JYOTI NIVAS COLLEGE AUTONOMOUS

Programme: BBA/ B. Voc **Semester: V**

ADVANCED CORPORATE FINANCIAL MANAGEMENT

No. of Credits: 4 **No. of Hours: 60**

COURSE OBJECTIVES:

- To give insight into the element of risk in financial decision-making.
- To familiarize the students with the theories of capital structure.
- To bring awareness among students regarding the impact of ethical issues on the investment and financing decision.

LEARNING OUTCOMES:

- Help the students to develop a risk management framework.
- The students become aware about the ethical issues to be managed at the time of investment and finance decisions.
- Students gain practical knowledge about the techniques of capital budgeting to be applied in investment decisions.

UNIT 1: RISK ANALYSIS **12 HRS**

Risk analysis- types of risk, risk and uncertainty, techniques of measuring risk(theory only), assessment of the organization's exposure to business and financial risk, framework for risk management, comparing and contrasting risk, mitigation, hedging and diversification strategies.

UNIT 2: INVESTMENT DECISIONS **14 HRS**

Meaning and importance of capital budgeting in decision making- Techniques of investment appraisal—Discounted Pay-back period, Risk adjusted discount rate approach, sensitivity analysis, probability approach, decision tree analysis

UNIT 3: CAPITAL STRUCTURE THEORIES AND COST OF CAPITAL **14 HRS**

Introduction to capital structure, Capital Structure Theories, Net Income approach, Net Operating Income Approach, Traditional Approach, MM Approach. Cost of capital -equity, preference and debt(theory) and overall cost of capital (Problems)

UNIT 4: ETHICAL AND GOVERNANCE ISSUES 12 HRS

Ethical issues in financial management-agency relationship- transaction cost theory- governance structure and policies- social and environment issues- impact of investment and financing strategies and decisions on the organization's stakeholders.

UNIT 5: CONTEMPORARY ISSUES IN FINANCIAL MANAGEMENT 08 HRS

Crypto currency, Block Chain technology, Cloud funding, Digitisation of financial transaction, Green Capital, Sustainable Finance – Meaning, features, advantages and disadvantages.

Financial frauds/crimes – Case studies.

SKILL DEVELOPMENT ACTIVITIES:

- Compute capital budgeting techniques to choose the best investment portfolio for a corporate firm.
- Collect data of financial ethical policies followed by major companies.
- Regulatory framework for topics under unit 5.

BOOKS FOR REFERENCE:

1. I M Pandey, Financial Management. Vikas Publication.
2. Prasanna Chandra, Financial Management, TMH
3. S N Maheshwari, Financial Management, Sultan Chand
4. Khan and Jain, Financial Management, TMH
5. Dr.V Rajesh kumar and Nagaraju V, Financial management, M H India
6. Dr.Aswathanarayana.T, Financial Management, VBH
7. K.Venkataramana, Financial Management, SHBP
8. G.Sudarshan Reddy, Financial Management, HPH
9. Sharma and Shashi Gupta, Financial Management, Kalyani Publication

Note: Latest edition of books for reference may be used.

JYOTI NIVAS COLLEGE AUTONOMOUS

Programme: B. Com/ Int. B.Com-M.com/BBA **Semester: V**

RETAIL MANAGEMENT

No. of Credits: 4 **No. of Hours: 60**

COURSE OBJECTIVES:

- Enable students to acquire skills in Retail Management.
- To familiarise the students with the latest retail business operations
- To familiarise students with the Retail marketing mix.

LEARNING OUTCOMES:

- To understand retailing and the external forces that influence retailing.
- To make the students understand business transformation in retailing
- To familiarise students with the various retail operations in the field of marketing.

UNIT 1: INTRODUCTION TO RETAIL BUSINESS **10 HRS**

Definition-functions of retailing-types of retailing-forms of retail business ownership. Retail formats-Retail theories-Wheels of retailing-Retail life cycle. Retail business in India: influencing factors-Present Indian retail scenario. International perspective in retail business.

UNIT 2: CONSUMER BEHAVIOR IN RETAIL BUSINESS **14 HRS**

Buying decision process and its implication on retailing-influence of group and individual factors, customer shopping behavior, customer service and customer satisfaction. Retail planning process: factors to consider in preparing a business plan-implementation-risk analysis.

UNIT 3: RETAIL OPERATIONS **14 HRS**

Factors influencing location of store-market area analysis-Trade areas analysis-rating plan method-site evaluation. Retail operations: stores layout and visual merchandising, stores designing, space planning, inventory management, merchandise management, category management.

UNIT 4: RETAIL MARKETING MIX **14 HRS**

Introduction-product: decisions related to selection of goods (Merchandise Management Revisited)-Decisions related to delivery of services. Pricing: influencing factors-approaches to pricing-price sensitivity-value pricing-markdown pricing. Place: supply channel-SCM principles-Retail logistics-computerized replenishment system-corporate replenishment policies. Promotion: setting objectives-communication effects-promotional mix. Human resource management in retailing -Manpower planning-recruitment and training compensation-performance appraisal methods.

UNIT 5: IMPACT OF INFORMATION TECHNOLOGY IN RETAILING 08 HRS

Non-store retailing (E-Retailing)-The impact of information technology in retailing-integrated systems and networking-EDI-Bar Coding-Electronic Article surveillance-electronic shelf labels-customer database management system. Legal aspects in retailing, social issues in retailing, ethical issues in retailing.

SKILL DEVELOPMENT ACTIVITIES:

- Draw a retail life cycle chart and list the stages.
- Draw a chart showing a store operation
- List out the major functions of a store manager diagrammatically
- List out the current trends in e-retailing
- List out the Factors Influencing in the location of a New Retail outlet.

BOOKS FOR REFERENCE:

1. Suja Nair; Retail Management,HPH
2. Karthic –Retail Management, HPH
3. S.K. Poddar&others –Retail Management, VBH.
4. R.S Tiwari ; Retail Management, HPH 18
5. Barry Bermans and Joel Evans: "Retail Management –A StrategicApproach",
6. A.J.Lamba, "The Art of Retailing", 1st edition, Tata McGrawHill, NewDelhi.
7. Swapna Pradhan: Retailing Management, TMH
8. K. Venkataramana, Retail Management, SHBP.
9. Levy & Weitz : Retail Management -TMH 5th Edition
10. Rosemary Varley, Mohammed Rafiq-: Retail Management
11. Chetan Bajaj: Retail Management -Oxford Publication.

Note: Latest edition of books for reference may be used.

JYOTI NIVAS COLLEGE AUTONOMOUS

Programme: BBA **Semester: V**

COMPENSATION AND PERFORMANCE MANAGEMENT

No. of Credits: 4 **No. of Hours: 60**

COURSE OBJECTIVES:

- To understand the various dimensions of Compensation Management.
- To familiarise learners with the role of various bodies involved in Compensation Management.
- Develop in students' practical skills required of a human resource management professional in performance management and employee compensation.

LEARNING OUTCOMES:

- Students will be able to apply the concepts of performance appraisal and compensation management practically.
- Recognise how pay decisions help the organization achieve a competitive advantage.
- Design performance pay and indirect pay plans necessary to attract, retain and motivate the workforce.

UNIT 1: INTRODUCTION TO PERFORMANCE MANAGEMENT 10 HRS

Concept and objectives of performance management system, Performance appraisal and performance management, Performance Management – definition, objectives, need and measurement

UNIT 2: PERFORMANCE APPRAISAL AND ETHICS 15 HRS

Process of performance appraisal, issues and challenges in performance appraisal, documentation of performance appraisal, Methods of Performance appraisal – traditional methods, modern methods with advantages and disadvantages of each - appraisal interviews, performance feedback and counseling, use of technology and e-PMS, Ethical perspectives in performance appraisal.

UNIT 3: INTRODUCTION TO COMPENSATION 15 HRS

Compensation – Definition, Classification and Types. Components of remuneration- basis pay, dearness allowance, flat and indexed DA, allowances and reimbursement, Determining Compensation, Compensation Approaches. Compensation as a Retention Strategy, Financial and non-financial compensation

UNIT 4: COMPENSATION MANAGEMENT IN ORGANISATIONS 10 HRS

Performance Based Pay Systems, Incentives - incentive plans, developing effective incentive plans. Gain Sharing Incentive Plan – Enterprise Incentive Plan – Profit Sharing Plan-ESOPs – Compensation Management in Multi-National organizations.

UNIT 5: REWARD SYSTEM 10 HRS

Reward systems, Perceptions of Pay Fairness – the legal environment, Legal Constraints on Pay Systems. Employee Benefits, Recognition as a reward system - retirement benefits, perquisites, non-monetary benefits.

SKILL DEVELOPMENT ACTIVITIES:

- Build a Pay-for-Performance Compensation Strategy
- Analyze the link between the Performance and compensation
- Analyze how effective appraisal systems can be linked to managerial objectives and compensation.

BOOKS FOR REFERENCE:

1. Dewakar Goel, Performance Appraisal and Compensation Management, Phi learning, New Delhi.
2. Richard. I. Henderson, Compensation Management in a knowledge-based world, Prentice Hall India, New Delhi.
3. Richard Thrope& Gill Homen, Strategic Reward Systems, Prentice Hall India, New Delhi.
4. Michael Armstrong & Helen Murlis, Hand

book of Reward management, Crust
publishing house**.**

Note: Latest edition of books for reference may be used.