

St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bangalore – 560 025

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

Recognized by the UGC as

“COLLEGE WITH POTENTIAL FOR EXCELLENCE”



Bachelor of Commerce

Semester V & VI

Syllabus w.e.f., 2015 – 2016

Academic year 2017 – 2018

St. Joseph's College of Commerce

(An Autonomous Institution
affiliated to Bangalore University)

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 Semester. 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.COM PROGRAMME MATRIX, COURSE STRUCTURE & 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:

An 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 marks × 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.

B.COM COURSE STRUCTURE COURSE MATRIX

Content	I	II	III	IV	V	VI	TOTAL
Part A: Languages							
English 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 • Principles of Management 	<ul style="list-style-type: none"> • Corporate Accounting • Business Law 	<ul style="list-style-type: none"> • Financial Management • Marketing Management 	<ul style="list-style-type: none"> • Cost Accounting • Human Resource Management 	<ul style="list-style-type: none"> • Income Tax-I • Advanced Cost Accounting • Financial Reporting 	<ul style="list-style-type: none"> • Income Tax-II • Entrepreneurship Development • Management Accounting • Company Law & Secretarial practice 	
Allied Required	<ul style="list-style-type: none"> • Business Economics- I • Mathematics for Managers 	<ul style="list-style-type: none"> • Business Economics- II • Business Statistics 	<ul style="list-style-type: none"> • Banking 	<ul style="list-style-type: none"> • Auditing 	-	-	
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/4Cr (as per list given below)	# 4hr/4Cr (as per list given below)	-	-	
Skill based Major					Subject / Elective Skill based paper		
II	16 Cr	16 Cr	16 Cr	16 Cr	27 Cr	26 Cr	117
Part C: Foundation, skill development, interdisciplinary & Sports							
HRD	1 hr/1 Cr	1 hr/1 Cr	-	-	-	-	
IC	-	1 hr/1 Cr	-	-	-	-	
EVS	-	-	-	1 hr/1 Cr	-	-	
Internship	-	-	-	-	-	120 hr/2 Cr	
Certificate & Sports Program			2 Cr Tally	2 Cr Excel	2 Cr Advanced Excel	-	
III	1 Cr	2 Cr	2 Cr	3 Cr	2 Cr	2 Cr	12
Part: D Extension and extracurricular activities							
Extension/Extra							
Curricular & Others	1 Cr	1 Cr	1 Cr	1 Cr	1Cr	-	
IV	1 Cr	1 Cr	1 Cr	1 Cr	1Cr	-	5
Total	22 Cr	23 Cr	23 Cr	24 Cr	30 Cr	28 Cr	150

B.COM. COURSE STRUCTURE
SEMESTER SCHEME OF EXAMINATION
CORE SUBJECTS
SEMESTER - V

Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/Credits
			CIA	ESE		
C1 15 MC 501	Income Tax - I	04	30	70	100	04
C1 15 MC 502	Advance Cost Accounting	04	30	70	100	04
C1 15 MC 503	Financial Reporting	04	30	70	100	04
	Elective - Paper I	04	30	70	100	05
	Elective - Paper II	04	30	70	100	05
	Elective-Skill based Paper	04	30	70	100	05
	Total	24	180	420	600	27

SEMESTER - VI

Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/Credits
			CIA	ESE		
C1 15 MC 601	Income Tax - II	04	30	70	100	04
C1 15 MC 602	Management Accounting	04	30	70	100	04
C1 15 MC 603	Entrepreneurship Development	04	30	70	100	04
C1 15 MC 604	Company Law & Secretarial Practice	04	30	70	100	04
	Elective - Paper III	04	30	70	100	05
	Elective - Paper IV	04	30	70	100	05
	Total	24	180	420	600	26

CIA - Continuous Internal Assessment

ESE - End Semester Exam

FOUNDATION COURSES

Sem. No	Subject Code	Title of the Paper	Lecture Hrs per week	Grade/Credits
V	FSD 15 501	Advanced Excel	1	2

GROUP OF ELECTIVES

ELECTIVE- I: ACCOUNTS

PAPER I	EL 15 AC 504	Advanced Corporate Reporting I
PAPER II	EL 15 AC 505	Advanced Corporate Reporting II
PAPER III	EL 15 AC 605	Audit and Assurance
PAPER IV	EL 15 AC 606	Contemporary Accounting and Reporting Developments
PAPER V	SB 15 AC 506	Accounting Information System

ELECTIVE- II: FINANCE

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

ELECTIVE- III: HUMAN RESOURCE MANAGEMENT

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

ELECTIVE- IV: MARKETING MANAGEMENT

PAPER I	EL 15 MK 504	Consumer Behaviour
PAPER II	EL 15 MK 505	Retail And Logistics Management
PAPER III	EL 15 MK 605	Integrated marketing Communication
PAPER IV	EL 15 MK 606	Digital Marketing
PAPER V	SB 15 MK 506	Customer Relationship Management (SAP)

ELECTIVE- V: INTERNATIONAL BUSINESS

PAPER I	EL 15 IB 504	Fundamentals In International Relations
PAPER II	EL 15 IB 505	International Business
PAPER III	EL 15 IB 605	Global Financial Management
PAPER IV	EL 15 IB 606	International Marketing
PAPER V	SB 15 IB 506/507	French/Spanish Language

ELECTIVE- VI: BANKING AND INSURANCE

PAPER I	EL 15 BK 504	Bank Management
PAPER II	EL 15 BK 505	Principles and Practise of Insurance
PAPER III	EL 15 BK 605	Risk management
PAPER IV	EL 15 BK 606	Bank Technology Management
PAPER V	SB 15 BK 506	Bank Branch Management

SEMESTER - V
C1 15MC 501: INCOME TAX - I

Objective:

To expose the students to the various important provisions of Income Tax Act relating to computation of Income of individual assessee only.

Module - 1: Introduction

6 Hrs

Brief history of Income Tax – Legal Frame work – Cannons 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 Hrs

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 hrs

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

Module - 4: Residential Status and incidence of tax

8 hrs

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 hrs

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 hrs

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)

Books For Reference:

- ❖ *B. B. Lal: Direct Taxes, Konark Publisher (P) Ltd.*
- ❖ *B. S. Raman: Income Tax.*
- ❖ *Bhagwathi Prasad: Direct Taxes – Law and Practice, Wishwa Prakashana.*
- ❖ *Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and Sons.*
- ❖ *Dr. Girish Ahuja & Dr. Ravi Gupta: Income Tax.*
- ❖ *Dr. Mehrotra & Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.*
- ❖ *Dr. Vinod K. Singhanian: Direct Taxes – Law and Practice, Taxmann Publication.*
- ❖ *Gaur & Narang: Income Tax.*

SEMESTER - V

C1 15 MC 502: ADVANCED COST ACCOUNTING

Objective:

To acquire in depth knowledge for effective decision making in firms and their business applications.

Module - 1: Process costing **10 Hrs**

Process costing - Normal loss -Abnormal loss - Gain -Joint and by products (Including inter-process profit and equivalent production) preparation of process accounts and joint and by products

Module - 2: Marginal Costing and Absorption Costing **8 Hrs**

Absorption costing - introduction, meaning, advantages and disadvantages of absorption costing, ascertainment of profit under absorption costing - marginal costing-introduction, meaning, advantages and disadvantages of marginal costing, differences between absorption costing and marginal costing, ascertainment of profit under marginal costing - income determination under marginal costing and absorption costing

Module - 3: Cost, Volume & Profit Analysis **7 Hrs**

Marginal cost equations, Cost Volume Profit Analysis, Break Even Point, Margin of Safety, Break even Chart - Profit Volume Chart, Applications of Marginal Costing - Make or Buy Decision, Key factor / limiting factor , Accepting or Rejecting the Export Offer, Pricing decisions, Selecting the Suitable Product Mix, introduction of new product, operate or shut down decisions etc.

Module - 4: Relevant Costing **5 Hrs**

Analysis of relevant cost with other cost concepts-relevant benefits-sunk cost-future costs, future benefits-Relevant cost and relevant benefits for business decisions-Case study method.

Module - 5: Budgetary Control **10 Hrs**

Meaning - Need- Objectives and functions-Advantages and Limitations- Classification- Preparation of Budgets- Raw material

consumption, Purchase, labor hour, Overhead, Cash, Master, Fixed and Flexible Budget.

Module - 6: Standard Costing

20 Hrs

Meaning - Definition - Advantages - Steps involved in Standard Costing - Analysis of Variances - Material Variances - Labor Variances - Overhead variances-Preparation of Variance Reports and interpretation of variance report.

Skill Development:

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

1. List methods of costing adopted by industries located in the region.
2. Prepare a budgetary statement for any two organizations of your choice.
3. Collect the different format of budget prepared by two companies of your choice.
4. State the impact of standard costing on the decision making of the company of your choice.
5. List out the various expenses of two companies and prepare the cost sheet.

Books for Reference:

- ❖ *Colin Drury: Management and Cost Accounting.*
- ❖ *Augustin Amaladas and Mary Amala Shanthy: Corporate Financial Knowledge Integration, Himalaya publications*
- ❖ *Nigam: Theory and Techniques of Cost Accounting.*
- ❖ *S. P. Jain & K L Narang: Cost and Management Accounting.*
- ❖ *Dr. S. N. Maheshwari: Cost Accounting.*
- ❖ *JawaharLal: Cost Accounting.*
- ❖ *M. N. Arora: Cost Accounting.*

SEMESTER - V
C1 15 MC 503: FINANCIAL REPORTING

Objective:

To enable the students to have a basic knowledge of the latest financial reporting standards.

Module - 1: Introduction to Accounting Standards **5 Hrs**

Objectives and uses of financial statements for users - Role/objectives of accounting standards - Formation of accounting Standards Board - Objectives and functions of Accounting Standard Board - Scope of accounting standards - Procedure for issuing Accounting Standards - Meaning and definition of Accounting Standards - Significance - Development of accounting standards in India - Requirements of international accounting standards

Module - 2: Indian Accounting Standards and IFRS **5 Hrs**

International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS - IFRS adoption or convergence in India - Implementation plan in India - Ind AS - Differences between Ind AS and IFRS - Conceptual framework - Definition of financial elements - Principles of recognition, measurements, presentation and disclosure.

Module - 3: Assets Based Accounting Standards **25 Hrs**

Accounting for tangible non-current assets (IAS 16 and Ind AS 16) - Accounting for intangible assets (IAS 38 and Ind AS 38) - Accounting for impairment of assets (IAS 36 and Ind AS 36) - Inventories (IAS 2 and Ind AS 2) - Accounting for borrowing costs (IAS 23 and Ind AS 23) - Investment Property (Ind AS - 40)

Module-4: Revenue Based Accounting Standards **7 Hrs**

Accounting for Government Grants and Disclosure of Government Assistance (Ind AS 20)

Module-5: Liability Based Accounting Standard **8 Hrs**

Provisions, contingent liabilities and contingent assets (IAS 37 and Ind AS 37)

Module-6: Other Reporting Standards **10 Hrs**

Accounting for Insurance Contracts (Ind AS 104) - Accounting for agriculture (IAS 17 and Ind AS 41) - Disclosure of related party transactions (IAS 24 and Ind AS 24) – Interim Financial Reporting (Ind AS 34)

Skill Development:

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

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

Books For Reference:

- ❖ *Chintan Patel, Bhupendra Mantri, Indian Accounting Standards, Taxmann Publications.*
- ❖ *T. P, Ghosh, Illustrated Guide to Indian Accounting Standards, Taxmann Publications.*
- ❖ *B. D, Chatterjee, Illustrated Guide to Indian Accounting Standards, Taxmann Publications.*
- ❖ *Dolphy D'Souza, Vishal Bansal, Indian Accounting Standards, Snow White Publications.*
- ❖ *ICAI, Study material of ICAI – Financial Reporting (Final level). IASB, IFRS (Red Book).*

SEMESTER - V
ELECTIVE-I: ACCOUNTS

PAPER-I

EL 15 AC 504: ADVANCED CORPORATE REPORTING I

Objective:

To provide comprehensive and expert knowledge about preparation & presentation of consolidated financial statements of group companies as per the principles laid down in IFRS 3, IFRS 10, IFRS 11, IFRS 12 & IAS 27

Module - 1: Concept of Group Accounting **10 Hrs**

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.

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

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 Hrs**

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 Hrs

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

Module – 5: Consolidated Statement of Profit or Loss 8 Hrs

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

Module – 6: Consolidated changes in Equity 10 Hrs

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

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

Objective:

To provide an insight of various accounting standards related to Special transactions and Reporting in Financial Statements.

Module - 1: Introduction to Special Transactions **2 Hrs**

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

Module - 2: Accounting for Leases **8 Hrs**

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 Hrs**

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 Hrs**

IAS 19 and IndAS 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 Hrs**

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 Hrs**

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)

- Analysis of Various case studies given in IFRS.org

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 Rajeesh 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

Objective:

To enable students to understand the application of accounting tools and software that ensures the analytical skills of students.

Module - 1: Information Systems **8 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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

Module - 5: Financial Accounting Systems and Packages **25 Hrs**

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.

SEMESTER - V
ELECTIVE - II: FINANCE

PAPER-I

EL 15 FN 504: ADVANCED FINANCIAL MANAGEMENT

Objective:

To familiarize the students with various advanced concepts in Financial Management. To expose students to various theories in Investment and dividend decisions. To enable students to understand risk, its measurement and its management.

Module - 1: Finance Function 4 Hrs

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 Hrs

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 Hrs

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 Hrs

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 Hrs**

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 Hrs**

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 members 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).

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

Objective:

The objective of this paper is to familiarize students with different aspects and components of Financial Institutions and Financial Markets in India. This will enable them to take the rational decision in the financial environment.

Module - 1: Indian Financial System 4 Hrs

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

Module - 2: Financial Institutions 8 Hrs

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 Hrs

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 Hrs

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 Hrs

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 Hrs

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

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

Objective:

- Understand the basic and advanced features of excel
- Understand how to build models in excel to suit one's purpose
- Building models in different areas of finance including investments, corporate finance and derivatives
- Identifying and controlling the key sensitivities with advanced spreadsheet simulation
- Understand how risk can be built into the model to enhance decision making process

Module - 1

10 Hrs

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 Hrs

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 Hrs

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

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

Module - 4

10 Hrs

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 Hrs

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 Hrs

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

SEMESTER - V
ELECTIVE-III: HUMAN RESOURCE
MANAGEMENT

PAPER-I

EL 15 HR 504: EMPLOYEE RELATION LAWS IN INDIA

Objective:

The objective of this paper is to introduce participative style of management in organizations and to develop and maintain harmonious relations between management and labour which is essential for higher productivity and industrial progress in the economy.

Module - 1: Introduction **10 Hrs**

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

Module - 2: Major Employee Relations Laws in India **13 Hrs**

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 19468, Payment of Gratuity Act, Maternity Benefit Act, Child Labour (Prohibition and Regulation) Act 1986, Whistleblowers Protection Act, 2014. **(An HR Perspective)**

Module - 3: Industrial Relations **6 Hrs**

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 Hrs

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 Hrs

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 programmes-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 Hrs

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 & congruence - Empathy - Types of problems for counselling.

Skill Development:

(These activities are only indicative, the Faculty members 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.

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 .etal. 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

Objective:

The objective of this paper is to make student aware of the concepts, techniques and practices of human resource development. It makes students capable of applying the principles and techniques as professionals for developing human resources in an organization.

Module - 1: Introduction to Human Resource Development 7 Hrs

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 Hrs

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 Hrs**

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

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 – 4: Managing Productivity **10 Hrs**

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

QC: Meaning-Organizational 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 Hrs**

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 Hrs**

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 members can innovate)

1. Design a training programme 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.

Books For Reference:

- ❖ *Beanchamp 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)

Objective:

SAP HCM is one of the important function in an organization that carries Personnel Management, Organizational Management and Payroll and Time Management. The Prospects of HR is on demand where an individual can predict the resource demand who can be recruited.

Module - 1: Introduction to SAP **10 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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

Module - 5: Recruitment**5 Hrs**

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

Module - 6: Time Management**5 Hrs**

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

Books 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

Objective:

This paper provides a deeper insight into consumer behaviour and factors influencing the decision making process. It helps students with the theoretical foundations along with practical insights.

Module - 1: Introduction **10 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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?

Books 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 & Leslove Lazer Kanuk: Consumer Behaviour; 6th Edition; Phi, New Delhi, 2000.*
- ❖ *Satish K Batra & SHH Kazmi: Consumer Behaviour, Text and Cases. TM 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

Objective: The main objective of this paper is to provide insights on retail and logistics management, to enable students to become good retail planners and decision makers. This paper provides the learner with an overview of the retail industry, concepts and process and an opportunity to understand the areas of accountability for a Retail Manager.

Module - 1: Introduction **6 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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 Hrs

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 Hrs

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 malls in 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.

Books 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)

Objective:

SAP CRM is a marketing solution which can provide the complete understanding of the marketing concepts that can show case the needs of the customers across different segments in the industry. The target segment of the audience would be the students who are aiming to seek a challenging career in CRM Domain.

Module - 1: Introduction to SAP **10 Hrs**

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 Hrs**

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 Hrs**

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 Hrs

ICSSService- Internet CustomerSelfService, Campaign Management, Segmentation, Lead to cash, Email work list, Template designer, Survey tool.

Module - 5: CRM Analytics

10 Hrs

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

SEMESTER - V
ELECTIVE-V: INTERNATIONAL BUSINESS

PAPER-I

EL 15 IB 504: FUNDAMENTALS IN INTERNATIONAL RELATIONS

Objective:

Students who wish to increase their understanding of global markets and various regions of the world should strongly consider studying international relations. Relations will provide them with insights into the global economic and business climates.

Module -1: Introduction to International Relations **10 Hrs**

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 Organizations - NAFTA, SAARC, BRICS & ASEAN - International Trade Centre - EU trade policy - FEMA - 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 Hrs**

Overview of Social and Cultural Patterns of Ancient India-The Indian Middle Ages (1950'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 Hrs

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-Divide

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) 14Hrs

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 – EOUs – 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 Hrs

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 Hrs

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)

Books 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, Ayn 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 Pvt.Ltd.*

SEMESTER - V
ELECTIVE-V: INTERNATIONAL BUSINESS

PAPER-II

EL 15 IB 505: INTERNATIONAL BUSINESS

Objective:

This course in international trade familiarizes students with theories and policies that guide international trade. Students learn why international trade is important for India and other nations, and they examine how it effects production, profit and the economy. Students analyze trade policies that are different than those that govern India and discuss why those differences exist.

Module -1: Trade and Manufacturing

10 Hrs

Factors of production: Land, Labor & 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 Hrs

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 Hrs**

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 Hrs**

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.

Aligned Documentation System - Commercial Invoice - Shipping Bill - Certificate of Origin - Consular Invoice - Mate's Receipt - Bill of Lading - Import Documents - Transport Documents - Bill to Entry - Certificate of Inspection - Certificate of Measurements - Freight Declaration Overview of Free trade zone, SEZ, EOU and Steps in Export and Import Procedure

Module-5: Development in Trade and Technology **12 Hrs**

Recent Changes in IT sector in the field of Banking -Emergence of SWIFT-Definition-transactions and payments. E-Banking, NRI Banking , Self inquiry Facility, Remote Banking. (concepts Only)

Defining ERP, Origin and Need for an ERP System, ERP and Related Technologies: Business Process Re-engineering, Management Information systems, Decision Support Systems, Executive Information Systems, Data Warehousing, Data Mining, On-Line Analytical Processing, Product Life Cycle Management, Supply

Chain Management, ERP Security IT act Government initiatives for Income tax fillings.

Information System Audit – Objectives of Information System Audit, Maintenance of System effectiveness, Ensuring System Efficiency, Information System Audit Approached, Information System Audit Methodology, Broad Frame Work for Conducting IS Audit.

Module – 6: IHRM

8 Hrs

International Human Resource Development: Nature-Approaches-difference between domestic HRM and IHRM

IHRP- Recruitment, selection and issues in staff selection of expatriates

Migrations & Refugee: change in demographics and movement of labour. Cross culture management: definition, concepts, elements of culture, the growing importance of culture in organizations, culture and diversity, cross culture issues in organization. Cross-culture team work – benefits and problems. The role of ILO, Trade Unions, Expats.

Skill Development:

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

Foreign Language: Spanish, French, German

Books 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 Chand and Sons, New Delhi.
- ❖ 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 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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 Hrs

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 Hrs

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 Hrs

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

Module -9: L'avenir 8 Hrs

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 Hrs**

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 Hrs**

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 Hrs**

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 **7 Hrs**

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 Hrs**

Talk about clothes and describing people. Grammar: Adjectives and their accordance. Vocabulary: Clothes, colours, characteristics of people.

Module – 6: Cena fuera**8 Hrs**

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 Hrs**

Describe things in the past and future . Grammar : verb acabar for expressing recent past activities and verb ir to express the near future. objectives and role in economic development. GATT principles, an overview, Uruguay round, WTO core agreements – Agriculture sector, MFA, TRIPS, and TRIMS GATS. India's international trade-composition and direction

Skill Development:

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

1. Trace the relationship between the different international trade theories.
2. Collect a list of MNCs – Indian and Foreign MNCs and their operations
3. To collect a list of Indian Products Patented.

Books For Reference:

- ❖ *Francis Cherunilam - International Economics (2012)*
- ❖ *Chacholiades, M. (1973): The Pure Theory of International Trade, McMillian press*
- ❖ *Salvatore Dominick (2011), International Economics: Trade and Finance, John Wiley and Sons, Limited.*
- ❖ *Sodersten Bō and Reed. G. (2005), International Economics, 3rd edition, McMillian Press Ltd.– International Economics*

SEMESTER - V
ELECTIVE - VI: BANKING AND INSURANCE

PAPER-I
EL 15 BK 504: BANK MANAGEMENT

Objective:

- To provide a general overview of the lending mechanism of banks.
- To facilitate the understanding of assessment and appraisal procedures for loans.
- To help in the familiarisation of documentation, legal formalities and loan recovery in banks.

Module 1- Introduction

6 Hrs

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 Hrs

Principles of lending – types of loans and advances – priority sector advances – Self-employment schemes – tribal and physically handicapped borrowers – women entrepreneurs – finance of SSI – personal and consumer loans – loans to 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 hrs

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 hrs**

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 hrs**

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 hrs**

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 members 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.

Books 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 - VI: BANKING AND INSURANCE

PAPER-II
EL 15 BK 505: PRINCIPLES AND PRACTICE OF INSURANCE

Objective:

To familiarize the students with the concepts related to Insurance business and offer them an in depth understanding of the Insurance Industry.

Module -1: Introduction **10 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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-Banc Assurance-International Insurance Scene

Module -5: : Insurance Legislation**10 Hrs**

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 Hrs**

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 members 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.

Books 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-VI: BANKING AND INSURANCE

PAPER-V
SB 15 BK 506: BANK BRANCH MANAGEMENT

Objective:

- To provide a general overview of the accounting and audit of banks.
- To facilitate the understanding of terminology and procedures of all products of a bank.
- To help in the familiarisation of documentation and legal formalities in banks.

Module-1: Overview of Banking **6 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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 Hrs

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 Hrs

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 members 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.

Books For Reference:

- ❖ *ICAI material with regard to LFAR*
- ❖ *ACCOUNTING AND FINANCE FOR BANKERS GUIDE TO JAIIB Q&A N.S. Toor*

SEMESTER - VI
C1 15 601: INCOME TAX - II

Objective:

To expose the students to the various important provisions of Income Tax Act relating to computation of income of individual assessee only.

Module 1: Profits & Gains of Business or Profession **16 Hrs**

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 Hrs**

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 gains u/s 54. Problems on computation of short term and long term capital gains.

Module 3: Income from Other Sources **12 Hrs**

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 Hrs**

(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 Hrs**

Carry forward and set off of Losses

Module 6: Tax Liability of Individuals

10 Hrs

Computation of total taxable income and tax liability of an individual.

Skill Development:

(These activities are only indicative, the Faculty members 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

Books For Reference:

- ❖ *B. Lal: Direct Taxes, Konark Publisher (P) Ltd.*
- ❖ *Bhagwathi Prasad: Direct Taxes – Law and Practice, Wishwa Prakashana.*
Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and Sons.
Dr. Girish Ahuja & Dr. Ravi Gupta: Income Tax
- ❖ *Dr. Mehrotra & Dr.Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.*
- ❖ *Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publication.*
- ❖ *Gaur & Narang: Income Tax.*

SEMESTER - VI

C1 15 MC 602: MANAGEMENT ACCOUNTING

Objective:

To enable the students to understand the importance of analysis and interpretation of Financial Statements, to equip the students with the adequate skills to prepare various types of analytical statements and to help students to prepare management reports for decision making.

Module-1: Introduction

2 hrs

Meaning – Nature and Scope of Management Accounting – Relationship between Financial Accounting – Cost Accounting and Management Accounting – Role of Management Accountant in the Present Scenario.

Module-2: Financial statement analysis

8 Hrs

Meaning and concept of Financial Analysis – Types of Financial Analysis – Methods of Financial Analysis – Problems on Comparative Statements – Common Size statements – Trend Analysis.

Module – 3: Ratio analysis

10 Hrs

Meaning – Utility and limitations – Classification of Ratios – Calculation and interpretation of Solvency – Turnover – Profitability & Liquidity ratios.

Module – 4: Funds flow analysis

12 Hrs

Meaning – Concept of Fund and Funds Flow Statement – Uses and significance of Fund Flow Statement – Procedure for preparing FFS – Schedule of changes in working capital – Statement of sources and application of funds.

Module-5: Cash flow analysis

10 Hrs

Meaning and concept – Comparison between Funds Flow and Cash Flow Statements – Uses and significance of CFS – Preparation of Cash Flow Statement as per IFRS

Module -6: – Contemporary concepts

18 Hrs

Activity Based Costing; Life Cycle Costing; Target Costing; Kaizen Costing; Balanced Score Card (including problems).

Skill Development:

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

1. Collection of Financial Statements of any one organization for two years.
2. Calculation of ratios based on the above financial statement: Profitability ratios – Gross Profit ratio, Net Profit ratio, ROCE, Current Ratio, Liquid Ratio.
3. Preparation of Funds Flow/Cash Flow Statements with imaginary figure as per Accounting Standards.
4. Draft an imaginary Management Report.
6. Preparation of trend charts of a company of your choice.

Books For Reference:

- ❖ *Dr . S. N. Maheswari: Management Accounting.*
- ❖ *Augustin Amaladas and Mary Amala Shanathi: Corporate Financial Knowledge Integration, Himalaya publications*
- ❖ *I. M. Pandey: Management Accounting.*
- ❖ *Jain & Narang: Cost and Management Accounting.*
- ❖ *M. A. Sahab: Management Accounting.*
- ❖ *Prabhakara Rao: Management Accounting.*
- ❖ *R. S. N. Pillai & Bagavathi: Management Accounting.*
- ❖ *Sexana: Management Accounting.*
- ❖ *Sharma & Shashi Gupta: Management Accounting.*
- ❖ *Vinayakam: Management Accounting Tools and Techniques*

SEMESTER - VI

C1 15 MC 603: ENTREPRENEURSHIP DEVELOPMENT

Objective:

This course gives an introduction to the basic concepts of enterprise building and equips the students with the skills and competency to create a successful enterprise. It also emphasizes the role and importance of business opportunity identification and assessment-business planning process and funding issues.

Module 1: Introduction to Entrepreneurship **8 Hrs**

Evolution of Entrepreneurship - introduction to the concept of entrepreneurs, entrepreneurship and enterprise- Reasons for growth of Entrepreneurship - Characteristics and classification of Entrepreneurs- Intrapreneurs- Women Entrepreneurs- problems and challenges- Competency requirement for entrepreneurs

Module 2: Commencement of a business enterprise **12 Hrs**

Entrepreneurial Process- Identification and selection of Business Opportunities-Sources of Business idea- Procedures and Formalities for starting up a venture- Location- Clearances and permits required- Formalities- Licensing and registration procedures- Types of startups- Challenges and pitfalls for a new Start up- Why new Ventures fail- Exit Strategy for business- Venture Development stages.

Module 3: Business Model and Business Plan (BP) **10 Hrs**

Business Models- Meaning, Types and purpose of business models- Need for a BP-nuances of a BP(Financial ,Marketing , HR, Legal, Social and Technical aspects)- Why some BP fail- Evaluation of the plan by potential lenders and Investors

Module 4: Elements of Entrepreneurial plan **12 Hrs**

Financial Plan- Meaning- Sources of Capital – Personal Fund- Bank Loan- Venture Capital- Angel Investing – Crowd Funding- Capital cost estimates of the project- Project operational cost estimates- Methods of cost estimations-Projected income statement - Operating Income statement- Break even Analysis-Business valuation techniques - Use of software packages

Marketing Plan- Market research for new venture- Competitive Analysis- Marketing Strategies- Marketing plan- Marketing Mix- Contingency plans

Organizational Plan- Legal Forms of business-Single ownership firms- Partnership firms- Joint Stock Company- Co-operative Enterprises – Public sector Enterprises- expansion and diversification strategies-Mergers and acquisitions- Franchising.

Legal Issues considerations- Intellectual Property- Patents- Copyrights- Trademarks, Licensing

Module 5: Assistance for Entrepreneurs in India **12 Hrs**

Role of Entrepreneurship for Economic Development -Need and Importance of support functions- Financial and Non-financial support-NSIC, SIDC, SFC'S, SIDBI, IFCI, SISI, DIC.

Government Incentives, subsidies and Policies and various Tax Concessions

Module - 6: Global Opportunities **6 Hrs**

International environment-Methods of going International-Problems in International trade- Protectionism- Trade blocks- How WTO helps in entrepreneurship- Changing international environment- Global trends.

Skill Development:

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

1. Convert your business idea 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. List out and analyze the profiles of any three new age Entrepreneurs.
4. Visit the DIC and make a list of the various existing 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.
7. Analyze the business Valuation techniques adopted by an enterprise.
8. Collect the Financial statements of 2 firms and analyze the Income statement and Balance sheet.
9. Prepare a Breakeven Analysis for any startup firm.

Books For Reference:

- ❖ *Colin Coulson Thomas: The Knowledge Entrepreneur, Kogan Page Publications.*
- ❖ *Donald F Kuratko & Richard M Hodgetts: Entrepreneurship Theory Process and Practice, Sixth Edition, Thomas South Western Publications.*
- ❖ *Dr.Sudhir Sharma, Balraj Singh & Sandeep Singhal: Entrepreneurship Development, Wisdom Publications, New Delhi*
- ❖ *Mark J Dollinger: Entrepreneurship, Strategies and Resources, Pearson Edition.*

- ❖ *P.C Jain: Handbook for Entrepreneurs, Entrepreneurship Development of India, Oxford Publications.*
- ❖ *Robert D Hisrich, Micheal P Peters & Dean A Shephers: Entrepreneurship, Sixth Edition, Tata Mc Graw Hill Publications*
- ❖ *S S Khanka: Entrepreneurship Development S Chand Publications*
- ❖ *S V S Sharma: Developing Entrepreneurship- Issues and Problems*
- ❖ *Udai Pareek T V Rao: Developing Entrepreneurship*

SEMESTER - VI

C1 15 MC 604: COMPANY LAW AND SECRETARIAL PRACTICE

Objective:

The subject makes an attempt to incorporate all basic concepts and practices of company management that provides the foundation and legal framework to guide the formative knowledge of Companies Law Concepts required to understand and manage a Company.

Module-1: Over View of Companies Act, 2013 6 hrs

Overview of Company (History, types of companies) - Authorities related to company law board - Registrar of companies and SEBI (in brief) - Importance and functions (in brief) - Company Secretary: Qualification, appointment and terminations - Secretarial Standard 1 and 2 - Secretarial Audit - Compliance with law - Related Party Transactions - Who are they? Types and Requirements of law.

Module-2: Company Formation 16 Hrs

(a) **Promotion:** Functions and Position of Promoters, steps in promotion, Pre-incorporation contracts and Provisional contract, Law with regard to start ups

(b) Documents to Commence Business:

- **Memorandum of Association:** Meaning and Definition, contents, Doctrine of ultra- vires and Alteration of Memorandum
- **Articles of Association:** Meaning, contents, alteration constructive notice and indoor management
- **Prospectus:** Meaning, definition, importance, contents, Prospectus by implication, Shelf Prospectus, Red Herring Prospectus, Liability for misstatements and statement in lieu of prospects.
- **Certificate for commencement of business**

Module - 3: Shares

16 Hrs

Allotment - IPO (book building process, only guidelines) - Legal provisions on allotment - Underwriting Agreements - Underwriting Commissions - Buyback of shares - Depository system (D-MAT, RE-MAT) - Transmission of Shares.

Members and Shareholders: Meaning of Member - Acquisition of Membership - Termination of Membership - Register of Members.

Share Capital: Meaning of Share and Stock - ESOP, Sweat equity, and Shareholders agreement - Differential voting rights - Reduction of Share Capital.

Borrowing and Debenture: Borrowing powers - Effects of Ultra Vires borrowings - Mortgage and charge - Debentures - Kinds of Debentures - Debenture Trust Deed. MCA 21 guidelines.

Module - 4: Company Meetings

10 Hrs

Importance of meetings - Types of meetings - Annual General Meeting and Extraordinary General Meeting - Requisites of a valid meeting - Quorum - Chairman - Adjourned Meetings - Proxies - Voting - Different types of Resolutions - Drafting of Minutes - Requirements as per Secretarial Standard No. 1 and 2.

Module-5: Directors

6 Hrs

Need for Directors - Position of Directors - Their appointment - Retirement and removal - Powers of the Board of Directors and Shareholders - Types of Directors: Alternate, Woman, Independent Director - Duties and Responsibilities of a Director.

Module -6: Winding Up

6 Hrs

Modes of Winding up - Consequences of winding up - Official Liquidator - Defunct Company.

Skill Development:

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

1. Simulation with the help of BLISS Software
2. Circulate and show the prospectus to class.
3. Circulate and show the agenda to the class.
4. Draft agenda.
5. Circulate and show the directors and auditor's report.
6. Collect blank share application form and make the class fill it.
7. Drafting of Memorandum of Association – Drafting Articles of Association.
8. Drafting Notice of Company Meetings – Annual – Special and Extra ordinary – Board.
9. Drafting Resolutions – different types.
10. Book building process flow chart.

Books For Reference:

- ❖ *A. K. Majumdar & G. K. Kapoor: Company Law & Practice.*
- ❖ *Avtar Singh: Principles of Company Law.*
- ❖ *Dr. P. N. Reddy & H. R.Appanaiah: Essentials of Company Law & Secretarial Practice.*
- ❖ *K. C. Garg & Vijay Gupta: Company Law & Secretarial Practice.*
- ❖ *M. C. Bhandari: Guide to Company Law Procedure.*
- ❖ *M. C. Kuchchal: Secretarial Practice.*
- ❖ *M. C. Shukla & Gulshan: Principles of Company Law.*
- ❖ *N. D. Kapoor: Company Law & Secretarial Practice.*
- ❖ *S. C. Kuchehal: Company Law & Secretarial Practice.*
- ❖ *Taxman: Company Law.*
- ❖ *Tuteja: Company Administration and Meetings.*

SEMESTER - VI
ELECTIVE - I: ACCOUNTS

PAPER-III

EL 15 AC 605: AUDIT AND ASSURANCE

Objective: To provide brief knowledge about various concepts of audit and assurance, Functions of audit, auditors and various reports to be prepared in audit.

Module 1: Regulatory and Professional consideration of Audit **8 Hrs**

Companies Act 2013, SEBI requirements, FEMA Rules, Code of Ethics (Issued by ICAI)

Module 2: Pre Audit Planning **6 Hrs**

Acquiring plans (Direct & Outsource), Types of assignments, Statutory Audit, Internal audit, Scope of Audit work, Certifications, Client Approaches and retention.

Module 3: Audit Risks and Audit Control **12 Hrs**

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 Hrs**

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 computerized environment **12 Hrs**

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, Computerized audit programmes.

Module – 6: Special Audits, Assignments

12 Hrs

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

Books 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*

SEMESTER -VI
ELECTIVE - I: ACCOUNTS

PAPER-IV

EL 15 AC 606: Contemporary Accounting and Reporting Developments

Objective:

To give an insight on recent and upcoming accounting and reporting concepts/ trends in the light of globalization.

Module 1: First Time Adoption/ Convergence **16 Hrs**

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 Hrs**

National accounting standards, International accounting standards, IFRS, Use of IFRS, Harmonization efforts between IASB and FASB, Emerging developments of IFRS, Exposure Drafts.

Module 3: Comprehensive Reporting Practices **12 Hrs**

Global Reporting Initiatives, Integrated reporting (6 Types of Capital), Management commentary
(Future outlook, competition etc.)

Module 4: Financial Reporting on business aspects **14 Hrs**

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 Hrs

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

Books 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

Objective:

To familiarize the students with exchange rates and currency market. To enable the students understand international finance, markets, instruments & risk management. To help students understand the strategies for risk management and their implications. To orient students towards overseas investment and global tax system

Module 1: Introduction to International Finance **10 Hrs**

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 & Bond Market) **6 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

Political – commercial – exchange control restrictions on remittance – different tax systems – exchange rate fluctuations – risk of nonpayment – 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 Hrs**

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.

Books 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.*

SEMESTER -VI
ELECTIVE II: FINANCE

PAPER-IV

**EL 15 FN 606: SECURITY ANALYSIS& PORTFOLIO
MANAGEMENT**

Objective:

The aim of this course is to provide a conceptual framework for analysis of securities from an investor's perspective of maximizing return on investment – a sound theoretical base with examples and references relating to the Indian financial system.

Module 1: Introduction: Portfolio Management **6 Hrs**

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 Hrs**

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 Hrs**

FII – Regulations governing FII in India, FDI-Meaning, Advantages & Disadvantages –securitized financing (Euro note) & Equity financing (ADR & GDR) - Foreign Trade Finance.

Module 4: Technical Analysis & Related Theories **12 Hrs**

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 Hrs

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 Hrs

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.

Books 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**

Objective:

To familiarize students about concepts of performance and compensation management

To acquaint the students to the use of compensation as a vehicle to face the challenges of attracting, retaining and motivating employees to high performance.

Module 1: Introduction 8 Hrs

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 Hrs

Performance planning, Process and Documentation of Performance appraisal, Appraisal Interview, Performance Feedback and Counselling

Module 3: Performance management and reward systems 12 Hrs

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 Hrs

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 Hrs**

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 Hrs**

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.

Books 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.*

SEMESTER –VI
ELECTIVE-III: HUMAN RESOURCE MANAGEMENT
PAPER-IV
EL 15 HR 606: INTERNATIONAL HUMAN RESOURCE
MANAGEMENT

Objective:

The paper is designed to introduce students to the nature of developing and managing human resources in international, multinational, global, and transnational firms. It explores the complexity, challenges, and choices that firms are faced with and strategies they use to effectively develop and manage their international workforce in culturally and geographically diverse environments. The primary aim of this paper is the development of global leaders through cross-cultural awareness, interactive learning, and analysis of the expatriation and repatriation processes.

Module 1: Introduction **8 Hrs**

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 Hrs**

Performance planning, Process and Documentation of Performance appraisal, Appraisal Interview, Performance Feedback and Counselling

Module 3: Performance Management in International context
10 Hrs

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 Hrs

Labour Relations: Key issues in international relations, strategic choices before firms, strategic choices before unions, union tactics
Expatriate Failures Causes for failure. Repatriation: Repatriation process and issues

Module 5: International IHRM Concepts of MNEs.

8 Hrs

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 Hrs

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.

Books 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

Objective:

- To understand the role communication plays in Marketing Management
- To study in depth the various marketing communication alternatives employed by organisations globally.
- To integrate the elements of marketing communication mix with a case study approach to deliver consistent brand message to the target markets.

Module 1: Concept and Process of Integrated Marketing Communications (IMC)

10 Hrs

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 Hrs

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 Hrs

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 Hrs

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 Hrs

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 Hrs

Evaluating Marketing Communication Programme -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.

Books 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 & Celch, Advertising and Promotions - Tata Mcgrew 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.*

SEMESTER –VI
ELECTIVE – IV: MARKETING MANAGEMENT
PAPER-IV
EL 15 MK 606: DIGITAL MARKETING

Objective:

- To understand the basics of digital marketing.
- To develop a comprehensive digital marketing strategy
- To be able to analyze and understand the various tools of Digital Marketing
- To be able to use new media such as search engine and social networking.

Module 1: Introduction to Digital Marketing **10 Hrs**

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 Hrs**

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 Hrs**

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 Hrs

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 Hrs

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 Hrs**

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

Books 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

Objective:

The course is designed to help the student uncover various aspects of International financial agencies, their roles and concepts which favour the successful flourishing of business in a global scenario.

Module 1: Introduction to Global Finance **10 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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**8 Hrs**

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: International Law**8 Hrs**

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.

Skill Development:

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

1. Read any two related international treaties and 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.

Books 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.W and 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 and Circulars
2. Relevant Acts passed
3. Finance Act for relevant Assessment Year
4. Latest court judgments

SEMESTER -VI
ELECTIVE-V: INTERNATIONAL BUSINESS
PAPER-IV
EL 15 IB 606: INTERNATIONAL MARKETING

Objective:

The students will become more familiar with the nature and practices of international marketing through the integration of theory and case analysis.

Module 1: Introduction to International Marketing **8 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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 Hrs

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 Hrs**

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:

(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

Books For Reference:

- ❖ *Francis Cherunilum” International Marketing” Himalaya Publishing House.*
- ❖ *Joshi Rakesh Mohan “ International Marketing” Oxford University Press*
- ❖ *Kotabe M, Helsen K. “ Global Marketing Management” Wiley, Jhon & Sons, Inc*
- ❖ *Kotabe, Pelose, Gregory And Helson “ 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

Objective:

1. To develop an understanding of what risk is, how it can be measured and transferred.
2. To gain a deeper understanding on the need for Risk Management in the Banking and Insurance sectors.

Module 1: Introduction to Risk Management **8 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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.

Books 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 Servigny, 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 15 BK 606: BANK TECHNOLOGY MANAGEMENT

Objective:

1. To create awareness about the latest technologies adopted in the Banking sector.
2. To understand the practical application of latest technology in efficient working of banks.

Module 1: Branch Operation and Core Banking **12 Hrs**

Introduction and Evolution of Bank Management – Technological Impact in Banking Operations – Total Branch Computerization – Concept of Opportunities – Centralized Banking – Concept, Opportunities, Challenges & Implementation

Module 2: Delivery Channels **14 Hrs**

Overview of delivery channels – Automated Teller Machine (ATM) – Phone Banking – Call centers – Internet Banking – Mobile Banking – Payment Gateways – Card technologies – MICR electronic clearing

Module 3: Back Office Operations **14 Hrs**

Bank back office management – Inter branch reconciliation – Treasury Management – Forex Operations – Risk Management – Data centre Management – Network Management – Knowledge Management (MIS/DSS/EIS) – Customer Relationships Management (CRM)

Module 4: Inter Bank Payment System **10 Hrs**

Interface with Payment system Network –Structured Financial Messaging system – Electronic Fund transfer – RTGS, – Negotiated Dealing Systems & Securities Settlement Systems – Electronic

Money- E Cheques - - SWIFT - Electronic clearing system - Debit and Credit Clearing - RBI - Net data - Net bank wire.

Module 5: Contemporary Issues In Banking Techniques 10 Hrs

Analysis of Banking Committee Reports on Technology Integration - E Banking-Mobile Banking-Touch banking-Budgeting - Banking Softwares -Analysis of Recent Core Banking Softwares. Bit Coin, E-Wallet, Crypto Currency and Innovations in banking related concepts.

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

Books For Reference:

- ❖ *Jessica Keyes -Financial Services Information Systems - Auerbach publication; 2nd edition (March 24, 2000)(Text Book)*
- ❖ *Kaptan S S & Choubey N S., "E-Indian Banking in Electronic Era", Sarup & Sons, New Delhi, 2003*
- ❖ *Vasudeva, "E - Banking", Common Wealth Publishers, New Delhi, 2005*
- ❖ *Turban Rainer Potter, Information Technology, John Wiely & Sons Inc*
- ❖ *Banking Technology - Indian Institute of Bankers Public*