St. Joseph’s College of Commerce
(Autonomous)
163, Brigade Road, Bangalore – 560 025

Accredited and Re-Accredited with ‘A’ Grade by the National Assessment and Accreditation Council (NAAC)

Recognized by the UGC as “COLLEGE WITH POTENTIAL FOR EXCELLENCE”

Bachelor of Business Administration
(Professional – Finance and Accountancy)
Semester III & IV
Syllabus w.e.f., 2017 – 2018
Academic year 2019 – 2020
St. Joseph’s College of Commerce  
(An Autonomous Institution affiliated to  
Bangalore University Dedicated to Excellence with Relevance)

St. Joseph’s College, Bangalore was established in 1882 by the French Missionary Fathers for the purpose of imparting higher education. In 1937, the management of the College was handed over to the Jesuits, a worldwide Religious order going by the name ‘Society of Jesus’. The college and its sister institutions are now managed by the Bangalore Jesuit Educational Society (Regd). A department of Commerce was established in the College in 1949. In 1972, this department became an independent college by the name St. Joseph’s College of Commerce.

Since its inception as an independent institution, the College has shown growth and progress in academics, co-curricular and extra-curricular activities. Besides, there has been a constant effort made by the College to acquire excellence in every aspect of good education. Currently it stands re-accredited to the National Assessment and Accreditation Council (NAAC) with an ‘A’ grade. In February 2010, the College was recognized by the UGC as a “College with Potential for Excellence”.

The College aims at the integral formation of its students, helping them to become men and women for others. Though it is a Christian minority institution, the college has been imparting liberal education to the students of all denominations without any discrimination. St. Joseph’s College of Commerce is affiliated to Bangalore University and became autonomous in September 2005. The motto of the college is ‘Fide et Labore’ or ‘Faith and Toil’ and the college attempts to inculcate the motto in every student through its various courses and programs.

The College is committed to providing quality education to its students. It offers Bachelor of Commerce and Bachelor of Business Administration, three year Under Graduate Degree programs, and Master of Commerce, a two year Post Graduate program. Highly qualified staff members, excellent infrastructure of the college like spacious classrooms, a good library and computer lab facilities helps to promote academic excellence.
THE DEPARTMENT OF BUSINESS ADMINISTRATION

With the world of business constantly changing and a strong base created for technology in the country, it is of utmost importance to augment management talent and resources at all levels. Strategies and goals of any educational institution has to be constantly redefined to keep in pace with the external environment. All this, led to the birth of the BBA department of St. Joseph’s College of Commerce in the year 2004-2005. Within a short period of time, the department has emerged as a promising institute in the field of management studies at the undergraduate level. This department aims at motivating students to take up higher studies in management, so that they may blossom into effective entrepreneurs who would not be afraid of taking risk, or teachers and researchers who would contribute positively towards the betterment of the society or to take up consultation to help business units leverage on management knowledge.

OBJECTIVES OF THE BBA (Professional - Finance and Accountancy) PROGRAM

1. To develop professional knowledge and skills in International Accounting, Finance, Auditing, Taxation, Risk Management etc. by adopting learner centered pedagogical practices.

2. To equip students with the necessary tutoring required as per CIMA standards to enable them to effectively pursue the professional qualification.

3. To inculcate a strong sense of ethics and corporate values, especially with regard to the accountability, transparency and responsibility of a professional in the business world.

4. To provide students with the opportunity to play diverse financial roles at senior or advisory levels in any organization.
I. ELIGIBILITY FOR ADMISSION:

Candidates who have completed the Two year Pre - University course of Karnataka State or its equivalent are eligible for admission into this Program.

II. DURATION OF THE PROGRAM:

The program of study is 3 years of Six Semesters. A candidate shall complete his/her degree within five (5) academic years from the date of his/her admission to the first semester.

III. MEDIUM OF INSTRUCTION:

The medium of instruction shall be English.

IV. ATTENDANCE:

a) A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.

b) A student who fails to complete the course in the manner stated above shall not be permitted to take the end semester examination.

V. PROGRAM MATRIX:

Refer page no 7 –10

VI. TEACHING AND EVALUATION:

M.Com/MBA/MFA/MBS/MTA graduates with B.Com, B.B.A & B.B.S as basic degree from a recognized university are only eligible to teach and to evaluate the subjects including part – B subjects of I and II semesters (except languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages and additional subjects shall be taught by the graduates as recognized by the respective board of studies.
VII. EVALUATION SYSTEM:

Evaluation for UG program consists of two components, viz. Continuous Internal Assessment (CIA) and End Semester Examination (ESE) with the weightage of 30% and 70% respectively.

Continuous Internal Assessment (CIA) includes a centrally organized MID TERM TEST for 20 marks and other exercises administered by the teacher such as Unit test/Online test / Snap test /Surprise test /Quiz /Assignment /Presentation / Project /Research article /Seminar etc. for an aggregate of 10 marks. Each teaching faculty is required to maintain a record of the Continuous Internal Assessment.

The End Semester Examination will be conducted at the end of each semester. The duration and maximum marks for the End Semester Examination is 3 hours and for 70 marks.

VIII. MINIMUM FOR A PASS:

A UG student has to get a minimum of 40% marks in the ESE (28 on 70) and 40% aggregate in CIA & ESE (40 on 100) for a pass in each subject. The minimum SGPA to qualify for the B.B.A degree is 4.00 and a pass in all subjects.

IX. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Grading System For Choice Based Credit System (CBCS) - The College adopts a ten point grading system. The modalities and the operational details are as follows.

1. Credits - Credits are assigned to subjects based on the following broad classification:

<table>
<thead>
<tr>
<th>Subject category</th>
<th>Instruction Hrs/week</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Languages</td>
<td>3 Hrs</td>
<td>2</td>
</tr>
<tr>
<td>Major Core</td>
<td>4 Hrs</td>
<td>3</td>
</tr>
<tr>
<td>Major Optional</td>
<td>4 Hrs</td>
<td>4</td>
</tr>
<tr>
<td>Allied Required</td>
<td>4 Hrs</td>
<td>3</td>
</tr>
<tr>
<td>Open Elective</td>
<td>4 Hrs</td>
<td>3</td>
</tr>
</tbody>
</table>
2. Grade Points - The papers are marked in a conventional way for 100 marks. The marks obtained are converted to grade point according to the following table. If a student is absent for the paper the grade point assigned is 0.

<table>
<thead>
<tr>
<th>% Marks</th>
<th>95-100</th>
<th>90-94</th>
<th>85-89</th>
<th>80-84</th>
<th>75-79</th>
<th>70-74</th>
<th>65-69</th>
<th>60-64</th>
<th>55-59</th>
<th>50-54</th>
<th>45-49</th>
<th>40-44</th>
<th>Below 40</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grade Points</td>
<td>10</td>
<td>9.5</td>
<td>9</td>
<td>8.5</td>
<td>8</td>
<td>7.5</td>
<td>7</td>
<td>6.5</td>
<td>6</td>
<td>5.5</td>
<td>5</td>
<td>4.5</td>
<td>0</td>
</tr>
</tbody>
</table>

3. The semester grade point average (SGPA) - is the sum of the product of the credits with the grade points scored in all subjects divided by the total credits of Part A and Part B in the semester.

SGPA = \[ \sum \text{Credits} \times \text{Grade Points} / \text{Total Credits} \]

Minimum SGPA for a pass is 4.00.

If a student has not passed in a subject or is absent then the SGPA is not assigned.

4. The cumulative grade point average (CGPA) - is the weighted average of all the subjects undergone by a student over all the six semesters of a Program.

CGPA = \[ \sum \text{Total credits in the semester} \times \text{SGPA} / \text{Total credits of the course} \]

SGPA and CGPA will be rounded off to two decimal places. Interpretation of SGPA/CGPA/Classification of final result for a UG program.

<table>
<thead>
<tr>
<th>SGPA/CGPA/Subject</th>
<th>Grade</th>
<th>Result/Class Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9.00-10.00</td>
<td>O</td>
<td>Outstanding</td>
</tr>
<tr>
<td>8.00-8.99</td>
<td>A+</td>
<td>First Class Exemplary</td>
</tr>
<tr>
<td>7.00-7.99</td>
<td>A</td>
<td>First Class Distinction</td>
</tr>
<tr>
<td>6.00-6.99</td>
<td>B+</td>
<td>First Class</td>
</tr>
<tr>
<td>5.50-5.99</td>
<td>B</td>
<td>High Second Class</td>
</tr>
<tr>
<td>5.00-5.49</td>
<td>C</td>
<td>Second Class</td>
</tr>
<tr>
<td>4.00-4.99</td>
<td>P</td>
<td>Pass Class</td>
</tr>
<tr>
<td>Below 4</td>
<td>RA</td>
<td>To Re-Appear</td>
</tr>
</tbody>
</table>
X. PATTERN OF QUESTION PAPER:

Question Paper Pattern (ESE):
(3 Hours duration, Max. Marks: 70)

<table>
<thead>
<tr>
<th>Section</th>
<th>Type</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Conceptual/Objective Questions</td>
<td>10</td>
</tr>
<tr>
<td>B</td>
<td>Analytical Questions</td>
<td>18</td>
</tr>
<tr>
<td>C</td>
<td>Essay Questions</td>
<td>30</td>
</tr>
<tr>
<td>D</td>
<td>Compulsory Question/Case study</td>
<td>12</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>70</td>
</tr>
</tbody>
</table>

XI. REVALUATION, RETOTALING and IMPROVEMENT:

There is provision for Revaluation, Re-totaling and Improvement within two weeks of the publication of the results.

Revaluation and Re-Totaling: There is a provision for Revaluation and Re-Totaling of marks if the application is made within 2 weeks of the publication of results with the prescribed fee.

Provision for Improvement: A candidate, who desires to improve his/her End Semester Examination marks, has to first withdraw his/her original End Semester Examination marks. The student will be awarded whatever marks he/she obtains in the later appearance even if they are less than the marks awarded previously.
# BBA (Professional - Finance and Accountancy) PROGRAM MATRIX

<table>
<thead>
<tr>
<th>Content</th>
<th>I</th>
<th>II</th>
<th>III</th>
<th>IV</th>
<th>V</th>
<th>VI</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Part A: Languages</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>English</td>
<td>3hr/2Cr</td>
<td>3hr/2Cr</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Language</td>
<td>3hr/2Cr</td>
<td>3hr/2Cr</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>I</strong></td>
<td>4 Cr</td>
<td>4 Cr</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Content</th>
<th>I</th>
<th>II</th>
<th>III</th>
<th>IV</th>
<th>V</th>
<th>VI</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Part B: Core Subjects</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Major core</td>
<td>4hr/3Cr</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Perspectives in Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Fundamentals of Management Accounting</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Marketing Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Fundamentals of Financial Accounting</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Cost and Management Accounting</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Organizational Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Human Resource Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Production and Operations Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Advanced Management Accounting</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Financial Reporting</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Financial Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Project and Relationship Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Strategic Financial Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Income Tax-I</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Business Ethics</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Strategic Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Quantitative Techniques</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Allied Required</td>
<td>4hr/3Cr</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Micro-Economics</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Business Mathematics &amp; Statistics</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Macro Economics</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Fundamentals and application of E-commerce</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Business law</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>II</strong></td>
<td>12 Cr</td>
<td>12 Cr</td>
<td>18 Cr</td>
<td>18 Cr</td>
<td>20 Cr</td>
<td>21 Cr</td>
<td>101</td>
</tr>
<tr>
<td><strong>Part C: Foundation, skill development, interdisciplinary &amp; Sports</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>HRD</td>
<td>1 Cr</td>
<td>1 Cr</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>IC</td>
<td>-</td>
<td>2 Cr</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>EVS</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2 Cr</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Internship</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1 Cr</td>
<td>-</td>
</tr>
<tr>
<td>Certificate &amp; Sports Program</td>
<td>-</td>
<td>2 Cr</td>
<td>Certificate course</td>
<td>1Cr Excel</td>
<td>1Cr Advanced Excel</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>III</strong></td>
<td>1 Cr</td>
<td>5 Cr</td>
<td>1 Cr</td>
<td>3 Cr</td>
<td>-</td>
<td>1 Cr</td>
<td>11</td>
</tr>
<tr>
<td><strong>Part D: Extension and Extracurricular activities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Extension &amp; Extra Curricular &amp; Others</td>
<td>-</td>
<td>1 Cr</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1 Cr</td>
</tr>
<tr>
<td>IV</td>
<td>-</td>
<td>1 Cr</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1 Cr</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>17 Cr</td>
<td>22 Cr</td>
<td>18 Cr</td>
<td>22 Cr</td>
<td>20 Cr</td>
<td>23 Cr</td>
<td>122</td>
</tr>
</tbody>
</table>
# BACHELOR OF BUSINESS ADMINISTRATION
(Professional - Finance and Accountancy)

## PROGRAM STRUCTURE SEMESTER

### SCHEME OF EXAMINATION

#### CORE SUBJECTS

<table>
<thead>
<tr>
<th>SEMESTER III</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Subject Code</strong></td>
</tr>
<tr>
<td>----------------</td>
</tr>
<tr>
<td>M4 17 MC 301</td>
</tr>
<tr>
<td>M4 17 MC 302</td>
</tr>
<tr>
<td>M4 17 MC 303</td>
</tr>
<tr>
<td>M4 17 MC 304</td>
</tr>
<tr>
<td>M4 17 AR 305</td>
</tr>
<tr>
<td><strong>Open Electives</strong></td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

**CIA – Continuous Internal Assessment**  
**ESE – End Semester Exam**
# FOUNDATION COURSES

<table>
<thead>
<tr>
<th>Sem. No</th>
<th>Subject Code</th>
<th>Title of the Paper</th>
<th>Lecture Hrs per week</th>
<th>Grade / Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>III</td>
<td>FSD 15 402</td>
<td>Excel</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>IV</td>
<td>FSD 15 401</td>
<td>Environment and Public Health</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>IV</td>
<td>FSD 15 501</td>
<td>Advanced Excel</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>
BBA (International Accounting and Finance)

Program Educational Objectives (PEO)

Our BBA (International Accounting and Finance) program will produce graduates who are:

1. competent, creative, and highly valued Accounting and Finance professionals in the industry, academia or government

2. flexible and adaptable in the workplace, possess the capacity to embrace new opportunities of emerging technologies, leadership and teamwork opportunities- all affording sustainable management careers

3. able to continue their professional development by obtaining advanced degrees in Management or other professional fields

4. able to act with global, ethical, societal, ecological and commercial awareness as is expected of practicing management professionals

5. able to adapt to a rapidly changing environment with new learned and applied skills, become socially responsible and value driven citizens committed to sustainable development
Programme Outcomes (PO):

After the completion of the BBA Programme, the student will be able to:

PO 1 - demonstrate an understanding of the knowledge of finance, accountancy, law, statistics, HR, operations, IT and management subjects required for business decisions

PO2 – apply knowledge to integrate concepts from various disciplines, to identify and develop business strategies for effective problem-solving and decision-making in a contemporary organization environment

PO3 - apply the necessary competencies and skills with a creative mindset, to undertake entrepreneurship as a desirable and feasible career option

PO4 - adapt effectively as an individual and as a member or leader in teams, and in multidisciplinary settings by demonstrating life skills, coping skills and human values.

PO5 - demonstrate the requisite competencies and critical thinking to solve business problems through research analysis and interpretation

PO6 – exhibit excellent communication and authoritative skills as a result of an all-round personality development approach

PO7 – imbibe ethical practices in profession and appreciate sustainability

PO8 – achieve higher levels of proficiency and self-actualization through the pursuit of life-long learning
PO9 – evince a sense of social responsibility in their respective environments, by becoming citizens working for the welfare and benefit of the society, at large

PO 10 - create, select and apply appropriate techniques, resources, modern management and IT tools (including prediction and modeling) to complex management activities with an understanding of the limitations

**Program Specific Outcomes (PSOs)**

PO 11- apply the competencies and creativity required in the accounting profession, and build the network of like-minded finance professionals across the globe

PO 12- identify and evaluate the opportunities to play diverse financial roles, at senior or advisory levels, in any organization
SEMESTER III
M417MC 301: COST AND MANAGEMENT ACCOUNTING

COURSE OBJECTIVES:
The students should be able to
1. Compare and contrast the ascertainment of profit and Income determination between Marginal costing and Absorption costing
2. Compute Marginal cost statement to decide on Make or Buy, Product mix and pricing of a firm.
3. Apply cost management ideas in determining product/service costs and in making business decisions, with an emphasis on Activity-based Costing (ABC)
4. Prepare analyses of various special decisions, using relevant costing and benefits.
5. Apply marginal costing concept in tactical decision making such as make or buy, accept or reject export offer, pricing & operate or shut down decisions
6. Prepare process accounts, joint & by-products accounts.

Module 1 - Marginal Costing and Absorption Costing 10 Hrs
Concept of marginal costing – contribution-marginal costing income statement – absorption costing- concept- Absorption costing income statement- differences between absorption costing and marginal costing-The advantages and disadvantages of absorption and marginal costing. - The effect of absorption and marginal costing on inventory valuation and profit determination- Reconciling profits reported under the different method- Impact on Pricing

Module 2 - Cost, Volume & Profit and break even analysis 10 Hrs
Marginal cost equations, Cost Volume Profit Analysis, Break Even Point, Margin of Safety, Break even Chart – Profit Volume Chart- contribution break even chart, contribution to sales ratio.

Module 3 - Activity Based Costing 10 Hrs
Activity Based Costing – Meaning, Need, Advantages and Disadvantages, Comparison with Traditional Costing Methods, concept of Cost Card, ascertainment of full production cost per unit
using Activity based costing - use of activity based costing in improving the efficiency of repetitive overhead activities, direct customer profitability and distribution channel profitability.

Module 4 - Relevant Costing 10 Hrs
Analysis of relevant cost with other cost concepts-relevant benefits sunk cost-future costs, future benefits- Relevant cost and relevant benefits for business decisions-non-relevant costs- opportunity costs. Relevant costs of material, relevant cost of labour. Relevant cost of non-current assets.

Module 5 - Tactical Decision making 10Hrs
Applications of Marginal Costing - Make or Buy Decision, Key factor / limiting factor, Accepting or Rejecting the Export Offer, Pricing decisions, Selecting the Suitable Product Mix, introduction of new product, operate or shut down decisions etc.

Module – 6: Process costing 10 Hrs
Process costing –Concept – Process Costing with losses and gains- Normal loss and scrap value–Abnormal losses and gains – Work in progress and equivalent units- Concept- opening work in progress- different degrees of completion- Joint and by products (Including inter-process profit and equivalent production) preparation of process accounts and joint and by products).

Skill Development :

(These activities are only indicative, the Faculty member can innovate)

1. List methods of costing adopted by industries located in the region.
2. Prepare a budgetary statement for any two organizations of your choice.
3. Collect the different format of budget prepared by two companies of your choice.
4. State the impact of standard costing on the decision making of the company of your choice.
5. List out the various expenses of two companies and prepare the cost sheet.
COURSE OUTCOMES:
After the course the students will be able to
1. Compare and contrast the ascertainment of profit and Income determination between Marginal costing and Absorption costing
2. Compute Marginal cost statement to decide on Make or Buy, Product mix and pricing of a firm.
3. Apply cost management ideas in determining product/service costs and in making business decisions, with an emphasis on Activity-based Costing (ABC)
4. Prepare analyses of various special decisions, using relevant costing and benefits.
5. Apply marginal costing concept in tactical decision making such as make or buy, accept or reject export offer, pricing & operate or shut down decisions
6. Prepare process accounts, joint & by-products accounts.

Books for Reference:
- CIMA Study Text P1 Management Accounting 2015, Kaplan Publishing
SEMESTER -III
M4 17 MC 302: ORGANIZATIONAL MANAGEMENT

COURSE OBJECTIVES:
The students should be able to
1. Explain the various forms and functional boundaries of the organisation including externalisation, shared service centres (SSC) and business process outsourcing (BPO)
2. Analyse the components of the finance function (financial and management accounting, treasury, company secretarial and internal audit)
3. Demonstrate ways of organising and managing information systems in the context of the wider organisation.
4. Demonstrate the contribution of operations management to the efficient production and delivery of fit-for-purpose goods and services.
5. Apply the tools and concepts of operations management to deliver sustainable performance.
6. Apply various techniques of demand forecasting & Inventory management.

Module 1 - Introduction to Organizations  
10 Hrs
Definition and Concept of Organization – Types of Organizations - Objectives – Vision – Mission – Organizations role in value creation for Shareholders - functional boundaries of the organization (such as Externalization, Shared Service Centers (SSC) and BPO) – Stakeholders in organization and conflicts among them.

Module 2 - Managing the Finance Function  
12 Hrs
Meaning of Finance Function - Finance Function and sustainable delivery of the organization’s strategies - components of the finance function (financial and management accounting, treasury, company secretarial, internal audit etc.) - Potential for Conflicts – Fundamental Activities (such as accounting operations, analysis, planning, decision making and control) - Contemporary Transformations.
Module 3 - Information Technology
15 Hrs
Information and technology - Meaning and Definition - Information Systems in Organizations - value of Information Systems in an Organization - Different ways of managing Information Systems - managing information systems in the context of wider organization - Cost Benefit Analysis of Information Systems


Module 4 - Operations Management
8 Hrs
Introduction to Operations Management - Definition - Concept - Contributions to efficient production and delivery of fit-for-purpose goods and services - Supply Chain Management - Meaning - Importance - Evaluation of SCM as a contributor to Competitive advantage - Porter’s SCM system - Recent developments in supply chain management (Reck and Long’s strategic positioning tool, Cousin’s strategic supply wheel and relationship-based supply chains)

Module 5 - Business Process Re-engineering
8 Hrs

Module 6 – Capacity Planning and Inventory Management
7 Hrs
Capacity Planning - Concept - Different approaches to Capacity Planning - Demand Forecasting - Concept and various techniques of Demand Forecasting - Inventory Management - Concept - Different Methods - various Process Technologies -CIN, FMS, CNC, AGV, robots, decision making systems, expert systems and MRP - Layout and work - Flow and Work study - Related issues - Quality Management - Various techniques involved - Lean Management - Its uses in Manufacturing and Services - Reverse Engineering
Skill Development:

(These activities are only indicative, the faculty member can innovate)

1. Evaluate various methods of inventory management in at least five different firms.
2. Bring out the recent changes in Corporate Governance.
3. Study any organizations work flow and Plant Layouts.
4. Undertake a study to evaluate the challenges in Corporate Social Responsibility.
5. Study the various models of business organizations.

COURSE OUTCOMES:

After the course the students will be able to

1. Explain the various forms and functional boundaries of the organisation including externalisation, shared service centres (SSC) and business process outsourcing (BPO)
2. Analyse the components of the finance function (financial and management accounting, treasury, company secretarial and internal audit)
3. Demonstrate ways of organising and managing information systems in the context of the wider organisation.
4. Demonstrate the contribution of operations management to the efficient production and delivery of fit-for-purpose goods and services.
5. Apply the tools and concepts of operations management to deliver sustainable performance.
6. Apply various techniques of demand forecasting & Inventory management.

Books for Reference:

- CIMA Study Text E1 Organizational Management 2015, Kaplan Publishing.
SEMESTER III
M4 17 MC 303: HUMAN RESOURCE MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Explain the role of Human Resource Manager in the wake of technological changes.
2. Illustrate the process of HR planning, Recruitment, selection and Induction of a hypothetical organization.
4. Illustrate the causes of fatigue, accidents and grievances and measures to address the same in work environment.
5. Compare and contrast the applicability and implications of recent trends in HR practices of select organizations in the context of creation opportunities and retention
6. Evaluate the implications of international HRM practices and its recent trends in the context of international Business.

Module 1 - Introduction to Human Resource Management  10 Hrs
Introduction: Conceptual foundations; Human aspect of management, Human Relations; Human Resource Management- Concept, objectives and Scope and Importance; functions, roles, duties and responsibilities of HR manager. Competencies of HR Manager: Employer branding and Competency mapping; Changing role of HRM- Workforce diversity, Technological change, Restructuring and rightsizing, Empowerment; HR in different organisational forms, Project based, Virtual or Networked forms and in different organisational contexts.
Module 2 - HR Planning, Recruitment, Selection and Induction 18 Hrs

HRP - meaning, definition and significance, process of HRP.
Recruitment - meaning and sources of recruitment (traditional and modern sources).
Selection - meaning, types (including different types of tests and interviews).
Placement - meaning, nature, problems and steps in Placement, how to make placements more effective.
Induction - meaning, the design and implementation of the induction program.

Training and development - meaning, nature, methods difference between training and development, tools required for training and development of the staff, voluntary and involuntary separations (Voluntary Separation Incentive Payment (VSIP)).

Module 3 - Performance and Compensation Management 13 Hrs

Performance appraisal - meaning, objectives, significance, methods (traditional and modern methods), advantages and limitations.
Reward system - meaning, types of rewards and issues in the design of the reward system. Wage fixation - meaning, objectives, principles and techniques of wage fixation. Incentives - meaning, role, utility of performance related pay.

Promotions and Transfers - reasons for promotions and transfers, methods of job changes, including promotions and transfers.

Module 4 - Work Environment and Industrial Safety 8 Hrs

Fatigue - meaning, causes and symptoms of fatigue, implications of fatigue. Factors contributing to monotony and boredom, how to prevent monotony and boredom.

Accidents - meaning, causes of industrial accidents, ways to prevent the accidents, legal provisions relating to safety of the workers.
Grievance - meaning, features and causes of employee grievances, grievance redressal machinery.
Module 5 - HR Practices and Recent Trends in HRM  
7 Hrs
Creation of opportunities – practices relating to the creation of opportunities for employees (including job design, communications, involvement procedures and principles of negotiation).

Retention – meaning, ways of managing retention, absence of leave and employee turnover, psychological contract and its importance in retention of staff.

Recent trends in HRM – recent trends, employer branding, E-HRM, flexible work arrangement, (HR audit, HR matrix, competency mapping and moon lighting).

Module 6 - International HRM and Emerging Horizons of HRM  
4 Hrs
Concept, importance, and models of International HRM; Challenges of International HR Managers; Global HR practices; E-HRM; HRIS (Human Resource Information System); Measuring intellectual capital; Impact of HRM practices on organizational performance; contemporary issues in Human Resource Management.

Skill Development
(These activities are only indicative, the Faculty member can innovate)

1. Chart out the methods of appraising employees of any (one) organization of your choice.
2. List out the HR policies of any one company.
3. Select any two companies of your choice and write its HR policies.
4. List out any 5 (five) welfare techniques for employees.
5. Draft the executive development plan of any company.
6. A study of different recruitment models in companies can be made.
COURSE OUTCOMES:
After completion of the course the students will be able to

1. Explain the role of Human Resource Manager in the wake of technological changes.
2. Illustrate the process of HR planning, Recruitment, selection and Induction of a hypothetical organization.
4. Illustrate the causes of fatigue, accidents and grievances and measures to address the same in work environment.
5. Compare and contrast the applicability and implications of recent trends in HR practices of select organizations in the context of creation opportunities and retention
6. Evaluate the implications of international HRM practices and its recent trends in the context of international Business.

Books for Reference:
- CIMA Study Text E1 Organisational Management 2015, Kaplan Publishing
SEMESTER - III
M4 17 MC 304: PRODUCTION AND OPERATIONS MANAGEMENT

COURSE OBJECTIVES:
The students will be able to

1. Elucidate the different types of production and responsibilities of production manager.
2. Examine the principles and techniques of plant location and lay out and its implications.
3. Choose an appropriate technique of material control, method of purchase and selection of supplier.
4. Calibrate the process of production planning and control in the organization.
5. Practice the measurement of standard time and the technique of motion study.
6. Outline the types of maintenance and importance of waste management.

Module 1 - Introduction 8 Hrs
Meaning, Scope, & Functions- Historical development – Functions responsibilities of a production manager- relationship of production with other functions & problems-Systems or types of Production.

Module 2 - Plant Location & Layout 10 Hrs
Factors affecting location, theory -plant layout principles-types of layout-advantages and disadvantages of plant layouts-techniques of plant layout, organization of physical facilities - Building, lighting, safety etc.-protection measures and importance.

Module 3 - Materials Management 12 Hrs
Meaning, Objectives, Material Control -Types, concept of EOQ, systems and techniques, Purchasing – Objectives, Categories of purchasing needs, advantages and disadvantages of centralized and decentralized buying, selection of suppliers, purchasing policies, vendor rating techniques, Value analysis- value engineering, Stores layout system, material handling.

Module 4 - Production Planning & Control 16 Hrs
Production planning: Estimating, Routing, Scheduling & Loading – Production Control: Dispatching, Follow up, Inspection & Evaluating
& corrective action Quality Control.

Objectives, Statistical Quality Control (SQC), Statistical Process Control (SPC), Total Quality Management (TQM), Quality Control (QC), Six sigma- Meaning and significance, Lean Management.

Module 5 - Time & Motion Study 8 Hrs
Concepts of standard time, method study, work study, time & motion study, charts, diagrams, work measurements.

Module 6 - Maintenance Management & Waste Management 6 Hrs

Skill Development:
(These activities are only indicative, the Faculty member can innovate)

1. Visit any factory and list out the physical facilities and protection measures taken for employees.
2. List out the functions of materials management in an organization.
3. Visit a company and draw a chart on plant layout.
4. Describe the functions of quality circles in an industry.
5. Visit any industry and list out the various waste management methods used.

COURSE OUTCOMES:
After completion of the course the students will be able to

1. Describe the different types of production and responsibilities of production manager.
2. Evaluate the principles and techniques of plant location and lay out and its implications.
3. Choose appropriate technique of material control, method of purchase and selection of supplier.
4. Calibrate the process of production planning and control and statistical process control in the organization.

5. Use the concept of standard time and the technique of motion study.

6. Illustrate the types of maintenance and importance of waste management.

Books for Reference:

SEMESTER - III
M3 17 AR 305: FUNDAMENTALS AND APPLICATIONS OF E-COMMERCE

COURSE OBJECTIVES:
The students will be able to

1. Explain the foundation of e-commerce and its benefits to the society
2. Describe the impact of e-commerce in service industries
3. Analyse the e-tailing environment and its impact on business
4. Evaluate the e-commerce customization using excel
5. Elucidate the role of supply chain management in E-commerce industry
6. Explain the components of Electronic Data Interchange and its implication on Business.

Module 1 – Overview of Electronic Commerce 12 Hrs

Module 2 - Electronic Commerce for service Industries 10 Hrs
Information Technology services-Broker based services, Travel and tourism services, Employment Placement and the job market, Real Estate, Trading stocks online, Online Publishing, Marketing and Manufacturing industries, e-agriculture in India.

Module 3- Electronic Commerce and Retailing 8 Hrs
E-commerce and retail industry, vision of online retailing in ecommerce, today’s E-tailing environment, ecommerce and marketing, Incentives for engaging in ecommerce, driving forces behind ecommerce, ecommerce and economic efficiency, impact of ecommerce on business.

Module 4 - E-commerce and customization 15 Hrs
Global Markets- Understanding the structure of virtual Enterprises- work flow Automation and coordination, customization and internal commerce-customization of services. Order selection and prioritization: Order scheduling, fulfilling and delivery, Order billing and payment management; Post sales services.

Excel: Data Subtotal, Data Consolidation, Data Validation, Pivot Table and Pivot Charts, V-Lookup, H-lookup, Match, Index, VI Reporting sample w.r.t to usage of bar chart ,pie chart, Basic Text Functions-Proper, Upper, Lower, Trim, Len, Ceiling, Cell, Combin, Left Concatenate Function and & Function-Merging Cells with Formulas, Conversion of Text into Columns, Tally: Gateway to Tally, Groups, Ledgers, Vouchers, Reporting.


Module 5 - Ecommerce Supply Chain Management 7 Hrs

Module 6 - Electronic Data Interchange (EDI) in E-commerce 8 Hrs
Using Public and private computer networks for B2B trading: EDI and paperless trading: Characteristic features of EDI service arrangement; Internet based EDI; EDI architecture and standards; VANs; Costs of EDI infrastructure; Reasons for slow acceptability of EDI for trading.

Skill Development:
(These activities are only indicative, the Faculty member can innovate)

1. Familiarize themselves with the security and ethical challenges of ecommerce websites.
2. Analyze ecommerce websites design, technology used, and security and user friendliness.
3. List down the challenges faced to start an ecommerce venture.
4. Identify any four popular B2C websites and examine their user friendliness and various marketing strategies adopted.
5. Conduct a survey to understand the customer’s preferences while online shopping.

6. Introduction to concepts of Excel and Tally to the students basically to enhance their abilities to take on corporate world.

**COURSE OUTCOMES:**
After completion of the course the students will be able to

1. Describe the foundation of e-commerce and its benefits to the society

2. Examine the impact of e-commerce in service industries

3. Evaluate the e-tailing environment and its impact on business

4. Prepare data consolidation, validation using excel and adapt the recent trend in e-commerce

5. Assess the role of supply chain management in E-commerce industry

6. Adopt Electronic Data Interchange for trading

**Books for Reference:**

1. Kalakota & Whinstton Person Education Inc- Frontiers of Electronic Commerce.
SEMESTER IV
M4 17 MC 401: ADVANCED MANAGEMENT ACCOUNTING

COURSE OBJECTIVES:
The students should be able to
1. Apply standard costing technique for controlling the cost by using variance analysis.
2. Justify the implication and applicability of budgetary control on functional, fixed and flexible budget.
3. Analyze the behavior and magnitude of risk and uncertainty by using sensitivity analysis and decision tree analysis in the context of business decision making
4. Evaluate various alternatives approaches to decision making in the context of transfer pricing
5. Illustrate the implications of the pricing strategy in the context of perfect and imperfect market structure
6. Examine the applicability of value analysis, Kaizen costing, Just in Time(JIT) costing, target costing, life cycle costing and environmental costing in the present state of business affairs.

Module 1 - Standard Costing 15 Hrs

Module 2 - Forecasting and Budgetary Control 10 Hrs
Forecasting Techniques – Time series, Regression and High-Low method- Budgeting- Meaning – Need- Objectives and functions-Advantages and Limitations- Classification- Functional and Master Budget, Alternative approaches to Budgeting, Zero based Budgeting,
Preparation of Budgets- Raw material consumption, Purchase, Labor hour, Overhead, Cash, Master, Fixed and Flexible Budget. Activity based budgets, incremental budgets, rolling budgets, rolling budgets- top down v/s bottom up budgeting. Budget padding

Module 3 - Decision Making with Risk and Uncertainty 10 Hrs
Uncertainty and Risk –nature of risk and uncertainty and the attitudes to risk by decision makers-sensitivity analysis, expected values, standard deviations, Payoff tables, simulation, maximax, maximin and minimax regret criteria. Decision tree analysis. Value of perfect and imperfect information.

Module 4 - Decision making with Transfer Pricing 10 Hrs
Theory of transfer pricing, including perfect, imperfect and no market for the intermediate good, Negotiated, market, cost-plus and variable cost-based transfer prices, dual transfer prices and lump sum payments. Methods of transfer pricing – market based approach – cost based approach.

Module 5 Pricing decisions for profit maximization 10 Hrs
Pricing decisions for profit maximization in imperfect markets, Pricing strategies and the financial consequences of market skimming, premium pricing, penetration pricing, loss leaders, product bundling/optional extras and product differentiation to appeal to different market segments

Module 6: Contemporary Concepts 5 Hrs
Just in time (JIT) production, the theory of constraint and total quality management on efficiency, inventory and cost, kaizen costing, continuous improvement and cost of quality reporting, process re-engineering and the elimination of non-value adding activities and reduction of activity costs, Target costing and the determine of target costs from target prices. Value Chain analysis and the management of contribution/profit generated throughout the chain, Life cycle costing and its implications for marketing strategies, Learning curves to estimate time and cost for activities, products and services

Environmental Costing – Meaning, Advantages, Classification (theory) and throughput accounting
Skill Development:
(These activities are only indicative, the Faculty member can innovate)

1. Prepare a cash budget for your home, as if you are the only earning member of the family.

2. Prepare an expenditure budget for the year, to be submitted to your parents, asking him how much he should fund you for your Final year studies in Bangalore, as if you are staying in a paying guest accommodation.

3. Classifying various expenditures of six public sectors and six non-governmental organizations into relevant cost and irrelevant cost.

4. List the areas in which Activity Based information is used for decision making.

5. Make a comparative study of Marginal Costing and absorption costing of two different industries and find out their pattern of calculation of profits.

6. List various activity areas of a large scale manufacturing unit and identify their cost drivers.

COURSE OUTCOMES:
After the course the students will be able to

1. Apply standard costing technique for controlling the cost by using variance analysis.

2. Justify the implication and applicability of budgetary control on functional, fixed and flexible budget.

3. Analyze the behavior and magnitude of risk and uncertainty by using sensitivity analysis and decision tree analysis in the context of business decision making.

4. Evaluate various alternatives approaches to decision making in the context of transfer pricing.

5. Illustrate the implications of the pricing strategy in the context of perfect and imperfect market structure.

6. Examine the applicability of value analysis, Kaizen costing, Just in Time(JIT) costing, target costing, life cycle costing and environmental costing in the present state of business affairs.
Books for Reference:

- CIMA Study Text P1 Management Accounting 2015, Kaplan Publishing
SEMESTER IV
M4 17 MC 402: FINANCIAL REPORTING

COURSE OBJECTIVES:
The students should be able to
1. Explain the objectives and uses of financial statements and the role of conceptual framework of financial reporting as per the Accounting Standard in India and IFRS
2. Compare and contrast the Accounting for tangible non-current assets and intangible assets and its accounting standards as per Ind AS and IFRS.
3. Identify revenue from contracts with customers as per revenue and liabilities based accounting standards-I
4. Show the treatment for contingent liability and assets as per revenue and liabilities based accounting standards-II.
5. Construct financial statements as per the single entity financial statements framework
6. Construct SOPF, SOPL, SOC & SOCF as per the single entity financial statements framework

Module 1 - Basics of Financial Reporting: 5 Hrs

Module 2 - Assets Based Accounting Standards: 20 Hrs
Accounting for tangible non-current assets - Accounting for intangible assets - Accounting for impairment of assets - Inventories - Accounting for borrowing costs.
Module 3 - Revenue and Liabilities Based Accounting Standards - I:
10 Hrs
Revenue from contracts with customers - Taxation - Employee benefits

Module 4 - Revenue and Liabilities Based Accounting Standards - II:
10 Hrs
Provisions, contingent liabilities and contingent assets - Share based payments - Accounting for taxation.

Module 5 - Preparation of Single Entity Financial Statements: I
7 Hrs
Presentation of financial statements - Accounting policies, accounting estimates - Events after reporting date - Structure and content of financial statements

Module 6 – Preparation of Single Entity Financial Statements - II
8 Hrs
Preparation of financial statements: Statement of Financial Position (SOFP) - Statement of Profit or Loss (SOPL) - Statement of Changes in Equity (SOCE) - Cash Flow Statement (SOCF).

Skill Development:
(These activities are only indicative, the Faculty members can innovate)

1. Prepare a comparative chart of Ind AS and IFRS
2. Analyse the treatment of assets presented in Balance sheet of a company.

COURSE OUTCOMES:
After the course the students will be able to

1. Explain the objectives and uses of financial statements and the role of conceptual framework of financial reporting as per the Accounting Standard in India and IFRS
2. Compare and contrast the Accounting for tangible non-current assets and intangible assets and its accounting standards as per Ind AS and IFRS.
3. Identify revenue from contracts with customers as per revenue and liabilities based accounting standards-I
4. Show the treatment for contingent liability and assets as per revenue and liabilities based accounting standards - II.
5. Construct financial statements as per the single entity financial statements framework
6. Construct SOPF, SOPL, SOC & SOCF as per the single entity financial statements framework

Books for Reference:
- Study Material from Chartered Institute of Management Accountant.
SEMESTER – IV
M3 17 MC 403: FINANCIAL MANAGEMENT

COURSE OBJECTIVES:
The Students should be able to

1. Explain the Role of financial manager in the enhancement the wealth maximization of shareholders in the present state of affairs.
2. Prepare the Cost of Capital with live financial Statements.
4. Examine Investment decisions by using Capital Budgeting Technique.
5. Relate the implications of Theories of Dividend with dividend decisions.
6. Estimate the Working Capital Requirements of a Hypothetical firm and Examine factors that determine the working capital and operating cycles.

Module- 1 - Financial Management 5 Hrs

Module- 2 - Financing Decision – Cost of Capital 10 Hrs

Module- 3 - Financing Decision – Capital Structure 10 Hrs
Meaning of Capital Structure – Trading on Equity- Capital Gearing -
Optimum Capital Structure – Factors determining Capital Structure–
Leverages – Operating leverage – Financial leverage and combined
leverage – Problems.

**Module – 4 - Investment Decision**  
15 Hrs
Capital Budgeting – Meaning – Significance – Capital Budgeting
Profitability Index - Concept of Capital Rationing.

**Module -5 - Dividend Decision**  
8 Hrs
Meaning – Types of Dividend policies – Factors influencing dividend
policy – Forms of Dividends - Relevance and Irrelevance Theories of
Dividend (concept only).

**Module- 6 - Working Capital Management Decision**  
12 Hrs
Meaning – Factors influencing working capital requirement - Types
of working capital - Sources of short term finance- overdrafts –
payables- factoring- other short term loans – treasury bills - term
deposits - other investments; – Profitability/ Liquidity trade off -
evaluation of working capital management policy- Simple Problems
on estimation of working capital requirements. Aggressive moderate
and conservative approaches to the financing of working capital;
working capital cycle.

Cash management, Methods of short term cash investment - analysis
of short term cash position. Analysis of Receivables / payables /
inventory holding period, methods of inventory management
including EOQ.

**Skill Development:**
(These activities are only indicative, the Faculty member can innovate)

1. To collect and scrutinize share application forms of IPOs.
2. To calculate the EPS of various companies.
3. To determine the operating cycle for a manufacturing and non
   - manufacturing firm.
4. To visit banks and collect information regarding short term
   and medium term finance offered by them.
5. To track the dividend policies of some well-known companies.
COURSE OUTCOME:
After the Course the students will be able to

1. Explain the Role of financial manager in the enhancement the wealth maximization of shareholders in the present state of affairs.
2. Prepare the Cost of Capital with live financial Statements.
4. Examine Investment decisions by using Capital Budgeting Technique.
5. Relate the implications of Theories of Dividend with dividend decisions.
6. Estimate the Working Capital Requirements of a Hypothetical firm and Examine factors that determine the working capital and operating cycles.

Books for Reference:

1. Ravi M. Kishore: Financial Management
2. Dr. S. N. Maheswari & Dr. C B. Gupta: Financial Management
3. Dr. Sathya Prasad & P. V. Kulkarni: Financial Management
5. Prasanna Chandra: Financial Management & Practice
SEMESTER IV
M4 17 MC 404: PROJECT AND RELATIONSHIP MANAGEMENT

COURSE OBJECTIVES:
1. Explain the role and applicability of strategic management in the context of achieving sustainable competitive advantage
2. Conduct LONGPEST analysis in the assessment of global environment
3. Explain the role of project manager in the context of managing national and different cultures
4. Illustrate the implications of managing relationships with other functional areas in project environment
5. Examine a model of change management and its implications by using key tools for project management.
6. Describe the role of PIMS and project team in the wake of the recent developments of in information technology.

Module 1 - Overview of strategic management: 8 Hrs
Strategy and strategic management: definition - levels of strategy within organization - stages in the rational approach to strategy development; intended - emergent - logical instrumentalism and political approaches; resource - competencies - internal value and dynamic capabilities; the concept of competitive advantage - generic competitive strategies - non-sustainability as bases of competitive advantage - achieving sustainable competitive advantage.

Module 2 - Assessing the global environment: 10 Hrs
Macro and micro environments - LoNGPEST analysis - Porter Diamond and its use for assessing the competitive advantage of nations - porters five forces model and its use for analyzing the external environment; key concepts in competitive analysis - the role of competitor analysis - approaches to collecting competitor information - sources - types and quality of competitor data - analyzing and interpreting competitor data - the application of big data to competitor analysis.

Module 3 - Human aspect of the organization: 10 Hrs
The concepts of power, authority, delegation and empowerment - different approaches leadership- Project Leadership -; skill
requirements of a project manager (project management process skills, Interpersonal & Behavioural skills, Technology management skills, Desired personal traits)- Responsibility matrix - concept and importance of culture - level of culture - influence on culture - analysis organizational culture - the cultural web framework - models for categorizing culture - national cultures and managing in different cultures.

**Module 4 - Managing relationships in project environment 8 Hrs**

Building effective and high performance teams- leading and managing teams - factors associated with effective team work - motivating team members - resolving problems and conflicts in teams - management of relationship between the finance functions and other parts of the organization- the concept of the chartered management accountant as a business partner in creating value-
transaction cost theory in the context of shared service centers and outsourcing including contractual relationship Service Level Agreements (SLAs) - Management of relationships with professional advisor - developing effective strategies for influence - the process of negotiation- the sources and causes of conflict in organization - the different forms and types of conflict strategies for managing conflict to Ensure working relationship are productive and effective.

**Module 5 - Managing change through projects 12 Hrs**

Types of change-external and internal triggers for change- stage model of change management- principles of change management-
problem identification as a precursor to change- reason for resistance to change- approaches to managing resistance to changes- definition of project attributes- time, cost and quality project objectives- time cost and quality project objectives- the purpose and activities associated with the key stages in the project control- key tools for project management, including work breakdown schedule, Gantt Charts and Network analysis- managing project risk- PERT charts- scenario planning and buffering- the contribution of project management software- project structure including matrix structure and their impact on project achievement-The role of the Chartered Management Accounting in projects.
Module 6 - Computers in Project management and role of Project team

Project communication and documentation, project information management system (PIMS)-features, Importance, design and computerized PIMS-Project management software-need, Advantages, Software Packages for Computerized Project management system- Microsoft Project Software, spreadsheet software.

Skill development

(These activities are only indicative, the Faculty member can innovate)

1. Prepare the Vision, Mission and objectives of any Project organization
2. Draw up the relationship of project manager and other functions of management (students can take examples from commercial projects or social projects)
3. Fit in the attributes of any project management system with the help of Porter’s Diamond
4. Prepare and submit a report on any successful project of national advantage. (local, national, International projects can be taken)
5. Download a project software or any free application software and conduct a basic project evaluation using the software
6. Prepare Project reports using the Project software system

COURSE OUTCOMES:

After the course the students will be able to

1. Explain the role and applicability of strategic management in the context of achieving sustainable competitive advantage
2. Conduct LONGPEST analysis in the assessment of global environment
3. Explain the role of project manager in the context of managing national and different cultures
4. Illustrate the implications of managing relationships with other functional areas in project environment
5. Examine a model of change management and its implications by using key tools for project management.
6. Describe the role of PIMS and project team in the wake of the recent developments of in information technology.

Books for Reference:

- Study material of Chartered Institute of Management Accountants.
- Strategic Management: concepts and cases, Fred.R.David, Prentice Hall, USA
- Human Resource Management, Fisher, Schoefeldt, Shaw, Biztantra, New Delhi
- Project Management – ICFAI
- Project Management – Sontaki
- Project Management – Case studies – Harold R. Kerzner – Wiley publication
- Arun Kanda, PROJECT MANAGEMENT, PHI, Delhi, 2011
- Panneerselvam & senthilkumar, PROJECT MANAGEMENT, PHI, Delhi, 2009
- Ramakrishna, ESSENTIALS OF PROJECT MANAGEMENT, PHI, Delhi, 2010
SEMESTER - IV
M4 17AR 405: BUSINESS LAW

COURSE OBJECTIVES:
The students will be able to

1. Describe the Indian judicial system and the scope of Business Law and its implication on various Business transactions
2. Explain the legal framework of Indian Contract Act 1872 and its essentials for making a valid contract.
3. Examine the provisions of consumer protection Act and its practice relating to consumer protection.
5. Illustrate the pros and cons of Partnership and Limited liability Partnership and procedure of converting into Private limited company.
6. Describe the provisions Indian Companies Act of 2013 relating to formation of companies, day to day affairs of company and its liquidation

Module 1 – Jurisprudence and Introduction to Law 4 Hrs.

Module 2- Indian Contract Act of 1872 18 Hrs.

Module 3- Consumer Protection Act 1986 8 Hrs.
Module 4 - Intellectual Property Legislations  
8 Hrs.
Meaning and scope of intellectual properties –
**Patent** Act of 1970 : Background – Objects – Definition – Inventions
**Copyrights** – Meaning – Registration and Terms of Copyright –
Meaning of Fair use –Infringement and remedies
**Trade Mark** – Functions – types of trademarks.

Module 5 –Limited Liability Partnership  
4 Hrs.
Features, differences between partnership and LLP, designated partners, procedure to convert LLP to private company. Winding up and dissolution of LLP.

Module 6 - Company Act 2013  
18 Hrs.
**Definition** – Characteristics and kinds of companies, Steps in formation of a company.

**Documents to commence business** – Memorandum of Association,
Articles of Association and Prospectus.

**Directors** – Appointment, Power, Duties and Liabilities of Directors.

**Meetings and Resolutions** – Types of meetings.

**Winding up of a company** – Modes of winding up of a company.

MCA 21

Skill Development:
*(These activities are only indicative, the Faculty member can innovate)*

1. Draft a ‘rent agreement’ incorporating all the essential features of a valid agreement.
2. Draft the Memorandum of Association of a company.
3. Case laws ‘involving points of law of contracts’.
4. Draft a complaint against ‘unfair trade practice’ adapted by a businessman – to the consumer forum.
5. List out the latest cases of both High Court and Supreme Court on Environmental issues with both facts and judgements. [At least 2 cases]
COURSE OUTCOMES:
After completion of the course the students will be able to

1. Illustrate the Indian judicial system and the scope of Business Law and its implication on various Business transactions
2. Develop a valid contract within the legal framework of Indian Contract Act 1872.
3. Relate the provisions of consumer protection Act and its practice with respect to consumer protection.
5. Elucidate the pros and cons of Partnership and Limited liability Partnership and procedure of converting into Private limited company.
6. List the provisions Indian Companies Act of 2013 relating to formation of companies, day to day affairs of company and its liquidation

Books for Reference:

- M. C. Kuchhal: Business Law.
- Taxmann: Company Law.
## Open Electives 2019-2020

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Subject Code</th>
<th>Title of the Paper</th>
<th>Lecture hrs. per week</th>
<th>Credits</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>UG17AO001</td>
<td>Accounting and Finance for Non Profit Organisations</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>2.</td>
<td>UG15AO002</td>
<td>Corporate Governance and Ethics*</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>3.</td>
<td>UG15AO003</td>
<td>Essentials of Public Relations</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>4.</td>
<td>UG15AO004</td>
<td>Event Management</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>5.</td>
<td>UG15AO005</td>
<td>Financial Markets and Services</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>6.</td>
<td>UG15AO006</td>
<td>Gender and Leadership</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>7.</td>
<td>UG17AO007</td>
<td>International Financial Reporting Standards</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>8.</td>
<td>UG15AO008</td>
<td>Mergers, Acquisitions and Restructuring</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>9.</td>
<td>UG15AO009</td>
<td>Operations Research*/**</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>10.</td>
<td>UG15AO010</td>
<td>Perspectives of Micro Finance</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>11.</td>
<td>UG15AO011</td>
<td>Production and Operations Management*</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>12.</td>
<td>UG15AO012</td>
<td>Real Estate Management</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>13.</td>
<td>UG15AO013</td>
<td>Research Methodology*</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>14.</td>
<td>UG15AO014</td>
<td>Service Management</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>15.</td>
<td>UG15AO015</td>
<td>Strategic Brand Management</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>16.</td>
<td>UG15AO016</td>
<td>Travel Agency and Tour Operations**</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>17.</td>
<td>UG15AO017</td>
<td>Accounting For Assets And Liabilities</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>18.</td>
<td>UG17AO018</td>
<td>Money Banking &amp; Public Finance</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>19.</td>
<td>UG17AO019</td>
<td>Human Rights and Social Justice</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>20.</td>
<td>UG17AO020</td>
<td>Innovations in Management</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>21.</td>
<td>UG17AO021</td>
<td>International Tax and Technology - I</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>22.</td>
<td>UG17AO022</td>
<td>International Tax and Technology - II</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>23.</td>
<td>UG19AO023</td>
<td>Humanitarian Assistance and Disaster Management</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>24.</td>
<td>UG19AO024</td>
<td>Introduction to Psychology</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>25.</td>
<td>UG18AM003</td>
<td>Entrepreneurship In Emerging Economies</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>26.</td>
<td>UG18AM004</td>
<td>Strategic Management</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>27.</td>
<td>UG18AM005</td>
<td>Introduction to negotiation</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>28.</td>
<td>UG18AM006</td>
<td>Dealing with business complexity</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Course Code</td>
<td>Course Title</td>
<td>Credits</td>
<td>Practical</td>
<td>Total</td>
</tr>
<tr>
<td>---</td>
<td>-------------</td>
<td>--------------------------------------------------------</td>
<td>---------</td>
<td>-----------</td>
<td>-------</td>
</tr>
<tr>
<td>29.</td>
<td>UG17AM001</td>
<td>Solving Public Policy Problems</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>30.</td>
<td>UG17AM002</td>
<td>Contemporary themes in Economic Development of India and Economic Survey</td>
<td>4</td>
<td>3</td>
<td>100</td>
</tr>
</tbody>
</table>

** - NOT available for B.com TT students * - NOT available for B.B.A students
UG 17 AO 001: ACCOUNTING AND FINANCE FOR NON PROFIT ORGANISATIONS

COURSE OBJECTIVES:

The students will be able to

1. Explain pros and cons of Non-Profit Organisation and commercial entities and their objectives of accounting of the same.
2. Elucidate the procedure involved in establishment of Non-Profit Organisation and raising fund for NPO.
3. Identify the statutory and legal compliances of Non-Profit Organisation under Income tax act 1961 and FCRA 2010.
4. Prepare books of accounts within the accounting framework and accounting standards of NPOs
5. Construct the financial statements for Non - governmental NPOs under guidelines of ICAI.

Module 1 - Introduction of Non Profit Organisations 4 Hrs

Meaning, Need for Non- profit organisations, Characteristic features, Advantages and Disadvantages of being Non- profit, Non- profit organisations Vs Commercial entities, Objectives for Accounting for Non Profit Organisations.

Module 2 - Establishment of NPOs 8 Hrs

Creation of Vision, Choice of Structure as Trust, Society, Company u/s Sec 8 of Companies Act 2013, Registration & Features, Defining the
Organisation Structure, Creation of visibility, Raising funds, Different modes of raising funds, Liaison with donors

Module 3 – Statutory and Legal compliances  12 Hrs

Obtaining TAN, PAN, Registration under Income Tax Act 1961-Sec12AA, Basic concepts – Assessment year-Sec 2(9), Previous year-Sec 2(34), Charitable purpose Sec2(15), Corpus Donations, Voluntary Donations, Anonymous Donations Sec 115BBC, Exemptions u/s 11, Conditions for availing exemptions u/s 11, Denial of Exemption Sec 13, Exemptions u/s 10, Deductions available to Donors & Approvals, Sec 80G deductions, Calculation of Income tax liability(simple problems), Filing of tax returns.

FCRA 2010 – Introduction, Key concepts- Association (Sec 2(1) (a)), Foreign Contribution (Sec 2(1)(h)), Foreign Source (Sec 2(1) (j) , Person Sec 2(1)(m), Regulation of Foreign Contribution and registration for accepting foreign contribution under FCRA, 2010. Companies Act Compliances for Sec 8 companies – Operational compliances, Annual Compliances, Statutory Records (In Brief).

Module 4 – Accounting for Non Profit Organisations  10 Hrs

Accounting framework for NGOs, Basis of accounting, Accounting Standards and their applicability to NGOs, Financial control, Books of accounts to be maintained, Fund accounting- Features, Types-General Fund, Current Restricted Fund, Endowment Fund, Fixed Asset Fund, Difference between Fund accounting and Non Fund accounting (simple problems under Fund accounting).

Module 5 – Preparation of Financial Statements  16 Hrs

Preparation of financial statements under guidelines issued by ICAI, Income and expenditure account, Receipts and payments account, Cash flow statement, Balance sheet (Non- Governmental NPOs).
Module 6 - Governmental Accounting

Governmental accounting, Objectives for governmental accounting, Methods, Classification of Government Accounts - Consolidated Fund of India, Contingency Fund of India, Public Account of India (Concepts only).

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Analyse the various forms of Non-profit organisations (Trust, Societies, Sec 8 companies)

2. Collect the brochure of a non-profit and understand the structure and analyse the preparation of financial statements

3. Make a chart to give the differences between Governmental Non-profit and Non-governmental non-profit

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe pros and cons of Non-Profit Organisation and commercial entities and their objectives of accounting of the same.
2. Illustrate the procedure involved in establishment of Non-Profit Organisation and raising fund for NPO.
3. Evaluate the statutory and legal compliances of Non-Profit Organisation under Income tax act 1961 and FCRA 2010.
4. Plan for books of accounts within the accounting framework and accounting standards of NPOs
5. Construct the financial statements for Non - governmental NPOs as per the guidelines of ICAI

**Book for Reference:**

- *A Practical approach to Taxation and Accounting of Charitable Trusts, NHOs and NPOs* – CA N.Suresh – Wolters Kluwer

- *Hand book for NGOs & NPOs* – Sandeep Garg & Tarun Rohatgi – Taxmann’s

- *ICAI study material and Guidelines*

- *Swamys Introduction to Indian government Accounts and Audit by Muthuswamy and Brinda*
UG 15AO 002: CORPORATE GOVERNANCE AND ETHICS

COURSE OBJECTIVES:

The students will be able to

1. Explain the role of code of conduct and ethical behavior of Managers at personal, Professional, Business and corporate governance level.
2. Enumerate the role of ethical theories in building corporate governance ethics.
3. Explain the various ethical models and its application in business
4. Identify the Contributions of major religions to ethical theory and practice of the ethics and CSR in different functional areas of a corporate.
5. Describe the evolution and benefits of corporate Governance in India and guidelines of world Bank on corporate Governance ethics.
6. Describe the risk management process in the context of corporate Governance ethics.

Module-1: Introduction to Ethics 8 Hrs


Module-2: Ethical Theories and Models 10 Hrs

Module-3: Influences on Ethics  
10 Hrs


Module -4: Ethics and Religion/ CSR  
12 Hrs

Contributions of major religions to ethical theory and practice
- teachings of the Church – Indian ethical traditions (Gita and scriptures) – Business and Islam

SJCC/B.Com- (BPM – Industry Integrated)/3 & 4 Sem/2019-20/P-28)

CSR – Corporate Social Responsibility – meaning and importance – ethics in marketing. Human Relations and Finance – understanding unethical practices in each functional area with practical examples

( like Satyam, Worldcom, Enron, Maggi noodles etc) – Accounting, banking, insurance and stock market frauds – insider trading, whistle blowing etc.

Module-5: Corporate Governance and Responsibility  
10 Hrs

Module- 6: Corporate Governance and Risk management  

10 Hrs

Agency relationships and theories - Director’s roles and responsibilities - control of risk - internal controls and review - management control systems - audit and compliance - risk and risk management process - categories of risk - controlling risk - reducing risk.

Skill Development:  

(These activities are only indicative, the Faculty member can innovate)

1. Students are expected to study any five CSR initiatives by Indian organizations and submit a report for the same.

2. A group assignment on “The relationship between Business houses and Society in Indian Context and relating the same with respect to the models studied.

3. Mini Project: Collect details of unethical practices by businesses in today’s context in the areas of Production, Marketing, HRM, and Financial services and make a report.

4. Case studies/Role plays related ethical issues in business with respect to Indian context.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the role of code of conduct and ethical behavior of Managers at personal, Professional, Business and corporate governance level.
2. Evaluate the role of ethical theories in decision making in the context of corporate governance ethics.
3. Select the ethical model(s) that forms the basis of ethical corporate governance.
4. Examine the contributions of major religions to ethical theory and practice of the ethics and CSR in different functional areas of a corporate.

5. Describe the evolution and benefits of corporate Governance in India and guidelines of world Bank on corporate Governance ethics.

6. Illustrate the risk management process in the context of corporate Governance ethics.

**Book for Reference:**

- **Fernando. A.S,** *Business Ethics, An Indian Perspective, Pearson, 7th Ed, 2012*

- **Manuel G. Velasquez,** *Business Ethics, Concepts and Cases, 5th Ed PHI, 2002*
UG 15AO 003 : ESSENTIALS OF PUBLIC RELATIONS

COURSE OBJECTIVES:

The students will be able to

1. Differentiate between the concepts and practices of: publicity, public relations, advertising, salesmanship and propaganda
2. Examine the role of Public relations in governmental and non-governmental, commercial and non-commercial organizations in the context of changing Indian Environment
3. Identify the role and responsibilities of public relations officer during pre-departmental approach era.
4. List out the challenges and growth of Public relations in various specializations.
5. Evaluate the Public relation planning from the perspectives different stakeholders relations and the use of various tools in PR planning.
6. Evaluate the role of PR and multimedia in developing countries and its recent trends

Module 1- Introduction 10Hrs


Module 2 - PR from an Indian Perspective 10 Hrs

Public Relations and Indian environment – changes in socio-economic - political and cultural relations – Public Relations in government, non-government, commercial and non-commercial organisations.
Module 3 - Pre-Departmental Approach  

10 Hrs

Concept of public in public relations - target groups, communities, organizations - investors, suppliers and distributors, consumers, opinion leaders and special publics of different sectors. Public relations department in organizations – Public Relation Officer (P.R.O.) - role – responsibilities.

Module 4 - Public relations department & Development  

10Hrs


Module 5 - Tools in PR planning  

10 Hrs

PR planning- press relations- industrial relations- consumer, community- government- company relations- PR and the management. Tools of public relations: press releases- newsletter-brochure, house journals-advertising, exhibitions

Module 6 - Recent trends in PR  

10 Hrs

Role of PR in developing countries, role of multimedia publicity; Rural PR. Trends- issues- contents - Environmental analysis and policy surveys, PR and Opinion research Government and Public Affairs Ethics and Professionalism- Corporate Social Responsibility -Social Media and PR- Social Marketing and PR.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Organize a mock press conference for any recent corporate scam.
2. Attend and observe a Press Conference.
3. Role playing as a PRO for various companies.
COURSE OUTCOMES:

After completion of the course the students will be able to

1. Compare and contrast between the concepts and practices of: publicity, public relations, advertising, salesmanship and propaganda
2. Illustrate the role of Public relations in governmental and non-governmental, commercial and non-commercial organizations in the context of changing Indian Environment
3. Elucidate the role and responsibilities of public relations officer during pre-departmental approach era.
4. Examine the challenges and growth of Public relations in various specializations.
5. Design Public relation planning from the perspectives different stakeholders relations and the use of various tools in PR planning.
6. Illustrate the role of PR and multimedia in developing countries and its recent trends

Book for Reference:


v D.S. Metha, Hand Book of Public Relations in India.


UG 15AO 004: EVENT MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Define the key elements involved in event management and event marketing
2. Apply the concept of marketing mix while designing the Event management activities of event of diverse nature.
3. Evaluate the procedure in getting certifications and other related government regulations to be complied with in an event management process.
4. List out the event management pre, during and post event activities on the basis of nature of event.
5. Identify the strategic market planning to plan, assess, analyse, implement, control and evaluate the activities of different events.
6. Elucidate the various career opportunities in event management in changing environment.

Module 1 - Introduction to Events 15 Hrs

What are Events?

Events defined, Event management, Event Marketing, 5 c’s of events, Event designing.

Why Events? - Events as a marketing tool, The diverse marketing needs addressed by events, Brand Building, Focusing the Target market, Implementation of Marketing Plan, Marketing Research, Advantages offered by events.

Key elements of Events

Event Infrastructure - Core Concept, Core People, Core Talent, Core structure. Target Audience, Clients, Event organizers, Venue, Media.
Feasibility – Keys to success, The SWOT Analysis.

Module 2 – Event Marketing 20 Hrs

Understanding the Event Market – Concept of market in Events, Segmentation and targeting of the market, positioning and the concept of event property.

Concept of Product in Events - Event Hierarchy, categories and variations of events and their characteristics (Conferences, Conventions, Trade Fairs, Expos, Product Launch, Entertainment shows, Sports Events).

Concept of pricing in Events - Risk Rating, Setting Pricing Objectives in tune with Marketing and business strategies, Assessment of Internal systems and overheads, checklist of pricing of events.

Concept of Promotion in Events - Networking Components, Print media, radio, television, The Internet, Outdoor Media, Direct Marketing, Public Relations, Merchandising, In-Venue publicity, Sponsorships.

Module 3 - Legal Compliance related to Events: 4 Hrs

Licensing, Certifications and the other Governmental Regulations.

Module 4 – Event Management 8 Hrs Event Management -

Module 5 – Strategic Market Planning 8 Hrs


Monitoring, Control and Evaluation of Events – Monitoring and control systems, Basic evaluation process, Measuring Performance, Correcting Deviations, Critical Evaluation Points.

Module 6- Careers in a Changing Environment 5 Hrs


Job Opportunities, Keeping Up – to – Date, Trends in Events – Current Events, Graduation and Diplomas in Event Management

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Volunteering at an Event Management Company.
2. Conduct an event in your own class.
3. Conduct an event within campus.
4. Draft your unique Event Plan for a famous event that takes place in India.
 COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the key elements involved in event management and event marketing
2. Evaluate the application of marketing mix while designing the Event management activities of event of diverse nature.
3. Plan for the procedure in getting certifications and other related government regulations to be observed for a hypothetical event management process.
4. Identify the event management pre, during and post event activities on the basis of nature of event.
5. Formulate the strategic market planning to plan, assess, analyse, implement, control and evaluate the activities of different events.
6. Illustrate the role of Event Manager in managing successful events in the wake of recent trends in event management industry.

Book for Reference:

v Event Management – Lynn Van Der Wagen & Brenda R. Carlos.

v Event Marketing and Management – Sanjaya Singh Gaur and Sanjay V Saggere.


v Event Management – Swaroop K. Goel – Adhyayaan Publisher.

v The complete guide to Successful Event Planning – Shannon Kilkenny.
UG 15AO 005: FINANCIAL MARKETS AND SERVICES

COURSE OBJECTIVES:

The students will be able to

1. Explain the evolution, structure and components of Indian financial system
2. Elucidate the concepts and various stages in venture capital financing as a financial service.
3. Compare and contrast the pros and cons of discounting, forfaiting and factoring financial service.
4. Describe the terms and concepts associated with mutual funds as financial institution and service.
5. Compare and contrast the credit rating process and services offered by agencies at national and international level.
6. Analyse the pros and cons of leasing as a financing option and its mechanism.

Module - 1: Indian Financial System30 Hrs


Financial Markets - Primary and Secondary - Stock Exchanges (BSE,OTCEI, NSE, NYSE, TSE, ASX, NASDAQ) - Listing of Securities-Stock Price Indices (Nifty, Sensex, CNX 500, BSE 100).


Financial Services - Merchant Banking Services-Scope - Fund Based and Non Fund Based Services.

Module 2: Venture Capital6 Hrs


Module 3: Discounting, Factoring and Forfeiting6 Hrs


Module 4: Mutual Funds6 Hrs

Meaning - Importance- Organization Structure – Specific terms: Corpus, Units, Schemes, Load, NAV, Benchmark - Classification of Funds - Mutual Funds in India.

Module 5: Credit Rating6 Hrs

Module – 6: Leasing

6 Hrs

Mechanism of a Lease - Kinds of lease - Evaluation of a Lease – (concept only).

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. To collect information regarding the various services offered by banks.

2. To track the changes in services offered by banks over the years.

3. To collect a sample tripartite lease agreement.

4. To collect complete details regarding companies funded by venture capitalists.

5. To study the role of derivatives in financial markets.

6. To visit a bank and collect information regarding the risk management tools offered by them with respect to derivatives.

7. To Collect information on NASDAQ, Nifty, Sensex.

8. To submit a mock business proposal to venture capitalists.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the evolution, structure and components of Indian financial system.
2. Illustrate the concepts and various stages in venture capital financing as a financial service.
3. Examine the pros and cons of discounting, forfaiting and factoring financial service.
4. Evaluate the role of mutual funds as financial institution and service.
5. Examine the credit rating process and services offered by agencies at national and international level.
6. Use leasing as a financing option of a given organization

**Book for Reference:**

- **M.Y. Khan:** *Financial Markets and Institutions.*
- **K. Seethapathi (Ed.):** *Financial Services, ICFAI.*
- **Promod Mantravadi (Ed.):** *Financial Services, ICFAI.* Venkatesh T R
- **Choraria Ashish; Bhantia Bharat:** *Securities Law and regulation of Financial markets.*
- **Fabozzi Frank J; Modigliani Franco:** *Financial markets and institution Fundamentals.*
- **Financial Institutions and Markets LM Bhole.**
- **Financial services and markets Dr. S. Guruswamy**
UG 15AO 006: GENDER AND LEADERSHIP

COURSE OBJECTIVES:

The students will be able to

1. Explain the leadership in the context of gender, race and cultural dynamics of in an organizational set up.
2. Relate the gender in leadership with gender theories, gender identity and related behavior in the historical and contemporary context.
3. Elucidate the challenges and new initiatives for empowering the discriminated genders for leadership.
4. Devise ways and means of navigating the challenges and limitations of gender identity in business, corporate and politics.
5. Identify the strategies to establish work life balance and obliterate gender differences.
6. Examine the strategies adopted by women to advance herself to leadership position.

Module 1 - Leadership, Gender & Stereotypes 10 Hrs

Leadership principles and vision, defining the strengths and roles of a leader, outlining the concept of gender. Understanding the relationship of Gender and Leadership. Leadership Labyrinth – Gender, race and cultural dynamics in an organizational set up. Exploring leadership through the context of power, authority and advancement. The power dynamics of women and men at a work place; Gender Identity as a tool for evaluation of competence.
Module 2 - An Outlook on Gender in Leadership 10 Hrs

Psychological, biological and personality differences in men and women accounting to their position of leadership. Exploring gender theories, gender identity and related behaviour in the historical and contemporary context. Understanding the context of women and leadership in the historical background- in politics, business, media, literature, and cinema and in other setups. Analysis of policies and practices supporting gender equity. Interrogating the current status of women in leadership roles.

Module 3 - Issues and New Initiatives 10 Hrs

Challenges, barrier, constraints, and opportunities for women in leadership positions. Gendered inequities in organizations and the treatment of men and women in a work place. Understanding of gendered differences in job categories, gendered differences in compensation and gendered differences in professional opportunities. Insight into the creation of large public place for transsexual and transgender. Avenues and Initiative for transgender leadership. Reflecting on the leadership tools to empower the discriminated and enriching the gender.

Module 4 - Gendered Identity at work 10 Hrs

Defining the concept of gender and leadership in the Indian culture and society. Understanding gender and leadership role at workplace. Introspecting on the legal history of gender issues in organizations. Evaluating the dynamics of gender and leadership globally and in cross cultural frame of reference. Ways and means of navigating the challenges and limitation of gender identity in corporate, business and politics. Techniques to practice and spread the awareness of gender equity.
Module 5 - Surpassing the work/life dichotomies

10 Hrs


Module 6 - Personal philosophies and style in leadership

10 Hrs

Developing yourself and others for leadership roles. Understanding the various kind of leadership roles and styles - authoritarian, laissez-fair, transactional, transformational and democratic. Sharing professional and personal experiences. Strategies to advance women to leadership positions. Men and Women in Corporate leadership-status and prospects. Distorting gender based roles and improving leadership performances.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Identifying emerging trends in leadership.

2. Projects, assignments, case study, response papers, presentations - that explores strategies and leadership for change.
3. Interactive exercises, conducting interviews, field trips, documentary films, writing research papers guest speakers, and debates.

4. Developing Articulation Skills.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the leadership in the context of gender, race and cultural dynamics of in an organizational set up.
2. Relate the gender in leadership with gender theories, gender identity and related behavior in the historical and contemporary context.
3. Illustrate the challenges and new initiatives for empowering the discriminated genders for leadership.
4. Work for the ways and means of navigating the challenges and limitations of gender identity in business, corporate and politics.
5. Design the strategies to establish work life balance and obliterate gender differences.
6. Develop the strategies adopted by women to advance herself to leadership position.

Book for Reference:

- Chapter 1 (“Gender Schemas at Work”) in Valian, V. (1999). Why So Slow?
COURSE OBJECTIVES:

The students will be able to

1. Identify the need for definition of concepts under IFRS framework and its relevance for presentation of all sorts of financial statements.
2. Analyze the differences in the recognition and measurement of Assets and Liabilities between IAS and Ind AS standard and to cover the same.
3. Analyze the differences in the recognition and measurement of Revenue, Leases and financial instruments between IAS and Ind AS standard and to cover the same.
4. Evaluate the differences of Accounting policies, estimates & error, effect of changes after B/S dates and foreign exchange rate between IAS and Ind AS standard and to cover the same.
5. Elucidate all sort of financial statements taking into account all standards mentioned in the above modules.

Module 1: Conceptual framework & presentation of financial statements 8 Hrs

Need for conceptual framework – definitions of financial elements i.e. asset, liability, equity, income & expenditure – recognition criteria – measurement criteria – going concern – “substance over form” – qualitative characteristics of financial statements i.e. faithful presentation, materiality, relevance, comparability, verifiability, understandability – presenting financial statements such as Statement of Profit or Loss (SOPL), Statement of Other Comprehensive Income (OCI), statement of Changes to Equity (SOCE), Statement of Financial Position (SOFP) and Statement of Cash Flow (SOCF) – comparison with schedule III formats in India.
Module 2: Assets & liability based standards 20 Hrs

PPE (IAS 16/Ind AS 16) – Investment property (IAS 40/Ind AS 40)


Only recognition & measurement aspects to be covered for each standard. The differences of IAS with Ind AS to be covered for these standards.

Module 3: Revenue, leases and financial instruments 15 Hrs

Revenue from contracts with customers (IFRS 15/Ind AS 115) – Government Grants (IAS 20/Ind AS 20) - Leases (IAS 17/Ind AS 17) – Financial instruments (IAS 32/Ind AS 32, IFRS 9/Ind AS 109). Only recognition & measurement aspects to be covered for each standard. The differences of IAS/IFRS with Ind AS to be covered for these standards..

Module 4: Presenting financial performance 7 Hrs

Accounting policies, estimates & errors (IAS 8/Ind AS 8) – Events after balance sheet date (IAS 10/Ind AS 10) – Effects of changes in foreign exchange rates (IAS 21/Ind AS 21) Only recognition & measurement aspects to be covered for each standard. The differences of IAS with Ind AS to be covered for these standards.
Module 5: Preparation of financial statements  10 Hrs

Prepare various financial statements based on all standards covered in modules 1 to 4 (students are expected to show full statements or only relevant extracts)

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Conduct a survey of 25 Accountants to study the importance of implementation of IFRS in India.

2. Conduct a survey of any 20 companies to analyse the challenges faced by them in implementing the IFRS in their organization.

3. Create a Statement of Financial Position, Comprehensive Income statement and a Statement of Changes in Equity with imaginary f

4. Visit any 5 manufacturing companies and study the methods of maintaining books of Inventory and its valuation (Raw materials, Work-in-progress and Finished goods) and make a report on it.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Justify the need for definition of concepts under IFRS framework and its relevance for presentation of all sorts of financial statements.

2. Differentiate the recognition and measurement of Assets and Liabilities between IAS and Ind AS standard and to cover the same.

3. Differentiate the recognition and measurement of Revenue, Leases and financial instruments between IAS and Ind AS standard and to cover the same.
4. Differentiate the Accounting policies, estimates & error, effect of changes after B/S dates and foreign exchange rate between IAS and Ind AS standard and to cover the same.

5. Construct all sort of financial statements, taking into account all standards mentioned in the above modules

**Book for Reference:**

- IFRS for India, Dr.A.L.Saini, Snow white publications
- Roadmap to IFRS and Indian Accounting Standards by CA ShibaramaTripathy
- IFRS explained - a guide to IFRS by BPP learning Media
- IFRS concepts and applications by Kamal Garg, Bharath law house private limited.
- IFRS: A quick reference guide by Robert J Kirk, Elsevier Lt
UG 15AO 008: MERGERS, ACQUISITIONS AND RESTRUCTURING

COURSE OBJECTIVES:

The students will be able to

1. Identify the various forms of business Alliances on the basis available strategic choices.
2. Describe the types of mergers and hypothesis behind each type of merger.
3. Illustrate various stages involved in mergers and acquisition process.
4. Evaluate the different alternatives of pricing and financing of merger.
5. Examine the issues arising during and post the implementation of merger.
6. Devise a Plan for corporate restructuring considering one or more strategic options

Module-1: Forms of Business Alliances 4 Hrs

Business Alliances - Various Forms of Business Alliances, Strategic Choice of Type of Business Alliance. Mergers, Corporate Takeovers, Cross-border takeovers, Going Private and Other Control Transactions: Leveraged Buyouts (LBOs), Management Buyouts (MBOs), Spin Offs and Asset Divestitures

Module-2: Mergers and Acquisitions – Introduction. 8 Hrs

Meaning of Mergers and Acquisitions (M&As), the rationale behind a merger or acquisition, kinds of mergers- horizontal, vertical, Reverse, Conglomerate, Congeneric Merger. Hypothesis governing a merger- Abnormal Gains Hypothesis, Growth Maximization Hypothesis ,Wealth Maximizing/Value Maximizing Hypothesis, Market Power Hypothesis, Asymmetric Information Hypothesis ,Hubris Hypothesis.
Module-3: Mergers and Acquisitions- Process. 8 Hrs

Process of Mergers and Acquisition – Identification and valuation of the target, Negotiation for Merger, Acquisition and Take-over, Potential adverse competitive effects of mergers and acquisitions.

Module-4: Pricing and Financing 15 Hrs

Pricing of Mergers (Pricing the Competitive Bid for Take-over), Financing of Mergers and Take-overs, Merger and Acquisition agreement. Steps in the successful implementation of a Merger deal, M&A Life cycle, Phases in M&A Life cycle, Performance evaluation of Mergers and Hypothesis governing M&As.

Module-5: Legal Formalities 12 Hrs

Implementation of a Merger and Acquisition- Legalities Involved in the same. Ethical Issues of Mergers and Acquisitions. Managing Post-Merger Issues, Post – Merger integration

Module-6: Restructuring Management 13 Hrs

Corporate Restructuring : Refinancing and rescue financing, reorganizations of debtors and creditors, Sale of assets, targeted stock offerings, downsizing and layoff programmes, negotiated wage give-backs, employee buyouts.
Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Comparative study between two major mergers in recent history.

2. Conduct a study on the challenges faced by mergers and acquisitions.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Choose the particular form of business Alliances on the basis available strategic choices.
2. Compare and contrast the types of mergers and hypothesis behind each type of merger.
3. Illustrate various stages involved in mergers and acquisition process.
4. Design strategic plan for pricing and financing of merger.
5. Solve the issues arising during and post the implementation of merger.
6. Plan for corporate restructuring considering one or more strategic options

Book for Reference:

v T Copeland and J Weston, Financial Theory & Corporate Policy (3rd edition), Addison Wesley (and Student Solutions Manual)

v E Elton and M Gruber, Modern Portfolio Theory and investment Analysis, Wiley.

v K Cuthbertson, Quantitative Financial Economics, Wiley

v K Cuthbertson and D Nitzsche, Investments, Wiley.

v L. AugutinAmaladas, Mergers and Corporate Restructuring.
UG 15AO 009: OPERATIONS RESEARCH

COURSE OBJECTIVES:

The students will be able to

1. Describe the nature and scope of OR models and its applications for Business decision making.

2. Develop linear programming models by using graphs for maximization and minimization objectives and interpret such solutions.

3. Solve linear programming problems for business decision making and interpret such solutions.

4. Solve Transportation problems for business decision making and interpret such solutions.

5. Solve assignment problems for business decision making and interpret such solutions.

6. Differentiate between PERT and CPM network analysis of a Project for optimum solutions.

Module – 1: Introduction to Operations Research 4 Hrs

Module – 2: Introduction to Linear Programming 12 Hrs

Introduction – Construction of the LP Model - Graphical LP Solution – Solution of maximization and minimization model.

Module – 3: Simplex Method 14 Hrs


Module –4: The Transportation Problem 14Hrs

Introduction, Linear Programming Formulation of the Transportation Problem – Methods of finding initial solution – North West Corner Method – Least Cost Method - Vogel’s Approximation Method – Test for Optimality- MODI method – Economic Interpretation of Ui ‘s and Vj’s. (Special cases on prohibited routes, unbalanced and maximization) – Transhipment Method.

Module – 5: The Assignment Problem 8Hrs


Module – 6: PERT / CPM8 Hrs


**Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Supply chain applications.
2. Job assignment.
3. Drawing network diagram for a project and identify the critical path.
4. Computation of earliest expected time and latest allowable time for events in a project.

**COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Describe the nature and scope of OR models and its applications for Business decision making.
2. Develop linear programming models by using graphs for maximization and minimization objectives and interpret such solutions.
3. Solve linear programming problems for business decision making and interpret such solutions.
4. Solve Transportation problems for business decision making and interpret such solutions.
5. Solve assignment problems for business decision making and interpret such solutions.

6. Differentiate between PERT and CPM network analysis of a Project for optimum solutions.

Book for Reference:


v Kalavathy S: Operation Research, Vikas Pub Co.


v Taha Hamdy: Operations Research, Prentice Hall of India
UG 15AO 010 : PERSPECTIVES OF MICRO FINANCE

COURSE OBJECTIVES:

The students will be able to

1. Describe micro finance as a tool of State and central Government in poverty alleviation
2. Elucidate the role of RBI and NABARD in Financial inclusion and recent trends.
3. Analyze the role and developments of Micro finance Institutions in India in the context of micro finance institutions across the globe.
4. Compare and contrast the types of MFI and SHG, models and delivery systems of MFI
5. Describe the code of conduct of MFI in India within the framework of Micro finance institutions (Regulation and Development) Bill, 2012 and self-regulated bodies.
6. Illustrate the types of risks for MFIs and managing credit risk of MFIs.

Module 1: Micro Finance Perspectives

Poverty, its form and extent- Financial needs of the poor- Role of credit in poverty alleviation- State intervention in Rural Credit in India- Poverty eradication measures of Central and State Governments- Emergence of Microfinance- scope-importance-assumptions of Microfinance-Lessons from International experience.

Module 2: Financial Inclusion

Module 3: Micro Finance Institutions 8Hrs

Overview of MF Institutions – History of MF Institutions across the globe – MF Institutions in India-Importance, Role and Development of Microfinance Institutions in India.

Module 4: Models of Micro Finance and Delivery Methodologies 12 Hrs


Module 5: Legal and Regulatory Framework of Micro Finance 10 Hrs


Module 6: Risk Management 8 Hrs

Introduction- Types of Risks for MFIs- Managing Credit Risk.
Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Find out the different measures taken by the Government in order to promote Financial Inclusion in the state of Karnataka.

2. Visit NABARD and Bandhan Bank to know more about their functioning.

3. Visit villages in and around Bangalore in order to know about the MF services provided.

4. Discuss women entrepreneurship and financial services provided to them.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe micro finance as a tool of State and central Government in poverty alleviation

2. Examine the role of RBI and NABARD in Financial inclusion and recent trends.

3. Examine the role and developments of Micro finance Institutions in India in the context of micro finance institutions across the globe.

4. Compare and contrast the types of MFI and SHG, models and delivery systems of MFI
5. Explain the code of conduct of MFI in India within the framework of Micro finance institutions (Regulation and Development) Bill, 2012 and self-regulated bodies.

6. Elucidate the types of risks for MFIs and managing credit risk of MFIs.

Book for Reference:


v The poor and their money- An essay about financial services for poor people- Stuart Rutherford.

v Micro Finance- Perspectives and Operations- IIBF-Macmillan Publications.

v Micro Finance and Women Development- Dr. Sr. Stella Mary Kasmir FMM- DK Agencies Pvt. Ltd.

v Banking and Micro Finance in India- M.C.Minimol- New Century Publications.
UG 15AO 011: PRODUCTION AND OPERATIONS MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Elucidate the different types of production and responsibilities of production manager.
2. Examine the principles and techniques of plant location and layout and its implications.
3. Choose an appropriate technique of material control, method of purchase and selection of supplier.
4. Calibrate the process of production planning and control in the organization.
5. Practice the measurement of standard time and the technique of motion study.
6. Outline the types of maintenance and importance of waste management.

Module 1: Introduction 8 Hrs

Meaning, Scope, & Functions- Historical development – Functions & responsibilities of a production manager- relationship of production with other functions & problems-Systems or types of Production.

Module 2: Plant Location & Layout 10 Hrs

Factors affecting location, theory -plant layout principles-types of layout-advantages and disadvantages of plant layouts-techniques of plant layout, organization of physical facilities - Building, lighting, safety etc-protection measures and importance.
Module 3: Materials Management 12 Hrs

Meaning, Objectives, Material Control – Types, concept of EOQ, systems and techniques, Purchasing – Objectives, Categories of purchasing needs, advantages and disadvantages of centralized and decentralized buying, selection of suppliers, purchasing policies, vendor rating techniques, Value analysis- value engineering, Stores layout system, material handling.

Module 4: Production Planning & Control 16 Hrs

Production planning: Estimating, Routing, Scheduling & Loading – Production Control: Dispatching, Follow-up, Inspection & Evaluating & corrective action Quality Control.

Objectives, Statistical Quality Control (SQC), Statistical Process Control (SPC), Total Quality Management (TQM), Quality Control (QC), Six sigma- Meaning and significance.

Module 5: Time & Motion Study 8 Hrs

Concepts of standard time, method study, work study, time & motion study, charts, diagrams, work measurements.

Module 6: Maintenance Management & Waste Management 6 Hrs

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Visit any factory and list out the physical facilities and protection measures taken for employees.

2. List out the functions of materials management in an organization.

3. Visit a company and draw a chart on plant layout.

4. Describe the functions of quality circles in an industry.

5. Visit any industry and list out the various waste management methods used.

6. Draw a ISO specification chart

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the different types of production system and responsibilities of production manager.

2. Evaluate the principles and techniques of plant location and layout and its implications.

3. Choose appropriate technique of material control, method of purchase and selection of supplier.

4. Calibrate the process of production planning and control and statistical process control in the organization.
5. Use the concept of standard time and the technique of motion study.

6. Illustrate the types of maintenance and importance of waste management.

Book for Reference:

v Buffa, Modern Production and Operations Management, Wiley Eastern Ltd.

v Brown, Production Management, Richard D. Irwin Inc.


UG 15AO 012: REAL ESTATE MANAGEMENT

COURSE OBJECTIVES:

Students should be able to

1. Describe the meaning and scope of Real Estate Management
2. Adopt professional ethics and code of conduct in Brokerage services and documentation procedure in Real estate Management.
3. Summarize the compliance under real estate laws and acts and RBI guidelines for property investment.
4. Plan for raising real estate finance in observing procedure and documentation laid down by the concerned financial institution and Bank.
5. Design a planning, Zoning, sub division of Land and construction practices in accordance with norms of Housing and construction Industries.
6. Devise a Plan for marketing of Real Estate properties incorporating 7 Ps approach.

Module – 1: Introduction to Real Estate Management 4 Hrs


Module – 2: Brokerage Services and Management 8 Hrs

**Brokerage** – Concepts & various issues namely ethics and professional code of conduct. Responsibilities of a broker-buying / selling / leasing / renting process. Effective management of the transactions. Real estate contracts (Provisions)-lease agreement, agreement to sell, transactions
relating to NRIs, title search of the property. Documentation required in transactions of sale/purchase/ lease. Registration of documents. Basic understanding of the revenue records maintained by Municipal Corporation. Closing transactions; negotiation skills.

Module – 3: Legal Framework 18 Hrs

Legal Framework including various acts and procedures – namely Karnataka Apartment Ownership Act 1972 (section 1 to 27), Indian Registration Act 1908 (part I to VI), Karnataka Stamp Act 1957 (section 1 to 10 A), Karnataka Rent Act 1999 (section 1 to 46), Transfer of property Act 1882 (section 5 / to 27, 54 to 57 and 105 to 117), Building bye-laws, Municipal Laws, Law of Agency-(Relevant sections related to legal compliances and procedures only), RBI guidelines for property investment.

Module – 4: Property Management Finance 8 Hrs

Real Estate Financing – Meaning – Nature - process, procuring and closing a loan, mortgages, foreclosure laws (NHB Act etc.), lending practices, procedures and documentation as required by financial institutions and banks.

Module – 5: Planning Zoning and Development 12 Hrs

Module – 6: Marketing for Real-estate 10 Hrs

Marketing for Real-estate – including marketing techniques, dynamics of customer satisfaction, communication skills, personality development, after sale service – 7 P’s of Marketing in Real Estate


Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Collect a set of parent deeds, analyze the same and give an opinion for purchase of property.

2. Evaluate the complete process for procuring a commercial space on rent.

3. Preparation of a chart showing intermediaries and their duties in the real estate market.

4. Prepare a report on the trends of real estate sector for the last five year in a city of your choice.

5. Analyze the process of purchasing an agricultural property in a rural belt.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Define the meaning and scope of Real Estate Management.
2. Practice professional ethics and code of conduct in Brokerage services and documentation procedure in Real estate Management.

3. List out the compliance under real estate laws and acts and RBI guidelines for property investment.

4. Raise real estate finance in observing procedure and documentation laid down by the concerned financial institution and Bank.

5. Develop a planning, Zoning, sub division of Land and construction practices in accordance with norms of Housing and construction Industries.

6. Plan for marketing of Real Estate properties incorporating 7 Ps approach.

**Book for Reference:**

- Real estate law practice and procedures - Rajkumar Adukia
- Investing in REITs - Ralph L Block
- Real estate deals - Narayan Lakshmanrao
- Practical guide to construct and real estate - Kirit S Sangjvi
- Sale and purchase of property - Bhabani Chakraborty
- Real estate finance in India - Prashant Das
- Property management - Rockwell Publishing
UG 15AO 013: RESEARCH METHODOLOGY

COURSE OBJECTIVES:

The students will be able to

1. Explain the scope and stages involved in research process.
2. Choose appropriate sampling technique for a given study
3. Select appropriate method of collecting primary data and sources of secondary data.
4. Arrange data for analysis by editing, coding, classifying and tabulating both primary and secondary data
5. Identify the appropriate test of hypothesis in accordance with case by using SPSS and Excel
6. Develop a report writing of research article on the lines of standard format

Module 1 – Introduction to Research 15 Hrs

Review of Literature: Need - Sources to collect review - How to write review of literature - Literature survey using Internet.

Module 2 - Sampling and Sampling Techniques 10 Hrs


Module 3 – Data Collection Methods 10 Hrs

Data Meaning – Types of Data- Sources of Data – Primary Data- Secondary Data – Data Collection Instruments - Questionnaire – Interview Schedule Preparation Model- Pilot study.

Module 4 - Processing of Data 5 Hrs

Processing of data: Editing, Coding, Classification of data- Tabulation of data.

Module 5 – Test of Significance 15 Hrs


Module 6 – Research Report Writing 5 Hrs

**Documentation:** Footnotes and Endnotes - Bibliography - CitationModel - APA Model - Guidelines for writing references.

**Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Choose an area of interest, review a minimum of 4 literature on the same and formulate a topic for prospective research.

2. Given a topic – collect data through primary and secondary sources.

3. For a given data, analyze data using various statistical tool.

4. For a given case study, prepare a research report in the required format.

**COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Describe the scope and stages involved in research process.

2. Choose appropriate sampling technique for a proposed title of research
3. Use appropriate method of collecting primary data and sources of secondary data.

4. Arrange data for analysis by editing, coding, classifying and tabulating both primary and secondary data.

5. Choose the appropriate test of hypothesis in accordance with case by using SPSS and Excel.

6. Write a report writing of research article on the lines of standard format.

**Book for Reference:**

- C.R. Kothari *Research Methodology*.
- Dr. O.R. Krishnawsami and Dr. M. Ranganathan *Methodology of Research in Social Sciences*.
- Dr. Priti R. Majhi and Dr. Prafull K. Khatua *Business Research Methods*.

v Uma Sekaran, Research Methods for Business, Wiley Publications


v Donald R. Cooper, Pamela S. Schindler, Business Research Methods, 8/e, Tata McGraw-Hill Co. Ltd.

v Working Papers on various research projects.

v Research Articles in Finance, Marketing, HRM and Banking from international and national reputed refereed journals.

Online Sources websites

a) www.googlescholar.com

b) www.ssrn.com

c) www.doaj.org

d) www.opeandoer.org

e) IIM Library Links
UG 15AO 014: SERVICE MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Compare and contrast between goods and services and its implication on classification of Service industry.

2. Apply the concept of marketing mix while designing marketing activities of Service Industry.

3. Analyze the consumer behavior in accordance with Segmentation, targeting and positioning in service industry that focus on competitive advantage.

4. Evaluate the customer relationship and loyalty and its relevance with measurement of productivity of service.

5. Justify the application of the marketing mix on components Hotel management system of the hospitality industry.

6. Examine the emerging career in the wake of recent trends in entertainment industry, tourism industry and fitness industry.

Module - 1: Introduction 8 Hrs

Meaning of services – Reasons for growth in services sector –
Difference between goods and services – Features of services –
Classification of services.
Module – 2: Service Marketing Mix 14 Hrs

**Product:** Service as a Product – Service Product - Core Service and Peripherals. Price: Pricing of Services – Objectives – Factors influencing Pricing Decisions – Reasons for Price Variations in Service. **Place:** Place of Buyer and Seller interaction - Location of Premises

- Look of Premises and Channels of Distribution Used. Customers’ Role in Service Delivery. **Promotion:** Promotion Techniques – Objectives of Promotion – Word of mouth communication - People contact and support personnel – Developing customer conscious employees – Empowering People – appraisal and rewarding systems. **Process:** Designing the service process – Blue Printing – Automation


Module – 3: Consumer Behavior 10 Hrs

Consumer involvement in service setting- Purchase process for service – Difficulty of consumer in evaluation of service process.

Segmenting, Targeting and positioning services effectively: Focus on competitive advantage.

Module 4: Relationship Management and Service Loyalty 16Hrs

Relationship marketing- Building customer loyalty – Effect of selecting profitable customers using 80/20 customer pyramid and extended

**Module – 5: Hotel Industry**

6 Hrs


**Module – 6: Recent Trends**

6 Hrs


**Skill Development:**

(These activities are only indicative, the Faculty member can innovate)

1. Prepare a Brief Profile of successful marketing of services and list out its success factors.

2. List out the best tourist destinations around the world.

3. Prepare a strategy to attract tourists in places which are not essentially tourist attractive.

4. List out the best hotels in India and also mention how it is different from others.
5. Visit a website of any hotel and list out its services offered with special reference to guest cycle.
6. Select an upcoming service which is different and new, and yet considered as profitable services.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Compare and contrast between goods and services and its implication on classification of Service industry.

2. Apply the concept of marketing mix while designing marketing activities of Service Industry.

3. Analyze the consumer behavior in accordance with Segmentation, targeting and positioning in service industry that focus on competitive advantage.

4. Evaluate the customer relationship and loyalty and its relevance with measurement of productivity of service.

5. Illustrate the application of the marketing mix on components of hotel management system of the hospitality industry.

6. Evaluate the demand and supply of service in the wake of recent changes of environment, tourism and fitness industry.
Book for Reference:


v Rust, Zahorik and Reiningham: Services Marketing, Addison Wesley Publication.

UG 15AO 015: STRATEGIC BRAND MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Define branding concepts and process involved in brand management.

2. Describe the key issues and steps involved in brand management, including how to establish brand identity and build brand equity.

3. List the brand elements that help build brand equity.

4. Evaluate the Techniques to measure brand equity and a range of performance related outcomes.

5. Examine the brand strategies that consider brand naming, brand extension, brand stretching, brand architecture and so forth.

6. Identify the challenges of managing a global luxury brand over time and geographical boundaries in the international Luxury Markets.

Module 1: Introduction 10 Hrs

Introduction to brand management; Brand – meaning, evolution, functions, role, advantages; Branding – meaning, creation of brands and challenges; Brand management – strategic brand management process.
Module 2: Brand equity, identity and positioning.  12 Hrs

Brand equity – meaning, steps in building brands – brand building blocks – David Aaker’s brand equity model; Brand identity and positioning – brand value.

Module 3: Brand elements.  7 Hrs


Module 4: Brand measuring techniques.  8 Hrs

Measuring brand equity – techniques-brand audit process- return on brand investment. Managing brand equity – reinforcement, revitalisation, etc.

Module 5: Sustaining branding strategies.  15 Hrs

Designing and sustaining branding strategies – brand architecture and hierarchy –building brand equity at different hierarchy levels- branding strategy- brand imitations – strategies. Marketing programmes to build brand equity-IMC strategy-Designing and implementing brand equity programmes.

Module 6: Managing brands across geographical boundaries  8 Hrs

Skill Development:

*(These activities are only indicative, the Faculty member can innovate)*

1. Write down the highlights of the case study of STARBUCKS for developing branding strategy.

2. Discuss and report on measuring the sources of brand equity with special reference to RED BULL.

3. Write a report on MTV in reference to their core strategic elements in brand planning.

**COURSE OUTCOMES**

After completion of the course the students will be able to

1. Define branding concepts and process involved in brand management.

2. Explain the key issues and steps involved in brand management, including how to establish brand identity and build brand equity.

3. Identify the brand elements that help build brand equity.

4. Develop a Technique to measure brand equity and a range of performance related outcomes.

5. Design and implement brand strategies that consider brand naming, brand extension, brand stretching, brand architecture and so forth.
6. Identify the challenges of managing a global luxury brand over time and geographical boundaries in the international Luxury Markets.

**Book for Reference:**

- Kevin Lane Keller, PHI/Pearson, *Strategic Brand Management*, 2nd ed.
UG 15AO 016: TRAVEL AGENCY AND TOUR OPERATIONS

COURSE OBJECTIVES:

The students will be able to

1. Explain the role and functions of travel agencies and tour operators
2. Compare and contrast non commission system and commission system of travel agents and its recent trends.
3. Explain the terminologies connected with Travel and rules and regulations applicable to Travel Agencies and tour operators.
4. Describe a minimum of two major tourism destinations for each country studied.
5. Design a tour itinerary plan taking all essential components of tour itinerary.
6. Compute cost of tour itinerary taking all the components of package tour.

Module 1- Role of Travel Agency and Tour Operation 8 Hrs

Travel agent, meaning and its importance. Types of travel agencies, Classification of travel agency. Functions of travel agencies, setting up of travel agencies, IATA accreditation, Roles, functions and importance of - TAAI, TAFI, IATO, UFTAA, ASTA.- Objectives, roles & functions - Sources of income for a travel agency, Inbound/ Outbound Tour operator – meaning, types, Role of tour operators in growth of tourism industry. Package tours-meaning and types of package tours
Module 2 – Emerging Trends in Travel Agency 6 Hrs

Current Changes in the commission system for travel agent, Generalist to Specialist, Travel agent to consultant level, Advantages in selling with non-commission system, its comparison with commission system, Selling Cycle.

Module 3 – Travel Essentials and Regulations 8 Hrs

Travel Terminology, Codes – 2 Letter Codes, 3 Letter Codes, 4 Letter Codes, Reservation & Message Codes, Miscellaneous Terminology & Definitions, Concepts-meaning and scope-issues of Passports, Visa, foreign exchange, Health regulations for international travel, Special permits for restricted areas, Customs regulation, Emigration & immigration, Taxes paid by travelers, Travel insurance.

Module 4 – Destination Geography 18 Hrs

Destination Geography – All about important countries and cities of tourist interest, best-selling programs, Tourism circuits in USA, Canada, and Mexico. Europe – France, Spain, Italy, U.K, Turkey, Germany, Austria, Greece, Switzerland, Ireland, Belgium and Netherlands Middle East - Saudi Arabia, United Arab Emirates, Kuwait, Oman, Jordan, Israel and Jordan. Africa, Egypt, Kenya, South Africa, Tanzania. Asia - Thailand, Singapore, Malaysia, China, Japan, Macau, Australia and New Zealand.

Module 5 – Tour Itinerary Planning 10 Hrs

Components of Itinerary, Flight Itinerary, Tours Itinerary, inbound Travel Management, Department of travel and market trends existing in travel, development of itineraries, steps after Itinerary is finalized, Guest handing and organizing special events.
Module 6 – Tour Costing 10 Hrs

Costing of Tour itinerary, packaging of tour itinerary, sample itineraries, Tour Production, Steps of Tour development, Selecting tour components, Identifying the benefits of Tour, Tour documents, Tour pricing sales, Tour promotion, Tour packages and group travel, Group tours cost, case study.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Visit Various Tourism Boards and Prepare a Presentation.

2. Prepare a Tour itinerary keeping all points in mind required for a Tour.

3. Make a Presentation on Incredible India.

4. Visit Travel Agencies/ Tour operator to gain information on operations of Travel Agent and prepare a project report.

5. Arrange for a Guest Lecture from a Tour operator.

COURSE OUTCOME:

After completion of the course the students will be able to

Illustrate the role and functions of travel agencies and tour operators

1. Compare and contrast non commission system and commission system of travel agents and its recent trends.

2. Describe the terminologies connected with Travel and rules and regulations applicable to Travel Agencies and tour operators.
3. Choose a minimum of two major tourism destinations for each country studied.

4. Develop a tour itinerary plan taking all essential components of tour itinerary.

5. Estimate cost of tour itinerary taking all the components of package tour.

Book for Reference:

- A.K Bhatia- Tourism development, principles and practices
- Maneed Kumar- Tourism Today
- IATA- Travel and Tourism Management
- WTO- Travel & Tourism management
- West Wind Aviation Academy- Travel & Tourism management, Arizona, USA.
UG 17 AO 018: MONEY BANKING AND PUBLIC FINANCE

COURSE OBJECTIVES:

Students should be able to

1. Explain the functions and determinants of money and its classification as per Keynesian Approach.
2. Illustrate the functions of commercial Bank in Indian the context of credit creation, Deposit and Term structure of Interest rates.
3. Illustrate the functions of Central Bank of India and its role in formulating Monetary Policy and instruments used in controlling monetary affairs.
4. Examine the effect of Tax and Non Tax revenue in Production, Consumption and Distribution aspect of economy of a country.
5. Identify the effect of growth in public expenditure
6. Describe the role of Fiscal policy and Budget in the context of Fiscal federalism of our country.

Module 1 – Introduction 10Hrs

Money- Definitions, types, functions of money- - determinants of money-classical and keynesian approach-M1, M2, M3 and M4-

Module2 - Commercial banks 12Hrs

Origin, functions-credit creation, limitation, deposit multiplier, portfolio management Interest Rates. Determination; sources of interest rate differentials; theories of term structure of interest rates; interest rates in India.
Module 3 - Central Banks

Functions - monetary policy - instruments-limitations

Module 4 - Public Finance


Module 5 - Public Expenditure


Module 6 - Fiscal Federalism


Skill development:

1. Analyse the reasons for different interest rates structure
2. To help students understand the latest banking tools initiated by commercial Banks

3. Awareness of the latest trend in e banking

4. Create awareness on the linkage between money, interest rates and its impact on economic development

**COURSE OUTCOMES:**

After the Course the students will be able to

1. Explain the functions and determinants of money and its classification as per Keynesian Approach.
2. Illustrate the functions of commercial Bank in Indian the context of credit creation, Deposit and Term structure of Interest rates.
3. Illustrate the functions of Central Bank of India and its role in formulating Monetary Policy and instruments used in controlling monetary affairs.
4. Examine the effect of Tax and Non Tax revenue in Production, Consumption and Distribution aspect of economy of a country.
5. Identify the effect of growth in public expenditure
6. Describe the role of Fiscal policy and Budget in the context of Fiscal federalism of our country.

**Books for Reference:**

- D.M.Mithani Money, Banking and Public Finance-
- Jhingan-money, banking and international trade
- M.L.Seth2007 Public fiancé
UG 17AO 019: HUMAN RIGHTS AND SOCIAL JUSTICE

COURSE OBJECTIVES:

The students will be able to

1. Explain the importance of human rights, life-based education and social justice.

2. Illustrate holistic understanding of need-based growth and development in various community of rural/tribal/urban population in India.

3. List the challenges to human rights and social justice from LPG perspective.

4. Evaluate the government schemes and policies for the upliftment of rural people and tribes that build a more socially just, equitable multicultural society and to establish human rights.

5. Examine the roles, functions and responsibilities of various bodies of the governing systems and directive principles of state policy in promoting human rights and social justice both in rural and urban.

Module 1 – Human Rights and Social Justice 10 Hrs

What are Human Rights? Human - Dignity, Liberty, Equality, Justice, Unity in diversity, Meaning and significance of Life based Education, Social justice concept, definition, meaning, need, history, principles, objectives and scope. Types of issues in urban, Rural and tribal community.
Module 2 – Problems Associated With Rural, Urban and Tribal Communities 10 Hrs

Understanding of growth and Development - and its Dimensions in Rural, tribal and urban communities, Social- economic, cultural & demographic profile of rural/tribal/urban population in India with special emphasis on vulnerable community & their challenges.

Module 3 – Change and Challenges 10 Hrs

- Urbanization, globalization and liberalization, emerging trends, causes of development in socio- cultural, socio- economic, socio-political and its formal and informal classification of displacement, relocation, violation of basic human rights

Module 4 – Government Schemes and Policies 15 Hrs

Prospects of rural life with reference to agriculture and allied activities like land and its use, animal husbandry, irrigation, pre-production, production and post-harvest technology, rural infrastructure- drinking water, housing, health and education. Problems and prospects of vulnerable sections among tribes: Primitive tribes, nomadic, semi nomadic and de-notified tribes in India, their distinct identity, profile of culture, living conditions, livelihood & nature of problems associated and factors affecting their lives in India.

Module 5 – Governing Systems and Directive Principals of State Policy 15 Hrs

Provisions to urban, rural and tribal communities, Ministry of Tribal Affairs: National policies and implementation of PESA Act and Article 244 provision of constituting tribal Councils. Rural Constitution 73rd amendment and its implications. Rote of co-operatives and rural banks, NABARD, District Rural Development Agency in rural development. Urban community development policies; programs: urban local bodies systems, urban development departments, Commissions, Boards, Corporations, Missions, their role & responsibilities in the
implementation of policies and programs with emphasis on lower middle class and urban poor.

**COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Explain the importance of human rights, life-based education and social justice.

2. Illustrate holistic understanding of need-based growth and development in various community of rural/tribal/urban population in India.

3. List the challenges to human rights and social justice from LPG perspective.

4. Evaluate the government schemes and policies for the upliftment of rural people and tribes that build a more socially just, equitable multicultural society and to establish human rights

5. Examine the roles, functions and responsibilities of various bodies of the governing systems and directive principles of state policy in promoting human rights and social justice both in rural and urban.
Books for Reference:

- Social Movements in India, Sage Publication, Ghanasham Shah
- Rajeswae Dayal: Community Development, programmes in India, Kitab
- Mahal publications Ltd.
- Govt. of India: Five Year plans: publication division New Delhi
- Social Policy & Social Development in India: Kulkarni P D
- Pedagogy of the Oppressed – Paulo Freire
- Everyone likes a Good Drought – Palagummi Sainath
- Dr. B.R Ambedkar Biography
- Shah D.C: Tribal Issues in India.
- Jain P.C: Planned development among Tribals.
- Behura N.K: Tribals and the Indian Constitution.
- Tudipura, Jacob: Urban Community Development.
- Bosco A.B.: Social welfare planning in India.
- Paul wiebe(1975) :Social life in Indian slum
- Chaandra and Punalekar :Urban Community Development in India
UG 17AO 020: INNOVATION IN MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Describe the concept of Innovation, Process view of Innovation and its types.

2. Differentiate from one Model of Innovation to another Model of Innovation and develop firm specific competencies and Network.

3. Build an Innovative organization considering essential components of Innovative organization.

4. Develop an Innovative business plan and estimation of adoption of innovation considering the resource, collaborating strategy, risk and uncertainty.

5. Create an additional value for the existing Product /service through Innovation in order to take advantage of social and economic benefits of Innovation.

Module 1: Introduction to Innovation Management 12 Hrs

Concept and need of innovation; process view of innovation; different aspects of innovation, innovation life cycle; dimensions of innovation space; innovation theory; types of innovation; sources of innovation; reverse innovation; disruptive innovation; frugal innovation; discontinuous innovation.

Module 2: Strategic Management of Innovation 14 Hrs

Models of innovation process (technology life cycle model, product-process life cycle model, dominant-design model, diffusion curve
model); developing innovation strategy (rationalist strategy, incrementalist strategy, and technology trajectory); developing firm specific competencies; innovation network (networks at start-up, network at inside and outside the organization).

Module 3: Building an Innovative Organization 4 Hrs

Components of innovative organization; appropriate organization structure; organizing for innovation (mechanistic, organic, segment list, integrative, structure formality, unstructured chaos); innovation as core business process (measuring innovation, learning to manage innovation); creative climate; innovation and change management; ten rules of strategic innovation.

Module 4: Innovation and Growth 10 Hrs

Developing innovative business plan; forecasting innovation; estimation the adoption of innovation; anticipating the resources; collaboration strategy; assessing risk and recognizing uncertainty;

Module 5: Capturing the Benefits of Innovation 10 Hrs

Creating value through innovation; innovation and firm performance; protecting innovations; economic and social benefits of innovation; service innovations.

Note: The case/assignment/project/ will be provided in advance through proper channel (e-mail/in-person).

Skill Development:

1. Develop an innovative business plan, forecasting innovation; estimating the adoption of innovation; anticipating the resources and preparing the collaboration strategy.
2. Strategic alignment of competitive strategy with technology strategy.
COURSE OUTCOMES:

After completion of the course the students will be able to

1. Define the concept of Innovation, Process view of Innovation and its types.

2. Examine the differences from one Model of Innovation to another Model of Innovation and develop firm specific competencies and Network.

3. Develop an Innovative organization considering essential components of Innovative organization.

4. Design an Innovative business plan and estimation of adoption of innovation considering the resource, collaborating strategy, risk and uncertainty

5. Create an additional value for the existing Product /service through Innovation in order to take advantage of social and economic benefits of Innovation

Books for Reference:

- Conway S. and Steward F: Managing and Shaping Innovation, Oxford University Press (SAE), 2009
Additional Reading:

COURSE OBJECTIVES:

The students will be able to

1. Illustrate the role Accounting Professionals in the context of US Legal and Tax systems and tax life cycle.

2. Show the usual sources of Income of Individual Assessee for the computation of Gross Income and Taxable income permissible under the US Tax laws.

3. Show the adjustments to Income, deductions and credits with respect to an Individual Assessee for the computation of Taxable income and Net tax Payable permissible under the US Tax laws.

4. Devise tax treatments for Foreign Nationals, Expats and Inpats

5. Use digital tools for filing Individual returns with Power Business Intelligence

Module 1 : Common Topics - Introduction to US Legal & Tax Systems

Recognize the structure of the US Government and US Tax Jurisdictions, Overview, of Tax Reforms, Key differences among types of US Tax Payers, Identify various types of taxation in US, Identify sources of US tax law and navigation of the Code and Regulations,
Recognize fundamental differences between home country and US Tax Systems.

**Module – 2 US Individual Income Tax - Overview and Computation of Income (Part 1)** 14 hours


**Module – 3 US Individual Income Tax - Overview and Computation of Income (Part 2)** 14 hours

Passive Activity Loss limitations, State and Local tax refunds, Other Income, Health Savings Account deduction, IRA deduction, Student loan and Interest, Tuition and Fees and other deductions, Taxes - State & Local Taxes, Real Estate Taxes, Personal Property Taxes, Mortgage Interest, Investment Interest Expense, Charitable, Contribution, Casualty & Theft Losses, Medical and Dental and Other Miscellaneous Itemized Deductions, Education Credits (AOC and LLC), Child & Dependent Care Credit, Child Tax Credit, Alternate Minimum Tax.

**Module 4 - US Individual Income – Tax – Advanced Topics** 6 hours

Who is an Expat, What is Sec 911 exclusion and overview of Form 2555, Introduction to Foreign Tax Credit, Who is an Inpat, overview of Form 1040NR, Income recognition for foreign nationals.
Module 5 - Introduction to Technology 18 hours

Demonstration/ Functionality of Data Transformation (SQL) and Data visualization (Power BI/Query) tools, Basic computing and data handling, Case study 1 with IRS Data in Power BI, Case Study 2 & 3 with Power Query, Case Study 4, 5 & 6 with Power Query, Comprehensive Case Study 7 to prepare Form 1040 with Power BI and Power Query

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Participate in simulations, case studies and quizzes on partnership taxation, taxation for foreign corporations and individual taxation

COURSE OUTCOMES:

After the completion of course, The students will be able to

1. Illustrate the role Accounting Professionals in the context of US Legal and Tax systems and tax life cycle.
2. Show the usual sources of Income of Individual Assessee for the computation of Gross Income and Taxable income permissible under the US Tax laws.
3. Show the adjustments to Income, deductions and credits with respect to an Individual Assessee for the computation of Taxable income and Net tax Payable permissible under the US Tax laws.
4. Devise tax treatments for Foreign Nationals, Expats and Inpats
5. Use digital tools for filing Individual returns with Power Business Intelligence
Book for Reference:

- U.S Master Tax guide by CCH publications
- EA Review Part 1: Individuals by Irvin N Gleim and James R. Hasselback
- EA Review Part 2: Businesses by Irvin N Gleim and James R. Hasselback
SEMESTER – IV

UG 19AO26

INTERNATIONAL TAX AND TECHNOLOGY -II

COURSE OBJECTIVES:

The students will be able to


2. Plan for filing Tax return of individual partner after incorporating the requisite information shown in K-1.

3. Use the digital tools for filing partnership returns with Power Business Intelligence

4. Design the procedure for filing requirements of Controlled foreign corporations and US Shareholders within the framework of US Tax System

5. Calculate a corporation’s taxable income and tax liability taking into account all necessary/required adjustments.

6. Use the digital tools for filing corporate returns with Power Business Intelligence.

Module 1: Partnership Basics 8 hours

Check the box regulation, Subchapter K provisions, Partnership tax return filing and timing, Partnership Formation, record cash and property contributions on a partnership balance sheet, Compute
partner's outside basis, explain the tax consequences of partnership organization and syndication fees

Module 2: Partnership Taxable Income  
10 hours

Compute partnership taxable income, explain the function of guaranteed payments to partners, partner’s Distributive shares, Determine partners distributive share of income, gain, loss, deduction or credit, Partners' Basis Calculation, Adjust outside basis for Schedule K-1 information

Module 3 – Comprehensive case studies for Partnerships using technology tools  
6 hours

Partnerships and types of Partnerships (using Power BI), Partners and types of Partners (using Power BI), Identify separately state items on Schedule K, Form 1065 (using Power BI), Reconcile book and taxable income on Schedule M-1 Form 1065 & Schedule M-3, Simulation - Comprehensive case study using technology tools, solving case study on relevant tax forms using Power query

Module 4: US Corporations  
12 hours

Overview of GAAP and the GAAP standard setting bodies, comparison of US GAAP vs India GAAP, entities overview, identify taxes imposed by different jurisdictions, describe Legal characteristics of business entities, explain the federal income tax treatment of business entities, identify common non business entities, taxable Income Overview, explain relationship between Corporate book income and taxable Income, describe Schedule M1 and M3 disclosure requirements, Define Gross Income, recognize common exclusion from Gross Income, general rules for timing of income recognition, determine the effect of income related book tax differences on Schedule M3, identify broad categories of deductible
expenses, recognize common examples of non-deductible expenses, general rules for timing of deductions,

Module 5: Analyse Income and Expenses 16 hours

Asset basis and cost recovery, determine the Initial tax basis of business property, distinguish between deductible repairs and Capitalized improvements, calculate allowable cost recovery deductions, determine the effect of cost recovery book to tax differences on Schedule M3

Calculate gain or loss realized and recognized on business property dispositions, Identity the character of recognized gain or loss on property dispositions, explain the Sec. 1231 netting rules and capital loss limitations, determine the effect of asset sale book tax differences on Schedule M3, Calculate Corporate Taxable Income, tax treatment of Charitable Contributions, net operating losses, and dividends received deductions, finalize corporate taxable income, compute Corporate Tax Liability.

Module 6 - Comprehensive case studies for Corporations using technology tools 8 hours

Introduction to Power BI and Case study, solving case study on relevant tax forms using Power query, Case Study: Disposal of Fixed Assets and Gain / (Loss) Computation, Identifying Property Type, Class Type, Convention, Method and Computation of Depreciation using Power BI
Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Participate in simulations, case studies and quizzes on partnership taxation, taxation for foreign corporations and individual taxation

Course Outcomes:

After completion of the course, the students will be able to:

2. Plan for filing Tax return of individual partner after incorporating the requisite information shown in K-1.
3. Use the digital tools for filing partnership returns with Power Business Intelligence
4. Design the procedure for filing requirements of Controlled foreign corporations and US Shareholders within the framework of US Tax System
5. Calculate a corporation’s taxable income and tax liability taking into account all necessary/required adjustments.
6. Use the digital tools for filing corporate returns with Power Business Intelligence.
SEMESTER IV

UG19AO23: Humanitarian Assistance and Disaster Management

COURSE OBJECTIVES:

The students will be able to

1. Illustrate the need for and objectives of disaster management process and humanitarian assistance
2. Justify the inevitability of disaster and coping up with threat of disaster and the disaster.
3. Plan for risk management of disaster and national development after the disaster
4. Develop the leadership of disaster and facilitate international disaster assistance
5. Examine the long term measures in facing the managing disaster and preparedness for the same
6. Illustrate the role and need for national disaster management policy and guidelines, NGO and civil society.

Module 1- Concept & Basis of Disaster Management - 8 Hrs

definition and Objective of Disaster management, History of disaster management in India, meaning and definition of Humanity

Module 2- Basic Disaster Management Aspects – 10 Hrs

The Significance of Disaster today, the Disaster Threat, major Requirements for Coping with Disaster

Module 3- The Disaster Management Cycle-10 Hrs

Risk Disaster and National Development, Counter-Disaster Resources
Module 4- International Disaster Assistance- 10 Hrs
Leadership in Disaster, Organization, plan, use of resources,

Module 5- Long – term Measures – Risk,  10 Hrs
Risk reduction, Prevention, Mitigation, Preparedness, Response, Recovery, Logistics, Post-Disaster Review

Module 6 – Disaster Management Support Requirement, 12 Hrs
Training, Public Awareness, National Disaster Management Policy, National Disaster Management Guidelines and policy, role of NGOs, Civil society, in disaster management.

Skill development
1. Participate in world disaster day and come up with the poster to bring awareness to people.
2. Draft and analyse the college building for disasteral barrier
3. Participate in various guest lectures on disaster management and quiz conducted would be conducted on the same.
4. Learn CPR and first aid and demonstrate in class

COURSE OUTCOMES:
After completion of the course the students will be able to
1. Illustrate the need for and objectives of disaster management process and humanitarian assistance
2. Justify the inevitability of disaster and coping up with threat of disaster and the disaster.
3. Plan for risk management of disaster and national development after the disaster
4. Develop the leadership of disaster and facilitate international disaster assistance
5. Examine the long term measures in facing the managing disaster and preparedness for the same
6. Illustrate the role and need for national disaster management policy and guidelines, NGO and civil society.

Reference Books:

1. Introduction to International Disaster Management by Damon P. Coppola (17 October 2006)
2. Disaster Management and Preparedness Book by Larry Collins and Thomas D Schneid (22 November 2000)
3. Disaster and Development Book by Andrew Collins (2009)
4. Natural Hazards and Disaster Management: Vulnerability and Mitigation R B Singh (1 Dec, 2006)
5. Disaster Management in India Hardcover – Shastri K N 2011
SEMESTER IV

UG19AO24: Introduction to Psychology

COURSE OBJECTIVES:

The students will be able to

1. Illustrate the role of psychology in understanding, predicting and controlling behavior of an individual and group.

2. Examine the relevance and implications of theories of Emotion, motivation and personality in understanding one's personality

3. Compare and contrast the contributions of each theory of personality.

4. Integrate Learning and Thought process with the development of intelligence of diverse in nature

5. Analyze the Anxiety and Stress related issues that affect mental health or create illness

6. Relate the psychological aspects of well-being that leads to Health and wellness with different forms of therapies

Module 1 – Introduction to Psychology 10 hours

Definition of Psychology - Classical Schools of Psychology - Structuralism, Functionalism, Behaviorism, Gestalt Psychology, Psychoanalytic Psychology, Humanistic Psychology - The Role of Diversity in Psychology & Goals of Psychology - Sub-fields of Psychology - Experimental, Biological, Personality, Social, Clinical and
Counselling - Developmental and Quantitative Psychology - Current views of psychology - Ethics in Psychology

Module 2 - Emotions, Motivation, Personality 12 hours

**Emotions:** Meaning and definition and theories of emotions - Two factor theories of emotions - Expression of emotions - functions of emotions - Primary emotions - emotions and the brain - Fight, flight and freeze - Culture and emotional variation

**Motivation:** Primary motives, general motives and secondary motives - Biological motives - Intrinsic and extrinsic motivation - Theories of motivation - Incentive approach, Cognitive Approach, Maslow’s Hierarchy

**Personality:** Definition of personality - Introvert & Extrovert - Self-concept & Self-Esteem - Trait Approach - Biological approach - Humanistic Approach - Behavioural Learning approach - Cognitive approach

Module 3 - Theories of personality 10 hours


Module 4 - Mental Abilities, Thought and Learning 10 hours

**Intelligence:** Defining Intelligence - Five Aspects of Intelligence - Variations in Intelligence - Hereditary Influences - Environmental Influences - **Thinking process** - concepts - problem solving - decision
making a cognitive process – Creative thinking - Characteristics of Creative Person- Language – cognitive approaches to learning, reinforcement and punishment.


**Module 5 – Anxiety & Stress**  
12 hours

Abnormality Definition - Changing attitudes and concepts of mental health and illness - Current views – Anxiety issues – Mood Disorders - Stress related issues- emotional signs, behavioural sings & physical signs
Alcohol & Substance abuse

**Module 6: Health Psychology**  
8 hours

Coping mechanism – psychosomatic disorders - coping with threat – Biofeedback - Guided Imagery – Meditation - psychological aspects of well-being - Health and wellness- Positive psychology – Different forms of therapies

**Skill development:**

1. Emotional Intelligence – to become aware of their own emotions, control, and express appropriately and handle interpersonal relationships with empathy.
2. Identification of ego-Defence Mechanism that are used by oneself to protect from unpleasant feelings to make oneself feel better for the individual
3. Motivation – the individual will be able to discover the factors motivating them towards certain behaviours
4. Breaking habits by associating involuntary response to stimulus and by associating voluntary behaviour with consequences.
5. Stress management (Relaxation technique, Guided Imagery)
COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the role of psychology in understanding, predicting and controlling behavior of an individual and group.
2. Examine the relevance and implications of theories of Emotion, motivation and personality in understanding ones personality
3. Compare and contrast the contributions of each theory of personality.
4. Integrate Learning and Thought process with the development of intelligence of diverse in nature
5. Analyze the Anxiety and Stress related issues that affect mental health or create illness
6. Relate the psychological aspects of well-being that leads to Health and wellness with different forms of therapies

References:

SEMESTER IV

FSD 15 401: ENVIRONMENT AND PUBLIC HEALTH

COURSE OBJECTIVES:
The students will be able to

1. Identify the environmental Factors that determine public health and its contribution towards Human Development Indices for public health.

2. Describe the change of Agricultural activities, Industrial activities and life style, and influence on climate change and its implication on Public health

3. Identify the Factors that determine Good health and type of diseases that affect health due to lack of management of hygiene in public places and Sanitation, Poverty and change of Life style.

4. Analyze the role of alternative systems of Medicine and intervening programmes of Government of India in providing Public health.

5. Analyze the role of local bodies and its policies, practices with respect to solid waste management as per Environmental Protection Act, Forest Conservation Act, Wild Life Protection Act, Water and Air Act and Industrial, Bio Medical and E waste disposal rules.

Module 1 - Linkages between Environment and Health 10Hrs

Module 2 - Climate Change and Implications on Public Health

12Hrs

Global warming - Agricultural practices (chemical agriculture) and Industrial technologies (use of non-biodegradable materials like plastics, aerosols, refrigerants, pesticides); Manifestations of Climate change on Public Health- Burning of Fossil fuels, automobile emissions and Acid rain.

Module 3 – Diseases in Contemporary Society

14 Hrs


Module 4 - Perspectives and Interventions in Public Health

14 Hrs

Epidemiological perspectives – Disease burden and surveillance; Alternative systems of medicine - Ayurveda, Yoga, Unani, Siddha and Homeopathy (AYUSH); Universal Immunization Programme (UIP); Reproductive health-Youth Modulee for Victory on AIDS (YUVA) programme of Government of India. Occupational health hazards-physical-chemical and biological. Occupational diseases- prevention and control.
Module 5 - Environmental Management Policies and Practices

10 Hrs

Municipal solid waste management: Definition, sources, characterization collection and transportation and disposal methods. Solid waste management system in urban and rural areas. Municipal Solid waste rules. Policies and practices with respect to Environmental Protection Act, Forest Conservation Act, Wildlife Protection Act, Water and Air Act, Industrial, Biomedical and E waste disposal rules.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

1. Examining local cuisines for dietary diversity.
2. Examining National Health Survey data e.g. National Family Health Survey, Annual Health surveys.
3. Survey of Immunization coverage in a particular area.
4. To establish if there is a relation between GDP and life expectancies/Health parameters.
5. Survey of Respiratory allergies.
6. Examining household / institutional / market/neighbor-hood wastes and their disposal mechanism.
7. Survey of households along the Arkavathi and Cauvery River for life expectancy and common ailments and diseases.
8. Determine the extent of use of paper and suggest means of reducing the use of paper and paper products.
10. Definitions of poverty - Governmental policies on poverty mitigation - facts and fiction.

11. Health indicators vis- a-vis income groups.

12. Deforestation and flooding - myth or fact?

13. Smoking and Lung Cancer.


**COURSE OUTCOMES:**

After the completion of the course the students will be able to

1. Identify the environmental Factors that determine public health and its contribution towards Human Development Indices for public health.

2. Describe the change of Agricultural activities, Industrial activities and life style, and influence on climate change and its implication on Public health.

3. Identify the Factors that determine Good health and type of diseases that affect health due to lack of management of hygiene in public places and Sanitation, Poverty and change of Life style.

4. Analyze the role of alternative systems of Medicine and intervening programmes of Government of India in providing Public health.

5. Analyze the role of local bodies and its policies, practices with respect to solid waste management as per Environmental Protection Act, Forest Conservation Act, Wild Life Protection Act, Water and Air Act and Industrial, Bio Medical and E waste disposal rules.
Book for Reference:


v Public Health Nutrition in Developing Countries Part-2). Wood head Publishing India.

v Sadgopal, M., & Sagar, A. (2007, July-September). Can Public Health open up to the AYUSH Systems and give space for People’s views of health and disease?


