non-current & Current Liabilities	Interactive Lecture	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapter 7
9	Exercise on preparation of balance sheet	Tutorial	Exercises provided in the class
10	Statement of Profit and Loss (Companies Act, 2013)	Interactive Lecture	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapter 7
11	Multi-step Profit & Loss Statement	Interactive Lecture	Exercises provided in the class
12	Methods of Depreciation	Tutorial	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapter 3
13	Valuation of Inventory	Tutorial	Exercises provided in the class
14	Exercise on preparation of statement of profit and loss	Tutorial	Exercises provided in the class
15	Comprehensive exercises on preparation of Balance Sheet and Profit and Loss Statement	Tutorial	Exercises provided in the class
16	Comprehensive exercises on preparation of Balance Sheet and Profit and Loss Statement	Tutorial	Exercises provided in the class
17	Cash flow statement components	Interactive Lecture	Exercises provided in the class
18	Cash flow statement- direct method	Tutorial	Financial Accounting- Tex and Cases, Verma Nair & Saxena- Chapter 10
19	Cash flow statement- indirect method	Tutorial	Exercises provided in the class
20	Cash flow statement- indirect method	Tutorial	Exercises provided in the class
21	Cash flow statement Comprehensive	Caselet	Exercises provided in the class
22	Introduction to Financial Ratios	Interactive Lecture	Financial Accounting- Tex and Cases, Verma Nair & Saxena- Chapter 11

23	Financial Ratios- Profitability, Leverage	Caselet	Caselet provided in the class
24	Financial Ratios- Liquidity, Efficiency and Valuation	Caselet	Caselet provided in the class
25	Financial Ratios Comprehensive	Caselet	Caselet provided in the class
26	Common Size Statements	Caselet	Caselet provided in the class
27	Significant Accounting Standards and Certain Special Features of Corporate Accounting	Interactive Lecture	

#### 7. Assessment

Sr. No	Components	Marks	Intended Course Learning Objectives to be assessed
1.	Group Assessment of Project	10	CLO 4
2.	Mid-term	20	CLO 1, CLO 2
3.	Class Participation and Individual Assignment	10	CLO 3
4.	Written Exam	60	CLO 1, CLO 2, CLO 3, CLO 4

#### 8. Books, Reading Materials, Other Resources (Databases/journals/periodicals) prescribed

Sr. No	No Details	
1.	Financial Accounting- A managerial perspective, R. Narayanaswamy, PHI, 2015	
2.	Financial Accounting for Managers, Dinesh Harsolekar, EduTech, 2015	
3.	Financial Accounting fro managers, T. P. Ghosh, Taxmann, 2015	

#### 9. Any other details

-		

Prepared by:	Sasmita Singh
(Faculty name and signature with date	

Approved by:

HOD – Name and signature with date

May

Course Completed as per Plan

Faculty

Class Representative

HOD

Program Head/ Director

Aashna Thawrani CPGDM-HR).



(A School of Excellence of N. L. Dalmia Educational Society)
1SO 9001: 2008
GRADE "A" ACCREDITED - NAAC

#### **PGDM**

#### Session Plan

Program	PGDM (H.R)	
Course Title	Financial Accounting	
Course Credit	4	
Academic Year	2018-19	
Batch	2018-20	<u> </u>
Semester	I	
<b>Duration (Hrs)</b>	40	
Name of the Faculty	Dr. Anju Motwani	

#### 1.Course Objectives (CO)

- 1. To familiarise the students with financial statements and principles underlying them and to develop their skills in reading Annual Reports.
- 2. To acquaint them in brief with accounting mechanics, process and system, but emphasis is laid on sound concepts and their managerial implications.
- 3. To lay a foundation for developing their skills in interpreting financial statements.

#### 2. Course Learning Outcomes (CLO)

Sr. No.	Course Learning Outcome
1.	Record thoroughly financial transactions based on dual aspect and draw up financial statements systematically
2.	Apply precisely the underlying accounting concepts, principles and assumptions in preparing company's financial statements
3.	Understand the components of financial statements
4.	Primary analysis and interpretation of companies' financial performance using financial ratios and cash flow statement

#### 3. CLO-PO Mapping

	Course Learning Outcomes (CLO)		Program Objectives (PO)				
	(020)	1	2	3	4	5	
CLO 1	Record thoroughly financial transactions based on dual aspect and draw up financial statements systematically	М			М		
CLO 2	Apply precisely the underlying accounting concepts, principles and assumptions in preparing company's financial statements	М	Н				
CLO 3	Understand the components of financial statements					M	
CLO 4	Primary analysis and interpretation of companies' financial performance using financial ratios and cash flow statement in groups	Н		Н		М	

# L -CO satisfy the PO lightly; M- CO satisfies the PO moderately; H- CO satisfy the PO strongly

#### 5. Pre requisites /co requisites (if any) from students

Sr. No	Details
1.	Regular reading of topics covered in the class from the referred course material.

Session No	Topics	Teaching Method	Resources (Books/Chapter/Case etc.)
1	Meaning of Accounting, its relevance and need w.r.t to business transactions	Interactive Lecture	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapter 1
2	Important accounting principles concepts, assumptions and conventions	Interactive Lecture	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapter 4
3	Important accounting principles concepts, assumptions and conventions	Caselets	Caselet provided in the class
4	Overview of Profit & Loss Statement and Balance Sheet	Interactive Lecture	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapter 5
5	Process leading to the preparation of Financial Statements	Interactive Lecture	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapters 4 and 5
6	Balance Sheet items and their recognition, valuation and	Interactive	Financial Accounting- Text and Cases, Verma Nair &

	disclosure (Companies Act, 2013)- Assets & Liabilities	Lecture	Saxena- Chapter 7
7	Balance Sheet items and their recognition, valuation and disclosure (Companies Act, 2013)- Non-current & Current Assets	Interactive Lecture	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapter 7
8	Balance Sheet items and their recognition, valuation and disclosure (Companies Act, 2013)- Non-current & Current Liabilities	Interactive Lecture	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapter 7
9	Exercise on preparation of balance sheet	Tutorial	Exercises provided in the class
10	Statement of Profit and Loss (Companies Act, 2013)	Interactive Lecture	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapter 7
11	Multi-step Profit & Loss Statement	Interactive Lecture	Exercises provided in the class
12	Methods of Depreciation	Tutorial	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapter 3
13	Valuation of Inventory	Tutorial	Exercises provided in the class
14	Exercise on preparation of statement of profit and loss	Tutorial	Exercises provided in the class
15	Comprehensive exercises on preparation of Balance Sheet and Profit and Loss Statement	Tutorial	Exercises provided in the class
16	Comprehensive exercises on preparation of Balance Sheet and Profit and Loss Statement	Tutorial	Exercises provided in the class
17	Cash flow statement components	Interactive Lecture	Exercises provided in the class
18	Cash flow statement- direct method	Tutorial	Financial Accounting- Tex and Cases, Verma Nair & Saxena- Chapter 10
19	Cash flow statement- indirect method	Tutorial	Exercises provided in the class
20	Cash flow statement- indirect method	Tutorial	Exercises provided in the class
21	Cash flow statement Comprehensive	Caselet	Exercises provided in the class
22	Introduction to Financial Ratios	Interactive Lecture	Financial Accounting- Tex and Cases, Verma Nair & Saxena- Chapter 11

23	Financial Ratios- Profitability, Leverage	Caselet	Caselet provided in the class
24	Financial Ratios- Liquidity, Efficiency and Valuation	Caselet	Caselet provided in the class
25	Financial Ratios Comprehensive	Caselet	Caselet provided in the class
26	Common Size Statements	Caselet	Caselet provided in the class
27	Significant Accounting Standards and Certain Special Features of Corporate Accounting	Interactive Lecture	

#### 7. Assessment

Sr. No	Components	Marks	Intended Course Learning Objectives to be assessed
1.	Group Assessment of Project	10	CLO 4
2.	Mid-term	20	CLO 1, CLO 2
3.	Class Participation and Individual Assignment	10	CLO 3
4.	Written Exam	60	CLO 1, CLO 2, CLO 3, CLO 4

#### 8. Books, Reading Materials, Other Resources (Databases/journals/periodicals) prescribed

Sr. No	Details
1.	Financial Accounting- A managerial perspective, R. Narayanaswamy, PHI, 2015
2.	Financial Accounting for Managers, Dinesh Harsolekar, EduTech, 2015
3.	Financial Accounting fro managers, T. P. Ghosh, Taxmann, 2015

#### 9. Any other details

-		

Prepared by:	Sasmita Singh
(Faculty name and signature with date	

Approved by:

HOD – Name and signature with date

May

Course Completed as per Plan

Faculty

Class Representative

HOD

Program Head/ Director

Aashna Thawrani CPGDM-HR).



(A School of Excellence of N. L. Dalmia Educational Society)
ISO 9001: 2008
GRADE "A" ACCREDITED - NAAC

#### **PGDM**

#### Session Plan

Program	Post Graduate Diploma in Management		38 <sub>W</sub>	
Course Title	Marketing Management			
Course Credit	2	¥ .	4	
Academic Year	2018-2019			
Batch	2017-2019	_		
Semester	First			
Duration (Hrs)	20			
Name of the Faculty	Prof. Amit Shrivastava			

#### 1. Course Objectives (CO)

Marketing is a critical business function aims at satisfying customer needs more efficiently and effectively than a firm's competitors. This course will introduce you to the principles of marketing, and, through an analysis of real-world marketing issues. Fundamental marketing concepts, principles, and issues are analyzed within present economic, social, and legal environments.

#### 2. Course Learning Outcomes (CLO)

Sr. No Course Learning Outcome	
1	To be able to understand and define the fundamentals of marketing management
2	To be able to learn and appreciate various components of marketing in the new millenium
3	To be able to establish relationship between various concepts and their application in different contexts.

#### 3. CLO-PO Mapping

Course Learning Outcomes (CLO)		Program Objectives (PO)					
		1	2	3	4	5	
CLO 1	To be able to understand and define the fundamentals of marketing management	Н	L	M	L	L	
CLO 2	To be able to learn and appreciate various components of marketing in the new millenium	Н	L	M	L	L	
CLO 3	To be able to establish relationship between various concepts and their application in different contexts.	Н	M	M	L	M	

# L -CO satisfy the PO lightly; M- CO satisfies the PO moderately; H- CO satisfy the PO satisfy the PO

## 5. Pre requisites /co requisites (if any) from students

Details
Student should be conversent in English
Student should have spent at least 5 years in the context to be able to contribute to discussion

Session No	Topics		Teaching Method	Resources (Books/Chapters/Case etc)	Date
1	An overview of Marketing		Class-room discussion with vodeo	Read Chapter – 1	6 <sup>th</sup> July 18
2	An overview of Marketing		Class-room discussion with case	Read Chapter – 1	13 <sup>th</sup> July 18
3	Strategic planning competitive advantage	for	Class-room discussion	Read Chapter – 2	20 <sup>th</sup> July 18
4	Strategic planning competitive advantage	for	Class-room discussion	Read Chapter – 2	27 <sup>th</sup> July 18
5	The Marketing Environment		Class-room discussion	Read Chapter – 4	3rd Aug 18
6	Consumer Decision Making		Class-room discussion	Read Chapter – 6	10 <sup>th</sup> Aug 18
7	Consumer Decision Making		Class-room discussion	Read Chapter – 6	17 <sup>th</sup> Aug 18
3	Segmentation		Class-room discussion	Read Chapter – 8	24 <sup>th</sup> Aug 18
	Segmentation		Practical exercise	Read Chapter – 8	24th Aug 18
	Product Concept		Class-room discussion	Read Chapter – 11	31st Aug 18
	Product Concept		Class-room discussion	Read Chapter – 11	7 <sup>th</sup> Sep 18
	Branding concept		Class - room discussion	Read Chapter - 11	14 <sup>th</sup> Sep 18
3	Marketing Resaerch		Chapter - 9	Read Chapter - 9	21st Sep 18

14	Internal Test	28th Sep 18

#### 7. Assessment

Sr. No	Components	Marks	Intended Course Learning Objectives to be assessed
1	Attendance	5	CLO 1
2	Class Participation	5	CLO 1
3	Team work	10	CLO 2 & 3
4	Internal Test	20	CLO 1, 2 & 3

#### 8. Books, Reading Materials, Other Resources (Databases/journals/periodicals) prescribed

Sr. No	Details
1	Charles W. Lamb, Joseph F. Hair, Dheeraj Sharma, Carl McDaniel; MKTG Principles of Marketing: CENGAGE (2016)
2	Philip Kotlet; Kevin Lane keller; Marketing Management: Pearson 15th Ed

#### 9. Any other details

Prepared by:	Prof. Amit Shrivastava
(Faculty name and signature with date	
Approved by:	in the
HOD – Name and signature with date	Tology from 1/2/18,

Course Completed as per Plan

Class Representative

НÓФ

Program Head/ Director



## N. L. Dalmia®

#### Institute of Management Studies and Research

(A School of Excellence of N. L. Dalmia Educational Society)
ISO 9001: 2008
GRADE "A" ACCREDITED - NAAC

#### **PGDM**

#### **Session Plan**

Program	PGDM
Course Title	Mergers & Acquisitions
Course Credit	4 ( 100 marrks)
Academic Year	2018-19
Batch	2018-20
Semester	IIIRD Semester
Duration (Hrs)	40 Hours
Name of the Faculty	Dr. Anil Gor

#### 1.Course Objectives (CO)

The course provides M&A as modern business strategy for growth and unlocking value. The course will be useful for future corporate managers for their career in investment banking, Corporate Srategy and consultancy. The couse will also expose the students to global practices in this area it will imp[aert parctical aspects of this busiess including legal as well as human aspects of the business.

#### 2. Course Learning Outcomes (CLO)

Sr. No	Course Learning Outcome
1	The students will learn the conceputal, theoritical as well as practical aspects of this business strategy for growth.
2	The students will get into depth of merger motives / drivers and theories supporting this corporate strategy.
3.	The students will learn the practical aspects of planning, negotiating, valuing and executing M&A deals through lectures and case studies and assignments.
4.	The students will be exposed to defense mechanism, legal compliance and the human aspects of the strategy for successful integration.

#### 3. CLO-PO Mapping

Course Learning Outcomes (CLO)		Program Objectives (PO)					
	(	1	2	3	4	5	
CLO 1	The students will learn the conceputal, theoritical as well as practical aspects of this business strategy for growth.	Н	Н	M	M	M	
CLO 2	The students will get into depth of merger motives / drivers and theories supporting this corporate strategy.	Н	Н	M	M	M	
CLO 3	The students will learn the practical aspects of planning, negotiating, valuing and executing M&A deals through lectures, case studies and assignments.	Н	Н	M	M	M	
CLO 4	The students will be exposed to defense mechanism, legal compliance and the human aspects of the strategy for successful integration.	Н	Н	M	Н	M	

# L -CO satisfy the PO lightly; M- CO satisfies the PO moderately; H- CO satisfy the PO strongly

#### 5. Pre requisites /co requisites (if any) from students

Sr. No	Details
1	Reading of Financial dailies reporting various M&A deals and relating them to whatever is being taught to the in the class.

No of sessions	Topics	Teaching Method	Resources (Books/Chapters/Case etc)	Date
1 to 3	Concepts, Types, characteristic features	Lectures/PPT presentation	Kapil & Kapil Chapters 1& 2	
4	Presentations by students on Weekly M&A News.	Discussions	Business Standard, Economic Times, Mint or Hindu Business Line.	
5 -6	M&A Theories / Motives	Lectures/ PPT presentation	B. Rajesh Kumar, Fred WestonFred Weston Chapter 8.	
7	Presentations by Students on Weekly M&A News Analysis	Discussions	Business Standard, Economic Times, Mint or Hindu Business Line.	

8-10	M&A as Strategy: Planning Negotiation and Due diligence	Lectures/PPT Presentation	B.Rajesh Kumar	
11	Students' Presentations on Recent M&A deals	Discussion	Economic Times, Business Standard, Mint & Hindu Business Line	
12	Case study; Nicholas Piramal Part I	Discussions	Handbook of Case studies	
13	Case Study 2 : Nicholas Piramal Part II	Discussion	Handbook of Case studies	
14	Case study 3: : When not to takeover: Are you ready for takeover? Case of Sisco Systems	Discussion	Handbook of Case studies	E-
15	Students' Presentations on Recent M&A Deals.	Discussion	Economic Times, Business Standard, Mint & Hindu Business Line	
16-18	Deal Structure : Accounting for M&A deals: IFRS	PPT Presentation	Kapil &Kapil Chapter 8	
19	Defense Mechanism	PPT Presentation	Kapi& Kapi Chapter 3	
20-21	Valuation aspects relating to M&A deals	PPT presentation	Kapil& Kapil Chapters 10 &11	- 1
22	Recent M&A deals: Students' Presentation	Discussion	Economic Times, Business Standard, Mint & Hindu Business Line	1
23-26	Legal Aspects of M&A	PPT Presenation	Kapil & Kapil Chapter 6	
27	Recent M&A Deals: Students' Presentations	Discussions	Economic Times, Business Standard, Mint & Hindu Business Line	
28-30	Post Merger Integration :	PPT Presentations	B.Rajesh Kumar	
31	Recent M&A Deals: Students' Presentations	Discussions	Economic Times, Business Standard, Mint & Hindu Business Line	
32-33	Case studies on : Igate Patani, Ranabaxt Diichi and Kotak /Ing Vysy Bank	Duiscussions	Handbook of Case Studies.	
34-35	Students' Presentations	Discussions	Economic Times, Business Standard, Mint & Hindu Business Line	
36-37	Other aspects of M&A Role Private Equity/ Hedge Funds etc		Markey.	

#### 7. Assessment

Sr. No	Components	Marks	Intended Course Learning Objectives to be assessed
19	M&A News Analysis- Group Assignment	10 (Internal)	1,2,3,4 AND 5
2	Takeover Targets - Group Assignment	10 (Internal)	DO
3	M&A case study : Concept to completion :	20 ( Internal)	Do
4	Written Examination	60 (External)	Do

#### 8. Books, Reading Materials, Other Resources (Databases/journals/periodicals) prescribed

Sr. No	Details			
1.	Sheeba Kapil and Kanwal Kapil: Mergers & Acquisitions Wiley Publication 2016			
2	B. Rajesh Kumar: Mergers & Acquisitions McGrawHill 2011			
3.	J.Fred Wston, Kwang Chung and Susan Hoag: Mergers, Acquisitions and Corporate Control: Pearson 2015.			

#### 9. Any other details

Handbook of Case studies, Visits to sites of Big 4, McKinsey, Mergers India.com

Prepared by:	Dr. Anil Gor
(Faculty name and signature with date	Muy
Approved by:	Dr. Anil Gor.
HOD - Name and signature with date	

Course Completed as per Plan

Faculty

Class Representative

HOD

Program Head/ Director



(A School of Excellence of N. L. Dalmia Educational Society)
1SO 9001: 2008
GRADE "A" ACCREDITED - NAAC

#### **PGDM**

#### **Session Plan**

Program	PGDM (Finance & Marketing)
Course Title	Financial Accounting
Course Credit	4
Academic Year	2018-19
Batch	2018-20
Semester	I
Duration (Hrs)	40
Name of the Faculty	Sasmita Singh

#### 1.Course Objectives (CO)

- 1. To familiarise the students with financial statements and principles underlying them and to develop their skills in reading Annual Reports.
- 2. To acquaint them in brief with accounting mechanics, process and system, but emphasis is laid on sound concepts and their managerial implications.
- 3. To lay a foundation for developing their skills in interpreting financial statements.

#### 2. Course Learning Outcomes (CLO)

Sr. No.	Course Learning Outcome		
1.	Record thoroughly financial transactions based on dual aspect and draw up financial statements systematically		
2.	Apply precisely the underlying accounting concepts, principles and assumptions in preparing company's financial statements		
3.	Understand the components of financial statements		
4.	Primary analysis and interpretation of companies' financial performance using financial ratios and cash flow statement		

#### 3. CLO-PO Mapping

Course Learning Outcomes (CLO)		Program Objectives (PO)				
	Course Dearning Outcomes (CDO)	1	2	3	4	5
CLO 1	Record thoroughly financial transactions based on dual aspect and draw up financial statements systematically	М			М	
CLO 2	Apply precisely the underlying accounting concepts, principles and assumptions in preparing company's financial statements	М	Н			
CLO 3	Understand the components of financial statements					М
CLO 4	Primary analysis and interpretation of companies' financial performance using financial ratios and cash flow statement in groups	Н		Н		М

# L -CO satisfy the PO lightly; M- CO satisfies the PO moderately; H- CO satisfy the PO strongly

#### 5. Pre requisites /co requisites (if any) from students

Sr. No	Details
1,	Regular reading of topics covered in the class from the referred course material.

Session No	Topics	Teaching Method	Resources (Books/Chapter/Case etc.)
1	Meaning of Accounting, its relevance and need w.r.t to business transactions	Interactive Lecture	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapter 1
2	Important accounting principles concepts, assumptions and conventions	Interactive Lecture	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapter 4
3	Important accounting principles concepts, assumptions and conventions	Caselets	Caselet provided in the class
4	Overview of Profit & Loss Statement and Balance Sheet	Interactive Lecture	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapter 5
5	Process leading to the preparation of Financial Statements	Interactive Lecture	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapters 4 and 5
6	Balance Sheet items and their recognition, valuation and	Interactive	Financial Accounting- Text and Cases, Verma Nair &

	disclosure (Companies Act, 2013)- Assets & Liabilities	Lecture	Saxena- Chapter 7	
7	Balance Sheet items and their recognition, valuation and disclosure (Companies Act, 2013)- Non-current & Current Assets	Interactive Lecture	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapter 7	
8	Balance Sheet items and their recognition, valuation and disclosure (Companies Act, 2013)- Non-current & Current Liabilities	Interactive Lecture	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapter 7	
9	Exercise on preparation of balance sheet	Tutorial	Exercises provided in the class	
10	Statement of Profit and Loss (Companies Act, 2013)	Interactive Lecture	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapter 7	
11	Multi-step Profit & Loss Statement	Interactive Lecture	Exercises provided in the class	
12	Methods of Depreciation	Tutorial	Financial Accounting- Text and Cases, Verma Nair & Saxena- Chapter 3	
13	Valuation of Inventory	Tutorial	Exercises provided in the class	
14	Exercise on preparation of statement of profit and loss	Tutorial	Exercises provided in the class	
15	Comprehensive exercises on preparation of Balance Sheet and Profit and Loss Statement	Tutorial	Exercises provided in the class	
16	Comprehensive exercises on preparation of Balance Sheet and Profit and Loss Statement	Tutorial	Exercises provided in the class	
17	Cash flow statement components	Interactive Lecture	Exercises provided in the class	
18	Cash flow statement- direct method	Tutorial	Financial Accounting- Texand Cases, Verma Nair & Saxena- Chapter 10	
19	Cash flow statement- indirect method	Tutorial	Exercises provided in the class	
20	Cash flow statement- indirect method	Tutorial	Exercises provided in the class	
21	Cash flow statement Comprehensive	Caselet	Exercises provided in the class	
22	Introduction to Financial Ratios	Interactive Lecture	Financial Accounting- Tex and Cases, Verma Nair & Saxena- Chapter 11	

23	Financial Ratios- Profitability, Leverage	Caselet	Caselet provided in the class
24	Financial Ratios- Liquidity, Efficiency and Valuation	Caselet	Caselet provided in the class
25	Financial Ratios Comprehensive	Caselet	Caselet provided in the class
26	Common Size Statements	Caselet	Caselet provided in the class
27	Significant Accounting Standards and Certain Special Features of Corporate Accounting	Interactive Lecture	

#### 7. Assessment

Sr. No	Components	Marks	Intended Course Learning Objectives to be assessed
1	Group Assessment of Project	10	CLO 4
2.	Mid-term	20	CLO 1, CLO 2
3.	Class Participation and Individual Assignment	10	CLO 3
4.	Written Exam	60	CLO 1, CLO 2, CLO 3, CLO 4

#### 8. Books, Reading Materials, Other Resources (Databases/journals/periodicals) prescribed

Sr. No	Details
1,	Financial Accounting- A managerial perspective, R. Narayanaswamy, PHI, 2015
2.	Financial Accounting for Managers, Dinesh Harsolekar, EduTech, 2015
3. Financial Accounting fro managers, T. P. Ghosh, Taxmann, 2015	

#### 9. Any other details

-			

Prepared by:	Sasmita Singh
(Faculty name and signature with date	Roul

Approved by:

HOD - Name and signature with date

Course Completed as per Plan

**Faculty** 

Class Representative

HOD

Program Head/ Director

Omkar Varedleen PGDM-marketing

Div- C

Wallable.
Vallable Hayatnagasekase
PODM- Finance

Div. D.



#### Course Plan

Program	PGDM Marketing
Course Title	Strategic Brand Management
Course Credit	04
Academic Year	2018-19
Batch	2017-2019
Semester	III
Duration (Hrs)	40
Name of the Faculty	Dr.Joyeeta Chatterjee
нор	Dr.Joyeeta Chatterjee

#### 1. Course Overview

Brand management starts with a comprehensive knowledge of a "brand". It enables the students to have a detailed knowledge of brand, as a concept, brand elements like name, logo, tag line, merchandise, design, and any other feature that identifies a business house and its products and differentiates it from the other brands. This course is absolutely essential for students who wishes to study marketing as an area specifically apart from other areas too. It is the science of crafting and sustaining a brand. This course is different in the sense that it focuses on branding and brand management and not studied in conjunction with other related subjects such as marketing and advertising.

#### 2. Course Outcome (CO)

Sr. No	At the end of the course students will be able to:
CO1	Understand why brands matter, know its functions and why are they so valuable to marketers.
CO2	Analyze brands by comprehending the tools for measuring brand and delving deeper into the concept of brand equity and customer based brand equity concept.
CO3	Familiarize the students with the strategies to build strong brands and integrate with marketing communications strategies for the same.
CO4	Strategies to manage brands over time – How to reinforce and revitalize brands over time.

#### 3. Course Outcome and Program Outcome mapping

	PO1	PO2	PO3	PO4	PO5
CO1	Н	. Н		Н	
CO2	Н	н		М	
CO3	Н	М		М	
CO4	Н	Н		M	

#### H- Highly correlated, M- Moderately correlated, L- Slight correlation

PO1- Apply knowledge of management theories and practices to solve business problems

PO2-Foster Analytical and Critical Thinking abilities for data based decision making

PO3-Ability to develop Value based Leadership ability

PO4-Ability to understand, analyze and communicate global, economic, legal and ethical aspects of business

PO5- Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment

#### 4. Course Overview

Module No.	Topic	Sessions
1	Brands and Brand Management	03
2	Customer-Based Brand Equity	03
3	Brand Positioning and Values	02
4	Creation of New Brand	01
5	Choosing Brand Elements to Build Brand Equity	02
6	Managing Brands over Time	02
7	Designing Marketing Programs to Build Brand Equity	02
8	Integrating Marketing Communication to Build Brand Equity	02
9	Developing a Brand Equity Measurement & Management System	02
10	Designing and Implementing Branding Strategies	02
11	Managing Brands over Geographical Boundaries and Market Segments	02
12	New Products and Brand Extensions	02
13	Contemporary Issues in Branding	02
14	Presentation of projects	04

#### 5. Pre requisites /co requisites (if any) from students

Sr. No	Details
1	Students should have the basic understanding of marketing management
2	Students should be able to communicate effectively

## **6. Detailed Assessment Plan** (briefly describe each component and how the students are going to be evaluated)

Sr. No	Components with details	Individual/Group	Marks
	Continuous Assessment		
	Class attendance	Individual	
	Participation/	Individual	
1	Tests	Individual	40
	Assignments	Group	
	Projects	Group	
2	Semester End Exams	Individual	60
		Total Marks	100

Session			Expected	Resources
No	Topics/Unit	Pedagogy	Learning	(Books/Chapters/Case etc
			outcome	Western Commence
1-3	Brands and Brand Management  Brands vs. Products, Why Do Brands Matter, Can Anything Be Branded, What Are The Strongest Brands, Branding Challenges and Opportunities, Strategic Brand Management Process	Classroom teaching; referring to the readings mentioned.	Understand the concept of brands and its importance in marketing as well in consumers' lives	http://brandirectory.com/lea gue_tables/table/india-100- 2016 http://brandirectory.com/lea gue_tables/table/global- 500-2017 http://www.marketing91.co m/four-steps-of-strategic- brand-management/
4-6	Customer-Based Brand Equity  Brand Equity Concept Customer-Based Brand Equity, What Makes a Brand	Classroom teaching; referring to the readings mentioned;	Explain the concept of brand equity, customer based brand equity	Weller, Chapter 2 and 3  "Putting Customers at the Heart of Your Brand to

				<u></u>
	Strong, Sources of Brand Equity, Strategies of Building a Strong Brand, Brand Building Implications	Video talks		Create Passionate Fans: What Microsoft Learned About Customer Engagement in the Sports Industry." HBR, Dec 2017
				https://hbr.org/sponsored/2 017/12/turn-customers-into- raving-fans-what- microsoft-digital-has- learned-from-inspiring- sports-fans-to-become- engaged-customers
				https://hbr.org/2015/04/why -strong-customer- relationships-trump- powerful-brands
				Measuring Customer Based Brand Equity Using Aaker's Model, R. Shashikala 1*, A. M. Suresh 2 Indian Journal of Marketing Vol 43, Issue 3, March 2013
7-8	Brand Positioning and Values  Identifying and Establishing Brand Positioning, Updating Positioning Over Time, Defining and Establishing Brand Values, Internal Branding	Blended teaching and classroom discussions	Understand the brand values and learn the brand positioning techniques and strategies	Keller, Chapter 3  http://www.pagalparrot.co m/motrola-lenovo-dual- brand-strategy-best- india.html
9	Creation of New Brand  Brand Identity Prism, Brand Building Models	Classroom teaching	Learn the tools and techniques of creating a new brand	Keller, Chapter 4,5  https://prismworldwide.wor dpress.com/tag/harvard- business-review/
10-11	Choosing Brand Elements to Build Brand Equity  Brand Element Choice Criteria (Brand name, Logo, Jingles, Logo Colour) Brand Element Options and Tactics, Brand Audit	Mix of classroom teaching and Video of Commercials	Designing and implementing brand strategies through implementation of brand elements	Keller, Chapter 4  "Why companies are advertising their master brand?" HBR, March 2016.  https://hbr.org/2016/03/why-companies-are-advertising-their-master-brand
12-13	Managing Brands over Time  Reinforcing Brands, Revitalizing Brands, Adjustments to the Brand Portfolio	Video cases + case study discussion	Learn the strategies to manage brands over time – How to reinforce and revitalize brands over time.	Keller, Chapter 13  "Should a Hotel Giant Eliminate Some Brands and Refocus?" HBR Dec 2017  https://hbr.org/2017/12/case -study-should-a-hotel-giant-eliminate-some-brands-and-refocus

				Case:
				Rebranding and Positioning Strategy of Airtel, Hero MotoCorp;
14-15	Designing Marketing Programs to Build Brand Equity	Classroom teaching with reference to	Learn to design and implement brand strategies	Keller, Chapter 5  "A better way to map brand
		reference to the readings.	to uplift the	strategy." HBR June 2015.
	New Perspectives on Marketing, Product Strategy, Pricing Strategy, Channel Strategy		equity of a brand	https://hbr.org/2015/06/a-better-way-to-map-brand-strategy
				Mohd Sarwar Alam and Dr.Bilal Khan(2012) Impact of Social Media on Brand Equity: A Literature Analysis;;
				https://www.researchgate.n et/publication/321251461
16-17	Integrating Marketing	Mix of	Familiarize with	Keller, Chapter 6,7
	Communication to Build Brand Equity	classroom teaching, Case	the strategies to build strong	"What is the value of a
orași în municipi de cui de cu		Discussions	brands and	like? Social media endorsements don't work
	Information Processing Model of Communication, Overview of Marketing Communication Options, Developing Integrated Marketing Communication Programs	and Video of Commercials	integrate with marketing communications strategies for the same.	the way you might think." Leslie K. John; Daniel Mochon; Oliver Emrich; Janet Schwartz, March 2017; HBR Product R1702H-PDF-ENG
				https://cb.hbsp.harvard.edu/ cbmp/product/R1702H- PDF-ENG
				Case – Maggie 2 minute noodles. (Return of Maggie) ICMR Case Study
				https://hbr.org/2016/03/bra nding-in-the-age-of-social- media
18-19	Developing a Brand Equity Measurement and	Classroom teaching with	Learn the techniques and	Keller, Chapter 8
	Management System	reference to the readings.	strategies for measuring brand	https://hbr.org/2016/09/the-elements-of-value
	The Brand Value Chain, Designing Brand Tracking Studies, Establishing a Brand Equity Management System		by delving deeper into the concept of brand equity	
20-21	Designing and Implementing Branding Strategies	Classroom teaching with reference to	Familiarize to build strong brands and	Keller, Chapter 11 https://hbr.org/2016/03/why
	Brand-Product Matrix , Brand Hierarchy, Designing a	the readings	formulate branding	-companies-are-advertising-

	Branding Strategy		strategies	their-master-brand
22-23	Managing Brands over Geographical Boundaries and Market Segments  Rationale for Going International, Advantages of Global Marketing Programs, Disadvantages of Global Marketing Programs, Standardization vs. Customization, Global Brand Strategy, Building Global Customer-Based Brand Equity	Classroom teaching with reference to the readings. Video talks	Learn to manage brands across geographical boundaries and segments	Keller, Chapter 11,12  Today's Savvy Branding Mixes Traditional and Modern Brand Strategies; https://www.entrepreneur.c om/article/306780  Customer-Based Brand Equity for Global Brands: A Multinational Approach, Journal of Euromarketing, 18:115–132, 2009Copyright Taylor & Francis Group, LLCISSN: 1049-6483 print / 1528-6967 onlineDOI: 10.1080/104964809030222  (https://www.researchgate.net/publication/228676317)
24-25	New Products and Brand Extensions	Mix of classroom	Learn to familiarize with	Keller, Chapter 12
	Brand extensions, Co-Branding and Brand Architecture, Global Brands, Super brands, Private Labels and Generics, Celebrity Endorsed Brand, Understanding How Consumers Evaluate Brand Extensions	teaching, case discussions	the strategies to build new products and brand extensions and integrate with marketing communications strategies.	Case:  Preserve the Luxury or Extend the Brand, Daniela Bayersdorfer and Vincent Dessain, HBR February 2011.  https://hbr.org/2011/01/hbr-case-study-preserve-the-luxury-or-extend-the-brand
25-26	Contemporary Issues in Branding  The Power Of Cult Branding, E-Brand Management, Services Branding, Sensory Branding, Emotional Branding, Brand Volatility, Creative Destruction of Brands	Mix of classroom teaching and video sessions	Learn to execute contemporary branding strategy	Keller Chapter 14, 15  Emotional Branding: The New Paradigm for Connecting Brands to People Marc Gobe, Author, Sergio Zyman, Foreword by Allworth Press ISBN 978-1-58115-672-0  http://cultmarketing.com/thee-rise-of-cult-branding/
27-30	Presentations	-		
31	Internal Tests			

Sr. No	Details
1	Keller, Parmeswaran, Jacob, Strategic Brand Management (Building Measuring and Managing Brand Equity), 4th edition, Pearson, 2015.
2	Marc Gobe Emotional Branding: The New Paradigm for Connecting Brands to People, Allworth Press New York, 2010
3	Putting Customers at the Heart of Your Brand to Create Passionate Fans: What Microsoft Learned About Customer Engagement in the Sports Industry." HBR, Dec 2017 <a href="https://hbr.org/sponsored/2017/12/turn-customers-into-raving-fans-what-microsoft-digital-has-learned-from-inspiring-sports-fans-to-become-engaged-customers">https://hbr.org/sponsored/2017/12/turn-customers-into-raving-fans-what-microsoft-digital-has-learned-from-inspiring-sports-fans-to-become-engaged-customers</a>
4	Customer-Based Brand Equity for Global Brands: A Multinational Approach, Journal of Euromarketing, 18:115–132,2009 Copyright Taylor & Francis Group, LLCISSN: 1049-6483 print / 1528-6967 online DOI: 10.1080/104964809030222 https://www.researchgate.net/publication/228676317
5	"A better way to map brand strategy." HBR June 2015. https://hbr.org/2015/06/a-better-way-to-map-brand-strategy

... .

Prepared by:		
(Faculty name and signature with date	Dr.Joyeeta Chatterjee	
Approved by:		
HOD – Name and signature with date	Dr.Joyeeta Chatterjee	
Approved by:		
Dean Academics – Name and signature with date	Dr.Dinesh Hegde	

÷



#### Institute of Management Studies and Research

(A School of Excellence of N. L. Dalmia Educational Society)
1SO 9001: 2008
GRADE "A" ACCREDITED - NAAC

#### PGDM/MMS

#### Course Plan

Program	PGDM (Finance)
Course Title	Corporate Credit Appraisal & Finance
Course Credit	4 material and a state of the contraction of the co
Academic Year	2018 - 19 2018 - 2020
Batch	2018 - 2020
Semester	2nd
Duration (Hrs)	40 Hours
Name of the Faculty	Prof. S. Narayana Murthy
HOD	Dr. Gorts and a social series of a series have

#### 1. Course Overview

Supply of credit by bank to consumers and business, increases the rate of economic growth. Hence, an efficient credit function and a good credit appraisal is a *sine qua non* for healthy credit portfolio of a bank. If the bank is not apprising the credit needs of a borrower, the credit facility can turn into NPA. Hence, banks are increasingly looking for capacity building of their personnel in the credit department. This course is intended to provide insights and capacity building to the students in the areas as how the Bank should analyze the risks involved in corporate credit proposal and finally how they will evaluate and sanction loans. The course would expose the students to RBI's Credit Monitoring Arragement (CMA) exercise, assessment of working working capital requirements under varous committee recommended methods. Course would also cover the various NPA redressal methods including the Insolvency Code.

#### 2. Course Outcomes (CO)

Sr. No	At the end of the course, students will be able to:
CO 1	Understand the concept of how Banks analyze and evaluate the credit needs of the borrowers.
CO 2	Sharpen the analytical skills of students through integrating knowledge of credit processing in Banking sector with decision making techniques, including how banks evaluate the credit needs using CMA data.  Understand the Banking procedures in evaluating the Term Loans and Working Capital credit facilities, including for small units (SSI/SMEs).
CO 3	Understand the pre-shipment finance and post-shipment finance.
CO4	Understand the non-fund based credit facilities such as letter of Credit (LC) and Guarantees. Evaluate the credit limits under the LC mechanisms.

#### 3. Course Outcome-Program Outcome Mapping:

	PO1	PO2	PO3	PO4	PO5
CO 1	Н	3.784	H	Carlotte and Control	
CO 2	Н		Н	<b>H</b>	
CO 3	Н	M	Н	33.6	
CO4			Н	Н	Н

#### H- Highly correlated, M - Moderately correlated, L - less correlation

- PO1 Apply knowledge of management theories and practice to solve business problems.
- PO2 Foster Analytical and Critical Thinking abilities for data based decision making.
- PO3 Ability to develop Value based Leadership capabilities.
- PO4 Ability to understand, analyze and communicate global, economic, legal and ethical aspects of business.
- PO5- Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment.

#### 4. Course overview:

Module No.	Perselu veissi akuna ere samu sam <b>Topics</b>	Sessions	
1.1. (2015-1417.)	Introduction to Basic Concepts credit products such as term	] 1 - 2	
jaka saca	loans and Cash Credit products.	Pari vi, sio no fals	
2. 2004 (8)	Study of RBI's CMA data both theory and practical problems	3 - 4	
<b>-3.</b> : stawas o	Working Capital assessment including, holding period method,	5 - 11	
Awa taeog	Tandon committee methods, Naik committee methods, cash-	arij sa kali	
1 2/12/2010	budgeting methods.	Lasting Zert 1947 Pily	
4.	Fund flow statements and its relevance.	12 - 14	
5.	Break-even analysis	15	alis (San North Serial St
6.	Ratio analysis from Bankers perspective	16 – 17	
·7.	Fixing of repayments for Term Loans	18 – 19	
8.	Non-fund based credit facilities with special emphasis on	20 – 23	
	Letter of Credits and its working mechanisms. Implications of	1 1 7 3 1 3 2 2 1 2 2 2 2 8 8	
	Inco-terms for exporters.		
9.	Securitization, Credit Default Swaps (CDS) and Factoring	24 - 27	
	concepts.		
10.	Students' presentations.	28 - 30	

#### 5. Pre requisites /co requisites (if any) from students

Sr. No	Details
10000	Litter and the state of the state of the contract of the state of the
1.	Newspaper Reading
<b>.</b>	Understanding of Current Financial Scenarios

# 6. Detailed Assessment Plan (briefly describe each component and how the students are going to be evaluated)

Sr.	Components with	Individual/Group	Marks	CO assessed
No.	details	endy in April 24 (45%)		ad Enviolentive
1	Assignments	Individual	5	CO1
2	Case Studies	Group	5	CO2
3	Project Presentation	Group	57 (5.5)	CO2
4	Class Participation	Individual	5	CO1 & 2
5	Mid Term	Individual	20	CO2 & CO3
6	Final Exam	Individual	60 // 5	CO2 ,CO3&
		ting the second of the second		CO4
	Total		100	s in a destruction of

Session No	Topics	Pedagogy	Expected Learning Outcome	Resources (Books/Chapters/Ca se etc)
1	Introduction to Basic Concepts credit products such as term loans and Cash Credit products.	Interactive Lecture	Students will learn the basic concepts of lending	Bankers' Handbook on Credit Management – Chapter 1 – 2
2	• Introduction to Basic Concepts credit products such as term loans and Cash Credit products.	Interactive Lecture	Students will learn the basic concepts of lending	Bankers' Handbook on Credit Management – Chapter 3
3	Study of RBI's CMA data both theory and practical problems	Interactive Lecture	Students will learn RBI's view on lending approaches of the banks	Bankers' Handbook on Credit Management – Chapter – 9.
4	Study of RBI's CMA data both theory and practical problems	Interactive Lecture	Students will learn RBI's view on lending approaches of the banks	PPTs on CMA data
5	<ul> <li>Working Capital assessment including, holding period method, Tandon committee methods, Naik committee methods, cash-budgeting methods.</li> </ul>	Interactive Lecture	Students will understand how to assess the Working Capital requirements of the borrowers from banker's perspective.	Bankers' Handbook on Credit Management – Chapter - 9
6	• Working Capital assessment including, holding period method, Tandon committee methods, Naik committee methods, cash-budgeting methods.	Interactive Lecture Case Study	Students will understand how to assess the Working Capital requirements of the borrowers from banker's perspective.	PPTs on Committee supported problems by
7 - 8	<ul> <li>Working Capital assessment including, holding period method, Tandon committee methods, Naik</li> </ul>	Interactive Lecture Case Study	Students will understand how to assess the Working Capital requirements of the borrowers	PPTs on Naik Committee supported by problems

Session No	Topics	Pedagogy	Expected Learning Outcome	Resources (Books/Chapters/Ca se etc)
-	committee methods, cash-budgeting methods.		from banker's perspective.	54 - 44 - 44 - 45 - 45 - 45 - 45 - 45 -
9 - 10	Working Capital assessment including, holding period method, Tandon committee methods, Naik committee methods, cash-budgeting methods.	Interactive Lecture Case Study	Students will understand how to assess the Working Capital requirements of the borrowers from banker's perspective.	PPTs on  Cash- budgeting supported by problems
11	Working Capital assessment including, holding period method, Tandon committee methods, Naik committee methods, cash-budgeting methods.	Interactive Lecture Case Study	Students will understand how to assess the Working Capital requirements of the borrowers from banker's perspective.	Bankers' Handbook on Credit Management, RBI master circulars + PPTs
12 - 13	Fund flow statements and its relevance.	Interactive Lecture	Bankers rely more on Funds flow statements for assessing the movements of funds of the borrowers which is an important analysis for taking credit decisions by the bankers.	Bankers' Handbook on Credit Management, RBI master circulars + PPTs
14	Fund flow statements and its relevance.	Interactive Lecture	Bankers rely more on Funds flow statements for assessing the movements of funds of the borrowers which is an important analysis for taking credit decisions by the bankers.	Bankers' Handbook on Credit Management, RBI master circulars + PPTs
15	• Break-even (BEP) analysis	Interactive Lecture	Students will learn the basic concepts of BEP analysis from bankers' perspective	Bankers' Handbook on Credit Management, RBI master circulars + PPTs
16 - 17	Ratio analysis from Bankers perspective	Interactive Lecture	Bankers rely on ratios as part of the study of the financials of the borrowers. Students will come know how bankers arrive at	Bankers' Handbook on Credit Management, RBI master circulars + PPTs

Session No	Topics	Pedagogy	Expected Learning Outcome	Resources (Books/Chapters/Ca se etc)
	i a na n	(45 y 5 - 4 )	these ratios and its implications.	
18	Fixing of repayments for Term Loans	Interactive Lecture	Any loan given has to be repaid by the borrowers. Students will learn how banks fix the repayment schedules	Bankers' Handbook on Credit Management, RBI master circulars + PPTs
19 to 20	Non-fund based credit facilities with special emphasis on Letter of Credits (LC) and its working mechanisms. Implications of Inco- terms for exporters.	Interactive Lecture	In the export and import business, most the transactions are carried out through LC mechanisms. Students will come know how bankers use this instrument in cross-border transactions.	Bankers' Handbook on Credit – Chapter 10.
21	Concept of Inco-Terms and its relevance in Letter of Guarantees and its working mechanisms.	Interactive Lecture	In the export and import business, most the transactions are carried out through LC mechanisms. Students will come know how bankers use this instrument in cross-border transactions.	PPTs on Inco-terms supported by case lets
22	Securitization concepts.	Interactive Lecture	Students will learn the basic concepts of Securitization, CDS and Factoring concepts.	PPTs on Inco-terms supported by case lets
23.	Securitization and CDS concepts.		Students will learn the basic concepts of Securitization, CDS and Factoring concepts.	PPTs on Inco-terms supported by case lets
24 - 25	Factoring & Forefaiting concepts.	Interactive Lecture	Students will learn the basic concepts of Securitization, CDS and Factoring concepts.	PPTs on Inco-terms supported by case lets
26 - 27	• Resolution of Stressed Assets		Students will learn the basic concepts of NPAs, Provisioning norms and IBC.	Bankers' Handbook on Credit – Chapter 17.

#### 8. Books, Reading Materials, Other Resources (Databases/journals/periodicals) prescribed:

Sr. No	Details
1	Bankers' Handbook on Credit Management – IIBF- II Edition - 2018
2	Credit Appraisal, Risk Analysis & Decision Making by Dr. D.D. Mukherjee – Snow white – 10 <sup>th</sup> Edition (Reprint)

#### 9. Any other details

i de	Ad	lditi	onal Readings and Databases:
	- 11-1	1.	Business Standard/MINT or any other Business Newspaper
		2.	Economic Journals in NLDIMSR Library

Prepared by:	Prof. S. Narayana Murthy
(Faculty name and signature with date	A)
Approved by:	Dr. Anil Gor
HOD – Name and signature with date	July 1



#### Course Plan

Program	PGDM
Course Title	Labour Law
Course Credit	4
Academic Year	2018-2019
Batch	PG-HR
Semester	П
Duration (Hrs)	40 hours
Name of the Faculty	Prof Ulhas Deshpande
HOD	Prof Caral D'cunha

#### 1. Course Overview

Labour Laws is the study of all employee and employer related service conditions. This course, therefore, encourages students to better understand, explain the frame work of laws.

The basic principal tenet and underpinning philosophy of labour laws is to protect the interests of the employees by saving them from exploitation and harassment on the one hand and providing enough leverage and stick of good governance to employers so as to have conductive work culture on the other hand. The cordial and congenial relationship can be had only when both the limbs of organisation have better understanding in the light of limits of their rights, responsibilities and duties.

The Labour laws as are generally very complex but to explain and project those laws with the case laws in a manner as simple as possible.

The labour laws are divided in three groups

- 1) Wage administration
- 2) Work related statutory requirements
- 3) Social securities.

Classroom activities involving lectures, discussions and case studies (topped up with roleplay) will be designed to encourage students to get involved and absorb & assimilate inputs.

#### 2. Course Outcome (CO)

Sr. No	At the end of the course students will able to		
CO1	Explain and analyse the Laws		
CO2	Apply different laws in day to day work to have smooth working and harmonious relations in the industry.		
CO3	Enable students to understand service related laws and compliances as per the governments requirements and to avoid litigations.		

#### 3. Course Outcome and Program Outcome mapping

	PO1	PO2	PO3	PO4	PO5
CO1	Н			Н	Н
CO2	Н			M	Н
CO3	Н			Н	Н

#### H- Highly correlated, M- Moderately correlated, L- Slight correlation

PO1- Apply knowledge of management theories and practices to solve business problems

PO2-Foster Analytical and Critical Thinking abilities for data based decision making

PO3-Ability to develop Value based Leadership ability

PO4-Ability to understand, analyse and communicate global, economic, legal and ethical aspects of business

PO5- Ability to lead themselves and others in the achievement of organisational goals, contributing effectively to a team environment

#### 4. Course Overview

Module No.	Topic		
1	Introduction	4	
2	Wage administration. Payment of wages Act, Equal Remuneration,& Payment of Bonus Act,	2	
3	Industrial Employment (Standing Orders) Act 1946, Contract Labour Act, The Industrial Disputes Act, The Factories Act & The apprentice Act. The Trade unions Act, 1926.	10	
4	The Employees' Provident Funds and Miscellaneous Act, 1952, The Employees state insurance Act, The Maternity benefit Act,1961. The Payment of gratuity Act & The Employees's Compensation Act.	7	

#### 5. Pre requisites /co requisites (if any) from students

Sr. No	Details
1	Pre reading from the reference book given: Labour Laws By H L Kumar by universal law publication.
	Current Labour Reports for latest developments in Labour Laws.

# 6. Detailed Assessment Plan (briefly describe each component and how the students are going to be evaluated)

Sr. No	Components with details	Individual/ Group	Marks	Intended CO
	Attendance and Class Participation	Individual	10	
2	Presentations on Assignment- Students will be presenting on the topic assigned to them(One group comprises of two students)	Group	30	
3	End Semester Examination- The end semester exam will cover the entire course and assess the students understanding on Labour Laws	Individual	60	
4	TOTAL	Individual	60	

Session No	Topics	Pedagogy	Expected Learning outcome	Resources (Books/Chapters/C ase etc  Chapter - 1	
1	The Apprentices Act, 1961	Interactive lectures for the concepts & the fundamentals	<ul><li>Contract of Apprenticeship</li><li>Apprentices and Bonus</li></ul>		
2	The Contract Labour (Regulation and Abolition) Act, 1970	Interactive lectures for the concepts & the fundamentals	<ul> <li>Prohibition of Contract Labour</li> <li>Payment of wages to Contract Labour</li> </ul>	Chapter - 4	
3	The Child Labour (Prohibition and Regulation) Act, 1986	Interactive lectures for the concepts & the fundamentals	Maintenance of Register     Penalties	Chapter - 5	
4	The Employee's Compensation Act, 1923	Interactive lectures for the concepts & the	· ·	Chapter - 6	

		fundamentals	Calculation	
			• Penalties	
5	The Employees' Provident Funds and Miscellaneous Provisions Act, 1952	Interactive lectures for the concepts & the fundamentals	<ul><li>Applicability of the Act</li><li>Employees' Pension Scheme</li></ul>	Chapter - 7
5	The Employees' Provident Funds and Miscellaneous Provisions Act, 1952	Interactive lectures for the concepts & the fundamentals	<ul><li>Online EPF Service</li><li>Offences by Companies</li></ul>	Chapter - 7
7	The Employees' State Insurance Act, 1948	Interactive lectures for the concepts & the fundamentals	<ul> <li>Employees engaged by a Contractor</li> <li>Casual / Temporary Employee</li> </ul>	Chapter - 8
8	The Employees' State Insurance Act, 1948	Interactive lectures for the concepts & the fundamentals	ESI Benefit     Inspection scheme for employees' state insurance corporation	Chapter - 8
9	The Equal Remuneration Act, 1976	Interactive lectures for the concepts & the fundamentals.	• Duty of Employer to Pay Equal Remuneration to Men and Women Workers for same Work of a Regular Nature	Chapter - 11
10	The Factories Act, 1948	Interactive lectures for the concepts & the fundamentals	<ul> <li>Obligations of an Employer</li> <li>Registers, Notices, Returns and Reports under the Factories Act, 1948</li> </ul>	Chapter - 12
11	The Industrial Disputes Act, 1947	Interactive lectures for the concepts & the fundamentals, Corselets	<ul> <li>Works Committee</li> <li>Reference of Disputes to Arbitration</li> <li>Illegal Strikes and Lock-Outs</li> </ul>	Chapter - 13

2	1947	Interactive lectures for the concepts & the fundamentals, Corselets	<ul> <li>Closure and Compensation</li> <li>Unfair Labour Practices</li> <li>Miscellaneous Matters</li> </ul>	Chapter - 13
13	Industrial Employment (Standing Orders) Act, 1946	Interactive lectures & discussion	<ul> <li>Procedure for Certification of Standing Orders</li> <li>Penalties and Procedure – Section 13</li> </ul>	Chapter - 14
14	The Maternity Benefit Act, 1961	Interactive lectures & discussion	<ul> <li>Entitlement to Payment of Maternity Benefit</li> <li>Payment of Medical Bonus</li> </ul>	Chapter - 15
15	The Minimum Wages Act, 1948	Interactive lectures & Case study	Minimum Rates of Wages     Hours of Work and Holidays	Chapter - 17
16	The Payment of Gratuity Act, 1972	Interactive lectures & discussion	<ul> <li>Average monthly Wages Calculations </li> <li>Mode of Payment of Gratuity</li> </ul>	
17	The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013	Interactive lectures & discussion	<ul><li>Internal Committee</li><li>Conciliation</li><li>Punishment</li></ul>	Chapter - 23
18	The Trade Unions Act, 1926	Interactive lectures & discussion	<ul> <li>Registration of a Trade Union</li> <li>Cognizance of Offences</li> </ul>	f
19	Presentations by the students on the topics assigned	Presentation by the students	Understanding of the Law and It Implantation.	of is
20	Presentations by the students on the topics assigned	Presentation by the students	0	of ts
21	Presentations by the students on the topics assigned	Presentation by the students	0110000	of ts

22	Presentations by the students on the topics assigned	Presentation by the students	Understanding the Law and Implantation.	of Its	
23	Presentations by the students on the topics assigned	Presentation by the students	Understanding the Law and Implantation.	of Its	5 7

## 8. Books, Reading Materials, Other Resources (Databases/journals/periodicals) prescribed

Sr. No	Details		
1	Labour Laws By H L Kumar, universal Publication. Ninth edition		
2	Current Labor Report Monthly magazine.		
3	Arbitrator Magazine.		
4	Magazines:- Human Capital, Harvard Business Review, People matters		

Prepared by:	Prof. Ulhas Deshpande
(Faculty name and signature with date	<b>b</b>
Approved by:	Prof Caral D'cunha
HOD – Name and signature with date	