

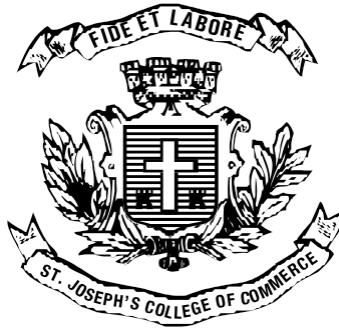
St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bengaluru – 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 I & II

CBCS Syllabus w.e.f., 2017 – 2018

Academic year 2020 – 2021

St. Joseph's College of Commerce

(An Autonomous Institution affiliated to
Bengaluru Central University)

Dedicated to Excellence with Relevance

St. Joseph's College, Bengaluru 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 Bengaluru Central 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 Programmes.

The College is committed to providing quality education to its students. It offers Bachelor of Commerce and Bachelor of Business Administration, a three year Under Graduate Degree Programmes, and Master of Commerce, a two year Post Graduate Programme. 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 PROGRAMME:

1. To impart knowledge to students in functional areas of business so that they may pursue careers in management and excel in different fields of management.
2. To incorporate extensively - along with theoretical knowledge sharing - various skills (viz., Presentations, rapid reading, geo political awareness, time management) needed for managerial effectiveness.
3. To promote knowledge through research - both applied and conceptual relevant to management.
4. To enhance the decision - making skills and administrative competence of students
5. To motivate students to apply management techniques to new and innovative areas of management

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 Programme.

II. DURATION OF THE PROGRAMME

The Programme 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 courses 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. PROGRAMME MATRIX

Refer page no 7 - 9

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 courses including part - B courses of I and II semesters (except languages, compulsory additional courses and core Information Technology related courses) mentioned in this regulation. Languages and

additional courses shall be taught by the graduates as recognized by the respective board of studies.

VII. EVALUATION SYSTEM

Evaluation for UG Programme 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 course. The minimum SGPA to qualify for the B.B.A degree is 4.00 and a pass in all courses.

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 courses based on the following broad classification:

Courses category	Instruction Hrs/week	Credits
Languages	3 Hrs	2

Major Core	4 Hrs	3
Major Optional	4 Hrs	4
Allied Required	4 Hrs	3
Open Elective	4 Hrs	3

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.

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

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

$$\text{SGPA} = \frac{\sum \text{Credits} \times \text{Grade Points}}{\text{Total Credits}}$$

Minimum SGPA for a pass is 4.00.

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

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

$$\text{CGPA} = \frac{\sum \text{Total credits in the semester} \times \text{SGPA}}{\text{Total credits of the course}}$$

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

SGPA/CGPA/ Course	Grade	Result/Class Description
9.00-10.00	O	Outstanding

8.00-8.99	A+	First Class Exemplary
7.00-7.99	A	First Class Distinction
6.00-6.99	B+	First Class
5.50-5.99	B	High Second Class
5.00-5.49	C	Second Class
4.00-4.99	P	Pass Class
Below 4	RA	To Re-Appear

IX.PATTERN OF QUESTION PAPER

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

Section-A	Conceptual/Objective Questions	1 mark × 10 questions	10 Marks
Section-B	Analytical Questions	6 marks × 3 questions	18 Marks
Section-C	Essay Questions	15 marks × 2 questions	30 Marks
Section-D	Compulsory Question/ Case study	12 marks × 1 question	12 Marks
		Total	70 Marks

X. 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 (Regular) PROGRAMME MATRIX

Semester Content	I	II	III	IV	V	VI	TOTAL
Part A: Languages							
English	3hr/2Cr	3hr/2Cr	-	-	-	-	
Language	3hr/2Cr	3hr/2Cr	-	-	-	-	
I	4 Cr	4 Cr	-	-	-	-	8
Part B: Core Course							
Content	I	II	III	IV	V	VI	TOTAL
Major core 4hr/3Cr	<ul style="list-style-type: none"> ● Perspectives in Management ● Organizational Behaviour 	<ul style="list-style-type: none"> ● Business Environment ● Marketing Management ● Fundamentals of Accounting 	<ul style="list-style-type: none"> ● Corporate Accounting ● Management ● Human Resource Management ● Production and Operations Management 	<ul style="list-style-type: none"> ● Cost Accounting ● Business Law ● Entrepreneurship Development ● Project - Management 	<ul style="list-style-type: none"> ● Costing for Business Decisions ● Income Tax -I ● Quantitative Techniques 	<ul style="list-style-type: none"> ● Management Accounting ● Income Tax -II ● Business Ethics ● Strategic management 	
Allied Required 4hr/3Cr	<ul style="list-style-type: none"> ● Micro -Economics ● Business Mathematics & Statistics 	<ul style="list-style-type: none"> ● Macro Economics 	<ul style="list-style-type: none"> ● Fundamentals & Applications of E-commerce 	<ul style="list-style-type: none"> ● Research Methodology 	-	-	
Major Optional 4hr/4Cr	NA	NA	NA	NA	<ul style="list-style-type: none"> ● Elective Paper-1 ● Elective Paper-2 	<ul style="list-style-type: none"> ● Elective Paper-3 ● Elective Paper-4 	
Open Electives 4hr/3Cr	NA	NA	# 4hr/3Cr (as per list given)	# 4hr/3Cr (as per list given)	-	-	
Skill based Major 4hr/4Cr	-	-	-	-	Course/Elective Skill based paper		
II	12 Cr	12 Cr	18 Cr	18 Cr	21 Cr	20 Cr	101
Part C: Foundation, skill development, interdisciplinary & Sports							
HRD	1 Cr	1 Cr	-	-	-	-	
IC	-	2 Cr	-	-	-	-	
EVS	-	-	-	2 Cr	-	-	
Internship	-	-	-	-	-	1 Cr	
Certificate & Sports Programme	-	2 Cr Certificate course	1Cr Excel	1Cr Advanced Excel	-	-	
III	1 Cr	5 Cr	1 Cr	3 Cr	-	1 Cr	11
Part: D Extension and Extracurricular activities							
Extension & Extra Curricular & Others	-	1 Cr	-	-	-	1 Cr	
IV	-	1 Cr	-	-	-	1 Cr	02
Total	17 Cr	22 Cr	19 Cr	21 Cr	21 Cr	22 Cr	122

PROGRAMME STRUCTURE (For I & II Semesters)

SEMESTER SCHEME OF EXAMINATION

CORE COURSES

SEMESTER I

Course Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/Credits
			CIA	ESE		
M1 20 MC 101	Perspectives in Management	04	30	70	100	03
M1 20 MC 102	Organizational Behaviour	04	30	70	100	03
M1 20 AR 103	Micro Economics	04	30	70	100	03
M1 15 AR 104	Business Mathematics & Statistics	04	30	70	100	03
	Total	16	120	280	400	12

SEMESTER - II

Course Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/Credits
			CIA	ESE		
M1 15 MC 201	Business Environment	04	30	70	100	03
M1 15 MC 202	Marketing Management	04	30	70	100	03
M1 17 MC 203	Fundamentals of Accounting	04	30	70	100	03
M1 20 AR 204	Macro Economics	04	30	70	100	03
	Total	16	120	280	400	12

CIA – Continuous Internal Assessment

ESE – End Semester Exam

**SEMESTER SCHEME OF EXAMINATION
LANGUAGES**

Sem No	Course Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/Credits
				CIA	ESE		
I	M1 15 1KN	Kannada	03	30	70	100	02
	M4 20 1HN	Hindi	03	30	70	100	02
	M1 15 1AE	Additional English	03	30	70	100	02
	M1 15 1GE	General English	03	30	70	100	02
		Total		06	60	140	200
II	M1 15 2KN	Kannada	03	30	70	100	02
	M4 20 2HN	Hindi	03	30	70	100	02
	M1 15 2AE	Additional English	03	30	70	100	02
	M1 15 2GE	General English	03	30	70	100	02
		Total		06	60	140	200

CIA – Continuous Internal Assessment

ESE – End Semester Exam

FOUNDATION COURSES

Sem. No	Course Code	Title of the Paper	Lecture Hrs per week	Grade/Credits
I	FSD 15 101	Holistic Development (Life Skills)	1	1
II	FSD 15 201	Holistic Development (Life Skills)	1	1
II	FSD 15 202	Indian Constitution	1	2

OUTCOME BASED EDUCATION

Program Educational Objectives (PEO)

Our **BBA** programme will produce graduates who are:

1. Competent, creative and highly valued 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 the 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, 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 the 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

PO10 - 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.

SEMESTER - I

M1 20 MC 101 : PERSPECTIVES IN MANAGEMENT

COURSE OBJECTIVES:

Students should be able to

1. Explain the forms of organization and evolution of management thought
2. Integrate the planning, forecasting with decision making process of a given organization.
3. Relate the function of organizing with staffing in consideration of their effort on individual actions.
4. Identify the range of leadership theories, Directing and controlling tools available in the management.
5. Illustrate the range of motivation theories and methods of coordination available for the management practices.
6. Describe the recent trends in management and factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders.

Module 1 - Forms of Organisation & Management

15 Hrs

Organisation: Meaning, Characteristics, Merits and Limitations of: Proprietary concerns, Partnership firms, Companies - Government undertakings- Non Business Organization - Trusts - Cooperative Society - Clubs and Associations.

Introduction to Management - Meaning, Definition, its nature purpose, importance & Functions, Management as an Art, Science & Profession- Management as social System Concepts of management-Administration-Organization.

Evolution of Management Thought: Contribution of F.W.Taylor, Taylor's scientific management - Fayol's Principles of Management - Elton Mayo, Chester Bernard, Peter Ducker to the management thought -various approaches to management (i.e. Schools of management thought).

Indian Management Thought : Western/Eastern Business model, Concepts of Indian Management, Indian Management Practitioners, Functions of Management - Nature, Importance and Levels of Business Management - Need for Managers - Types of Managers - Managerial Roles.

Module 2 - Planning

10 Hrs

Planning Nature - Nature - Planning Process - Objectives, Meaning - Need & Importance, levels, advantages & limitations, Types of Plans.

Forecasting: Meaning and purpose of forecasting - Techniques of forecasting - Qualitative and quantitative.

Decision Making: Meaning - Steps in decision-making - Delegation and principles of delegation- MBO & MBE.

Module 3 - Organizing and Staffing

8 Hrs

Organizing: Nature and purpose of organization, Elements of organizing & process.

Principles of organization - Organization structure and types, Delegation of authority - Principles of Delegation, Importance and difficulties in delegation - Departmentation - Committees - Centralization vs Decentralization of Authority - Span of Control.

Staffing: Nature -Process of staffing- Importance of staffing.

Module 4 - Directing

12Hrs

Directing: Meaning - Principles and techniques of directing. Leadership: Meaning - Leadership styles-Formal and informal leadership.

Motivation: Introduction, Theories of motivation - [Maslow's need hierarchy theory - Herzberg's two factor theory - McGregor's X and Y theory- Vroom's valence theory] Alderfer's Hierarchy of Motivational Needs(ERG-Theory), McClelland's Theory of Needs, Expectancy Theory, Equity Theory.

Morale - Meaning, Features, Difference between Morale and

Motivation, Significance, Morale and performance, Developing High Morale, Measurement of Morale

Communication: Principles and Process of communication - Barriers to effective communication.

Co-ordination: Meaning - Principles and process of co-ordination.

Module 5- Controlling

8 Hrs

Meaning & Definition -- Steps in controlling -- Essentials of a Sound Control System - Methods of Establishing Control, Techniques of controlling - Budgetary and non-budgetary.

Module 6 - Social Responsibility of Management and Contemporary Trends in Business

7 Hrs

Social Responsibilities of Management - Meaning, Social responsibilities of business towards various groups- Meaning of business ethics- need and importance - Profits and Ethics - Factors affecting ethical practices in Business.

Recent Trends in Management: Management of Change, Management of Crisis, International Management, Indian Management Concepts-Indian Business Models and its Basic Features, Community involvement.

Skill Development:

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

1. Different types of Organization Charts (structure).
2. Chart of Staffing.
3. Graphic representation of Maslow's Theory.
4. Chart on Media of Communication.
5. Draft Control chart of different industry/business groups.
6. Prepare list of corporate strategies that are adopted by Indian Companies to face the challenges of competition.
7. Select a successful retail store and give details of factor leading to its success.

8. Select a failed venture, if any known to you, and bring out reasons for its failure (Note what we learn from these success & failure stories).
9. Select a company and prepare a SWOT analysis for the same.
10. Mention the characteristics and skills of managers in the 21st century.
11. List out some unethical practices prevailing in an organization.
12. Undertake a study of some ethical practices followed by an organization.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the forms of organisation and evolution of management thought
2. Integrate the planning, forecasting with decision making process of a given organization.
3. Relate the function of organizing with staffing in consideration of their effort on individual actions.
4. Identify the range of leadership theories, Directing and controlling tools available in the management.
5. Compare and contrast the range of motivation theories and methods of coordination available for the management practices.
6. Illustrate the recent trends in management and factors affecting ethical practices in Business and social responsibilities of management towards all the stake holders.

Books for Reference:

- ✓ Anil Bhat, Arya kumar, Learning Management Principles Processes and Practices, 2nd Edition, Bengaluru, Oxford University Press, 2019.
- ✓ Bhushan Y.K., Fundamentals of Business Organization and Management, 19th Edition, New Delhi, Sultan Chand & Sons, 2016.
- ✓ Chandan J.S., Management Concepts and Strategies, 1st Edition, Delhi, Vikas Publishing House Pvt. Limited, 1997.
- ✓ Harold Koontz & Cyril O'Donnell, Essentials of Management, 4th Edition, New Delhi, McGraw Hill, 1986.
- ✓ Kanagasabapathi P., Indian Models of Economy, Business and Management, 3rd Edition, Delhi, PHI Learning, 2012.
- ✓ Prasad L.M., Principles of Management, 8th Edition, New Delhi, Sultan Chand & Sons, 2019.
- ✓ Ricky W. Griffin, Management Principles and Applications, 10th Edition, Delhi, Cengage Learning, 2012.
- ✓ Sharma R.K. & Shashi K. Gupta, Principles of Management, 1st Edition, New Delhi, Kalyani Publishers, 2016.
- ✓ Srinivasan R. & Chunawalla S.A., Management Principles and Practice, 1st Edition, Kolkata, Himalaya Publishing House, 2014.
- ✓ Tripathi P.C. & Reddy P.N., Principles of Management, 5th Edition, New Delhi, McGraw Hill Education, 2017.

SEMESTER - I
M1 20 MC 102: ORGANIZATIONAL BEHAVIOUR

COURSE OBJECTIVES:

Students should be able to

1. Relate the implications of organizational behavior study p and its application in Management.
2. Examine the influence of organizational behavior by individual's personality, values, perceptions, and motivations in the workplace.
3. Evaluate the implications of attitude formation and learning process of individual on organizational behavior.
4. Relate the implications of Group behavior towards leadership in the context of organizational behaviour.
5. Examine implications of the organization climate and culture on organizational Behaviour and its effectiveness.
6. Illustrate the role of stress and conflict on organizational change and culture that affects working relationships with in organizations.

Module 1 - Introduction to Organizational Behaviour 6 Hrs

The concept of organization, organization goals- Determinants of goals - Goal Displacement- goal distortion. The study of Organizational Behaviour - Definition - Scope and application in management - Contributions of other disciplines - Organizational structure-Learning organizations-Models of OB - Hawthorne studies- Challenges and opportunities in OB

**BEHAVIOUR WITHIN ORGANIZATIONS:
THE INDIVIDUAL**

Module 2 - Personality, Perception & Motivation 18 Hrs

Personality: Determinants of personality - biological factors - cultural factors - family and social factors - situational factors -

personality attributes influencing OB.

Perception: Meaning - Need - Perceptual process -Perceptual mechanism - Factors influencing perception - interpersonal perception - self concept and self esteem

Motivation: Meaning - Characteristics - Role of Motivation - Motivation and Behaviour - Motivation and Performance - Financial and Non-financial incentives

Module 3 - Learning and Behaviour Modification **10 Hrs**

Concept of Attitude - **Attitude**, opinions and beliefs, attitudes and behaviour - Formation of attitudes - Factors determining formation of attitudes - Attitude measurement - Attitude change.

Learning - Principles, process, organizational reinforcement systems - cognitive learning

BEHAVIOUR WITHIN ORGANIZATIONS: GROUPS AND INTERPERSONAL INFLUENCE:

Module 4 - Group Dynamics and Leadership **12 Hrs**

Importance of teams - Formation of teams and team work.

The concept of groups - kinds and functions of groups - formal and informal groups - group cohesiveness - group think - group norms- process of group formation.

Leadership - formal and informal leadership - characteristics - Leadership theories [Trait, Behavioural and Contingency] - Power - Sources of power

Module 5 - Organization Culture and Climate **4 Hrs**

Organization culture - organization climate and organizational effectiveness

Module 6 - Conflict and Organizational Change **10 Hrs**

A. Conflict - meaning - process - causes - sources - types of conflict - consequences of conflict - conflict resolution strategies.

B. Stress - Understanding Stress - causes, consequences and Stress Management

C. Organizational Change - kinds of change - identification of the problems and implementation of change - resistance to change - overcoming resistance to change

Skill Development:

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

1. Survey on resistance to changing policies in The Banking Sector, The IT Sector
2. Undertake a study to find out the various non-financial incentives used to motivate employees.
3. A study in job enrichment and factors contributing to absenteeism and employee turnover in any industry of your choice.
4. Analyze the characteristics and components of attitudes.
5. Perform a study on the determinants of personality of a group of individuals.
6. Analyze the organizational culture and climate in the BPO industry.
7. Conduct a study on the reasons for attrition in the BPO industry.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Relate the implications of organizational behavior study p and its application in Management.
2. Examine the influence of organizational behavior by individual's personality, values, perceptions, and motivations in the workplace.
3. Evaluate the implications of attitude formation and learning process of individual on organizational behavior.
4. Relate the implications of Group behavior towards leadership in the context of organizational behaviour.
5. Examine implications of the organization climate and culture on organizational Behaviour and its effectiveness.

6. Illustrate the role of stress and conflict on organizational change and culture that affects working relationships within organizations.

Books for Reference:

- ✓ Ashwathappa K., Organizational Behaviour, 12th Edition, Kolkata, Himalaya Publishing House, 2016.
- ✓ Fred Luthons, Organizational Behaviour, 12th Edition, New York, McGraw Hill Education, 2010.
- ✓ Keith Davis, Human Behaviour at Work, 8th Edition, Europe, McGraw Hill Education, 2007.
- ✓ Reddy H.R. and Appaniah, Organizational Behaviour, 1st Edition, Kolkata, Himalaya Publishing House, 2017.
- ✓ Stephen Robins, Organizational Behaviour, 16th Edition, Bangalore, Pearson Education, 2015.
- ✓ Subha Rao P., Management and Organizational Behaviour, 3rd Edition, Kolkata, Himalaya Publishing House, 2010.

SEMESTER - I
M1 20 AR 103: MICRO ECONOMICS

COURSE OBJECTIVES:

Students should be able to

1. Explain the impact of micro and macroeconomics in economic growth
2. Analyze the laws relating to consumer behaviour, demand and production.
3. Select demand forecasting technique and Pricing Option.
4. Describe the Laws of production.
5. Analyze the different types of costs and the relationship of short curves and long curves.
6. Show the Pricing under Perfect and imperfect competitions.

Module 1 - Introduction to Economics **6 Hrs**

Nature and Significance of Managerial Economics, Basic concepts, Micro and Macro Economics, Difference between plant, Firm and Industry, Economic Growth and Development, Concept of Equilibrium.

Module 2 - Consumer Demand Analysis - Cardinal and Ordinal Approach **10 Hrs**

Meaning of Demand, Demand determinants, Law of Demand, indifference Curves – Properties, Elasticity of Demand – Types, Degrees and Measurement of Elasticity.

Module 3 - Demand Forecasting & Pricing **10 Hrs**

Methods of Demand Forecasting, Pricing – Factors influencing Pricing, Aims and objectives of Pricing-Methods of Pricing- Cost plus pricing, Dual pricing, Administered pricing, Target rate of return pricing.

Module 4 - Production and Cost Analysis **6 Hrs**

Laws of Production – law of Variable proportions and Laws of Returns of Scale.

Module 5 - Cost Analysis

8 Hrs

Cost Analysis – Types of costs, calculation of Cost, Relationship between Short curves & Long curves, Cost curves, Relationship between Average Cost and Marginal Cost.

Module 6 - Market Competition

20 Hrs

Revenue analysis – Revenue curves under different market competitions, Perfect competition – Meaning, Equilibrium of firm and industry under perfect competition, Pricing under imperfect competition – monopoly and monopolistic competition.

Skill Development:

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

1. To conduct a survey on the practical application of laws of economics.
2. To collect data on sales of consumer durable goods and predict the sales for a later year.
3. To find different case studies relating to different market conditions and to do an analysis.
4. To find out how demand differentiates between normal and inferior goods.
5. To analyze the role of a business economist in the everyday functioning of an organization taking live examples.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the impact of micro and macroeconomics in economic growth
2. Evaluate the laws relating to consumer behavior in the context of Law of demand and production.

3. Select demand forecasting technique and Pricing Option.
4. Compare and contrast Law of Variable Proportions and Law of Returns of Scale.
5. Assess the different types of costs and the relationship between short curves and long curves.
6. Show the Pricing under Perfect and imperfect competitions.

Books for Reference:

- ✓ Craig Petersen H. & Cris Lewis W., Managerial Economics, 4th Edition, New York, Pearson, 2005.
- ✓ Dr. Mithani D. M., Anjali Sane, Business Economics, 1st Edition, Kolkata, Himalaya Publishing House, 2013.
- ✓ Dewett K., Economic Theory, 3rd Edition, New Delhi, S Chand & Co Ltd., 2006.
- ✓ Jhingan M.L, Micro Economic Theory, 7th Edition, Delhi, Vrinda Publications, 2011.
- ✓ Joel Dean, Managerial Economics, 1st Edition, Delhi, PHI Learning Pvt. Ltd., 1951.
- ✓ Mote V. L., Paul. S & Gupta G, Managerial Economics, 1st Edition, New Delhi, McGraw Hill Education, 2017.
- ✓ Dr. Reddy P. N. & Appanaiah H. R., Essentials of Managerial Economics, 1st Edition, Kolkata, Himalaya Publishing House, 2017.
- ✓ Dr. Sankaran S., Business Economics, 1st Edition, Chennai, Margham Publications, 2012.
- ✓ Seth M.L., Principles of Economics, 1st Edition, Agra, Lakshmi Narain Agarwal, 2017.
- ✓ Varsheney R.L & Maheswari S.N, Managerial Economics, 1st Edition, New Delhi, Sultan Chand & Sons, 2018.

**SEMESTER -
I
M1 15 AR 104: BUSINESS MATHEMATICS
& STATISTICS**

COURSE OBJECTIVES:

Students should be able to

1. Explain the basic mathematical concepts and its application in business
2. Describe the use of interest and calculation of annuities
3. Elucidate the significance of statistics in analysing business problems.
4. Use the concept of measures of central tendencies and dispersion
5. Analyse the time series of data using moving average and least square methods
6. Apply Correlation and Regression Analysis to analyse the given data.

**PART A - BUSINESS
MATHEMATICS**

Module 1 - Theories of Equations 10 Hrs

Theory of equations: Linear, Quadratic, and Simultaneous - Application of equations in business and commerce.

Module 2 - Interest and Annuities 10 Hrs

Laws of indices and logarithms - Simple interest - Compound Interest - Annuities: Meaning - Types - Present Value and Future Value of annuity - Applied Problems on Perpetuity - Loans - Sinking fund - Endowment fund using Annuity Tables.

PART B - BUSINESS STATISTICS

Module 3 - Introduction to Statistics

8 Hrs

Meaning and Definition of Statistics – Characteristic of Statistics
- Functions, Scope and Limitations of Statistics - Classification
and Tabulation of Data - Diagrammatic and Graphic
Representation of Data using Excel.

Module 4 - Measures of Central Tendency and Dispersion

14 Hrs

Meaning - Arithmetic Mean - Weighted Mean - Combined
Mean
- Median - Mode - Empirical Relationship. Dispersion -
Meaning - Range -Quartile Deviation - Mean Deviation
- Standard Deviation and their Coefficients.

Module 5 - Time series

6 Hrs

Components of time series - Trend analysis by Moving
Averages and Least Squares Method (linear).

Module 6 -Correlation and Regression

12 Hrs

Correlation: Meaning, Karl Pearson's Coefficient of Correlation,
Spearman's Correlation Coefficient Regression: Concept, the
two Regression Equations.

Skill

Development:

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

1. Develop an Amortization Table for Loan Amount -
EMI Calculation.
2. Prepare a Bank Statement using SI and CI.
3. Prepare a Case Study on application of Calculus to business.

4. Collection of Data and computation of various averages.
5. Analysis of data by computing standard deviation and coefficient of variation.
6. Comparing and correlating data.
7. Presentation of data in graphs and diagrams.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Use the basic principles of arithmetic and theories of equation in business decision making
2. Apply the concept of interests, annuities and time value of money in financial decisions
3. Describe statistical data, construct and comprehend diagrammatic and graphic representation of data
4. Choose and interpret measures of central tendencies and dispersion.
5. Analyze the underlying trend of time series data and predict future.
6. Examine the relationship between two variables by using Correlation and Regression Analysis.

Books for Reference:

- ✓ Akhilesh K. B. and Balasubrahmanyam S, Mathematics and statistics for Management, 1st Edition, Delhi, Vikas Publishing, 2008.
- ✓ Dr.Asthana B.N., Elements of Statistics, 1st Edition, Allahabad, Chaitanya Publishing House, 2011.
- ✓ Chikkodi C.M. & Satya Prasad B.G., Business Statistics, 2nd Edition, Kolkata, Himalaya Publishing House, 2018.

- ✓ Dorai Raj, Business Mathematics, 1st Edition, Mangalore, United Publishers, 2007.
- ✓ Elhance D.N., Fundamentals of Statistics, 2nd Edition, New Delhi, Kitab Mahal, 2018.
- ✓ Dr. Gupta B.N., Business Statistics, 1st Edition, Agra, SBPD Publications, 2019.
- ✓ Goel Ajay and Goel Alka, Mathematics and Statistics, 4th Edition, New Delhi, Taxmann Publications Pvt. Ltd., 2014.
- ✓ Gupta S.P., Statistical Methods, 43rd Edition, New Delhi, Sultan Chand & Sons, 2014.
- ✓ Sanchethi D.C. & Kapoor V.K., Business Mathematics, 1st Edition, New Delhi, Sultan Chand & Sons, 2014.
- ✓ Sancheti D.C. & Kapoor V.K., Statistics Theory, Methods and Application, 7th Edition, New Delhi, Sultan Chand & Sons, 2010.
- ✓ Soni R.S., Business Mathematics, 1st Edition, Delhi, Ane Books Pvt. Ltd., 2013.
- ✓ Qazi Zamiruddin, Vijay K. Khanna, Business Mathematics, 2nd Edition, Delhi, Vikas Publishing, 2009.

SEMESTER -II
M1 15 MC 201: BUSINESS ENVIRONMENT

COURSE OBJECTIVES:

The students will be able to:

1. Identify the Micro and Macro Environmental factors influencing Business decisions.
2. Examine the implications of Economic variables in business decision making.
3. Evaluate the implication of Global Environment variables in the Indian Economy.
4. Elucidate the factors of the political environment that influence Business decision making.
5. Examine the impact of Technological, Socio-cultural and Natural environmental factors affecting Business decision making.
6. Explain the Legal framework regulating to Competition, Information and Cyber Offences.

PART-A: ECONOMIC ENVIRONMENT

Module 1- An Overview of Business Environment **10 Hrs**

Meaning and Definition, Objectives, Importance and Uses of Study of business environment.

Environmental Analysis - Meaning, Process of Environmental Analysis, Limitations of environmental Analysis, environmental factors - The Micro environment of business and the macro environment of business.

Module 2 - Economic Environment **12 Hrs**

Meaning - Characteristics of Indian Economy - Features affecting Economy - Impact of Liberalization Privatization & Globalization of Indian Business.

Monetary policy - Meaning, objectives

Fiscal policy - Meaning, objectives, budget and its importance

EXIM policy - Meaning, objectives

Industrial policy - Meaning, objectives (Latest Policy Measures.)

Module 3 - Global Environment

8 Hrs

Meaning, nature of globalisation, causes of globalization, strategies for globalization, Challenges of International Business, GATT and WTO and its implications on Indian economy.

PART-B: LEGAL ENVIRONMENT

Module 4- Political Environment

10 Hrs

Meaning, Political institutions, The Constitution of India, The Preamble, The fundamental rights, The relationship between business and government, Responsibilities of business towards government, Responsibilities of government towards business, Extent of state intervention in business.

Module 5 - Technological, Social and Natural Environment

12 Hrs

Technological Environment - Meaning and definition, components of technology, features of technology, Impact of Technology , Limitations in technological development, Current trends in technological environment.

Social and cultural Environment - Meaning and definition of society, Culture - elements of culture, business and culture.

Natural Environment - Meaning of Natural Environment, Natural Environment and its impact on business.

Module 6 - Legal Environment

8 Hrs

Committee on Competition Law and Policy 2000 - Competition Commission of India - Competition Act 2000 - Comparison with MRTP Act - Information technology act 2000 - Cyber Regulations Appellate Tribunal - Cyber Offences.

Skill Development:

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

1. List out the various cyber offences and the penalties for the same.
2. List at least 3 MNCs of G-8 Countries operating in India along

SJCC/B.B.A./1 & 2 Sem/2019-20/P-24

with products they manufacture.

3. Collect the latest Fiscal, Monetary Policies on business.

COURSE OUTCOMES:

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

1. Conduct the Environmental analysis that influence Business decisions.
2. Examine the implications of Economic variables in selective business decision making.
3. Evaluate the implication of Global Environment variables in the context of Indian Economy.
4. Illustrate the factors of the political environment that influence Business decision making.
5. Examine the impact of Technological, Socio-cultural and Natural environmental factors affecting Business decision making.
6. Outline the Legal framework regulating to Competition, Information and Cyber Offences.

Books for Reference:

- ✓ Dr. Aswathappa K. and G. Sudarsana Reddy, Business Environment, 1st Edition, Himalaya Publishing House, Mumbai, 2017.
- ✓ Francis Cherunilam, Business Environment, 1st Edition, Himalaya Publishing House, Mumbai, 2018.
- ✓ Fernando A.C., Business Environment, 1st Edition, Pearson Education India, New Delhi, 2011.
- ✓ Mercy Mathew, Case studies on business environment Vol 1, ICFAI Books, Andhra Pradesh, 2006.
- ✓ Veena Keshav Pailwar, Business environment, 4th edition, PHI Publication, New Delhi, 2014.

SEMESTER -II

M1 15 MC 202 : MARKETING MANAGEMENT

COURSE OBJECTIVES:

Students should be able to

1. Explain the Role of Marketing manager in devising Marketing Mix in the present state of affairs.
2. Conduct Consumer behavior Analysis that leads to appropriate market targeting Strategy.
3. Select Product and Pricing Strategy in accordance with the demand of the situation.
4. Design an appropriate Promotional Mix.
5. Plan the appropriate Channel of Distribution Strategy.
6. Explain the recent trends in marketing .

Module 1 - Introduction and Marketing Environment 16 Hrs

Marketing: Definition, scope and importance of marketing, Functions of marketing- understanding the market place and consumer needs, marketing offers - marketing concepts, the growth of not-for profit marketing.

Marketing Environment: Meaning, Analyzing the needs & trends in the Micro & Macro environment - Marketing Mix - The elements of marketing mix, Monitoring and responding to environmental change using SWOT analysis.

Types of Market - Tele Marketing, E-Marketing-Service Marketing, Rural Marketing.

Module 2 - Market Segments and Consumer Behavior Analysis 10 Hrs

Market Segmentation -Bases for segmenting consumer markets - Approaches to segmentation - Target marketing - Product positioning - Factors influencing buyer Behavior- Buying Decision Process.

Market targeting strategies -Positioning - Undifferentiated

marketing -Concentrated marketing.

Module 3 – Product Strategy and Price Strategy **16 Hrs**

Product differentiation - Product life cycle strategies and life cycle extensions - New product development process - Product mix -Product line - Analysis - Line modernization - Branding - Building an identity - Brand equity - Brand name decision - Brand building tools - Repositioning - Packaging and labelling.

Pricing objectives and importance - Factors influencing price - Pricing Methods/Strategies - Product mix pricing - Price wars and reaction to price challenges.

Module 4 – Promotion Strategy **8 Hrs**

Elements of Promotion Mix - Sales Promotion Tools to consumers and dealers - meaning, nature and functions; limitations. Sales promotion schemes-sample- coupon-price off-premium plan-consumer contests and sweep stakes-POP displays-demonstration-trade fairs and exhibitions

Role and importance of Advertising - Advertising - Advertising: functions of advertising; advertising media; different types of media-relative merits and demerits- Agency, Personal selling and sales force management.

Module 5 – Distribution Strategy **4 Hrs**

Marketing channel system - Traditional and modern - Factors affecting choice of channel - retail formats- supermarkets, hyper markets, chain stores, department stores, discount stores, margin free markets, electronic retailing. Upcoming trends in Retail Management.

Module 6 – Recent Trends in Marketing **6 Hrs**

E-Business using the Internet domains B2C, B2B, C2C, C2B - Placing ads and promotion online - Use of blogs as a promotion tool - Telemarketing - Retailing - Niche Marketing - Kiosk marketing - Catalog marketing - Relationship marketing and contextual marketing (concepts only).

Skill Development:

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

1. Visit any website and list the promotion strategy of a sponsoring company.
2. Find out the promotion tools of any company.
3. Observe the Distribution Network of a Company
4. List out Product Line of a company and note line modernization or deletion.
5. Draw a Product Life Cycle with regard to a particular product of a company and observe its extension.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the Role of Marketing manager in devising Marketing Mix in the present state of affairs.
2. Analyse Consumer behavior that leads to appropriate market targeting Strategy.
3. Show Product and Pricing Strategy in accordance with the demand of the situation.
4. Devise an appropriate Promotional Mix.
5. Design the appropriate Channel of Distribution Strategy.
6. Illustrate the Recent Trends in marketing.

Books for Reference:

- ✓ Adrian Palmer, Introduction to Marketing Theory and Practice, 3rd Edition, oxford university press, New Delhi, 2012.
- ✓ Gary Armstrong & Philip Kotler, Principles of Marketing, 17th Edition, Pearson education , Delhi, 2018.
- ✓ Michael Czinkota& Masaaki Kotabe, Marketing Management, 2nd Edition, Cengage Learning, New Delhi, 2001.

- ✓ Philip Kotler, Marketing Management, 16th Edition, Pearson Education, New Delhi, 2017.

SEMESTER - II
M1 17 MC 203: FUNDAMENTALS OF
ACCOUNTING

COURSE OBJECTIVES:

The students will be able to

1. Describe the objectives of Financial Reporting from the perspective of the Stakeholders.
2. Define the Concepts, Assumptions and Conventions of Accounting.
3. Prepare necessary subsidiary books.
4. Construct the Financial Statements of a Sole proprietor.
5. Describe the process of Accounting by using Tally.
6. Differentiate between Accounting Standards of Ind AS and IFRS.

Module 1 - Introduction to Accounting

6 Hrs

Basic Financial Statements (Balance sheet, Profit or loss statement, cash flow statement) - Meaning of Accounting - Objectives of Financial Accounting and Reporting - Users of Financial Accounting Information - Limitations of Accounting - Qualitative characteristics of financial statements: Understandability, Relevance, Reliability and Comparability (Four Pillars of Accounting)

Module 2 - Conceptual Basis of Accounting

10 Hrs

Understanding the Concepts of Equity, Assets, Liabilities, Income, Expense and Revenue vs. Capital - Accounting Concepts & Conventions, GAAP: Assumption of Going Concern - Concepts of Accrual, Materiality, Double Entry - Substance over Form - Basic Accounting Equation and representation in Balance Sheet

Module 3 - Framework of Accounting

16 Hrs

Accounting Cycle - Classification of Accounts (based on

Accounting Equation Method) - Process of Journalising – Posting to Ledgers - Preparation of Trial Balance - Preparation of Subsidiary Books: Purchases, Sales, Purchases Returns, Sales Returns, Triple Column Cash Books and Journal Proper - Rectification of Errors as per Ind AS 8 and 10

Module 4 - Final Accounts of a Sole Proprietor 12 Hrs

Preparation of Trading Account, Profit & Loss Account, and Balance Sheet of Sole Proprietary concerns - Treatment of Special Items: Adjustments relating to Closing Stock; Outstanding Expenses; Prepaid Expenses; Accrued Income; Income received in advance, provision for discount on debtors, provision for discount on creditors; goods distributed as free samples, goods taken by the owner for personal use, Abnormal loss of stock by fire, theft and accident(insured goods and uninsured goods), Manager's Commission

Module 5 - Computerised Accounting Process 10 Hrs

Accounting Process using Tally – Journal, Ledger and Trial Balance

Module 6 - Accounting Standards and IFRS 6 Hrs

Meaning and Objectives of Accounting Standards – Procedure for issuing Accounting Standards in India – International Financial Reporting Standards – Need for IFRS Convergence – Ind AS - Introduction to Financial Statements as per Ind AS Schedule III

Skill Development:

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

1. Contact an NGO and find out their system of accounting.
2. Collect information with regard to the practical reasons for charging
Depreciation and the methods adopted for calculating the same.
3. Generate different types of financial and cost related reports using excel and tally.

4. Find out the accounting system adopted by a Sole Proprietor
5. Differences between Double Entry and Single Entry systems of Book-keeping.
6. Analyse the differences between Profit & Loss Account and Income & Expenditure Account/ Receipts & Payments Account.
7. Study of published financial statements of firms (developing skills to interpret the financial statements & assess performance)
8. Study the accounting software such as Microsoft dynamics, SAP & Oracle

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the objectives of Financial Accounting and Reporting from the perspective of the Stakeholders.
2. Describe the concepts, assumptions and conventions of Accounting.
3. Show the necessary Subsidiary books.
4. Construct the financial statements of a Sole proprietor.
5. Develop Financial Statements by using Tally.
6. Compare and contrast the Accounting Standard of IFRS and Ind AS.

Books for Reference:

- ✓ Jain S.P. Narang K.L., Advanced Accountancy Vol. 1 Principles of Accounting, 19th Edition, Kalyani Publishers, New Delhi, 2015.
- ✓ Raman B.S., Basic Accounting, 1st Edition, Bangalore, Sapna Book House, 2016.
- ✓ Shukla M.C. Grewal T.S. Gupta S.C., Advanced Accounts Volume 2, 1ST Edition, Sultan Chand, New Delhi, 1960.

SEMESTER - II
M1 20 AR 204: MACRO ECONOMICS

COURSE OBJECTIVES:

The students will be able to

1. Describe the types of social and economic systems and its implication on developing economy.
2. Explain the phases of Business cycles, Inflation and its impact on Economy and Business in particular.
3. Examine the role of Monetary and Fiscal policy in controlling Inflation and Deflation.
4. Examine the role of Exchange Rate in attracting FDI and FII's.
5. Analyze the various methods of computing National Income and its difficulties.
6. Relate the impact of population, unemployment, capital formation and savings and investment with Human Development Index .

Module 1 - Introduction to Macro Economics **7 Hrs**

Social systems - Features of socialism, capitalism and mixed economy, K Economy - Features, Framework, K Economy in a developing country.

Module 2 - Business Cycles **10 Hrs**

Phases of Business Cycles, Features of Business Cycles, Inflation & Deflation - Types, Cause and Effects.

Module 3 - Monetary and Fiscal Policy **10 Hrs**

Monetary Policy - Meaning, Features & Tools, Fiscal Policy - Meaning, Features and tools.

Module 4 - International Monetary Systems and International

Finance**10 Hrs**

Exchange Rate Regime, Fixed versus Floating Rates, FDI and FII's

Module 5 - National Income Accounting**8 Hrs**

Basic Concepts, Determination of National income, Methods of Computation, Difficulties of Estimation, Calculation of NI Concepts.

Module 6 - Nature of Indian Economy**15 Hrs**

Population - Causes of Growth of Population impact of population, meaning of Life expectancy, Literacy, Age-Sex composition of population, Human Development Index, unemployment -Meaning, Types, Causes and Remedies, Capital Formation- Trends, Reasons for Low Rate of Capital formation, Measures to raise the rate of saving and investment.

Skill Development:

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

1. To study how business cycles have impacted the global economy in the past companies.
2. To compare the monetary policies of any two economies.
3. Do a case study of National income accounting company and underdeveloped economy with a developed area.
4. Find out the recent changes introduced in monetary and fiscal policies.
5. Find statistical trends in unemployment.
6. List the difference between states in context of poverty, literacy, population etc.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the types of social and economic systems and its implication on developing economy.
2. Illustrate the phases of Business cycles, Inflation and its impact on Economy and Business in particular.
3. Evaluate the role of Monetary and Fiscal policy in controlling inflation and Deflation.
4. Relate dynamics of Foreign Exchange rate with FDI and FII's flows.
5. Compare and contrast the various methods of computing National Income and its difficulties.
6. Analyze the impact of population, unemployment, capital formation and savings and investment with Human Development Index

Book for Reference:

- ✓ Dewett K.K.& Navalur M.H., Economic Theory, 1st Edition, S. Chand Publishing, New Delhi, 1986.
- ✓ Dwivedi D.N., Maceo Economics Theory and Policy, 4th Edition, McGraw Hill Education, 2015.
- ✓ Jhingan M.L., International Economics, 6th Edition, Vrinda Publication, New Delhi, 2012.
- ✓ Joel Dean, Managerial Economics, 2nd Edition, Prentice-Hall, New York, 1951.
- ✓ Mithani D.M., Business Economics, 1st Edition, Himalaya Publishing House, Mumbai, 2013.
- ✓ Mote V. L., Peul. S & Gupta G.S., Managerial Economics, 1st Edition, McGraw Hill Education, New Delhi, 2017.
- ✓ Niravathi & Ramani Nair C., International Economics, 1st Edition, Interline Publishing, Bengaluru, 2003.
- ✓ Peterson & Lewis, Managerial Economics, 4th Edition, Pearson, New Delhi, 2006.
- ✓ Dr. Sankaran S., Business Economics, 1st Edition Margham Publications, Chennai, 2012.
- ✓ Seth M. L., Text Book of Economic Theory, 1st Edition, Lakshmi Narayan Agarwal, Agra, 2017,1980.

- ✓ Varshney R.L. & Maheswari K.L., Managerial Economics, 1st Edition, Sultan Chand and Sons, New Delhi, 2018.

SEMESTER - II
FSD 15 202: INDIAN CONSTITUTION

COURSE OBJECTIVES:

The students will be able to

1. Describe the role of constitution in a democratic society to establish Human rights and Duties
2. Examine the necessity of special rights of Dalits, Back ward Castes, Women and Children and other types of minorities.
3. Illustrate the powers and functions of union Executives and Legislature
4. Outline the powers and functions of State Government, State Legislature and Centre and State relations
5. Explain the structure of Judicial system in India and its function of enforcing rights

Module - 1

12 Hrs

Framing of the Indian Constitution: Role of the Constituent Assembly.

Philosophy of the Constitution: Objectives, Resolution, Preamble, Fundamental Rights and Duties. Human Rights and Environmental Protection.

Module - 2

12 Hrs

Special Rights created in the Constitution for Dalits, Backward Classes, Women and Children, and Religious and Linguistic Minorities.

Directive Principles of State Policy: The need to balance Fundamental Rights with Directive Principles.

Module - 3

12 Hrs

Union Executive: President, Prime Minister and Council of Ministers; Powers and Functions, Coalition Government; Problems in their working.

Union Legislature: LokSabha and RajyaSabha, Powers and

Functions; recent trends in their functioning.

Module - 4

12Hrs

State Government: Governor, Chief Minister and Council of Ministers, Legislature.

Centre-State Relations: Political, Financial, Administrative; Recent Trends.

Module - 5

12Hrs

Judiciary: Supreme Court, Judicial Review, Writs, Public Interest Litigations. Enforcing Rights through writs.

Emergency Provisions (Article 356)

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the role of constitution in a democratic society to establish Human rights and Duties
2. Examine the necessity of special rights of Dalits, Back ward Castes, Women and Children and other types of minorities.
3. Illustrate the powers and functions of union Executives and Legislature
4. List the powers and functions of State Government, State Legislature and Centre and State relations
5. Evaluate the structure of Judicial system in India and its function of enforcing rights

Books for Reference:

- ✓ K.K. Ghai, Indian Constitution and Human Rights, 6th Edition, Kalyani Publishers, Bengaluru, 2016.
- ✓ M. Sreenivasa Reddy, G R Poornima, M N Suresh Kumar, Constitution of India, Professional Ethics and Human rights, 1st Edition, Sapna Book House, 2018.

St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bengaluru – 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

CBCS Syllabus w.e.f., 2017 – 2018

Academic year 2020 – 2021

St. Joseph's College of Commerce

(An Autonomous Institution affiliated to
Bengaluru Central University)

Dedicated to Excellence with Relevance

St. Joseph's College, Bengaluru 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 Bengaluru Central 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 Programmes.

The College is committed to providing quality education to its students. It offers Bachelor of Commerce and Bachelor of Business Administration, a three year Under Graduate Degree Programmes, and Master of Commerce, a two year Post Graduate Programme. 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 PROGRAMME:

1. To impart knowledge to students in functional areas of business so that they may pursue careers in management and excel in different fields of management.
2. To incorporate extensively - along with theoretical knowledge sharing - various skills (viz., Presentations, rapid reading, geo political awareness, time management) needed for managerial effectiveness.
3. To promote knowledge through research - both applied and conceptual relevant to management.
4. To enhance the decision - making skills and administrative competence of students
5. To motivate students to apply management techniques to new and innovative areas of management

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 Programme.

II. DURATION OF THE PROGRAMME

The Programme 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 courses 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. PROGRAMME MATRIX

Refer page no 7 – 9

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 courses including part – B courses of I and II semesters (except languages, compulsory additional courses and core Information Technology related courses) mentioned in this regulation. Languages and additional courses shall be taught by the graduates as recognized by the respective board of studies.

VII. EVALUATION SYSTEM

Evaluation for UG Programme 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 course. The minimum SGPA to qualify for the B.B.A degree is 4.00 and a pass in all courses.

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 courses based on the following broad classification:

Courses category	Instruction	Credits
Languages	3	2
Major Core	4	3
Major Optional	4	4
Allied Required	4	3
Open Elective	4	3

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.

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

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

$$SGPA = \frac{\sum \text{Credits} \times \text{Grade Points}}{\text{Total Credits}}$$

Minimum SGPA for a pass is 4.00.

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

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

$$CGPA = \frac{\sum \text{Total credits in the semester} \times SGPA}{\text{Total credits of the course}}$$

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

SGPA/CGPA/ Course	Grade	Result/Class Description
9.00-10.00	O	Outstanding
8.00-8.99	A+	First Class Exemplary
7.00-7.99	A	First Class Distinction
6.00-6.99	B+	First Class
5.50-5.99	B	High Second Class
5.00-5.49	C	Second Class
4.00-4.99	P	Pass Class
Below 4	RA	To Re-Appear

IX.PATTERN OF QUESTION PAPER

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

Section-A	Conceptual/Objective Questions	1 mark × 10 questions	10 Marks
Section-B	Analytical Questions	6 marks × 3 questions	18 Marks
Section-C	Essay Questions	15 marks × 2 questions	30 Marks
Section-D	Compulsory Question/ Case study	12 marks × 1 question	12 Marks
		Total	70 Marks

X. 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 (Regular) PROGRAMME MATRIX

Semester Content	I	II	III	IV	V	VI	TOTAL
Part A: Languages							
English	3hr/2Cr	3hr/2Cr	-	-	-	-	
Language	3hr/2Cr	3hr/2Cr	-	-	-	-	
I	4 Cr	4 Cr	-	-	-	-	8
Part B: Core Course							
Content	I	II	III	IV	V	VI	TOTAL
Major core 4hr/3Cr	<ul style="list-style-type: none"> ● Perspectives in Management ● Organizational Behaviour 	<ul style="list-style-type: none"> ● Business Environment ● Marketing Management ● Fundamentals of Accounting 	<ul style="list-style-type: none"> ● Corporate Accounting ● Management ● Human Resource Management ● Production and Operations Management 	<ul style="list-style-type: none"> ● Cost Accounting ● Business Law ● Entrepreneurship Development ● Project - Management 	<ul style="list-style-type: none"> ● Costing for Business Decisions ● Income Tax -I ● Quantitative Techniques 	<ul style="list-style-type: none"> ● Management Accounting ● Income Tax -II ● Business Ethics ● Strategic management 	
Allied Required 4hr/3Cr	<ul style="list-style-type: none"> ● Micro -Economics ● Business Mathematics & Statistics 	<ul style="list-style-type: none"> ● Macro Economics 	<ul style="list-style-type: none"> ● Fundamentals & Applications of E-commerce 	<ul style="list-style-type: none"> ● Research Methodology 	-	-	
Major Optional 4hr/4Cr	NA	NA	NA	NA	<ul style="list-style-type: none"> ● Elective Paper-1 ● Elective Paper-2 	<ul style="list-style-type: none"> ● Elective Paper-3 ● Elective Paper-4 	
Open Electives 4hr/3Cr	NA	NA	# 4hr/3Cr (as per list given)	# 4hr/3Cr (as per list given)	-	-	
Skill based Major 4hr/4Cr	-	-	-	-	Course/Elective Skill based paper		
II	12 Cr	12 Cr	18 Cr	18 Cr	21 Cr	20 Cr	101
Part C: Foundation, skill development, interdisciplinary & Sports							
HRD	1 Cr	1 Cr	-	-	-	-	
IC	-	2 Cr	-	-	-	-	
EVS	-	-	-	2 Cr	-	-	
Internship	-	-	-	-	-	1 Cr	
Certificate & Sports Programme	-	2 Cr Certificate course	1Cr Excel	1Cr Advanced Excel	-	-	
III	1 Cr	5 Cr	1 Cr	3 Cr	-	1 Cr	11
Part: D Extension and Extracurricular activities							
Extension & Extra Curricular & Others	-	1 Cr	-	-	-	1 Cr	
IV	-	1 Cr	-	-	-	1 Cr	02
Total	17 Cr	22 Cr	19 Cr	21 Cr	21 Cr	22 Cr	122

PROGRAMME STRUCTURE (For III & IV Semesters)

SEMESTER SCHEME OF EXAMINATION

CORE COURSES

SEMESTER III

Course Code	Title of the Paper	Lecture Hours per	Marks		Total Marks	Credits
			CIA	ESE		
M1 20 MC 301	Corporate Accounting	4	30	70	100	03
M115MC302	Financial Management	4	30	70	100	03
M115MC303	Human Resource Management	4	30	70	100	03
M115MC304	Production and Operations Management	4	30	70	100	03
M115AR305	Fundamentals and Application of E-commerce	4	30	70	100	03
	** Open Electives **	4	30	70	100	03
	Total	24	180	420	600	18

SEMESTER - IV

Course Code	Title of the Paper	Lecture Hours per	Marks		Total Marks	Credits
			CIA	ESE		
M115MC401	Cost Accounting	4	30	70	100	03
M115MC402	Business Law	4	30	70	100	03
M120MC 403	Entrepreneurship Development	4	30	70	100	03
M115MC404	Project Management	4	30	70	100	03
M115AR405	Research Methodology	4	30	70	100	03
	** Open Electives **	4	30	70	100	03
	Total	24	180	420	600	18

CIA - Continuous Internal Assessment

ESE - End Semester Exam

FOUNDATION COURSES

Sem No	Course Code	Title of the Paper	Lecture Hours per	Grade/ Credits
III	FSD 15 402	Excel	1	1
IV	FSD 15 401	Environment and Public Health	1	2
IV	FSD 15 501	Advanced Excel	1	1

Outcome Based Education (OBE)

BBA

Programme Educational Objectives

Our **BBA** programme will produce graduates who are:

1. Competent, creative and highly valued 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 the 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, 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 the 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

PO10 - 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

SEMESTER -III
M1 20 MC 301: CORPORATE ACCOUNTING

COURSE OBJECTIVES:

The students will be able to

1. Construct the financial statements of company within the frame work of IndAS
2. Design the procedure involved in Amalgamation of companies as per IndAS
3. Devise plan for the procedure involved in Absorption of Companies
4. Construct the Balance sheet in observing the procedure involved in External reconstruction of Companies
5. Reconstruct the capital structure of an organization in observing procedure involved in Internal Reconstruction of companies
6. Prepare Liquidator Final Statement of Accounts as per the procedure of Liquidation of companies

Module 1 – Company Final Accounts

15 Hours

Preparation and Presentation of Financial Statements – Division II of Schedule III (Excluding Consolidated Financial Statement, Cash Flow Statement) Overall Comprehensive Income, Changes in Equity, Profit & Loss Statement, Balance Sheet (IndAS Format)

Treatment of Special Items – Depreciation calculated as per Schedule II, Intangible Assets. Interest on Debentures, Provision for Tax, Dividends, Interim dividend, Final dividend, Unclaimed Dividend, Corporate Dividend Tax.

Module – 2 – Amalgamation of companies under common control

Hours

Amalgamation in the nature of Merger, Pooling of Interest method , Journal Entries and Ledger Accounts in the Books of the Vendor Company - Incorporating Entries and Balance sheet in the books of the New Company in accordance with Appendix C of IndAS 103 - Business Combinations (Simple Problems only). Accounting for Demerger and Slump Sale Accounting

Module - 3 - Absorption of Companies **7 Hours**

Calculation of Purchase Consideration - Acquisition Method - Treatment of expenses met by Purchasing Company-Assets and Liabilities not taken over- Journal Entries and Ledger Accounts in the Books of the Vendor Company - Incorporating Entries in the books of the New Company - Preparation of Balance Sheet in accordance with IndAS 103 (Simple Problems only)

Module - 4 - External Reconstruction **6 Hours**

Introduction - Meaning of External Reconstruction - Journal entries in the books of the vendor company and the resulting company. Accounting Entries (Simple Problems only)

Module - 5 - Internal Reconstruction **10 Hours**

Meaning - Objective - Procedure - Forms of Reduction - Reorganization through surrender of shares - Sub Division and consolidation of shares - Accounting Arrangement - Journal Entries - Balance Sheet after Reconstruction.

Module - 6 - Liquidation of Companies **10 Hours**

Meaning - Types of Liquidation- Liquidator Final Statement of Accounts- Calculation of Liquidator's Commission- Payment to unsecured creditors- Preferential Creditors, return of capital-Treatment of un-called capital - Introduction to Insolvency and Bankruptcy Code

Skill Development

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

1. To study the various kinds of mergers and acquisitions that take place in the world of business.
2. To collect samples of liquidator's final statement of accounts (Group Activity)
3. To identify companies which have amalgamated as per merger method and purchase method.
4. To collect Balance sheets of various companies and calculate purchase consideration.
5. To collect information of various companies relating to liquidation from BAR Council.

COURSE OUTCOMES:

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

1. Construct the financial statements of company within the frame work of IndAS
2. Design the procedure involved in Amalgamation of companies as per IndAS
3. Devise plan for the procedure involved in Absorption of Companies
4. Construct the Balance sheet in observing the procedure involved in External reconstruction of Companies
5. Reconstruct the capital structure of an organization in observing procedure involved in Internal Reconstruction of companies
6. Prepare Liquidator Final Statement of Accounts as per the procedure of Liquidation of companies

Books for Reference:

- ✓ Jain S.P. & Narang K.L., Corporate Accounting, 6th Edition, New Delhi, Kalyani Publishers, 2016.
- ✓ Lall Nigam B. M. & Sharma G. L., Advanced Accountancy, 7th Edition, New Delhi, Himalaya Publishing House, 2016.
- ✓ Maheshwari S.N. & Sharad K.M., Advanced Accountancy, 11th Edition, Noida, Vikas Publishing, 2017.
- ✓ Maheshwari S. N. & Suneel K. Maheshwari, Corporate Accounting, 6th Edition, Noida, Vikas Publishing, 2018.
- ✓ 5.Ready Reckoner, Indian Accounting Standards (Ind AS), 4th Edition, New Delhi, The Institute of Chartered Accountants of India, 2019.
- ✓ Rup Ram Gupta, Advanced Accountancy, 6th Edition, Agra, Agra Book Store, 1963.

SEMESTER - III
M1 15MC 302: FINANCIAL MANAGEMENT

COURSE OBJECTIVES:

The Students should be able to:

1. Explain the Role of financial manager in the present state of affairs.
2. Prepare the Cost of Capital with live financial Statements.
3. Plan for optimum Capital Structure for a hypothetical firm.
4. Examine Investment decisions by using Capital Budgeting Technique.
5. Explain the implications of Theories of Dividend.
6. Estimate the Working Capital Requirements of a Hypothetical firm.

Module 1 - Financial Management **5 Hours**

Meaning - Nature and Scope of Financial Management - Goals of Financial Management -Concept of time value of money - Financial Decisions.

Module 2 - Financing Decision - Cost of Capital **10 Hours**

Sources of Capital for a Company - Computation of Cost of Specific Sources of Capital -Cost of Equity -Preference - Debt - Cost of Retained Earnings - Weighted Average Cost of Capital - Marginal cost of Capital.

Module 3 - Financing Decision - Capital Structure **10 Hours**

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 Hours**

Capital Budgeting - Meaning - Significance - Capital Budgeting Process - Payback period - ARR - Net Present Value- IRR Method - Profitability Index - Concept of Capital Rationing.

Module 5 - Dividend Decision

8 Hours

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 Hours

Meaning - Introduction - Circulating Capital - Factors influencing working capital requirement - Types of working capital - Profitability/ Liquidity trade off - Cash management - Receivables Management and Inventory Management (Importance and Tools) - Simple Problems on estimation of working capital requirements.

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 OUTCOMES:

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

1. Describe both theoretical and practical role of financial management in business corporations.
2. Compute the cost of capital of specific sources of capital

3. Compute the problems in capital structure
4. Estimate the required return on projects of differing risk and evaluate different investment decision.
5. Explain the various types of policies in dividend.
6. Evaluate the importance of working capital management and its role in meeting firm's strategic objectives and its impact in value creation.

Books for Reference:

- ✓ Dr. Maheswari S. N., Financial Management, 15th, New Delhi, Sultan Chand & Sons, 2013.
- ✓ Pandey I.M., Financial Management, 11th Edition, Noida, Vikas Publishing, 2015.
- ✓ Prasanna Candra, Financial Management & Practice, 10th Edition, New Delhi, McGraw- Hill, 2019.
- ✓ Ravi M. Kishore, Financial Management, 1st Edition, New Delhi, Taxmann Publications, 2017.
- ✓ Sathya Prasad B.G. & Kulkarni P. V, Financial Management, 14th, Mumbai, Himalaya Publishing House, 2015.
- ✓ Sharma R.K. & Shashi K. Gupta, Financial Management, 8th Edition, New Delhi, Kalyani Publishers, 2016.

SEMESTER - III
M1 15 MC 303: HUMAN RESOURCE MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Explain the role of Human Resource Manager with special reference to attrition.
2. Illustrate the process of HR planning, Recruitment, selection and Induction of a hypothetical organization.
3. Compare and contrast the Training methods and techniques adopted by any two organizations and evaluation of training programme.
4. Distinguish between Traditional and modern method of Performance Appraisal system in the context of Career Planning and Development and Succession planning.
5. Justify the Design of Compensation and Rewards in alignment with Job Evaluation.
6. Develop a process of HR Audit and generate Audit Report of a hypothetical organization.

Module - 1: Brief Introduction to Human Resource Management (HRM) 8 Hours

HRM - Meaning, Importance, Objectives, Functions, Processes Systems Approach to HRM - Structure of the HR department, Meaning and reasons for Attrition, Merits and De-merits of Attrition.

Module -2: HR Planning, Recruitment, Selection and Induction 14 Hours

HRP: Objectives, Need and Benefits, Process of HRP, Challenges in HRP.

Recruitment: Definition, Objectives, factors affecting recruitment, sources and techniques, modern recruitment practices.

Selection: Meaning and definition, significance, selection procedures, recent trends in selection.

Placement: Meaning and definition.

Induction: Meaning, definition, process and importance.

Module 3 -Training & Development 10 Hours

Meaning, Importance, Benefits, Need, Objectives.

Identification of Training Needs, Training Methods & Techniques, Evaluation of Training Programmes, Training Management Systems & Processes.

Module 4- Performance Appraisals and Career Management 10Hours

Performance Appraisal: Meaning, need, objectives, uses, process, methods (Traditional and Modern methods), essentials of a sound appraisal system, problems of performance appraisal.

Career Planning & Development: Definition, need and importance, career stages, process of career planning and development. Establishing a career development system – actions and pre-requisites.

Succession planning: Meaning and importance, Differences in HRP and Succession Planning.

Module 5- Compensation and Reward Management 8 Hours

Job Evaluation: Meaning, Importance and Techniques,

Compensation: Meaning, definition, concepts and objectives, Importance of an ideal compensation plan, recent trends in compensation management, Principles and methods of compensation fixation.

Rewards: Meaning and Importance, Types of Rewards – monetary and non-monetary rewards.

Module 6 - Human Resource Auditing 10 Hours

Need and Purpose, benefits, process, approaches to HR Audit,

phases involved in HR Audit, Audit Reports – meaning.

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 with special reference to attrition.
2. Illustrate the process of HR planning, Recruitment, selection and Induction of a hypothetical organization.
3. Compare and contrast the Training methods and techniques adopted by any two organization and evaluation of training programme.
4. Distinguish between Traditional and modern method of Performance appraisal system in the context of Career Planning and Development and succession planning.
5. Justify the Design of Compensation and rewards in alignment with Job Evaluation.
6. Develop a process of HR Audit and generate Audit Report of a hypothetical organization.

Books for Reference:

- ✓ Ahuja K. K, Personnel Management, 1st Edition, New Delhi, Kalyani Publisher, 1998.
- ✓ Amandeep Kaur, Punam Agarwal, Industrial Relations, 2nd Edition, New Delhi, Kalyani Publishing, 2011.
- ✓ Aswathappa K., Human Resource & Personnel Management; 4th Edition; New York; McGraw-Hill Education, 2005.
- ✓ Chhabra T. N. & Ahuja K. K., Managing People at Work, 1st Edition, New Delhi, Vanity Books, 1976.
- ✓ David R Hampton, Modern Management issues and Ideas, 2nd Edition, California, Dickenson Publishing Company, 1969.
- ✓ Deepak Kumar Bhattacharya, Human Research Management, 2nd Edition, Kerala, Excel Books, 2012.
- ✓ Memoria C. B., Personnel Management, 1st Edition, Mumbai, Himalaya Publishing House, 2014.
- ✓ Sharma A. M.; Aspects of Labour Welfare and Social Security, 11th Edition, Mumbai, Himalaya Publishing, 2011.
- ✓ Subbha Rao P; Human Resource Management; Revised Edition; Mumbai; Himalaya Publishing, 2018.
- ✓ Shashi K. Gupta & Rosy Joshi, HRM, 7th Edition, Delhi, Kalyani Publishing, 2016.

SEMESTER - III
M1 15 MC 304: PRODUCTION AND
OPERATIONS MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Elucidate the different types of Production System 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. Design the process of Production Planning and Control in the organization.
5. Apply the measurement of Standard Time and the technique of Motion Study.
6. Describe the types of maintenance and importance of waste management. .

Module 1 - Introduction

8 Hours

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 Hours

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 Hours

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 Hours**

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 Hours**

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

Module 6 - Maintenance Management & Waste Management **6 Hours**

Types of maintenance - merits & demerits, maintenance scheduling, procedure & tools, scrap & surplus disposal, Automation - meaning, considerations, advantages & forms of automation.

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 and responsibilities of production manager.
2. Evaluate the principles and techniques of plant location and layout and its implications.
3. Select appropriate technique of material control, method of purchase and selection of supplier.
4. Apply 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:

- ✓ Aswathappa K., Sudarsana G. Reddy & Krishna Reddy M., Production and Operations Management, 1st Edition, Mumbai, Himalaya Publishers, 2013.
- ✓ Elwood S. Buffa & Rakesh K. Sarin, Modern Production and Operations Management, 8th Edition, New Delhi, Wiley Publishing, 2017.
- ✓ 3. Murthy C.S.V., Production and Operations Management, 2nd Edition, Mumbai, Himalaya Publishers, 2012.
- ✓ Sontakki K.N, Production and Operations Management, New Delhi, Kalyani Publishing, 2016.

SEMESTER -III
M1 15 AR 305: FUNDAMENTALS AND
APPLICATIONS OF E-COMMERCE

COURSE OBJECTIVES:

The students will be able to:

1. Explain the functionality 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 retailing 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 Hours

Introduction, Main activities of ecommerce, Broad goals of ecommerce, Prospects for ecommerce, Pre-requisites for ecommerce, ecommerce applications, Types of electronic commerce-Business-to-Business(B2B),Business-to-Consumer (B2C), Business -to-Government(B2G),Consumer-to-Consumer (C2C), Advantages of ecommerce(Benefits to Organization, Benefits to society) Limitations of ecommerce (Non-technical limitations, Technical limitations), Value chains in electronic commerce.

Module 2 - Electronic Commerce for service Industries 10 Hours

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 Hours**

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 Hours**

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.

Recent Trends in Ecommerce-Big Data Analytics, Cloud Computing, MCommerce, S-Commerce, O2O Ecommerce.

Module 5 - Ecommerce Supply Chain Management **7 Hours**

Integrated Logistics and Distribution, Integrated Marketing and Distribution-Efficient customer response-Agile Manufacturing. Product and service digitization; Remote servicing procurement.

Module 6 - Electronic Data Interchange (EDI) in E-commerce **8 Hours**

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 functionality of e-commerce and its benefits to the society
2. Design e commerce system for service industries.
3. Evaluate the e tailing environment and its impact on retailing business.
4. Evaluate recent trends of E-commerce in the context of customization of Services.
5. Assess the role of supply chain management in E commerce industry
6. Adopt Electronic Data Interchange for Trading.

Books for Reference:

- ✓ Efraim Turban, Jae Lee & David King, Electronic Commerce A Managerial Perspective, 1st Edition, New York, Springer Publications, 2000.
- ✓ Kalakota & Whinston, Frontiers of Electronic Commerce, 1st Edition, New Delhi, Pearson, 2002.
- ✓ Murty CSV, E-commerce, 1st Edition, Mumbai, Himalaya Publishing, 2018.
- ✓ Nidhi Dhawan, E-Commerce Concepts and Applications, 1st Edition, Bengaluru, International Book House Pvt. Ltd, 2011.

SEMESTER -IV
M1 15 MC 401: COST ACCOUNTING

COURSE OBJECTIVES:

The students will be able to:

1. Explain the concepts, methods and techniques of Cost accounting.
2. Prepare a Cost statement/Cost sheet on the basis of Cost Behavior.
3. Prepare store ledger using FIFO, LIFO, Simple and Weighted average method as tool of material control.
4. Compute cost of labour using Time and Piece rate system - Halsey and Rowan premium system - Taylor and Merricks differential piece rate system as tool of Labour control.
5. Compute statement showing Allocation and Apportionment of overheads.
6. Compute statement showing the Reconciliation of Cost and Financial accounts.

Module - 1: Basic Concepts

8 Hours

Meaning - Cost accounting - Cost accountancy - Costing - Cost Accounting and Management - Objectives of Cost Accounting - Cost Accounting Vs Financial Accounting - Cost Accounting Vs Management Accounting - Advantages of Cost Accounting - Methods of Costing - Techniques (Types) of Costing - Difficulties in installation of a Costing System - Arguments against Cost Accounting - Cost Centers - Cost Units - Cost Accounting Departments.

Module - 2: Cost, Concepts and Classification

10 Hours

Cost - Expenses - Losses - Classification of Costs - Natural Classification of Costs - Cost Behaviour (in Relation to changes in output or activity or Volume - Degree of Traceability to the Product - Association with the Product - Functional Classification

of Costs – Costs of Control other Costs – Cost Statement or Cost Sheet – Tender and Quotation-Job Cost Sheet.

Module – 3: Material Control and Material Costing 10 Hours

Materials – Concepts and objectives of Material Control – Organization for Material Control – Purchasing and Receiving Procedure – Some issues in Materials Procurement – Stores Organization.

Costing Material Received – Costing material issues (FIFO, LIFO, simple and weighted average method only).

Module – 4: Labour Costs: Accounting and Control 10 Hours

Introduction – Direct Labour and Indirect Labour – Organization for Labour Control – Wage Systems – Incentives Wage Plans – Labour Turnover – Treatment of Labour Cost Related Items – Methods of Remunerating Labour – Time and Piece Rate System – Halsey and Rowan Premium Systems – Taylor and Merricks differential piece rate system.

Module – 5: Overheads Distribution 12 Hours

Concept – Classification of Overheads – Factory Overhead – Fixed, Semi – Variable and Variable – Factory Overheads – Accounting and Distribution – Collection and Codification of Factory Overheads – Allocation and apportionment of factory overheads – Apportionment of service departments – Overheads to producing departments (Repeated and Simultaneous Equation Method) – Absorption of Factory Overhead (Machine Hour Rate).

Module – 6: Reconciliation of Cost and Financial Accounts

10 Hours

Need for reconciliation- Reasons for difference in Profits - Method or procedure of Reconciliation- Problems on Reconciliation of cost and financial accounts.

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. List materials consumed in any two organizations of your choice.
3. Draw a specimen of a bin-card.
4. Draw a specimen of stores ledger.
5. List out the various expenses of two companies and prepare the cost sheet.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the concepts, Methods and techniques of Cost accounting.
2. Prepare a Cost statement/Cost sheet on the basis of cost behavior.
3. Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control.
4. Compute cost of labour using Time and Piece rate system – Halsey and Rowan premium system – Taylor and Merricks differential piece rate system as tool of Labour control.
5. Compute statement showing Allocation and Apportionment of over heads.
6. Compute statement showing the reconciliation of cost and financial accounts

Books for Reference:

- ✓ Arora M. N., Cost Accounting: Principles and Practice, 12th Edition, Noida, Vikas Publishing house, 2013.
- ✓ Drury Colin, Management and Cost Accounting, 8th Edition, Delhi , Cengage Learning India Pvt. Ltd., 2014.
- ✓ Jain S. P. & Narang K. L., Cost and Management Accounting, 5th Edition, New Delhi, Kalyani Publishers, 2013.
- ✓ Kishore M Ravi, Cost and Management Accounting, 6th Edition, New Delhi, Taxmann, 2018.
- ✓ Prof. Lal Jawahar & Dr Srivastava Seema, Cost Accounting, 5th Edition, Delhi, McGraw Hill HED, 2013.
- ✓ Lall Nigam, Sharma G.L., Theory and Techniques of Cost Accounting, 1st Edition, New Delhi, Himalaya Publishing House, 2000.
- ✓ Dr. Maheshwari S. N. & Mittal, Elements of Cost Accounting, 5th Edition, Delhi, Mahavir Publications, 2015.

SEMESTER - IV
M1 15 MC 402: BUSINESS LAW

COURSE OBJECTIVES:

The students will be able to

1. Explain the different legislations pertaining to the Company, Business and Individual.
2. Design a Contract in Compliance with the Indian Contract Act 1872.
3. Use the provisions of Consumer Protection Act of 1986 for Redressal of Consumer disputes.
4. Illustrate the procedure in applying for Copy Rights/Patent Rights under Intellectual Property Legislation.
5. Compare and contrast the Provisions of Partnership Firm from Limited Liability Partnership.
6. Apply the Provisions relating to commencement of business, conduct of meetings and winding up of company under the Company's Act 2013.

Module 1 - Jurisprudence and Introduction to Law 4 Hours

Introduction to Law - Classification of Law - Hierarchy of Courts
-Brief of Procedures in Courts. Meaning and Scope of Business Law
- Sources of Indian Business law.

Module 2- Indian Contract Act of 1872 18 Hours

Definition - Types of Contracts - Essentials - Offer - Acceptance and consideration - Capacity of parties - Free consent (meaning only) - Legality of object and consideration - Various modes of discharge of a contract - Remedies for breach of contract.

Module 3- Consumer Protection Act 1986 8 Hours

Background - Definitions of 1) Consumer 2) Consumer Dispute
3) Complaint 4) Deficiency 5) Service - Consumer Protection Council - Consumer redressal agencies - District Forum - State Commission and National Commission.

Module 4 - Intellectual Property Legislations **8 Hours**

Meaning and scope of intellectual properties -

Patent Act of 1970 : Background - Objects - Definition - Inventions - Patentee - True and first inventor - Procedure for grant of process and product patents - Rights to patentee - Infringement - Remedies.

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 Hours**

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 Hours**

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.
[Atleast 2 cases]

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the different legislations pertaining to the Company, Business and Individual.
2. Design a Contract in Compliance with the Indian Contract Act 1872.
3. Use the provisions of Consumer Protection Act of 1986 for Redressal of Consumer disputes.
4. Illustrate the procedure in applying for Copy Rights /Patent Rights under Intellectual Property Legislation.
5. Compare and contrast the Provisions of Partnership Firm from Limited Liability Partnership.
6. Apply the Provisions relating to commencement of business, conduct of meetings and winding up of company under the Company's Act 2013.

Books for Reference:

- ✓ Aswathappa K. & Ramachandra, Business Law, 2nd Edition, Mumbai, Himalaya Publishing House, 2018.
- ✓ Garg K.C., Sareen V.K. & Mukesh Sharma, Business Law, 1st Edition, New Delhi, Kalyani Publishers, 2015.
- ✓ Kapoor N.D., Business Law, Sultan Chand & Co., 1st Edition, New Delhi, Sultan Chand & Co. , 2019.
- ✓ Kuchhal M.C. & Kuchhal Vivek, Business Law, 7th Edition, New Delhi, Vikas publication House, 2018.
- ✓ Majumdar A.K. & Kapoor G.K., Company Law and Practice, 24th Edition, New Delhi, Taxmann, 2019.
- ✓ Nabhi, Business Law: Indian Law House, 1st edition, Mumbai, 2015.
- ✓ Tulsian P.C., Business Law, 3rd Edition, New Delhi, Tata McGraw Hill, 2014.
- ✓ Zad N.S., Company Law, 6th Edition, New Delhi, Taxmann, 2019.

Semester IV

M1 20 MC 403: ENTREPRENEURSHIP DEVELOPMENT

COURSE OBJECTIVES:

The students will be able to:

1. Illustrate the evolution of the concept of entrepreneur and entrepreneurship and competencies of a successful Entrepreneur
2. Evaluate the Changing Role of the Entrepreneur in the context of New Business Opportunities and guidelines of start up
3. Plan for the procedure involved in entrepreneurial process right from identification of opportunities to development of new venture.
4. Compare and contrast the applicability and implications on each type of ownership structure and corresponding legal issues
5. Develop a viable Business Plan incorporating Finance, Marketing, HR, Legal, Social and Technical Aspects of new business venture
6. Evaluate the Financial and Non- Financial Assistance by State and Central Government available for Entrepreneurs and global Business opportunities.

Module 1: Introduction to Entrepreneurship

7 hours

Evolution of the concept of entrepreneur-Growth of entrepreneurship in India-Role of entrepreneurship in economic development. Types of entrepreneurs -Knowledge & Social entrepreneur - Women entrepreneur (Profile and problems) -Recent trends and development-Entrepreneurial competencies.

Module 2: Startup Opportunities

8 hours

Startup – Opportunities - Types of start-up –Challenges. Evaluating New Business Opportunities - The Changing Role of the Entrepreneur- Launch Stage Dilemmas -Team Building- Research & Analysis – Guidelines for startups.

Module 3: Establishment of an enterprise

13 hours

Identification and selection of Business Opportunities--Venture Development Stages -Procedures and Formalities for Starting up a venture -Location –Clearances and permits required –Formalities – Licensing and registration procedures– Market Survey and Research, Feasibility Assessment – Preparation of Preliminary Project Reports - Project Appraisal - reasons for failure of new ventures.

Module 4: Ownership Structure and Legal Issues

8 hours

Ownership Structures: Sole proprietorship–Partnership- Limited Liability Partnership– One Man Company -Joint venture – Corporations –Franchising- Hindu Undivided Family- Family owned businesses- challenges faced by ownership structures- Legal Issues Concerning New Ventures: Patents –Copyrights – Trademarks- Bankruptcy- Exit strategy.

Module 5: Preparing the Business Plan

15 hours

Business model - types and purpose- Importance and Scope of a Business Plan-Preparation of business plan. Financial Aspects: Sources of Capital –Personal fund –Debt v/s Equity –Bank Loan – Seed Capital -Venture Capital –Angel investing – Private Equity – Public Funding- Business Valuation (concepts only). Marketing aspect – HR aspect -Social and Technical aspect-Evaluation by potential lenders and investors.

Module 6: Assistance for entrepreneurs & Global Opportunities

9 hours

Government assistance for startups: facilities-training – Schemes. Government support - various schemes. Sources of financial assistance- SFC, SIDBI, KSIDC, KSSIC, IFCI, IDBI. Sources of non-financial assistance for entrepreneurs DIC, SISI, EDI, SIDO,

AWAKE, TCO, KVIC-Financial incentives and Tax concessions. – Initiatives of NITI Ayog.

Assessment of Global opportunities- International Environment – Methods of going international – Entering international market place – Types of documents required for Export oriented business.

Skill Development:

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

1. Convert your business ideas by drafting a business plan and carefully evaluate the possible business opportunities.
2. Prepare a brief case study based on any successful local entrepreneur by analyzing the failures and success factors.
3. Analyse the profiles of any three new age Entrepreneurs with special reference to entrepreneurial failures and success.
4. Visit the DIC ,list and analyse various schemes proposed by the institutions supporting Entrepreneurs in Karnataka and analyze the facilities provided by them.
5. Arrange for a guest lecture by an entrepreneur of your choice.
6. Analyze the scope of Angel Investing and Venture Capital in India.

COURSE OUTCOMES:

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

1. Illustrate the evolution of the concept of entrepreneur and entrepreneurship and competencies of a successful Entrepreneur
2. Evaluate the Changing Role of the Entrepreneur in the context of New Business Opportunities and guidelines of start up.
3. Plan for the procedure involved in entrepreneurial process right from identification of opportunities to development of

new venture.

4. Compare and contrast the applicability and implications on each type of ownership structure and corresponding legal issues
5. Develop a viable Business Plan incorporating Finance, Marketing, HR, Legal, Social and Technical Aspects of new business venture
6. Evaluate the Financial and Non- Financial Assistance by State and Central Government available for Entrepreneurs and global Business opportunities.

Book for Reference:

- ✓ Colin Coulson Thomas, *The Knowledge Entrepreneur*, Illustrated Edition, New York, Kogan Page Publications, 2003.
- ✓ Donald F. Kuratko & Richard M. Hodgetts, *Entrepreneurship Theory, Process and Practice*, 6th Edition, U.S.A, Thomson South Western Publications, 2013.
- ✓ Government of India: *Report of the Committee on Development of Small and Medium Entrepreneurs*, New Delhi, Indian Investment Centre, 1975.
- ✓ Jain P. C., *Handbook for Entrepreneurs*, *Entrepreneurship Development of India*, 1st Edition, New Delhi, Oxford Publications, 1998.
- ✓ Khanka S. S., *Entrepreneurship Development*, 2nd Edition, New Delhi, S. Chand Publications, 2006.
- ✓ Mark. J. Dollinger, *Entrepreneurship, Strategies and Resources*, 2nd Edition, Illinois, Irwin Professional Publishing, 2002.
- ✓ Robert D. Hisrich, Michael P. Peters & Dean A. Shepherd, *Entrepreneurship*, 10th Edition, Delhi, Tata McGraw Hill Publications, 2016.
- ✓ Sudhir Sharma, Balraj Singh & Sandeep Singhal, *Entrepreneurship Development*, 1st Editon, New Delhi, Wisdom Publications, 2005.

Extra Reading:

Books for reading on Entrepreneurial Challenges, successes and failures:

- Experiences of Venture Capitalists
- From Zero to One by Peter Thiel
- The Hard Thing about Hard Things by Ben Horowitz
- The Upstarts by Brad Stone
- Elon Musk: How the Billionaire CEO of SpaceX and Tesla is shaping our future
- Shoe Dog by Phil Knight
- Alibaba - The house that Jack Ma Built by Duncan Clark
- The Everything Store (Amazon) - Brad Stone
- Hit Refresh by Satya Nadella
- Steve Jobs by Walter Isaacson

SEMESTER - IV
M1 15 MC 404: PROJECT
MANAGEMENT

COURSE OBJECTIVES:

The students will be able to:

1. Explain the nature and content of Project Management in order to choose an appropriate Project Management Structure.
2. Describe the use of project feasibility studies and its implications in the selection of best available project.
3. Evaluate the projects of both Commercial and National profitability by using appropriate Capital Budgeting Technique both under certainty and uncertainty situations.
4. Develop a Project Plan and schedule by using Project Networking Technique.
5. Compare and contrast the Project Financing options of Venture Capital and Private Equity and Investment Banking and associated risks.
6. Identify desirable characteristics of effective project managers and issues pertaining to managing and leading a Project and its team and stakeholders.

Module - 1: Nature & Content of Project Management 10 Hours

Project – Classification – Importance of Project Management – An Integrated Approach – Project Portfolio Management System – The Need – Choosing the appropriate Project Management Structure: Organizational considerations and project considerations – steps in defining the project – Project Rollup – Process breakdown structure – Responsibility Matrices – External causes of delay and internal constraints.

Module -2: Project Identification, Feasibility & Formulation **8 Hours**

Project feasibility studies - Opportunity studies, General opportunity studies, specific opportunity studies, pre-feasibility studies, functional studies or support studies, feasibility study - components of project feasibility studies - Managing Project resources flow

- project planning to project completion: Pre-investment phase, Investment Phase and operational phase - Project Life Cycle - Project constraints.

Module - 3 Project Evaluation **12 Hours**

Project Evaluation under certainty - Net Present Value (Problems - Case Study), Benefit Cost Ratio, Internal Rate of Return, Urgency, Payback Period, ARR - Project Evaluation under uncertainty - Methodology for project evaluation - Commercial vs. National Profitability - Social Cost Benefit Analysis, Commercial or National Profitability, social or national profitability.

Module - 4 Developing a Project Plan **12 Hours**

Developing a Project Plan - Developing the Project Network - Constructing a Project Network- PERT - CPM -(Problems) Crashing of Project Network (Concept only) - Resource Leveling and Resource Allocation - how to avoid cost and time overruns? - Steps in Project Appraisal Process - Project Control Process - Control Issues - Project Audits - the Project Audit Process - project closure - team, team member and project manager evaluations.

Module -5 Project Financing **8 Hours**

Project Financing-Financing of Projects - Financing of Infrastructure

Projects - Venture Capital and Private Equity - Investment Banking

Module - 6 Project Management **10 Hours**

Managing versus leading a project - managing project stakeholders

- social network building (Including management by wandering around) - qualities of an effective project manager - managing project teams - Five Stage Team Development Model - Situational factors affecting team development - project team pitfalls.

**Skill
Development:**

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

1. Prepare a Project Life Cycle.
2. Prepare a Project Life Cycle Chart.
3. Project analysis - Identify a major project and conduct its feasibility study.
4. Download a free application software for project evaluation and monitoring on open source and conduct a basic project evaluation on the same.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the nature and content of Project Management in order to choose an appropriate Project Management Structure.
2. Justify the use of project feasibility studies and its implications in the selection of best available project.
3. Examine the projects of both Commercial and National profitability by using appropriate capital budgeting Technique both under certainty and uncertainty situations.
4. Design a project Plan and schedule by using Project Networking technique
5. Choose a Project financing option of Venture Capital or/

and Private Equity and Investment Banking on considering associated risks.

6. Explain the desirable characteristics of effective project managers and issues pertaining to managing and leading a Project and its team and stake holders.

Book for Reference:

- ✓ Arun Kanda, Project Management, 1st Edition, Delhi, PHI Learning, 2011.
- ✓ Harold R. Kerzner: Project Management – Case studies, 5th Edition, Delhi, Wiley publication, 2016.
- ✓ Kamaraju Ramakrishna, Essentials of Project Management, 1st Edition, Delhi, PHI Learning, 2010.
- ✓ Kim Heldman: Project Management Jump start, 3rd Edition, Delhi, Wiley Publications, 2017.
- ✓ Kirandeep Kaur, Project Management, 1st Edition Delhi, Kalyani Publishers, 2016.
- ✓ Larry Richman: Improving your Project Management Skills, 2nd Edition, Amacom, 2011.
- ✓ Nagarajan K., Project Management, 8th Edition, Delhi, New age international publishers, 2017.
- ✓ Panneerselvam P. & Senthilkumar R., Project Management, 1st Edition, Delhi, PHI Learning, 2019.
- ✓ Prasanna Chandra, Planning, Analysis, Selection, Implementation and Review, 9th Edition, Delhi, Tata McGraw Hill Publications, 2019.
- ✓ Sontakki V.C., Project Management, 1st Edition, Delhi, Himalaya Publishing house, 2015.

SEMESTER - IV
M1 15 AR 405: 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 and Analytical Tool in accordance with the merit of the case by using SPSS and Excel.
6. Develop Report Writing of research article on the lines of standard format.

Module 1 - Introduction to Research **15 Hours**

Meaning - Purpose and Scope of research - Steps in Research- Identifying research problem - concepts, constructs and theoretical framework - Types and Methods of research.

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 Hours**

Introduction - Census Vs. Sampling - Characteristics of Good Sample - Advantages and Limitations of Sampling - Sampling Techniques or Methods (Probability and Non-Probability) - Sample Design - Sampling Frame - Criteria for Selecting Sampling Techniques.

Module 3 - Collection of Data **10 Hours**

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**10 Hours**

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

Module 5 – Data Presentation and Analysis**10 Hours**

Hypothesis Testing - Concept-Need - Characteristics of Hypothesis-Types of Hypothesis - Procedure for Hypothesis- Various Hypothesis Tests-T-Test, Z-Test, Chi-Square Test -ANOVA(Theory Only)-Introduction to SPSS.

Diagrams and Graphs: Utilities - Limitations - Types (using Excel Sheet)

Module 6 – Report Writing**5 Hours**

Report Writing- Introduction – Types – Format - principles of writing report – Documentation: Footnotes and Endnotes - Bibliography – Citation Model - 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 tools.
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. Select 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 and Tool of Analysis in accordance with the merit of the case by using SPSS and Excel.
6. Draft a format of Report writing of a research article .

Book for Reference:

- ✓ Beri G.C., Marketing Research, 5th Edition, Delhi, Tata McGraw Hill Publishing Company, 2019.
- ✓ Chikkodi C.M. & Satya Prasad B.G., Business Statistics, 2nd Edition, Delhi, Himalaya Publications, 2018.
- ✓ Churchill Gilbert A., Lacobucci Dawn & Israel D., Marketing Research: A South Asian Perspective, India Edition, New Delhi, Cengage Learning India Pvt. Ltd, 2010.
- ✓ Gupta C. B., Fundamentals of Statistics, 2nd Edition, Delhi, Himalaya Publications, 2019.
- ✓ Gupta S.P., Statistical Methods, 3rd Edition, Delhi, Sultan Chand, 2019.
- ✓ Israel D., Data Analysis in Business Research: A Step-by-step Nonparametric Approach, 1st Edition, New Delhi, Sage Publications, 2008.
- ✓ Kothari C.R., Research Methodology Methods and Techniques, 4th Edition, Delhi, New Age International Publishers, 2019.
- ✓ Dr Krishnawsami O.R. & Dr. Ranganathan M., Methodology of Research in Social Sciences, 1st Edition, Delhi, Himalaya Publications, 2011.
- ✓ Dr.Priti R. Majhi & Dr.Prafull K. Khatua., Business Research Methods, 3rd Edition, Delhi, Himalaya Publications, 2017.
- ✓ Sekaran Uma & Bougie Roger, Research Methods for Business, 8th Edition, New Jersey, Wiley Publications, 2015.

Open Electives

Sl. No.	Course Code	Title of the Paper	Lecture Hours per week	Credits	Marks
1.	UG17AO001	Accounting and Finance for Non Profit Organisations	4	3	100
2.	UG15AO002	Corporate Governance and Ethics	4	3	100
3.	UG15AO003	Essentials of Public Relations	4	3	100
4.	UG15AO004	Event Management	4	3	100
5.	UG15AO005	Financial Markets and Services	4	3	100
6.	UG15AO006	Gender and Leadership	4	3	100
7.	UG17AO007	International Financial Re-ported Standards***	4	3	100
8.	UG15AO008	Mergers, Acquisitions and Re-structuring	4	3	100
9.	UG15AO009	Operations Research**	4	3	100
10.	UG15AO010	Perspectives of Micro Finance	4	3	100
11.	UG15AO011	Production and Operations Management*	4	3	100
12.	UG15AO012	Real Estate Management	4	3	100
13.	UG15AO013	Research Methodology*	4	3	100
14.	UG15AO014	Service Management	4	3	100
15.	UG15AO015	Strategic Brand Management	4	3	100
16.	UG15AO016	Travel Agency and Tour Operations**	4	3	100
17.	UG15AO017	Accounting For Assets And Liabilities	4	3	100
18.	UG17AO018	Money Banking & Public Finance	4	3	100
19.	UG17AO019	Human Rights and Social Justice	4	3	100
20.	UG17AO020	Innovations in Management	4	3	100

21.	UG17AO021	International Tax and Technology - I	4	3	100
22.	UG17AO022	International Tax and Technology - II	4	3	100
23.	UG19AO23	Humanitarian Assistance and Disaster Management	4	3	100
24.	UG19AO24	Introduction to Psychology	4	3	100
25	UG19AO025	International Tax and Technology - I	4	3	100
26	UG19AO026	International Tax and Technology - II	4	3	100
27	UG19AO027	Women and Popular Culture	4	3	100
28	UG19AO028	Senses of Cinema	4	3	100
29	UG20AO029	Media, Technology and Society	4	3	100
30	UG20AO030	Cricket and Media	4	3	100
31	UG17AM001	Solving Public Policy Problems	4	3	100
32	UG17AM002	Contemporary themes in Economic - Development of India and Economic Survey	4	3	100
33	UG18AM003	Entrepreneurship In Emerging Economies	4	3	100
34	UG18AM004	Strategic Management	4	3	100
35	UG18AM005	Introduction to negotiation	4	3	100
36	UG18AM006	Dealing with business complexity	4	3	100
37	UG19AM007	Intellectual Property Rights	4	3	100
38	UG19AM008	Sustainable Development	4	3	100
39	UG19AM009	Waste Management in Smart City	4	3	100

40	UG19AM010	Waste Management	4	3	100
41	UG19AM011	Preparing for Disruption	4	3	100
42	UG19AM012	Design Thinking	4	3	100
43	UG20AM013	Negotiation Strategies and Skills	4	3	100
44	UG20AM014	Earth Economics	4	3	100
45	UG20AM015	Global Sustainability	4	3	100
46	UG20AM016	Fundamentals Intellectual Property Rights	4	3	100

**- NOT available for B.B.A students **- NOT available for B.com TT 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.
6. Describe the objectives of Government accounting and its methods of maintenance of books of accounts under Government accounting framework.

Module 1 - Introduction of Non Profit Organisations **4 Hours**

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 Hours**

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

Hours

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 (Sec2(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

Hours

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

Hours

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

10

Hours

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.
6. Explain the objectives of Government accounting and its methods of maintenance of books of accounts under Government accounting framework.

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 should 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

Hours

Meaning and scope – principles of personal ethics – principles of professional ethics – business ethics – code of conduct and ethics for managers – values and ethics – roots of unethical behaviour – need for business ethics – corporate governance ethics.

Module-2: Ethical Theories and Models

10

Hours

Ethical relativism and absolutism – role of ethical theory in business – classification of ethical theories: 1) Consequentiality or Teleological

theories – Utilitarianism – Egoism. 2) Non-consequentialist or Deontological theories – Kantian theories. 3) Other normative theories: stockholder, stakeholder, social contract, and trusteeship theories.

Module-3: Influences on Ethics

10 Hours

Influences on ethics – individual influences and situational influences. Kohlberg’s cognitive moral development model – Six different stages involved. Ethical models – Tucker’s 5 question model and its practical applications in business. American Accounting Association model and its applications.

Module -4: Ethics and Religion/ CSR

12 Hours

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

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 Hours

Meaning and scope – history – concepts involved – benefits of good corporate governance – global landmarks in emergence of corporate governance – World Bank’s guidelines(basics only) – OECD principles (basics)- Sarbanes-Oxley Act 2002 (important clauses only) – evolution of corporate governance in India.

Module- 6: Corporate Governance and Risk management

10 Hours

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
		10Hou

rs

Public Relations - Growth of the discipline – Definitions- Nature, Scope and importance of public relations – Distinction between publicity and public relations - Distinction between Public Relations and propaganda - advertising and salesmanship - Public Relations as network building.

Module 2 - PR from an Indian Perspective	10
Hours	

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 Hours**

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 – responsibility .

Module 4 - Public relations department & Development **10Hours**

Press Information Bureau, film divisions, publication division. Public relations education and training - challenges and growth in Public Relations. Public Relations for agricultural development – rural development urban development. Public Relations in Corporate Bodies - Public Relations in Business and Marketing

Module 5- Tools in PR planning **10 Hours**

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 Hours**

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

- ✓ *S. Ganesh, Introduction to Public Relations, Indian Publishers Distributors, Delhi, 1999.*
- ✓ *K.R. Balan, Lectures on Applied Public Relations, Sultan Chand & Sons, New Delhi, 1985.*
- ✓ *D.S. Metha, Hand Book of Public Relations in India.*
- ✓ *R.L. Health, Hand Book of Public Relations, Sage Publications India Ltd., New Delhi.*
- ✓ *K.R Balan, Corporate Public Relations, Sterling Publishers Pvt Ltd, Delhi 1992.*
- ✓ *H.F. Morre, Public Relations: Principles, cases and problems, R.D. Inwin Inc. New York, 1981.*

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 Hours

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
Hours**

20

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

Hours Licensing, Certifications and the other Governmental Regulations.

Module 4 – Event Management

8

Hours

Event Management - Activities in Event Management – Pre event Activities, During Event Activities, Post Event Activities. Planning, Organizing, Staffing, Leading and Coordination, Controlling, Event Management Information System. Protocol, staging, operations and logistics, safety and security, crowd management.

Module 5 – Strategic Market Planning

8

Hours

Setting Objectives, Development of the strategic Market plan, Environment Assessment, Competitive Assessment, Business Potential assessment, Problem Analysis, Opportunity and Resource Analysis.

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 Hours

Event Managers – Roles & Responsibilities, Qualifications and Characteristics. Types of Event Managers.

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

- ✓ *Event Management – Lynn Van Der Wagen & Brenda R. Carlos.*
- ✓ *Event Marketing and Management – Sanjaya Singh Gaur and Sanjay V Saggere.*
- ✓ *Event Management: A Blooming Industry and an Eventful Career – Devesh Kishore, Gangasagar Singh – Haranand Publications.*
- ✓ *Event Management – Swaroop K. Goel – Adhyayaan Publisher.*
- ✓ *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 System

30 Hours

Meaning of Financial System - Evolution of Indian Financial System-Sub-Systems of Financial System.

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 Instruments - Capital Market, Money Market and Derivatives Market Instruments - Innovative Financial Instruments.

Financial Institutions - Overview of Financial Institutions
-Regulatory Authorities - SEBI: Role and Functions in Regulating Financial Markets in India.

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

Module 2: Venture Capital **6**
Hours

Concept-Features - Importance - Stages in Venture Capital Financing- Indian Scenario.

Module 3: Discounting, Factoring and Forfeiting **6**
Hours

Meanings - Terms and Conditions - Types of Factoring - Factoring v/s Discounting -Export Factoring v/s Forfeiting.

Module 4: Mutual Funds **6**
Hours

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

Module - 5: Credit Rating **6**
Hours

Meaning - Benefits - Agencies of Credit Rating: CRISIL, ICRA, CARE, S&P, Moody's - Types of Credit Rating - Steps in Credit Rating Process - Limitations.

Module - 6: Leasing **6**
Hours

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.*
- ✓ *Gordon Natarajan: Financial Markets. Jain & Khan: Financial System.*
- ✓ *K. Seethapathi (Ed.): Financial Services, ICFAI.*
- ✓ *Promod Mantravadi (Ed.): Financial Services, ICFAI. Venkatesh T R*
- ✓ *Indian Financial Market an Introduction.*
- ✓ *Choraria Ashish; Bhandia 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** **Hours**

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** **Hours**

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 Hours

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 Hours

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 Hours

Developing an understanding work/ life balance in Organization and in contemporary business issue. Definition of success and setting career goals. The moral and ethical dimension of leadership roles. Generational variance in leadership positions. Examining the causes, problems of work/ life imbalance. Identifying strategies to establish a work/ life balance. Gender difference and work life balance issues. Organization's attitude to men and women at work. Steps taken in obliterating gender differences and creating a conducive work environment.

Module 6 - Personal philosophies and style in leadership 10 Hours

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

- ✓ *Hartman, M. S. (1999). Talking leadership: Conversations with powerful women. New Brunswick, NJ: Rutgers.*
- ✓ *Valian, V. (1999). Why So Slow? Boston, MA: MIT Press.*
- ✓ *Wilson, M. C. (2005). Closing the leadership gap.*
- ✓ *Chapter 1 ("Gender Schemas at Work") in Valian, V. (1999). Why So Slow?*
- ✓ *Chapter 1 in Northouse, P. G. (2007). Leadership theory and practice.*
- ✓ *Eagly, A. H., & Wood, W. (1999). The origins of sex differences in human behavior: Evolved dispositions versus social roles*

UG 17AO 007: INTERNATIONAL FINANCIAL REPORTING STANDARDS

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

Hours

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 Hours**

PPE (IAS 16/Ind AS 16) – Investment property (IAS 40/Ind AS 40) – Borrowing costs (IAS 23/Ind AS 23) – Intangible assets (IAS 38/ Ind AS 38) – Impairment of assets (IAS 36/Ind AS 36) – Inventory (IAS 2/Ind AS 2) – Agriculture (IAS 41/Ind AS 41) – Provisions, contingent liabilities & contingent assets (IAS 37/Ind AS 37).

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 Hours**

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 Hours**

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 Hours**

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.
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 Hours

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 Hours

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**
Hours

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**
Hours

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**
Hours

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**
Hours

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

- ✓ *T Copeland and J Weston, Financial Theory & Corporate Policy (3rd edition), Addison Wesley (and Student Solutions Manual)*
- ✓ *E Elton and M Gruber, Modern Portfolio Theory and investment Analysis, Wiley.*
- ✓ *K Cuthbertson, Quantitative Financial Economics, Wiley*
- ✓ *K Cuthbertson and D Nitzsche, Investments, Wiley.*
- ✓ *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 Project for optimum solutions.

Module – 1: Introduction to Operations Research **4** **Hours**

Definitions – Scope – OR Models – Nature – Limitations – Application.

Module – 2: Introduction to Linear Programming **12** **Hours**

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

Module – 3: Simplex Method **14** **Hours**

Introduction – Standard LP form and its Basic Solutions – Slack – Surplus and Unrestrictive variables – Simplex Algorithm – Artificial Starting Solution – Big M Method – Minimization of LPP - Duality.

Module -4: The Transportation Problem

14Hours

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 U_i 's and V_j 's. (Special cases on prohibited routes, unbalanced and maximization) – Transshipment Method.

Module – 5: The Assignment Problem

8Hours

Introduction – Mathematical Statement of the problem – Solution Methods of Assignment Problem – Enumeration Method – Simplex Method – Transportation Method – Hungarian Method.

Module – 6: PERT/ CPM

8 Hours

Introduction – Network Analysis – Guidelines for construction of network diagram – Deterministic Time Estimates – Developing a Project – Network – Project Duration & Critical Path - Forward Pass – Backward Pass – Float – Probabilistic Time Estimates – Difference between PERT & CPM.

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

- ✓ *Budnik, Frank S Dennis Mcleaavey & Richard Mojena: Principles of Operation Research, AIT BS, New Delhi.*
- ✓ *Gould F J: Introduction to Management Science, Englewood Cliffs N J Prentice Hall.*
- ✓ *Kalavathy S: Operation Research, Vikas Pub Co.*
- ✓ *Naray J K: Operation Research, Theory and applications, McMillan, New Delhi.*
- ✓ *Richard, I. Levin & Charles A. Kirkpatrick: Quantitative Approaches to Management, McGraw Hill, Kogakusha Ltd.*
- ✓ *Sharma J K: Operation Research, Theory and Applications, McMillan, New Delhi.*
- ✓ *Srivastava V. K. et.al: Quantitative Techniques for Managerial Decision Making, Wiley Eastern Ltd.*
- ✓ *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

12 Hours

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

8 Hours

Meaning of Financial Inclusion- Extent of Financial Exclusion- Need for Financial Inclusion- Present reach of Banking- Initiatives of RBI and NABARD- Role of banks in Financial Inclusion and recent trends.

Module 3: Micro Finance Institutions **10Hours**

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**
Hours

Models of Microfinance across the world-Microfinance Delivery Methodologies- Structures of Intermediation for Microfinance in India- Types of MFIs- SHG and MFI Models- SHG-Bank Linkage Programme- Joint Liability Groups- Microfinance Institutional Approach- Bank Partnership Model- Banking Correspondent Model-Penetration of Microfinance- Constraints in mainstreaming of MFIs and challenges faced by the sector.

Module 5: Legal and Regulatory Framework of Micro

Finance **10**
Hours

Introduction- Recommendations of Malegam Committee- Code of Conduct for Microfinance Institutions in India- Compliance to State Acts- Guidelines on Priority Sector Compliance to RBI Guidelines on NBFC-MFIs- Self Regulation- The Microfinance Institutions(Development and Regulation) Bill, 2012.

Module 6: Risk Management **8**
Hours

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

- ✓ *Branch, Brian & Janette Klaehn. Striking the Balance in Microfinance: A Practical Guide to Mobilizing Savings. PACT Publications, Washington, 2002.*
- ✓ *Dowla, Asif & Dipal Barua. The Poor Always Pay Back: The Grameen*
- ✓ *II Story. Kumarian Press Inc., Bloomfield, Connecticut, 2006.*
- ✓ *Hirschland, Madeline (ed.) Savings Services for the Poor: An Operational Guide. Kumarian Press Inc., Bloomfield CT, 2005.*
- ✓ *Ledgerwood, Joanna and Victoria White. Transforming Microfinance Institutions: Providing Full Financial Services to the Poor. World Bank, 2006.*

- ✓ *Rutherford, Stuart. The Poor and Their Money. Oxford University Press, Delhi, 2000.*
- ✓ *Sapovadia, Vrajlal K., Micro Finance: The Pillars of a Tool to Socio-Economic Development. Development Gateway, 2006.*
- ✓ *Wright, Graham A.N. Microfinance Systems: Designing Quality Financial Services for the Poor. The University Press, Dhaka, 2000.*
- ✓ *United Nations Department of Economic Affairs and United Nations Capital Development Fund. Building Inclusive Financial Sectors for Development. United Nations, New York, 2006.*
- ✓ *Yunus, Muhammad. Creating a World without Poverty: Social Business and the Future of Capitalism. Public Affairs, New York, 2008.*
- ✓ *The poor and their money- An essay about financial services for poor people- Stuart Rutherford.*
- ✓ *Micro Finance- Perspectives and Operations- IIBF-Macmillan Publications.*
- ✓ *Micro Finance and Women Development- Dr. Sr. Stella Mary Kasmir FMM- DK Agencies Pvt. Ltd.*
- ✓ *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 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 Hours

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 Hours

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 Hours

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**
Hours

Production planning: Estimating, Routing, Scheduling & Loading – Production Control: Dispatching, Followup, 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**
Hours

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

Module 6: Maintenance Management & Waste Management **6**
Hours

Types of maintenance – merits & demerits, maintenance scheduling, procedure & tools, scrap & surplus disposal, Automation – meaning, considerations, advantages & forms of automation.

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 and 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 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.

Book for Reference

- ✓ *Buffa, Modern Production and Operations Management, Wiley Eastern Ltd.*
- ✓ *Brown, Production Management, Richard D. Irwin Inc.*
- ✓ *K.N. Sontakki, Production and Operations Management, Kalyani Publishers.*
- ✓ *C.S.V Murthy, Production and Operations Management, Himalaya Publishers.*
- ✓ *K. Aswathappa, G. Sudarsana Reddy, M Krishna Reddy, Production and Operations Management, Himalaya Publishers.*

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** **Hours**

Meaning - Nature and Scope of Real-estate Management - Real Estate Appraisal - Theoretical concepts, principles and criteria for valuation of property, market behavioral trends in real estate.

Module - 2: Brokerage Services and Management **8** **Hours**

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 Hours

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, 54to 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 Hours

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 Hours

Planning, Zoning and Development - General understanding in planning, zoning, sub-division of land. Relevant provisions and rules for sub-division. Planning standards and norms as applicable to the Housing and Construction industry. Basic understanding of standard construction practices inclusive of efficient planning, suitable building materials and sound construction. Management of Buildings and Complexes. Knowledge of building materials/ technologies.

Module - 6: Marketing for Real-estate

10 Hours

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-Process of Strategy Building -Understanding the Real estate environment - Micro and Macro factors.

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

Hours

Meaning - Purpose and Scope of research - General steps in doing research - Identifying research problem – concepts, constructs and theoretical framework - Types and Methods of research. Meaning of Research Design – Definitions of Research Design – Essentials of a Research Design – Importance of Research Design.

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

Hours

Introduction – Census Vs. Sampling – Characteristics of Good Sample - Advantages and Limitations of Sampling – Sampling Techniques or Methods (Probability and Non-Probability) – Sample Design - Sampling Frame – Criteria for Selecting Sampling Techniques- Determining Sample Size. Scales and Measurements of Variables.

Module 3 – Data Collection Methods **10 Hours**

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 Hours**

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

Module 5 – Test of Significance **15 Hours**

Hypothesis Testing - Concept-Need - Characteristics of Hypothesis- Types of Hypothesis - Procedure for Hypothesis- Various Hypothesis Tests-T-Test-Z-Test-Chi-Square Test – ANOVA(Simple Problems)– Application of SPSS Package. Diagrams and Graphs: Utilities - Limitations – Types (Using Excel Sheet).

Module 6 – Research Report Writing **5 Hours**

Meaning and purpose of research report – contents of a report – format of research Report –Qualities of good research report – Planning of the report – Organization of a report – Presentation of a report. Documentation:

Footnotes and Endnotes - Bibliography

–Citation Model - 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

- ✓ *S.P. Gupta: Statistical Methods, Sultan Chand, Delhi.*
- ✓ *C. B. Gupta: Statistics, Himalaya Publications.*
- ✓ *C.R. Kothari Research Methodology.*
- ✓ *Chikkodi & B.G. Satya Prasad Business Statistics, Himalaya Publications,*
- ✓ *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.*
- ✓ *G.C Beri Marketing Research, Tata McGraw Hill Publishing Company.*
- ✓ *Gilbert A. Churchill, Dawn Iacobucci and D. Israel. Marketing Research: A South Asian Perspective. CENGAGE Learning, New Delhi.*

- ✓ *Israel, D. Data Analysis in Business Research: A Step-by-step Nonparametric Approach. Response Books: SAGE Publications, New Delhi.*
- ✓ *Uma Sekaran, Research Methods for Business, Wiley Publications*
- ✓ *Naresh K Malhotra, 'Marketing Research: An Applied Orientation', Pearson Education.*
- ✓ *Donald R. Cooper, Pamela S. Schindler, Business Research Methods, 8/e, Tata McGraw-Hill Co. Ltd.*

Online Sources websites

- a) www.google.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

Hours

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

Hours

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 - Customization - Service Production and Consumption Process. Physical Evidence: Essential and Peripheral Evidence - Physical Facilities - Appearance of Personnel.

Module - 3: Consumer Behavior

10 Hours

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 16Hours

Relationship marketing- Building customer loyalty - Effect of selecting profitable customers using 80/20 customer pyramid and extended customer pyramid. Enhancing Service Value using SERVQUAL - Measuring Service Productivity - Gaps in service design and delivery. Managing Customer's Reservations and Waiting Lists. Managing demand and supply.

Module - 5: Hotel Industry

6 Hours

Classification of Hotels - Hotel Facilities - Guest Cycle -Marketing Mix of Hospitality Industry - Hotel Management System.

Module - 6: Recent Trends

6 Hours

The rise of Entertainment Industry - Movie and Television Business -Event Management - Theme based entertainment - Concept of Business and Knowledge Process Outsourcing - Tourism industry- Consultancy Services & Fitness industry.

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

- ✓ *Balachandran: Excellence in Services – Focus on People, Marketing, Quality, Business Book Publishing House, Mumbai.*

- ✓ *Christian Gonroos: Services Management and Marketing, Macmillan International, New York.*
- ✓ *Christopher Lovelock & Joechen Wirtz: Services Marketing – People Technology and Strategy, Fifth Edition, Pearson Education.*
- ✓ *Jha S. M.: Services Marketing, Himalaya Publishing House, Mumbai.*
- ✓ *Rust, Zahorik and Reiningham: Services Marketing, Addison Wesley Publication.*
- ✓ *Valerie Zelthamel & Mary Jo Bitner: Services Marketing – Integrating Customer Focus Across The Firm, McGraw Hill, New York.*

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** **Hours**

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** **Hours**

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** **Hours**

Choosing brand elements – criteria – options – tactics – leveraging brand knowledge – meaning – dimensions. Brand value chain.

Module 4: Brand measuring techniques

8 Hours

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

Module 5: Sustaining branding strategies

15 Hours

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 Hours

Global branding – geographic extension – global opportunities – conditions – barriers- organisation for a global brand – pathways to globalisation of brands.

Luxury brand management – definition and relativity – psychological phenomenon associated – luxury marketing mix, luxury retail – international luxury markets.

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, 2nded.*
- ✓ *Chunnawalla, 1st Edition, Compendium of Brand Management, HPH, 2003.*
- ✓ *Richard Rosenbaum-Elliott , Larry Percy, Simon Pervan, Strategic Brand Management; OUP Oxford; 2 edition;2011.*
- ✓ *Peter Doyle and Philip Stern, Financial Times/Prentice Hall, Marketing Management & Strategy; 4th edition, 2006.*

UG 15AO 016: TRAVEL AGENCY AND TOUR OPERATIONS

COURSE OBJECTIVES

The students will be able to:

1. Illustrate 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. Describe the terminologies connected with Travel and rules and regulations applicable to Travel Agencies and tour operators.
4. Choose a minimum of two major tourism destinations for each country studied.
5. Develop a tour itinerary plan taking all essential components of tour itinerary.
6. Estimate cost of tour itinerary taking all the components of package tour.

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

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 Hours

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**
Hours

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**
Hours

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**
Hours

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**
Hours

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 OUTCOMES

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

1. Illustrate 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. Describe the terminologies connected with Travel and rules and regulations applicable to Travel Agencies and tour operators.
4. Choose a minimum of two major tourism destinations for each country studied.
5. Develop a tour itinerary plan taking all essential components of tour itinerary.
6. 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. Describe the role of Fiscal policy and Budget in the context of Fiscal federalism of our country.

Module 1 - Introduction
10Hou

rs

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

Module2 - Commercial banks
12Hou

rs

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
6Hou

rs

Functions - monetary policy - instruments-limitations

Module 4 - Public Finance
9Hou

rs

Tax And Non Tax Revenue, Canons Of Taxation Direct And Indirect Tax , Shifting Of Tax, Incidence Of Taxation-Gst. Tax Rates, Effects Of Taxes On Production, Consumption , Distribution.

Module 5 – Public Expenditure

12 Hours

Types, growth- effects –principle of maximum social advantage- Growth and effects of Public Expenditure. Public debt, types –reasons of growth in public debt. Public Debt, Effects, Repayment of Public Debt. Principles of debt management

Module 6 - Fiscal Federalism

11 Hours

Concepts – BUDGET - Revenue account, Capital Account, Fiscal Deficit, Revenue Deficit, Primary Deficit–Budget Estimate, Revised Estimate, Plan and Non-Plan expenditure. Preparation, legislation of the budget appropriations, Programme Budgeting and Zero Base

Budgeting. Balanced vs. unbalanced budget. Fiscal policy – Objectives and Tools.

Skill Development

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

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 OUTCOME

After completion of 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. Describe the role of Fiscal policy and Budget in the context of Fiscal federalism of our country.

Books for Reference

- ✓ *Bhatia, H. L.(2012) Public Finance , Vikas Publication, New Delhi*
- ✓ *Cullis Johnand Jones Philip (2009) Public Finance and Public Choice*
- ✓ *D.M.Mithani Money, Banking and Public Finance-*
- ✓ *Jhingan-money, banking and international trade*
- ✓ *M.L.Seth2007 Public finance*

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 Hours

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 Hours

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**
Hours

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**
Hours

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 Principles of State Policy **15**
Hours

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. Role 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.*
- ✓ *Mukerji, B.: Community Development in India: Orient Longmans, New Delhi.*
- ✓ *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.*
- ✓ *Hetne Bjorn-1982. : Development theory and the third world –Ideas and action*
- ✓ *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 Hours**

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 Hours**

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 **14**
Hours

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**
Hours

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**
Hours

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

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

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

- ✓ *Tidd, J., Bessant, J. And Pavitt, K: Managing Innovation: Integrated technological, and market and organizational change, John Wiley and Sons, 2009*
- ✓ *Conway S. and Steward F: Managing and Shaping Innovation, Oxford University Press (SAE), 2009*

Additional Reading

- ✓ *Melissa A Schilling, Strategic Management of Technological Innovation, Tata McGraw Hill, 3rd edition*
- ✓ *V. Govindrajan and C. Trimble, Ten Rules for Strategic Innovators: From idea to Execution, Harvard Business School Press, 2005*
- ✓ *C.K. Prahalad and M. S. Krishnan, The new age of innovation: driving Co-created Value through Global Networks, Tata McGraw Hill, 2008, 1st edition*

Risk Disaster and National Development, Counter-Disaster
Resources

Module 4- International Disaster Assistance 10

Hours Leadership in Disaster, Organization, plan, use of resources,

Module 5- Long - term Measures - Risk 10

Hours

Risk reduction, Prevention, Mitigation, Preparedness, Response, Recovery, Logistics, Post-Disaster Review

Module 6 - Disaster Management Support Requirement 12 Hours

Training, Public Awareness, National Disaster Management Policy, National Disaster Management Guidelines and policy, role of NGOs, Civil society, in disaster management.

Skill Development

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

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 disaster 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.

Books for Reference

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

UG19AO024: 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 ones personality.
3. Compare and contrast the contributions of each theory of personality. Integrate Learning and Thought process with the development of intelligence of diverse in nature.
4. Analyze the Anxiety and Stress related issues that affect mental health or create illness.
5. Relate the psychological aspects of well-being that leads to Health and wellness with different forms of therapies.

Module 1 - Introduction to Psychology

8 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**

Psychology of Personality - Psychodynamic theory - theoretical principles - Id, Ego, Super-ego - developmental stages - Defense mechanisms - Cognitive Behavioral Theory (Conditioning, Reinforcement) - Theory of psychosocial development - Eric Erickson 10 stages

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.

Learning - Types of learning - Associative learning - cognitive learning - Classical conditioning - Operant conditioning - Shaping - Punishment - Feedback - Learning Aids - Modelling - Latent learning

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 signs & 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

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

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.

Books for Reference

- ✓ *Feldman R.S (2011).Understanding Psychology, 10th edition.Delhi : Tata- McGraw Hill.*
- ✓ *Morgan C.T. et al (2000). Introduction to psychology (7th ed.). New Delhi:Tata McGraw Hill*
- ✓ *Snyder, C.R. & Lopez, S.J. (2002). Handbook of positive psychology. (eds.). New York: Oxford University Press.*
- ✓ *Barlow, D.H. & Duranb, M. V.(2000). Abnormal Psychology – 2nd Edition, Toronto:Thompson Publication*
- ✓ *Duane Schultz, Sydney Schultz (2012) Theories of Personality, Wadsworth, Cengage Learning*

SEMESTER - III

UG 19AO025: INTERNATIONAL TAX AND TECHNOLOGY -I

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

8 Hours

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

Basic concepts of US tax and Overview of form 1040, Filing Requirement, Filing Status, Substantial Presence Test , Dependents, Compensation, Basics of Income Sourcing & W-2, Stock Options, Interest, Dividend Income, Capital Gains and Sale of Main Home, Business Income (Schedule C and self-employment tax), Income and Loss from Rental Property, Additional Medicare Tax and Net Investment Income Tax, Filing due date, Extensions, Penalty and Interest, Tax rates and calculation of Taxes, Form 1040 Page 1 and Page 2.

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 Inputs.
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*
- ❖ *EA Review Part 3: Representation, Practices & Procedures by Irvin N Gleim and James R. Hasselback*
- ❖ <https://taxmap.irs.gov/taxmap/tmhhome.html>

SEMESTER - IV
UG 19AO026: INTERNATIONAL TAX AND
TECHNOLOGY-II

COURSE OBJECTIVES

The students will be able to:

1. Compute Taxable income of Partnership within the framework of US Partnership Tax Act.
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 of US Corporations
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, Identify 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:

1. Compute Taxable income of Partnership within the framework of US Partnership Tax Act.
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.

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*
- ❖ *EA Review Part 3: Representation, Practices & Procedures by Irvin N Gleim and James R. Hasselback*
- ❖ <https://taxmap.irs.gov/taxmap/tmhome.html>

UG20AO029: MEDIA, TECHNOLOGY AND SOCIETY

COURSE OBJECTIVES

The Student will be able to:

1. Evaluate the experience of various media and its impact on our understanding of society and the self.
2. Examine the business model at work behind the emergence of modern advertising and its impact on our everyday life.
3. Interrogate on the nature and impact of 'AI', automation and machine learning on the society in the context of capability of altering human thinking.
4. Justify our engagement with the online spaces and its impact on our identity and self-expression.
5. Examine the implications of data surveillance and its possible impact on freedom of expression.
6. Examine the changing ways in which we access knowledge and the way in which the difference between producer and consumer of knowledge is slowly getting erased.

Module 1- Medium is the Message' - Understanding the role of media in everyday life **15 Hours**

This famous phrase coined by Marshal McLuhan still resonates in the age of internet.

From the era of the television to the era of the web, media has been its own message. It is the experience of a particular medium that shapes our perspective of the world more than the message received through that medium. In this module we shall explore the role of media in our everyday life by discussing our experience of various media and its impact on our understanding of society and the self.

Readings & Viewings:

- Extracts from 'Understanding Media' by Marshal McLuhan

- Extracts from 'Manufacturing Consent: The Political Economy of the Mass Media' by Edward S. Herman and Noam Chomsky
- How WhatsApp has changed news in small-town India -The Caravan Magazine
- Forget Newspapers or the Internet. Indian Women are Betting on One of the Oldest Forms of Mass Media (<http://theladiesfinger.com/community-radio-women/>)
- Movie: 'Network' by Sidney Lumet

Module 2- 'The Attention Merchants' - Advertising and the war for attention **10 Hours**

'Attention Merchants' is a term popularized by the writer Tim Wu through his book 'The Attention Merchants: The Epic Scramble to Get Inside Our Heads' in which he not only charts the history of advertising but also unravels the workings of a gigantic business model that is toiling day-in and day-out to get our attention. In this module we shall explore the business model at work behind the emergence of modern advertising and its impact on our everyday life.

Readings & Viewings:

- Extracts from 'The Attention Merchants: The Epic Scramble to Get Inside Our Heads' by Tim Wu
- Gillette's Ad Asks Men to Be Better. And Then Sets the Bar Really Low (<http://theladiesfinger.com/gillettes-ad-asks-men-to-be-better-and-then-sets-the-bar-really-low/>)
- Movie: Thank You For Smoking (2005)

Module 3- The intelligence of 'Artificial Intelligence' - Automation and its aftermath **10 Hours**

'Artificial Intelligence' is the new buzzword in technology.

While it can be debated whether what is referred to as AI is just sophisticated algorithms and machine learning and not this self-thinking entity like 'Skynet' in the movie Terminator, it is well settled that the direction in which technology is moving is going to disrupt traditional economies. It not only has an impact on the nature of jobs but has the capability of altering human thinking abilities. In this module we shall explore the debates in technology about the nature and impact of 'AI', automation and machine learning on the society. The automation debate will be understood within a larger debate regarding the history of technology – innovation centric history and use centric history.

Readings & Viewings:

- Extracts from 'The Glass Cage: Where Automation is Taking Us' by Nicholas G. Carr
- 'Artificial Intelligence's White Guy Problem' by Kate Crawford in The New York Times (June 25, 2016) <https://www.nytimes.com/2016/06/26/opinion/sunday/artificial-intelligences-white-guy-problem.html>
- Extracts from 'The Shock of the Old_ Technology and Global History since 1900' by David Edgerton
- Movie: 'Modern Times' by Charles Chaplin

Module 4- Reality of the Virtual' - Thinking and feeling in the age of internet technology **10 Hours**

The web has opened spaces in which we can create our virtual selves and lead virtual lives. This 'virtuality' is increasingly becoming part of our everyday real lives. Social media platforms have created spaces in which individuals enter into relationships and form communities in online space, the effect of which can be felt very sharply in real life. In this module we shall explore our engagement with the online spaces and its impact on our identity and self-expression.

Readings & Viewings:

- Extracts from 'The End of Forgetting: Growing Up With Social Media' by Kate Eichhorn
- TedX talks and other video lectures available on YouTube

Module 5- 'Discipline and punish' - Technology as a tool for social control **10 Hours**

The era of massive databases or what is referred to as 'Big Data' has dawned, thanks to the endless supply of personal information from the masses to the government and tech companies. This personal information of the individuals is being collected with the excuse of providing us with services. However, there is increasing evidence that such personal data can be used to control the behaviour of people by the government, assisted by tech companies. In this module we shall explore the debate about data surveillance and its possible impact on freedom of expression.

Readings & Viewings:

- Extracts from 'The Net Delusion - The Dark Side of Internet Freedom' by Evgeny Morozov
- The Aadhar Debate - Columns and Essays in EPW and other news magazines
- The Different Ways in Which Aadhaar Infringes on Privacy (<https://thewire.in/government/privacy-aadhaar-supreme-court>)
- Documentary: Nothing to Hide - The Documentary About Surveillance and You (2017)

Module 6- Library Genesis' - Access to knowledge in the age of internet **5 Hours**

The traditional education model had within it an asymmetry between access and availability of learning resources and the

number of people with a deep desire to learn. The internet reversed this asymmetry by opening up resources to the masses. However, the traditional gatekeepers of the learning resources – the book publishers, producers of cinema and music – were threatened by this opening up of resources and came down heavily on individuals and communities who were facilitating the access to resources. In this module we shall explore the changing ways in which we access knowledge and the way in which the difference between producer and consumer of knowledge is slowly getting erased.

Readings & Viewings:

- Statement from the 'Library Genesis' community
- Documentary: Steal This Film (Part I & II)

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N. (2015). *Homo Deus: A Brief History of Tomorrow.* Lovink, G. (2002).

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Morozov, E. (2011). *The Net Delusion: The Dark Side of Internet Freedom.*

Mukherjee, S. (2016). *The Gene: An Intimate History.*

Noble, S. U. (2018). *Algorithms of Oppression: How Search Engines Reinforce Racism.*

Pacey, A. (1990). *Technology in World Civilization.*

Phillips, W. (2015). *This Is Why We Can't Have Nice Things: Mapping the Relationship Between Online Trolling and Mainstream Culture.*

Standage, T. (1998). *The Victorian Internet.*

Visvanathan, S. (1997). *A Carnival for Science: Essays on Science, Technology and Development.*

Wu, T. (2016). *The Attention Merchants: The Epic Scramble to Get Inside Our Heads.*

Zuboff, S. (2018). *The Age of Surveillance Capitalism: The Fight for a Human Future at the New Frontier of Power.*

Articles

- Fast and Furious: The turbulent reign of Arnab Goswami - The Caravan Magazine (01 December 2012)
- Supreme Being: How Samir Jain created the modern Indian newspaper industry - The Caravan Magazine (01 December 2012)

COURSE OUTCOMES

At the end of the course the students must be able to :

1. Evaluate the experience of various media and its impact on our understanding of society and the self.
2. Examine the business model at work behind the emergence of modern advertising and its impact on our everyday life.
3. Interrogate on the nature and impact of 'AI', automation and machine learning on the society in the context of capability of altering human thinking
4. Justify our engagement with the online spaces and its impact on our identity and self-expression.
5. Examine the implications of data surveillance and its possible impact on freedom of expression.
6. Examine the changing ways in which we access knowledge and the way in which the difference between producer and consumer of knowledge is slowly getting erased.

UG20AO030: CRICKET AND MEDIA

COURSE OBJECTIVES

The students will be able to:

1. Examines the cultural changes instigated due to the recent developments in cricket, specifically in Indian cricket especially in the context of the general overview of the bond between sport and media.
2. Analyze the current developments in the society in the wake of the causal relationship between sport– predominantly cricket, and media.
3. Evaluates the impact of advertisement industry in the evolution of the game and on the cricket addicted Indian psyche and in meeting the challenges offered by the consumer driven world which transforms everything into a commodity.
4. Evaluate the way the game is represented in cinema and the way this portrayal has impacted the popularity of the game.
5. Investigate into the role of sports and media in the breaking and making of new cultures in the backdrop of equal blending of cricket, glamour, and media the present version of cricket a commodity to be produced and consumed.
6. Examine the confluence of cricket, Bollywood and media in the context of the politics of existing and emerging culture/ multidisciplinary perspective towards social discourses.

Module I - Cricket as the Synecdoche of Indian Culture Time

10 hours

Cricket in India involves excessive emotion of the participants and spectators and it has always been highly instrumental in establishing a sense of unconditional togetherness. The game very well accommodates the Indian spirit of vibrant

nationalism and the nation's unmatched craving for narratives glorifying masculinity and many other shades of India's cultural framework. Cricket represents everything about the country and the modern trends in the domain of the game evidently demonstrates what would happen when the everyday is merchandised through advertising and the media in the globalized world. Such social developments would result in the braking of existing cultures and the making of new cultures. The module examines the cultural changes instigated due to the recent developments in cricket, specifically in Indian cricket.

Readings and Viewings

- Bedi Vikram: Indian Cricket as Synecdoche for Our Times
- Joseph, Manu: India An Unnatural Cricketing Nation
- Rowe, David: Extracts from Sport, Culture and the Media the Unruly Trinity
- BBC Documentary: The Empire of Cricket – India

Module II- Cricket in Writing Time 10 hours

In India the media space enjoyed by cricket across media outlets, such as print media, broadcast media and the new media varies in comparison with other sport due to numerous reasons. There has been an unprecedented boom in the realm of writings on cricket irrespective of the medium which in turn offers exclusive space for cricket. This module offers ample scope to investigate the factors that

triggers this doubtful preference for cricket, even if they fall outside the scope of conventional academic engagement. The role of social media journalism and the latest additions to the broad spectrum of cricket journalism which changed the way the game is played and consumed will also be analysed. Thus, this unit, through a set of carefully designed academic activities studies the relationship between sport—predominantly cricket, and media.

Readings

- Wanta, Wayne: The Coverage of Sports in Print Media
- Haigh, Gideon: Cricket and the Media: The Pantomime Horse
- Real Michael: Sports Online: The Newest Player in Media Sport
- Choudhury, Angikaar: How social media has changed the way cricket fans consume the game

Module III - Advertisement and Cricket Time 10 hours

Advertisement could be viewed as the factor which binds media and cricket together and the chief motivating factor behind the transformation of players into stars and brands. The intrusion of advertisement into the so-called pious space of the game in the era of neoliberalism continuously redefines the definition of stardom and to an extent the game itself. Thus, it is imperative to look at the culture of stardom and branding presently prevalent in the game and its bearings on the character and popularity of the game. Subsequently, the

unit evaluates the impact of advertisement industry in the evolution of the game and on the cricket addicted Indian psyche.

Readings

1. Kidambi, Prashant: Hero, celebrity and icon: Sachin Tendulkar and Indian public culture
2. Nair Supriya: The great Indian cricket ad Tamasha
3. Boyle, Raymond and Richard Haynes: A Sporting Triangle: Television, Sport and Sponsorship

Module IV - Representation of Cricket in Cinema Time 10 hours

In India, cinema remains one of the most popular forms of entertainment, and cricket the favourite sport of the majority. Cricket, to certain extent, has made use of the mainstream Indian cinema and vice versa. Indian cinema with respect to its depiction of cricket has arguably acted as an agency of representation for the so-called non-commercial version of the game and the sentiments of those who are involved in it, categorically in comparison with the other available medium. Hence, the unit looks at the way the game is represented in cinema and the way this portrayal has impacted the popularity of the game.

Viewings

- Gowariker, Ashutosh: Lagan
- Prabhu, Venkat: Chennai 600028
- Shine, Abrid: 1983

Module V- Cricket as a Commodity and Performance in the Time of Live- Media Time **10 hours**

Cricket in the age of visual culture matches the standards of a scripted performance. Cricket beyond doubt keeps the Indian masses on the hook by means of its soap-operatic appeal. It should be noted that the commercial interest of the media houses results in the making of the consumer-friendly version of cricket. Thus, the profit motive triggers the transformation of cricket from just a game to the present version of “Cricketainment”. During the time of metropolitan modernity, cricket with advent of technology has all the ingredients of a live performance. The game even functions as an alternative to cinematic experience during the time of glamorous flagship events like World Cup and IPL as they are screened at multiplexes and theatres across India. Thus, equal blending of cricket, glamour, and media the present version of cricket a commodity to be produced and consumed.

Readings

- Astill,James - “Introduction” to The Great Tamasha: Cricket, Corruption and the Turbulent Rise of Modern India
- Haigh,Gideon.: Cricket and Television: Crowds and Powerlessness
- Boyle, Raymond and Richard Haynes.: Power Game: Why Sport Matters to Television
- Sullivan,B.David. : Broadcast Television and the Game of Packaging Sports

**Module VI - Understanding the Unholy Trinity - Cricket,
Media and Bollywood Time** **10 hours**

The advent of IPL has aggravated the progress of cricket beyond its natural identity of being just a game. It has revolutionized the way cricket was being played and watched. Hence, the capsule version of the game deserves to be viewed as the pinnacle of commercialization in sports. IPL added to the theatricality of the game and has Bollywoodized it beyond redemption, thus leaving the game completely into the hands of the capitalistic framework. This unit explores the shades of the aforementioned transformation and what it has cost the game. IPL ideally demonstrated the hitherto unexplored commercial prospects of cricket in India and across commonwealth by bringing together cricket and entertainment and making it “cricketainment”. The course evaluates these developments and how it symbolizes the changing culture of the country. IPL has increased the depth of addiction for cricket in India certainly for reasons that are outside the purview of the game. Thus, this unit attempts to examine the good, bad and ugly of cricket, Bollywood and media.

Readings

- Jalarajan, Sony, and Rohini Sreekumar. - Bollywood Sporting Spectacles: Indian Premier League Cricket as a Bollywoodized Media Event

- Raghavendra, MK.- Decoding India's love for cricket, Bollywood – and why we value individual growth over team endeavours
- Majumdar, Boria.- The Indian Premier League and World Cricket

COURSE OUTCOMES

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

1. Examines the cultural changes instigated due to the recent developments in cricket, specifically in Indian cricket especially in the context of the general overview of the bond between sport and media.
2. Analyze the current developments in the society in the wake of the causal relationship between sport–predominantly cricket, and media.
3. Evaluates the impact of advertisement industry in the evolution of the game and on the cricket addicted Indian psyche and in meeting the challenges offered by the consumer driven world which transforms everything into a commodity.
4. Evaluate the way the game is represented in cinema and the way this portrayal has impacted the popularity of the game.
5. Investigate into the role of sports and media in the breaking and making of new cultures in the backdrop of equal blending of cricket, glamour, and media the present version of cricket a commodity to be produced and consumed.
6. Examine the confluence of cricket, Bollywood and media in the context of the politics of existing and emerging culture/ multidisciplinary perspective towards social discourses.

Recommended Reading

1. Bateman, Anthony: The Cambridge Companion to Cricket
2. Haigh, Gideon: Sphere of Influence: Writings on cricket and its discontents
3. Astill, James: The Great Tamasha: Cricket, Corruption and the Turbulent Rise of Modern India
4. Nandy, Ashis: The Tao of Cricket
5. Guha, Ramachandra: A Corner of a Foreign Field
6. Sen, Ronojoy: Nation at Play: A History of Sport in India
7. Kidambi Prashant: Cricket Country: The Untold History of the First All India Team
8. Boyle, Raymond and Richard Haynes: Power play: sport, the media and popular culture
9. Rowe, David: Sport, Culture and the Media
10. Raney A. Arthur and Jennings Bryant: Handbook of Sports and Media
11. Dayan, Daniel and Elihu Kartz: Media Events: The Live Broadcasting of History
12. Boyle, Raymond: Sports Journalism: Contexts and Issues

13. Coakley, Jay and Eric Dunning: Handbook of Sports Studies
14. Wenner, A. Lawrence: Media, Sports and Society
15. Fox, Andrew: Global Perspectives on Media Events in Contemporary Society
16. Majumdar, Boria and J.A. Mangan: Cricketing Cultures in Conflict: World Cup 2003
17. Bose, Mihir: The Magic of Indian Cricket: Cricket and Society In India

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 10Hours

Understanding linkages between Environment and Public Health: Effect of quality of air, water and soil on health. Perspective on Individual health: Nutritional, socio-cultural and developmental aspects, Dietary diversity for good health; Human developmental indices for public health.

**Module 2 - Climate Change and Implications on
Public Health**

12Hours

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 Hours

Definition- need for good health- factors affecting health. Types of diseases - deficiency, infection, pollution diseases- allergies, respiratory, cardiovascular, and cancer Personal hygiene- food - balanced diet. Food habits and cleanliness, food adulterants, avoiding smoking, drugs and alcohol. Communicable diseases: Mode of transmission -epidemic and endemic diseases. Management of hygiene in public places - Railway stations, Bus stands and other public places. Infectious diseases: Role of sanitation and poverty case studies on TB, diarrhea, malaria, viral diseases .Non-communicable diseases: Role of Lifestyle and built environment. Diabetes and Hypertension.

**Module 4 - Perspectives and Interventions in
Public Health**

14 Hours

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 Hours

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, Wild life 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.
9. Documentation of festival/fasting and mapping of agro-ecological cycles.
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.

14. Estimation of water-demands of a city/town.
15. Adapting water-harvesting technology - survey, sustainability.

COURSE OUTCOMES

After 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 Programme 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

- ❖ Nandini N, SModuleha N. and Sucharita Tandon, (2007), Environmental Studies, Sapna Book House, Bangalore.
- ❖ Michel, Mckinney, Robert and Logan (2007). Environmental Science
- Systems & Solutions. Jones & Barlett Publishers, Canada.
- ❖ Minkoff, E., & Baker, P. (2003). Biology Today: An Issues Approach (3 ed.).

- ❖ Park, K. (2011). Preventive and Social Medicine. Benarsi Das Publications, (pp. 16- 19, 24-27).
- ❖ Public Health Nutrition in Developing Countries Part-2). Wood head Publishing India.
- ❖ 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?
- ❖ Sekhsaria, P. (2007). Conservation in India and the Need to Think Beyond 'Tiger vs. Tribal'. *Biotropica*, 39(5), 575-577.
- ❖ Tyler Miller and Scott E. Spoolman 'Environmental Science' (2012) 13th edition First Indian Reprint Chapters 14-17 (total pages 108) Cengage Learning, New Delhi. www.cengage.co
- ❖ UNDP. (2013). The Human Development Report, The Rise of the South: HumanProgress in Diverse World. New York: UNDP, (also available in Hindi),
- ❖ Wani, M., & Kothari, A. (2007, July 15). Protected areas and human rights India: the impact of the official conservation model on local commodities Policy Matters, 100-114.

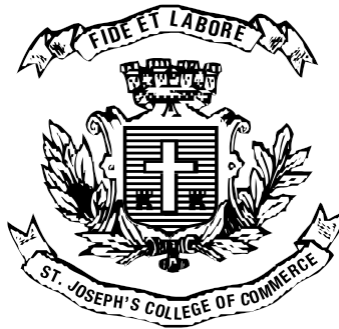
St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bengaluru – 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 V & VI

CBCS Syllabus w.e.f., 2017 – 2018

Academic year 2020 – 2021

St. Joseph's College of Commerce

(An Autonomous Institution affiliated to
Bengaluru Central University)

Dedicated to Excellence with Relevance

St. Joseph's College, Bengaluru 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 Bengaluru Central 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 Programmes.

The College is committed to providing quality education to its students. It offers Bachelor of Commerce and Bachelor of Business Administration, a three year Under Graduate Degree Programmes, and Master of Commerce, a two year Post Graduate Programme. 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 PROGRAMME:

1. To impart knowledge to students in functional areas of business so that they may pursue careers in management and excel in different fields of management.
2. To incorporate extensively - along with theoretical knowledge sharing - various skills (viz., Presentations, rapid reading, geo political awareness, time management) needed for managerial effectiveness.
3. To promote knowledge through research - both applied and conceptual relevant to management.
4. To enhance the decision - making skills and administrative competence of students
5. To motivate students to apply management techniques to new and innovative areas of management

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 Programme.

II. DURATION OF THE PROGRAMME

The Programme 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 courses 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. PROGRAMME MATRIX

Refer page no 7 - 9

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 courses including part - B courses of I and II semesters (except languages, compulsory additional courses and core Information Technology related courses) mentioned in this regulation. Languages and additional courses shall be taught by the graduates as recognized by the respective board of studies.

VII. EVALUATION SYSTEM

Evaluation for UG Programme 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 course. The minimum SGPA to qualify for the B.B.A degree is 4.00 and a pass in all courses.

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 courses based on the following broad classification:

Courses category	Instruction	Credits
Languages	3	2
Major Core	4	3
Major Optional	4	4
Allied Required	4	3
Open Elective	4	3

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.

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

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

$$SGPA = \frac{\sum \text{Credits} \times \text{Grade Points}}{\text{Total Credits}}$$

Minimum SGPA for a pass is 4.00.

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

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

CGPA = $\frac{\sum \text{Total credits in the semester} \times \text{SGPA}}{\text{Total credits of the course}}$

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

SGPA/CGPA/ Course	Grade	Result/Class Description
9.00-10.00	O	Outstanding
8.00-8.99	A+	First Class Exemplary
7.00-7.99	A	First Class Distinction
6.00-6.99	B+	First Class
5.50-5.99	B	High Second Class
5.00-5.49	C	Second Class
4.00-4.99	P	Pass Class

Below 4	RA	To Re-Appear
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IX. PATTERN OF QUESTION PAPER

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

Section-A	Conceptual/Objective Questions	1 mark × 10 questions	10 Marks
Section-B	Analytical Questions	6 marks × 3 questions	18 Marks
Section-C	Essay Questions	15 marks × 2 questions	30 Marks
Section-D	Compulsory Question/ Case study	12 marks × 1 question	12 Marks
		Total	70 Marks

X. 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 (Regular) PROGRAMME MATRIX

Semester Content	I	II	III	IV	V	VI	TOTAL
Part A: Languages							
English	3hr/2Cr	3hr/2Cr	-	-	-	-	
Language	3hr/2Cr	3hr/2Cr	-	-	-	-	
I	4 Cr	4 Cr	-	-	-	-	8
Part B: Core Course							
Content	I	II	III	IV	V	VI	TOTAL
Major core 4hr/3Cr	<ul style="list-style-type: none"> ● Perspectives in Management ● Organizational Behaviour 	<ul style="list-style-type: none"> ● Business Environment ● Marketing Management ● Fundamentals of Accounting 	<ul style="list-style-type: none"> ● Corporate Accounting ● Management ● Human Resource Management ● Production and Operations Management 	<ul style="list-style-type: none"> ● Cost Accounting ● Business Law ● Entrepreneurship Development ● Project - Management 	<ul style="list-style-type: none"> ● Costing for Business Decisions ● Income Tax -I ● Quantitative Techniques 	<ul style="list-style-type: none"> ● Management Accounting ● Income Tax -II ● Business Ethics ● Strategic management 	
Allied Required 4hr/3Cr	<ul style="list-style-type: none"> ● Micro -Economics ● Business Mathematics & Statistics 	<ul style="list-style-type: none"> ● Macro Economics 	<ul style="list-style-type: none"> ● Fundamentals & Applications of E-commerce 	<ul style="list-style-type: none"> ● Research Methodology 	-	-	
Major Optional 4hr/4Cr	NA	NA	NA	NA	<ul style="list-style-type: none"> ● Elective Paper-1 ● Elective Paper-2 	<ul style="list-style-type: none"> ● Elective Paper-3 ● Elective Paper-4 	
Open Electives 4hr/3Cr	NA	NA	# 4hr/3Cr (as per list given)	# 4hr/3Cr (as per list given)	-	-	
Skill based Major 4hr/4Cr	-	-	-	-	Course/Elective Skill based paper		
II	12 Cr	12 Cr	18 Cr	18 Cr	21 Cr	20 Cr	101
Part C: Foundation, skill development, interdisciplinary & Sports							
HRD	1 Cr	1 Cr	-	-	-	-	
IC	-	2 Cr	-	-	-	-	
EVS	-	-	-	2 Cr	-	-	
Internship	-	-	-	-	-	1 Cr	
Certificate & Sports Programme	-	2 Cr Certificate course	1Cr Excel	1Cr Advanced Excel	-	-	
III	1 Cr	5 Cr	1 Cr	3 Cr	-	1 Cr	11
Part: D Extension and Extracurricular activities							
Extension & Extra Curricular & Others	-	1 Cr	-	-	-	1 Cr	
IV	-	1 Cr	-	-	-	1 Cr	02
Total	17 Cr	22 Cr	19 Cr	21 Cr	21 Cr	22 Cr	122

PROGRAMME STRUCTURE
(For V & VI Semesters)
SEMESTER SCHEME OF EXAMINATION
CORE SUBJECTS
SEMESTER V

Course Code	Title of the Paper	Lecture Hours per	Marks		Total Marks	Grade/Credits
			CIA	ESE		
M1 15 MC 501	Costing For Business Decisions	4	30	70	100	3
M1 15 MC 502	Income Tax-I	4	30	70	100	3
M1 15 MC 503	Quantitative Techniques	4	30	70	100	3
	Elective-Paper I	4	30	70	100	4
	Elective-Paper II	4	30	70	100	4
	Elective- Skill based paper	4	30	70	100	4
	Total	24	180	420	600	21

SEMESTER - VI

Course Code	Title of the Paper	Lecture Hours per	Marks		Total Marks	Grade/Credits
			CIA	ESE		
M1 15MC 601	Management Accounting	4	30	70	100	3
M1 15MC 602	Income Tax-II	4	30	70	100	3
M1 15 MC 603	Business Ethics	4	30	70	100	3
M1 15 MC 604	Strategic Management	4	30	70	100	3
	Elective Paper-III	4	30	70	100	4
	Elective Paper-IV	4	30	70	100	4
	Total	24	180	420	600	20

GROUP OF ELECTIVES

ELECTIVE - I: ACCOUNTS			
②	Paper I	EL 15 AC 504	Advanced Corporate Reporting I
②	Paper II	EL 15 AC 505	Advanced Corporate Reporting II
②	Paper III	EL 15 AC 605	Audit and Assurance
②	Paper IV	EL 15 AC 606	Contemporary Accounting and Reporting Developments
②	Paper V	SB 15 AC 506	Accounting Information System

ELECTIVE - II: FINANCE			
②	Paper I	EL 15 FN 504	Advanced Financial Management
②	Paper II	EL 15 FN 505	Financial Institutions And Markets
②	Paper III	EL 15 FN 605	International Finance
②	Paper IV	EL 15 FN 606	Security Analysis & Portfolio Management
②	Paper V	SB 15 FN 506	Financial Modeling.

ELECTIVE - III: HUMAN RESOURCE MANAGEMENT			
②	Paper I	EL 15 HR 504	Employee Relation Laws in India
②	Paper II	EL 15 HR 505	Human Resource Development
②	Paper III	EL 15 HR 605	Performance And Compensation Management
②	Paper IV	EL 15 HR 606	International Human Resource Management
②	Paper V	SB 15 HR 506	Human Capital Management (SAP-HCM)

ELECTIVE- IV: MARKETING MANAGEMENT			
②	Paper I	EL 15 MK 504	Consumer Behaviour
②	Paper II	EL 15 MK 505	Retail And Logistics Management
②	Paper III	EL 15 MK 605	Integrated Marketing Communication
②	Paper IV	EL 15 MK 606	Digital Marketing
②	Paper V	SB 15 MK 506	Customer Relationship Management (SAP-CRM)

ELECTIVE- V: INTERNATIONAL BUSINESS			
②	Paper I	EL 15 IB 504	Fundamentals In International Relations
②	Paper II	EL 15 IB 505	International Business
②	Paper III	EL 15 IB 605	Global Financial Management
②	Paper IV	EL 15 IB 606	International Marketing
②	Paper V	SB 15 IB 506/7	French/Spanish Language

ELECTIVE- VI: BANKING AND INSURANCE			
②	Paper I	EL 15 BK 504	Bank Management
②	Paper II	EL 15 BK 505	Principles and Practice of Insurance
②	Paper III	EL 15 BK 605	Risk management
②	Paper IV	EL 20 BK 606	Bank Technology Management
②	Paper V	SB 15 BK 506	Bank Branch Management

ELECTIVE- VII: INTERNATIONAL PUBLIC ACCOUNTING			
②	Paper I	EL 20 IPA 504	Advanced Financial Reporting-I
②	Paper II	EL 20 IPA 505	International Tax and Regulation
②	Paper III	EL 20 IPA 605	Advanced Financial Reporting-II
②	Paper IV	EL 20 IPA 606	Accounting for Special Transactions and Governmental Ethics
②	Paper V	SB 20 IPA 506	International Auditing and Attestation

ELECTIVE- VIII: BUSINESS ANALYTICS			
②	Paper I	EL 20 BA 504	Fundamentals of Business Analytics
②	Paper II	EL 20 BA 505	Essential Statistics for Business Analytics
②	Paper III	EL 20 BA 605	Application of Business Analytics
②	Paper IV	EL 20 BA 606	Business Transformation using AI and Analytics
②	Paper V	SB 20 BA 506	Business Intelligence and Data Visualisation

Outcome Based Education (OBE)

BBA

Programme Educational Objectives (PEO)

Our **BBA** programme will produce graduates who are:

1. competent, creative and highly valued 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 the 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, 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 the 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

PO10 - 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

SEMESTER - V
M1 15 MC 501: COSTING FOR BUSINESS
DECISIONS

COURSE OBJECTIVES:

The students will be able to:

1. Illustrate the process of budgetary control by using Cash and Flexible Budgets.
2. Compute Cost, Volume and Profit by using Marginal Costing Technique.
3. Use tactical decision making parameters in the context of Make or Buy, Utilizing spare capacity, Product mix, Adding or Dropping a product and Plant shut down decisions
4. Use the Standard costing technique to analyze and control Variance.
5. Apply Relevant costing in accordance with the merit of the Case.
6. Examine usage of appropriate costing for decision making such as Activity based costing, Life Cycle costing, Target costing, Kaizen costing and Balance Score card in the present context.

Module 1 - Budgetary Control

10 Hours

Meaning - Budget - Budgetary control and Budgeting - Need-Objectives and Functions - Advantages and Limitations - Requirements of a good Budgeting system - Process involved in Preliminaries for operation of Budgetary Control - Classification - Preparation of cash and flexible budget only.

Module 2 - Marginal Costing

10 Hours

Meaning of Marginal Cost - Meaning of Marginal Costing - Distinction between Absorption Costing and Marginal Costing - Cost Volume Profit Analysis - Break even Analysis - Break even

Chart - Profit Volume Ratio - Margin of Safety - Limiting Factor.

Module 3 - Tactical Decision Making **15 Hours**

Short term and Long term Decision Making - Parameters in Decision Making - Quantitative and Qualitative Factors to be considered - Fixation of selling price - Make or Buy Decision - Utilizing spare capacity - Product Mix Decision- Adding or Dropping a Product Line - Plant Shut Down Decisions.

Module 4 - Standard Costing **10 Hours**

Meaning of Standard Costing - Advantages of Standard Costing - Steps involved in Standard Costing - Analysis of Variances - Material Variances - Labour Variances (Simple problems)- Overhead Variances (Concept only).

Module 5 - Relevant Costing **7 Hours**

Relevant Costing - Analysis of Relevant Costs with other concepts - simple problems.

Module 6 - Neo Concepts in Decision Making **8 Hours**

Activity Based Costing - Cost object - Cost Driver - Steps in Activity based Costing - Uses and Criticisms of Activity Based Costing- Emerging costing standards - Average revenue per user, cost per footfall, cost per cubic feet/sq meter, gross tonne per km, and industry wise applicability - Life Cycle Costing - Product Life Cycle - Life cycle costs - Benefits of Life cycle Costing Target Costing - Meaning - Process involved in Target Costing - Value engineering Review in Target Costing Kaizen Costing - Meaning - Relevance, Balance Score Card - Perspectives involved in Balance Score Card.

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 completion of the course the students will be able to

1. Employ the process of budgetary control by using Cash and Flexible Budgets
2. Generate decisions on Cost, Volume and Profit by using Marginal Costing Technique.
3. Utilize the tactical decision making parameters in the context of Make or Buy, Utilizing spare capacity, Product mix, Adding or Dropping a product and Plant shut down decisions
4. Use the Standard costing technique to analyze and control variance.
5. Apply Relevant costing in accordance with the merit of the Case
6. Justify usage of appropriate costing for decision making such as Activity based costing, Life Cycle costing, Target costing, Kaizen costing and Balance Score card in the present context.

Books for Reference:

- ✓ Arora M.N, A Textbook of Cost and Management Accounting, 10th Edition, Delhi, Vikas Publishing House, 2012.
- ✓ Charles T. Horngren, Gary L. Sundem, William O. Stratton, Introduction to Management Accounting, 14th Edition, Bengaluru, SJCC/B.B.A. (Professional- Finance & Accountancy)/5 & 6 Sem/2019-20/P-15 Pearson Education, 2007.

- ✓ Khan M.Y & Jain P.K., Management Accounting: Text, Problems and Cases, 7th Edition, Delhi, McGraw Hill, 2017.
- ✓ Maheshwari S.N, A Textbook of Accounting for Management, 3rd Edition, Delhi, Vikas Publishing House, 2012.
- ✓ Pandey L.M., Management Accounting, 3rd Edition, Delhi, Vikas Publishing House, 2009.

SEMESTER - V
M1 15 MC 502: INCOME TAX - I

COURSE OBJECTIVES:

The students will be able to

1. Explain the canon of taxation, powers and functions of Income tax authorities, officers and commissioner and CTDT and types of assessment of individual assessee.
2. Define the terms connected with assessment year, previous year, exempted income from agricultural income and total income.
3. Compare and contrast the receipts, Expenditure and Losses of revenue and Capital nature.
4. Identify the residential status and incidence of tax for the computation of taxable income from the perspective of Individual, HUF and Company of residential status only.
5. Compute Income from Salary of an Individual assessee after taking into consideration of U/S 89(1) and 88.
6. Compute Income from House Property of an Individual assessee after taking into consideration deduction U/S 24.

Module 1 - Introduction

6 Hours

Brief history of Income Tax - Legal Frame work - Canons of Taxation - Finance Bill - Scheme of Income Tax, Income Tax Authorities-Income tax officer and powers and functions, CBDT-powers and functions, Commissioner of Income Tax- powers and functions, Types of assessment and rectification of mistakes, Recovery of tax and refunds. ICDS- An Overview.

Module 2 - Important Definitions

10 Hours

Definition: Assessee - Person - Assessment Year - Previous Year- Income - Gross Total Income - Total Income, Exempted Incomes- Agricultural Income (Including Integration of Agricultural Income with Non-Agricultural Income).

Module 3 - Revenue and Capital Items **2 Hours**

Revenue and Capital (a) Receipts (b) Expenditure and (c) Losses.

Module 4 - Residential Status & Incidence Of Tax **8 Hours**

Residential status- Resident – Ordinary & Not ordinary and Non-Resident of individual with incidence of tax – HUF & company – Residential status only.

Module 5 - Income from Salary **20 Hours**

Income from Salary – Features of Salary Income – Basic Salary- Allowance – Types – Perquisites – Types section 89(1) – Tax Rebate U/S 88 – Problems.

Module 6 - Income from House Property **14 Hours**

Introduction – Annual value under different situations (self occupied – let out – partly self occupied partly let out – portion wise and time wise) – deductions (u/s 24) – problems.

Skill Development:

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

1. Form No. 49A (PAN) and 49B.
2. Filing of Income Tax Returns.
3. List of enclosures to be made along with IT returns (with reference to salary & H.P).
4. Preparation of Form-16.
5. Computation of Income Tax and the Slab Rates.
6. Computation of Gratuity.
7. Chart on perquisites.
8. List of enclosures to be made along with IT returns (with reference to salary and house property incomes).

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the canon of taxation, powers and functions of

Income tax authorities, officers and commissioner and CTDT and types of assessment of individual assessee.

2. Define the terms connected with assessment year, previous year, exempted income from agricultural income and total income.
3. Compare and contrast the Receipts, Expenditure and Losses of Revenue and Capital nature.
4. Identify the Residential Status and Incidence of Tax for the computation taxable income from the perspective of Individual, HUF and Company of residential status only.
5. Show the computation of Income from Salary of an Individual assessee after taking into consideration of U/S 89(1) and 88.
6. Show the computation of Income from House Property of an Individual assessee after taking into consideration deduction U/S 24.

Books for Reference:

- ✓ Bhagwati Prasad, Direct Taxes: Law and Practice, 34th Edition, New Delhi, Wishwa Prakashan Publishers, 2000.
- ✓ 2. Dinakar Pagare, Law and Practice of Income Tax, 27th Edition, New Delhi, Sultan Chand & Sons, 2004.
- ✓ 3. Dr. Girish Ahuja & Dr. Ravi Gupta, Systematic Approach to Taxation, 42nd Edition, New Delhi, Wolters Kluwer India Pvt. Ltd, 2019.
- ✓ 4. Lal B.B. & Vashisht N., Direct Taxes: Income Tax, Wealth Tax and Tax Planning, 30th Edition, Delhi, Konark Publisher Ltd., 2012.
- ✓ 5. Dr. Mehrotra H.C. & Dr. Goyal S.P., Income Tax Law and Accounts, 60th Edition, Agra, Sahitya Bhavan Publication, 2019.
- ✓ 6. Narang D.B., Gaur V.P., Income Tax Law and Practice, 47th Edition, New Delhi, Kalyani Publications, 2017.
- ✓ 7. Dr. Vinod K. Singhania, Direct Taxes, 43rd Edition, Mumbai, Taxmann Publication, 2019.

SEMESTER - V

M1 15 MC 503: QUANTITATIVE TECHNIQUES

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 a Linear Programming model and maximization or minimization of objective function by using graphical method.
3. Solve a Linear Programming problem by using simplex or Big- M method for business decision making.
4. Solve a Transportation problem for business decision making using various methods
5. Solve an assignment problem for business decision making by using Hungarian method
6. Develop a project network diagram and analysis by Pert or CPM method for project management.

Module 1 - Introduction to Operation Research **4 Hours**

Definitions - Scope - OR Models - Nature - Limitations - Applications.

Module 2 - Introduction to Linear Programming **12 Hours**

Basic Concepts, Construction of Linear Programme Model, Problems on Formulations, Graphical Solutions, Solution of Maximization and Minimization Problems (Simple Problems).

Module 3 - Simplex Method **12 Hours**

Introduction, Simplex method, Maximization and Minimization Problems, Slack, surplus and artificial variables, Big M method, Duality.

Module 4 - The Transportation Problem **10 Hours**

SJCC/B.B.A. (Professional- Finance & Accountancy)/5 & 6 Sem/2019-20/P-17

Introduction to Transportation Model, Methods of finding out initial solution- NWCR, LCM, Vogel's Approximation method, Test for Optimality- MODI method.

Module 5 - The Assignment Problem **10 Hours**

Introduction, Methods of solving Assignment Problem- Enumeration, Simplex and Transportation (theoretical) Hungarian Method in detail.

Module 6 - Network Analysis **12 Hours**

Introduction - Network Analysis - Guidelines for construction of network diagram - Deterministic Time Estimates - Developing a Project Network - Project Duration & Critical Path - Forward Pass- Backward Pass - Float - Probabilistic Time Estimates - Difference between PERT & CPM

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 a Linear Programming model and maximization or minimization of objective function by using graphical method.
3. Solve a Linear Programming problem by using simplex or Big-M method for business decision making.

4. Solve a Transportation problem for business decision making using various methods
5. Solve an assignment problem for business decision making by using Hungarian method
6. Develop a project network diagram and analysis by Pert or CPM method for project management.

Books for Reference:

- ✓ Frank S. Dennis Mcleavey & Richard Mojena, Principles of Operation Research, AIT BS, 1st Edition, New Delhi, A.I.T.B.S Publishers & Distributors, 1988.
- ✓ Gould F.J., Introduction to Management Science, Englewood Cliffs N J Prentice Hall, 4th, 1993.
- ✓ Kalavathy S., Operation Research, 4th Edition, Delhi, Vikas Publishing, 2012.
- ✓ Richard, I. Levin & Charles A. Kirkpatrick, Quantitative Approaches to Management, McGraw Hill, Kogakusha Ltd., 7th Edition, USA, McGraw-Hill Inc, 1989.
- ✓ Sharma J K, Operation Research, Theory and Applications, McMillan, New Delhi., 5th Edition, New Delhi, Mcmillan India Ltd, 2012.
- ✓ Shridhara K. Bhat, Operations Research & Quantitative Techniques, 1st Edition, Kolkata, Himalaya Publishing House, 2011.
- ✓ Srivastava V. K. Kapoor, Quantitative Techniques for Managerial Decision Making, 1st Edition, Delhi, Wiley Eastern Ltd., 2013.
- ✓ Taha Hamdy, Operations Research, 8th Edition, Prentice Hall of India, Pearson, 2006.

SEMESTER - V
ELECTIVE-I: ACCOUNTS

PAPER-I

EL 15 AC 504: ADVANCED CORPORATE REPORTING I

COURSE OBJECTIVES:

The students will be able to

1. Explain the process of consolidation of group accounting such as Subsidiaries, Associates, Joint operations and Joint ventures within the framework of financial reporting of IFRS.
2. Compute the valuation of goodwill and minority interest by using Proportion Method and Fair value method for consolidating the group accounting as per IFRS.
3. Show the treatment of Intra group transactions such as purchases and sales, transfer of non current assets, bills receivable and payable, Dividend declaration and payment and Loans and interest as per IFRS.
4. Develop consolidated Balance Sheet for simple group consisting of one/two subsidiary/ Associates as per IFRS framework.
5. Develop consolidated Statement of Profit or Loss for simple group consisting of one/two subsidiary/ Associates as per IFRS framework.
6. Develop consolidated changes in equity for simple group consisting of one/two subsidiary/ Associates as per IFRS framework.

Module 1 - Concept of Group Accounting

10 Hours

Concepts of simple & complex groups, Concept of Control, Power and significant influence, Associate. Concept of Joint operation, Joint venture, Associate Company. Process of Consolidation - Consolidation of subsidiaries, associates, joint operations and Joint ventures.

SJCC/B.B.A. (Entrepreneurship)/5 & 6 Sem/2019-20 /P-19

Module 2 - Computation of Goodwill and Controlling Interest of Subsidiary Companies **12 Hours**

Computation of purchase consideration (cash, share exchange, deferred consideration, contingent consideration), Valuation of goodwill on date of acquisition, Negative good will, Fair value of net assets of subsidiary, Methods of valuing Non-Controlling Interest - Proportionate method and Fair value method, contingent liabilities of subsidiary.

Module 3 - Treatment of Intra Group Transactions **10 Hours**

Purchase and Sale of goods and services, Unrealised profits, Transfer of non-current assets and Depreciation adjustment Bills receivable and Bills payable and Dividend declaration and Payments, Loans and Interest.

Module 4 - Consolidated Statement of Financial Position **10 Hours**

Preparation of Consolidated balance sheet (simple group only - one/two subsidiary, one associate)

Module 5 - Consolidated Statement of Profit or Loss **8 Hours**

Preparation of Consolidated Statement of Profit or Loss (simple group only - one/two subsidiary, one associate)

Module 6 - Consolidated changes in Equity **10 Hours**

Preparation of Consolidated changes in Equity (simple group only - one/two subsidiaries)

Skill Development:

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

- a. Analysis of a real time case of consolidation - Holding Company and Subsidiary company (based on a published report).
- b. Analyse the after effects of a consolidated company - pro's and con's.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the process of consolidation of group accounting such as Subsidiaries, Associates, Joint operations and Joint ventures within the framework of financial reporting of IFRS.
2. Show the Computation of the valuation of goodwill and minority interest by using Proportion Method and Fair value method for consolidating the group accounting as per IFRS.
3. Show the treatment of Intra group transactions such as purchases and sales, transfer of non current assets, bills receivable and payable, Dividend declaration and payment and Loans and interest as per IFRS.
4. Construct consolidated Balance Sheet for simple group consisting of one/two subsidiary/Associates as per IFRS framework.
5. Construct consolidated Statement of Profit or Loss for simple group consisting of one/two subsidiary/Associates as per IFRS framework.
6. Construct consolidated changes in equity for simple group consisting of one/two subsidiary/Associates as per IFRS framework.

Books for Reference:

- ✓ Jain & Narang – Kalyani Publications- *Advanced Accounts*
- ✓ S.N.Maheshwari- *Advanced Corporate Accounting*
- ✓ Ashok Sehgal, Deepak Sehgal , Taxmann's- *Advanced accounting, Corporate accounting*
- ✓ Sanjeev Singhal & R. Shankaraiah- *Manual of Financial accounting and reporting*
- ✓ Sariha Gosain and Rajeeh Gosain- *Practical approach to IND AS implementation, illustrations, summary & comparisons*
- ✓ CA Anand, Banka- *Comprehensive guide to IND AS implementation*

✓ CA Praveen Kumar- Consolidation under IND AS- IFRS converged standard-

SEMESTER - V
ELECTIVE-I:
ACCOUNTS PAPER - II
EL 15 AC 505: ADVANCED CORPORATE REPORTING II

COURSE OBJECTIVES:

The students will be able to

1. Explain the concepts and treatment for special transactions such as financial instruments, leases, employee benefits and share based payments in the context of financial reporting as per IFRS.
2. Describe the accounting criteria for capitalizing leases by the lessee and by the lessor, in the context of Operating and financial leasing
3. Examine the recognition and Measurement of financial assets and financial liabilities in identifying the key differences between Ind AS and IAS.
4. Apply the accounting treatment of short term and long term employee benefits and defined contribution and defined benefit plans in identifying the key differences between Ind AS and IAS.
5. Examine the recognition and measurement criteria for share-based payment transactions in identifying the key differences between Ind AS and IAS.
6. Apply basis of recognition and derecognition of Contract revenue and revenue from Sale of Goods and Services in identifying the key differences between Ind AS and IAS.

Module 1 - Introduction to Special Transactions **2 Hours**

Special Transactions, Concepts – financial instruments, leases, employee benefits, and share based payments.

Module 2 - Accounting for Leases **8 Hours**

Accounting for Leases (Partnership)/5 & 6 Sem/2019-20 /P-2

IAS 17 and Ind AS 17(IFRS 16 & Ind AS 116 from 2019) , Finance and Operating Lease, Accounting in Books of Lessor and Lessee, (recognition, measurement & presentation).

Module 3 - Financial Instruments **20 Hours**

IAS 32 and Ind AS 32, IFRS 9, Ind AS 109, IFRS 7, Ind AS 107. Recognition and Measurement for financial assets and financial liabilities. Distinction between Equity and Liability. Hybrid instruments – Convertible debentures, FCCB etc. Impairment of financial instruments. Hedge accounting (Simple concepts only).

Module 4 - Employee Benefits **10 Hours**

IAS 19 and Ind AS 19, Short term and Long term benefits, Leaves and Holidays, Superannuation, Retirement and Post-retirement benefits. Defined contribution plan and Defined benefit plan, Actuarial valuation and assumptions. Recognition and Measurement of planned assets and benefit obligation in balance sheet & profit or loss account (Simple problems only).

Module 5 - Share based payments **10 Hours**

IFRS 2, Ind AS 102, Equity settled and Cash settled, Share appreciation rights and recognition and measurement of equity options and Share Appreciation Rights obligations.

Module 6 - Revenue Recognition **10 Hours**

IAS 11 & 18, Ind AS 11 & 18 (Change to IFRS 15 & Ind AS 115 from 2018 onwards) basis of revenue recognition, Inclusion and Exclusions, Contract revenue, revenue from sale of goods and services.

Skill Development:

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

1. Analysis of Various case studies given in IFRS.org

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the concepts and treatment for special transactions

such as financial instruments, leases, employee benefits and share based payments in the context of financial reporting as per IFRS.

2. Show the accounting treatment for Lease under IAS, Ind AS and IFRS framework.
3. Show the accounting treatment for Financial instruments under IAS, Ind AS and IFRS framework.
4. Show the treatment for recognition and measurement of planned assets and (Employee Benefits)benefit obligation in Balance Sheet and Profit or loss account under IFRS and Ind AS framework.
5. Show the accounting treatment for Share based payments under IAS, Ind AS and IFRS framework.
6. Show the accounting treatment for Revenue recognition in the context of contract and sale of goods and services under IAS, Ind AS and IFRS framework.

Books for Reference:

- ✓ CA Kamal Garg , *Bharat's- Practical guide to Ind AS and IFRS*
- ✓ B.D.Chatterjee, *Taxmann's- Illustrated Guide to Indian Accounting Standards*
- ✓ *Taxmann's- IFRS*
- ✓ *Dolphy D'Souza and Vishal Bansal, Snowwhite's- Indian Accounting Standards*
- ✓ *ICAI and IFRS.org Websites*
- ✓ *Sanjeev Singhal& R. Shankaraiah- Manual of Financial accounting and reporting*
- ✓ *Sariha Gosain and Rajeeh Gosain- Practical approach to IND AS implementation, illustrations, summary & comparisons*
- ✓ *CA Anand Banka- Comprehensive guide to IND AS implementation*
- ✓ *CA Praveen Kumar- Consolidation under IND AS- IFRS converged standard*

SEMESTER V
SKILLED BASED PAPER (ELECTIVE)
ELECTIVE-I: ACCOUNTS

PAPER V

SB 15 AC 506: ACCOUNTING INFORMATION SYSTEM

COURSE OBJECTIVES:

The students will be able to

1. Explain the purpose of accounting information systems and the links between business structure, processes, performance, and information systems.
2. Distinguish between information audit and System audit in internal environment.
3. Illustrate the role of EFT – EDI in the context of E - commerce frame work.
4. Illustrate the role of SET in the context of security and control issues in Information system.
5. Utilize Tally software to carry out right from journal to financial statements of financial information system

Module 1 - Information Systems

8 Hours

Meaning of System and Information System-Elements of Information System-Components of Information System-Accounting Information System-Classification of Information System.

Module 2 - Information Audit

5 Hours

Information Audit-Differences between Traditional concepts

of Audit and the latest trends-Applications of Audit and the concepts-System Audit in Internal Environment.

Module 3 - Introduction To E-Commerce 10 Hours

Meaning of E-commerce-Types of Ecommerce-Role of E-commerce-Framework and EFT-EDI. Components of EDI-Benefits, and Types of activities and users.

Module 4 - Security and Control Issues in Information Systems 12 Hours

Meaning of Security-Types of Securities-Firewall-Proxy and Cryptography-Digital Signatures and Certificates.-SET.

Module 5 - Financial Accounting Systems and Packages 25 Hours

Financial Transaction-Books of Original Entry-Ledger and Trial Balance-P/L Account and Balance Sheet-Tally commands-Funds flow Statement-Cash flow statement-Financial Ratios and Analysis-Practicality of the concepts.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the purpose of accounting information systems and the links between business structure, processes, performance, and information systems.
2. Distinguish between information audit and System audit in internal environment.
3. Identify the role of EFT - EDI in the context of E - commerce frame work.
4. Identify the role of SET in the context of security and control issues in Information system.
5. Use Tally software to carry out right from journal to financial statements of financial information system

SEMESTER- V
ELECTIVE II-
FINANCE PAPER-I

EL 15 FN 504: ADVANCED FINANCIAL MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Explain the role of financial manager and time value of money in maximization of shareholders' wealth.
2. Develop an optimum capital structure by using EBIT - EPS analysis and implications of theories of capital structure
3. Evaluate investment decisions by using capital budgeting techniques.
4. Evaluate investment decisions under risk and uncertainty by using right from probability approach to Decision tree approach.
5. Examine the range of dividend theories and models and their implications on dividend decisions of a firm.
6. Explain the concept of working capital and financing options in the short run and its tradeoff between profitability and liquidity.

Module 1 - Finance Function

4 Hours

Overview of Financial Management- Nature and importance, goals of Financial Management - financial environment, changing role of Financial Management-Time Value of Money-discounting & compounding of a rupee & annuity (simple problems)

Module 2 - Financing Decision-Capital Structure

12 Hours

Capital Structure- Equity & Debt in capital structure, leverage,

effects of leverage, EBIT-EPS analysis, factors determining capital structure, optimum capital structure. Capital Structure theories – Net Income Approach, Net Operating Income approach, WACC Approach (Traditional view) & MM Approach (Modern view).

Module 3 - Investment Decisions-Appraisal Techniques 12 Hours

Investment Decisions & its importance; Estimating Cash Flows in an Investment decision, techniques of investment appraisal -NPV, IRR, Probability Index, Multiple IRR, effect of inflation and taxation in computing cash flows and in Investment decisions.

Module 4 - Investment Decisions- Risk analysis 12 Hours

Risk analysis -meaning of risk and uncertainty-Measuring risk- Probability Approach, Standard Deviation of Cash Flows, Certainty Equivalent Approach, Risk Adjusted Discount rate, Sensitivity Analysis, Decision tree analysis.

Module 5 - Dividend Decisions 10 Hours

Dividend policy- Meaning, need, approaches to dividends, establishing a dividend policy. Dividend theories- Relevance Theory-Walter's Valuation model, Gordon's Growth model. Irrelevance Theory - Modigliani and Miller's model. Other Theories -tax differential theory, Residual theory, Gordon & Linter's theory.

Module 6 - Working Capital Decision 10 Hours

Working capital financing-trade credit, working capital from banks-Cash credit, Overdraft, Discounting. Security for short-term financing-pledge of Accounts receivables, charge on inventory. Working capital Estimation - Operating Cycle Method, Regression Analysis Method, Concept of Working Capital Leverage.

Skill Development:

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

1. Formulation of financial policies.
2. Case analysis of some live mergers reported in business magazines.
3. Preparation of small project report covering all components.
4. List out companies of recent mergers from past 3 years.(Indian and international).

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the role of financial manager and time value of money in maximization of shareholders' wealth.
2. Develop an optimum capital structure by using EBIT - EPS analysis and implications of theories of capital structure
3. Select an investment option by using capital budgeting techniques.
4. Select an investment option under risk and uncertainty by using right from probability approach to Decision tree approach.
5. Examine the range of dividend theories and models and their implications on dividend decisions of a firm.
6. Describe the concept of working capital and financing options in the short run and its tradeoff between profitability and liquidity.

Books for Reference:

- ✓ *Gitman:Principles Of Managerial Finance*
- ✓ *I.M.Pandey: Financial Management.*
- ✓ *James & Van Horne: Financial Management.*
- ✓ *Khan& Jain Financial Management.*
- ✓ *Kovvury: Cost and Management Accounting.*
- ✓ *M.Y.Khan & P.K.Jain: Cost and management Accounting*

- ✓ *M.Y.Khan & P.K.Jain: Management Accounting and Financial Analysis.*
- ✓ *Prasanna Chandra: Financial Management.*
- ✓ *S.N.Maheshwari: Financial Management Principles and Practices.*
- ✓ *Sharma & Sharshi Gupta: Financial Management.*
- ✓ *V.Pattabhi Ram & S.D.Bala: Management Accounting and Financial Analysis.*

SEMESTER- V
ELECTIVE II-
FINANCE PAPER II
EL 15 FN 505: FINANCIAL INSTITUTIONS AND
MARKETS

COURSE OBJECTIVES:

The students will be able to

1. Describe the evolution, function and sub system of Indian financial System as influenced by regulatory regimes and degrees of international openness.
2. Outline the structure of financial institutions system, RBI and SEBI and its functions in the wake of globalized economic era.
3. Illustrate the structure of financial Markets system in Indian and its functions and integration with global financial system.
4. Examine the operational Mechanism of Primary Market and its methods of issue as warranted by differing needs of issuing companies, regulatory regimes and degrees of international openness.
5. Evaluate the operational Mechanism of Secondary Market as influenced by regulatory regimes and degrees of international openness.
6. Evaluate the operational Mechanism of Money Market and the type of instruments as warranted by differing needs of issuing companies and investing public, regulatory regimes and degrees of international openness.

Module 1 - Indian Financial System

4 Hours

Evolution of Indian Financial System- Structure (sub-systems) of Indian Financial System: Introduction to: Markets, Instruments, and Institutions & Services.

Module 2 - Financial Institutions **8 Hours**
Overview of Financial Institutions- Nature & Role:
Banks: Commercial Banks, Regional Rural Banks, Development Banks, Co-operative Banks, EXIM, Investment Banks & Merchant Banks; NBFCs & Mutual Funds – Role of Regulatory Bodies: **SEBI:** Objectives & Functions; RBI, DCA & Stock Exchanges.

Module 3 - Financial Markets **6 Hours**
Role and Importance & Classification of Financial Markets – Linkages between Economy and Financial Markets –Factors affecting financial markets-Integration of Indian Market with Global Markets.

Module 4 - Primary Market **14 Hours**
Role and Importance -Public Issue through Prospectus, Green Shoe Option, Offer for Sale, Private Placements, Rights Issue, On-Line IPO, Book Building of Shares, Employees Stock Options, Preferential Issue of Shares, Venture Capital, Private Equity - Performance of Primary Market in India - Corporate Listings: Listing Requirements & Process - Delisting of Corporate Stocks.

Module 5 - Secondary Market **18 Hours**
Regional and Modern Stock Exchanges - International Stock Exchanges -Indian Stock Indices and their Construction - Free Float vs. Full Float Methodology(concept only).
Stock Markets Instruments: Equity Shares, Debentures, And Bonds& Derivatives: Equity, Commodities, Currency & Indices.
Trading & Settlement: Trading & DEMAT Accounts - Types of Orders - Margin Trading, VaR Margin- Settlement Mechanism.

Module 6 - Money Market **10 Hours**
Role and Participants in Money Markets- Segments of Money Markets: Call Money Markets, Repos and Reverse Repo Concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial

Bills and Certificate of Deposit- Role of STCI and DFHI in Money Market.

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 and 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, function and sub system of Indian financial System as influenced by regulatory regimes and degrees of international openness.
2. Outline the structure of financial institutions system, RBI and SEBI and its functions in the wake of globalized economic era.
3. Illustrate the structure of financial Markets system in India and its functions and integration with global financial system.
4. Examine the operational Mechanism of Primary Market and its methods of issue as warranted by differing needs of issuing companies, regulatory regimes and degrees of international openness.

5. Evaluate the operational Mechanism of Secondary Market as influenced by regulatory regimes and degrees of international openness.
6. Evaluate the operational Mechanism of Money Market and the type of instruments as warranted by differing needs of issuing companies and investing public, regulatory regimes and degrees of international openness.

Books for Reference:

- ✓ *Khan, M Y. (2010). Financial Markets and Institutions, McGraw Hill Higher Education*
- ✓ *LM Bhole, Financial Institutions and Markets*
- ✓ *Shahani, Rakesh(2011). Financial Markets in India: A Research Initiative. Anamica Publications*
- ✓ *Venkatesh T R: Indian Financial Market an Introduction*
- ✓ *Saunders, Anthony & Cornett, Marcia Million (2007). Financial Markets and Institutions (3rd ed.). Tata McGraw Hill*

SEMESTER V
SKILLED BASED PAPER (ELECTIVE)
ELECTIVE II- FINANCE

PAPER V

SB 15 FN 506: FINANCIAL MODELING

COURSE OBJECTIVES:

The students will be able to

1. Explain the basic and advanced features of excel in the context of financial modeling applications
2. Apply Advanced Excel functions to present behaviour of sensitivities to projected financial metrics of a firm
3. Examine the techniques, elements and approaches of forecasting financial statements
4. Construct models in different areas of finance including investments, corporate finance, Project finance and derivatives in Identifying the Revenue Drivers and Cost Drivers
5. Construct simple financial models by using subroutines and Functions
6. Justify what makes a good model and a bad one and adopt a logical, structured and disciplined approach towards Advanced Financial Model building

Module - 1

10 Hours

Introduction to Understanding the Basic Features of Excel
Introduction to Excel, Understanding Advanced Features of Excel
Modeling Database Functions in Excel Creating Understanding
Finance Functions Using Forms and Control Toolbox Charts
Creating Dynamic Models present in Excel

Module - 2**10 Hours**

Sensitivity Analysis using Excel Other Sensitivity Analysis Scenario Manager Different Statistical Distributions used in Features, Simulation using Excel Generating Random Numbers that follow a particular distribution Simulation Building Models in Finance using Simulation.

Module - 3**10 Hours**

Preparing common size statements Excel in Accounting directly from Trial Balance Forecasting Analyzing Financial Statements by using Financial Statements using Excel Spreadsheet Model .

Determining Project Viability Excel in Project Appraisal Simulation in Project Appraisal Risk Analysis in Project Appraisal.

Module - 4**10 Hours**

Determination of Value Drivers Excel in Valuation Risk Analysis in Valuation , Excel DCF Valuation Creating Dynamic Determining Efficient Portfolio in Portfolio Theory Portfolios Fixed Portfolio Insurance Black and Income Portfolio Management using Excel, Excel in Derivatives Real Options Valuation, Building a Greeks in Excel Scholes Model in Excel Mega Model.

Module - 5**10 Hours**

Understanding Subroutines and Functions and building simple financial models using subroutines and functions Subroutines and Recording and Editing Macros Functions Message Box Decision Rules, and Input Box Debugging.

Module - 6**10 Hours**

Designing Advanced Financial Models using VBA Actual Other Advanced Features User Forms Model Building.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the basic and advanced features of excel in the context of financial modeling applications
2. Use Advanced Excel functions to present behaviour of sensitivities to projected financial metrics of a firm
3. Illustrate the techniques, elements and approaches of forecasting financial statements
4. Construct models in different areas of finance including investments, corporate finance, Project finance and derivatives in Identifying the Revenue Drivers and Cost Drivers
5. Construct simple financial models by using subroutines and Functions
6. Justify what makes a good model and a bad one and adopt a logical, structured and disciplined approach towards Advanced Financial Model building

SEMESTER - V
ELECTIVE-III: HUMAN RESOURCE
MANAGEMENT PAPER - I

EL 15 HR 504: EMPLOYEE RELATION LAWS IN INDIA

COURSE OBJECTIVES:

The students will be able to

1. Explain the concept of social welfare, Labour welfare and social security and implications of Indian constitution on labour welfare and social security.
2. Illustrate the implications of major laws in India ranging from Trade union Act 1926 to Whistleblowers Protection Acton 2014 on labour welfare activities.
3. Examine trends of industrial disputes and trade unions and ways of settling disputes
4. Describe the participative management from the perspectives of personal, sociological, classical, human resources and human relations and ways of empowerment.
5. Adopt the procedure to maintain the Safety and Health of employees prescribed by Government of India and management strategies and corrective actions in the context o Accidents and occupational diseases.
6. Describe the meaning of counselling, types of problems for counselling and the role of manager as counsellor

Module 1 - Introduction

10 Hours

Concepts and Scope of Labour Welfare & Social Welfare and Social Security - Types of Welfare Activities - Statutory and non statutory - Principles of Labour Welfare-Indian Constitution and Labour -Growth of Labour Welfare & Social Security in India. SJCC/B.B.A. (Entrepreneurship)/5 & 6 Sem/2019-20 /P-33

Module 2 - Employee Relations Laws in India **13 Hours**

Trade Unions Act 1926, Industrial Dispute (standing order) act 1946, Industrial Dispute Act 1947, The payment of Bonus Act 1965, Employee provident fund act 1952, Workmen's compensation Act 1923, Employees State Insurance act 1946, Payment of Gratuity Act, Maternity Benefit Act, Child Labour (Prohibition and Regulation) Act 1986, Whistleblowers Protection Act, 2014.

Module 3 - Industrial Relations **6 Hours**

Definitions & Nature - Impacts on Organisation; Industrial disputes - Causes of disputes - Types & Trends of disputes; Trade unions, Trade unions in India; Employee Federations- Dispute settlement Machinery-collective Bargaining-Employees discipline and Domestic enquiry; Employee Grievances; Ways of settling disputes.

Module 4 - Participative Management **10 Hours**

Participative Management - Importance - Concept & Philosophy of Participative management-Scope - Perspectives of Participative Management (personal, sociological, classical, human relations & human resources perspectives)-Forms of Participation - Direct & Representative-self directed-; Participative management in different countries-problems in developing participative management; Empowerment - Ways of Empowerment-being an "Equal Opportunities" employer.

Module 5 - Occupational Hazards - Industrial Health & Safety **15 Hours**

Government of India's Concept of Occupational Safety & Health -the statutes of GOI-Sectors covered-DGFASLI-DGMS-Mines Act-Hazards exposure and Consequences-OSH in Agriculture-Construction Sector-Shops and Establishments-Beedi and Cigar Manufacturing-Waste Management.

Accidents: Types & category of accidents - Causes & Prevention of

accidents-unsafe actions and conditions, personal and job factors of accidents; Safety: Need for safety - Measures - Supervisors role in safety- Prevention of Accidents-Job Safety Analysis-Planned Job Observations-steps in planned job observations; Hindsight Vs Foresight programs-Accident Control-Accident Response-Accident Investigations-Corrective Actions.

Health: Physical health & mental health - Problems and remedies - Noise control. Job stress: Industrial Stress-Meaning - Understanding stress and its consequences - Potential sources of stress - stress consequences- Physiological-psychological and behavioural symptoms - Stress Management strategies. Occupational diseases Alcoholism and drug abuse - Violence in the work place.

Module 6 - Managerial Counselling

6 Hours

Meaning of counselling - Manager as a counsellor - Conditions for counselling - Counsellor's relation with ilk Counselee -Principles of personal counselling - Cordial relationship - Mutual recognition - Respect and congruence - Empathy - Types of problems for counselling.

Skill Development:

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

1. Learn the procedure involved in settling industrial disputes by visiting an organization. Write a report.
2. Report on how an industrial dispute was settled in a particular organization.
3. Make a study of the Labour Welfare and Social Security Measures in any organisation.
4. Make a case study of workers collaboration & participation in management of particular company.

COURSE OUTCOMES:

After completion of the course the students will be able to
SJCC/B.B.A. (Entrepreneurship)/5 & 6 Sem/2019-20 /P-35

1. Explain the concept of social welfare, Labour welfare and social security and implications of Indian constitution on labour welfare and social security.
2. Illustrate the implications of major laws in India ranging from Trade union Act 1926 to Whistleblowers Protection Acton 2014 on labour welfare activities.
3. Examine trends of industrial disputes and trade unions and ways of settling disputes
4. Describe the participative management from the perspectives of personal, sociological, classical, human resources and human relations and ways of empowerment.
5. Adopt the procedure to maintain the Safety and Health of employees prescribed by Government of India and management strategies and corrective actions in the context of Accidents and occupational diseases.
6. Describe the meaning of counselling, types of problems for counselling and the role of manager as counselor

Books for Reference:

- ✓ *Naseer Elhahi- Industrial Safety Management-Kalpaz Publication, New delhi.*
- ✓ *Bernardin-Tata McGraw- Human Resource Management- Hill Education, 2007*
- ✓ *Bhagdiwal Flippo: Personnel Management and Industrial Relations.*
- ✓ *Biswanth Ghosh: Personnel Management and Industrial Relations.*
- ✓ *Davar- Personnel management and Industrial Relations.*

- ✓ *George Bohlander, (et al): Managing Human Resources.Thomson. South Western.*
- ✓ *Ian Beardwell and Len Holden. Human Resource Management - A Contemporary Perspective.*
- ✓ *Johnson: Introduction to Industrial Relations.*
- ✓ *Louis R Gomez – Mejia(et al): Managing Human Resources.Person Education.*
- ✓ *Memoria C B: Dynamics of Industrial Relations in India.*
- ✓ *Peter Ward: 360 Degree Feedback, Jake Publishing House.*
- ✓ *Raymond A. Noe et al. Human Resource Management - Gaining Competitive Advantage. Irwin McGraw Hill.*
- ✓ *Sharma, A. M.: Industrial Relations.*

SEMESTER - V
ELECTIVE-III: HUMAN RESOURCE MANAGEMENT
PAPER - II

EL 15 HR 505: HUMAN RESOURCE DEVELOPMENT

COURSE OBJECTIVES:

The students will be able to

1. Describe the role and competencies of HRD in the context of changing view of global HRD and internet usage.
2. Develop HRD process and activities for the management development and ethical practice of employees of chosen organization.
3. Compare and contrast the techniques of OD at individual level and group level in accordance with attitude formation and change of mindset of consumers.
4. Integrate the productivity with combined effect of Team development, quality circle and Quality of work life balance among the employees of an organization
5. Illustrate the managerial practice of transaction analysis as a tool for HRD
6. Identify the challenges of HR and Application of recent trends ranging from Competency mapping to HR Audit

Module 1 - Introduction to Human Resource Development

7 Hours

Introduction to HRD - Meaning-Relationship between HRD AND HRM-HRD Processes and Outcomes-HRD Matrix-HRD Interventions- Personality quotient - Emotional quotient/ Intelligence - Changing view of Global HRD and the use of computer and the internet (HRIS) - Role and competencies of HRD Professionals.

Module 2 - HRD Process and HRD Activities **16 Hours**

HRD Process -Assessing need for HRD- Designing and developing effective HRD Programs- Implementing HRD Programs-Evaluating the effectiveness of HRD Programs.

HRD Activities - Orientation and training - Orienting employees - Training process - Training needs analysis - Training techniques - Evaluating training efforts - Methods of training - Sensitivity training - Case study - Role play - Business game - In basket exercise - Designing training program.

Development: Nature and purpose of management development- Managerial on-the-job training - Job rotation and management - Off the job management development techniques - Computerised managerial assessment and development program.

Ethics-Code of Employee Conduct- HR Audit-Data security and Data Breach, Antecedents and Incidences Reporting.

Module 3 - Organisational Development **8 Hours**

Introduction - Definition and concept -Characteristics-Growth and relevance of OD - Operational goals of OD - Conditions for OD success - Phases of OD -Group level and Individual Level Diagnosis- Techniques of OD - Interventions: Meaning and types -Benefits and limitations of OD - Change Process: Meaning -Types of change - Managing resistance to change at work- Institutionalizing Organisational Changes.

Module 4 - Managing Productivity **10 Hours**

Team Development - Nature of teams and types of teams - Techniques used in building team performance- Individualism V/S Collectivism.

QC: Meaning-Organisational Structure of Quality Circles-Merits and demerits of quality circles.

Alternative work arrangements

Quality of Work Life: Meaning - Specific issues in QWL - QWL and productivity - Strategies for improvement of QWL.

Module 5 - Transactional Analysis

12 Hours

Meaning and definition – Origins – Philosophy of TA – Goals – 6 Key Concepts – Ego States – Transactions – Cross – Parallel-Ulterior.

Strokes – Different Types – Negative Strokes – Strokes Economy.

Life Positions -Four quadrants – Its Relevance to Managers – Co Relative with Self-Esteem – Attitudes.

Module 6 - HR Applications and Trends

7 Hours

Competency Mapping, People Capability Maturity Model (PCMM), Balanced Score Card, Appreciative Enquiry, Employer Branding, Employee Branding, Cross Cultural Training, HRD Audit, Challenges in HR.

Skill Development:

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

1. Design a training program to train (a) Sales person; (b) Machine operator; (c) Accountant.
2. Give examples of the practical applications of computer and internet in HRD.
3. Report on the alternative work arrangement in any company in the IT Sector.
4. Study the concept of Quality of Work Life in any organisation.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the role and competencies of HRD in the context of changing view of global HRD and internet usage.
2. Develop HRD process and activities for the management development and ethical practice of employees of chosen organization.
3. Compare and contrast the techniques of OD at individual level and group level in accordance with attitude formation

and change of mindset of consumers.

4. Integrate the productivity with combined effect of Team development, quality circle and Quality of work life balance among the employees of an organization
5. Illustrate the managerial practice of transaction analysis as a tool for HRD
6. Identify the challenges of HR and Application of recent trends ranging from Competency mapping to HR Audit

Books for Reference:

- ✓ *Beauchamp Tom L: Ethical Theory and Business, Prentice Hall. TM™ Jean Marleen: Performance Oriented HRD.*
- ✓ *Mahesh V S: Thresholds of Motivation, Tata McGraw Hill.*
- ✓ *Pandey: HRD.*
- ✓ *Rao & T. V. Verma: HRD.*
- ✓ *Rao M G, Mintty B. S. & Rao K. K: Personnel Management – Text & Cases.*
- ✓ *Singh B P & Chabra T N: Personnel Management & Industrial Relations.*
- ✓ *Subba Rao P & Rao V S P: Personnel / HRM: Text, Cases & Games.*

SEMESTER V
SKILLED BASED PAPER (ELECTIVE) ELECTIVE-III: HUMAN
RESOURCE MANAGEMENT

PAPER V

SB 15 HR 506: SAP (HCM)

COURSE OBJECTIVES:

The students will be able to :

1. Illustrate how the functionality of ERP and SAP work and assigning a code to company and personnel area to the company code
2. Show how to define employee group, employee sub group and payroll area to create personnel structure in ERP – SAP
3. Show how to maintain number ranges in organizational management in creating organizational unit in ERP – SAP
4. Illustrate how to maintain number ranges of personal numbers and personal actions under ERP – SAP personnel administration.
5. Show how to run a recruitment process through ERP – SAP recruitment structure.
6. Show how to integrate with work schedule by defining daily work schedule and rules in ERP – SAP time management structure.

Module 1 - Introduction to SAP

10

Hours

Introduction, Overview of ERP and SAP, Login Process, Customization of screens, user creation, defining a company code, assigning a company code to the company. Defining the personnel

areas, assigning the personnel areas to the company code.

Module 2 - Personnel Structure **15**
Hours

Define Employee Groups, Define Employee Sub Groups, Define the payroll area and assigning the employee sub group to the employee group.

Module 3 - Organization Management **15**
Hours

Create a Organizational Unit, Set up number of assignment for plan versions, Maintain Number ranges in Organizational Management, Set up Transport connection and Integration.

Module 4 - Personal Administration **10**
Hours

Maintain Number ranges of Personal numbers, Maintain User Parameters, Define Employee Attributes, set up personal action type, Maintaining Personnel actions.

Module 5 - Recruitment **5**
Hours

Creating new position, Applicant numbers creation, Create Media, Create Recruitment Instrument, Creating Advertisement and recruitment structure.

Module 6 - Time Management **5**
Hours

Define daily work schedules, Defining of rules and their integration with work schedule, Case Studies

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate how the functionality of ERP and SAP work and assigning a code to company and personnel area to the

company code

2. Show how to define employee group, employee sub group and payroll area to create personnel structure in ERP – SAP
3. Show how to maintain number ranges in organizational management in creating organizational unit in ERP – SAP
4. Illustrate how to maintain number ranges of personal numbers and personal actions under ERP – SAP personnel administration.
5. Show how to run a recruitment process through ERP – SAP recruitment structure.
6. Show how to integrate with work schedule by defining daily work schedule and rules in ERP – SAP time management structure.

Book for Reference:

- ✓ *SAP HR Time Management: Technical Reference and Learning Guide Paperback – 2010 by Aggarwal S.K (Author)*

SEMESTER - V
ELECTIVE-IV: MARKETING MANAGEMENT
PAPER- I

EL 15 MK 504: CONSUMER BEHAVIOUR

COURSE OBJECTIVES:

The students will be able to

1. Explain the need for study of consumer behavior by Big data analysis and its application in marketing
2. Identify the external factors that influence consumer behavior
3. Justify study of the theories of consumer behavior in predicting the behavior of consumer.
4. Describe the components and process of consumer learning and its implication attitude formation and change of consumer behavior
5. Illustrate the stages in consumer decision making process and post purchase behavior of consumer
6. Describe how to enhance consumer satisfaction and implication of consumer protection act in the enhancement of consumer satisfaction

Module 1 - Introduction

10 Hours

Definition and scope – Consumer and customer – Disciplines involved in the study of consumer behaviour – Scope of Consumer Behaviour -Necessity of studying consumer behaviour – Consumer behaviour application in marketing – Trends in consumer behaviour – Market segmentation and consumer behaviour – VALS psychographic segmentation – (Case Study approach) Meaning and Use of Big Data in Consumer behaviour Studies - Changing paradigm of Market Segmentation - Gaining Consumer Insights through Behavioral Insights on Big Data –

Data Security and Privacy (Basics only).

Module 2 - The External Environment **10 Hours**

Factors influencing consumer behaviour - Consumer & cultural influences - Sub-cultural and cross cultural influences - Social class influences and consumer behaviour - Group dynamics and consumer reference groups - Household decision making and family influences - Opinion Leadership.

Module 3 - Theories of Consumer Behaviour **8 Hours**

Needs - Goals and motives of consumers - Other Theories of Motivation i.e., Marshallian's - Freud's - Herzberg's - Maslow's hierarchy of needs - Personality and self concept - Self concept theory - Psycho analytic theory - Neo Freudian theory - Trait theory of personality.

Module 4 - Individual Determinants of Consumer Behaviour **10 Hours**

Perception: Factors and process - Components of consumer learning- Mechanisms of learning - Consumer memory - Consumer information processing - Nature of consumer attitudes - Components of attitudes - Hierarchy of effects - Attitude formation and change.

Module 5 - Consumer Decision Making Process **10 Hours**

Stages in consumer decision process - Types of decision making - Post purchase behaviour - Personal influence and opinion leadership- Diffusion of innovations - Adoption process.(Case Study approach)

Module 6 - Consumer Satisfaction and Consumerism **12 Hours**

Concept of consumer satisfaction: Working towards enhancing consumer satisfaction - Sources of consumer dissatisfaction - Dealing with consumer complaint - Concept of consumerism - Consumerism in India - Reasons for growth of consumerism in India - Consumer Protection Act 1986 -Cases from Indian Consumer Court.

Skill Development:

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

1. Collect five print ads of products, which are directed at the life style segments. Describe the lifestyle that these ads focus on.
2. Construct a brand personality inventory for two different brands in the same product category. Ask five of your friends to rate each brand on ten different personality dimensions. Do these brand personalities relate to the advertising strategies to differentiate these brands?
3. Mention five examples each of classical conditioning instrumental conditioning and cognitive learning used in advertising.
 - a. Positive Re-enforcement
 - b. Negative Re-enforcement
4. Interview and report on three male and female consumers and attempt to find out products and situations leading to high involvement and low involvement conditions for them. What are the implications for marketers for influencing such consumers?
5. Prepare a report on the impact on western films on the outlook of urban youth in India. Identify the consumption of two products in different categories that reflect this.
6. Find and describe two ads which are based on affective (emotional) choice and cognitive (intellectual) choice. Why do you think the marketer is adopting this approach and do you think the approach is appropriate?

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the need for study of consumer behavior by Big data analysis and its application in marketing
2. Identify the external factors that influence consumer behavior
3. Justify study of the theories of consumer behavior in predicting the behavior of consumer.

4. Describe the components and process of consumer learning, its implication attitude formation and change of consumer behavior
5. Illustrate the stages in consumer decision making process and post purchase behavior of consumer
6. Describe how to enhance consumer satisfaction and implication of consumer protection act in the enhancement of consumer satisfaction

Book for Reference:

- ✓ Assael Henry: *Consumer Behaviour and Marketing Action*; Asian Books (P) Ltd, Thomson Learning, 6th Edition; 2001.
- ✓ Blackwell: *Consumer Behaviour*, 2nd Edition.
- ✓ David L. Loudon & Albert J. Bitta: *Consumer Behaviour*; 4th Edition, Mcgraw Hill Inc., New Delhi, 1993.
- ✓ Jay D. Lindquist & M. Joseph Sirgy: *Shopper, Buyer and Consumer Behaviour*, 2003.
- ✓ Leon. G. Schiffman & Leslve Lazer Kanuk: *Consumer Behaviour*; 6th Edition; Phi, New Delhi, 2000.
- ✓ Satish K Batra & SHH Kazmi: *Consumer Behaviour, Text and Cases*. Schiffman: *Consumer Behaviour*.
- ✓ Sontakki: *Consumer Behaviour*, 2nd Edition.
- ✓ Suja R. Nair: *Consumer Behaviour in Indian Perspective First Edition*, Himalaya Publishing House, Mumbai, 2003.
- ✓ Colin Strong. *Humanizing Big Data: Marketing at the Meeting of Data, Social Science and Consumer Insight*. Colin Strong Kogan Page Publishers (2015)
- ✓ Steve Lohr. *Data-ism: The Revolution Transforming Decision Making, Consumer Behavior, and Almost Everything Else*. Harper Collins

SEMESTER - V
ELECTIVE-IV: MARKETING
MANAGEMENT PAPER - II

EL 15 MK 505: RETAIL AND LOGISTICS MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Explain the Retail management decision process and functions of retailer in satisfying customer needs in a rapidly changing and competitive environment.
2. Describe the theories of retailing and its relevance in analyzing the retailing environment.
3. Integrate retail location strategy into store loyalty strategy in accordance with type of customers.
4. Differentiate the role and responsibilities of merchandiser from that of Buyer in the context of merchandise management.
5. Develop a category management process for a retail store of your choice
6. Examine the role of logistics management and supply chain management in retail management

Module 1 - Introduction

6 Hours

Retailing and economic significance- Functions of a retailer -Types of retailers - Trends in retailing - International Retailing - Retailing as a career -Retail Management Decision Process - Service Retailing.

Module 2 - Retailing Environment

10 Hours

Theories of Retail Change: Theory of Natural Selection in retailing, Theory of Wheel of retailing, General-Specific-General Cycle or Accordion Theory, Retail Life Cycle Theory- Multi

channel retailing – Retail Aggregators Business Model – Phases of growth of retail markets – Retail Mix – BCG Matrix.

Module 3 - Store Loyalty Management and Retail Location

14 Hours

Types of customers – Variables influencing store loyalty – Store loyalty models – Influencing customers through visual merchandising – Value added through private labels – Retail location strategy– Importance of location decision – Retail location research and techniques – Types of retail locations

Module 4 - Merchandise Management

10 Hours

Meaning - Roles and responsibilities of the merchandiser and the buyer – Function of Buying for different types of Organizations – Process of Merchandise Planning – Merchandise Sourcing – Methods of procuring merchandise – Concept of private label - Retail Pricing policies.

Module 5 - Category Management

10 Hours

Meaning - Definition of Category Management - Components of Category Management - Category Management Business process - Category Definition - Defining the Category Role-Destination Category, Routine Category, Seasonal Category, Convenience Category - Category Assessment - Category Performance Measures - Category Strategies - Category Tactics - Category Plan implementation - Category Review.

Module 6 - Logistics Management

10 Hours

Meaning of Supply Chain Management – Role of Market Logistics - Function and Importance of Market Logistics – Market Logistic Objectives – Integrated Logistic Systems – Market Logistics Decisions.

Skill Development:

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

1. To collect information regarding some of the major retail brand names in the world.
2. To study the advantages and disadvantages in the retail sector.
3. To study the role of multi-primer retail marketing

4. A report to be made on industries directly dependent on different modes of transport systems in India.
5. Changes in retail chain management.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the Retail management decision process and functions of retailer in satisfying customer needs in a rapidly changing and competitive environment.
2. Illustrate the theories of retailing and its relevance in analyzing the retailing environment.
3. Design retail location strategy and store loyalty strategy in accordance with type of customers and profiling.
4. Differentiate the role and responsibilities of merchandiser from that of Buyer in the context of merchandise management.
5. Develop a category management process for a retail store of your choice
6. Justify the indispensable role of logistics management and supply chain management in retail management.

Book for Reference:

- ✓ *Coughlem: Marketing Channels.*
- ✓ *Gilbert Pearson: Retail Marketing Education Asia 2001.*
- ✓ *Micheal Levy & Barton AWeitz: Retailing Management, McGraw*
- ✓ *Patrick M Dunne: Robert F Lusch: Retail Management Hill Publications.*
- ✓ *Suja Nair: Retail Management, Himalaya Publishing House.*
- ✓ *W. Stern, E L. Ansary, T. Ooughlan: Marketing Channels, 6th Edition PHI New Delhi, 2001.*

SEMESTER V
SKILLED BASED PAPER (ELECTIVE) ELECTIVE-IV:
MARKETING MANAGEMENT

PAPER V

**SB 15 MK 506: CUSTOMER RELATIONSHIP
MANAGEMENT (SAP)**

COURSE OBJECTIVES:

The students will be able to

1. Illustrate how the functionality of ERP and SAP CRM architecture work and customization of screens and managing partnering relationships with customers and suppliers.
2. Show how to maintain organizational management right from business partner to claim management in ERP – SAP CRM.
3. Describe the key capabilities or processes and scenarios of SAP CRM Sales and service.
4. Show how to integrate the internet customer self service for B2B and B2C channels.
5. Show how to run CRM analytics through embedded competitors analysis in opportunity management

Module 1 - Introduction to SAP 10 Hours

Overview of ERP and SAP, Login Process, Customization of screens, user creation, sending messages, technical and functional, logout process, SAP Services, Cooperative business scenarios, CRM Architecture, Component Integration.

Module 2 - Master Data and functions 15 Hours

Organizational Management, Business Partner and Product

catalogues, Warranty Management, Solution Database, Territory Management. Transactions, Date Management, Text Management, Pricing, credit management, multilevel categorization, funds management and claims management.

Module 3 - CRM Sales and Service **15 Hours**

Account Planning, Activity Management, Opportunity Management, Quotation and Order Management, Taxes and Rebate processing, Contract Management, Product Service letters, Web requests.

Module 4 - Marketing Channelization and Scenarios: Web channel through B2B and B2C **10 Hours**

ICSS Service- Internet Customer Self Service, Campaign Management, Segmentation, Lead to cash, Email work list, Template designer, Survey tool.

Module 5 - CRM Analytics **10 Hours**

Embedded Competitor Analysis in Opportunity Management, Dash board on Home page, Applications and Case Studies regarding analytics.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate how the functionality of ERP and SAP CRM architecture work and customization of screens and managing partnering relationships with customers and suppliers.
2. Show how to maintain organizational management right from business partner to claim management in ERP – SAP CRM
3. Describe the key capabilities or processes and scenarios of SAP CRM Sales and service
4. Show how to integrate the internet customer self service for B2B and B2C channels

5. Show how to run CRM analytics through embedded competitors analysis in opportunity management

SEMESTER - V

ELECTIVE-V: INTERNATIONAL BUSINESS

PAPER - I

EL 15 IB 504: FUNDAMENTALS IN INTERNATIONAL RELATIONS

COURSE OBJECTIVES:

The students will be able to

1. Describe the evolution of international relations from Westphalian sovereignty to recent changes in international monetary and economic environment and its influence of Government and non-government players (International economic institutions)
2. Illustrate the cultural and social pattern of ancient India and its transition to the present state of affairs in the context of globalization
3. Relate the implications of theories of international relations on India and its global relations
4. Integrate the evolution of India's foreign policy into development of institutional framework of Exports and Imports since 1947.
5. Identify the implications of dynamics of world trade and international negotiations on Eco politics, Migration and Refuge, Technology transfer and India's stand at UN/WTO on climate change and Agriculture
6. Examine the EXIM policy and India's export performances in the context of key drivers and challenges in the past 5 years.

Module 1 - Introduction to International Relations 10 Hours

Evolution of the Discipline - Pre and Post Westphalia World

(emergence only)

The History of French Revolution-Colonialism and Culture in British India-Enlightenment & Empire Brief insight into the 19th Century- Impact of World War-Cold war and India's stand- The Bretton Woods agreement.

Government & Non-Government players. Overview, objectives, role and importance: WTO- IMF-WORLD BANK-International Trade Organisations- NAFTA, SAARC, BRICS & ASEAN - International Trade Centre-EU trade policy- -GATS-TRIPS & TRIMS.

Major Developments in the Current International Monetary and Financial Environment. Role of the IMF and Other International Economic Institutions.

Module 2 - India and Globalisation

8 Hours

Overview of Social and Cultural Patterns of Ancient India-The Indian Middle Ages (1500's)- 1990's Liberalisation. The Making of Modern India-From Aesthetics to War: History of the Modern West-Reading Texts: (18th Century)-History of Silk Road: Pre-modern Patterns of Globalization (200BC-1453AD)-Sociology of Post-Industrial Societies.

Module 3 - International Relations Theories

12 Hours

IR-Meaning, purpose, global opportunities available for IR. International Politics: Meaning, Definition, International Political scenario of IR. India in global relations.

Realism-Meaning-concept-Assumptions of Realism from History of the Peloponnesian War.

Neo realism-Meaning-Concept-Kenneth Waltz's theory-Decline.

Liberalism -origin of liberal theory- Neoliberal Institutionalism-Prisoner's dilemma.

Radicalism-Primacy of economics-new patterns of social relations-Hobson theory-Understanding Constructivism. Theory in Action: Analysing the 2003 Iraq War- The Realist-Liberal-Radical Interpretations.

Module 4 - Institutional Framework for Exports and Imports and India's Foreign Policy since 1947 (Idealism Vs Neo-

Liberalism)

14 Hours

Foreign Trade Policy - Highlights - Special Focus Initiatives - Duty Drawback - Deemed Exports - ASIDE - MAI & MDA - Star Export Houses - Town of Export Excellence - EPCG Scheme - Incentives for Exporters. Export Promotion Councils-Commodity Boards - FIEO - IIFT - EOU's - SEZs - ITPO - ECGC - EXIM Bank.

India's journey over the decades, Non-alignment movement, India's wars, 1990's liberalization, Effect of domestic policies on foreign policy (eg: TN politics defining India's stand towards Sri Lanka), and effect of foreign policy on domestic policies (eg: quality standards aligning to meet WTO regulations).

Module 5 - Recent Trends in World Trade and International Negotiations

8 Hours

Eco politics. Recent developments in WTO negotiations-The negotiations on industrial goods- The agriculture negotiations.

Switzerland's contribution in agriculture: implications for developing countries-The elimination of export subsidies-Reduction in domestic support- Market access Migrations and Refugee. Climate change and trade-Agriculture, trade and climate change-The food miles debate-The liberalisation of environmental goods and services-Intellectual property rights and transfer of technology-Carbon leakage and border tax adjustments. India's stand at UN/WTO on climate change and agricultural negotiations.

Module 6 - EXIM

8 Hours

EXIM-Role, purpose, benefits, Recent EXIM Policy. Export-Preliminaries, categories of export- Physical - Direct & Indirect (ii) Deemed Exports (iii) Merchant & Manufacturer Exports. Procedure and Benefits- Excise clearance Benefit / Rebate (ii) Income Tax Benefit, Shipment & Transport - Sea, Air, Rail, Road, Pipeline. SEZ, EHTP,STP& EOU's, Types of Export Houses Role of overseas agent & remittance of commission. Export of Principal Commodities in India. Overview of India's Export Growth Performance, key drivers and challenges in the past 5 years.

Skill Development:

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

Foreign Language specialization: Spanish, French, German
(Level 1)

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the evolution of international relations from Westphalian sovereignty to recent changes in international monetary and economic environment and its influence of Government and non government players (International economic institutions)
2. Illustrate the cultural and social pattern of ancient India and its transition to the present state of affairs in the context of globalization
3. Relate the implications of theories of international relations on India and its global relations.
4. Integrate the evolution of India's foreign policy into development of institutional framework of Exports and Imports since 1947.
5. Identify the implications of dynamics of world trade and international negotiations on Eco politics, Migration and Refuge, Technology transfer and India's stand at UN/WTO on climate change and Agriculture
6. Examine the EXIM policy and India's export performances in the context of key drivers and challenges in the past 5 years.

Book for Reference:

- ✓ *Base Reading for paper 1: International Relations (A very short introduction), Paul Wilkinson*
- ✓ *International Relations, Joshua Goldstein*
- ✓ *Glimpses of World History, Pt. Jawaharlal Nehru*
- ✓ *Communist Manifesto, Karl Marx*
- ✓ *Atlas Shrugged, Ann Rand*

- ✓ *Wehrich, Heing and Harold Koontz, Management: A Global Perspective, Mc-Graw Hill, NewDelhi.*
- ✓ *Stoner, James A. F., A. E. Freeman, and D. A. Gilbert (Jr.), Management, Prentice Hall of India Pot.Ltd.*

SEMESTER - V
ELECTIVE-V: INTERNATIONAL BUSINESS
PAPER - II

EL 15 IB 505: INTERNATIONAL BUSINESS

COURSE OBJECTIVES:

The students will be able to

1. Explain the concept of International Business and steps involved in going international from the perspectives of global manufacturing concept and international demand and supply trade scenario.
2. Describe the development and implementation of partnership in the supply chain and manage the supply chain at Global level.
3. Describe the logistics task, logistics planning and integrating all means of transportation in the Logistics management at global level.
4. Illustrate the procedure in Export and Import documentation of the same Justify study of the theories of consumer behavior in predicting the behavior of consumer.
5. Relate the implication of changes in E banking and payments mode of international in nature ERP and related technologies, information system Audit methodology in International Business perspectives.
6. Describe the recruitment, selection and issues in staff selection of expatriates in the process of international human resource development.

Module 1 - Trade and Manufacturing

10 Hours

Factors of production: Land, Labour & Capital. Mobility of these factors in Post-Independence. Introduction to the Manufacturing sector, Scenario and trends for the past 50 years, Concept and steps involved in going international-International business

strategies -Global Manufacturing-concept- Expansion Strategies - Regionalization - Regionalization Strategies.Procurement of goods for manufacturing. International Supply and Demand trade scenario. Future prospects for the same. **Applications of demand and supply:** price rationing, price floors, consumer surplus, producer surplus. A look at India's GDP since 1950.

New trends: Rise of E-commerce, 3D printing. Euro-zone issues (Eg: Brexit, the Greek Debt Crisis, Resurgent Russia, heightened terrorism threats, etc.)

Module 2 - International Supply chain **10 Hours**

Introduction to supply chain management The management components of supply chain management , supply chain processes , Electronically linking the supply chain , Supply chain performance measurement , Developing and implementing partnerships in the supply chain , Implementing supply chain management.

Concept, objectives of supply - production and distribution system, Role and Management of flow of material in supply chain management **Material Logistics:** Concept and Importance of Material Logistics.

Module 3 - Logistics Management **10 Hours**

Logistic Tasks: Follow-up of Order, Transportation, Warehousing, Inventory Control, Information Monitoring.

Logistic Planning: Major Aspects and Factors.

Transportation: Different modes of transport used for movement of materials - advantages - disadvantages - suitability. Road transport - Air transport - Water and Ocean transport - Multi-Model Transport System (Related Concepts)

Module 4 - Export Import Procedure **10 Hours**

Meaning and Definition of Export - Classification - Strategy and Preparation for Export Marketing - Export Marketing Organizations - Registration Formalities Export Licensing - Selection of Export Product - Identification of Markets - Methods of Exporting - Pricing Quotations - Payment Terms - Letter of Credit.

Skill Development:

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

Foreign Language: Spanish, French, German

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the concept of International Business and steps involved in going international from the perspectives of global manufacturing concept and international demand and supply trade scenario.
2. Describe the development and implementation of partnership in the supply chain and manage the supply chain at Global level.
3. Describe the logistics task, logistics planning and integrating all means of transportation in the Logistics management at global level.
4. Adopt the procedure of Export and Import and documentation of the same.
5. Relate the implication of changes in E banking and payments mode of international in nature of ERP and related technologies, information system Audit methodology in International Business perspectives.
6. Illustrate the recruitment, selection and issues in staff selection of expatriates in the process of international human resource development.

Book for Reference:

- ✓ Dutta A.K., *Materials Management: Procedures, Text and cases*, Prentice Hall of India Pvt. Ltd., New Delhi.
 - ✓ Gopalakrishnan, P. and Sundareson, M., *Materials Management: An Integrated Approach*, Prentice Hall of India Pvt. Ltd., New Delhi.
 - ✓ Varma, M.M., *Essentials of Storekeeping and Purchasing*, Sultan SINGH & Sons, New Delhi.
- SIGC / B.B.A. (Entrepreneurship) / 5 & 6 Sem / 2019-20 / P-55

- ✓ *Shah N.M. An Integrated concept of Materials Management, Indian Institute of Materials Management, Baroda Branch, Baroda.*
- ✓ *Sharma S.C., Material Management and Materials Handling, Khanna Publishers, New Delhi.*
- ✓ *Arnold, Champman and Ramakrishnan, Introduction to Materials Management 5th ed., 2007 Pearson Education, Inc.*
- ✓ *Pooler Victor H. Purchasing and Supply Management, Creating the Vision, New York, Chapman & Hall, 19997.*
- ✓ *Dutta A.K., Material Management, Inventory Control and Logistics, Jaicoi Publishing House, Mumbai.*
- ✓ *Roy Chaudhary, E.K. : Logistics Management*
- ✓ *Sharma SC: Warehousing and Distribution.*
- ✓ *Gopalakrishna, P. and Shandilya M.S. : Stores Management and Logistics.*
- ✓ *Martin Christopher : Logistics – The Strategic Issues.*
- ✓ *Handbook of Import-Export Procedures – Ministry of Commerce, -, Government of India, New Delhi*
- ✓ *Paras Ram Export: What, Where and How, Anupam Publishers, Delhi*

SEMESTER V
SKILLED BASED PAPERS (ELECTIVE)
ELECTIVE-V: INTERNATIONAL
BUSINESS PAPER V

SB 15 IB 506: FRENCH

Objective:

Understanding, Speaking and Writing French and to gain the knowledge to work with the language.

Module 1 - Bonjour!

5 Hours

Basic phrases, how to introduce oneself and others. **Grammar:** Different accents in french, gender differentiation, definite and indefinite articles, verbs être and avoir. **Vocabulary:** Numbers till 20, professions and nationality.

Module 2 - J'habite ici

10 Hours

Talk about where one lives and ask other people. **Grammar:** -ER ending verbs conjugation, singular and plural form of nouns, prepositions à and en. **Vocabulary:** numbers till 100, cities and countries.

Module 3 - Chez moi

6 Hours

Talk about family and your home. **Grammar:** possessive adjectives mon, ma, mes...-IR ending verb conjugation. **Vocabulary:** Family, Parts of the house.

Module 4 - L'heure

6 Hours

Telling time. **Grammar:** -RE ending verb conjugation, preposition de, contraction of prepositions. **Vocabulary:** Numbers, the day, days of the week, months of the year.

Module 5 - La mode

7 Hours

Talking about clothes and describing people. **Grammar:** Adjectives and their accordance, Irregular verbs. **Vocabulary:**

Colours, clothes, parts of the body, characteristics of people.

Module 6 - Qu'est-ce que tu fais?

5 Hours

Talk about weather, sports and weekend activities. **Grammar:** Irregular verb conjugation, nouns and gender rules. **Vocabulary:** Weather, seasons, sports, leisure activities, likes and dislikes

Module 7 - Une ville

7 Hours

Talk about places in town and asking directions. **Grammar:** Interrogatives and question patterns. **Vocabulary:** Places in a city, directions, Prepositions.

Module 8 - Mmm, c'est bon!

6 Hours

Talk about food and drink, Ordering at a restaurant. **Grammar:** Negation of verbs, partitive articles. **Vocabulary:** Food and drink

Module 9 - L'avenir

8 Hours

Talking about future plans. **Grammar:** using verb aller to express near future

SEMESTER - V
SKILLED BASED PAPERS (ELECTIVE) ELECTIVE-V:
INTERNATIONAL BUSINESS

PAPER V

SB 15 IB 507: SPANISH

Objective: To have a basic understanding of the Spanish language and to be able to speak it.

Module 1 - Primeros contactos **10 Hours**

Basic phrases, give information about oneself and others.

Grammar: Nouns, gender, definite and indefinite articles, the verbs ser, tener and estar. **Vocabulary:** Countries, cities, nationalities, origin, professions, studies and alphabet.

Module 2 - Vida de estudiantes **10 Hours**

Talk about student life, classes, telling time and dates. **Grammar:** AR, ER, IR regular verb conjugation, telling time, verbs of obligation. **Vocabulary:** Numbers till 100, days of the week, months of the year, activities and leisure, academic timetable.

Module 3 - Donde vives? **8 Hours**

Talk about where one lives, the house and family. **Grammar:** reflexive verbs, possessive adjectives, singular and plural forms of nouns. **Vocabulary:** parts of the house, the family, ordinal numbers.

Module 4 - Una ciudad **7 Hours**

Talk about your city, asking for directions. **Grammar:** verbs like gustar, comparatives, superlatives, interrogatives. **Vocabulary:** Places in a city, directions.

Module 5 - La moda **7 Hours**

Talk about clothes and describing people. **Grammar:** Adjectives and their accordance. **Vocabulary:** Clothes, colours, characteristics of people.

Module 6 - Cena fuera **8 Hours**

Talk about food and drink, ordering at a restaurant. **Grammar:**

Irregular verbs, partitive articles. **Vocabulary:** food and drink

Module 7 - El futuro y el pasado

10 Hours

Describe things in the past and future. **Grammar** : verb acabar for expressing recent past activities and verb ir to express the near future.

SEMESTER - V
ELECTIVE - VII: BANKING AND INSURANCE
PAPER I

EL 15 BK 504: BANK MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Explain the functions commercial Bank and central Bank of India and core banking concept of DRAT and DRT.
2. Illustrate the types of borrower and loans and Advances and principles of lending.
3. Describe the bank credit policy, types of loans and advances and Fee based and non - fee based services offered by commercial banks.
4. Develop a process of credit appraisal proposal and documentation at the time of renewal and death of borrower.
5. Design a follow up of loan at branch regional, head office and RBI level, recovery process and implications of Loan recovery tribunal and revenue recovery act.
6. Identify the recovery of Non-performing assets strategies and its recovery process as per guidelines of RBI

Module 1 - Introduction

6 Hours

Evolution of money and banking - Core Banking concepts of DRAT, DRT and Sarfaesi Act - Central banking structure - Function of commercial banking - Financial Institutions in India - Banking regulation act

Module 2 - Types of Borrowers

10 Hours

Principles of lending - types of loans and advances - priority sector advances - Self-employment schemes - tribal and physically handicapped borrowers - women entrepreneurs - finance of ~~SSI~~ ~~B.B.~~ personal and consumer loans

partnership firms, government and local bodies – issues in lending- financial adequacy – assessing the borrower–project appraisal – technical feasibility – management competence – economic feasibility–legal and practical points – Guarantee Schemes available to banks.

Module 3 - Overview of Banks Credit Policy **10 Hours**

Introduction to Credit policy, Importance, Objectives and Formulation of Loan policy, Credit Exposure and RBI norms, Different types of Loan and Advances, Fund based and Non-Fund based facilities.

Module 4 - Appraisal of Credit Proposals **12 Hours**

Introduction, Meaning and Scope of Credit Appraisal, The credit process, Pre-Appraisal stage, Appraisal stage, Post-sanction Compliance: Monitoring and Supervision of Advances, Documentation, Purpose, Process for Fresh Advances, Documentation at time of Renewal/Enhancement/Death of a borrower.

Module 5 - Loan Recovery **14 Hours**

Follow up of loans – health codes – Narasimhan Committee on classification of assets – recovery process – follow up of satisfactory loans – irregular loans – sick : viable – under nursing – sick: non-viable sticky – advances recalled–suit filed accounts – decreed loans – bad and doubtful debts – Techniques of follow up – QIS – Identification of sick units – Tiwari Committee Report–preparation of rehabilitation programs – implementation of rehabilitation programs – follow up at the branch / regional and head office levels – follow up of loans by RBI –management of non-performing advances –assets management companies – Loan Recovery Tribunals – Provisions of Revenue Recovery Act.

Module 6 - Management of Non-Performing Assets **8 Hours**

Introduction, Meaning and Definition, Importance, and Classification of Non - Performing assets, Guidelines for classification, Provisioning norms, Recovery of NPA's, Strategies for reducing NPA's.

Skill Development:

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

1. Interview of employees/Managers of banks to bridge the gap between textual knowledge and practical banking.
2. Find distinct latest services rendered by banks to its customers.
3. Project on International Banking System.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the functions commercial Bank and central Bank of India and core banking concept of DRAT and DRT.
2. Illustrate the types of borrower and loans and Advances and principles of lending.
3. Describe the bank credit policy, types of loans and advances and Fee based and non - fee based services offered by commercial banks.
4. Develop a process of credit appraisal proposal and documentation
at the time of renewal and death of borrower.
5. Design a follow up of loan at branch regional, head office and RBI level, recovery process and implications of Loan recovery tribunal and revenue recovery act.
6. Identify the recovery of Non-performing assets strategies and its recovery process as per guidelines of RBI

Book for Reference:

- ✓ *Chatterjee A.J., & Sharma D.P., Management Techniques of Bank Lending, Bombay.*
- ✓ *Bindhi S.N. and Sahae D. B. How bank credit is administered – supervision and follow up, New Delhi, vision books 1988.*
- ✓ *Srinivasa H. V. Banker Handbook of Credit Management, New Delhi, Criterion Publication 1989.*
- ✓ *Gupta L.C Controlling Corporate Sickness – lessons from experiences for manager and banker, New Delhi: Oxford University Press.*
- ✓ *Singh S. P. Bank lending some controversial issues (Ed) Bombay: national Institute of bank Management.*

SEMESTER - V
ELECTIVE - VII: BANKING AND INSURANCE
PAPER-II

EL 15 BK 505: PRINCIPLES AND PRACTICE OF INSURANCE.

COURSE OBJECTIVES:

The students will be able to

1. Explain the role, design and development of insurance contracts/products in the wake of advancement of information technology
2. Illustrate the nature, design and development of life insurance contracts/products and health insurance policies.
3. Show design and development of traditional and non traditional policies non - life insurance contracts/products ranging from marine, Fire to Agriculture insurance policies.
4. Outline the prospects of insurance company business in the wake of privatization, innovation in insurance, Long term care insurance, reinsurance and international scene.
5. Summarize the implications of insurance act in India from the Insurance act 1938 to IRDA act 1999 on growth and development of private and public insurance companies.
6. Describe the appointment, functions, duties, remuneration and Liabilities of Insurance Agent and Actuary in India.

Module 1 - Introduction

10 Hours

Definition and Nature of Insurance-Evolution of Insurance-Role and Importance of Insurance-Insurance Contract-Management Of Insurance Companies-Functions of Organization Insurers-Product Design & development-Underwriting-Claims Management-Insurance Pricing-Insurance Marketing-Insurance Intermediaries-Financial Management in Insurance Companies-

Reinsurance-Information Technology in Insurance.

Module 2 - Life and Health insurance **12 Hours**

Nature of Life Insurance Contract-Classification of Policies-Annuities-Selection of Risk-Measurement of Risk & Mortality Table-Calculation of Premium-Treatment of Sub-Standard Risk-The Reserve-Investment Of funds-Surrender Value-Valuation of Surplus-Policy Condition-Life Insurance of the Underprivileged-Industrial Life Insurance-Group Life Insurance-Disability Benefit Policies-Social Security Scheme & pension Plans-Micro Life Insurance-Progress of Life Business of LIC.

Module 3 - General Insurance **10 Hours**

Nature of Marine Insurance Contract-Marine Insurance Policies-Policy Conditions-Premium Calculation-Marine Losses-Payment of Claims-Progress of Marine Insurance Business in India-Nature and Use of Fire Insurance-Fire Insurance Contract-Kinds of Policies-Policy Conditions-Rate Fixation in the Fire Insurance-Payment of Claim-Progress of Fire Insurance-Transport and Motor Insurance-Miscellaneous forms of Insurance Including Social Insurance-Rural Insurance & Prospects of Agriculture Insurance In India-Urban Traditional & Non Traditional Insurance-Progress of Miscellaneous General Insurance-Progress of Total General Insurance.

Module 4 - Prospects of Insurance Companies **8 Hours**

Prospects of Insurance-Privatization of Insurance Industry-Insurance Innovation & Long Term Care Insurance-Risk Management & Commercial Insurance-Health Insurance-Catastrophe Insurance-Liability Insurance-Micro Insurance & Credit Insurance-Reinsurance-Corporate Governance & Corporate Social Responsibility-Bank Assurance-International Insurance Scene.

Module 5 - Insurance Legislation **10 Hours**

Insurance Legislation in India-Insurance act 1938-Life Insurance act 1956-Marine Insurance act 1963-General Insurance act 1972-Insurance Regulatory and Development Authority act 1999

Module 6 - Insurance Agent and Actuary In India **10 Hours**

Meaning-Types of Agents-Eligibility to Register as an Agent-

Qualification-Rights-Duties/Functions-Liability-Remuneration of Agents-Termination of an Agent-Actuary-Meaning-Function of Actuary-Appointment of Actuary-Eligibility to Become an Actuary-Duties and Obligations of of an Actuary- Actuarial Society of India.

Skill Development:

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

1. Find distinct latest services rendered by insurance companies.
2. Projects on understanding the functioning of National vs International Insurance companies.
3. Comparative analysis of plans offered and performance of insurance companies.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the role, design and development of insurance contracts/products in the wake of advancement of information technology
2. Illustrate the nature, design and development of life insurance contracts/products and health insurance policies.
3. Show design and development of traditional and non traditional policies, non - life insurance contracts/products ranging from marine, Fire to Agriculture insurance policies.
4. Outline the prospects of insurance company business in the wake of privatization, innovation in insurance, Long term care insurance, reinsurance and international scene.
5. Summarize the implications of insurance act in India from the Insurance act 1938 to IRDA act 1999 on growth and development of private and public insurance companies.

6. Describe the appointment, functions, duties, remuneration and Liabilities of Insurance Agent and Actuary in India.

Book for Reference:

- ✓ *Ghanashyam Panda & Monika Mahajan: Principles and Practice of Insurance.*
- ✓ *G S Panda: Principle & Practice of Insurance.*
- ✓ *Goyal SV-Banking and Insurance*
- ✓ *Gulati Nelam-Insurance and Principles of Management.*

SEMESTER V
SKILLED BASED PAPER (ELECTIVE)
ELECTIVE - VII: BANKING AND INSURANCE
PAPER V
SB 15 BK 506: BANK BRANCH MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Explain the role and functions and services offered by Banking, financial services and NBFC in India.
2. Construct and interpret the financial statements and financial performances of a Bank
3. List the products and services offered by SBI, Non - SBI, private and public sector Banks in India in the context of retail Banking.
4. Examine the process of conversion of unscheduled bank into scheduled bank and guidelines of RBI for licensing new banks.
5. Examine the audit of Bank, preparation of LFAR, NPA classification as per the guidelines of RBI.
6. Identify the professional and behavioural skill sets to sell and provide bank products and customer services respectively.

Module 1 - Overview of Banking **6 Hours**

Overview of Banking, Financial Services and NBFC 's in India . Key products and services offered by the banking and financial services.

Module 2 - Financial Accounting and Mathematics **14 Hours**

The knowledge of financial mathematics and accounting concepts and skills for preparation of bank financial statement and tools to interpret financial health of a bank.

Module 3 - Retail Banking-Product & Processes **8 Hours**

Introduction, Meaning and Definition, Importance, and Classification of private and public sector bank's retail and other products(Generic Product & Processes, Public sector banks (SBI and non SBI Banks) and private sector bank).

Module 4 - Bank conversion and licensing new bank norms
12 Hours

Introduction, Meaning and knowledge of conversion of unscheduled bank to scheduled bank. Guide lines of Reserve Bank of India for licensing new banks.

Module 5 - Regulatory Environment audit of Banks and RBI norms and LFAR preparation and analysis of impact of GST on banking sector.
14 Hours

Preparation of LFAR and interpretation of RBI guidelines to classify advances into NPA, Statutory and concurrent audit overview and reporting and analysis of impact of GST.

Module 6 - Professional Skills-Grooming/ Etiquette and Effective Business Communication **6 Hours**

Banking customer Service Skills and Selling Skills. Techniques of various bank products with importance to professional and behavioral skills required in the banking Industry.

Skill Development:

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

1. Interview of employees/Managers of banks to bridge the gap between textual knowledge and practical banking.
2. Find distinct latest services rendered by banks to its customers.
3. Project on Banking System.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the role, functions and services offered by Banking, financial services and NBFC in India.
2. Construct and interpret the financial statements and financial performances of a Bank.
3. List the products and services offered by SBI, Non - SBI, private and public sector Banks in India in the context of retail Banking.
4. Examine the process of conversion of unscheduled bank into scheduled bank and guidelines of RBI for licensing new banks.
5. Examine the audit of Bank, preparation of LFAR, NPA classification as per the guidelines of RBI.
6. Identify the professional and behavioural skill sets to sell and provide bank products and customer services respectively.

Book for Reference:

- ✓ *ICAI material with regard to LFAR*
- ✓ *ACCOUNTING AND FINANCE FOR BANKERS GUIDE TO JAIIB Q&A N.S. Toor*

SEMESTER V
ELECTIVE- VII: INTERNATIONAL PUBLIC ACCOUNTING
PAPER - I
EL 20 IPA 504: ADVANCED FINANCIAL REPORTING I

COURSE OBJECTIVES:

The students will be able to

1. Illustrate the conceptual framework defining rules and principles of financial reporting as per US GAAP and IFRS.
2. Construct the financial statements of private as well as public companies as per US GAAP and IFRS.
3. Design a financial accounting treatment for current assets and current liabilities as per US GAAP and IFRS.
4. Plan for financial accounting and reporting for investments in equity and debt securities as well as derivatives and hedging arrangements as per US GAAP and IFRS.
5. Design a financial accounting treatment and reporting for tangible fixed assets, and their depreciation and impairment as per US GAAP and IFRS.
6. Devise a financial accounting treatment and reporting for intangible assets, and their amortization and impairment as per USGAAP and IFRS.

Module I: Conceptual Framework per US GAAP and IFRS

6 Hours

Standard Setting Bodies & Hierarchy -Elements of financial statements
-Primary objectives of financial reporting -Qualitative Characteristics of financial statements -Fundamental Assumptions & Principles - Accounting Cycle & Preparation of financial statements

Module II: General Purpose Financial Statements Reporting as per US GAAP and IFRS

12 Hours

Balance Sheet -Income Statement -Statement of Comprehensive Income
Statement of Changes in Equity -Statement of Changes in

Cash Flows - SEC Reporting Requirements - Interim Financial Reporting - Segment Reporting

Module III: Current Assets and Current Liabilities per US GAAP and IFRS **10Hours**

Cash & Cash Equivalents - Accounts Receivable - Notes Receivable - Transfers & Servicing of Financial Assets - Accounts Payable - Employee-related Expenses Payable - Inventory & Cost of Goods Sold - Inventory Valuation - Inventory Estimation Methods

Module IV: Financial Investments: Accounting and Reporting per US GAAP and IFRS **14 Hours**

Investments in Equity Securities - Investment in Debt Securities - Financial Instruments - Derivatives & Hedge Accounting

Module V: Tangible Fixed Assets: Accounting and Reporting per US GAAP and IFRS **10 Hours**

Acquisition of Fixed Assets - Capitalization of Interest - Costs Incurred After Acquisition - Depreciation - Impairment - Asset Retirement Obligation - Disposal & Involuntary Conversions

Module VI: Intangible Assets: Accounting and Reporting per US GAAP and IFRS **8 Hours**

Knowledge-based intangibles (R&D, software) - Legal rights based intangibles (patent, copyright, trademark, franchise, license, leasehold improvements) - Goodwill

Skill Development:

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

1. Analyze and evaluate US GAAP financial statements included as part of Form 10-K of an issuer (e.g., Walmart, Inc.).
2. Review significant accounting policies disclosed by an issuer on the notes to the financial statements and present a summary.
3. Analyze the effect of changing from FIFO to LIFO method of accounting based on sample financial statements, on (i) Statement of financial position and (ii) Income Statement
4. Research the US GAAP ASC standard to determine, if it is permissible to capitalize interest into the cost of the assets and what standard addresses this issue. Develop a report on (i) objectives of capitalizing interest (ii) assets that qualify for

capitalization of interest (iii) limit on the amount of interest to be capitalized each period (iv) Disclosures, if any required.

5. Refer a public company financial statements and determine (i) Its investments for the year (ii) Where are they reported on the financial statements and (iii) How are the investments valued and does the company use FV.

COURSE OUTCOMES:

After completion of the course, the students should be able to

1. Illustrate the conceptual framework defining rules and principles of financial reporting as per US GAAP and IFRS.
2. Construct the financial statements of private as well as public companies as per US GAAP and IFRS.
3. Design a financial accounting treatment for current assets and current liabilities as per US GAAP and IFRS.
4. Plan for financial accounting and reporting for investments in equity and debt securities as well as derivatives and hedging arrangements as per US GAAP and IFRS.
5. Design a financial accounting treatment and reporting for tangible fixed assets, and their depreciation and impairment as per US GAAP and IFRS.
6. Devise a financial accounting treatment and reporting for intangible assets, and their amortization and impairment as per USGAAP and IFRS.

Books for Reference:

- ✓ Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
- ✓ Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, John Wiley & Sons
- ✓ IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
- ✓ Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
- ✓ IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, John Wiley & Sons

- ✓ Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, John Wiley & Sons
- ✓ IFRS Simplified with Practical Illustration Part 1 & 2, Mr. Rammohan Bhavé and Dr. Mrs. Anjali Rammohan Bhavé, CNBC TV 18

SEMESTER V
ELECTIVE- VII: INTERNATIONAL PUBLIC ACCOUNTING
PAPER – II
EL 20 IPA 505: INTERNATIONAL TAX AND REGULATION

COURSE OBJECTIVES:

The students will be able to

1. Explain the federal income tax provisions applicable to individuals including gross income, deductions, tax calculations, alternative minimum tax, other taxes and tax credits.
2. Evaluate capital gains & losses, gains & losses from sale of long-term business property, and depreciation and amortization methods as per federal income tax provisions.
3. Examine the federal income tax provisions applicable to C-Corporations including income, deductions, earnings & distributions, liquidation and reorganizations.
4. Relate the federal income tax provisions with applicability to S-Corporations including eligibility criteria, income tax return, shareholder basis, earnings & distribution and termination of election.
5. Justify the applicability of federal income tax provisions relating to partnerships, estates & trusts, and tax-exempt organizations.
6. Illustrate the provisions of key federal security regulations including Securities Act of 1933 and Securities Exchange Act of 1934, and accountant's professional responsibilities.

Module I: Individual Taxation

12 Hours.

Individual Income Tax Return - Filing Status - Cash basis and Accrual basis - Gross Income - Wages, Salaries, Bonus, Commission, Fees & Tips - Interest & Dividend Income - Business Income - Capital Gains & Losses - Passive Income - Farming Income - Deductions to AGI - Deductions from AGI- Calculating Tax - Tax Credits - Alternative Minimum Taxes - Other Taxes - Estimated Tax penalty

Module II: Property Transactions & Depreciation

8 Hours.

Capital Gains & Losses - Gains & Losses from Sale of Long-term Business Property - Depreciation & Amortization

Module III: Taxation of C-Corporations **10 Hours.**

Formation - Income Tax Return - Income - Deductions - Reconciliation of Taxable Income with books - Calculating Tax - Corporate Earnings & Distributions - Corporate Liquidation & Reorganizations

Module IV: Taxation of S-Corporations **8 Hours.**

Eligibility criteria - Income Tax Return - Shareholder basis - Earnings and Distribution - Termination of Election

Module V: Taxation of Other Entities **12 Hours.**

Partnerships: Formation - Income Tax Return - Partner basis - Partnership Distributions - Sale of Partnership Interest by a Partner - Termination of Partnership

Estate, Trust & Gift Taxation: Estate and Trust Fiduciary Income Tax Return - Estate Tax Return - Gift Tax Return - Generation-skipping transfer Tax

Tax Exempt Organizations: Formation - Income Tax Return

Module VI: Statutory Regulations, Accountant Responsibilities, Business Structures **10 Hours.**

Securities Act of 1933 - Securities Exchange Act of 1934 - Other Federal Security Regulations - Accountant Common Law Liabilities - Accountant Statutory Liabilities - Accountant Liabilities for Privileged Information - Accountant Criminal Liabilities - Employment Regulations - Environmental Regulations - Antitrust Regulations - Business Structures

Skill Development:

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

1. Review various schedules of Form 1040 (Individual Income Tax return).
2. Analyze various tax planning method and techniques available for individuals for federal income tax.
3. Prepare Schedule K-1 by using information from Partnership and S Corporation tax returns.
4. Case study analysis of Schedule M-1 of Form 1120 to reconcile profit per books with the profit per tax return.

5. Evaluate various scenarios that are subject to gift and estate taxes.
6. Present a comparative chart of the common law and statutory liabilities of a CPA auditor.

COURSE OUTCOMES:

After completion of the course, the students should be able to

1. Illustrate the federal income tax provisions applicable to individuals including gross income, deductions, tax calculations, alternative minimum tax, other taxes and tax credits.
2. Evaluate capital gains & losses, gains & losses from sale of long-term business property, and depreciation and amortization methods as per federal income tax provisions.
3. Examine the federal income tax provisions applicable to C-Corporations including income, deductions, earnings & distributions, liquidation and reorganizations.
4. Relate the federal income tax provisions with applicability to S-Corporations including eligibility criteria, income tax return, shareholder basis, earnings & distribution and termination of election.
5. Justify the applicability of federal income tax provisions relating to partnerships, estates & trusts, and tax-exempt organizations.
6. Illustrate the provisions of key federal security regulations including Securities Act of 1933 and Securities Exchange Act of 1934, and accountant's professional responsibilities.

Books for Reference:

- ✓ Miles CPA Review Concept Book: Regulation, Miles Education
 - ✓ Wiley CPA Excel Exam Review Course Study Guide: Regulation, John Wiley & Sons
 - ✓ Internal Revenue Code: Income, Estate, Gift, Employment and Excise Taxes, CCH Tax Law Editors
 - ✓ Federal Income Tax: Code and Regulations--Selected Sections, Martin B. Dickinson, Wolters Kluwer
- SJCC/B.B.A. (Professional- Finance & Accountancy)/5 & 6 Sem/2019-20/P-75

- ✓ Federal Income Taxation by Katherine Pratt and Thomas D. Griffith, Wolters Kluwer
- ✓ Federal Income Taxation (Concepts and Insights), Marvin Chirelstein and Lawrence Zelenak, Foundation Press

SEMESTER V
SKILLED BASED PAPER

ELECTIVE- VIII: INTERNATIONAL PUBLIC ACCOUNTING

PAPER – V

SB 20 IPA 506: INTERNATIONAL AUDITING AND ATTESTATION

COURSE OBJECTIVES:

The students will be able to

1. Apply Generally Accepted Auditing Standards (US GAAS), International Standards of Auditing (ISA) and Public Company Accounting Oversight Board Auditing Standards (PCAOB) when performing audits of issuer and non-issuer entities.
2. Develop an audit plan as an overall audit strategy that commensurate with all type of audit risks
3. Relate the Internal Control Integrated framework of an entity and its environment (including its internal controls), and assess the risks of material misstatement when performing an audit engagement.
4. Arrange the sufficient appropriate audit evidence by performing audit procedures to afford a reasonable basis for an opinion regarding the financial statements under audit.
5. Design an Audit report on financial statements in line with formed audit opinion.
6. Apply the Statements on Standards for Accounting & Review Services (SSARS) and (SSAE) when performing compilation engagements, review engagements, attestation engagements and governmental Auditing.

Module I: International Auditing Standards, and Professional Responsibilities & Ethics

12 Hours

Generally Accepted Auditing Standards (US GAAS) - International Standards of Auditing (ISA)- Public Company Accounting Oversight Board Auditing Standards (PCAOB AS) - AICPA Code of Professional Conduct - Sarbanes-Oxley Act, 2002 (SOX) - Securities & Exchange

SJCC/B.B.A. (Professional- Finance & Accountancy)/5 & 6 Sem/2019-20/P-77

Commission (SEC)- Effect of Information Technology on Audit - Audit Data Analytics

Module II: Audit Planning & Audit Risk **8 Hours**

Engagement Understanding and Acceptance -Engagement Letter - Audit Strategy - Audit Plan - Audit Risk (Inherent Risk, Control Risk & Detection Risk) - Fraud Risk- Auditor's communication with those charged with governance - Statements on Quality Control Standards (SQCS)

Module III: Internal Control **8 Hours**

COSO Internal Control Integrated framework - Auditor's consideration of Internal Control - Operating Cycles - Internal Control Reports and Communications

Module IV: Corroborative Audit Evidence **14 Hours**

Management's Assertions - Sufficient & Appropriate Audit Evidence - Substantive Procedures - Revenue cycle - Expenditure cycle - Production cycle - Payroll cycle - Investing cycle - Financing cycle - Opening Balances - Illegal Acts - Related Parties - Contingencies - Estimates & Fair Value Measurements - Subsequent Events - Omitted Procedures & Subsequent Discovery of Facts - Using the Work of Others: Evaluating Audit Findings - Audit Documentation - Management Representation Letter - Audit Sampling

Module V: Audit Reports **10 Hours**

Unmodified opinion - Unmodified Opinion with Emphasis-of-matter and/or Other-matter paragraph - Qualified Opinion - Adverse Opinion - Disclaimer of Opinion - Audit of Comparative financial statements - Supplementary Information - Audit of Group financial statements - Audit of Single financial statements & Specific financial statement elements, accounts or items - Audit of Special Purpose financial statements - Audit of financial statements prepared using financial reporting framework of another country

Module VI: Other Engagements **8 Hours**

Accounting & Review Services- Attestation Engagements - Governmental Auditing

Skill Development:

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

1. Preparation of an audit plan for audit of an issuer entity.
2. Study SOP for a company's core processes and prepare a risk-control matrix.
3. Study an issuer's integrated audit report and present the key highlights.
4. Engage in group discussion about the performance of non-attest services to audit clients. Discuss the (i) type of non-attest services, (ii) restrictions placed by SOX Act 2002, and (iii) list arguments for and against such restrictions.
5. Evaluate the test of controls generally performed by an auditor while auditing financial statements. And explain how the scopes of these tests are different when the auditor is performing an integrated audit.
6. Present a report on audit data analytics tools and techniques generally used by auditors.

COURSE OUTCOMES:

After completion of the course, the students should be able to

1. Apply Generally Accepted Auditing Standards (US GAAS), International Standards of Auditing (ISA) and Public Company Accounting Oversight Board Auditing Standards (PCAOB) when performing audits of issuer and non-issuer entities.
2. Develop an audit plan as an overall audit strategy that commensurate with all type of audit risks
3. Relate the Internal Control Integrated framework of an entity and its environment (including its internal controls), and assess the risks of material misstatement when performing an audit engagement.
4. Arrange the sufficient appropriate audit evidence by performing audit procedures to afford a reasonable basis for an opinion regarding the financial statements under audit.
5. Design an Audit report on financial statements in line with
SI/CC/B.B.A. (Professional Finance & Accountancy)/5 & 6 Sem/2019-20/P-79
formed audit opinion.

6. Apply the Statements on Standards for Accounting & Review Services (SSARS) and (SSAE) when performing compilation engagements, review engagements, attestation engagements and governmental Auditing.

Books for Reference:

- ✓ Miles CPA Review Concept Book: Auditing and Attestation, Miles Education
- ✓ Wiley CPA Excel Exam Review Course Study Guide: Auditing and Attestation, John Wiley & Sons
- ✓ Wiley Practitioner's Guide to GAAS: Covering all SAS, SSAE's, SSARS, PCAOB, Auditing Standards, and Interpretations, Joanne M. Flood, John Wiley & Sons
- ✓ Auditing: A Risk Based-Approach to Conducting a Quality Audit, Karla M Johnstone, Audrey A. Gramling and Larry E. Rittenberg, Cengage Learning of Auditing & Other Assurance Services, Ray Whittington and Kurt Pany, McGraw Hill
- ✓ Auditing & Assurance Services: A Systematic Approach, William F Messier Jr, Steven M. Glover and Douglas F. Prawitt, McGraw Hill

SEMESTER V
ELECTIVE- VIII: BUSINESS ANALYTICS
PAPER - I
EL 20 BA 504: FUNDAMENTALS OF BUSINESS ANALYTICS

COURSE OBJECTIVES:

The students will be able to

1. Justify the need for data-driven decision making and solving business problems using data analytics.
2. Use the MS excel tools to analyse data by Data Analysis with Excel
3. Perform actions necessary to organize and present data in a meaningful format in MS Excel.
4. Perform simple computations and aggregations in MS Excel.
5. Apply the appropriate finance function for calculations in MS Excel.
6. Perform basic data analytics and visualization through Pivot Tables and Pivot Charts.

Module I: Monetizing data to drive business decisions
8 Hours

Need for data driven decision making - Solving the business problem using Analytics - Overview of Analytical cycle and Hierarchy of information user - The Complete Business Analytics professional - Understand Business Analyst roles and Responsibilities - Identify the Popular Business Analytics Tools.

Module II: Introducing Data Analysis with Excel
10 Hours

Tour of Excel window- Explore the ribbon and toolbars - Create and Upload Files to Excel web-based application - Using select options and status bar and getting familiar with the backstage view of Excel - Selecting cells and entering data, Naming conventions in Excel.

Module III: Organizing data with Excel

10 Hours

Formatting cells- Using the Ribbon to Format Numbers - Using the Format Cells Dialog Box - Add a Border, background Color - Change the Font, Font Size, Font Color - Formatting input data- Understanding Dates and Times - Format Percentages, Fractions, In Scientific Notations - Format as Text Bold, Underline, or Italicize - Formatting worksheet- Align Data, Rotate Data, Wrap Text, Merge and Center - Apply a Style, Using Format Painter, Clear Formats - Structuring the workbook - Cut, Copy, and Paste Cells - Using Live Preview with Paste, Paste from the Office Clipboard, Insert or Delete - Find and Replace Information - Change the Name of a Worksheet, Change Column Widths or Row Heights, Hide Columns or Rows, Hide a Worksheet - Move or Copy a Worksheet - Freeze Worksheet Titles - Hide Gridlines, Headings, or the Formula Bar.

Module IV: Performing simple computations and aggregations using Excel - I

10 Hours

Understanding formulas - Calculate with an Operator - Calculate Using a Function and Cell Addresses - Create an Array Formula using the Sum, Average, Count, Min, and Max Functions - Managing formulas in Excel- Create a Formula that Refers to Another Worksheet - Understanding Relative and Absolute Cell Addresses - Edit Formulas, Name Cells and Ranges - Define and Display Constants - Create Formulas That Include Names - Check Formulas for Errors, Trace Precedents and Dependents - Introduction to functions in Excel - Understanding the Function Wizard - Round a Number - Create a Conditional Formula - Calculate a Conditional Sum - Calculate a Conditional Count - Find the Square Root

Module V: Performing simple computations and aggregations using Excel - II

10 Hours

Using VLOOKUP and index- Retrieve Column or Row Numbers - Using VLOOKUP - Determine the Location of a Value Using INDEX - Perform Date and Time Calculations Using inbuilt financial functions in Excel- Calculate Future Value, Present Value - Calculate Loan

Payments, Principal or Interest, Interest Rate - Calculate the Internal Rate of Return - Calculate Straight-Line Depreciation - Calculate Declining Balance Depreciation - Calculate Sum-of-the-Years-Digits Depreciation - Exploring inbuilt statistical functions and tools- Calculate an Average - Calculate a Conditional Average - Calculate the Median or the Mode - Calculate Rank.

Module VI: Working with pivot tables and chart **12 Hours**

Formatting data in table- Create and format table, use sort and filter - Introducing Pivot Tables - Create a Pivot Table - Modify a Pivot Table Layout - Summarize Pivot Table Values - Working with Pivot Tables - Create a Pivot Table calculated Field - Group the Rows or Columns in a Pivot Table - Apply styles to Pivot Table - Filter a Pivot Table - Sort a Pivot Table - Retrieve Values from a Pivot Table - Using Slicer - Charting data - Create and add chart details - Create a Combination Chart - Change the Chart Type - Add or Remove Chart Data - Add Sparklines - Working with types of Charts, Trend line, Histograms, Bar and Pie Charts - Creating Pivot chart.

Skill Development:

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

1. Describe best practices for organizing data in excel to make the best use of data sets. Use these tips to organize given data set in excel.
2. Prepare an interactive pivot table with the given data of revenue and costs of the past five years of a company that can be used for financial analysis.
3. Select car sales data of a company to compare sales to men and women, using different chart types given in excel.
4. From a given raw data of multiple product sales of a company, determine (i) which product has the maximum sales (ii) How many sales agents were there and which agent sold the maximum number of volumes (iii) Which agent is more profitable to the company as per sales value

5. For a given data of car sales, add conditional formatting to the sales volume and sales value fields by using colour scale for value and data bars for volume

COURSE OUTCOMES:

After completion of the course, the students should be able to

1. Justify the need for data-driven decision making and solving business problems using data analytics.
2. Use the MS excel tools to analyse data by Data Analysis with Excel
3. Perform actions necessary to organize and present data in a meaningful format in MS Excel.
4. Perform simple computations and aggregations in MS Excel.
5. Apply the appropriate finance function for calculations in MS Excel.
6. Perform basic data analytics and visualization through Pivot Tables and Pivot Charts.

Reference Books:

- ✓ Excel for Dummies; Greg Harvey; Wiley
- ✓ Excel Power Pivot and Power Query For Dummies; Michael Alexander; Wiley
- ✓ Microsoft Excel Data Analysis and Business Modeling, 5th Edition; Wayne Winston; Microsoft Press
- ✓ Excel Data Analysis: Your visual blueprint for creating and analyzing data, charts and PivotTables, 4th Edition; Paul Mcfedries; Wiley
- ✓ Next Generation Excel: Modeling in Microsoft Excel for Analysts and MBAs, 2nd Edition; Isaac D. Gottlieb; Wiley

SEMESTER V
ELECTIVE- VIII: BUSINESS ANALYTICS
PAPER – II

EL 20 BA 505: ESSENTIAL STATISTICS FOR BUSINESS ANALYTICS

COURSE OBJECTIVES:

The students will be able to

1. Apply the statistical concepts required for Business analytics by using MS Excel.
2. Perform descriptive statistical analytics by using MS Excel.
3. Create simple graphs and analyse the distribution of data by using MS Excel.
4. Select an appropriate probability distribution in accordance with demand of a given set of data.
5. Choose an appropriate sampling technique in accordance with demand of a given study
6. Use an appropriate hypothesis testing in accordance with demand of the case.

Module I: Introduction to Statistics **10 Hours**

Applications of Statistics in Business - Presenting Data - Different Types of Data - Primary Data and Secondary Data - The Numeric Data - Continuous Frequency Distribution - Class Interval - Categorical data - Statistical Software for Analysis - Microsoft Excel: a walkthrough of Statistical capabilities in Excel.

Module II: Descriptive Statistical Analytics **10 Hours**

Calculating Measures of Central Tendency – Mean, Median and Mode - Calculating Measures of Dispersion - variance measures - Standard Deviation: The Coefficient of variation measures - Graphing data - Graphical measures - Measure of Skewness, Symmetrical distribution - Kurtosis - Descriptive Statistics using Excel with a demonstration and Case study

Module III: Graphical Representations of Data **10Hours**

Analysing the distribution of data by Class or Category: Frequency distribution for quantitative data and qualitative values, cumulative frequency distributions – Histograms: Getting a picture of Frequency Distributions – Other useful graphs: Line graphs, Pie Charts, Scatter Plots

Module IV: Probability Theory & Distributions **10 Hours**

Probability Theory and Distributions - Fundamental Concepts of Probability - Definitions of Probability - Applying Laws of Probability - Bayes theorem - Calculating Random variable and Probability -Distribution with a Case Study - Probability Distribution

Module V: Sampling and Confidence intervals **10 Hours**

Introduction to Sampling - Sampling Theory - Sampling Distribution - Using probabilistic Sampling Techniques - Estimating Sampling Errors and Confidence Intervals - Sampling Error and Non-Sampling Error - Central Limit Theorem - Case Study on Sampling Techniques

Module VI: Hypothesis testing **10 Hours**

Introduction to Null Hypothesis - Alternate Hypothesis - Testing Hypothesis for Large Samples - Test for Single Proportion - Test for Difference of Proportions - Testing Hypothesis for Small Samples - T-test - Applications of T-test - P-test - Calculating Analysis of Variance - Two-Way Factorial ANOVA - Multivariate Analysis of Variance - Performing Chi-Square Test - Applications of the Chi-Square Test - Testing the Goodness of Fit - Case Study on Hypothesis Testing with Excel

Skill Development:

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

1. Research and present the top statistical concepts that you should know to conduct data analysis.

2. Using the quarterly sales data of a product of a company develop column chart, bar chart, line chart, pie chart, histogram and a Venn diagram.
3. Conduct market research and use probability theory to help marketing manager to decide on pricing a new product.
4. Research and develop a presentation on the application of probability theory.
5. Apply hypothesis testing concept to rate the movies in your local area.
6. Create a project that explains conceptual statistical issues such as randomization, margin of error, overfitting, cross-validation, concepts in data-visualization, sampling without using Math but in concepts that general audience can understand. Animated videos can be created for this purpose.
7. Research the coupon sites for daily deals and develop a prediction of how successful data will be based on location/price/type of deal.

COURSE OUTCOMES:

After completion of the course, the students should be able to

1. Apply the statistical concepts required for Business analytics by using MS Excel.
2. Perform descriptive statistical analytics by using MS Excel.
3. Create simple graphs and analyse the distribution of data by using MS Excel.
4. Select an appropriate probability distribution in accordance with demand of a given set of data.
5. Choose an appropriate sampling technique in accordance with demand of a given study
6. Use an appropriate hypothesis testing in accordance with demand of the case.

Reference Books:

- ✓ Excel for Dummies; Greg Harvey; Wiley
- ✓ Statistical Analysis with Excel For Dummies, 4th Edition; Joseph Schmuller; Wiley
- ✓ Business Analytics: The Science of Data-Driven Decision Making; U Dinesh Kumar; Wiley
- ✓ Excel Statistics: A Quick Guide; Neil J. Salkind; Sage Publications
- ✓ Applied Business Statistics, 7th Edition; Ken Black; Wiley

SEMESTER V
SKILLED BASED PAPER (ELECTIVE)

ELECTIVE- VIII: BUSINESS ANALYTICS
PAPER – V

SB 20 BA 506: BUSINESS INTELLIGENCE AND DATA
VISUALIZATION

COURSE OBJECTIVES:

The students will be able to

1. Use the Excel based tools for visualising data for storytelling with data.
2. Construct the text-based and tables-based dashboards and reports in the context of data visualization
3. Create miniature charts and tables, and sparklines in MS Excel for the sake of data visualization.
4. Create interactive charts, graphs, maps, and other visuals using Power View in MS Excel.
5. Arrange data into actionable insights using the Tableau data visualization tool.
6. Create smart dashboards for advanced visual analytics using Tableau.

Module I: Telling Stories with Data

8 Hours.

Telling stories with data - What to look for in a case study approach - Handling data - Gathering data - Formatting data - Tools for visualizing data - Excel based Tools - Illustration and Mapping tools

Module II: Building text-based and tables-based dashboards and reports in Excel

8 Hours.

Text based dashboards - Alerting & conditional formats - Creating in cell charts with text - Alerting with conditional text icons - Custom formatting and labels - Combining numbers, text,

and dates to create custom labels - Creating custom titles and floating text - Creating new color palette - Using Tables for Data-Naming Ranges for Ease of Use and Functionality - Attaching a dynamic range name to a table - Retrieving data from lists and tables of data - Working with PowerPivot - Downloading and installing the free PowerPivot add-in - Creating PivotTables or Pivot Charts with PowerPivot - Calculating Fields with Data Analysis Expressions (DAX)

Module III: Charting your data

6 Hours.

Creating Miniature Charts and Tables - Creating Miniature Charts from Standard Excel Charts - Creating Sparklines - Controlling Charts with Menus, Combo Boxes, and Buttons - Building Powerful Decision-making Chart

Module IV: Working with Power view

8 Hours.

Overview of Power view - Understanding Power view requirements - Creating Power view data source connections - Creating data sources inside Excel - Creating Power view reports - Creating Power view Visualizations -Creating Tables - Converting Visualizations - Creating Matrices - Creating Charts - Creating Multiples - Creating Cards - Creating Maps- Managing reports on Power view - Filtering Data with Power View - Using advanced filters - Adding Slicers - Invoking Cross-filters - Adding tiles - Exporting Power view reports

Module V: Working in Tableau

15 Hours.

Getting started with Tableau: Introduction to Tableau desktop - Understanding the basics - Tableau capabilities- Bringing in data and Analyzing data: Understanding data connections - Connecting to data - Visualizing data - Data display options - Adding worksheets

Module VI: Creating Dashboards in Tableau

15 Hours.

Creating Dashboards - Building stories with data - Publishing and sharing dashboards - Advanced visual analytics - Creating calculations

Skill Development:

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

1. Develop a story of a given data set (e.g., Viewership for TV shows of a channel) using MS Excel.
2. Download data from a Tableau compatible server and develop a dashboard for the given data.
3. Create a bubble chart comparing two sets of numbers, and play it over time to show changes.
4. Create a data visualization using Tableau to showcase GDP per capita for countries across the world.
5. Present the Titanic set in Tableau to predict the survival of Titanic passengers.

COURSE OUTCOMES:

After completion of the course, the students should be able to

1. Use the Excel based tools for visualising data for storytelling with data.
2. Construct the text-based and tables-based dashboards and reports in the context of data visualization
3. Create miniature charts and tables, and sparklines in MS Excel for the sake of data visualization.
4. Create interactive charts, graphs, maps, and other visuals using Power View in MS Excel.
5. Arrange data into actionable insights using the Tableau data visualization tool.
6. Create smart dashboards for advanced visual analytics using Tableau.

Reference Books:

- ✓ Tableau For Dummies; Molly Monsey & Paul Sochan; Wiley
- ✓ Excel Dashboards & Reports for Dummies, 2nd Edition; Michael Alexander; Wiley
- ✓ Tableau Your Data!, Fast and Easy Visual Analysis with Tableau Software; Daniel G. Murray; Wiley
- ✓ Learning Tableau 2019: Tools for Business Intelligence, data prep, and visual analytics, 3rd Edition; Joshua N. Milligan; Packt Publishing
- ✓ Effective Data Visualization: The Right Chart for the Right Data; Stephanie Evergreen; Sage Publications
- ✓ Balanced Scorecards and Operational Dashboards with Microsoft Excel, 2nd Edition; Ron Person; Wiley
- ✓ Storytelling with Data: A Data Visualization Guide for Business Professionals; Cole Nussbaumer Knaflic; Wiley

SEMESTER - VI
M1 15 MC 601: MANAGEMENT ACCOUNTING

COURSE OBJECTIVES:

The students will be able to

1. Describe the role of a Management Accountant in the present scenario.
2. Evaluate the Financial Statement Analysis for strategic decision making of a firm with live financials.
3. Examine the solvency, turnover/performance and Liquidity of a business by using Benchmark Ratios.
4. Analyze the magnitude and pattern of Sources and Application of fund under different head of account.
5. Analyze the magnitude and pattern of Inflow and Outflow of cash within the IND AS 7.
6. Compare and contrast the different types of management reporting that arises on the respective situations.

Module 1 - Introduction

5 Hours

Meaning - Objectives - Nature and Scope of Management Accounting- Role of Management Accountant - Relationship between Financial Accounting - Cost Accounting and Management Accounting.

Module 2 - Financial Statement Analysis

10 Hours

Meaning and Concept of Financial Analysis - Importance - - Types of Financial Analysis - Methods of Financial Analysis - Problems on Comparative Statements - Common Size Statements - Trend Analysis.

Module 3 - Ratio Analysis

15 Hours

Meaning - Importance - Utility of Ratios - Classification of Ratios- Calculation and Interpretation of Ratios - Preparation of Income Statement and Balance Sheet with Ratios.

Module 4 - Fund Flow Analysis

13 Hours

Meaning - Concept of Fund and Funds Flow Statement - Uses and

Application of fund under different head of account.

5. Analyze the magnitude and pattern of Inflow and Outflow of cash within the IND AS 7.
6. Compare and contrast the different types of management reporting that arises on the respective situations

Book for Reference:

- ✓ Batty J, Management Accountancy, 3rd Edition, Delhi, Macdonald & Evans Ltd, 1969.
- ✓ George Foster - Financial Statement Analysis, 2nd Edition, New Jersey, Prentice Hall, 1986.
- ✓ Dr. Goyal S.N. & Manmohan, Cost and Management Accounting, 1st Edition, Delhi, Sultan Chand & Sons, 2013.
- ✓ Khan M.Y & Jain P.K., Management Accounting, 7th Edition, Delhi, Tata McGraw Hill Publication, 2017.
- ✓ MadeGowda, Management Accounting, 1st Edition, Delhi, Himalaya Publishing House, 2010.
- ✓ 6. Dr. Maheswari S.N., Advanced Accountancy, 11th Edition, Delhi, Vikas Publishing, 2018.
- ✓ Pandey I.M, Management Accounting, 3rd revised Edition, Delhi, Vikas Publishing House, 2018.
- ✓ Pillai R. S.N. & Bagavathi - Management Accounting, 1st Edition, Delhi, S.Chand, 2010.
- ✓ Reddy P. N. & Appanaiah H.R - Essentials Of Management Accounting, 1st Edition, Delhi, Himalaya Publishing House, 2009.
- ✓ Saxena - Advance Cost And Management Accounting, 1st Edition, Delhi, Sultan Chand And Sons, 2015.
- ✓ Sharma R.K. & Gupta Shashi K. - Management Accounting Principles Practice, 13th edition, Delhi, Kalyani Publishers, 2017.

SEMESTER - VI
M1 15 MC 602: INCOME TAX - II

COURSE OBJECTIVES:

The students will be able to

1. Describe the concepts and features of assessment of profits and gains of Individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.
2. Assess short term and long term capital gains of an Individual assessee who is involved in Business and Profession.
3. Assess taxable income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58.
4. Evaluate gross total income of an Individual assessee after taking into account deduction u/s 80.
5. Describe the mechanism of carry forward and set off of Losses an Individual assessee.
6. Compute total Taxable Income and Tax liability of an Individual assessee who is involved in Business and Profession.

Module 1 - Profits & Gains of Business or Profession 16 Hours

Meaning of business – Profession – Profits of business or profession – Features of assessment of profits and gains – Rules for adjustment of profit and loss account – Depreciation u/s 32.

Problems on business relating to sole trader only and problems on profession relating to Doctor, Advocate and Chartered Accountant.

Module 2 - Capital Gains

12 Hours

Meaning and kinds of capital asset – Transfer – Transactions not regarded as transfer – Full value of consideration – Cost of acquisition – Cost of improvement – Capital gains exempt from tax. Exemptions from capital gain u/s 54. Problems on computation of short term and

long term capital gains.

Module 3 - Income from Other Sources **12 Hours**

General income – Specific incomes – Treatment of specific incomes– Deduction of tax at source with respect to interests, winnings, prizes etc. Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.

Module 4 - Deductions from Gross Total Income **8 Hours**

(Provisions relating to individuals only) u/s 80- Deduction in respect of certain payments and deduction in respect of certain incomes.

Module 5 - Carry forward and Set off of Losses **2 Hours**

Provisions with respect to Carry Forward and Set Off of Losses in respect to Assessment of an Individual. (Theory only)

Module 6 - Tax Liability of Individuals **10 Hours**

Computation of total taxable income and tax liability of an individual.

Skill Development:

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

1. Chart of capital gains index numbers.
2. Table of rates of TDS.
3. Filing of Income tax returns.
4. List of enclosures for IT returns.
5. Tax planning.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the concepts and features of assessment of profits and gains of Individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.
2. Compute Short term and Long term capital gains of an Individual assessee who is involved in Business and Profession.

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3. Compute Taxable Income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58.
4. Compute Gross Total Income of an Individual assessee after taking into account deduction u/s 80.
5. Illustrate the mechanism of carry forward and set off of losses of an Individual assessee who is involved in Business and Profession.
6. Compute total taxable income and tax liability of an Individual assessee who is involved in Business and Profession

Book for Reference:

- ✓ Dr. Ahuja Girish & Dr. Gupta Ravi, Income Tax, 37th Edition, New Delhi, Wolters Kluwer India Private Limited, 2018.
- ✓ Gaur V.P., Narang D.B, Gaur Puja & Puri Rajeev, Income Tax, 1st Edition, Delhi, Kalyani Publishers, 2019.
- ✓ Lal B.B. and Vashisht N., Direct Taxes, 30th Edition, Delhi, Konark Publisher Ltd., 2012.
- ✓ Dr. Mehrotra & Dr. Goyal, Direct Taxes, Law and Practice, 17th Edition, Agra, Sahitya Bhavan Publication, 2019.
- ✓ Pagare Dinakar, Law and Practice of Income Tax, 15th Edition, New Delhi, Sultan Chand and Sons, 1991.
- ✓ 6. Prasad Bhagwathi, Direct Taxes, Law and Practice, 1st Edition, New Delhi, Wishwa Prakashana, 2019.
- ✓ Dr. Singhania K Vinod, Direct Taxes, Law and Practice, 20th Edition, Mumbai, Taxmann Publication, 2020.

SEMESTER - VI
M1 15 MC 603: BUSINESS ETHICS

COURSE OBJECTIVES

The students will be able to:

1. Illustrate the role of code of conduct and consequences on ethical and unethical behavior of Managers at personal, Professional, Business and corporate governance level.
2. Enumerate the role of ethical theories in building Business ethics.
3. Illustrate the ethical decision making models and its application in the functional areas of business
4. Identify the Contributions of major literary and cinematic work in analyzing the ethical and unethical practices in public and personal lives.
5. Evaluate the evolution and benefits of corporate Social responsibilities in India and its compliances as per provisions of Indian companies Act.
6. Examine the Corporate Governance practices in India and its influence as per guidelines of World Bank on corporate Governance ethics.

Module 1 - Prologue to Ethics

5 Hours

Meaning and scope – principles of personal ethics – principles of professional ethics – business ethics – code of conduct and ethics for managers – values and ethics – roots of unethical behaviour – need for business ethics – corporate governance ethics

Module 2 - Ethical Theories and Models

8 Hours

Ethical relativism and absolutism – role of ethical theory in business – classification of ethical theories: 1) Consequentiality or Teleological theories – Utilitarianism – Egoism. 2) Non-consequentialist or Deontological theories – Kantian theories. 3) Other normative theories: stockholder, stakeholder, social contract, and trusteeship

theories.

Module 3 - Ethical Decision Making

7 Hours

Implications of unethical issues in different functional areas of business like finance, HR and marketing – Economic ideologies: Capitalism, Socialism and Communism -Economics and Business Ethics – Global Business Practices – Consumerism, Human Rights, Healthcare and Labour – Sustainable Development. Ethical models – Tucker’s 5 question model - American Accounting Association model – Ethical Decision Making Process.

Module 4 - Ethics and Literature

20 Hours

Exploring ethical and moral dilemmas through literary and cinematic works. A discussion of the following literary and cinematic works will explore ethical dilemmas that occur in various contexts in public and personal lives.

1. Antigone and Oedipus Rex: Politics and Governance.
2. Hamlet and Dr. Faustus: Duty, Responsibility and Temptation.
3. Crime and Punishment and A Short Film About Killing: Life and Death.
4. Three Colours: Blue, White & Red: Relationships.

Module 5 - Corporate Social Responsibility(CSR)

10 Hours

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance – Ethics in functional areas of Business – insider trading, whistle blowing etc.CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR – Case studies.

Module 6 - Corporate Governance

10 Hours

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance - World Bank’s guidelines (basics only) – OECD principles (basics) – Sarbanes-Oxley Act 2002 (important clauses only).

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Skill Development:

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

1. Grounding in philosophy of ethics and various debates on ethical practice and judgement.
2. Understanding ethical challenges through the lens of literature and cinema and applying them to real world situations.
3. Students are expected to study any five CSR initiatives by Indian organizations and submit a report for the same.
4. A group assignment on “The relationship between Business houses and Society” in Indian Context and relating the same with respect to the models studied.
5. 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.
6. Case studies/Role plays related ethical issues in business with respect to Indian context.

Compulsory Reading:

1. Antigone and Oedipus Rex by Sophocles
2. Hamlet by Shakespeare
3. Dr. Faustus by Christopher Marlowe
4. Crime and Punishment by Fyodor Dostoevsky

Compulsory Viewing:

1. A Short Film About Killing - Krzysztof Kieslowski
2. Three Colours: Blue, White & Red- Krzysztof Kieslowski

COURSE OUTCOMES

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

1. Illustrate the role of code of conduct and consequences on ethical and unethical behavior of Managers at personal, Professional,

Business and corporate governance level.

2. Enumerate the role of ethical theories in building Business ethics.
3. Illustrate the ethical decision making models and its application in the functional areas of business.
4. Identify the Contributions of major literary and cinematic work in analyzing the ethical and unethical practices in public and personal lives.
5. Evaluate the evolution and benefits of corporate Social responsibilities in India and its compliances as per provisions of Indian companies Act.
6. Examine the Corporate Governance practices in India and its influence as per guidelines of World Bank on corporate Governance ethics.

Book for Reference:

- ✓ Fernando. A.C., Business Ethics, An Indian Perspective, New Delhi, 7th Edition, Pearson, 2013.
- ✓ Jennings M., Business Ethics, 7th Edition, California, South-Western College/West, 2011.
- ✓ Laura Hartman, Business Ethics, 4th Edition, Pennsylvania, McGraw-Hill Education, 2017.
- ✓ Routledge Ethics, A Contemporary Introduction (Routledge Contemporary Introductions to Philosophy), 2nd Edition, Oxfordshire, Routledge publisher, 2011.
- ✓ Velasquez Manuel G., Business Ethics Concepts and Cases, 6th Edition, New Delhi, Prentice Hall India Learning Private Limited, 2006.

SEMESTER VI
M1 15 MC 604: STRATEGIC MANAGEMENT

COURSE OBJECTIVES

The Students should be able to:

1. Formulate a policy that operationalize the Vision and Mission statement of Organization and Apply the Strategic Management process to analyze and improve organizational performance.
2. Conduct and draw conclusions from external and internal analyzes of an organization's environment and assess their significance for Strategic Planning.
3. Choose an appropriate Corporate level and Business level Strategy that takes into account all the environmental factors of a Business firm.
4. Generate the Strategic Analysis and Strategic choices after the conducting Strategic Gap Analysis.
5. Develop implementation strategic plans in setting Performance Standards and using Evaluation techniques for strategic control to execute those strategies.
6. Relate Strategic evaluation of plan with control function such as operational control, overview of management control and Corporate Social responsibilities in Triple bottom Line perspective.

Module 1 - Introduction to Business Policy & Strategy 10 Hours

Business Policy: Definition and Importance of business policy, Purpose of business policy, objectives of business policy, Company's vision and mission: need for a mission statement, criteria for evaluating a mission statement- Goal, Process & Input formulation of the mission statement. Drucker's Performance Area, Bennis's Core Problem; formulation of mission statement.

Meaning of Strategy - Need for strategic management, process of strategic management, Evolution of Strategic Planning - Strategy v/s. Policy - Role of Strategists Characteristics of corporate, Levels of Strategic Planning -business & functional level strategic management decisions ; Schools of Thought on Strategy Formulation & decision-making, Reasons for failure of strategic management:- Issues Faced in Strategic Planning.

Module 2 - Strategic Intent and Environmental Appraisal

10 Hours

The concept of Strategic Intent-Fit-Environment appraisal: The concept of environment, The Company and its environment, scanning the environment, relating opportunities and resources based on appraisal of the environment (situation analysis - opportunities and threats analysis).

Sources and Techniques- External Analysis-Michael Porter's Five Force Industry Analysis - Value Chain Analysis Internal Analysis-Critical Success Factors (CSF): Key Factor Rating.

Internal analysis: Importance of organisation's capabilities, competitive advantage and core competence, Michael E. Porter's Value Chain.

Module 3 - Strategic Formulation-Corporate and Business Level Strategies

12

Hours

Approaches to Strategy formation; Strategic planning: Strategic planning process, strategic plan major strategy options -

Corporate Level Strategies- Grand strategy -Stability, Growth- and Expansion- Merger & acquisitions - Types of renewal strategies - retrenchment and turnaround- Combination - Corporate Restructuring Strategies - McKinsey's 7S framework to analyzes firm's organizational design

Business level strategy-SBU (strategic business units), Formulation of competitive strategies: Michael E. Porter's Generic competitive strategies, cost leadership, - Strategic Advantage -decentralization; BCG Model, Stop-Light Strategy Model, Directional Policy Matrix

(DPM) Model, Product/Market Evolution – Matrix and Profit Impact of Market Strategy (PIMS) Model.

Module 4 - Strategic Analysis and Choice **12 Hours**

Strategic gap analyses -Process of Strategic Choice – focusing in strategic alternatives -horizontal, vertical diversification - active and passive alternatives- Contingency Strategies.

Selection Factors-Subjective Factors of Influencing Choice – Corporate portfolio analysis – BCG Matrix – Limitations of BCG Matrix –GE Nine cell matrix –Product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix- SWOT analysis.

Behavioural considerations affecting choice of strategy; Culture and Strategic Leadership: Implementing & operationalizing strategic choice, Impact of structure, culture & leadership, functional strategies & their link with business level strategies, Balanced Score Card.

Module 5- Strategic Implementation and Evaluation **8 Hours**

Activating Strategy – Strategic Organization Structure – Functional – SBU – Project Organization – Matrix Organization – New Design Option – Leadership Style and Cultural Change – Managing Resistance to Change – Managing Conflict –Linking Performance and Pay To Strategies – Evaluation Criteria for Strategies .Process of evaluation – Setting Performance standards – Evaluation techniques for strategic control.

Module 6 - Strategic Control & Corporate Social Responsibility **8 Hours**

Strategy Control: Meaning, Importance, Scope: Strategic surveillance -Relationship between Strategic evaluation and control, operational control, overview of management control, Types of strategic Control – focus on KRA (Key Result Areas)

Social responsibilities: The Company and its social responsibilities, Social responsibility for economic growth and sustainability- Triple

bottom Line-Social Audit.

Ethics and Strategy--Meaning, scope and limitations

Skill Development:

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

1. Select a high profile industry such as IT or Entertainment Industry. Identify major Competitors and analyze the type of corporate level of strategies being used by firms.
2. Identify a business group (e.g. Reliance) that has relied extensively on Backward Integration as expansion corporate level strategy. Analyze reasons why company chose to do so.
3. List a few recent instances of Indian companies that adopted diversification strategies and make observations on why these companies diversified and types of diversification used.
4. Pick up several business magazines. Locate corporate reports of different types of companies according to different factors such as industry - size or type. Analyze these reports to identify types of corporate level strategies - the companies chosen by you are employing.
5. Analyze the following trends and extrapolate their implications for strategy formulation within companies (i) rising population (ii) crisis in higher education sector (iii) spread of Internet culture (iv) deplorable state of public utilities.
6. Essential Readings: Azhar Kazmi : Business Policy and Strategic Management, Second Edition, Tata McGraw Hill Publications.

COURSE OUTCOMES

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

1. Illustrate a design of a policy that operationalize the Vision and Mission statement of Organization and Apply the Strategic Management process to analyze and improve organizational

performance.

2. Conduct and draw conclusions from external and internal analyzes of an organization's environment and assess their significance for strategic planning.
3. Choose an appropriate corporate level and Business level strategy that takes into account all the environmental factors of Business firm.
4. Generate the Strategic analysis and strategic choices after the conducting strategic Gap Analysis.
5. Develop implementation of strategic plans in setting Performance standards and using Evaluation techniques for strategic control to execute those strategies.
6. Relate Strategic evaluation of plan with control function such as operational control, overview of management control and Corporate Social responsibilities in Triple bottom Line perceptive.

Book for Reference:

- ✓ Budhiraja S & Athreya M, Cases in Strategic Management, 1st Edition, New Delhi, Tata McGraw Hill Publications, 2012.
- ✓ Francis Cherunilam, Strategic Management, 1st Edition, Bombay, Himalaya Publishing House, 2018.
- ✓ Kazmi Azhar, Strategic Management and Business Policy, 3rd Edition, New Delhi Tata McGraw Hill Publication, 2008.
- ✓ Kourdi Jeremy, Business Strategy (A Guide to Effective Decision Making), 3rd Edition, New Delhi, The Economist, 2015.
- ✓ Pearce II A. John & Robinson Jr B Richard, Strategic Management – Strategy Formulation, Implementation and Control, 12th edition, New Delhi, McGraw Hill Education, 2012.
- ✓ Rao V. S. P. & Krishna Hari V., Strategic Management – Text and Cases, 1st Edition, New Delhi, Excel Books Publication, 2004.
- ✓ Sadler M Philip, Strategic Management, 2nd Edition, New Delhi, Kogan Page India Pvt. Ltd., 2005.

SEMESTER -VI
ELECTIVE - I: ACCOUNTS
PAPER-III

EL 15 AC 605: AUDIT AND ASSURANCE

COURSE OBJECTIVES:

The students will be able to

1. Describe the provisions, legislations and regulatory bodies that govern audit practices in India.
2. Explain the statutory audit and internal audit process within the frame work of professional standards.
3. Examine the purpose and principles to be observed in designing a quality control of audit.
4. Compare and contrast key audit matters to be incorporated in audit reports of different purpose.
5. Develop various computerized audit programmes in accordance with internal control under CIS reality.
6. Describe the purpose and process of different types of special audit assignments under different statutes including income tax and indirect tax laws.

Module 1 - Regulatory and Professional consideration of Audit
8 Hours

Companies Act 2013, SEBI requirements, FEMA Rules, Code of Ethics (Issued by ICAI).

Module 2 - Pre Audit Planning
6 Hours

Acquiring plans (Direct & Outsource) , Types of assignments, Statutory Audit, Internal audit, Scope of Audit work, Certifications, Client Approaches and retention.

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Module 3 - Audit Risks and Audit Control **12 Hours**

Purpose and Principles of quality control of audit, Engagement setting, Audit quality standards (Norms) monitoring control procedures and review by audit management team, Peer review.

Module 4 - Different Types of Audit report **10 Hours**

CARO, Key Audit Matters, Reports on Forensic and Money Laundering, Limited review report on quarterly reporting, Review reports on management representation.

Module 5 - Audit under computerised environment **12 Hours**

Special aspects of CIS Audit Environment, Need for review of internal control especially procedure controls and facility controls. Approach to audit in CIS environment, Use of computers for internal and management audit purposes, Computerised audit programs.

Module 6 - Special Audits, Assignments **12 Hours.**

Special audit assignments like audit of bank borrowers, audit of stock exchange brokers and depositories, Inspection of special entities like banks, financial institutions, mutual funds, stock brokers.

Audit under different statutes i.e., Income tax, other direct tax laws and Indirect tax laws. Due diligence assignments.

Skill Development:

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

1. Collect information about all types of audit conducted by any one organization
2. Visit an audit firm, write about the procedure followed by them in auditing the books of accounts of a firm.
3. Draft an investigation on behalf of a public limited company
4. Record the verification procedure with respect to any one fixed asset.
5. Prepare a qualified or a clean audit report for a given situation.

6. Case law on depreciation- facts and judgement.

7. List out the mandatory standards issued.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the provisions, legislations and regulatory bodies that govern audit practices in India.
2. Illustrate the statutory audit and internal audit process within the frame work of professional standards.
3. Design a quality control of audit keeping in view of audit quality standards and monitoring control procedures.
4. Generate an audit report incorporating key matters in accordance with the nature of purpose.
5. Develop a computerized audit programme for an organization in accordance with internal control under CIS reality.
6. Illustrate the purpose and process of different types of special audit assignments under different statutes including income tax and indirect tax laws.

Book for Reference:

- ✓ CA Pankaj Garg – *Taxmann- Auditing & Assurance*
- ✓ CA Neeraj Arora – *Aashirvasd- Auditing & Assurance*
- ✓ Kaplan Publishing- *ACCA – Audit and Assurance*
- ✓ IPCC notes- *ACCA – Audit and Assurance*
- ✓ CA Vikas Oswal-*Simplified approach to audit and assurance*
- ✓ CA G Sekar- *Students Handbook of audit and assurance*
- ✓ Pankaj Garg- *Audit and assurance*
- ✓ Surbhi Bansal- *Audit and assurance*

PAPER -IV

EL 15 AC 606: CONTEMPORARY ACCOUNTING AND REPORTING DEVELOPMENTS

COURSE OBJECTIVES:

The students will be able to

1. Describe the process of preparing financial statements as per Ind AS compliance for the first adopted entities.
2. Evaluate the differences between compliance reporting practice of National accounting Standards and International accounting Standards (IFRS)
3. Analyze the initiatives adopted in comprehensive integrated reporting at global level.
4. Examine the financial reporting on different aspects of Business including Environmental accounting, HR accounting and EVA.
5. Explain the global code of ethical practices adopted by Professional accounting bodies.

Module 1 - First Time Adoption/ Convergence 16 Hours

IFRS 1 and Ind AS 101, Adoption, Transition date, Applicability, Phased implementation in India , Transfer of accounting policies, Convergence process – Recognition and de-recognition of assets and liabilities, adjustments to retained earnings, mandatory and optional exemptions, process and preparation of first Ind AS compliant Balance sheet transition date.

Module 2 - Global Accounting and Reporting Practices 10 Hours

National accounting standards, International accounting standards, IFRS, Use of IFRS, Harmonisation efforts between IASB and FASB, Emerging developments of IFRS, Exposure Drafts.

Module 3 - Comprehensive Reporting Practices **12**
Hours

Global Reporting Initiatives, Integrated reporting (6 Types of Capital), Management commentary (Future outlook, competition etc.)

Module 4 - Financial Reporting on business aspects **14**
Hours

Environmental accounting, Human resource accounting, Brand accounting, Social Cost accounting, Segmental reporting, Reporting for SME's, Economic Value Added.

Module 5 - Ethical duties of Accountant **8**
Hours

Ethical framework, Handling conflict of interest, Ethical dilemma, Global code of ethic practiced by professional accounting bodies, Whistle blowing.

Skill Development:

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

1. Study of the financial statements issued by listed companies in compliance with the 1st time adoption requirements (based on the results published by Sensex & Nifty companies).
2. Study of published annual reports of Indian and international companies with regard to environmental & human resource accounting, brand accounting etc.
3. Study of code of conduct for professional accountants such as Chartered accountants. Analyse the ethical aspects of the code of conduct guidelines issued by ICAI, ACCA, ICAEW, CIMA and such other professional bodies.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Construct financial statements as per Ind AS compliance for

the first adopted entities.

2. Evaluate the harmonization efforts between IASB and FASB and emerging developments of IFRS.
3. Construct financial statements as per the initiatives adopted in comprehensive integrated reporting at global level.
4. Adopt new financial reporting practices incorporating different aspects of Business including Environmental accounting, HR accounting and EVA.
5. Justify an appropriate conclusion to an ethical dilemma in practicing the global code of ethical adopted by Professional accounting bodies.

Book for Reference:

- ✓ *IFRS and Ind AS publications issued by IASB and ICAI respectively*
- ✓ *Code of conduct issued by ICAI, ACCA, ICAEW, CIMA*
- ✓ *Useful websites such as www.gri.com, www.integratedreporting.org*

SEMESTER-VI
ELECTIVE II:
FINANCE PAPER – III
EL 15 FN 605: INTERNATIONAL FINANCE

COURSE OBJECTIVES:

The students will be able to

1. Describe the mechanism of Foreign exchange flow and its implications on current account deficit.
2. Analyze the characteristics of International money market instruments and International Bond Market instruments.
3. Compare and contrast characteristics of different avenues of foreign equity finance and Foreign Trade finance.
4. Devise a strategy in currency derivatives to minimize foreign exchange risk.
5. Describe the different types of risk and its strategies for minimization of risk all sorts of International finance.
6. Examine the profitability of International investment and cost of capital of optimum international capital structure especially cross border acquisitions.

Module 1 - Introduction to International Finance 10 Hours

Meaning & Issues Involved – Domestic Currency and foreign Currency – Euro Currency - Exchange Rate, fundamental factors affecting exchange rates – direct quote – Indirect Quote – American Term and European Term – Bid and Ask – Two Way Quote : Cross Rate- Spot Rate – Forward Rate – Appreciation and Depreciation – Swap Point- Balance of Payments, the Current Account Deficit and Surplus and Capital Account Convertibility.

Module 2 - International Financial Markets- (Money market &

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Bond Market) 6 Hours

What money markets do?- money market funds – money market instruments – Commercial paper, Bankers acceptance, Treasury bills, notes, inter-bank loans, international agency paper, repo/ reverse repo – Bond Market - types of bonds.

Module 3 - International Financial Markets - (Equity & Trade Finance) 10 Hours

FII – Regulations governing FII in India, FDI-Meaning, Advantages & Disadvantages –securitized financing (Euro note) & Equity financing(ADR & GDR) - Foreign Trade Finance.

Module 4 - Currency Derivatives 10 Hours

Meaning of currency derivative-currency future –currency forward – currency option –currency swaps – Need for currency Derivative Market – Pricing of Futures – Opting for Options – Take off to Strategies – Strategy and option Valuation.

Module 5 - International Risk Management 12 Hours

Political – commercial – exchange control restrictions on remittance - different tax systems – exchange rate fluctuations – risk of non-payment – managing risk –relationship among inflation, interest rate & exchange rate - parity concept (PPP,IRP) - hedging , speculation & arbitrage process -international portfolio - currency basket.

Module 6 - Investment Appraisal and Funding 12 Hours

Overseas investment appraisal and funding – computing NPV – Evaluation from Projects point of view and investor-parent point of view – Considerations governing financing - International capital structure and cross -border acquisitions.

Skill Development:

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

1. Prepare an international project report.
2. Draft a chart describing the working of ADR & GDR.
3. Make a list of major players in derivatives.

4. List out the innovative derivatives instruments.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the mechanism of Foreign exchange flow and its implications on current account deficit.
2. Evaluate the characteristics of International money market instruments and International Bond Market instruments.
3. Analyze characteristics of different avenues of foreign equity finance and Foreign Trade finance.
4. Design a strategy in currency derivatives to minimize foreign exchange risk.
5. Evaluate the different types of risk and its strategies to minimize the risks.
6. Evaluate the profitability of International investment and cost of capital of optimum international capital structure especially cross border acquisitions.

Book for Reference:

- ✓ *Balachandran: Foreign Exchange.*
- ✓ *Chowdery: Finance of Foreign Exchange.*
- ✓ *Chowdery: Finance of Foreign trade and Foreign Exchange.*
- ✓ *K.V.Venkataraman: Finance of Foreign Trade & Foreign Exchange.*
- ✓ *Kovvry: Cost and management Accounting.*

- ✓ *M.Y.Khan&P.K.Jain: Cost Accounting and Financial Management.*
- ✓ *M.Y.Khan&P.K.Jain:management Accounting and financial Analysis.*
- ✓ *Mittal: International Rate foreign exchange Tariff Policy.*
- ✓ *Srivastava: International Finance.*
- ✓ *Moorad Choudhry: Bond and Money Markets : Strategy, Trading, Analysis*
- ✓ *V.Pattabhi Ram & S.D. Bala: Management Accounting and Financial Analysis.*

PAPER-IV

EL 15 FN 606: SECURITY ANALYSIS& PORTFOLIO MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Explain the meaning of Investment and steps involved in investment management process.
2. Analyze the characteristics of various avenues of investment.
3. Conduct Fundamental Analysis to decide whether to buy or sell or hold.
4. Conduct Technical Analysis to predict price movement of individual stock and market.
5. Construct optimum portfolio by using Markowitz's and Sharpe Model
6. Evaluate the portfolios by using Sharpe's, treynor's and Jensen performance indices

Module 1 - Introduction: Portfolio Management 6 Hours

Meaning and Significance of Savings & Investment - Financial and Economic Meaning of Investment - Investment v/s Speculation, Hedging, Arbitrage & Gambling - Portfolio Management -Meaning & Process.

Module 2 - Introduction: Security Analysis 8 Hours

Characteristics of Investments - Factors Influencing Investment Decisions - Various Investment avenues Available for Investors (special reference to Tax benefits, returns and risk) - Meaning: Security & Security Analysis- Selection of Securities using Life Cycle Approach.

Module 3 - Fundamental Analysis & Security Valuation 14 Hours

Fundamental Analysis: Meaning & Components - Types of Risk: Systematic & Unsystematic- Risk and return assessment using Mean, Standard Deviation, Coefficient of Variation and Beta -Factors influencing Valuation of Securities -Valuation/Pricing of stocks - Yield Calculation & Valuation of Bonds.

Module 4 - Technical Analysis & Related Theories 12 Hours

Introduction to Technical analysis-Dow Theory, Elliot Wave Theory - Types of Charts & Chart Patterns-Technical Indicators & Oscillators: Moving Averages, ROC &RSI - Efficient Market Hypothesis & Random Walk Theory.

Module 5 - Portfolio Construction 12 Hours

The Capital Asset Pricing Model, Arbitrage Pricing theory -Modern Portfolio Theories: Markowitz's Mean-Variance model& Sharpe's Single Index Model.

Module 6 - Portfolio: Evaluation & Revision 8 Hours

Meaning of Portfolio Evaluation - Evaluation Techniques: Sharpe's, Treynor's & Jensen's Performance Indices - Meaning & Need for Portfolio Revision -Revision Strategies.

Skill Development:

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

1. Select any debenture quoted in any Stock Exchange and compute YTM.
2. Examine the investment opportunities available to an employee.
3. Understand the procedure involved in buying and selling of shares and debentures through a line and Demat schemes.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the meaning of Investment and steps involved in

investment management process.

2. Evaluate the characteristics of various avenues of investment.
3. Decide whether to buy or sell or hold by using Fundamental Analysis.
4. Predict price movement of individual stock and market by using appropriate tool of Technical Analysis.
5. Construct optimum portfolio by using Markowitz's and Sharpe Model
6. Evaluate the portfolios by using Sharpe's, treynor's and Jensen performance indices

Book for Reference:

- ✓ *Avadhani: Security Analysis & Portfolio Management*
- ✓ *Bhalla : Security Analysis & Portfolio Management*
- ✓ *Fisher & Jordan : Security Analysis & Portfolio Management*
- ✓ *Prasanna Chandra : Managing Investments*
- ✓ *Punithavathy Pandian: Security Analysis & Portfolio Management*

SEMESTER -VI
ELECTIVE-III: HUMAN RESOURCE
MANAGEMENT PAPER-III

EL 15 HR 605: PERFORMANCE AND COMPENSATION
MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Describe the concepts and objectives of performance management and appraisal in achieving the superior performance of Human Resource.
2. Develop the performance Management process of an hypothetical Organization
3. Examine the relationship of E - Performance management system and Reward system in ethical perspectives.
4. Illustrate the different methods of job evaluation in the light of compensation policy and its relationship with compensation and competency.
5. Create incentive plans for production employees and for other professionals taking into account performance and all sorts of benefits.
6. Examine the essential components of wage system in India including company policy, regulations of State and central that determine wages.

Module 1 - Introduction

8 Hours

Concept, Philosophy, History from performance appraisal to performance development. Objectives of performance management system; Performance management and performance appraisal.

Module 2 - Performance Management process

10 Hours

Performance planning, Process and Documentation of Performance appraisal, Appraisal Interview, Performance Feedback and Counselling.

Module 3 - Performance management and reward systems 12 Hours

Performance Coaching, Mentoring and Counselling, Competency development, Use of technology and e-PMS, International Aspects of PMS. Performance systems trends, Ethical Perspectives in performance.

Module 4 - Introduction to Job Evaluation 12 Hours

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

Module 5 - Incentives plans for production employees and for other professionals 8 Hours

Developing effective incentive plans, pay for performance,. Supplementary pay benefits, insurance benefits, retirement benefits, employee services benefits. Benefits & Incentive practices in Indian industry.

Module 6 - Wage System of India 10 Hours

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

Skill Development:

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

1. Make a study of the performance management system in an MNC in Bangalore.
2. Study the performance appraisal of an international employee as compared to the host country national.
3. Report on the process of setting work standards in an

organisation.

4. Enumerate ways to use performance management training activity to explore the various elements and techniques that are key to the successful introduction of a sense of 'partnership' between an employee and their supervisor.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the concepts and objectives of performance management and appraisal in achieving the superior performance of Human Resource.
2. Develop the performance Management process of a given Organization
3. Relate E - Performance management system and Reward system in ethical perspectives.
4. Relate the different methods of job evaluation in the light of compensation policy and its relationship with compensation and competency.
5. Develop incentive plans for production employees and for other professionals taking into account performance and all sorts of benefits.
6. Evaluate the essential components of wage system in India including company policy, regulations of State and central that determine wages.

Book for Reference:

- ✓ *Milkovich & Newman, Compensation, McGraw Hill.*
- ✓ *T.J. Bergman, Compensation Decision Making, Harcourt, Fort Worth, TX*

- ✓ *Richard Henderson: Compensation management in a knowledge based world, Prentice Hall.*
- ✓ *Herman Aguinis: Performance Management, Prentice Hill.*
- ✓ *Armstrong, M. & Baron, A: Performance management and development, Jaico Publishing House*
- ✓ *Armstrong, M., Performance management: Key strategies and practical guidelines, Kogan Page, London.*
- ✓ *Bagchi, S. N.: Performance management, Cengage Learning India.*
- ✓ *Bhattacharyya, D.K.: Performance management systems and strategies, Pearson Education.*
- ✓ *Robert B.: Performance management, McGraw-Hill Education India.*

PAPER - IV

EL 15 HR 606: INTERNATIONAL HUMAN RESOURCE MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Distinguish between the nature of Human Resource Management and International Human Resource Management and approaches to them.
2. Plan for Human Resource requirements of organizations of International in Nature.
3. Illustrate the steps involved in performance Management process, approaches to International compensation and reward strategies.
4. Describe the key issues and strategic choices in building labour relations as a part of development and management of HRM of International nature.
5. Describe the concepts of International Human Resource Management of MNEs and its influence on pattern of behavior and labour relations.
6. Explain the role of institutional theory and concepts of culture in the development and management of HRM of International nature.

Module 1 - Introduction

8 Hours

Nature of International HRM: Approaches to IHRM, difference between domestic HRM and IHRM: International mergers, acquisitions and IHRM; BRICS countries and IHRM

Module 2 - Human Resources Planning in IHRM

8 Hours

Human resource planning in IHRM: Recruitment and selection, issues in staff selection of expatriates. Training and Development: Expatriates training/developing international staff and multinational

teams.

Module 3 - Performance Management in International context

10 Hours

Performance Management: Performance management challenges in MNEs: Performance management process: Criteria used for performance appraisal of international employee, Factors associated with individual performance and appraisal, appraisal of host country nationals in subsidiaries.

Compensation: Objectives of international compensation, approaches to international compensation, and international influences on compensation: Reward strategies.

Module 4 - Labour Relations

8 Hours

Labour Relations: Key issues in international relations, strategic choices before firms, strategic choices before unions, union tactics Expat Failures Causes for failure. Repatriation: Repatriation process and issues.

Module 5 - International IHRM Concepts of MNEs. 8 Hours

Concept of racism; classism; religious openness; Discriminatory management, equality management and diversity management; Return ship and its benefits;

Migrant labour problems- relevance of migrant labours in IHRM; Migrant workers in UK, USA and middle-east. Managing people in the international context-US.

Module 6 - Institutional and Cultural Approach to IHRM

18 Hours

Institution theory-Institution effects: Political economy and historical context: legislation as a key Institutional factor Definitions and key concepts of Culture, Elements of Culture, The growing importance of culture in organizations, National culture and expatriate adjustments.

Culture and diversity- Diversity Management-Cross cultural issues in organizations. Cross -Cultural team work -Benefits and problems).
EEO-meaning, concepts and benefits.

Skill Development:

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

1. Make a study of the training and development given to expatriates in an MNC.
2. Study the performance appraisal of an international employee as compared to the host country national.
3. Report on the process of recruitment and selection in an international firm.
4. Study the activities undertaken by at least two firms to fulfil their social responsibilities.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the nature of Human Resource Management and International Human Resource Management and its approaches to them.
2. Develop a plan for Human Resource requirements of organizations of International in Nature.
3. Develop the performance Management process in adopting suitable approach to International compensation and reward strategies.
4. Examine the key issues and strategic choices in building labour relations as a part of development and management of HRM of International nature.
5. Illustrate the concepts of International Human Resource Management of MNEs and its influence on pattern of behavior and labour relations.
6. Evaluate the role of institutional theory and concepts of culture in the development and management of HRM of International nature.

Book for Reference:

- ✓ *Eileen Crawley, Stephen Swailes, David Walsh; Introduction to International Human Resource Management, OUP Oxford,*
- ✓ *Aswathappa K: Human Resource and Personnel Management, Tata McGraw Hill.*
- ✓ *Charles W L Hill: International Business, McGraw Hill.*
- ✓ *Cynthia D Fisher (et al): Human Resource Management, Houghton Mifflin•Co.*
- ✓ *Ian Beardwell & Len Holden: Human Resource and Personnel Management, MacMillan.*
- ✓ *Peter J Dowling (et al): International Human Resource Management, South Western, Thomas Learning.*

SEMESTER - VI
ELECTIVE - IV: MARKETING MANAGEMENT
PAPER III

EL 15 MK 605: INTEGRATED MARKETING
COMMUNICATION & MEDIA MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Describe the pros and cons of various components of promotional mix that form a part of Integrated Marketing communication.
2. Illustrate the role of Advertising tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.
3. Evaluate the role of Media tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.
4. Describe the role of promotional tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication
5. Examine the role of Public relations and publicity tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.
6. Evaluate the effectiveness of Integrated Marketing communication programme within the dimensions all aspects of ethical practices.

Module 1 - Concept and Process of Integrated Marketing Communications (IMC) 10 Hours

Introduction to IMC and the Communication Process: Evolution Of IMC and reasons for its growth - IMC Planning Process, Role of IMC in Marketing Process-Elements of IMC - Advertising,

Sales Promotion -Types, relationship between advertising and sales promotion, Publicity - Types and relationship between advertising and publicity - Personal selling, Direct Marketing, Event Management, E-Commerce, Public Relations, Interactive Marketing - Push Advertising - New Trends in IMC - India & International Perspective.

Module 2 - Integrated Marketing Communications - Advertising Tools **15 Hours**

Advertising Definitions, Concepts, Role & Functions - Role of Advertising Agencies - Role & Functions - Selection of Ad Agency - Advertising Budget Planning Process & Importance - Approaches to Setting Budgets with calculations - DAGMAR Approach - Creativity in Advertising - Creative Brief, Process & Strategies - The art of copywriting; Advertising Copy Testing; Creative Strategy Implementation & Evaluation.

Module 3 - Integrated Marketing Communications - Media Tools **12 Hours**

Media Planning & Strategy - Media Channels and Channel Factors - Comparison of various Media - Media Selection - Media Mix -Media Buying, Strategies and Execution; Interactive Marketing - Online Advertising - Social Media Networks - Media Spiralling - Alternate Marketing and Media Venues.

Module 4 - Integrated Marketing Communications - Promotional Tools **8 Hours**

Promotional Tools in IMC - Comparison and Suitability of various Promotional Tools -Direct Response Marketing - Database Marketing Management; Personal Selling - Role and Functions & Process of Personal Selling; Sales Promotion -Importance and Types - Sales Promotion Strategies -Trade Promotion Strategies .

Module 5 - Integrated Marketing Communications -Public Relations & Publicity Tools **8 Hours**

Public Relations and Publicity - Identifying Stakeholders in PR - Role of and PR Functions - Tools of PR and suitability - Forms of Publicity; Sponsorship-Objectives and Forms; Event Marketing - Objectives - Event Promotion - Cross Promotions.

Module 6 - Integrated Marketing Communications –Evaluation & Ethics **7 Hours**

Evaluating Marketing Communication Program -Measuring Effectiveness of the Promotional Program & Evaluating Social, Ethical and Economic Aspects; Advertising and Promotion Ethics; Advertising and Children; Social and Cultural consequences of advertising, criticism of advertising Stereotypes.

Skill Development:

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

1. Draft a print ad copy with appropriate punch lines for an upcoming Consumer product.
2. Design effective criteria for choosing an endorser for a new entrant Amusement park. Discuss the importance of each in evaluation of potential candidates and how you would make the final decision.
3. Draft a questionnaire for an Italian ice cream outlet to analyse its customer feedback.
4. Analyse ambush marketing from any Recent Indian scenario and present the case study.
5. Visit an ad agency and analyse its functions and other working details.
6. Select any Sponsorship and Event Marketing Campaign aimed at consumers that have recently run, one that you consider as good and another as bad. Write a one-page assessment on each justifying your assessment.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Explain the pros and cons of various components of promotional mix that form a part of Integrated Marketing communication.

2. Design the role of Advertising tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.
3. Devise the role of Media tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.
4. Develop the role of promotional tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.
5. Devise the role of Public relations and publicity tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.
6. Evaluate the effectiveness of Integrated Marketing communication programme within the dimensions all aspects of ethical practices.

Book for Reference:

- ✓ *Don E. Schultz, Stanley I. Tannenbaum, Robert F. Lauterborn; The New Marketing Paradigm: Integrated Marketing Communications; McGraw Hill Professional, 1994*
- ✓ *Kenneth Blown & Donald Baack, Integrated Marketing Communications PHI, 2002*
- ✓ *Belch & Belch, Advertising and Promotions - Tata McGraw Hill 2001*
- ✓ *Duncon, Integrated Marketing Communications –TMH*
- ✓ *Bowee, Hill, Dowell, Wood: Advertising Excellence.*
- ✓ *Chunawalla & K. C. Sethia: Foundations of Advertising, Theory and Practice, Himalaya Publishing House.*
- ✓ *Nigel Morgan and Annette Pritchard: Advertising in Tourism Leisure.*
- ✓ *David Ogilvy: Ogilvy on Advertising, Prion Publications, London.*
- ✓ *Kazmi S.H. & Satish Batra: Advertising and Sales Promotion.*

- ✓ *Mahendra Mohan: Advertising Management, Concepts and cases; Tata McGraw Publishing Co. Ltd. New Delhi.*
- ✓ *Rajeev Batra, John E Myers, David Aaker: Advertising Management, Fifth Edition, Pearson Education.*

PAPER-IV

EL 15 MK 606: DIGITAL MARKETING

COURSE OBJECTIVES:

The students will be able to

1. Describe the different Digital marketing channels, media options and marketing process of Digital Marketing and Traditional Marketing.
2. Devise a plan for Digital marketing Research to evaluate the buying behavior of consumers online.
3. Identify the role of search engines optimization techniques in gaining access to digital marketing
4. Compare and contrast the effectiveness of advertisement in using different tools of Digital Media and its implication on different platforms of Digital Marketing.
5. Examine the different types of electronic platform used to build relationship with stakeholders online.
6. Illustrate the practices of digital marketing within the code of practices prescribed by regulatory.

Module - 1 - Introduction to Digital Marketing **10 Hours**

Introduction to marketing in the digital environment- types of web presence- common ecommerce business models(B2B, B2C, C2C, B2G) - History of digital marketing - Digital marketing channels and classifications - Understanding Marketing Process - Digital Marketing Vs traditional Marketing. - Understanding Digital Marketing Process- Digital media options-online-fulfilment options. Introduction to payment gateways- (Case Study of PayPal, SecurePay and Payroo).

Module - 2 - Digital Marketing Research **10 Hours**

Audience profiling and segmentation-Internet usage patterns -Post Internet consumer behaviour and understanding buyer behavior online-pillars of direct marketing-Online research and behaviour

tracking methods-Introduction to behavioural targeting. Online surveys- blog mining- data mining- Building customer profiles using navigation and sales data- Competitor analysis online- Integrating online and offline strategies.

Module - 3 - Search Engine Optimization and Marketing 10 Hours

Meaning and Intro - keywords - Different types of keywords - Google keyword planner tool - Keywords research process - Understanding keywords mix. Email campaign creation and management-Google Adwords- search and display on search engines- pricing models online- Introduction to page rankings- Google Adwords analytics- Search Engine Optimization- Process and methodology- Long tail in SEO- Link building- Key word analysis- process and optimization. Search Engine Marketing - Paid versus natural Search- SEM landscape- Landing pages and their importance in conversion analysis- Google vs. Bing vs. Yahoo. Search Methodology.

Module 4 - Tools of Digital Marketing 15 Hours

Email Advertising: Introduction -Creating Marketing Message - Challenges faced in sending bulk emails - Types of email marketing- Opt-in & bulk emailing.

Online Display Advertising- Mobile and Web Marketing- Social Media Marketing Types of Online Advertising - Display Advertising - Contextual advertising - Top ecommerce websites around the world & it's scenario in India

PPC (Pay per Click) Advertising- Google AdWords and Google Analytics

Understanding inorganic search results - Introduction to Google AdWords & PPC advertising

- Intro to SM Advertising - Creating a Page - Increasing fans on fan page - marketing on fan page Fan engagement - Types on Facebook-Twitter- Instagram- LinkedIn and Video advertising - Measuring Results

Digital Marketing

Understanding Mobile Devices - Mobile Marketing and Social Media - Mobile Marketing Measurement and Analytics - Advertising on

mobile (App & Web) - Mobile marketing mix - SMS marketing

Module 5 - E-Public Relations

10 Hours

Introduction to online reputation management, Importance of managing online reputation for a business, strategies and tools of online reputation management, handling negative comments.

How to use blogs-forums and discussion boards- Blogs, forums and communities- Viral campaigns and the social graph. Building relationships with different stakeholders online.

Module 6 - Code of Practices in Digital Marketing

5 Hours

Localization of content and advertising. Evolution of Indian banking industry - journey from brick and mortar to mobile banking, Consumer engagement - meaning and methods.

Regulations and Code of Practice in Digital Marketing in India.

Skill Development:

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

1. To get well versed with Google AdWords and Google tools
2. Free tools for website designing.
3. Understanding the various measures taken to relate to enhance Public relations.
4. Create and maintain a page on Social Media Eg: Facebook- Twitter- Instagram- LinkedIn.
5. Help a start up promote their local business using Google AdWords or Facebook Promotes.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Compare and contrast the different Digital marketing channels, media options and marketing process of Digital Marketing and Traditional Marketing.

2. Use a Digital marketing Research to evaluate the buying behavior of consumers online.
3. Plan for search engines optimization techniques in digital marketing for a wide accessibility of vast consumers
4. Utilize a set tools of Digital Media Advertising for digital marketing of different platforms of both online and offline Business.
5. Use the different types of electronic platforms to build relationship with stakeholders of hypothetical organization online.
6. Adopt the practices of digital marketing within the code of practices prescribed by regulatory.

Book for Reference:

- ✓ *Deepak Bansal , A Complete Guide To Search Engine Optimization, B.R Publishing Corporation, 1st Edition, 2009*
- ✓ *Grienstein and Feinman- E-commerce –Security, Risk Management and Control (TMH,The Consumer Decision Journey, McKinsey Quarterly, No3, 2009*
- ✓ *Strauss.J and Frost . R , “E- Marketing”, Pearson Education, 5th Edition, 2009*
- ✓ *Ramsey , Seven Guidelines for Achieving ROI from Social Media, eMarketer , 2010*
- ✓ *Godfrey Parkin , Digital Marketing: Strategies for Online Success New Holland Publishers Ltd, 2009*
- ✓ *Damian Ryan , Understanding Digital Marketing : Marketing Strategies for Engaging the Digital Generation, Kogan Page, 3rd Edition, 2014*
- ✓ *Jonah Berger, Contagious Why Things Catch On, Simon & Schuster, 2013*

SEMESTER - VI
ELECTIVE-V: INTERNATIONAL BUSINESS
PAPER - III

EL 15 IB 605: GLOBAL FINANCIAL MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Describe the various theories and components of International trade and Monetary system
2. Analyze characteristics of the various avenues of International investment and Methods of International financing in the context of Global economic crisis
3. Examine the Export and Import procedure in the context of various treaties and its implication on frame work of global taxation.
4. Evaluate the issues and challenges of options of cross border Mergers and Acquisitions.
5. Explain the needs and benefits of IFRS as global accounting standard for MNCs
6. Examine the implications of International court of Justice and International Law including the SEBI code 2011 for takeover

Module 1 - Introduction to Global Finance
Hours

10

Introduction: concept of International trade, International Business, International Finance and differences among them. Theories of International trade, International trade financing in India, Balance of payments (of India). International Monetary System: Different types of Exchange rate mechanisms- the gold standard, the gold exchange standard, The Bretton Woods System, Current monetary system, European Monetary Union, IMF and World Bank, Asian

Development Bank (ADB), Bank for International Settlement (BIS) and Organization for Economic Cooperation and Development (OECD).

Module 2 - International Investment **14**
Hours

International investment: Types and significance of foreign investments, factors affecting international investment, growth and dispersion of FDI, Cross border mergers and acquisition, foreign investment in India-Impact of reforms on competitiveness of the Indian Firms, EURO/ADR issues, ECBs; current economic crises in US/Europe/Asia and its impact on economic growth in India. International Finance – Difference between International Business and International Finance – Methods of International Financing – Role of bank in host country- Escrow Accounts.

Module 3 - Global Taxation and Treaties **10**
Hours

Customs laws - Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti-Dumping Duty, Safeguard Duty, Valuation, Customs, Procedures, Import and Export Procedures, Baggage, Exemptions.

WTO – MFNs – Other tax treaties pertaining to FTA, PTA, CECA and CEPAs.

Module 4 - Global Strategy **10**
Hours

Mergers and Acquisitions: Introduction to mergers, types of mergers, theories of mergers & acquisitions; Cross-border mergers and acquisitions, issues and challenges in cross border M&A. Handling cross-culture and taxations issues in cross-border M&A. Analysis of Post-Merger Performance. Demerger, types of demerger, reverse merger, buyback of shares, leverage buy-out strategy, merger strategy – growth, synergy, operating synergy, financial synergy, diversification. Takeover and its types, takeover strategy, takeover bids, legal framework for mergers and acquisitions, leverages and buyouts.

Module 5 - International Accounting Hours

8

Global accounting standard: Meaning, needs, benefits of accounting standards, types of accounting standards, Argument for and against Global accounting standards, Concept of Harmonization and Convergence International Financial Reporting Standards (IFRS): Main feature, Uses and objectives of IFRS, IFRS issued by IASB, Principle based vs. Rule based standards, Fair Value Accounting (FVA), Public sector and IFRS.

Module 6 - Regulatory Bodies in Investment Hours

8

International Court of Justice – International Law – International Tribunals – Competition Law, 2002 – SEBI (Securities & Exchange Board of India) Takeover Code 2011 and criteria for negotiating friendly takeover. . Investment Regulatory Bodies in USA, UK and Euro-zone.

Skill Development:

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

1. Read any two related international treaties & write a report.
2. Follow any latest cross-border merger and evaluate its outcomes.
3. Work out on cross-currency valuations.
4. Evaluate the role of any two International Agencies.
5. Bring out the role of GST in being tax guardian to end-users.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the various theories and components of International trade and Monetary system
2. Evaluate the characteristics of the various avenues of International investment and Methods of International financing in the context of Global economic crisis

3. Differentiate the procedure involved in Export and Import in the context of various treaties and its implication on frame work of global taxation.
4. illustrate the issues and challenges of options of cross border Mergers and Acquisitions.
5. Describe the needs and benefits of IFRS as global accounting standard for MNCs
6. Justify the implications of International court of Justice and International Law including the SEBI code 2011 for takeover.

Book for Reference:

- ✓ *Maurice D. Levi: International Finance- The Markets and Financial Management of Multinational Business, Mcgraw Hill.*
- ✓ *Buckley, A. (2004). Multinational Finance (5th ed.). Pearson Education*
- ✓ *Frederick, D.S. Choi and G. Mueller: International Accounting, Englewood Cliffs. Prentice Hall*
- ✓ *Miller Paul B.Wand Bahnson, Paul R.: Quality Financial Reporting, Tata McGraw-Hill.*
- ✓ *Weston, Fred; Chung, Kwang S. & Siu, Jon A.: Takeovers, Restructuring and Corporate Governance, (2nd ed.). Pearson Education*
- ✓ *V.S. Datey. Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi,*
- ✓ *Dr. Sanjeev Kumar. Systematic Approach to Indirect Taxes*

Online Readings/Supporting Material:

1. Government Orders, Notifications, Objections & Circulars
2. Relevant Acts passed
3. Finance Act for relevant Assessment Year
4. Latest court judgments

PAPER - IV

EL 15 IB 606: INTERNATIONAL MARKETING

COURSE OBJECTIVES:

The students will be able to

1. Compare and contrast the driving and restraining forces of International marketing and Domestic marketing
2. Evaluate the different types of consumer decision making models and issues in international marketing Research.
3. Evaluate the determinants of market selection, market segmentation and market entry strategies to support an organization's international business decision-making.
4. Analyze international product and pricing issues and strategies of MNCs
5. Evaluate the issues and strategies of international promotion and distribution channel of MNCs
6. Illustrate the process of risk management in International marketing including ethical issues in E commerce.

Module 1 - Introduction to International Marketing 8 Hours

Characteristics, Importance, Motives, Problems and Factors affecting International Marketing. The economic inter-dependence of nations, the International Marketing tasks, International Marketing v/s Domestic Marketing, International orientations, Internationalization stages, International marketing decisions, driving and restraining forces, Participants in International Marketing, Future of International Marketing.

Module 2 - International Consumer Behaviour & Market Research

14 Hours

Consumer behaviour and competition in foreign markets - Understanding Global Consumers / Analysing consumer markets

and buyer behaviour – Factor influencing buyer behaviour – buying decision process – stages of the buying decision process. Consumer decision making -Nicosia, Howard - Sheth, Engel, Kollat and Black well models. Building Customer Satisfaction. Introduction to Marketing Research –Defining the Marketing Research Problem - International Marketing Research Plan- Importance of Research for International Marketing Decisions - Issues in International Marketing Research- New Developments in the field of Consumer Research.

Module 3 - International Market Selection 10 Hours

Market selection process, Determinants of Market selection, Process of market segmentation, Requisites of sound International Marketing segmentation, Market entry strategies.

Module 4 - International Product & Pricing Decision 10 Hours

International Product Life Cycle (IPLC), IPLC Stages and characteristics, International Product Policy, Product strategies, globalisation v/s localization, Marketing mix, factors affecting pricing, Information requirements for export pricing, export price structure, steps in export pricing.

Module 5 - International Promotion & Distribution Strategies 10 Hours

Major decisions in International Marketing Communication, Product communication strategies, Problems in International Marketing Communication, Advertising and Regulation, International Marketing channel system, Types of foreign intermediaries, Factors influencing channel selection, Distribution issues - International Logistics. Distribution logistics for export, foreign sales agent selection & appointment.

Module 6 - Other Dimension of International Marketing 8 Hours

Management of risks in International Marketing: Commercial, political, cargo, credit exchange fluctuation risks and risks arising out of foreign laws- CRM – E-Commerce- Ethical Issues in E-Commerce- International Marketing Ethics.

Skill Development: SJCC/B.B.A. (Entrepreneurship)/5 & 6 Sem/2019-20 /P-102

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

1. Collect literature from business magazines for global strategies used by Indian companies for branding.
2. List out case studies of dumping practices and benefits of implementing anti - dumping laws.
3. Visit any institution involved in export promotion and present a brief analysis.
4. Based on Porter's framework for competitive advantage analyze any four Indian companies that have global projections.
5. List out the various entry strategies of foreign multinationals in India and also analyze their success and failures.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Distinguish between International marketing and Domestic marketing and their driving and restraining forces
2. Examine various consumer decision making models and issues in international marketing Research in order to draft an International marketing research plan.
3. Design a plan for market entry strategy to support an organization's international business decision-making.
4. Devise an international product and pricing strategy of a hypothetical / real MNCs
5. Develop an International promotion mix and distribution channel of a hypothetical / real MNCs
6. Describe the process of risk management in International marketing including ethical issues in E commerce.

Book for Reference:

- ✓ *Francis Cherunilum "International Marketing" Himalaya Publishing House.*
S.J.C.C./B.B.A. (Entrepreneurship)/5 & 6 Sem/2019-20/P-103

- ✓ Joshi Rakesh Mohan “ International Marketing” Oxford University Press
- ✓ Kotabe M, Helsen K. “ Global Marketing Management” Wiley, Jhon&Sons,Inc
- ✓ Kotabe, Pelose, Gregory And Helsen “ International Marketing Management” Wiley, Jhon & Sons, Inc
- ✓ Mathur, U. C., International Marketing Management: test & Cases, Sage Publications India Pvt. Ltd., N. Delhi.
- ✓ Michael R., Zinkota & Ilkka A Ronkainen “International Marketing”
- ✓ Srinivasan R., ‘International Marketing’ Prentice Hall India.
- ✓ Srinivasan. R., “International Marketing”, PHI Pvt Ltd.
- ✓ Varma & Aggrawal: International Marketing Management
- ✓ Varshney R L & Bhattacharyya: International marketing Management, Sultan Chand & Sons.
- ✓ Warren & Keegan: International Marketing, Prentice Hall of India Pvt. Ltd

SEMESTER - VI
ELECTIVE - VI: BANKING AND INSURANCE
PAPER III

EL 15 BK 605: RISK MANAGEMENT

COURSE OBJECTIVES:

The students will be able to

1. Describe the types of risk in the context of Risk management, Opportunity management and uncertainty management of Insurance and Banking.
2. Examine critically Bank risk from the perspective of shareholder, regulators and Debt providers in the wake of Sub prime crisis and other recent risk management failures.
3. Evaluate credit risk management process in the context of Basel 1, Basel 2 and Basel 3.
4. Examine the Methods and Approaches for the mitigation of Interest rate Risk by using derivatives and Liquidity Risk.
5. Construct active Bank investment portfolios in minimization of Interest rate Risk and Credit Risks.
6. Create a model of Risk management process in order to overcome personal risk and Risk financing.

Module 1 - Introduction to Risk Management **8 Hours**

Definition of risk – Threat – Opportunity – Uncertainty distinguished
- Relationship with performance objectives – Implications for uncertainty management – risk management – Opportunity management and uncertainty management compared – Types of risk.

Module 2 - Analytical Overview of Bank Risk **10 Hours**

Why is risk critical to banks – Value drivers and business model of a bank – Understanding differing perspectives – shareholders,

regulators and debt providers -major risk groups - Credit, market , liquidity, operational – management objectives - risk versus return - Lessons learned from recent risk management failures - Sub-prime, CLO's, leveraged loans, Trading Losses and etc - Capital allocation: Types of capital- Shareholder, regulatory and economic capital – Economic capital.

Module 3 - Managing Credit Risk 12 Hours

Defining Credit risk, The Basel Committee's Principles of Credit risk Management Regulatory capital Basel 1 versus Basel 2 – Managing capital structures – Comparisons between banks - Basel 3 (Overview and changes compared to Basel 2) - Measuring Credit risk, Credit rating framework - Managing credit risk – Limits and safeguards – Policy process and procedures.

Module 4 - Interest Rate and Liquidity Risk 10 Hours

Introduction, Asset- Liability Management, Managing and Measuring Interest rate risk, Methods to reduce Interest rate risk, Managing Interest rate with Interest rate derivatives, Liquidity risk-Sources, Approaches, Measuring Liquidity risk

Module 5 -Managing Market Risk – Banks Investment Portfolio

10 Hours

Basic concepts, The Treasury functions, Risks and Returns of Investment securities, Measuring Interest rate risk with VAR, Approaches to VAR Computation, The Interplay between Market and Credit risk.

Module 6 - Risk Management in Insurance Companies 10 Hours

Risk Management :Meaning and objectives, Basic categories risk, Methods of managing risk/ Risk mitigation, Enterprise risk management, Risk management process, Different scenarios and Risk management strategies, Personal risk management, Risk control and Risk financing, Insurance market dynamics, Loss Forecasting.

Skill Development:

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

1. Project on the technology adopted by different banks.
2. Latest trends in Bank technology Management.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Compare and contrast the types of risk in the context of Risk management, Opportunity management and uncertainty management of Insurance and Banking.
2. Evaluate critically Bank risk from the perspective of shareholder, regulators and Debt providers in the wake of Sub prime crisis and other recent risk management failures.
3. Compare and contrast the credit risk management process in the context of Basel 1, Basel 2 and Basel 3.
4. Select a Method and an Approach for the mitigation of Interest rate Risk by using derivatives and Liquidity Risk.
5. Use active Bank investment portfolio strategies in minimization of Interest rate Risk and Credit Risks.
6. Develop a model of Risk management process in order to overcome personal risk and Risk financing.

Book for Reference:

- ✓ *Joetta Colquitt (2007)., Credit Risk Management, Mc Graw Hill, New Jersey (Text Book).*
- ✓ *Michel Crouhy, Dan Galai and Robert Mark(2000), Risk Management, Mc Graw Hill, NJ*
- ✓ *Alan Waring and A.Ian Glendon (1988): Managing Risk, Critical Issues for survivaland Success into the 21st century, International Thomson Business Press. New York.*

- ✓ *Arnaud de Seroigny, Olivier Renault (2004), Measuring and Managing Credit Risk", Mc Graw Hill, NJ*
- ✓ *Robin Kendall (1988): Risk Management for Executives, A practical Approach toControlling Business Risks, FT Pitman Publishers, London.*
- ✓ *William H Beaver and George Parker (ed) (1995): Risk Management, Problems and Solutions, McGraw Hill.NJ*
- ✓ *Vijaya Bhaskar P and Mahapatra.B (2006):Derivatives simplified An Introduction to Risk Management, Response Books, Sage publications, New Delhi*

SEMESTER - VI
ELECTIVE - VI: BANKING AND INSURANCE

PAPER IV

EL 20 BK 606: BANK TECHNOLOGY MANAGEMENT

Couse Objectives:

The students will be able to

1. Illustrate the Technological impact, opportunities, challenges and implementation of Technology in banking operations
2. Evaluate the pros and cons of different Delivery Channels in Banking Operations and Use the various modes of Inter Bank Payment System
3. Examine the various components of Bank Back Office Management in the context of Treasury management, Risk management, Lending and trade management, MIS and CRM.
4. Examine the areas of IT Infrastructure and its Management focuses on the IT governance
5. Evaluate the confluence of emerging technologies and its innovations in overcoming issues in Banking Techniques.
6. Justify the implications and applicability of digital technologies in the sphere of banking

Module - 1: Branch Operations and CORE banking

Introduction and evolution of Technology in banking- Technological Impact in Banking Operations (different committees) - Total Branch Automation- CORE Banking - Concept, Opportunities, Challenges & Implementation

Banking Softwares (Major Softwares), Bit Coin, E-Wallet, Crypto Currency – Advantages and Disadvantages- Case studies

Module - 6: Recent Trends in Banking Technology 8 Hours

Automations, STP-straight through processing, manual touch points, overview of latest digitization - big data, artificial intelligence and machine learning in banking

Skill Development:

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

1. Projects on risk management information system followed in Banks and Insurance Companies
2. Project on Green Banking
3. Comparative analysis on Indian banking system and international banking system

Books for Reference:

- ✓ Financial Services Information Systems- Jessica Keyes Auerbach publication; (March 24, 2012)

- ✓ *Kaptan SS & Choubey NS., E-Indian Banking In Electronic Era, Sarup & Sons, New Delhi, 2013.*
- ✓ *Vasudeva E-Banking, Common Wealth Publishers, New Delhi, 2010*
- ✓ *Turban Rainer Potter, Information Technology, John Wiely & Sons Inc,2012.*
- ✓ *Banking Technology – Indian Institute of Bankers Publication,2010.*
- ✓ *EMC, Information Storage Management: –Storing, Managing and Protecting Digital Information, Wiley 2009*
- ✓ *Server Management, Best Practices Series – Gilbert Held, Aurebach Publications, 2000.*
- ✓ *Information Life Cycle Management, Stephan R. Kass, Woodhead Publishing, 2006*
- ✓ *Network management - Alexander Clemm, Fundamentals, Cisco Press, 2012*

SEMESTER VI
ELECTIVE- VII: INTERNATIONAL PUBLIC ACCOUNTING
PAPER - III
EL 20 IPA 605: ADVANCED FINANCIAL REPORTING- II

COURSE OBJECTIVES:

The students will be able to

1. Relate the revenue recognition principles and its application as per US GAAP and IFRS.
2. Justify financial accounting and reporting for bonds as well as debt restructuring as per US GAAP and IFRS.
3. Combine the financial accounting and reporting for pensions and post-retirement benefits as per US GAAP and IFRS.
4. Develop the financial accounting and reporting with respect to deferred taxes as per US GAAP and IFRS.
5. Integrate financial accounting and reporting for stockholders' equity as per US GAAP and IFRS.
6. Illustrate the financial accounting and reporting requirements for not-for-profit entities as per US GAAP.

Module I: Revenue Recognition per US GAAP and IFRS
10Hours.

Revenue recognition: 5-Step approach to Revenue Recognition - Certain Customer's Rights & Obligations - Specific Arrangements - Long Term Construction Contracts - Matching of Revenue & Expenses: Matching principle - Accruals & Deferrals - Adjusting Journal Entries

Module II: Long Term Debt - Accounting & Reporting per US GAAP and IFRS
12 Hours.

Accounting for bonds - Convertible bonds vs. Bonds with detachable warrants - Bond retirement - Debt Restructuring; Overview of Accounting for Troubled Debt, Impairment of debt, Debt restructuring (settlement, modification of term)

Module III: Pensions - Accounting and Reporting per US GAAP & IFRS
8 Hours.

Defined contribution pension plans - Defined benefit pension plans: Pension obligations - Pension plan assets - Net pension expense - Other Post-retirement benefits

Module IV: Income Taxes - Accounting and Reporting per US GAAP and IFRS
10 Hours.

Income tax expense: Current income tax expense - Deferred income tax expense - Deferred taxes on balance sheet: Deferred tax assets - Deferred tax liabilities - Specific accounting considerations: Net Operating Losses (NOL) - Investee's undistributed dividends

Module V: Equity - Accounting and Reporting per US GAAP and IFRS
12 Hours.

Common Stock - Preferred Stock - Additional Paid-In Capital - Retained Earnings - Accumulated Other Comprehensive Income - Treasury Stock - Share-based Payments to Employees - Equity Securities Classified as Debt - Presentation of Equity- Earnings per Share (EPS)

Module VI: Not-for-Profit Accounting and Reporting per US GAAP
8 Hours.

Not-for-Profit (NFP) Entities: NFP Financial Statements - Contribution Revenue - Specific Accounting Considerations - Colleges and Universities - Voluntary Health and Welfare Organizations - Health Care Organizations

Skill Development:

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

1. Evaluate & compare revenue recognition policy followed by companies across different industries.
2. Prepare a bond amortization schedule for bond premium and bond discount and show your analysis in the form of a graph.
3. Research a US issuer which in the recent past has successfully completed debt restructuring, draw parallels to US GAAP standards and present a report on how that was achieved.

4. Research the popular retirement benefit plans in the US and present a summary of their accounting treatment as per US GAAP.
5. Perform a case study analysis on financial statements to understand the book vs. tax differences which result in deferred taxes.
6. Develop an excel model on calculation of EPS and Diluted EPS and demonstrate with examples.
7. Analyze the financial statements of a not-for-profit company and present a report on the differences between accounting for commercial entities and not-for-profit entities.
8. Identify the various stock-based compensation methods and show their accounting.

COURSE OUTCOMES:

After completion of the course, the students should be able to

1. Relate the revenue recognition principles and its application as per US GAAP and IFRS.
2. Justify financial accounting and reporting for bonds as well as debt restructuring as per US GAAP and IFRS.
3. Combine the financial accounting and reporting for pensions and post-retirement benefits as per US GAAP and IFRS.
4. Develop the financial accounting and reporting with respect to deferred taxes as per US GAAP and IFRS.
5. Integrate financial accounting and reporting for stockholders' equity as per US GAAP and IFRS.
6. Illustrate the financial accounting and reporting requirements for not-for-profit entities as per US GAAP.

Books for Reference:

- ✓ Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
- ✓ Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, John Wiley & Sons
- ✓ IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan

- ✓ Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
- ✓ IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, John Wiley & Sons
- ✓ Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, John Wiley & Sons
- ✓ IFRS Simplified with Practical Illustration Part 1 & 2, MrRammohanBhave and DrMrs Anjali RammohanBhave, CNBC TV 18

SEMESTER VI
ELECTIVE- VII: INTERNATIONAL PUBLIC ACCOUNTING
PAPER – IV
EL 20 IPA 606: ACCOUNTING FOR SPECIAL TRANSACTIONS
AND GOVERNMENTAL ENTITIES

COURSE OBJECTIVES:

The students will be able to

1. Illustrate financial accounting and reporting for accounting changes and error corrections as per US GAAP and IFRS.
2. Develop the financial accounting and reporting for derivatives and hedging arrangements as per US GAAP and IFRS.
3. Design the financial accounting and reporting for operating and finance leases as per US GAAP and IFRS.
4. Determine the requirements for reporting consolidated financial statements as per US GAAP and IFRS.
5. Integrate financial accounting and reporting for fair value measurements, contingencies, non-monetary exchanges and foreign currency as per US GAAP and IFRS.
6. Illustrate the financial accounting and reporting requirements for state and local governmental entities as per US GAAP.

Module I: Accounting Changes and Error Correction

8 Hours.

Changes in accounting estimate – Changes in accounting principle – Changes in reporting entity – Correction of an error

Module II: Derivatives and Hedge Accounting **8 Hours.**

Introduction to Derivatives & Type of Derivatives - Speculation (non-hedge) – Fair value hedge – Cash flow hedge – Disclosures – Embedded Derivatives and Bifurcation

**Module III: Lease Accounting & Reporting per US GAAP and IFRS
10 Hours.**

Leases: Overview of leases - Operating Leases - Capital/Finance Leases
- Other Lease Accounting Considerations - Sale Leaseback - Subleases

Module VI: Business Consolidation Accounting 12 Hours.

Business Combinations and Consolidations: Acquisition Method – Non controlling interest – Intercompany transactions – Variable Interest Entities

Module V: Other transactions 10 Hours.

Fair value measurements: Valuation techniques – Fair value hierarchy – Fair value concepts;

Contingencies: Possibility of occurrence (remote, reasonably possible or probable) – Disclosure vs. Recognition;

Non-monetary exchanges: Exchanges with commercial substance – Exchanges without commercial substance;

Foreign currency: Re-measurement – Translation

**Module VI: Governmental Accounting and Reporting per US GAAP
12 Hours.**

Governmental Entities: Fund types (Governmental funds, Proprietary funds, Fiduciary funds) – Modified Accrual Accounting – Inter-fund transactions – Government Financial Reporting

Skill Development:

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

1. Perform a financial statement analysis for financial statements of an investment fund (like a pension fund/mutual fund) and understand presentation disclosures related to derivatives.
2. Compare capital lease and operating lease and show the differences in journal entries, presentation of financial statements and disclosures.
3. Review notes to consolidated financial statements of an issuer to understand the subsidiaries consolidated and the accounting principles used for consolidation.

4. Research the ASC code related to non-monetary exchanges, present a summary of the code and the latest developments
5. Analyze any governmental fund financial statements and present your report.

COURSE OUTCOMES:

After completion of the course, the students should be able to

1. Illustrate financial accounting and reporting for accounting changes and error corrections as per US GAAP and IFRS.
2. Develop the financial accounting and reporting for derivatives and hedging arrangements as per US GAAP and IFRS.
3. Design the financial accounting and reporting for operating and finance leases as per US GAAP and IFRS.
4. Determine the requirements for reporting consolidated financial statements as per US GAAP and IFRS.
5. Integrate financial accounting and reporting for fair value measurements, contingencies, non-monetary exchanges and foreign currency as per US GAAP and IFRS.
6. Illustrate the financial accounting and reporting requirements for state and local governmental entities as per US GAAP.

Books for Reference:

- ✓ Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
- ✓ Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, John Wiley & Sons
- ✓ IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
- ✓ Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
- ✓ IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, John Wiley & Sons

- ✓ Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, John Wiley & Sons
- ✓ IFRS Simplified with Practical Illustration Part 1 & 2, Mr.RammohanBhave and Dr.Mrs Anjali RammohanBhave, CNBC TV 18

SEMESTER VI
ELECTIVE- VIII:
BUSINESS ANALYTICS
PAPER - III
EL 20 BA 605: APPLICATION OF BUSINESS ANALYTICS

COURSE OBJECTIVES:

The students will be able to

1. Perform data analytics in MS Excel using tools such as power query and power pivot.
2. Use the key data analysis functions in MS Excel.
3. Connect and combine data sources for data analytics using Power Query in MS Excel.
4. Arrange the data for data analytics using Power Query in MS Excel.
5. Perform descriptive statistics in R and basic data analytics.
6. Use the data visualization through two variable plots, histograms and hypothesis testing in R.

Module I: Using Excel for Data Analytics **10 Hours.**

Excel data analytics tools - Power Query - Power Pivot - Power view - Power Map - Building tips - Display tips - Keyboard shortcuts - Mouse shortcuts - Standardized layouts - Understanding table based and spreadsheet-based layouts - Best practices - Setting data rules and Cleaning data - Format as table - Data cleansing techniques using External Data

Module II: Working with Summing and other Reporting functions in Excel **6 Hours.**

Summing functions- Introduction to Summing and Aggregate functions
- Function wizard - Sum if functions - Using Logic and Look Up
Functions - Using Index: Match, Search and Text- based functions in
Excel

Module III: Searching and Combining Data with Power Query

8 Hours.

Getting started with Power Query - Know the Environment tabs and
toolbars - Access new or existing reports - Importing and combining
data from databases, web, files - Splitting and aggregating data - Query
data from SQL - Working in the Select Part of an SQL Query -
Managing SQL commands - Managing Tables

Module IV: Transforming to better data using Power Query

8 Hours.

Completing Common Transformation Tasks: Removing duplicate
records, Filling blank fields, Concatenating columns, Changing case,
Finding and replacing specific text, Trimming and cleaning text,
Extracting the left, right, and middle values, Splitting columns using
character markers, Pivoting and unpivoting fields – Creating custom
columns: Concatenating with a custom column, Understanding data
type conversions, spicing up custom columns with functions, Adding
conditional logic to custom columns – Grouping and Aggregating Data

Module V: Exploring R

14 Hours.

Introduction to R and R Studio components – Read datasets into R –
Export data from R – Manipulate and Process Data in R – Use
functions and packages in R – Perform descriptive statistics in R –
Demonstrate with a Case Study to perform basic analysis in R

Module VI: Graphics in R

14 Hours.

Graphical Analysis in R – Simple visualizations, Two variable plots, Histogram – Hypothesis Testing in R – Performing Hypothesis Testing, Student T-Test, ANOVA, Homogeneity of Variance, Chi-Square Test

Skill Development:

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

6. Use Ledger balances to prepare year-end financial statements in MS Excel.
7. Obtain information from a webpage such as that of your favourite stock listing and using power query convert into data
8. For a table of populations, change data types and make other changes in Power Query
9. Create a linked Excel workbook in PowerPivot and use it in relationships.
10. Import tables into PowerPivot, hide tables and columns and create pivot table and slicer.
11. Present the Titanic set in R to predict the survival of Titanic passengers.

COURSE OUTCOMES:

After completion of the course, the students should be able to

1. Perform data analytics in MS Excel using tools such as power query and power pivot.
2. Use the key data analysis functions in MS Excel.
3. Connect and combine data sources for data analytics using Power Query in MS Excel.
4. Arrange the data for data analytics using Power Query in MS Excel.
5. Perform descriptive statistics in R and basic data analytics.

6. Use the data visualization through two variable plots, histograms and hypothesis testing in R.

Reference Books:

- ✓ Excel for Dummies; Greg Harvey; Wiley
- ✓ Excel Power Pivot and Power Query For Dummies; Michael Alexander; Wiley
- ✓ Microsoft Excel Data Analysis and Business Modeling, 5th Edition; Wayne Winston; Microsoft Press
- ✓ Excel Data Analysis: Your visual blueprint for creating and analyzing data, charts and PivotTables, 4th Edition; Paul Mcfedries; Wiley
- ✓ Next Generation Excel: Modeling in Microsoft Excel for Analysts and MBAs, 2nd Edition; Isaac D. Gottlieb; Wiley
- ✓ Data Analysis Using SQL and Excel, 2nd Edition; Gordon S. Linoff; Wiley

SEMESTER VI
ELECTIVE- VIII: BUSINESS ANALYTICS
PAPER - IV
EL 20 BA 606: BUSINESS TRANSFORMATION USING AI AND
ANALYTICS

COURSE OBJECTIVES:

The students will be able to

1. Evaluate how Artificial Intelligence (AI) and Analytics are transforming businesses.
2. Evaluate how AI and Analytics are being adopted by various business functions including marketing, finance, HR and IT.
3. Examine the applicability and implications of AI and Analytics in the field of Financial services, banking and insurance as a transforming and disrupting technology
4. Justify the applicability and implications of AI and Analytics in the field of health care and life sciences as a transforming and disrupting technology.
5. Relate the applicability and implications of AI and Analytics in the field of retail and consumer packaged goods as a transforming and disrupting technology.
6. Compare and contrast the applicability and implications of AI and Analytics in the contemporary exponential technologies landscape - RPA, drones, autonomous vehicles, cyber-security, crypto currency and IoT.

Module 1: AI and Analytics Strategy for Business Transformation

14 Hours.

Industrialization of Analytics - Strategic roadmap to adopt Analytics - Building a robust data monetization strategy - Accelerating Decision making with Real-Time Analytics - Analytics as a Service (AaaS) model

- Analytics-led Enterprise Transformation - Analytics Impact on shifting budgets for business generation - Improving visibility of startups with Analytics - Models for Enterprise AI Strategy - Leveraging AI for Strategy and Operational Models - How startups can leverage AI - Design Thinking as strategic element for an AI Enterprise.

Module 2: AI and Analytics led Strategic Interventions

12 Hours.

AI-powered marketing and customer experience strategy - AI and Analytics transforming talent and workforce spectrum - Finance and accounting transformation accomplished by AI - Emerging digital models and IT strategies leveraged by AI and Analytics

Module 3: AI and Analytics in Banking and Insurance

8 Hours.

Adoption of analytics redefining the banking industry - AI powered financial services - Reorienting customer retention and risk management strategy for banks with AI - The advantage of AI in Fintech Companies - AI-driven transformations in Insurance - Adopting digital based insurance models

Module 4: AI and Analytics in Healthcare and Life sciences

8 Hours. AI adoption in Healthcare - Real

World Evidence (RWE) based analytics improving treatment outcomes - Personalized medicine - AI in the Life Science industry - Analytics and Genomics

Module 5: AI and Analytics in Retail

8 Hours.

AI powered shopping experience - Emergence of smart customers - Recommendation engines for personalizing experiences - Evolution of smart retailers - Omni channel experience - Fluid supply chain transformation with AI and Automation - AI and Analytics in Consumer-packaged goods

Module 6: Exponential Technologies Underpinned by Analytics and AI **10 Hours.**

Beating Cyber attacks with analytics – Connected car technology reshaping automotive industry – Driverless cars and drones with AI at the core – IOT Analytics – Real-time streaming analytics – Crypto currency Analytics – Chat bots – Redefining the talent landscape in the age of exponential technologies

Skill Development:

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

1. Present a paper on your understanding of the role of AI and Analytics in business transformation sighting industry examples.
2. Prepare a presentation comparing the pre and the post AI and Analytics era in business marketing, HR, Finance and use of information technology in businesses.
3. Insurance fraud is one of the major issues facing the insurance industry. Present how predictive analytics helps save millions of dollars for the insurance industry by predicting and preventing fraud.
4. Engage in a classroom discussion on whether AI is a boon or a bane for the medical industry and life sciences.
5. Study how Alexa, Google Home, collect information from users and turn the retailer into smart retailers
6. Study how Tesla, the manufacturer of 100% electric cars has successfully used AI and Analytics to develop a sustainable business and transform the auto industry.
7. Present on the day to day gadgets used by customers that integrate IOT.
8. Present about the benefits and limitations of using chatbots.
9. Engage in classroom discussion about crypto currency including how it rose to popularity, the risks involved and debate on whether the government should impose a ban on trading in crypto currency or not.

COURSE OUTCOMES:

After completion of the course, the students should be able to

1. Evaluate how Artificial Intelligence (AI) and Analytics are transforming businesses.
2. Evaluate how AI and Analytics are being adopted by various business functions including marketing, finance, HR and IT.
3. Examine the applicability and implications of AI and Analytics in the field of Financial services, banking and insurance as a transforming and disrupting technology
4. Justify the applicability and implications of AI and Analytics in the field of health care and life sciences as a transforming and disrupting technology.
5. Relate the applicability and implications of AI and Analytics in the field of retail and consumer packaged goods as a transforming and disrupting technology.
6. Compare and contrast the applicability and implications of AI and Analytics in the contemporary exponential technologies landscape – RPA, drones, autonomous vehicles, cyber-security, crypto currency and IoT.

Reference Books:

- ✓ AI and Analytics: Accelerating Business Decisions; Sameer Dhanrajani; Wiley
- ✓ AI, Analytics and the New Machine Age; HBR Ten Best Reads; Harvard Business Review Press
- ✓ Neoskilling for Digital Transformation and the Artificial Intelligence Revolution; S. Ramachandran, Prof. L. Prasad; Wiley

- ✓ Marketing in a Digital & Data World: Getting to know your customer; Walter Vieira, Brian Almeida; Notion Press; 1st Edition
- ✓ Practical Applications of HR Analytics: A Step-by-Step Guide; Manish Gupta, Jatin Pandey, Sage Publications
- ✓ Business Analytics: The Science of Data-driven decision making; U Dinesh Kumar; Wiley
- ✓ Fintech Innovation: From Robo-advisors to goal based investing and gamification ; Paolo Sironi; Wiley Finance Series
- ✓ The Real Business of Blockchain; David Furlonger, Christophe Uzureau; HBR Review Press
- ✓ Amazon: How the World's most relentless retailer will continue to revolutionize Commerce; Natalie Berg, Miya Knights
- ✓ Robotics: What beginners need to know about RPA, Mobile Robots, Artificial Intelligence, Machine learning, Autonomous Vehicles, Speech recognition, Drones and our Future; Neil Wilkins; Bravex Publications
- ✓ IOT Fundamentals: Networking Technologies, Protocols and Use Cases for the Internet of Things; Hanes David, Salgueiro Gonzalo; Pearson