

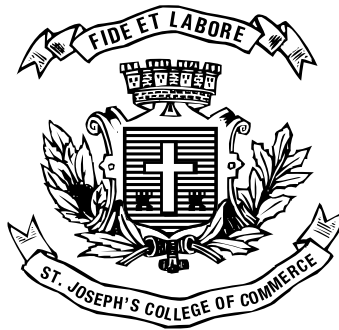
St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bangalore – 560 025

Accredited and Re-Accredited with 'A' Grade by the
National Assessment and Accreditation

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



Bachelor of Commerce

(International Accounting and Finance)

Semester III & IV

Syllabus w.e.f., 2015 – 2016

Academic year 2017 – 2018

St. Joseph's College of Commerce

(An Autonomous Institution affiliated to Bangalore University)
Dedicated to Excellence with Relevance

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

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

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

The College is committed to providing quality education to its students. It offers Bachelor of Commerce and Bachelor of Commerce, a three year Degree under graduate programme, and Master of Commerce and Master of International Business, a two year Post Graduate programme. Highly qualified staff members, excellent

infrastructure of the college like spacious classrooms, good library and computer lab facilities helps to promote academic excellence.

GOALS OF THE B.COM PROGRAMME

1. To provide conceptual knowledge and application skills in the domain of Commerce studies.
2. To provide knowledge and skills in almost all areas of business to be able to meet expectations of business and to handle basic business tasks, thus equipping a student to take up entry - level jobs in different sectors of commerce, trade and industry.
3. To sharpen the students' analytical and decision making skills.
4. To provide a good foundation to students who plan to pursue professional courses like CA, ICWAI, ACS, CFA and MBA.
5. To facilitate students to acquire skills and abilities to become competent and competitive in order to be assured of good careers and job placements.
6. To develop entrepreneurship abilities and managerial skills in students so as to enable them to establish and manage their own business establishments effectively.
7. To develop ethical Business professionals with a broad understanding of Business from an interdisciplinary perspective

I. ELIGIBILITY FOR ADMISSION :

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

II. DURATION OF THE PROGRAMME:

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

III. MEDIUM OF INSTRUCTION:

The medium of instruction shall be English.

IV. ATTENDANCE:

- a. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- b. A student who fails to complete the course in the manner stated above shall not be permitted to take the end semester examination.

B.COMPROGRAMMEMATRIX,COURSESTRUCTURE & SEMESTER SCHEME OF EXAMINATION :

Refer page no 7 - 9

V. TEACHING AND EVALUATION:

M.Com/MBA/MFA/MBS graduates with B.Com, B.B.A & BBS as basic degree from a recognized university are only eligible to teach and to evaluate the subjects including part - B subjects of III and IV semesters (except languages, compulsory additional subjects and core Information Technology related subjects). Languages and additional subjects shall be taught by the graduates as recognized by the respective Board of Studies.

VI. EVALUATION SYSTEM:

Evaluation for UG course 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.

VII. MINIMUM FOR A PASS:

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

VIII. 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.

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

Subject category	Instruction Hrs/week	Credits
Languages	3 Hrs	2
Major Core	4 Hrs	3
Major Optional	4 Hrs	4
Allied Required	4 Hrs	3
Allied Optional	4 Hrs	3

- ii. 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

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

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

Minimum SGPA for a pass is 4.

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

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

$\text{CGPA} = \frac{\sum \text{Total credits in the semester} \times \text{SGPA}}{\text{Total credits of the course}}$ 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/ Subject Grade Point	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:

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.

ST. JOSEPH'S COLLEGE OF COMMERCE (AUTONOMOUS)
B.COM PROFESSIONAL
(INTERNATIONAL ACCOUNTING AND FINANCE)
COURSE MATRIX

Content	I	II	III	IV	V	VI	TOTAL
Part A: Languages							
English	3hr/2Cr	3hr/2Cr	3hr/2Cr	(3hr/2Cr)	-	-	
Language	3hr/2Cr	3hr/2Cr	3hr/2Cr	3hr/2Cr	-	-	
I	4 Cr	4 Cr	4 Cr	4 Cr	-	-	16
Part B: Core Subjects							
Content	I	II	III	IV	V	VI	TOTAL
Major Core &	<ul style="list-style-type: none"> ● Financial Accounting ● Cost Accounting I 	<ul style="list-style-type: none"> ● Cost Accounting II ● Business Law 	<ul style="list-style-type: none"> ● Financial Reporting ● Financial Management 	<ul style="list-style-type: none"> ● Advanced Financial Reporting ● Governance, Risk and Ethics 	<ul style="list-style-type: none"> ● Marketing Management ● Business-Statistics ● Theory & Practice of Banking 	<ul style="list-style-type: none"> ● Operations Research ● Human Resource Management ● Entrepreneurship Development ● Company Law & Secretarial Practice 	
Allied Required	<ul style="list-style-type: none"> ● Taxation I ● Principles of Managements 	<ul style="list-style-type: none"> ● Taxation II ● Business Economics 	<ul style="list-style-type: none"> ● Audit and Assurance 	<ul style="list-style-type: none"> ● Strategic Management 	-	-	
Major Optional	NA	NA	NA	NA	<ul style="list-style-type: none"> ● Elective Paper -1 ● Elective Paper -2 	<ul style="list-style-type: none"> ● Elective Paper-1 ● Elective Paper -2 	
Allied Optional	NA	NA	# 4hr/3Cr (as per list given below)	# 4hr/3Cr (as per list given below)	-	-	
Skill Based Major						<ul style="list-style-type: none"> ● Subject / Elective Skill Based Paper 	
II	12Cr	12 Cr	12 Cr	12 Cr	21 Cr	20 Cr	89
Part C: Foundation, Skill Development, Interdisciplinary & Sports							
HRD	1 hr./1 Cr	1 hr./1 Cr	-	-	-	-	
IC	-	1 hr./2 Cr	-	-	-	-	
EVS	-	-	-	1 hr./2 Cr	-	-	
Internship	-	-	-	-	-	120 hrs./1 Cr	
Certificate & Sports Program			1 Cr Tally	1Cr Excel	1 Cr Advanced Excel	-	
III	1 Cr	3 Cr	1Cr	3 Cr	1 Cr	1 Cr	10
Part: D Extension and Extracurricular Activities							
Extension and Extracurricular Activities		1 Cr		1 Cr		1 Cr	
IV	-	1 Cr	-	1 Cr	-	1 Cr	03
Total	17 Cr	20 Cr	17 Cr	20Cr	22 Cr	22Cr	118

NOTE:

- List of Allied Optional Papers will remain the same as offered to B.Com Course.
- Skill Based Papers will remain the same as offered to B.Com Regular Course.

**B.COM (INTERNATIONAL ACCOUNTING & FINANCE)
COURSE STRUCTURE (III & IV SEMESTERS)
SEMESTER SCHEME OF EXAMINATION
CORE SUBJECTS
SEMESTER - III**

Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/Credits
			CIA	ESE		
C4 15MC301	Financial Reporting	04	30	70	100	03
C4 15MC302	Financial Management	04	30	70	100	03
C4 15AR303	Audit and Assurance	04	30	70	100	03
	Allied optional	04	30	70	100	03
	Total	16	120	280	400	12

SEMESTER - IV

Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/Credits
			CIA	ESE		
C4 15MC401	Advanced Financial Reporting	04	30	70	100	03
C4 15MC402	Governance, Risk and Ethics	04	30	70	100	03
C4 15AR403	Strategic Management	04	30	70	100	03
	Allied optional	04	30	70	100	03
	Total	24	120	280	400	12

CIA - Continuous Internal Assessment

ESE - End Semester Exam

**B.COM. COURSE STRUCTURE
SEMESTER SCHEME OF EXAMINATION
LANGUAGES**

Sem No	Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/Credits
				CIA	ESE		
I	C1 153KN	Kannada	03	30	70	100	02
	C1 153HN	Hindi	03	30	70	100	02
	C1 153AE	Additional English	03	30	70	100	02
	C1 153GE	General English	03	30	70	100	02
		Total		06	60	140	200
II	C1 154KN	Kannada	03	30	70	100	02
	C1 154HN	Hindi	03	30	70	100	02
	C1 154AE	Additional English	03	30	70	100	02
	C1 154GE	General English	03	30	70	100	02
		Total		06	60	140	200

CIA – Continuous Internal Assessment

ESE – End Semester Exam

FOUNDATION COURSES

Sem. No	Subject Code	Title of the Paper	Lecture Hrs per week	Grade/Credits
IV	FSD 15 301	Tally	1	1
III	FSD 15 402	Excel	1	1
IV	FSD 15 401	Environment and Public Health	1	2

SEMESTER - III
C4 15MC301:FINANCIAL REPORTING

Objective:

The objective is to develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyse and interpret those financial statements.

Module - 1: Conceptual and Regulatory Framework for Financial Reporting **10 Hrs**

Need for conceptual framework and the characteristics framework and the characteristics of useful information - Recognition and measurement - Specialized, not-for-profit and public sector entities - Regulatory framework - The concept, principles of group and consolidated financial statements.

Module - 2: Accounting for Transactions in Financial Statements **18 Hrs**

Tangible non-current assets - Intangible assets - Impairment of assets - Inventory and biological assets - Financial instruments - Leasing - Provisions and events after the reporting period - Taxation - Reporting financial performance - Revenue - Government grants.

Module - 3: Analysing and Interpreting Financial Statements **17 Hrs**

Limitations of financial statement - Calculation and interpretation of accounting ratios and trend to address users' and stakeholders' needs - Limitations of Interpretation techniques -Specialized, Not-for-Profit, and public sector entities.

Module - 4: Preparation of Financial Statements **15 Hrs**

Preparation of Single Entity Financial Statement - Preparation of Consolidated Financial Statement including an Associate

Skill Development:

1. Discuss and apply a conceptual and regulatory framework for financial reporting.
2. Account for transactions in accordance with international accounting standards.
3. Analyse and interpret financial statement.
4. Prepare and present financial statements for single entities and business combinations in accordance with international accounting standards.

Books for Reference:

- ❖ *ACCA STUDY MATERIAL 2016 OF KAPLAN, BPP and BECKERS*
- ❖ *M P Vijay Kumar: Financial Reporting, Snow white.*

SEMESTER - III
C4 15MC302: FINANCIAL MANAGEMENT

Objective:

To develop the knowledge and skill expected of a finance manager, in relation to investment, financing, and dividend policy decisions.

Module - 1: Financial Management Function **5 Hrs**

Nature and purpose of financial management – Financial objectives and relationship with corporate strategy – Stakeholder and impact on corporate objectives – Financial and other objectives in not-for-profit organizations

Module - 2: Financial Management Environment **5 Hrs**

Economic environment for business – Nature and role of financial markets and institutions – Nature and role of money market

Module - 3: Working Capital Management **12 Hrs**

Nature, element and importance of working capital – Management of inventories, accounts receivable, accounts payable and cash – Determine working capital needs and funding strategies.

Module - 4: Investment Appraisal **15 Hrs**

Investment appraisal – Allowing for inflation and taxation in investment appraisal – Adjusting for risk and uncertainty in investment appraisal – Specific investment decision

Module - 5: Business Finance **10 Hrs**

Sources of, and raising business finances – Estimating the cost of capital – Source of finance and their relative cost – Capital structure theories and practical considerations – Finance for small and medium sized entities.

Module - 6: Business Valuations **8 Hrs**

Nature and purpose – Model for valuation of shares – the valuation of debt and other financial assets – efficient market hypothesis (EMH) and practical considerations in valuation of shares.

Module – 7: Risk Management

5 Hrs

Nature and types – causes of exchange rate differences and interest rate fluctuations – Hedging techniques for foreign currency risk and interest rate risk.

Skill Development:

1. Discuss the role and purpose of the financial management function.
2. Assess and discuss the impact of the economic environment on financial management.
3. Discuss and apply working capital management techniques.
4. Carry out effective investment appraisal.
5. Identify and evaluate alternative sources of business finance.
6. Discuss and apply principles of business and asset valuations.
7. Explain and apply risk management techniques in business.

Books for Reference:

- ❖ *ACCA STUDY MATERIAL 2016 OF KAPLAN, BPP and BECKERS.*
- ❖ *Dr. R P Rustagi: Financial Management, Taxmann*
- ❖ *Jonathan Berk & Peter DeMarzo: Pearson Education*
- ❖ *Bhabatosh Banerjee: Fundamental of Financial Management, PHI*
- ❖ *Dr. S N Maheshwari: Fundamental of Financial Management, Sultan Chand & Sons*
- ❖ *Prasanna Chandra: Theory & Practice, Tata McGraw Hill.*

SEMESTER - III
C4 15AR303: AUDIT AND ASSURANCE

Objective:

To develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework

Module- 1: Audit Framework and Regulation **10 Hrs**

The concept of audit and other assurance engagement - External audit - Corporate governance - Professional ethics and ACCA's code of ethics and conduct - Internal audit and governance and the differences between external audit and internal audit - The scope of the internal audit function, outsourcing and internal audit assignments.

Module - 2: Planning and Risk Assessment **12 Hrs**

Obtaining and accepting audit engagements - Objective and general principles - Assessing audit risks - Understanding the entity and its regulations - Fraud, laws and regulations - Audit planning and documentation.

Module - 3: Internal Control **11 Hrs**

Internal control systems - the use and evaluation of internal control systems by auditors - Tests of control - Communication on internal control.

Module - 4: Audit Evidence **15 Hrs**

Financial statement assertions and audit evidence - Audit procedures - Audit sampling and other means of testing - The audit of specific items - Computer-assisted audit techniques - The work of others - Not-for-profit organizations.

Module - 5: Review and Reporting **12 Hrs**

Subsequent events - Going concern - Written representations - Audit finalization and the final reviews - Audit reports.

Skill Development:

1. Explains the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct.
2. Demonstrate how the auditor obtains and accepts audit engagements obtain an understanding of the entity and its environment.
3. Describe and evaluate internal controls, techniques and audit test, including IT systems to identify and communicate control risks and their potential consequences.
4. Identify and describe the work and evidence obtain by the auditor and other required to meet the objectives of audit engagements.

Books for Reference:

- ❖ *ACCA STUDY MATERIAL 2016 OF KAPLAN, BPP and BECKERS.*
- ❖ *S.K Basu: Auditing principles & techniques, Pearson Education*
- ❖ *VarshaAinapure&MukundAinapure: PHI learning private limited*
- ❖ *Saxena, Reddy &Appannaish: A Text of Auditing, Himalaya Publishing House*
- ❖ *ArunaJha: Elements of Auditing, Taxmann.*

SEMESTER - IV

C4 15MC401: ADVANCED FINANCIAL REPORTING

Objective:

To apply knowledge, skill and exercise professional judgment in the application and evaluation of financial reporting principles and practices in range of business context and situations

Module - 1: The Professional and Ethical Duty of the Accountant

8 Hrs

Professional behavior and compliance with accounting standards - Ethical requirements of corporate reporting and the consequences of unethical behavior - Social responsibility

Module - 2: The Financial Reporting Framework

6 Hrs

The applications, strengths and weakness of an accounting framework - Critical evaluation of principles and practices

Module - 3: Reporting the Financial Performance of Entities

15 Hrs

Performance reporting - Non-current assets - Financial instruments - Leases - Segment reporting - Employee benefits - Income taxes - Provisions, contingencies and events after the reporting date - Related parties - Share-based payment - Reporting requirements of small and medium-sized entities(SMEs).

Module - 4: Financial Statements of Group of Entities

15 Hrs

Group accounting including statements of cash flows - Continuing and discontinued interests - Changes in group structures - Foreign transactions and entities.

Module - 5: Implication of Changes in Accounting Regulation on Financial Reporting

6 Hrs

The effect of changes in accounting standards on accounting systems - proposed changes to accounting standards

Module – 6: The Appraisal of Financial Performance and Position of Entities **5 Hrs**

The creation of suitable accounting policies – Analysis and interpretation of financial information and measurement of performance

Module – 7: Current Developments **5 Hrs**

Environmental and social reporting – Convergence between national and international reporting standards – Current reporting issues

Skill Development:

1. Discuss the professional and ethical duties of the accountant.
2. Evaluate the financial reporting framework.
3. Advise on and report the financial performance of entities.
4. Prepare the financial statement of groups of entities in accordance with relevant accounting standards
5. Explain reporting issues relating to specialized entities.
6. Discuss the implications of changes in accounting regulation on financial reporting.
7. Evaluate current development.

Books for Reference:

- ❖ *ACCA STUDY MATERIAL 2016 OF KAPLAN, BPP and BECKERS.*
- ❖ *S Anil Kumar, V Rajesh Kumar & B Mariyappa: Himalaya Publishing House*
- ❖ *B S Raman,; Advance Financial Accounting, United Publishers*
- ❖ *R L Gupta, M Radhaswamy: Sultan Chand & Sons*
- ❖ *Institute of Cost & Works Accounts of India, Advanced Financial Accounting.*

SEMESTER - IV
C4 15MC402: GOVERNANCE, RISK AND ETHICS

Objective:

To apply relevant knowledge, skills and exercise professional judgment in carrying out the role of the accountant relating to governance, internal control, compliance and the management of risk within an organization, in the context of an overall ethical framework.

Module - 1: Governance and Responsibility **12 Hrs**

The scope of governance - Agency relationships and theories - The board of directors - Board committees - Directors' remuneration - Different approaches to corporate governance - Corporate governance and corporate social responsibility - Governance: reporting and disclosure - Public sectors governance.

Module - 2: Internal Control and Review **10 Hrs**

Management control systems in corporate governance - Internal control, audit and compliance in corporate governance - Internal control and reporting - Management information in audit and internal control.

Module - 3: Identifying and Assessing Risk **11 Hrs**

Risk and the risk management process - Categories of risk - identification, assessment and measurement of risk.

Module - 4: Controlling Risk **12 Hrs**

Targeting and monitoring risk - Methods of controlling and reducing risk - Risk avoidance, retention and modelling.

Module - 5: Professional Values, Ethics and Social Responsibility
15 Hrs

Ethical theories - Different approaches to ethics and social responsibility - Professions and the public interest - Professional practice and codes of ethics - Conflicts of interest and the consequences of unethical behaviour - Ethical characteristics of

professionalism – Social and environmental issues in the conduct of business and of ethical behaviour.

Skill Development:

1. Defines governance and explain its function in the effective management and control of organizations and of the resources for which they are accountable.
2. Evaluate the professional accountant’s role in internal control, review and compliance.
3. Explain and evaluate the role of the accountant in controlling and mitigating risk.
4. Demonstrate the application of professional values and judgment through an ethical framework that is in the best interests of society and the profession, in compliance with relevant professional codes, laws and regulations.

Books for Reference:

- ❖ *ACCA STUDY MATERIAL 2016 OF KAPLAN, BPP and BECKERS.*
- ❖ *S K Mandal: Ethics & Corporate, Tata McGraw Hill Education*
- ❖ *S K Bhatia: Business Ethics & Managerial Values, Deep & Deep Publication*
- ❖ *Trichmann Hoyt Sommer: Risk Management & Insurance, South-Western Cengage Learning.*
- ❖ *Harrington Niehaus: Risk Management & Insurance, Tata McGraw Hill Education.*

SEMESTER IV
C4 15AR403: STRATEGIC MANAGEMENT

Objective:

To apply relevant knowledge, skills, and exercise professional judgment in assessing strategic position, determining strategic choice, and implementing strategic choice, and implement strategic action through beneficial business process and structural changes; coordinating knowledge system and information technology and by effectively managing processes, projects and people within financial and other resource constraints.

Module - 1: Strategic Position **8 Hrs**

The need for, and purpose of, strategic and business analysis - Environmental issues affecting the strategic position of, and future outlook for, an organization - Competitive forces affecting an organization - Marketing and the values of goods and services - The internal resources, capabilities and competences of an organization - the expectation of stakeholders and the influence of ethics and culture.

Module- 2: Strategic Choices **10 Hrs**

The influence of corporate strategy on an organization - Alternative approaches to achieving competitive advantage - Alternative directions and methods of development,

Module - 3: Strategic Action **12 Hrs**

Business change - The role of process change initiatives - Improving the process and process change initiatives - Improving the processes of the organization - Software solutions

Module - 4: Information Technology **5 Hrs**

Principles of information technology - Principles of E-Business - E-Business application: upstream supply chain management - E-Business application: customer relationship management.

Module – 5: Project Management**10 Hrs**

The nature of project – Building a business case – Management and leading projects – Planning, monitoring and controlling projects – Concluding a project.

Module – 6: Financial Analysis**10 Hrs**

The link between strategy and finance – Finance decisions to formulate and support business strategy – Role of cost and management accounting in strategic planning and implementation – Financial implications of making strategic choices and of implementing strategic actions.

Module – 7: Strategy and People**5 Hrs**

Strategy and People: Leadership – Job design – Staff development.

Skill Development:

1. Assess the strategic position of an organization.
2. Evaluate the strategic choices available to an organization.
3. Discuss how an organization might go about its strategic implementation.
4. Evaluate and redesign business processes and structures to implement and support the organization's strategy taking account of customer and other major stakeholder requirements.
5. Integrate appropriate information technology solutions to support the organization strategy.
6. Analyse and evaluate the effectiveness of a company's strategy and the financial consequences of implementing strategic decision.

Books for Reference:

- ❖ *ACCA STUDY MATERIAL 2016 OF KAPLAN, BPP and BECKERS.*
- ❖ *AzharKazmi: Strategic Management & Business Policy, Tata McGraw Hill*
- ❖ *Fred R David: Strategic Management Concept & Cases, Pearson Education*
- ❖ *Appannaiah, Reddy & Rmanath: Strategic Management, Himalaya Publishing House*
- ❖ *R Srinivasan: Strategic Management, PHI.*

Allied Optionals 2017 - 2018

Sl. No	Subject Code	Title of the Paper	Lecture hrs per week	Credits	Marks
1.	UG15AO001	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 Reporting Standards***	4	3	100
8.	UG15AO008	Mergers, Acquisitions and Restructuring	4	3	100
9.	UG15AO009	Operations Research**	4	3	100
10.	UG15AO010	Perspectives of Micro Finance	4	3	100
11.	UG15AO011	Production and Operation 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

** - NOT available for B.com TT students

* - NOT available for B.B.A students

***- NOT available for B.Com Professional

UG 17 AO 001: ACCOUNTING AND FINANCE FOR NON PROFIT ORGANISATIONS

Objective:

To make the students understand how Non- profit organisations are setup, taxation regulations and to prepare financial statements for NPOs.

Module 1 - Introduction of Non Profit Organisations 4 Hrs

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

Module 2 - Establishment of NPOs 8 Hrs

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

Module 3 – Statutory and Legal compliances 12 Hrs

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

FCRA 2010 - Introduction, Key concepts- Association (Sec 2(1) (a)), Foreign Contribution (Sec 2(1)(h)), Foreign Source (Sec 2(1) (j) , Person Sec 2(1)(m), Regulation of Foreign Contribution and registration for accepting foreign contribution under FCRA, 2010.

Companies Act Compliances for Sec 8 companies - Operational compliances, Annual Compliances, Statutory Records (In Brief).

Module 4 - Accounting for Non Profit Organisations 10 Hrs

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

Module 5 -Preparation of Financial Statements 16 Hrs

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

Module 6 -Governmental Accounting10 Hrs

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

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*

UG15AO002: CORPORATE GOVERNANCE AND ETHICS

Objective:

Create awareness about the importance of ethics in personal, professional and business contexts. Learn the theories and models of ethics. Understand the meaning, scope and significance of corporate governance, its concepts, its evolution and practice, including risk management and control.

Module-1: Introduction to Ethics **8 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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 Hrs

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 Hrs

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

Skill Development:

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

1. Students are expected to study any five CSR initiatives by Indian organizations and submit a report for the same.
2. A group assignment on “The relationship between Business houses and Society in
3. Indian Context and relating the same with respect to the models studied.
4. 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.
5. Case studies/Role plays related ethical issues in business with respect to Indian context.

Books 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*

UG15AO003 :ESSENTIALS OF PUBLIC RELATIONS

Objectives:

This paper introduces the basic aspects of Organizations and institutions of Public Relations. In doing this course, the students are exposed to the basic concepts of Public Relations and can establish grip over the practice of Public Relations, contemporary concepts and techniques of Public Relations (PR)

Module 1- Introduction

10 Hrs

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 Hrs

Public Relations and Indian environment - changes in socio-economic - political and cultural relations - Public Relations in government, non-government, commercial and non-commercial organisations.

Module 3-Pre-Departmental Approach

10 Hrs

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

Module 4-Public relations departments & Development

10 Hrs

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 Hrs

PR planning- press relations- industrial relations- consumer, community- government- company relations- PR and the

management. Tools of public relations: press releases- newsletter- brochure, house journals-advertising, exhibitions

Module 6-Recent trends in PR

10 Hrs

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

Skill Development:

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

Books 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.*

UG15AO004 : EVENT MANAGEMENT

Objective:

1. To help students to develop skills to plan, organize, lead and evaluate events in general.
2. To train them to prepare themselves in organizing several events and meet the respective requirements accordingly.

Module 1 - Introduction to Events

15 hrs

What are Events

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

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

Key elements of Events

Event Infrastructure - Core Concept, Core People, Core Talent, Core structure. Target Audience, Clients, Event organizers, Venue, Media

Feasibility - Keys to success, The SWOT Analysis

Module 2 - Event Marketing

20 hrs

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

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

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

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

Module 3 - Legal Compliance related to Events: **4 Hrs**
Licensing, Certifications and the other Governmental Regulations.

Module 4 - Event Management **8 Hrs**
Event Management - 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 Hrs**
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 hrs**
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 and 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.

Books 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*

UG15AO005:FINANCIAL MARKETS AND SERVICES

Objectives:

To familiarize the students with the financial markets and the fund based and non fund based services provided by commercial institutions.

Module - 1: Indian Financial System **30 Hrs**

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 Hrs**

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

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

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

Module 4: Mutual Funds**6 Hrs**

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

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

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 Hrs**

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

Skill Development:

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

1. To collect information regarding the various services offered by banks.
2. To track the changes in services offered by banks over the years.
3. To collect a sample tripartite lease agreement.
4. To collect complete details regarding companies funded by venture capitalists.
5. To study the role of derivatives in financial markets.
6. To visit a bank and collect information regarding the risk management tools offered by them with respect to derivatives.
7. To collect information on NASDAQ, Nifty, Sensex.
8. To submit a mock business proposal to venture capitalists.

Books for Reference:

- ❖ *M.Y. Khan: Financial Markets and Institutions*
- ❖ *Gordon Natarajan: Financial Markets. Jain & Khan: Financial System.*
- ❖ *K. Seethapathi (Ed.): Financial Services, ICAI.*
- ❖ *Promod Mantravadi (Ed.): Financial Services, ICAI. Venkatesh T R : Indian Financial Market an Introduction*
- ❖ *Choraria Ashish; Bhantia Bharat: Securities Law and regulation of Financial markets*
- ❖ *Fabozzi Frank J; Modigliani Franco : Financial markets and institution Fundamentals*
- ❖ *Financial Institutions and Markets LM Bhole*
- ❖ *Financial services and markets Dr.S. Guruswamy.*

UG15AO006: GENDER AND LEADERSHIP

Objectives:

1. Understanding the role of a leader and identifying with it.
2. Focusing on leadership philosophy, traits, skills and behaviour.
3. Enhancing leadership practices associated to contemporary organization.
4. Outlining the vision of career success and to maintain work life balance.
5. Envisioning Women, Transgender, and Transsexuals as agents of change.
6. Gaining practical skills to perform in Leadership capacities.

Module 1: Leadership, Gender & Stereotypes

10 Hrs

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

Module 2: An Outlook on Gender in Leadership

10 Hrs

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

Module - 3: Issues and New Initiatives **10 Hrs**

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

Module - 4: Gendered Identity at work **10 Hrs**

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

Module - 5: Surpassing the work /life dichotomies **10 Hrs**

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 Hrs**

Developing yourself and others for leadership roles. Understanding the various kind of leadership roles and styles - authoritarian,

laissez- fair, transactional, transformational and democratic. Sharing professional and personal experiences. Strategies to advance women to leadership positions. Men and Women in Corporate leadership-status and prospects. Distorting gender based roles and improving leadership performances.

Skill Development:

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.

Books 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*

UG17AO007: INTERNATIONAL FINANCIAL REPORTING STANDARDS

Objective: The objective of the subject is to enable the students to understand the need and method of presentation of financial statements in accordance with International Financial Reporting Standards

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

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

Module 2: Assets & liability based standards 20 Hrs

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

Revenue from contracts with customers (IFRS 15/Ind AS 115) – Government Grants (IAS 20/Ind AS 20) – Leases (IAS 17/Ind AS 17) – Financial instruments (IAS 32/Ind AS 32, IFRS 9/Ind AS 109).

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

Module 4: Presenting financial performance 7 Hrs

Accounting policies, estimates & errors (IAS 8/Ind AS 8) – Events after balance sheet date (IAS 10/Ind AS 10) – Effects of changes in foreign exchange rates (IAS 21/Ind AS 21)

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

Module 5: Preparation of financial statements 10 Hrs

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

Skill Development:

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

1. Conduct a survey of 25 Accountants to study the importance of implementation of IFRS in India.
2. Conduct a survey of any 20 companies to analyse the challenges faced by them in implementing the IFRS in their organization.
3. Create a Statement of Financial Position, Comprehensive Income statement and a Statement of Changes in Equity with imaginary figures.
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.

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*

UG15AO008 : MERGERS, ACQUISITIONS AND RESTRUCTURING

Objective:

This course aims to develop an understanding of the importance of various business alliances, their valuation and their pricing.

Module-1:Forms of Business Alliances 4 Hrs

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

Module-2: Mergers and Acquisitions - Introduction 8 Hrs

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

Module-3: Mergers and Acquisitions- Process 8 Hrs

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

Module-4: Pricing and Financing 15 Hrs

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

Module-5: Legal Formalities**12 Hrs**

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

Module-6: Restructuring Management**13 Hrs**

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

Skill Development

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

1. Comparative study between two major mergers in recent history
2. Conduct a study on the challenges faced by mergers and acquisitions

Books 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.*

UG15AO009 : OPERATIONS RESEARCH

Objective:

To provide a good foundation in the mathematics of Operation Research and appreciation of its potential application. To enable student to grasp the importance of conversion of business problems into mathematical problems and its application in business.

Module - 1: Introduction to Operations Research 4 Hrs

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

Module - 2: Introduction to Linear Programming 12 Hrs

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

Module - 3: Simplex Method 14 Hrs

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 14 Hrs

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 8 Hrs

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

Module - 6: PERT / CPM 8 Hrs

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.

Books for Reference:

- ❖ *Budnik, Frank S Dennis Mcleavy & 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.*

UG15AO010 : **PERSPECTIVES OF MICRO FINANCE**

Objectives:

The course intends to create an awareness of Microfinance and its various dimensions. It also attempts to provide exposure of the various SHGs and Governmental support.

Module 1:Microfinance Perspectives **12 Hrs**

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 Hrs**

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: Microfinance Institutions: **10 Hrs**

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 Microfinance and Delivery Methodologies **12 Hrs**

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 Microfinance

10 Hrs

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 Hrs

Introduction- Types of Risks for MFIs- Managing Credit Risk.

Skill Development:

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

1. Find out the different measures taken by the Government in order to promote Financial Inclusion in the state of Karnataka.
2. Visit NABARD and Bandhan Bank to know more about their functioning.
3. Visit villages in and around Bangalore in order to know about the MF services provided.
4. Discuss women entrepreneurship and financial services provided to them.

Books 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*

UG15AO011 : PRODUCTION AND OPERATIONS MANAGEMENT

Objective:

Production/operations management deals with the integration of numerous activities and processes to produce products and services in a highly competitive global environment. At the end of the course students will have a fair understanding of the role Production Management plays in business processes. Emphasis is given both to familiarization of various production processes and service systems.

Module 1: Introduction

8 Hrs

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

Module 2: Plant Location & Layout

10 Hrs

Factors affecting location, theory -plant layout principles-types of layout-advantages and disadvantages of plant layouts-techniques of plant layout, organization of physical facilities - Building, lighting, safety etc-protection measures and importance

Module 3: Materials Management

12 Hrs

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

Module 4: Production Planning & Control

16 Hrs

Production planning: Estimating, Routing, Scheduling & Loading – Production Control: Dispatching, Followup, Inspection & Evaluating & corrective action **Quality Control**

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

Module 5: Time & Motion Study

8 Hrs

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

Module 6: Maintenance Management & Waste Management

6 Hrs

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

Skill development

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

Books 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.*

UG15AO012: REAL ESTATE MANAGEMENT

Objective:

- This course examines the fundamentals of real estate management and development from a legal perspective.
- The course serves as a foundation course for real estate majors and provides an introduction to real estate for other students. It attempts to develop skills in using concepts in a real estate transactional setting.

Module - 1: Introduction to Real Estate Management 4 Hrs

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 Hrs

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

Module - 3: Legal Framework 18 Hrs

Legal Framework including various acts and procedures – namely Karnataka Apartment Ownership Act 1972(section 1 to 27), Indian Registration Act 1908 (part I to VI), Karnataka Stamp Act 1957 (section 1 to 10 A), Karnataka Rent Act 1999(section 1 to 46), Transfer of property Act 1882(section 5 to 27, 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 Hrs**

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

Module - 5: Planning Zoning and Development **12 Hrs**

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 Hrs**

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

Books forReference:

- ❖ *Real estate law practice and procedures - RajkumarAdukia*
- ❖ *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 - BhabaniChakraborty*
- ❖ *Real estate finance in India - Prashant Das*
- ❖ *Property management - Rockwell Publishing*

UG 15AO 013: RESEARCH METHODOLOGY

Objective:

To cultivate relevant practices and skills among the students for identifying research problems.

To facilitate students how to systematically collect data, analyze, interpret data through practical applications of research.

Module 1 – Introduction to Research **15 Hrs**

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 Hrs**

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.

Module3 – Data Collection Methods **10 Hrs**

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

Module 4 - Processing of Data **5 Hrs**

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

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

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 Hrs

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

Books 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.*
- ❖ *Working Papers on various research projects*
- ❖ *Research Articles in Finance, Marketing, HRM and Banking from international and national reputed refereed journals.*

Online Sources websites

- (a) www.google.com
- (b) www.ssrn.com
- (c) www.doaj.org
- (d) www.opeandoer.org
- (e) IIM Library Links

UG15AO014 : SERVICE MANAGEMENT

Objective:

To understand the growing trend of service industry and to study the difference of services marketing from tangible marketing.

Module - 1: Introduction

8 Hrs

Meaning of services - Reasons for growth in services sector - Difference between goods and services - Features of services - Classification of services.

Module - 2: Service Marketing Mix

14 Hrs

Product: Service as a Product - Service Product - Core Service and Peripherals. Price:Pricing of Services-Objectives-Factors influencing Pricing Decisions - Reasons for Price Variations in Service. Place: Place of Buyer and Seller interaction - Location of Premises - Look of Premises and Channels of Distribution Used. Customers' Role in Service Delivery. Promotion: Promotion Techniques - Objectives of Promotion -Word of mouth communication - People contact and support personnel - Developing customer conscious employees - Empowering People - appraisal and rewarding systems. Process: Designing the service process - Blue Printing - Automation - Customization - Service Production and Consumption Process. Physical Evidence: Essential and Peripheral Evidence - Physical Facilities - Appearance of Personnel.

Module - 3: Consumer Behavior

10 Hrs

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

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

Module - 4: Relationship Management and Service Loyalty

16 Hrs

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 Hrs**

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

Module – 6: Recent Trends **6 Hrs**

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.

Books 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.*

UG15AO015 : STRATEGIC BRAND MANAGEMENT

Objective:

To make the students understand the need and importance of branding, learn the concepts and strategies related to branding decisions and their practical applications in marketing.

Module 1: Introduction 10 Hrs

Introduction to brand management; Brand – meaning, evolution, functions, role, advantages; Branding – meaning, creation of brands and challenges; Brand management – strategic brand management process

Module 2: Brand equity, identity and positioning. 12 Hrs

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

Module 3: Brand elements 7 Hrs

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

Module 4: Brand measuring techniques. 8 Hrs

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

Module 5: Sustaining branding strategies. 15 Hrs

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

Module 6: Managing brands across geographical boundaries 8 Hrs

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

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

Skill Development:

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.

Books for reference:

- ❖ *Strategic Brand Management, Kevin Lane Keller, PHI/Pearson, 2nded*
- ❖ *Compendium of Brand Management, Chunnawalla, 1/ed, HPH, 2003*
- ❖ *Strategic Brand Management Richard Rosenbaum-Elliott , Larry Percy, Simon Pervan; OUP Oxford; 2 edition;2011*
- ❖ *Marketing Management & Strategy Peter Doyle and Philip Stern, Financial Times/Prentice Hall; 4th edition, 2006*

UG15AO016 : TRAVEL AGENCY AND TOUR OPERATIONS

Objective:

To expose the students to the various travel agencies function and procedures, and equip students and update the changes in the industry to take care of the requirement of the profession.

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

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

Module 2 – Emerging Trends in Travel Agency 6 Hrs

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

Module 3 – Travel Essentials and Regulations. 8 Hrs

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

Module 4 – Destination Geography 18 Hrs

Destination Geography – All about important countries and cities of tourist interest, best selling programs, Tourism circuits in USA, Canada, and Mexico. Europe – France, Spain, Italy, U.K, Turkey, Germany, Austria, Greece, Switzerland, Ireland, Belgium and

Netherlands Middle East - Saudi Arabia, United Arab Emirates, Kuwait, Oman, Jordan, Israel and Jordan. Africa, Egypt, Kenya, South Africa, Tanzania. Asia - Thailand, Singapore, Malaysia, China, Japan, Macau. Australia and New Zealand.

Module 5 - Tour Itinerary Planning **10 Hrs**

Components of Itinerary, Flight Itinerary, Tours Itinerary, inbound Travel Management, Department of travel and market trends existing in travel, development of itineraries, steps after Itinerary is finalized, Guest handling and organizing special events.

Module 6 - Tour Costing. **10 Hrs**

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

Skill Development:

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.

Book for Reference:

- ❖ *Tourism development, principles and practices* – A.K Bhatia
- ❖ *Tourism Today* – Maneed Kumar
- ❖ *Travel and Tourism Management from IATA*
- ❖ *Travel & Tourism management from WTO*
- ❖ *Travel & Tourism management from west wind Aviation Academy, Arizona, USA.*

SEMESTER IV

FSD 15 401 : ENVIRONMENT AND PUBLIC HEALTH

Module I - Linkages between Environment and Health 10 Hrs

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 12 Hrs

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

Module 3 - Diseases in Contemporary Society 14 Hrs

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 Hrs

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

Module 5 - Environmental Management Policies and Practices

10 Hrs

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

Skill Development:

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/neighborhood 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.

Book for Reference:

- ❖ Nandini N, SModuleha N. and SucharitaTandon, (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 commModuleies*. *Policy Matters*, 100-114.