

# St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bengaluru – 560 025

Accredited with 'A++' Grade (4<sup>th</sup> Cycle) by the  
National Assessment and Accreditation Council (NAAC)

Recognized by the UGC as  
"COLLEGE WITH POTENTIAL FOR EXCELLENCE"



**Bachelor of Commerce**  
**(Travel & Tourism)**  
**Semesters V & VI**

*Syllabus w.e.f. 2015 – 2016*  
**Academic Year 2021 – 2022**

# **St. Joseph's College of Commerce**

(An Autonomous Institution affiliated to Bengaluru City University)

Dedicated to Excellence with Relevance

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

Since its inception as an independent institution, the College has shown growth and progress in academics, co-curricular and extra-curricular activities. Besides, there has been a constant effort made by the College to acquire excellence in every aspect of good education. Currently it stands accredited to the National Assessment and Accreditation Council (NAAC) with an 'A++' Grade (4<sup>th</sup> Cycle). 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 Bengaluru Central University and became autonomous in September 2005. The motto of the college is 'Fide et Labore' or 'Faith and Toil' and the college attempts to inculcate the motto in every student through its various courses and programmes.

The College is committed to providing quality education to its students. It offers Bachelor of Commerce and Bachelor of Business

Administration, as three years under graduate degree programme, and Master of Commerce, a two year Post Graduate programme. Highly qualified staff members, excellent infrastructure like spacious classrooms, good library and computer lab facilities of the college 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 programme of study is 3 years of six semesters. A candidate shall complete his/her degree within five (5) academic years from the date of his/her admission to the first semester.

### **III. MEDIUM OF INSTRUCTION**

The medium of instruction shall be English.

### **IV. ATTENDANCE**

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

### **B.COM PROGRAMME MATRIX, COURSE STRUCTURE & SEMESTER SCHEME OF EXAMINATION**

Refer page no.s 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 courses including part - B courses of III and IV semesters (except languages, compulsory additional courses and core Information Technology related courses). Languages and additional courses shall be taught by the graduates as recognized by the respective Board of Studies.

### **VI. EVALUATION**

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 70marks.

## VII. MINIMUM FOR A PASS

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

## VIII. CLASSIFICATION OF SUCCESSFULCANDIDATES

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 courses based on the following broad classification:

Course category	Instruction Hrs/ week	Credits
Languages	3 Hrs.	2
Major Core	4 Hrs.	3
Major Optional	4 Hrs.	4
Allied Required	4 Hrs.	3
Open electives	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 courses divided by the total credits of Part A and Part B in the semester.

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

Minimum SGPA for a pass is 4.00.

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

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

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

SGPA and CGPA will be rounded off to two decimal places.

Interpretation of SGPA/CGPA/ Classification of final result for a UG Programme:

SGPA/CGPA/ Course Grade 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

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

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

## 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 (TRAVEL & TOURISM) PROGRAMME MATRIX

Semesters	I	II	III	IV	V	VI	TOTAL
<b>Part A : Languages</b>							
English and Business Comm.	2 Hrs./2cr	2 Hrs./2cr	2 Hrs./2cr	2 Hrs./2cr	-	-	
Language	2 Hrs./2cr	2 Hrs./2cr	2 Hrs./2cr	2 Hrs./2cr	-	-	
I	4 Cr	4 Cr	4 Cr	4 Cr	-	-	16
<b>Part B: Core Courses</b>							
	I	II	III	IV	V	VI	TOTAL
Major Core 4Hrs./3cr	<ul style="list-style-type: none"> <li>• Financial Accounting</li> <li>• Principles of Management</li> </ul>	<ul style="list-style-type: none"> <li>• Corporate Accounting</li> <li>• Business and Company Law</li> </ul>	<ul style="list-style-type: none"> <li>• Financial Management</li> <li>• Tourism Marketing</li> </ul>	<ul style="list-style-type: none"> <li>• Cost Accounting</li> <li>• Human Resource Management</li> </ul>	<ul style="list-style-type: none"> <li>• Income Tax-I</li> <li>• Management Accounting</li> <li>• Air fare and Ticketing</li> </ul>	<ul style="list-style-type: none"> <li>• Income Tax-II</li> <li>• Operations Research</li> <li>• Banking and Insurance</li> <li>• Air Cargo Management</li> </ul>	
Allied Required 4Hrs./ 3cr	<ul style="list-style-type: none"> <li>• Economics of Tourism</li> <li>• Fundamentals of the Tourism Industry</li> </ul>	<ul style="list-style-type: none"> <li>• Business Statistics</li> <li>• Geography in Travel Planning</li> </ul>	<ul style="list-style-type: none"> <li>• Travel Agency &amp; Tour Operations</li> </ul>	<ul style="list-style-type: none"> <li>• Transport Management</li> </ul>			
Major Optional 4Hrs./4 Cr	NA	NA	NA	NA	<ul style="list-style-type: none"> <li>• Elective1</li> <li>• Elective2</li> </ul>	<ul style="list-style-type: none"> <li>• Elective3</li> <li>• Elective4</li> </ul>	
Open Electives 4Hrs./3Cr	NA	NA	# 4hr/3Cr (as per the list given)	# 4hr/3Cr (as per the list given)	-	-	
Skill based Major 4 Hrs./ 4Cr	-	-	-	-	Course/ Elective Skill based paper	-	
II	12 Cr	12 Cr	12 Cr	12 Cr	21 Cr	20 Cr	89
<b>Part C: Foundation, skill development, interdisciplinary &amp; Sports</b>							
HRD	1 hr/1 Cr	1 hr/1 Cr	-	-	-	-	
IC	-	2 Cr	-	-	-	-	
EVS	-	-	-	2 Cr	-	-	
Intemship	-	-	-	-	-	1 Cr	
Skill Development	Certificate Course - 60 Hrs./2 Cr.			1 Cr Excel		Advance Excel- 1 Cr	
	Tally - 1 Cr						
Field Visit			1 Cr				
III	2 Cr	5 Cr	1 Cr	3 Cr		2 Cr	13
<b>Part D: Extension and extracurricular activities</b>							
Extension/Extra Curricular & Others		1 Cr		1 Cr		1 Cr	
IV		1 Cr		1 Cr		1 Cr	03
Total	18 Cr	22 Cr	17 Cr	20 Cr	21 Cr	23 Cr	121



**PROGRAMME STRUCTURE (for V & VI Semesters)**  
**SEMESTER SCHEME OF EXAMINATION**  
**CORE COURSES**

**SEMESTER - V**

Course Code	Title of the Paper	Lecture Hrs. per week	Marks		Total Marks	Grade/Credits
			CIA	ESE		
C2 15 MC 501	Income Tax - I	04	30	70	100	03
C2 15 MC 502	Management Accounting	04	30	70	100	03
C2 21 MC 503	Airfare and Ticketing	04	30	70	100	03
	Elective - Paper I	04	30	70	100	04
	Elective - Paper II	04	30	70	100	04
	Elective-Skill based Paper	04	30	70	100	04
	<b>Total</b>	<b>24</b>	<b>180</b>	<b>420</b>	<b>600</b>	<b>21</b>

**SEMESTER - VI**

Course Code	Title of the Paper	Lecture Hrs. per week	Marks		Total Marks	Grade/Credits
			CIA	ES E		
C2 15 MC 601	Income Tax-II	04	30	70	100	03
C2 15 MC 602	Operations Research	04	30	70	100	03
C2 21 MC 603	Air Cargo Management	04	30	70	100	03
C2 15 MC 604	Banking and Insurance	04	30	70	100	03
	Elective Paper-III	04	30	70	100	04
	Elective Paper-IV	04	30	70	100	04
	<b>Total</b>	<b>24</b>	<b>180</b>	<b>420</b>	<b>100</b>	<b>20</b>

*CIA - Continuous Internal Assessment*

*ESE - End Semester Exam*

## FOUNDATION PROGRAMMES

Sem. No.	Course Code	Title of the Paper	Lecture Hrs. per week	Grade/ Credits
VI	FSD 15 501	Advanced Excel	1	1
VI	FSD 15 403	Corporate Internship		1

### GROUP OF ELECTIVES

<b>ELECTIVE I: ACCOUNTS</b>		
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
<b>ELECTIVE II: FINANCE</b>		
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 21 FN 506	Financial Modeling
<b>ELECTIVE III: HUMAN RESOURCE MANAGEMENT</b>		
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)
<b>ELECTIVE IV: MARKETING MANAGEMENT</b>		
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)
<b>ELECTIVE V: INTERNATIONAL BUSINESS</b>		
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 506/7	French/Spanish Language
<b>ELECTIVE VI: BANKING AND INSURANCE</b>		
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 20 BK 606	Bank Technology Management
PAPER V	SB 15 BK 506	Bank Branch Management
<b>ELECTIVE VII: INTERNATIONAL PUBLIC ACCOUNTING</b>		
PAPER I	EL 20 IPA 504	Advanced Financial Reporting-I
PAPER II	EL 20 IPA 505	International Tax and Regulation
PAPER III	EL 20 IPA 605	Advanced Financial Reporting-II
PAPER IV	EL 20 IPA 606	Accounting for Special Transactions and Governmental Entities
PAPER V	SB 20 IPA 506	International Auditing and Attestation
<b>ELECTIVE VIII: BUSINESS ANALYTICS</b>		
PAPER I	EL 20 BA 504	Fundamentals of Business Analytics
PAPER II	EL 20 BA 505	Essential Statistics for Business Analytics
PAPER III	EL 20 BA 605	Application of Business Analytics
PAPER IV	EL 20 BA 606	Business Transformation using AI and Analytics
PAPER V	SB 20 BA 506	Business Intelligence and Data Visualisation

## **Outcome Based Education (OBE)**

### **B.Com (Travel & Tourism)**

#### **Programme Educational Objectives (PEO)**

Our **B.Com (Travel & Tourism)** programme will produce graduates who can:

1. Competent, creative, and highly valued professionals and executives in the industry, academia or the government
2. Flexible and adaptable in the workplace, possess the capacity to embrace new opportunities of emerging technologies, leadership and team work opportunities, all affording sustainable management careers
3. Able to act with global, ethical, societal, ecological and commercial awareness as is expected of practicing accounting/ management professionals and to adapt to a rapidly changing hospitality and tourism industrial environment
4. Able to display/ possess professional competence to pursue higher studies, research, life-long learning for continuous growth and development
5. Socially responsible and value driven citizens, committed to sustainable development

#### **Programme Outcomes (PO)**

PO1 - Demonstrate an understanding of every dimension of business environment to predict the character of future business environment

PO2 - Propose and implement appropriate decisions in all areas of business management especially finance, marketing, human resource and operations

PO3 - Demonstrate the diverse knowledge of business, corporate laws and their applicability in business, finance and audit

PO4 - Apply the competencies and creativity required to undertake entrepreneurship as a desirable and feasible career option

PO5 - Develop broad-based business skills and knowledge, development of general and specific capabilities to meet the current and future expectation of the business and industry, economy at the national and global level.

PO6 - Fulfill educational entrance requirements of relevant provisional bodies and enable him/her to devise a career plan in professional accounting.

PO7 - Plan, organise, co-ordinate, direct and control both business enterprise and non – governmental organisations

PO8 - Appreciate significance of sustainable development practices

PO9 - Achieve higher levels of proficiency and self-actualization through the pursuit of life-long learning

PO10 - Create, select and apply appropriate techniques, resources, modern management and IT tools (including prediction and modeling) to complex management activities with an understanding of the limitations

### **Programme Specific Outcomes (PSOs)**

PO11 - Demonstrate adequate preparation for career development through a solid foundation in the tourism and hospitality industry

PO12 - Demonstrate knowledge of multicultural perspectives to meet the needs of the tourism industry

**SEMESTER - V**  
**C2 15MC 501 - INCOME TAX- I**

**COURSE OBJECTIVES**

The students will be able to:

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

**Module - 1: Introduction**

**6 Hrs.**

Brief history of Income Tax – Legal Frame work – Canons of Taxation

- Finance Bill – Scheme of Income Tax, Income Tax Authorities- Income tax officer and powers and functions, CBDT-powers and functions, Commissioner of Income Tax- powers and functions

,Types of assessment and rectification of mistakes, Recovery of tax and refunds. ICDS- An Overview

**Module - 2: Important Definitions**

**2 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** **8 Hrs.**

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

**Module - 4: Residential Status & Incidence of Tax** **4 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** **25 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** **15 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. Collect and fill Form No. 49A (PAN) and 49B.
2. Register for Filing of Income Tax Returns and file the same.
3. Collect the list of enclosures to be made along with IT returns (with reference to salary & H. P.).
4. Prepare Form-16 for your parent or with imaginary figures.
5. Compute Tax Liability for your parent (including allowances, perquisites and deductions, if applicable).

## **COURSE OUTCOMES**

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

1. Describe the canon of taxation, powers and functions of Income tax authorities, officers and commissioner and CTDT and types of assessment of individual assessee.
2. Define the terms right from year to Non-Agricultural income connected with assessment of income tax of an individual assessee.
3. Compare and contrast the receipts, Expenditure and Losses of revenue and Capital nature.
4. Identify the residential status and incidence of tax for the computation taxable income from the perspective of Individual, HUF and Company of residential status only.
5. Show the computation of income from salary of an Individual assessee after taking into consideration of U/S 89(1) and 88.
6. Show the computation of income from House property an Individual assessee after taking into consideration of deduction U/S 24.

## **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.*



**SEMESTER - V**  
**C2 15 MC 502 - MANAGEMENT ACCOUNTING**

**COURSE OBJECTIVES**

The students will be able to:

1. Describe the role of a Management Accountant in the present scenario.
2. Evaluate the financial statement analysis for strategic decision making of firm.
3. Examine the solvency, turnover/performance and Liquidity of a business by using Benchmark ratios.
4. Analyze the magnitude and pattern of sources and Application of fund under different head of account
5. Analyze the magnitude and pattern of inflow and outflow of cash within the IFRS framework.
6. Examine the contemporary concepts in Costing and its appropriateness in usage in the present state of affairs.

**Module - 1: Introduction**

**6 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****12 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****12 Hrs.**

Meaning and Concept – Comparison Between Fund Flow and Cash Flow Statements – Uses and significance of CFS – Preparation of Cash Flow Statement as per Accounting Standards.

**Module - 6: Budgetary Control****10 Hrs.**

Meaning – Need – Objectives and Functions – Advantages and Limitations – Classification – Preparation of Cash, Sales and Flexible Budget only.

**Skill Development**

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

1. Analyse the impact of Covid 19 on the Process Accounts of an organization of your choice by preparing the Process Accounts pre, during & post Covid 19.
2. Collection of Financial Statements of any one organization for two years.
3. Calculate and Present ratios based on the above financial statement: Profitability ratios – Gross Profit ratio, Net Profit ratio, ROCE, Current Ratio and Liquid Ratio.
4. Draft an imaginary Management Report.

5. Prepare of trend charts of a company of your choice.

## **COURSE OUTCOMES**

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

1. Illustrate the role of a Management Accountant in the present scenario.
2. Evaluate the financial statement analysis for strategic decision making of firm.
3. Examine the solvency, turnover/performance and Liquidity of a business by using live data.
4. Evaluate the magnitude and pattern of sources and Application of fund under different head of account
5. Evaluate the magnitude and pattern of inflow and outflow of cash within the IFRS framework.
6. Justify the usage of contemporary concepts in Costing as particular type of situation/case warrants in the present state of affairs.

## **Books for Reference**

- ❖ *Dr . S. N. Maheswari: Management Accounting.*
- ❖ *M. Pandey: Management Accounting.*
- ❖ *J. Made Gowda: Management Accounting.*
- ❖ *Jain & Narang: Cost and Management Accounting.*
- ❖ *M. A. Sahab: Management Accounting.*
- ❖ *PrabhakaraRao: Management Accounting.*
- ❖ *R. S. N. Pillai & Bagavathi: Management Accounting.*
- ❖ *Sharma & Shashi Gupta: Management Accounting.*
- ❖ *Vinayakam: Management Accounting Tools and Techniques*

**SEMESTER - V**  
**C2 21 MC 503 - AIRFARE AND TICKETING**

**COURSE OBJECTIVES**

Students should be able to:

1. Use knowledge of world geography to sell destinations and plan efficient customer itineraries
2. Compute Fare keeping in view of Understanding the parts of Journey- Transfer, Stopover, No Stopover - OW Journey Calculation- EMA, EMS, HIP - Round/Circle Trip -Special Fares
3. Interpret the reading E-Ticket and EMD (Specified and unspecified) - Consolidator Fares - Billing and Settlement Plan Procedures.
4. Use the Computer Reservation System Galileo/Amadeus- Sign in/ Sign off- Decoding and Encoding to interpret the Booking File/PNR creation-Cancel an Itinerary and reading of E ticket.

**Module - 1: IATA Geography and Fare Level** **6 Hrs.**

Physical World Geography - IATA Geography - IATA Areas and Sub-Areas - City, Country Code - Types of journey (One way, Round/Circle Trip, Round the world, Open Jaw) - Fare types and levels - Fare conversation and Rounding - Carrier Fares Selection (Revised)

**Module - 2: Fare Calculation** **18 Hrs.**

Introduction to fare formula- Understanding the parts of Journey- Transfer, Stopover, No Stopover - OW Journey Calculation- EMA, EMS, HIP - Round/Circle Trip -Special Fares - Interpreting Special/ Promotional fares rules and regulation.

**Module - 3: E-Ticket and Reissuance** **6 Hrs.**

Understanding and reading E-Ticket and EMD (Specified and unspecified) - Consolidator Fares - Billing and Settlement Plan Procedures.

## **Module-4: Computer Reservation Tool**

**30 Hrs.**

Computer Reservation System Galileo/Amadeus- Sign in/ Sign off- Decoding and Encoding- Time Table-Availability-Booking File/ PNR creation-Cancel an Itinerary-Special Service Requirement-Seat Request-Mileage Membership-Queues-Fares-Divide a booking file- understand and issuance and reading e-ticket – General booking entries on Room and Hotel.

### **Skill Development**

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

1. Prepare travel itinerary according to the travel sequences with various global indicators.
2. Prepare a checklist of questions for passengers, for best fare pricing.
3. Analyse and compare the different Airlines bundle fares to understand the pricing strategies.
4. Create air booking and issue e-ticket in Galileo (GDS).
5. Analyse the effects of airline pricing post covid 19.

### **COURSE OUTCOMES**

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

1. Use knowledge of world geography to sell destinations and plan efficient customer itineraries
2. Compute Fare keeping in view of Understanding the parts of Journey- Transfer, Stopover, No Stopover - OW Journey Calculation- EMA, EMS, HIP - Round/Circle Trip - Special Fares
3. Interpret the reading E-Ticket and EMD (Specified and unspecified) – Consolidator Fares – Billing and Settlement Plan Procedures.
4. Use the Computer Reservation System Galileo/Amadeus- Sign in/ Sign off- Decoding and Encoding to interpret the Booking File/PNR creation-Cancel an Itinerary and reading of E ticket.

### **Books for Reference**

- ❖ *Passenger Air Traffic Edition 2020, IATA/org publishing*
- ❖ *IATA Foundation in Travel and Tourism version 5.17, 2020/IATA/org publishing*
- ❖ *Annual Ticketing Hand Book 2021/IATA/org publishing*
- ❖ *Author Doris S Davidoff & Philip G Davidoff, Airfares and Ticketing - Pearson - 3rd edition*
- ❖ *Author S.K Gupta, International Airfare & Ticketing: Methods & Techniques - Udh .*
- ❖ *Author Prof. Dr. Jagmohan Negi, Air Travel Ticketing and Fare construction, Kanishka Publishing House.*

**SEMESTER - V**  
**ELECTIVE-I: ACCOUNTS**  
**PAPER-I**

**EL 15 AC 504: ADVANCED CORPORATE REPORTING I**

**COURSE OBJECTIVES**

The students will be able to:

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

**Module 1 - Concept of Group Accounting** **10 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)*

1. Conduct an analysis of a real time case of consolidation – Holding Company and Subsidiary company (based on a published report of any Indian company).
2. Analyze the after effects of the process of consolidation of group accounting of a consolidated company – pros and cons.

## **COURSE OUTCOMES**

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

1. Describe the process of consolidation of group accounting such as Subsidiaries, Associates, Joint operations and Joint ventures within the framework of financial reporting of IFRS.
2. Show the Computation of the valuation of goodwill and minority interest by using Proportion Method and Fair value method for consolidating the group accounting as per IFRS.
3. Show the treatment of Intra group transactions such as purchases and sales, transfer of non-current assets, bills receivable and payable, Dividend declaration and payment and Loans and interest as per IFRS.
4. Construct consolidated Balance Sheet for simple group consisting of one/two subsidiary/Associates as per IFRS framework.
5. Construct consolidated Statement of Profit or Loss for simple group consisting of one/two subsidiary/Associates as per IFRS framework.
6. Construct consolidated changes in equity for simple group  
SJCC/B.Com. (Travel & Tourism)/5 & 6 Sem.s/2021-'22/P-24

7. consisting of one/two subsidiary/Associates as per IFRS framework.

### **Books for Reference**

- ❖ *Jain and Narang, Advanced Accounts, Karnataka, Kalyani Publications, 2014*
- ❖ *S.N Maheshwari, Advanced Corporate Accounting, 5th Edition, Vikas Publishing House, 2009*
- ❖ *Ashok Sehgal, Deepak Sehgal, Advanced Accounting, Corporate Accounting, 6th Edition, New Delhi, Taxmann, 2008*
- ❖ *Sanjeev Singhal and R. Shankaraiah, Manual of Financial Accounting and Reporting, Haryana, CCH Wolters Kluwer, 2015*
- ❖ *Sarika Gosain and Rajesh Gosain, Practical Approach to IND AS Implementations, Illustrations, Summary and Comparisons, 3<sup>rd</sup> edition, New Delhi, Bloomsbury, 2018*
- ❖ *CA Anand Banka and CA Praveen Kumar, Comprehensive Guide to IND AS Implementation, Consolidation under IND AS-IFRS Converged Standard, Haryana, CCH Wolters Kluwer, 2014*

**SEMESTER - V**  
**ELECTIVE-I: ACCOUNTS**  
**PAPER - II**

**EL 15 AC 505: ADVANCED CORPORATE REPORTING II**

**COURSE OBJECTIVES**

The students will be able to:

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

**Module 1 - Introduction to Special Transactions** **2 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 Ind AS 19, Short term and Long term benefits, Leaves and Holidays, Superannuation, Retirement and Post-retirement benefits Defined contribution plan and Defined benefit plan, Actuarial valuation and assumptions. Recognition and Measurement of planned assets and benefit obligation in balance sheet & profit or loss account (Simple problems only).

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

1. Analyze and write a summary on various case studies given in IFRS.org connected to each module/concept.
2. Examine the recognition and measurement of financial assets and financial liabilities and identify the key differences between Ind AS and IAS by analyzing any company's financial statements.

## COURSE OUTCOMES

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

1. Explain the concepts and treatment for special transactions such as financial instruments, leases, employee benefits and share based payments in the context of financial reporting as per IFRS.
2. Show the accounting treatment for Lease under IAS, Ind AS and IFRS framework.
3. Show the accounting treatment for financial instruments under IAS, Ind AS and IFRS framework.
4. Show the treatment for recognition and measurement of planned assets and (Employee Benefits) benefit obligation in Balance Sheet and Profit or loss account under IFRS and Ind AS framework.
5. Show the accounting treatment for Share based payments under IAS, Ind AS and IFRS framework.
6. Show the accounting treatment for Revenue recognition in the context of contract and sale of goods and services under IAS, Ind AS and IFRS framework.

## Books for Reference

1. CA Kamal Garg, *Practical Guide to IND AS and IFRS, 7<sup>th</sup> Edition, New Delhi, Bharat Law House*
2. B.D Chatterjee, *Illustrated Guide to India Accounting Standards, 5<sup>th</sup> Edition, New Delhi, Taxmann, 2018*
3. *IFRS, New Delhi, Taxmann*
4. *ICAI and IFRS .org Websites*
5. *Sanjeev Singhal and R. Shankaraiah, Manual of Financial Accounting and Reporting, Haryana, CCH Wolters Kluwer, 2015*

6. *Sarika Gosain and Rajesh Gosain, Practical Approach to IND AS Implementations, Illustrations, Summary and Comparisons, 3<sup>rd</sup> edition, New Delhi, Bloomsbury, 2018*
7. *CA Anand Banka and CA Praveen Kumar, Comprehensive Guide to IND AS Implementation, Consolidation under IND AS-IFRS Converged Standard, Haryana, CCH Wolters Kluwer, 2016.*

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

**SB 15 AC 506: ACCOUNTING INFORMATION SYSTEM**

**COURSE OBJECTIVES**

The students will be able to:

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

**Module 1 - Information Systems**

**8 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** **5 Hrs.**

Books of Original Entry-Ledger and Trial Balance-P/L Account and Balance Sheet-Tally Commands

**Module 6 - Financial Analysis using Tally** **20 Hrs.**

Financial Transaction-Funds Flow Statement-Cash Flow Statement Financial Ratios and Analysis- Practicality of the concepts

## **COURSE OUTCOMES**

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

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



**SEMESTER- V**  
**ELECTIVE II- FINANCE**  
**PAPER-I**

**EL 15 FN 504: ADVANCED FINANCIAL MANAGEMENT**

**COURSE OBJECTIVES**

The students will be able to:

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

**Module 1 - Finance Function**

**4 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 member can innovate)*

1. Highlight the key points of any Indian firm's financial policies and elucidate on its significance on the firm's performance.
2. Conduct an in-class case analysis of some live mergers reported in business magazines.

3. Develop a small project report covering all components of financial management and how it affects a firm's financial decision making.
4. Tabulate a list of companies of recent mergers from past 3 years (Indian and international) and bring out the similarities between them.

## **COURSE OUTCOMES**

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

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

## **Books for Reference**

- ❖ *Lawrence J Gitman and Chad J Zutter, Principles of Managerial Finance, 13<sup>th</sup> Edition, Bangalore, Pearson Education, 2017*
- ❖ *I.M Pandey, Financial Management, 11<sup>th</sup> Edition, New Delhi, Vikas Publishing House, 2016*
- ❖ *James C Van Horne, Fundamentals of Financial Management, 13<sup>th</sup> Edition, Bangalore, Prentice Hall, 2008*

- ❖ *Khan and Jain, Financial Management, 7<sup>th</sup> Edition, Karnataka, McGraw Hill, 2017*
- ❖ *J.K Mitra, Cost and Management Accounting, Karnataka, Oxford University Press, 2017*
- ❖ *M.Y Khan and P.K Jain, Cost and Management Accounting, 7<sup>th</sup> Edition, Karnataka, McGraw Hill, 2017*
- ❖ *M.Y Khan and P.K Jain, Management Accounting and Financial Analysis, 2<sup>nd</sup> Edition, Karnataka, McGraw Hill, 2006*
- ❖ *Prasanna Chandra, Financial Management, 9<sup>th</sup> Edition, Karnataka, McGraw Hill, 2017*
- ❖ *S, N Maheshwari, Financial Management Principles and Practices, 15<sup>th</sup> Edition, New Delhi, Sultan Chand and Sons, 2013*
- ❖ *R.K Sharma, Shashi Gupta and Neeti Gupta, Financial Management, 2<sup>nd</sup> Edition, Karnataka, Kalyani Publications, 2016*

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

**COURSE OBJECTIVES**

The students will be able to:

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

**Module 1 - Indian Financial System**

**4 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, and 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 M a r k e t s Instruments: Equity Shares, Debentures, And Bonds& Derivatives: Equity, Commodities, And 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. Collect information regarding the various services offered by banks in India today and prepare a report tracking the changes in services offered by them over the years.
2. Collect and examine a sample tripartite lease agreement.
3. Examine the details regarding companies funded by venture capitalists.
4. Study the role of derivatives in financial markets.
5. Visit a bank and collect information regarding the risk management tools offered by them with respect to derivatives.
6. Collect information and construct a report on NASDAQ, Nifty, Sensex and their differences.
7. Create and submit a mock business proposal to venture capitalists.

### **COURSE OUTCOMES**

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

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

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

### **Books for Reference**

- ❖ *Khan M Y, Financial Markets and Institutions, Karnataka, McGraw Hill, 2010*
- ❖ *L.M Bhole, Financial Institutions and Markets, 5<sup>th</sup> Edition, Karnataka, McGraw Hill, 2009*
- ❖ *Rakesh Shahani, Financial Markets in India: A Research Initiative, 1<sup>st</sup> Edition, New Delhi, Anamika Publications, 2011*
- ❖ *Venkatesh T R, Indian Financial Markets: An Introduction, Hyderabad, ICAI Press, 2006*
- ❖ *Saunders, Anthony and Cornett, Marcia Millon, Financial Markets and Institutions, 3<sup>rd</sup> Edition, New Delhi, McGraw Hill, 2007*



**SEMESTER V**  
**SKILLED BASED PAPER (ELECTIVE)**  
**ELECTIVE II- FINANCE**  
**PAPER V**  
**SB 21 FN 506: FINANCIAL MODELING**

**COURSE OBJECTIVES**

The students will be able to:

1. Explain the meaning and purpose for which Financial Modeling is built and the use of basic and advanced features of excel in the context of financial modeling applications
2. Apply Advanced Excel functions to present behaviour of sensitivities to the projected financial metrics of a firm
3. Develop a Financial Modeling for forecasting of Financial Statements with Analysis and interpretation of Financial statements by using excel
4. Construct a Financial Modeling for Project and franchise after identifying the Revenue Drivers and Cost Drivers of those Business models
5. Develop a Financial Modeling for equity valuation by using discounted cash Flow (DCF) Model.
6. Apply advanced Financial Modeling technique forecasting of three financial Statements with linking necessary schedules.

**Module 1: Financial Modeling – Concepts and Application 10 Hrs.**

Meaning of Financial modelling, reasons for using Excel for financial modelling, steps for building a financial model, who builds financial models, hallmarks of a good financial model, Objective of building financial modelling, types of financial models

Introduction to Understanding the Basic Features of Excel - Introduction to Excel, Understanding Advanced Features of Excel. Sum function, Sum-if/s function, Average, Average-if/s function, Count function, Countblank, Counta, Countif/s, Cell Referencing, Absolute Cell Referencing, Relative Cell Referencing, Mixed Cell referencing, Match function, Index function, PMT, PV, FV, If and AND functions.

Correcting of common Excel Errors

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**Module 2: Advanced Excel Functions****10 Hrs.**

What if analysis, Sensitivity Analysis, One way Data Table, Two Way Data Table, Goal Seek function, Scenario manager and Solver functions, Monte Carlo simulation Simulation using Excel Generating Random Numbers that follow a particular distribution-Simulation Building Models in Finance using Simulation.

**Module 3: Preparation of Forecasted of Financial Statements 10 Hrs.**

Preparing comparative financial statement, Common - sized financial statement, Trend Analysis, Ratio Analysis, Du Pont Analysis using Excel Spreadsheet Model. Venture capital financing eligibility - Case study, Forecasting of financial Statements - Case Study

**Module 4: Financial Modeling for Project and Francize 10 Hrs.**

Financial Modeling for Project Appraisal, Identify the Revenue Drivers and Cost Drivers of Project Business model and Francize Business model, Use of Functions like Payback Period, Discounted Payback Period, Net Present Value (NPV) and Internal Rate of Return (IRR). Francize - Financial Modeling - Case study,

**Module 5: Financial Modeling for Company Valuation 10 Hrs.**

Discounted cash Flow (DCF), DCF in the valuation of company, weighted average cost of capital (WACC), terminal value, Enterprise value and equity value, Discounted Cash Flow - Financial Modeling - Case study

**Module 6: Advanced Financial Models 10 Hrs.**

Designing Advanced Financial Models, Stock turnover ratio, Debtor turnover ratio, creditors turnover ratio, working capital schedule, Property and Plant equipment schedule, Debt schedule, Forecasting of three financial statements (Income statement, balance sheet and cash flow statement) linking with schedules - Case Study Pivot and Macros

**Skill development**

1. A group of students visit business premises and conduct interviews to study the Business Model, revenue models

2. A group of students visit Restaurants/ KFC / Automobile dealers/ Hospitals/ Medical stores/ retail outlets and identify cash inflows and cash outflows, footfalls.
3. A group of students develop assumptions for the preparation forecasted financial statements with live historical financials from money control.com
4. Students prepare forecasted financial statements with live historical financials from money control.com

## **COURSE OUTCOMES**

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

1. Explain the meaning and purpose for which Financial Modeling is built and the use of basic and advanced features of excel in the context of financial modeling applications
2. Apply Advanced Excel functions to present behaviour of sensitivities to the projected financial metrics of a firm
3. Develop a Financial Modeling for forecasting of Financial Statements with Analysis and interpretation of Financial statements by using excel
4. Construct a Financial Modeling for Project and franchise after identifying the Revenue Drivers and Cost Drivers of those Business models
5. Develop a Financial Modeling for equity valuation by using discounted cash Flow (DCF) Model.
6. Apply advanced Financial Modeling technique forecasting of three financial Statements with linking necessary schedules.

## **Books for Reference**

- ❖ *Michael Rees 'Principles of Financial modeling' Wiley- 2018*
- ❖ *Michael Samonas 'Financial forecasting, Analysis and Modeling' Wiley- 2015*
- ❖ *Simon Benninga 'Financial Modeling' MIT press- 2014*

- ❖ *Jordan Goldneior. Advanced Excel Essentials- 2013*
- ❖ *John walkenbach. Excel 2013.*
- ❖ *Gupta Vijay Statistical Analysis with Excel, VJ Books Inc., Canada 2002*
- ❖ *Winston L. Wayne 'Microsoft Excel 2013: Data Analysis and Business Modeling', Microsoft Press, U.S.A.2013*
- ❖ *Financial Analysis and Modeling Using Excel and VBA, Chandan Sengupta, Wiley 2014*
- ❖ *Taxmann's Financial Management using Excel Spreadsheet, Ruzbeh J. Bodhanwala 2013*

**SEMESTER - V**  
**ELECTIVE-III: HUMAN RESOURCE MANAGEMENT**  
**PAPER - I**  
**EL 15 HR 504: EMPLOYEE RELATION LAWS IN INDIA**

**COURSE OBJECTIVES**

The students will be able to:

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

**Module 1 - Introduction**

**10 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 - 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 1946, Payment of Gratuity Act, Maternity Benefit Act, Child Labour (Prohibition and Regulation) Act 1986, Whistleblowers Protection Act, 2014

## **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 programs-Accident Control-Accident Response- Accident Investigations-Corrective Actions.

**Health:** Physical health & mental health - Problems and remedies - Noise control. Job stress: Industrial S t r e s s -Meaning - Understanding stress and its consequences - Potential sources of stress - stress consequences- Physiological- psychological and behavioural s y m p t o m s - Stress Management strategies. Occupational d i s e a s e s 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 - C o r d i a l relationship - Mutual recognition - Respect and congruence - Empathy - Types of problems for counselling.

### **Skill Development**

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

1. Learn the procedure involved in settling industrial disputes by visiting an organization. Write a report on the same.
2. Study the Labour Welfare and Social Security Measures in any organization and create a report on it.
3. Discuss a case study of workers collaboration & participation in management of particular company.

### **COURSE OUTCOMES**

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

SJCC/B.Com. (Travel & Tourism)/5 & 6 Sem.s/2021-'22/P-46

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

### **Books for Reference**

- ❖ *Naseer Elhahi- Industrial Safety Management- Kalpaz Publications, New Delhi 2007*
- ❖ *H John Bernardin Human Resource Management: An Experiential Approach -5<sup>th</sup> Edition- Tata McGraw Hill Education, Uttar Pradesh 2017*
- ❖ *Bhagdiwal Flippo- Principles of Personnel Management -2<sup>nd</sup> Revised edition -McGraw-Hill Inc, USA 1984*
- ❖ *Biswanth Ghosh, Kumar- Personnel Management And Industrial Relations - Anmol Publisher, New Delhi 2007*



- ❖ *R S Davar -Personnel Management & Industrial Relations- 10<sup>th</sup> Edition- Vikas Publishing House, Tamil Nadu 2013*
- ❖ *George Bohlander- Human Resource Management -15<sup>th</sup> revised Edition- South-western, Division Of Thomson Learning*
- ❖ *Ian Beardwell and Len Holden- Human Resource Management :A Contemporary Approach -4<sup>Th</sup> Edition- Financial Times/ Prentice Hall, USA 2003*
- ❖ *Johnson- Introduction to Industrial Relations- Macd.E 1981*
- ❖ *Louis R Gomez – Mejia(et al): Managing Human Resources-Pearson Education, USA 2007*
- ❖ *Memoria C B: Dynamics of Industrial Relations in India. Himalaya Publishing House, New Delhi 2007*
- ❖ *Peter Ward: 360 Degree Feedback, Jaico Publishing House, Bengaluru 2015*
- ❖ *Raymond A. Noe et al. Human Resource Management- Gaining Ccompetitive Advantage. McGraw-Hill Professional, USA 2006*
- ❖ *Sharma, A. M.: Industrial Relations. Himalaya Publishing House, New Delhi 2011*

**SEMESTER - V**  
**ELECTIVE-III: HUMAN RESOURCE**  
**MANAGEMENT PAPER - II**  
**EL 15 HR 505: HUMAN RESOURCE DEVELOPMENT**

**COURSE OBJECTIVES**

The students will be able to:

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

**Module 1 - Introduction to Human Resource Development 7 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.

## **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.

Quality Circles: Meaning-Organisational Structure of Quality Circles- Merits and demerits of quality circles. Alternative work arrangements

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

**Module 5 - Transactional Analysis 12 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 – Human Resource 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 member can innovate)*

1. Design a hypothetical training program to train a) Sales person; (b) Machine operator; and (c) Accountant.
2. Provide examples of the practical applications of computer and internet in HRD and chart out their differences.
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 and create a comparison report.

**COURSE OUTCOMES**

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

1. Describe the role and competencies of HRD in the context of changing view of global HRD and internet usage.

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

### **Books for Reference**

- ❖ *Beanchamp Tom L: Ethical Theory and Business, Prentice Hall, USA 2003*
- ❖ *Mahesh V S: Thresholds of Motivation- 1st Edition- Tata McGraw Hill, Uttar Pradesh 2005*
- ❖ *K D Pandey: Revisiting HR Practices in the Current Scenario of Optimism- Wisdom Publications- Tamil Nadu 2011*
- ❖ *T.V Rao, K.K Verma-Alternative Approaches and Strategies of Human Resources- Rawat Publications- Bengaluru 2016*
- ❖ *Rao M G, Mintty B. S. & Rao K. K: Personnel Management – Text & Cases.*
- ❖ *Bp Singh, Tn Chhabra, Pl Taneja: Personnel Management & Industrial Relations- 4th Edition- Dhanpat Rai & Co (P) Ltd- New Delhi 2003*
- ❖ *P Subba Rao, V.S.P Rao: Personnel / HRM: Text, Cases & Games, 1st Edition- Konark Publishers Pvt Ltd, New Delhi 2000*

**SEMESTER V**  
**SKILLED BASED PAPER (ELECTIVE)**  
**ELECTIVE-III: HUMAN RESOURCE MANAGEMENT**  
**PAPER V**  
**SB 15 HR 506: SAP (HCM)**

**COURSE OBJECTIVES**

The students will be able to:

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

**Module 1 - Introduction to SAP**

**10 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 an 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

**COURSE OUTCOMES**

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

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

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

### **Book for Reference**

*P.K Agrawal- Sap HR Time Management Technical Reference- 2<sup>nd</sup> Edition- Prentice Hall, India 2014*



**SEMESTER - V**  
**ELECTIVE-IV: MARKETING MANAGEMENT**  
**PAPER- I**  
**EL 15 MK 504: CONSUMER BEHAVIOUR**

**COURSE OBJECTIVES**

The students will be able to:

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

**Module 1 - Introduction**

**10 Hrs.**

Definition and scope - Consumer and customer - Disciplines involved in the study of consumer behaviour - Scope of Consumer Behaviour - Necessity of studying consumer behavior - 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 consumer lifestyle that these ads focus on.
2. Interview consumers of various age groups 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?
3. 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.
4. Find and describe two ads in the FMCG market which are based on affective (emotional) choice and cognitive (intellectual) choice. Why do you think the marketer is adopting this approach and do you think the approach is appropriate?

## **COURSE OUTCOMES**

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

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

## **Books for Reference**

- ❖ *Assael Henry: Consumer Behaviour and Marketing Action- 6<sup>th</sup> Edition- Cengage Learning India Pvt Ltd, 2011*
- ❖ *Roger D Blackwell, Paul W Miniard: Consumer Behaviour, 10<sup>th</sup> Edition- Cengage Learning India Pvt Ltd, 2017*
- ❖ *David L. Loudon & Albert J.Bitta: Consumer Behaviour- 4<sup>th</sup> Edition, McGraw Hill Inc., USA 2017*
- ❖ *Jay D Lindquist, Joseph Sirgy M- Shopper, Buyer and Consumer Behaviour, 2<sup>nd</sup> Edition, Wiley India Pvt. Ltd, New Delhi 2009*
- ❖ *Leon. G. Schiffman: Consumer Behaviour; 12<sup>th</sup> Edition; Pearson Education Limited , USA 2001*
- ❖ *Satish K Batra& SHH Kazmi: Consumer Behaviour, Text and Cases- Excel Books, New Delhi 2004*
- ❖ *C.N Sontakki: Consumer Behaviour, Himalaya Publishing House, Mumbai 2012*
- ❖ *Suja R. Nair: Consumer Behaviour in Indian Perspective 2<sup>nd</sup> Edition, Himalaya Publishing House, Mumbai , 2017*
- ❖ *Colin Strong- Humanizing Big Data: Marketing at the Meeting of Data, Social Science and Consumer Insight- Kogan Page Publishers, New Delhi 2016*
- ❖ *Steve Lohr- Data-ism: The Revolution Transforming Decision Making, Consumer Behavior, and Almost Everything Else- Harper Collins- USA 2015*

## SEMESTER - V

### ELECTIVE-IV: MARKETING MANAGEMENT

#### PAPER - II

#### EL 15 MK 505: RETAIL AND LOGISTICS MANAGEMENT

### COURSE OBJECTIVES

The students will be able to:

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

#### **Module 1 - Introduction**

**6 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 Logistics Systems - Market Logistics Decisions

## **Skill Development**

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

1. Collect information on 10 major retail brand names in the world.
2. Choose a mall in Bangalore and report its retail marketing strategies.
3. Prepare a study on one industry from each sector in Karnataka and show its dependence on transport systems for retail chain management.

## **COURSE OUTCOMES**

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

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

## **Books for Reference**

- ❖ *Anne Coughlan, Robert Palmer, Louis W. Stern, Adel I. El-Ansary: Marketing Channels, 8<sup>th</sup> Edition- Books wagon Publications, New Delhi 2017*  
SJCC/B.Com. (Travel & Tourism)/5 & 6 Sem.s/2021-'22/P-62

- ❖ *David Gilbert: Retail Marketing Management, 2<sup>nd</sup> Edition- Pearson Education Limited, USA 2014*
- ❖ *Michael Levy & Barton AWeitz: Retailing Management, 7<sup>th</sup> Edition- McGraw Hill Higher Education, India, 2008*
- ❖ *Patrick M Dunne: Robert F Lusch: Retail Management, 1<sup>st</sup> Edition Cengage Learning, USA, 2009*
- ❖ *Suja Nair: Retail Management- 1<sup>st</sup> Edition, Himalaya Publishing House, Mumbai 2017*
- ❖ *W. Stern, E. L. Ansary, T. Coughlan: Marketing Channels, 7<sup>th</sup> Edition, Pearson Education Limited, USA 2013.*



**SKILLED BASED PAPER (ELECTIVE)**  
**ELECTIVE-IV: MARKETING MANAGEMENT**  
**PAPER V**  
**SB 15 MK 506: CUSTOMER RELATIONSHIP**  
**MANAGEMENT (SAP)**

**COURSE OBJECTIVES**

The students will be able to:

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

**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** **10 Hrs.**

Organizational Management, Business Partner, and Product catalogues, Warranty Management, Solution Database, Territory Management.

**Module - 3: CRM- Functions** **10 Hrs.**

Transactions, Date Management, Text Management, Pricing, credit management, multilevel categorization, funds management and

claims management, Account Planning, Activity Management.

**Module – 4: CRM Sales and Service** **10 Hrs.**

Opportunity Management, Quotation and Order Management, Taxes and Rebate processing, Contract Management, Product Service letters, Web requests

Module – 5: Marketing Channelization and Scenarios: Web channel through B2B and B2C 10 Hrs.

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

**Module – 6: CRM Analytics** **10 Hrs.**

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

### **Skill Development**

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

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

### **COURSE OUTCOMES**

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

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

**SEMESTER - V**  
**ELECTIVE-V:INTERNATIONAL BUSINESS**  
**PAPER - I**  
**EL 15 IB 504: FUNDAMENTALS IN**  
**INTERNATIONAL RELATIONS**

**COURSE OBJECTIVES**

The students will be able to:

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

**Module 1: Introduction to International Relations**                      **10 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 Organisations- NAFTA, SAARC, BRICS & ASEAN - International Trade Centre-EU trade policy- -GATS-TRIPS & TRIMS.

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

### **Module 2 - India and Globalisation** **8 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) 14 Hrs.**

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 (egg: TN politics defining India's stand towards Sri Lanka), and effect of foreign policy on domestic policies (egg: 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)*

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

## **COURSE OUTCOMES**

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

1. Describe the evolution of international relations from Westphalian sovereignty to recent changes in international monetary and economic environment and its influence of Government and non-government players (International economic institutions).

- 2 Illustrate the cultural and social pattern of ancient India and its transition to the present state of affairs in the context of globalization.
- 3 Relate the implications of theories of international relations on India and its global relations.
- 4 Integrate the evolution of India's foreign policy into development of institutional framework of Exports and Imports since 1947.
- 5 Identify the implications of dynamics of world trade and international negotiations on Eco politics, Migration and Refuge, Technology transfer and India's stand at UN/WTO on climate change and Agriculture.
- 6 Examine the EXIM policy and India's export performances in the context of key drivers and challenges in the past 5 years.

### **Books for Reference**

- ❖ *Paul Wilkinson, International Relations (A very short introduction), Oxford University Press, 2007*
- ❖ *Joshua Goldstein, C. W. Pevehouse Jon, International Relations, Bangalore, Pearson, 2017*
- ❖ *Pt. Jawaharlal Nehru, Glimpses of World History, London, Penguin Books, 1934*
- ❖ *Karl Marx, Communist Manifesto, New York, Simon & Schuster, 1988*
- ❖ *Ayn Rand, Atlas Shrugged, London, Penguin Books Ltd, 1997*
- ❖ *Weihrich, He i ng and H a ro ld Koontz, Management: A Global Perspective, NewDelhi, Mc-Graw Hill, 1994*
- ❖ *Stoner James A. F., A. E. Freeman and D. A. Gilbert (Jr.), Management, 6<sup>th</sup> edition, Bangalore Pearson Education India, 2003*



**SEMESTER - V**  
**ELECTIVE-V: INTERNATIONAL BUSINESS**

**PAPER - II**

**EL 15 IB 505: INTERNATIONAL BUSINESS**

**COURSE OBJECTIVES**

The students will be able to:

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

**Module 1 - Trade and Manufacturing**

**10 Hrs.**

**Factors of production:** Land, Labour & Capital. Mobility of these factors in Post- Independence Introduction to the Manufacturing

sector, Scenario and trends for the past 50 years, Concept and steps involved in going international-International business strategies -Global Manufacturing-concept- Expansion Strategies - Regionalization - Regionalization Strategies. Procurement of goods for manufacturing International Supply and Demand trade scenario Future prospects for the same  
**Applications of demand and supply:** price rationing, price floors, consumer surplus, producer surplus. A look at India's GDP since 1950

**New trends:** Rise of E-commerce, 3D printing. Euro-zone issues (E.g.: 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, and 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, and elements of culture, the growing importance of culture in organizations, culture and diversity, cross culture issues in organization. Cross- culture t e a m work – benefits a n d problems t h e role of ILO, Trade Unions, and Expats.

### **Skill Development**

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

1. Explain the concept of International business and steps involved in going international from the perspectives of global manufacturing concept and international demand and supply trade scenario.
2. Describe the development and implementation of partnership in the supply chain and manage the supply chain at global level.
3. Describe the logistics task, logistics planning and integrating all means of transportation in the logistics management at global level.
4. Examine the procedures of export and import of 5 products of your choice and documentation of the same.
5. Relate the implication of changes in e-banking and other payment modes that are international in nature of ERP, related technologies and information system audit methodology in international business perspectives.
6. Illustrate the recruitment, selection and issues in staff selection of expatriates in the process of international human resource development.

### **COURSE OUTCOMES**

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

1. Explain the concept of International Business and steps involved in going international from the perspectives of

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

### **Books for Reference**

- ❖ *Dutta A.K., Materials Management: Procedures, Text and cases, New Delhi, Prentice Hall of India Pvt. Ltd., 1998*
- ❖ *Gopalakrishnan, P. and Sundareson, M., Materials Management: An Integrated Approach, New Delhi, PHI learning Pvt. Ltd, 2011*
- ❖ *Varma, M.M., Materials Management, New Delhi, Sultan Chand and Sons, 2012*
- ❖ *Sharma S. C., Material Management and Materials Handling, New Delhi, Khanna Publishers, 1995*
- ❖ *Arnold, Champman and Ramakrishnan, Introduction to Materials Management, 5th ed., Bangalore, Pearson Education, Inc., 2007*

- ❖ *Pooler Victor H. Purchasing and Supply Management, Creating the Vision, New York, Chapman & Hall, 1997*
- ❖ *Dutta A.K., Material Management, Inventory Control and Logistics, Bangalore, Jaicoi Publishing House, 2001*
- ❖ *Roy Chaudhary, E.K.: Logistics Management, 1<sup>st</sup> edition, Mumbai, Universal Book Corp, 1990*
- ❖ *Sharma SC: Warehousing and Distribution, New Delhi, Uma Publications, 1986*
- ❖ *Gopalakrishna, P. and Shandilya M.S.: Stores Management and Logistics 2001*
- ❖ *Martin Christopher: Logistics – The Strategic Issues, 1<sup>st</sup> edition, New York, Chapman & Hall, 1992*
- ❖ *Handbook of Import-Export Procedures – Ministry of Commerce, New Delhi , Government of India,*
- ❖ *Paras Ram ,Nikhil Garg: What, Where and How, Delhi, Anupam Publishers, 2017*

**SEMESTER V**  
**SKILLED BASED PAPERS (ELECTIVE)**  
**ELECTIVE-V: INTERNATIONAL BUSINESS**  
**PAPER V**  
**SB 15 IB 506: FRENCH**

**COURSE 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 one 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, portative articles **Vocabulary:** Food and drink

**Module 9 - L'avenir**

**8 Hrs.**

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

**Skill Development**

1. Write an essay on the history of the French language and its distribution in the world.
2. Elucidate 10 unique customs or cultures in the foreign nation.



**SEMESTER - V**  
**SKILLED BASED PAPERS (ELECTIVE)**  
**ELECTIVE-V: INTERNATIONAL BUSINESS**  
**PAPER V**  
**SB 15 IB 507: SPANISH**

**COURSE 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 ciudad** **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.

### **Skill Development**

1. Write an essay on the history of the French language and its distribution in the world.
2. Elucidate 10 unique customs or cultures in the foreign nation.

**SEMESTER - V**  
**ELECTIVE - VII: BANKING AND INSURANCE**

**PAPER I**

**EL 15 BK 504: BANKMANAGEMENT**

**COURSE OBJECTIVES**

The students will be able to:

1. Explain the functions commercial Bank and central Bank of India and core banking concept of DRAT and DRT.
2. Illustrate the types of borrower and loans and Advances and principles of lending.
3. Describe the bank credit policy, types of loans and advances and Fee based and non - fee based services offered by commercial banks.
4. Develop a process of credit appraisal proposal and documentation at the time of renewal and death of borrower.
5. Design a follow up of loan at branch regional, head office and RBI level, recovery process and implications of Loan recovery tribunal and revenue recovery act.
6. Identify the recovery of Non-performing assets strategies and its recovery process as per guidelines of RBI

**Module 1 - Introduction**

**6 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 member can innovate)*

1. Interview 10 employees/managers of banks and use the report bridge the gap between textual knowledge and practical banking.
2. Find distinct latest services rendered by a national bank of your choice to its customers.
3. Complete a study on the policies of international banking system.

### **COURSE OUTCOMES**

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

1. Explain the functions commercial Bank and central Bank of India and core banking concept of DRAT and DRT.
2. Illustrate the types of borrower and loans and Advances and principles of lending.
3. Describe the bank credit policy, types of loans and advances and Fee based and non - fee based services offered by commercial banks.
4. Develop a credit appraisal proposal and documentation at the time of renewal and death of borrower.
5. Design a follow up of loan at branch regional, head office and RBI level, recovery process and implications of Loan recovery tribunal and revenue recovery act.
6. Identify the recovery of Non-performing assets strategies and its recovery process as per guidelines of RBI.

### **Books for Reference**

- ❖ *Chatterjee A.J and Sharma D.P, Management Techniques of Bank Lending, Bombay, Himalaya Publishing House, 1992*

- ❖ *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, Bombay, National Institute of Bank Management, 1975*

**SEMESTER - V**  
**ELECTIVE - VII: BANKING AND INSURANCE**  
**PAPER-II**

**EL 15 BK 505: PRINCIPLES AND PRACTICE OF INSURANCE**

**COURSE OBJECTIVES**

The students will be able to:

1. Explain the role, design and development of insurance contracts/products in the wake of advancement of information technology.
2. Illustrate the nature, design and development of life insurance contracts/products and health insurance policies.
3. Show design and development of traditional and non-traditional policies non - life insurance contracts/products ranging from marine, Fire to Agriculture insurance policies.
4. Outline the prospects of insurance company business in the wake of privatization, innovation in insurance, long term care insurance, reinsurance and international scene.
5. Summarize the implications of insurance act in India from the Insurance act 1938 to IRDA act 1999 on growth and development of private and public insurance companies.
6. Describe the appointment, functions, duties, remuneration and Liabilities of Insurance Agent and Actuary in India.

**Module 1 - Introduction**

**10 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-Bank 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 an Actuary- Actuarial Society of India.

### Skill Development

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

1. Do a study on distinct latest services rendered by insurance companies in Karnataka.
2. Complete a project on understanding the functioning of national vs. international insurance companies and state the pros and cons.
3. Do a comparative analysis of plans offered and performance of insurance companies in India.

### COURSE OUTCOMES

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

1. Explain the role, design and development of insurance contracts/products in the wake of advancement of information technology.
2. Illustrate the nature, design and development of life insurance contracts/products and health insurance policies.
3. Show design and development of traditional and non-traditional policies, non - life insurance contracts/products ranging from marine, Fire to Agriculture insurance policies.
4. Outline the prospects of insurance company business in the wake of privatization, innovation in insurance, long term care insurance, reinsurance and international scene.
5. Summarize the implications of insurance act in India from the Insurance act 1938 to IRDA act 1999 on growth and development of

private and public insurance companies.

6. Describe the appointment, functions, duties, remuneration and Liabilities of Insurance Agent and Actuary in India.

### **Books for Reference**

- ❖ *Ghanashyam Panda and Monika Mahajan, Principles and Practice of Insurance, Karnataka, Kalyani Publishers, 2011*
- ❖ *Goyal S.V, Banking and Insurance, 2015*
- ❖ *Gulati Neelam, Insurance and Principles of Management , New Delhi, Excel Books,2012*

**SEMESTER V**  
**SKILLED BASED PAPER (ELECTIVE)**  
**ELECTIVE - VII: BANKING AND INSURANCE**  
**PAPER V**  
**SB 15 BK 506: BANK BRANCH MANAGEMENT**

**COURSE OBJECTIVES**

The students will be able to:

1. Explain the role and functions and services offered by Banking, financial services and NBFC in India.
2. Construct and interpret the financial statements and financial performances of a Bank.
3. List the products and services offered by SBI, Non - SBI, private and public sector Banks in India in the context of retail Banking.
4. Examine the process of conversion of unscheduled bank into scheduled bank and guidelines of RBI for licensing new banks.
5. Examine the audit of Bank, preparation of LFAR, NPA classification as per the guidelines of RBI.
6. Identify the professional and behavioural skill sets to sell and provide bank products and customer services respectively.

**Module 1 - Overview of Banking**

**6 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 12Hrs.**

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 member can innovate)*

1. Interview 10 employees/managers of banks and use the report bridge the gap between textual knowledge and practical banking.
2. Find distinct latest services rendered by a national bank of your choice to its customers.
3. Complete a study on the policies of international banking system.

### **COURSE OUTCOMES**

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

1. Explain the role, functions and services offered by Banking, financial services and NBFC in India.

2. Construct and interpret the financial statements and financial performances of a Bank.
3. List the products and services offered by SBI, Non - SBI, private and public sector Banks in India in the context of retail Banking.
4. Examine the process of conversion of unscheduled bank into scheduled bank and guidelines of RBI for licensing new banks.
5. Examine the audit of Bank, preparation of LFAR, NPA classification as per the guidelines of RBI.
6. Identify the professional and behavioural skill sets to sell and provide bank products and customer services respectively.

### **Books for Reference**

- ❖ *ICAI Material with regard to LFAR*
- ❖ *N.S Toor, Accounting and Finance for Bankers Guide to JAIB Q&A, 14<sup>th</sup> Edition, A Publisher, 2019*

**SEMESTER V**  
**ELECTIVE- VII: INTERNATIONAL PUBLIC ACCOUNTING**  
**PAPER - I**  
**EL 20 IPA 504: ADVANCED FINANCIAL REPORTING I**

**COURSE OBJECTIVES**

The students will be able to:

1. Illustrate the conceptual framework defining rules and principles of financial reporting as per US GAAP and IFRS.
2. Construct the financial statements of private as well as public companies as per US GAAP and IFRS.
3. Design a financial accounting treatment for current assets and current liabilities as per US GAAP and IFRS.
4. Plan for financial accounting and reporting for investments in equity and debt securities as well as derivatives and hedging arrangements as per US GAAP and IFRS.
5. Design a financial accounting treatment and reporting for tangible fixed assets, and their depreciation and impairment as per US GAAP and IFRS.
6. Devise a financial accounting treatment and reporting for intangible assets, and their amortization and impairment as per USGAAP and IFRS.

**Module 1: Conceptual Framework per US GAAP and IFRS      6 Hrs.**

Standard Setting Bodies & Hierarchy -Elements of financial statements - Primary objectives of financial reporting Qualitative Characteristics of financial statements -Fundamental Assumptions & Principles - Accounting Cycle & Preparation of financial statements

**Module 2: General Purpose Financial Statements Reporting as per US GAAP and IFRS      12 Hrs.**

Balance Sheet -Income Statement -Statement of Comprehensive Income - Statement of Changes in Equity -Statement of Changes in Cash Flows - SEC Reporting Requirements - Interim Financial Reporting - Segment Reporting

**Module 3: Current Assets and Current Liabilities per US GAAP and IFRS** **10Hrs.**

Cash & Cash Equivalents – Accounts Receivable – Notes Receivable – Transfers & Servicing of Financial Assets – Accounts Payable – Employee-related Expenses Payable – Inventory & Cost of Goods Sold – Inventory Valuation – Inventory Estimation Methods

**Module 4: Financial Investments: Accounting and Reporting per US GAAP and IFRS** **14 Hrs.**

Investments in Equity Securities – Investment in Debt Securities – Financial Instruments – Derivatives & Hedge Accounting

**Module 5: Tangible Fixed Assets: Accounting and Reporting per US GAAP and IFRS** **10 Hrs.**

Acquisition of Fixed Assets – Capitalization of Interest – Costs Incurred After Acquisition – Depreciation – Impairment – Asset Retirement Obligation – Disposal & Involuntary Conversions

**Module 6: Intangible Assets: Accounting and Reporting per US GAAP and IFRS** **8 Hrs.**

Knowledge-based intangibles (R&D, software) – Legal rights based intangibles (patent, copyright, trademark, franchise, license, leasehold improvements) – Goodwill

**Skill Development**

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

1. Analyze and evaluate US GAAP financial statements included as part of Form 10-K of an issuer (e.g., Walmart, Inc.).
2. Review significant accounting policies disclosed by an issuer on the notes to the financial statements and present a summary.

3. Analyze the effect of changing from FIFO to LIFO method of accounting based on sample financial statements, on (i) Statement of financial position and (ii) Income Statement.
4. Research the US GAAP ASC standard to determine, if it is permissible to capitalize interest into the cost of the assets and what standard addresses this issue. Develop a report on (i) objectives of capitalizing interest (ii) assets that qualify for capitalization of interest (iii) limit on the amount of interest to be capitalized each period (iv) Disclosures, if any required.
5. Refer public company financial statements and determine (i) Its investments for the year (ii) Where are they reported on the financial statements and (iii) How are the investments valued and does the company use FV.

### **COURSE OUTCOMES**

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

1. Illustrate the conceptual framework defining rules and principles of financial reporting as per US GAAP and IFRS.
2. Construct the financial statements of private as well as public companies as per US GAAP and IFRS.
3. Design a financial accounting treatment for current assets and current liabilities as per US GAAP and IFRS.
4. Plan for financial accounting and reporting for investments in equity and debt securities as well as derivatives and hedging arrangements as per US GAAP and IFRS.
5. Design a financial accounting treatment and reporting for tangible fixed assets, and their depreciation and impairment as per US GAAP and IFRS.
6. Devise a financial accounting treatment and reporting for intangible assets, and their amortization and impairment as per USGAAP and IFRS.

### **Books for Reference**

- ❖ *Miles CPA Review Concept Book: Financial Accounting & Reporting- Miles Education* SJCC/B.Com. (Travel & Tourism)/5 & 6 Sem.s/2021-'22/P-95



- ❖ *Wiley: Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting- John Wiley & Sons, USA 2017*
- ❖ *Rajesh Dhawan: IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis,*
- ❖ *Ruth Ann McEwen : Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP, Harriman House Ltd., UK 2016*
- ❖ *Steven E. Shamrock : IFRS and US GAAP: A Comprehensive Comparison, 1<sup>st</sup> Edition, John Wiley & Sons, USA 2003 Barry J. Epstein and Ralph Nach: Wiley GAAP: Interpretation and Application of Generally Accepted Principles, John Wiley & Sons, USA 2011*
- ❖ *Mr. Rammohan Bhawe and Dr. Mrs Anjali Rammohan Bhawe: IFRS Simplified with Practical Illustration Part 1 & 2, 1<sup>st</sup> Edition- Network 18 Publications P. Ltd, Bengaluru, 2017*

**SEMESTER V**  
**ELECTIVE- VII: INTERNATIONAL PUBLIC ACCOUNTING**  
**PAPER – II**  
**EL 20 IPA 505: INTERNATIONAL TAX AND REGULATION**

**COURSE OBJECTIVES**

The students will be able to:

1. Explain the federal income tax provisions applicable to individuals including gross income, deductions, tax calculations, alternative minimum tax, other taxes and tax credits.
2. Evaluate capital gains & losses, gains & losses from sale of long-term business property, and depreciation and amortization methods as per federal income tax provisions.
3. Examine the federal income tax provisions applicable to C-Corporations including income, deductions, earnings & distributions, liquidation and reorganizations.
4. Relate the federal income tax provisions with applicability to S-Corporations including eligibility criteria, income tax return, shareholder basis, earnings & distribution and termination of election.
5. Justify the applicability of federal income tax provisions relating to partnerships, estates & trusts, and tax-exempt organizations.
6. Illustrate the provisions of key federal security regulations including Securities Act of 1933 and Securities Exchange Act of 1934, and accountant's professional responsibilities.

**Module 1: Individual Taxation**

**12 Hrs.**

Individual Income Tax Return - Filing Status - Cash basis and Accrual basis - Gross Income - Wages, Salaries, Bonus, Commission, Fees & Tips - Interest & Dividend Income - Business Income - Capital Gains & Losses - Passive Income - Farming Income - Deductions to AGI - Deductions from AGI- Calculating Tax - Tax Credits - Alternative Minimum Taxes - Other Taxes - Estimated Tax penalty

**Module 2: Property Transactions & Depreciation**

**8 Hrs.**

Capital Gains & Losses - Gains & Losses from Sale of Long-term Business Property - Depreciation & Amortization

**Module 3: Taxation of C-Corporations** **10 Hrs.**

Formation – Income Tax Return – Income – Deductions – Reconciliation of Taxable Income with books – Calculating Tax – Corporate Earnings & Distributions – Corporate Liquidation & Reorganizations

**Module 4: Taxation of S-Corporations** **8 Hrs.**

Eligibility criteria – Income Tax Return – Shareholder basis – Earnings and Distribution – Termination of Election

**Module 5: Taxation of Other Entities** **12 Hrs.**

Partnerships: Formation – Income Tax Return – Partner basis – Partnership Distributions – Sale of Partnership Interest by a Partner – Termination of Partnership

Estate, Trust & Gift Taxation: Estate and Trust Fiduciary Income Tax Return – Estate Tax Return – Gift Tax Return – Generation-skipping transfer Tax - Tax Exempt Organizations: Formation – Income Tax Return

**Module 6: Statutory Regulations, Accountant Responsibilities, Business Structures** **10 Hrs.**

Securities Act of 1933 – Securities Exchange Act of 1934 – Other Federal Security Regulations -Accountant Common Law Liabilities – Accountant Statutory Liabilities – Accountant Liabilities for Privileged Information – Accountant Criminal Liabilities - Employment Regulations – Environmental Regulations – Antitrust Regulations -Business Structures

**Skill Development**

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

1. Critically analyze the various schedules of Form 1040 (Individual Income Tax return) and provide your understanding in the form of a report
2. Analyze various tax planning method and techniques available to individuals for federal income tax and make a presentation of the same in class

3. Prepare Schedule K-1 by using information from Partnership and S Corporation tax returns of your choice
4. Case study analysis of Schedule M-1 of Form 1120 to be done in order to understand how to reconcile profit per books with the profit per tax return
5. Evaluate and analyze the various scenarios that are subject to gift and estate taxes and submit a report on your findings
6. Present your findings and understanding of the common law and statutory liabilities of a CPA auditor in the form of a comparative chart

## **COURSE OUTCOMES**

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

1. Illustrate the federal income tax provisions applicable to individuals including gross income, deductions, tax calculations, alternative minimum tax, other taxes and tax credits.
2. Evaluate capital gains & losses, gains & losses from sale of long-term business property, and depreciation and amortization methods as per federal income tax provisions.
3. Examine the federal income tax provisions applicable to C-Corporations including income, deductions, earnings & distributions, liquidation and reorganizations.
4. Relate the federal income tax provisions with applicability to S-Corporations including eligibility criteria, income tax return, shareholder basis, earnings & distribution and termination of election.
5. Justify the applicability of federal income tax provisions relating to partnerships, estates & trusts, and tax-exempt organizations.
6. Illustrate the provisions of key federal security regulations including Securities Act of 1933 and Securities Exchange Act of 1934, and accountant's professional responsibilities.

## **Books for Reference**

- ❖ *Miles CPA Review Concept Book: Regulation, Miles Education*

- ❖ *Wiley: Wiley CPA Excel Exam Review Course Study Guide: Regulation, John Wiley & Sons, USA 2017*
- ❖ *CCH Tax Law Editors : Internal Revenue Code: Income, Estate, Gift, Employment and Excise Taxes, CCH Inc. USA 2017 Edition*
- ❖ *Martin B. Dickinson: Federal Income Tax: Code and Regulations-*
- ❖ *-Selected Sections, Wolters Kluwer- CCH Inc.- UK 2015*
- ❖ *Katherine Pratt, Thomas D. Griffith, Joseph Bankman: Federal Income Taxation, 7<sup>th</sup> Edition, Aspen Publishers, USA 2014*
- ❖ *Marvin Chirelstein and Lawrence Zelenak : Federal Income Taxation (Concepts and Insights),12<sup>th</sup> Edition, Foundation Press, USA 2011*

**SEMESTER V**  
**SKILLED BASED PAPER**  
**ELECTIVE- VIII: INTERNATIONAL PUBLIC ACCOUNTING**  
**PAPER - V**  
**SB 20 IPA 506: INTERNATIONAL AUDITING AND ATTESTATION**

**COURSE OBJECTIVES**

The students will be able to:

1. Apply Generally Accepted Auditing Standards (US GAAS), International Standards of Auditing (ISA) and Public Company Accounting Oversight Board Auditing Standards (PCAOB) when performing audits of issuer and non-issuer entities.
2. Develop an audit plan as an overall audit strategy that commensurate with all type of audit risks.
3. Relate the Internal Control Integrated framework of an entity and its environment (including its internal controls), and assess the risks of material misstatement when performing an audit engagement.
4. Arrange the sufficient appropriate audit evidence by performing audit procedures to afford a reasonable basis for an opinion regarding the financial statements under audit.
5. Design an Audit report on financial statements in line with formed audit opinion.
6. Apply the Statements on Standards for Accounting & Review Services (SSARS) and (SSAE) when performing compilation engagements, review engagements, attestation engagements and governmental Auditing.

**Module 1: International Auditing Standards, and Professional Responsibilities & Ethics** **12 Hrs.**

Generally Accepted Auditing Standards (US GAAS) - International Standards of Auditing (ISA)- Public Company Accounting Oversight Board Auditing Standards (PCAOB AS) - AICPA Code of Professional

Conduct - Sarbanes-Oxley Act, 2002 (SOX) - Securities & Exchange Commission (SEC)- Effect of Information Technology on Audit - Audit Data Analytics

**Module 2: Audit Planning & Audit Risk** **8Hrs.**

Engagement Understanding and Acceptance -Engagement Letter - Audit Strategy - Audit Plan - Audit Risk (Inherent Risk, Control Risk & Detection Risk) - Fraud Risk- Auditor's communication with those charged with governance - Statements on Quality Control Standards (SQCS)

**Module 3: Internal Control** **8 Hrs.**

COSO Internal Control Integrated framework - Auditor's consideration of Internal Control - Operating Cycles - Internal Control Reports and Communications

**Module 4: Corroborative Audit Evidence** **14 Hrs.**

Management's Assertions - Sufficient & Appropriate Audit Evidence - Substantive Procedures - Revenue cycle - Expenditure cycle - Production cycle - Payroll cycle - Investing cycle - Financing cycle - Opening Balances - Illegal Acts - Related Parties - Contingencies - Estimates & Fair Value Measurements - Subsequent Events - Omitted Procedures & Subsequent Discovery of Facts - Using the Work of Others: Evaluating Audit Findings - Audit Documentation - Management Representation Letter - Audit Sampling

**Module 5: Audit Reports** **10 Hrs.**

Unmodified opinion - Unmodified Opinion with Emphasis-of- matter and/or Other-matter paragraph - Qualified Opinion - Adverse Opinion - Disclaimer of Opinion - Audit of Comparative financial statements - Supplementary Information - Audit of Group financial statements - Audit of Single financial statements & Specific financial statement elements, accounts or items - Audit of Special Purpose financial statements - Audit of financial statements prepared using financial reporting framework of another country

**Module 6: Other Engagements** **8 Hrs.**

Accounting & Review Services- Attestation Engagements  
Governmental Auditing

## **Skill Development**

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

1. Prepare an audit plan for an audit of an issuer entity
2. Study the SOP of a company's core processes and prepare a risk-control matrix
3. Study and analyze an issuer's integrated audit report and present the key highlights of your findings in the form of a report
4. Engage in a group discussion about the performance of non- attest services to audit clients. During your discussion in the class discuss the following: (a)type of non-attest services provided (b) restrictions placed by SOX Act 2002, and make a list of the arguments that were for the restrictions and against such restrictions which arise from the discussions
5. Evaluate the test of controls generally performed by an auditor while auditing the financial statements and explain how the scopes of these tests are different when the auditor is performing an integrated audit. Present your understanding in the form of a report
6. Critically analyze the audit data analytics tools and techniques generally used by auditors and present your understanding in the form of a report

## **COURSE OUTCOMES**

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

1. Apply Generally Accepted Auditing Standards (US GAAS), International Standards of Auditing (ISA) and Public Company Accounting Oversight Board Auditing Standards (PCAOB) when performing audits of issuer and non-issuer entities.
2. Develop an audit plan as an overall audit strategy that commensurate with all type of audit risks.
3. Relate the Internal Control Integrated framework of an entity and its environment (including its internal controls), and assess the risks of



material misstatement when performing an audit engagement.

4. Arrange the sufficient appropriate audit evidence by performing audit procedures to afford a reasonable basis for an opinion regarding the financial statements under audit.

5. Design an Audit report on financial statements in line with formed audit opinion.

6. Apply the Statements on Standards for Accounting & Review Services (SSARS) and (SSAE) when performing compilation engagements, review engagements, attestation engagements and governmental Auditing.

### **Books for Reference**

- ❖ *Miles CPA Review Concept Book: Auditing and Attestation, Miles Education*
- ❖ *Wiley: Wiley CPA Excel Exam Review Course Study Guide: Auditing and Attestation, John Wiley & Sons, USA 2017*
- ❖ *Joanne M. Flood: Wiley Practitioner's Guide to GAAS: Covering all SAS, SSAE's, SSARS, PCAOB, Auditing Standards, and Interpretations, John Wiley & Sons, USA 2017*
- ❖ *Karla M Johnstone, Audrey A. Gramling and Larry E. Rittenberg: Auditing: A Risk Based-Approach to Conducting a Quality Audit, Cengage Publishing, USA 2015*
- ❖ *Ray Whittington and Kurt Pany: Learning of Auditing & Other Assurance Services, 18<sup>th</sup> Edition, McGraw Hill, India 2011*
- ❖ *William F Messier Jr, Steven M. Glover and Douglas F. Prawitt: Auditing & Assurance Services: A Systematic Approach, McGraw Hill College, USA 2011*

**SEMESTER V**  
**ELECTIVE - VIII: BUSINESS ANALYTICS**  
**PAPER - I**

**EL 20 BA 504: FUNDAMENTALS OF BUSINESS ANALYTICS**

**COURSE OBJECTIVES**

The students will be able to:

1. Justify the need for data-driven decision making and solving business problems using data analytics.
2. Use the MS excel tools to analyse data by Data Analysis with Excel.
3. Perform actions necessary to organize and present data in a meaningful format in MS Excel.
4. Perform simple computations and aggregations in MS Excel.
5. Apply the appropriate finance function for calculations in MS Excel.
6. Perform basic data analytics and visualization through Pivot Tables and Pivot Charts.

**Module 1: Monetizing Data to Drive Business Decisions** **8 Hrs.**

Need for data driven decision making - Solving the business problem using Analytics - Overview of Analytical cycle and Hierarchy of information user - The Complete Business Analytics professional - Understand Business Analyst roles and Responsibilities - Identify the Popular Business Analytics Tools.

**Module 2: Introducing Data Analysis with Excel** **10 Hrs.**

Tour of Excel window- Explore the ribbon and toolbars - Create and Upload Files to Excel web-based application - Using select options and status bar and getting familiar with the backstage view of Excel - Selecting cells and entering data, naming conventions in Excel.

**Module 3: Organizing data with Excel** **10 Hrs.**

Formatting cells- Using the Ribbon to Format Numbers - Using the Format Cells Dialog Box - Add a Border, background Color - Change

the Font, Font Size, Font Color - Formatting input data- Understanding Dates and Times - Format Percentages, Fractions, In Scientific Notations - Format as Text Bold, Underline, or Italicize - Formatting worksheet- Align Data, Rotate Data, Wrap Text, Merge and Center - Apply a Style, Using Format Painter, Clear Formats - Structuring the workbook - Cut, Copy, and Paste Cells - Using Live Preview with Paste, Paste from the Office Clipboard, Insert or Delete - Find and Replace Information - Change the Name of a Worksheet, Change Column Widths or Row Heights, Hide Columns or Rows, Hide a Worksheet - Move or Copy a Worksheet - Freeze Worksheet Titles - Hide Gridlines, Headings, or the Formula Bar.

#### **Module 4: Performing Simple Computations and Aggregations using Excel - I**

**10 Hrs.**

Understanding formulas - Calculate with an Operator - Calculate Using a Function and Cell Addresses - Create an Array Formula using the Sum, Average, Count, Min, and Max Functions - Managing formulas in Excel- Create a Formula that Refers to Another Worksheet - Understanding Relative and Absolute Cell Addresses - Edit Formulas, Name Cells and Ranges - Define and Display Constants - Create Formulas That Include Names - Check Formulas for Errors, Trace Precedents and Dependents - Introduction to functions in Excel - Understanding the Function Wizard - Round a Number - Create a Conditional Formula - Calculate a Conditional Sum - Calculate a Conditional Count - Find the Square Root

#### **Module 5: Performing simple computations and aggregations using Excel - II**

**10 Hrs.**

Using VLOOKUP and index- Retrieve Column or Row Numbers - Using VLOOKUP - Determine the Location of a Value Using INDEX - Perform Date and Time Calculations Using inbuilt financial functions in Excel- Calculate Future Value, Present Value - Calculate Loan Payments, Principal or Interest, Interest Rate - Calculate the Internal Rate of Return - Calculate Straight-Line Depreciation - Calculate Declining Balance Depreciation - Calculate Sum-of-the- Years-Digits Depreciation -

Exploring inbuilt statistical functions and tools- Calculate an Average - Calculate a Conditional Average - Calculate the Median or the Mode - Calculate Rank.

### **Module VI: Working with pivot tables and chart** **12 Hrs.**

Formatting data in table- Create and format table, use sort and filter

- Introducing Pivot Tables - Create a Pivot Table - Modify a Pivot Table Layout - Summarize Pivot Table Values - Working with Pivot Tables - Create a Pivot Table calculated Field - Group the Rows or Columns in a Pivot Table - Apply styles to Pivot Table - Filter a Pivot Table - Sort a Pivot Table - Retrieve Values from a Pivot Table  
- Using Slicer - Charting data - Create and add chart details - Create a Combination Chart - Change the Chart Type - Add or Remove Chart Data - Add Sparklines - Working with types of Charts, Trend line, Histograms, Bar and Pie Charts - Creating Pivot chart.

### **Skill Development**

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

1. Describe best practices for organizing data in excel to make the best use of data sets. Use these tips to organize given data set in excel.
2. Prepare an interactive pivot table with the given data of revenue and costs of the past five years of a company that can be used for financial analysis.
3. Select car sales data of a company to compare sales to men and women, using different chart types given in excel.
4. From a given raw data of multiple product sales of a company, determine (i) which product has the maximum sales (ii) How many sales agents were there and which agent sold the maximum number of volumes (iii) Which agent is more profitable to the company as per sales value
5. For a given data of car sales, add conditional formatting to the sales volume and sales value fields by using colour scale for value and data bars for volume

## **COURSE OUTCOMES**

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

1. Justify the need for data-driven decision making and solving business problems using data analytics.
2. Use the MS excel tools to analyse data by Data Analysis with Excel
3. Perform actions necessary to organize and present data in a meaningful format in MS Excel.
4. Perform simple computations and aggregations in MS Excel.
5. Apply the appropriate finance function for calculations in MS Excel.
6. Perform basic data analytics and visualization through Pivot Tables and Pivot Charts.

## **Books for Reference**

- ❖ *Greg Harvey; Excel for Dummies; 1<sup>st</sup> Edition; New Jersey; Wiley Publications; 2015*
- ❖ *Michael Alexander; Excel Power Pivot and Power Query For Dummies; 1<sup>st</sup> Edition; New Jersey; Wiley Publications; 2016*
- ❖ *Wayne Winston; Microsoft Excel Data Analysis and Business Modeling; 5<sup>th</sup> Edition; Washington; Microsoft Press; 2016*
- ❖ *Paul Mcfedries; Excel Data Analysis: Your visual blueprint for creating and analyzing data, charts and PivotTables; 4<sup>th</sup> Edition; New Jersey; Wiley Publications; 2009*
- ❖ *Isaac D. Gottlieb ; Next Generation Excel: Modeling in Microsoft Excel for Analysts and MBAs; 2<sup>nd</sup> Edition; New Jersey; Wiley Publications; 2013*

**SEMESTER V**  
**ELECTIVE- VIII: BUSINESS ANALYTICS**  
**PAPER – II**  
**EL 20 BA 505: ESSENTIAL STATISTICS FOR BUSINESS ANALYTICS**

**COURSE OBJECTIVES**

The students will be able to:

1. Apply the statistical concepts required for Business analytics by using MS Excel.
2. Perform descriptive statistical analytics by using MS Excel.
3. Create simple graphs and analyse the distribution of data by using MS Excel.
4. Select an appropriate probability distribution in accordance with demand of a given set of data.
5. Choose an appropriate sampling technique in accordance with demand of a given study
6. Use an appropriate hypothesis testing in accordance with demand of the case.

**Module 1: Introduction to Statistics**

**10 Hrs.**

Applications of Statistics in Business - Presenting Data - Different Types of Data - Primary Data and Secondary Data - The Numeric Data - Continuous Frequency Distribution - Class Interval - Categorical data - Statistical Software for Analysis - Microsoft Excel: a walkthrough of Statistical capabilities in Excel.

**Module 2: Descriptive Statistical Analytics**

**10 Hrs.**

Calculating Measures of Central Tendency - Mean, Median and Mode - Calculating Measures of Dispersion - variance measures - Standard Deviation: The Coefficient of variation measures - Graphing data - Graphical measures - Measure of Skewness, Symmetrical distribution - Kurtosis - Descriptive Statistics using Excel with a demonstration and Case study

**Module 3: Graphical Representations of Data** **10 Hrs.**

Analysing the distribution of data by Class or Category: Frequency distribution for quantitative data and qualitative values, cumulative frequency distributions - Histograms: Getting a picture of Frequency Distributions - Other useful graphs: Line graphs, Pie Charts, Scatter Plots

**Module 4: Probability Theory & Distributions** **10 Hrs.**

Probability Theory and Distributions - Fundamental Concepts of Probability - Definitions of Probability - Applying Laws of Probability - Bayes theorem - Calculating Random variable and Probability Distribution with a Case Study - Probability Distribution

**Module 5: Sampling and Confidence Intervals** **10 Hrs.**

Introduction to Sampling - Sampling Theory - Sampling Distribution - Using probabilistic Sampling Techniques - Estimating Sampling Errors and Confidence Intervals - Sampling Error and Non-Sampling Error - Central Limit Theorem - Case Study on Sampling Techniques

**Module 6: Hypothesis Testing** **10 Hrs.**

Introduction to Null Hypothesis - Alternate Hypothesis - Testing Hypothesis for Large Samples - Test for Single Proportion - Test for Difference of Proportions - Testing Hypothesis for Small Samples - T-test - Applications of T-test - P-test - Calculating Analysis of Variance - Two-Way Factorial ANOVA - Multivariate Analysis of Variance - Performing Chi-Square Test - Applications of the Chi- Square Test - Testing the Goodness of Fit - Case Study on Hypothesis Testing with Excel

**Skill Development**

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

1. Research and present the top statistical concepts that you should know to conduct data analysis.

2. Using the quarterly sales data of a product of a company develop column chart, bar chart, line chart, pie chart, histogram and a Venn diagram.
3. Conduct market research and use probability theory to help marketing manager to decide on pricing a new product.
4. Research and develop a presentation on the application of probability theory.
5. Apply hypothesis testing concept to rate the movies in your local area.
6. Create a project that explains conceptual statistical issues such as randomization, margin of error, overfitting, cross-validation, concepts in data-visualization, sampling without using Math but in concepts that general audience can understand. Animated videos can be created for this purpose.
7. Research the coupon sites for daily deals and develop a prediction of how successful data will be based on location/price/type of deal.

### **COURSE OUTCOMES**

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

1. Apply the statistical concepts required for Business analytics by using MS Excel.
2. Perform descriptive statistical analytics by using MS Excel.
3. Create simple graphs and analyse the distribution of data by using MS Excel.
4. Select an appropriate probability distribution in accordance with demand of a given set of data.
5. Choose an appropriate sampling technique in accordance with demand of a given study.
6. Use an appropriate hypothesis testing in accordance with demand of the case.

### **Books for Reference**

- ❖ *Greg Harvey; Excel for Dummies; 1<sup>st</sup> Edition; New Jersey; Wiley Publications; 2015.*  
SJCC/B.Com. (Travel & Tourism)/5 & 6 Sem.s/2021-'22/P-111



- ❖ *Joseph Schmuller; Statistical Analysis with Excel for Dummies; 4th Edition; New Jersey; Wiley Publications; 2016.*
- ❖ *U Dinesh Kumar; Business Analytics: The Science of Data-Driven Decision Making; 1<sup>st</sup> Edition Bangalore; Wiley Publications; 2017.*
- ❖ *Neil J. Salkind; Excel Statistics: A Quick Guide; 3<sup>rd</sup> Edition; California; Sage Publications; 2015.*
- ❖ *Ken Black; Applied Business Statistics, 7<sup>th</sup> Edition; New Jersey; Wiley Publications*

**SEMESTER V**  
**SKILLED BASED PAPER (ELECTIVE) ELECTIVE- VIII: BUSINESS**  
**ANALYTICS PAPER - V**  
**SB 20 BA 506: BUSINESS INTELLIGENCE AND DATA**  
**VISUALIZATION**

**COURSE OBJECTIVES**

The students will be able to:

1. Use the Excel based tools for visualising data for storytelling with data
2. Construct the text-based and tables-based dashboards and reports in the context of data visualization
3. Create miniature charts and tables, and sparklines in MS Excel for the sake of data visualization
4. Create interactive charts, graphs, maps, and other visuals using Power View in MS Excel
5. Arrange data into actionable insights using the Tableau data visualization tool
6. Create smart dashboards for advanced visual analytics using Tableau

**Module 1: Telling Stories with Data**

**8 Hrs.**

Telling stories with data - What to look for in a case study approach - Handling data - Gathering data - Formatting data - Tools for visualizing data - Excel based Tools - Illustration and Mapping tools

**Module 2: Building text-based and tables-based dashboards and reports in Excel**

**8 Hrs.**

Text based dashboards - Alerting & conditional formats - Creating in cell charts with text - Alerting with conditional text icons - Custom formatting and labels - Combining numbers, text, and dates to create custom labels - Creating custom titles and floating text - Creating new color palette - Using Tables for Data-Naming Ranges for Ease of Use and Functionality-

Attaching a dynamic range name to a table - Retrieving data from lists and tables of data - Working with PowerPivot - Downloading and installing the free PowerPivot add-in - Creating PivotTables or Pivot Charts with PowerPivot - Calculating Fields with Data Analysis Expressions (DAX)

### **Module 3: Charting your Data**

**6 Hrs.**

Creating Miniature Charts and Tables - Creating Miniature Charts from Standard Excel Charts - Creating Sparklines - Controlling Charts with Menus, Combo Boxes, and Buttons - Building Powerful Decision-making Chart

### **Module 4: Working with Power View**

**8 Hrs.**

Overview of Power View - Understanding Power view requirements - Creating Power view data source connections - Creating data sources inside Excel - Creating Power view reports - Creating Power view Visualizations -Creating Tables - Converting Visualizations - Creating Matrices - Creating Charts - Creating Multiples - Creating Cards - Creating Maps- Managing reports on Power view - Filtering Data with Power View - Using advanced filters - Adding Slicers - Invoking Cross-filters - Adding tiles - Exporting Power view reports

### **Module 5: Working in Tableau**

**15 Hrs.**

Getting started with Tableau: Introduction to Tableau desktop - Understanding the basics - Tableau capabilities- Bringing in data and Analyzing data: Understanding data connections – Connecting to data - Visualizing data - Data display options - Adding worksheets

### **Module 6: Creating Dashboards in Tableau**

**15 Hrs.**

Creating Dashboards - Building stories with data - Publishing and sharing dashboards - Advanced visual analytics - Creating calculations

### **Skill Development**

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

1. Develop a story of a given data set (e.g., Viewership for TV shows of

- a channel) using MS Excel
2. Download data from a Tableau compatible server and develop a dashboard for the given data.
  3. Create a bubble chart comparing two sets of numbers, and play it over time to show changes.
  4. Create a data visualization using Tableau to showcase GDP per capita for countries across the world.
  5. Present the Titanic set in Tableau to predict the survival of Titanic passengers.

## **COURSE OUTCOMES**

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

1. Use the Excel based tools for visualising data for storytelling with data
2. Construct the text-based and tables-based dashboards and reports in the context of data visualization
3. Create miniature charts and tables, and sparklines in MS Excel for the sake of data visualization
4. Create interactive charts, graphs, maps, and other visuals using Power View in MS Excel
5. Arrange data into actionable insights using the Tableau data visualization tool
6. Create smart dashboards for advanced visual analytics using Tableau

## **Books for Reference**

- ❖ *Molly Monsey & Paul Sochan; Tableau For Dummies; 1<sup>st</sup> Edition; New Jersey; Wiley Publications; 2016*

- ❖ *Michael Alexander; Excel Dashboards; Reports for Dummies; 2<sup>nd</sup> Edition; New Jersey; Wiley Publications; 2015*
- ❖ *Daniel G. Murray; Tableau Your Data!, Fast and Easy Visual Analysis with Tableau Software; 1<sup>st</sup> Edition; New Jersey; Wiley Publications; 2013*
- ❖ *Joshua N. Milligan; Learning Tableau 2019: Tools for Business Intelligence, data prep, and visual analytics; 3<sup>rd</sup> Edition; United Kingdom; Packt Publishing; 2019*  
*Stephanie Evergreen; Effective Data Visualization: The Right Chart for the Right Data; 1<sup>st</sup> Edition; California; Sage Publications; 2016*
- ❖ *Ron Person; Balanced Scorecards and Operational Dashboards with Microsoft Excel, 2<sup>nd</sup> Edition; New Jersey; Wiley Publications; 2013*

**SEMESTER - VI**  
**C2 15 MC 601 – INCOME TAX- II**

**COURSE OBJECTIVES**

The students will be able to:

1. Describe the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.
2. Assess short term and long term capital gains of an Individual assessee who is involved in Business and Profession.
3. Assess taxable income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58.
4. Evaluate gross total income of an Individual assessee after taking into account deduction u/s 80.
5. Describe the mechanism of carry forward and set off of an Individual assessee.
6. Compute total taxable income and tax liability of an Individual assessee who is involved in Business and Profession.

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

(Theory only).

**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 member can innovate)*

1. Create a chart of capital gains index numbers and prepare a table of rates of TDS
2. Conduct a survey among tax players to understand and analyze the implications of IT Provisions.
3. Develop the process of Income tax filing [considering extraordinary cases, ex.: extension of dates during pandemic]
4. Prepare list of enclosures required for IT filing
5. Apply Income tax provisions and creating a tax planning.

**COURSE OUTCOMES**

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

1. Illustrate the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and

Chartered Accountant as individual assessee.

2. Compute short term and long term capital gains of an Individual assessee who is involved in Business and Profession.
3. Compute taxable income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58.
4. Compute gross total income of an Individual assessee after taking into account deduction u/s 80.
5. Illustrate the mechanism of carry forward and set off of an Individual assessee who is involved in Business and Profession.
6. Compute total taxable income and tax liability of an Individual assessee who is involved in Business and Profession.

#### **Books for Reference**

- ❖ *Lal, B. B. (2010). Income tax. Pearson Education India.*
- ❖ *Bhagwati, P. (1998). Direct Taxes: Law and Practice: Income Tax Wealth Tax Gift Tax with Tax Planning Management.*
- ❖ *Dinkar, P. (1992). Law and Practice of Income Tax.*
- ❖ *Ahuja, G., & Gupta, R. (2019). Direct Taxes Law & Practice. Wolters kluwer india Pvt Ltd.*
- ❖ *Mehrotra, D., & Goyal, D. (2015). Direct Taxes–Law and Practice. Sahitya Bhavan Publication.*
- ❖ *Singhania, V. K., & Singhania, J. (1999). Direct Taxes Ready Reckoner. Taxmann Publication.*
- ❖ *Gaur, V. P., & Narang, D. B. (1990). Income Tax: Law and Practice.*



**SEMESTER - VI**  
**C2 15 MC 602 - OPERATIONS RESEARCH**

**COURSE OBJECTIVES**

The students will be able to:

1. Describe the nature and scope of OR models and its applications on Business decision making.
2. Develop linear programming models by using graphs for maximization and minimization objectives and interpret such solutions.
3. Solve Transportation problems for business decision making and interpret such solutions.
4. Solve assignment problems for business decision making and interpret such solutions.
5. Compare and contrast different Queuing models and its applicability on arriving at business solutions
6. Solve business problems by using Monte -Carlo technique

**Module – 1: Introduction to Operation Research                      4 Hrs.**

Origin, Definitions, features, methodology, OR Models & Techniques, scope, limitations.

**Module – 2: Introduction to Linear Programming                      12 Hrs.**

Introduction – Construction of the LP Model - Graphical LP Solution – Solution of maximization and minimization model (problems relating to product mix, media selection, fund allocation, work-shift allocation)

**Module – 3: The Transportation Problem                                      16 Hrs.**

Definition of the Transportation model – the Transportation Method – Linear Programming Formulation of the Transportation Problem – Methods of finding Initial solution – North-West Corner Method – Least Cost Method – Vogel’s Approximation Method – Test for Optimality – MODI Method - Economic Interpretation of  $U_i$ 's and  $V_j$ 's, (special cases on

prohibited routes, unbalanced and maximization).

**Module - 4: The Assignment Problem**

**10 Hrs.**

Introduction - Mathematical Statement of the problem - Solution Methods of Assignment Problem - Enumeration Method - Transportation Method - Hungarian Method- (problems on travelling sales-men and crew assignment problems).

**Module - 5: Queuing Theory**

**6 Hrs.**

Introduction - Features - Service system - Components of queuing system - Different queuing models - Problems on single- Server queuing model only.

**Module - 6: Simulation**

**12 Hrs.**

Meaning -Definition -Characteristics -Steps of simulation process  
Basic probability concepts -Random numbers - Problems using Monte -Carlo technique.

**Skill Development**

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

1. Visit a Supply Chain Vendor and prepare a report on application of Transportation Technique for any process.
2. Analyse using Job Assignment techniques, job profile and labour cost in any Travel Company.
3. Apply relevant OR techniques in identifying the problems relating to tourism industry.
4. Create a problem related to tourism industry for application of OR techniques.

**COURSE OUTCOMES**

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

1. Describe the nature and scope of OR models and its

applications on Business decision making.

2. Develop linear programming models by using graphs for maximization and minimization objectives and interpret such solutions.
3. Solve Transportation problems for business decision making and interpret such solutions.
4. Solve assignment problems for business decision making and interpret such solutions.
5. Compare and contrast different Queuing models and its applicability on arriving at business solutions
6. Solve business problems by using Monte –Carlo technique

### **Books for Reference**

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

**SEMESTER - VI**  
**C2 21 MC 603 - AIR CARGO MANAGEMENT**

**COURSE OBJECTIVES**

Students should be able to:

1. Explain the role of National Aviation Authorities and national level and International level regulatory and self- regulatory bodies associated with Air Cargo Industry
2. Illustrate the role of Air Cargo Agency within the purview of the regulatory frame work of International Federation of Freight Forwarders Associations and IATA Cargo Agent.
3. Relate the Aircraft structure and its compatibility with Airport cargo handling facility.
4. Examine basics of Air Cargo rating system to justify the rates of Air way Bill in relation with Tariff, Weight Volume and Value.
5. Illustrate the steps involved in documentation and booking Procedure in connection with transport of goods of special nature by Air.
6. Justify the use and applicability of air cargo automation with well - integrated elements of air cargo automation

**Module - 1: Air Cargo Industry Introduction**

**6 Hrs.**

Air Cargo History - Air Cargo terms and abbreviations - Objective of ICAO - Roles of National Aviation Authorities- FIATA aims and objective - Simplifying business of Air cargo - IATA/FIATA Dialogue - Other organizations - TIACA (International Air Cargo Association - GSF (Global Shippers Forum) objectives.

**Module -2: Air Cargo Agency**

**10 Hrs.**

IATA Cargo Agency: Nature of work - Agency approval procedures - Rights and Obligation - Relation between Cargo Agent and the Airlines - Agency operation: Selling transportation, Preparing shipment for transportation and other related services.- Consolidator: Services,

benefits and its advantage on rate structure – Break Bulk Agents services – types of AWB

**Module – 3: Airport cargo handling facility and Aircraft Structure** **12 Hrs.**

Aircraft Structure: Categories, Configuration, and Aircraft Layout  
Payload/Traffic Load – Weight/Volume Limitation of various Aircraft  
– Bulk load limitation – Weight/Volume Maximum/floor limitation –  
Air craft handling facilities – Cargo Terminal Facilities : loading  
equipment's, Storage facilities.

**Module – 4: Cargo Acceptance and Booking Procedure** **12 Hrs.**

Cargo acceptance procedures of Dangerous goods, Live Animals –  
Valuable cargo, Perishable cargo, Wet Cargo, Human Remains –  
Strongly smelling goods – Oversize and Heavy cargo – documentation  
Requirement – Packing - Mandatory and optional information Required  
by Airline – Other point to be observed for booking.

**Module – 5: Air Cargo Rating** **14 Hrs.**

Introduction about Air Cargo Tariff (TACT) and its content – Types of  
Rate Structures in cargo rating – Rounding procedures for Currency,  
Weight and Size – determine Volume weight and Chargeable weight –  
General Cargo Rates (GCR) – Specific Cargo Rates (SCR) – Class Rate –  
Lower charge in higher weight category – Valuation Charges –  
Disbursement fees – Shippers letter of instruction (SLI) – Completing  
Airway bill

**Module – 6: Cargo Automation** **6 Hrs.**

Administrative automation - Cargo communities system – Cargo  
Accounts settlement system (CASS) – Elements of cargo automation –  
E-freight – Benefits and scope – E-AWB – Future of Automation in Air  
Cargo industry.

**Skill Development**

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

1. Analyze how the Consignee save by using the services of a consolidator and earn on the shipment.
2. Prepare a report on the Cargo terminal facilities including the storage in Bangalore Airport and compare this with London Airport. (any of the Airport in the city)
3. Analyze the different class levels and acceptance of Dangerous Goods.
4. Analyze various cargo carrying aircraft equipment type and compare with other.
5. Interview a freight forwarder to known the restrictions in handling the goods while airline acceptance post covid 19.

### **COURSE OUTCOMES**

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

1. Explain the role of National Aviation Authorities and national level and International level regulatory and self- regulatory bodies associated with Air Cargo Industry
2. Illustrate the role of Air Cargo Agency within the purview of the regulatory frame work of International Federation of Freight Forwarders Associations and IATA Cargo Agent.
3. Relate the Aircraft structure and its compatibility with Airport cargo handling facility
4. Examine basics of Air Cargo rating system to justify the rates of Air way Bill in relation with Tariff, Weight Volume and Value.
5. Illustrate the steps involved in documentation and booking Procedure in connection with transport of goods of special nature by Air.
6. Justify the use and applicability of air cargo automation with well - integrated elements of air cargo automation

### **Books for Reference**

❖ *Global Cargo Management: Concept, Typology, Law and Policy book description by Premnath Dhar, Kanishka Pub*

- ❖ *Cargo Management: An International Perspective by Surabhi Srivastava Manoj Dixit, New Royal Book Company, UP*
- ❖ *Air Cargo tariff manual published by IATA*
- ❖ *IATA live animals regulation manuals published by IATA*

**SEMESTER - VI**  
**C2 15 MC 604 - BANKING AND INSURANCE**

**COURSE OBJECTIVES**

Students should be able to:

1. Describes the role and functions of RBI and Commercial Banks in the banking structure of India
2. Compare and contrast pros and cons of each negotiable instruments
3. Illustrate the role and functions of a banker from the perspectives of customer and other banks
4. Examine the implications of digital innovations in banking in the context of Electronic Fund Transfer(EFT)
5. Compare and contrast the pros and cons of the insurance products offered under non-life policies
6. Illustrate the role actuary in insurance in the context of risk management and control

**Module - 1: Classification of Banks**

**8 Hrs.**

Regulatory Authority - RBI Quantitative and qualitative credit control measures (in detail) Risk Management in Banking (Basel Accords)

Functions of Commercial banks, Classification of Banks, Types of Banks- Branch, Module, Investment (Development), Universal (Mixed) Banking, Islamic Banking.

**Module - 2: Negotiable Instruments**

**10 Hrs.**

Essential Characteristics of Negotiable Instruments, Its Types- Promissory note, Bills of Exchange, Cheque-(meaning and features), Travelers - cheque and its importance. Bearer cheques, Crossed cheques, Types of Crossing and Opening of Crossing, Demand draft, Parties to a Negotiable Instrument.



### **Module – 3: Role of a Banker**

**12 Hrs.**

Paying & Collecting Banker- Their Duties - Precautions to be taken by a Paying banker, Suitable replies to dishonored cheques. Conversion by Collecting banker Principles of sound lending, Modes of creating charge (Lien, Pledge, Hypothecation, Mortgage and its types, Assignment) - Non-Performing Assets.

### **Module – 4: Innovation in Banking**

**10 Hrs.**

Internet banking - Mobile Banking - Total branch computerization - Centralized banking - Electronic fund transfer - RTGS - Electronic money - E-cheques. Card transactions (Types of Card), KYC. SWIFT, NEFT, IMPS, Payment Banks.

### **Module – 5: Introduction to Insurance**

**16 Hrs.**

Evolution and features of insurance (life and general) - Principles of insurance-Classification of insurance-Life Insurance- Different plans of Life Insurance -General insurance -Policies (meaning & type) Double insurance and Reinsurance-Meaning - Special terminologies related to insurance - Insurable interest, Ceding company, Insurer, Insured, Peril, Hazard, Bank assurance.

Insurance agent and Travel Insurance - Meaning - Types of agents - Eligibility to register as an agent- rights and Duties / functions - Travel Insurance and Types of travel insurance coverage.

### **Module – 6: Risk Management and Control**

**4 Hrs.**

The concept of risk - Uncertainty -Types of risks - Underwriting- Meaning-process of underwriting of policies. Role of an Actuary In Insurance

### **Skill Development**

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

1. Analyse the various retail banking products offered by visiting the websites of five different Commercial banks (three public and two private sector banks).
2. Create a record of sample forms collected from any retail bank for one asset product and one liability product offered by that bank.
3. Prepare a detailed report on the loan moratorium announced by RBI during the pandemic.
4. Present the role of 'bad bank' in India that was announced in the Union budget of 2021-22.
5. Prepare a comprehensive report on the claims procedure along with requirements for claiming insurance at the time of occurrence of the insured event.

## **COURSE OUTCOMES**

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

1. Describes the role and functions of RBI and Commercial Banks in the banking structure of India
2. Compare and contrast pros and cons of each negotiable instruments
3. Illustrate the role and functions of a banker from the perspectives of customer and other banks
4. Examine the implications of digital innovations in banking in the context of Electronic Fund Transfer(EFT)
5. Compare and contrast the pros and cons of the insurance products offered under non-life policies
6. Illustrate the role actuary in insurance in the context of risk management and control

## **Books for Reference**

- ❖ *Sundaram & Varshney, Theory & Practice of Banking, Sultan Chand & Sons*
- ❖ *Maheswari & Paul, Banking Theory and Law and Practice, Kalyani publishers*
- ❖ *Shekhar & Shekhar, Theory and Practice of Banking, Vikas publishing*
- ❖ *M.Y. Khan, Indian Financial System, McGraw Hill Education*
- ❖ *Indian Institute of Banking and Finance (IIBF)(2019). Principles and Practice of Banking(3rd edition), Macmillan*
- ❖ *N. C. Gulati, Principles of Banking Management, Excel Books*

**SEMESTER -VI**  
**ELECTIVE - I: ACCOUNTS**  
**PAPER-III**

**EL 15 AC 605: AUDIT AND ASSURANCE**

**COURSE OBJECTIVES**

The students will be able to:

1. Describe the provisions, legislations and regulatory bodies that govern audit practices in India.
2. Explain the statutory audit and internal audit process within the frame work of professional standards.
3. Examine the purpose and principles to be observed in designing a quality control of audit.
4. Compare and contrast key audit matters to be incorporated in audit reports of different purpose.
5. Develop various computerized audit programmes in accordance with internal control under CIS reality.
6. Describe the purpose and process of different types of special audit assignments under different statutes including income tax and indirect tax laws.

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

**8 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 Computerised 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, Computerised audit programs

### **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 and write a report on the same.
2. Visit an audit firm and draw up the procedure followed by them in auditing the books of accounts of a firm.
3. Draft an audit investigation summary on behalf of a public limited company and describe the provisions and legislations that govern audit practices in India.

4. Record and analyze the verification procedure with respect to any one fixed asset.
5. Prepare a qualified or a clean audit report for a given situation.
6. Discuss a case law on depreciation-facts and judgement in class.
7. Enumerate on the mandatory audit standards issued by ICAI.

## **COURSE OUTCOMES**

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

1. Explain the provisions, legislations and regulatory bodies that govern audit practices in India.
2. Illustrate the statutory audit and internal audit process within the frame work of professional standards.
3. Design a quality control of audit keeping in view of audit quality standards and monitoring control procedures.
4. Generate an audit report incorporating key matters in accordance with the nature of purpose.
5. Develop a computerized audit programme for an organization in accordance with internal control under CIS reality.
6. Illustrate the purpose and process of different types of special audit assignments under different statutes including income tax and indirect tax laws.

## **Books for Reference**

- ❖ *Joanne M. Flood: Wiley Practitioner's Guide to GAAS: Covering all SAS, SSAE's, SSARS, PCAOB, Auditing Standards, and Interpretations, John Wiley & Sons, USA 2017*
- ❖ *Karla M Johnstone, Audrey A. Gramling and Larry E. Rittenberg: Auditing: A Risk Based-Approach to Conducting a Quality Audit, Cengage Publishing, USA 2015*
- ❖ *Ray Whittington and Kurt Pany: Learning of Auditing & Other Assurance Services, 18<sup>th</sup> Edition, McGraw Hill, India 2011*
- ❖ *William F Messier Jr, Steven M. Glover and Douglas F. Prawitt: Auditing & Assurance Services: A Systematic Approach, McGraw Hill College, USA 2011*

## PAPER -IV

### EL 15 AC 606: CONTEMPORARY ACCOUNTING AND REPORTING DEVELOPMENTS

#### COURSE OBJECTIVES

The students will be able to:

1. Describe the process of preparing financial statements as per Ind AS compliance for the first adopted entities.
2. Evaluate the differences between compliance reporting practice of National accounting Standards and International Accounting Standards (IFRS).
3. Analyze the initiatives adopted in comprehensive integrated reporting at global level.
4. Examine the financial reporting on different aspects of Business including Environmental accounting, HR accounting and EVA.
5. Explain the global code of ethical practices adopted by Professional accounting bodies.

#### **Module 1 - First Time Adoption/ Convergence**

**16 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, Harmonisation 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. Conduct a study on the financial statements issued by listed companies in compliance with the 1<sup>st</sup> time adoption requirements (based on the results published by Sensex & Nifty companies).
2. Examine the published annual reports of Indian and international companies with regard to environmental & human resource accounting, brand accounting, etc.
3. Evaluate the code of conduct for professional accountants such as Chartered accountants. Analyse the ethical aspects of the code of conduct guidelines issued by ICAI, ACCA, ICAEW, CIMA and such other professional bodies.

### **COURSE OUTCOMES**

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



1. Construct financial statements as per Ind AS compliance for the first adopted entities.
2. Evaluate the harmonization efforts between IASB and FASB and emerging developments of IFRS.
3. Construct financial statements as per the initiatives adopted in comprehensive integrated reporting at global level.
4. Adopt new financial reporting practices incorporating different aspects of Business including Environmental accounting, HR accounting and EVA.
5. Justify an appropriate conclusion to an ethical dilemma in practicing the global code of ethical adopted by Professional accounting bodies.

### **Books for Reference**

- ❖ *CA Kamal Garg, Practical Guide to IND AS and IFRS, 7<sup>th</sup> Edition, New Delhi, Bharat Law House*
- ❖ *B.D Chatterjee, Illustrated Guide to India Accounting Standards, 5<sup>th</sup> Edition, New Delhi, Taxmann, 2018*
- ❖ *IFRS, New Delhi, Taxmann*
- ❖ *ICAI and IFRS .org Websites*
- ❖ *Sanjeev Singhal and R. Shankaraiah, Manual of Financial Accounting and Reporting, Haryana, CCH Wolters Kluwer, 2015*
- ❖ *Sarika Gosain and Rajesh Gosain, Practical Approach to IND AS Implementations, Illustrations, Summary and Comparisons, 3<sup>rd</sup> edition, New Delhi, Bloomsbury, 2018*
- ❖ *CA Anand Banka and CA Praveen Kumar, Comprehensive Guide to IND AS Implementation, Consolidation under IND AS-IFRS Converged Standard, Haryana, CCH Wolters Kluwer, 2014*

**SEMESTER-VI**  
**ELECTIVE II: FINANCE**  
**PAPER - III**  
**EL 15 FN 605: INTERNATIONAL FINANCE**

**COURSE OBJECTIVES**

The students will be able to:

1. Describe the mechanism of Foreign exchange flow and its implications on current account deficit.
2. Analyze the characteristics of International money market instruments and International Bond Market instruments.
3. Compare and contrast characteristics of different avenues of foreign equity finance and Foreign Trade finance.
4. Devise a strategy in currency derivatives to minimize foreign exchange risk.
5. Describe the different types of risk and its strategies for minimization of risk all sorts of International finance.
6. Examine the profitability of International investment and cost of capital of optimum international capital structure especially cross border acquisitions.

**Module 1: Introduction to International Finance**

**10 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 non- payment – managing risk –relationship among inflation, interest rate & exchange rate - parity concept (PPP, IRP) - hedging, speculation & arbitrage process -international portfolio - currency basket.

**Module 6 - Investment Appraisal and Funding 12 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. Put together a list of major players in derivatives and throw light on their advantages and disadvantages.
4. Enumerate the innovative derivatives instruments in the derivative market and jot down their characteristics.

## **COURSE OUTCOMES**

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

1. Illustrate the mechanism of Foreign exchange flow and its implications on current account deficit.
2. Evaluate the characteristics of International money market instruments and International Bond Market instruments.
3. Analyze characteristics of different avenues of foreign equity finance and Foreign Trade finance.
4. Design a strategy in currency derivatives to minimize foreign exchange risk.
5. Evaluate the different types of risk and its strategies to minimize the risks.
6. Evaluate the profitability of International investment and cost of capital of optimum international capital structure especially cross border acquisitions.

## **Books for Reference**

- ❖ *I.M Pandey, Financial Management, 11<sup>th</sup> Edition, New Delhi, Vikas Publishing House, 2016*
- ❖ *James C Van Horne, Fundamentals of Financial Management, 13<sup>th</sup> Edition, Bangalore, Prentice Hall, 2008*
- ❖ *Khan and Jain, Financial Management, 7<sup>th</sup> Edition, Karnataka, McGraw Hill, 2017*

## PAPER-IV

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

#### COURSE OBJECTIVES

The students will be able to:

1. Explain the meaning of Investment and steps involved investment management process.
2. Analyze the characteristics of various avenues of investment.
3. Conduct Fundamental Analysis to decide whether to buy or sell or hold.
4. Conduct Technical Analysis to predict price movement of individual stock and market.
5. Construct optimum portfolio by using Markowitz's and Sharpe Model.
6. Evaluate the portfolios by using Sharpe's, Treynor's and Jensen performance indices.

#### **Module 1 - Introduction: Portfolio Management**

**6 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.**

SJCC/B.Com. (Travel & Tourism)/5 & 6 Sem.s/2021-'22/P-140

Fundamental Analysis: Meaning & Components - Types of Risk: Systematic & Unsystematic- Risk and return assessment using Mean, Standard Deviation, Coefficient of Variation and Beta -Factors influencing Valuation of Securities - Valuation/Pricing of stocks - Yield Calculation & Valuation of Bonds.

**Module 4 - Technical Analysis & Related Theories** **12 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 its YTM.
2. Examine the investment opportunities available to an employee.
3. Understand the procedure involved in buying and selling of shares and debentures through a line and Demat schemes.

**COURSE OUTCOMES**

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

1. Describe the meaning of Investment and steps involved in investment management process.
2. Evaluate the characteristics of various avenues of investment.
3. Decide whether to buy or sell or hold by using Fundamental Analysis.
4. Predict price movement of individual stock and market by using appropriate tool of Technical Analysis.
5. Construct optimum portfolio by using Markowitz's and Sharpe Model.
6. Evaluate the portfolios by using Sharpe's, Treynor's and Jensen performance indices.

### **Books for Reference**

- ❖ *Avadhani, Security Analysis & Portfolio Management, 12<sup>th</sup> Revised Edition, Himalaya Publishing House, 2016*
- ❖ *Bhalla, Security Analysis & Portfolio Management, 11<sup>th</sup> Revised Edition, S Chand Publication, India, 2013*
- ❖ *Fisher & Jordan, Security Analysis & Portfolio Management, 6<sup>th</sup> Edition, Pearson Education, 1995*
- ❖ *Prasanna Chandra, Managing Investments, 5<sup>th</sup> Edition, McGraw Hill Education, 2011*
- ❖ *Punithavathy Pandian, Security Analysis & Portfolio Management, 5<sup>th</sup> Edition, Vikas Publishing House, 2013*

**SEMESTER -VI**  
**ELECTIVE-III: HUMAN RESOURCE MANAGEMENT**  
**PAPER-III**

**EL 15 HR 605: PERFORMANCE AND COMPENSATION MANAGEMENT**

**COURSE OBJECTIVES**

The students will be able to:

1. Describe the concepts and objectives of performance management and appraisal in achieving the superior performance of Human Resource.
2. Develop the performance Management process of a hypothetical Organization.
3. Examine the relationship of E - Performance management system and Reward system in ethical perspectives.
4. Illustrate the different methods of job evaluation in the light of compensation policy and its relationship with compensation and competency.
5. Create incentive plans for production employees and for other professionals taking into account performance and all sorts of benefits.
6. Examine the essential components of wage system in India including company policy, regulations of State and central that determines wages.

**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, and 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. Develop a study on 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. Frame a difference report.
3. Chart out the process of setting work standards in an organisation.
4. Enumerate ways to use performance management training activity to explore the various elements and techniques that are key to the successful

introduction of a sense of 'partnership' between an employee and their supervisor.

## **COURSE OUTCOMES**

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

1. Explain the concepts and objectives of performance management and appraisal in achieving the superior performance of Human Resource.
2. Develop the performance Management process of a given Organization.
3. Relate E - Performance management system and Reward system in ethical perspectives.
4. Relate the different methods of job evaluation in the light of compensation policy and its relationship with compensation and competency.
5. Develop incentive plans for production employees and for other professionals taking into account performance and all sorts of benefits.
6. Evaluate the essential components of wage system in India including company policy, regulations of State and central that determines wages.

## **Books for Reference**

- ❖ *Beanchamp Tom L: Ethical Theory and Business, Prentice Hall, USA 2003*
- ❖ *Mahesh V S: Thresholds of Motivation- 1<sup>st</sup> Edition- Tata McGraw Hill, Uttar Pradesh 2005*
- ❖ *K D Pandey: Revisiting HR Practices in the Current Scenario of Optimism- Wisdom Publications- Tamil Nadu 2011*
- ❖ *T.V Rao, K.K Verma-Alternative Approaches and Strategies of Human Resources- Rawat Publications-Bengaluru 2016*
- ❖ *Rao M G, Mintty B. S. & Rao K. K: Personnel Management – Text & Cases.*
- ❖ *B.P. Singh, T.N. Chhabra, P.l. Taneja: Personnel Management & Industrial Relations- 4<sup>th</sup> Edition- Dhanpat Rai & Co (P) Ltd- New Delhi 2003*
- ❖ *P Subba Rao, V. S. P Rao: Personnel / HRM: Text, Cases & Games, 1<sup>st</sup> Edition- Konark Publishers Pot Ltd, New Delhi 2000*

**PAPER - IV**  
**EL 15 HR 606: INTERNATIONAL HUMAN RESOURCE**  
**MANAGEMENT**

**COURSE OBJECTIVES**

The students will be able to:

1. Distinguish between the nature of Human Resource Management and International Human Resource Management and approaches to them.
2. Plan for Human Resource requirements of organizations of International in Nature.
3. Illustrate the steps involved in performance Management process, approaches to International compensation and reward strategies.
4. Describe the key issues and strategic choices in building labour relations as a part of development and management of HRM of International nature.
5. Describe the concepts of International Human Resource Management of MNEs and its influence on pattern of behavior and labour relations.
6. Explain the role of institutional theory and concepts of culture in the development and management of HRM of International nature.

**Module 1 - Introduction**

**8 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.**

Human resource planning in IHRM: Recruitment and selection, issues in staff selection of expatriates. Training and Development: Expatriates training, developing international staff and multinational teams.

**Module 3: Performance Management in International context 10 Hrs.**

SJCC/B.Com. (Travel & Tourism)/5 & 6 Sem.s/2021-'22/P-146

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 Expat 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, and 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. Examine the training and development given to expatriates in an MNC and frame a report.
2. Study the performance appraisal of an international employee as compared to the host country national. Frame a difference report.
3. Report on the process of recruitment and selection in any international firm.
4. Study the activities undertaken by at least two firms to fulfil their social responsibilities.

## **COURSE OUTCOMES**

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

1. Describe the nature of Human Resource Management and International Human Resource Management and its approaches to them.
2. Develop a plan for Human Resource requirements of organizations of International in Nature.
3. Develop the performance Management process in adopting suitable approach to International compensation and reward strategies.
4. Examine the key issues and strategic choices in building labour relations as a part of development and management of HRM of International nature.
5. Illustrate the concepts of International Human Resource Management of MNEs and its influence on pattern of behavior and labour relations.
6. Evaluate the role of institutional theory and concepts of culture in the development and management of HRM of International nature.

## **Books for Reference**

- ❖ *Eileen Crawley, Stephen Swailes, David Walsh; Introduction to International Human Resource Management, OUP Oxford, 2013*
- ❖ *Aswathappa K: Human Resource and Personnel Management, Tata McGraw Hill, 2016*

- ❖ *Charles W L Hill: International Business, McGraw Hill, 2014*
- ❖ *Cynthia D Fisher (et al): Human Resource Management, Houghton Mifflin Co, 2006*
- ❖ *Ian Beardwell & Len Holden: Human Resource and Personnel Management, MacMillan, 2014*
- ❖ *Peter J Dowling (et al): International Human Resource Management, South Western, Thomas Learning, 2017*

**SEMESTER - VI**  
**ELECTIVE - IV: MARKETING MANAGEMENT**  
**PAPER III**

**EL 15 MK 605: INTEGRATED MARKETING COMMUNICATION &  
MEDIA MANAGEMENT**

**COURSE OBJECTIVES**

The students will be able to:

1. Describe the pros and cons of various components of promotional mix that form a part of Integrated Marketing communication.
2. Illustrate the role of Advertising tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.
3. Evaluate the role of Media tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.
4. Describe the role of promotional tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication.
5. Examine the role of Public relations and publicity tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.
6. Evaluate the effectiveness of Integrated Marketing communication programme within the dimensions all aspects of ethical practices.

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

**10 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 Program -Measuring Effectiveness of the Promotional Program & Evaluating Social, Ethical and Economic Aspects;



Advertising and Promotion Ethics; Advertising and Children; Social and Cultural consequences of advertising, criticism of advertising Stereotypes.

## **Skill Development**

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

1. Draft a print and copy with attractive 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 ice cream outlet in a state of your choice to analyze its customer feedback.
4. Analyze ambush marketing from any recent Indian scenario and present the case study.
5. Visit an ad agency in Bangalore and analyze its functions and other working details.
6. Select any sponsorship and event marketing campaign aimed at consumers that have recently run, one that you consider as good and another as bad. Write a one-page assessment on each justifying your assessment.

## **COURSE OUTCOMES**

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

1. Explain the pros and cons of various components of promotional mix that form a part of Integrated Marketing communication.
2. Design the role of Advertising tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process
3. Devise the role of Media tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.
4. Develop the role of promotional tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process
5. Devise the role of Public relations and publicity tools and its effectiveness

in realizing the full potentiality of Integrated Marketing communication process

6. Evaluate the effectiveness of Integrated Marketing communication programme within the dimensions all aspects of ethical practices.

### **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 Prentice Hall India, 2002*
- ❖ *Belch & Celch, Advertising and Promotions - Tata McGraw Hill, 2001*
- ❖ *Duncon, Integrated Marketing Communications - Tata McGraw Hill, 2012*
- ❖ *Bowee, Hill, Dowell, Wood: Advertising Excellence, Tata McGraw Hill, 2016*
- ❖ *Chunawalla & K. C. Sethia: Foundations of Advertising, Theory and Practice, Himalaya Publishing House, 2016*
- ❖ *Nigel Morgan and Annette Pritchard: Advertising in Tourism Leisure.*
- ❖ *David Ogilvy: Ogilvy on Advertising, Prion Publications, London, 2016*
- ❖ *Mahendra Mohan: Advertising Management, Concepts and Cases; Tata McGraw Publishing Co. Ltd. New Delhi, 2016*
- ❖ *Rajeev Batra, John E Myers, David Aaker: Advertising Management, Fifth Edition, Pearson Education, 2018*

**PAPER-IV**  
**EL 15 MK 606: DIGITAL MARKETING**

**COURSE OBJECTIVES**

The students will be able to:

1. Describe the different Digital marketing channels, media options and marketing process of Digital Marketing and Traditional Marketing.
2. Devise a plan for Digital marketing Research to evaluate the buying behavior of consumers online.
3. Identify the role of search engines optimization techniques in gaining access to digital marketing
4. Compare and contrast the effectiveness of advertisement in using different tools of Digital Media and its implication on different platforms of Digital Marketing.
5. Examine the different types of electronic platform used to build relationship with stakeholders online.
6. Illustrate the practices of digital marketing within the code of practices prescribed by regulatory.

**Module 1 - Introduction to Digital Marketing** **10 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, Secure Pay 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-  
SJCC/B.Com. (Travel & Tourism)/5 & 6 Sem.s/2021-'22/P-154

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

**Pay per Click Adverting-** Google AdWords and Google Analytics

**Understanding inorganic search results** - Introduction to Google AdWords & PPC advertising

**Introduction 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. Create an idea for a social media app and explain your unique digital marketing strategy
2. Explain how you would help a local start-up company promote their business using google.

## **COURSE OUTCOMES**

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

1. Compare and contrast the different Digital marketing channels, media options and marketing process of Digital Marketing and Traditional Marketing. Use a Digital marketing Research to evaluate the buying behavior of consumers online.
2. Plan for search engines optimization techniques in digital marketing for a wide accessibility of vast consumers.
3. Utilize a set tools of Digital Media Advertising for digital marketing of different platforms of both online and offline Business.

4. Use the different types of electronic platforms to build relationship with stakeholders of hypothetical organization online.
5. Adopt the practices of digital marketing within the code of practices prescribed by regulatory.

### **Books for Reference**

- ❖ *Deepak Bansal, A Complete Guide To Search Engine Optimization, B.R Publishing Corporation, 1<sup>st</sup> 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, 5<sup>th</sup> Edition, 2009*
- ❖ *Ramsey , Seven Guidelines for Achieving ROI from Social Media, eMarketer, 2010*
- ❖ *Godfrey Parkin, Digital Marketing: Strategies for Online Success New Holland Publishers Ltd, 2009*
- ❖ *Damian Ryan , Understanding Digital Marketing : Marketing Strategies for Engaging the Digital Generation, Kogan Page, 3rd Edition, 2014*
- ❖ *Jonah Berger, Contagious Why Things Catch On, Simon & Schuster, 2013*

**SEMESTER - VI**  
**ELECTIVE-V: INTERNATIONAL BUSINESS**  
**PAPER - III**  
**EL 15 IB 605: GLOBAL FINANCIAL MANAGEMENT**

**COURSE OBJECTIVES**

The students will be able to:

1. Describe the various theories and components of International trade and monetary system.
2. Analyze characteristics of the various avenues of International investment and Methods of International financing in the context of Global economic crisis.
3. Examine the Export and Import procedure in the context of various treaties and its implication on frame work of global taxation.
4. Evaluate the issues and challenges of options of cross border Mergers and Acquisitions
6. Explain the needs and benefits of IFRS as global accounting standard for MNCs
7. Examine the implications of International court of Justice and International Law including the SEBI code 2011 for takeover.

**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 - Regulatory Bodies in Investment**

**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. . Investment Regulatory Bodies in USA, UK and Euro-zone.

### **Skill Development**

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

1. Write a report on any two related international treaties.
2. Follow any latest cross-border merger and evaluate its outcomes.
3. Work out on cross-currency valuations for any 5 countries.
4. Evaluate the role of any two international agencies in the recent 5 years.
5. Bring out the role of GST in being tax guardian to end-users.

### **COURSE OUTCOMES**

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

1. Illustrate the various theories and components of International trade and Monetary system
2. Evaluate the characteristics of the various avenues of International investment and Methods of International financing in the context of Global economic crisis.
3. Differentiate the procedure involved in Export and Import in the context of various treaties and its implication on frame work of global taxation. Illustrate the issues and challenges of options of cross border Mergers and Acquisitions.
4. Describe the needs and benefits of IFRS as global accounting standard for MNCs.
5. Justify the implications of International court of Justice and International Law including the SEBI code 2011 for takeover.

## **Books for Reference**

- ❖ *Maurice D. Levi: International Finance- The Markets and Financial Management of Multinational Business, McGraw Hill, 2016*
- ❖ *Buckley, A, Multinational Finance, 5<sup>th</sup> Edition, Pearson Education, 2004*
- ❖ *Frederick, D.S. Choi and G. Mueller: International Accounting, Englewood Cliffs. Prentice Hall, 2014*
- ❖ *Miller Paul B.W and Bahnson, Paul R.: Quality Financial Reporting, Tata McGraw Hill, 2016*
- ❖ *Weston, Fred; Chung, Kwang S. & Siu, Jon A.: Takeovers, Restructuring and Corporate Governance, 2<sup>nd</sup> Edition, Pearson Education, 2018*
- ❖ *V.S. Datey, Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi, 2020*

## **Online Readings/Supporting Material**

- ❖ *Government Orders, Notifications, Objections & Circulars*
- ❖ *Relevant Acts passed*
- ❖ *Finance Act for relevant Assessment Year*
- ❖ *Latest court judgments*

## PAPER – IV

### EL 15 IB 606: INTERNATIONAL MARKETING

#### COURSE OBJECTIVES

The students will be able to:

1. Compare and contrast the driving and restraining forces of International marketing and Domestic marketing.
2. Evaluate the different types of consumer decision making models and issues in international marketing Research.
3. Evaluate the determinants of market selection, market segmentation and market entry strategies to support an organization's international business decision-making.
4. Analyze international product and pricing issues and strategies of MNCs.
5. Evaluate the issues and strategies of international promotion and distribution channel of MNCs.
6. Illustrate the process of risk management in International marketing including ethical issues in E commerce.

#### **Module 1 - Introduction to International Marketing** **8 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 in the past 2 years
2. List out 3 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 on their role
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 5 foreign multinationals in India and also analyze their success and failures.

### **COURSE OUTCOMES**

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

1. Distinguish between International marketing and Domestic marketing and their driving and restraining forces.
2. Examine various consumer decision making models and issues in international marketing Research in order to draft an International marketing research plan.
3. Design a plan for market entry strategy to support an organization's international business decision-making.
4. Devise an international product and pricing strategy of hypothetical / real MNCs.
5. Develop an International promotion mix and distribution channel of hypothetical / real MNCs.

6. Describe the process of risk management in International marketing including ethical issues in E commerce.

### **Books for Reference**

- ❖ Francis Cherunilum "International Marketing, Himalaya Publishing House, 2019
- ❖ Joshi Rakesh Mohan " International Marketing" Oxford University Press, 2019
- ❖ Kotabe M, Helsen K. " Global Marketing Management" Wiley, Jhon & Sons, Inc., 2018
- ❖ Kotabe, Pelose, Gregory And Helson " International Marketing Management" Wiley, Jhon & Sons, Inc., 2018
- ❖ Mathur, U. C., International Marketing Management: test & Cases, Sage Publications India Pvt. Ltd., New Delhi, 2016
- ❖ Michael R., Zinkota & Ilkka A Ronkainen "International Marketing", 2017
- ❖ Srinivasan R., 'International Marketing' Prentice Hall India, 2019
- ❖ Srinivasan. R., "International Marketing", Prentice Hall India Pvt Ltd, 2019
- ❖ Varma & Aggrawal: International Marketing Management, Sage Publications India Pvt. Ltd., New Delhi, 2016
- ❖ Varshney R L & Bhattacharyya: International marketing Management, Sultan Chand & Sons, Sage Publications India Pvt. Ltd., New Delhi, 2016
- ❖ Warren & Keegan: International Marketing, Prentice Hall of India Pvt. Ltd, 2019

**SEMESTER - VI**  
**ELECTIVE - VI: BANKING AND INSURANCE**  
**PAPER III**  
**EL 15 BK 605: RISK MANAGEMENT**

**COURSE OBJECTIVES**

The students will be able to:

1. Describe the types of risk in the context of Risk management, Opportunity management and uncertainty management of Insurance and Banking.
2. Examine critically Bank risk from the perspective of shareholder, regulators and Debt providers in the wake of Subprime crisis and other recent risk management failures.
3. Evaluate credit risk management process in the context of Basel 1, Basel 2 and Basel 3.
4. Examine the Methods and Approaches for the mitigation of Interest rate Risk by using derivatives and Liquidity Risk.
5. Construct active Bank investment portfolios in minimization of Interest rate Risk and Credit Risks.
6. Create a model of Risk management process in order to overcome personal risk and Risk financing.

**Module 1 - Introduction to Risk Management**

**8 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. Complete a project on the risk management technology adopted by 5 different banks of your choice.
2. Explain 10 latest trends in bank technology management.

## **COURSE OUTCOMES**

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

1. Compare and contrast the types of risk in the context of Risk management, Opportunity management and uncertainty management of Insurance and Banking.
2. Evaluate critically Bank risk from the perspective of shareholder, regulators and Debt providers in the wake of Subprime crisis and other recent risk management failures.
3. Compare and contrast the credit risk management process in the context of Basel 1, Basel 2 and Basel 3.
4. Select a Method and an Approach for the mitigation of Interest rate Risk by using derivatives and Liquidity Risk.
5. Use active Bank investment portfolio strategies in minimization of Interest rate Risk and Credit Risks.
6. Develop a model of Risk management process in order to overcome personal risk and Risk financing.

## **Books for Reference**

- ❖ *Joetta Colquitt Credit Risk Management, Mc Graw Hill, New Jersey, 2007*

- ❖ *Michel Crouhy, Dan Galai and Robert Mark, Risk Management, Mc Graw Hill, 2000*
- ❖ *Alan Waring and A.Ian Glendon, Managing Risk, Critical Issues for survivaland Success into the 21st century, International Thomson Business Press. New York, 2012*
- ❖ *Arnaud de Servigny, Olivier Renault, Measuring and Managing Credit Risk", Mc Graw Hill, 2016*
- ❖ *Robin Kendall, Risk Management for Executives, A practical Approach to Controlling Business Risks, FT Pitman Publishers, London, 2016*
- ❖ *William H Beaver and George Parker, Risk Management, Problems and Solutions, McGraw Hill, 2019*
- ❖ *Vijaya Bhaskar P and Mahapatra.B, Derivatives simplified An Introduction to Risk Management, Response Books, Sage publications, New Delhi, 2013*

**SEMESTER – VI**  
**ELECTIVE – VI: BANKING AND INSURANCE**

**PAPER IV**

**EL 20 BK 606: BANK TECHNOLOGY MANAGEMENT**

**COURSE OBJECTIVES**

The students will be able to:

1. Illustrate the Technological impact, opportunities, challenges and implementation of Technology in banking operations.
2. Evaluate the pros and cons of different Delivery Channels in Banking Operations and Use the various modes of Inter Bank Payment System.
3. Examine the various components of Bank Back Office Management in the context of Treasury management, Risk management, Lending and trade management, MIS and CRM.
4. Examine the areas of IT Infrastructure and its Management focuses on the IT governance.
5. Evaluate the confluence of emerging technologies and its innovations in overcoming issues in Banking Techniques.
6. Justify the implications and applicability of digital technologies in the sphere of banking.

**Module - 1: Branch Operations and CORE Banking**

**8 Hrs.**

Introduction and evolution of Technology in banking  
Technological Impact in Banking Operations (different committees) – Total Branch Automation- CORE Banking – Concept, Opportunities, Challenges & Implementation

**Module - 2: Delivery Channels**

**12 Hrs.**

Overview of delivery channels – Automated Teller Machine (ATM)  
– Phone Banking – Call centers – Internet Banking – Mobile Banking (USSD, UPI, IMPS, QRcode, BHIM) – Payment Gateways (latest)– Card technologies (smart card, virtual card)– MICR electronic clearing. Inter Bank Payment System: Interface with Payment system Network – Electronic Fund transfer – RTGS, – Electronic Money– E Cheques –

SWIFT – Electronic clearing system (debit and credit clearing)

**Module - 3: Back Office Operations** **12 Hrs.**

Bank back office management – Inter branch reconciliation – Treasury Management (Investment management)– FOREX Operations : concepts on quotations, settlements- value today, forward, spot- Risk Management – Knowledge Management (MIS/DSS/EIS) – Customer Relationships Management (CRM) Lending Operations - Trade Operations – User Acceptance Testing- Payment operations (inward, outward, NOSTRO and VOSTRO- accounts concept)

**Module - 4: IT infrastructure Management for Banks** **12 Hrs.**

IT service Management- practices, service strategic principles, service design processes, implementation

**Module - 5: Contemporary Issues in Banking Techniques** **8 Hrs.**

Banking Softwares (Major Softwares), Bit Coin, E-Wallet, Crypto Currency – Advantages and Disadvantages- Case studies

**Module - 6: Recent Trends in Banking Technology** **8 Hrs.**

Automations, STP-straight through processing, manual touch points, overview of latest digitization - big data, artificial intelligence and machine learning in banking

**Skill Development**

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

1. Find the risk management information systems followed in 5 different banks and insurance companies
2. Write a report on green banking and its implications in the recent years.
3. Project a comparative analysis on Indian banking system and international banking system.

## **Books for Reference**

- ❖ *Banking Technology – Indian Institute of Bankers Publication, 2010*
- ❖ *EMC, Information Storage Management: –Storing, Managing and Protecting Digital Information, Wiley, 2009*
- ❖ *Server Management, Best Practices Series – Gilbert Held, Aurebach Publications, 2000*
- ❖ *Information Life Cycle Management, Stephan R. Kass, Woodhead Publishing, 2006*
- ❖ *Network management - Alexander Clemm, Fundamentals, Cisco Press, 2012*
- ❖ *Financial Services Information Systems Jessica Keyes Auerbach publication; 2012*
- ❖ *Kaptan SS & Choubey NS., E-Indian Banking In Electronic Era, Sarup & Sons, New Delhi, 2013*
- ❖ *Vasudeva E-Banking, Common Wealth Publishers, New Delhi, 2010*
- ❖ *Turban Rainer Potter, Information Technology, John Wiely & Sons Inc, 2012*

**SEMESTER VI**  
**ELECTIVE- VII: INTERNATIONAL PUBLIC ACCOUNTING**  
**PAPER – III**  
**EL 20 IPA 605: ADVANCED FINANCIAL REPORTING- II**

**COURSE OBJECTIVES**

The students will be able to:

1. Relate the revenue recognition principles and its application as per US GAAP and IFRS.
2. Justify financial accounting and reporting for bonds as well as debt restructuring as per US GAAP and IFRS.
3. Combine the financial accounting and reporting for pensions and post-retirement benefits as per US GAAP and IFRS.
4. Develop the financial accounting and reporting with respect to deferred taxes as per US GAAP and IFRS.
5. Integrate financial accounting and reporting for stockholders' equity as per US GAAP and IFRS.
6. Illustrate the financial accounting and reporting requirements for not-for-profit entities as per US GAAP.

**Module 1: Revenue Recognition per US GAAP and IFRS      10Hrs.**

Revenue recognition: 5-Step approach to Revenue Recognition - Certain Customer's Rights & Obligations - Specific Arrangements - Long Term Construction Contracts - Matching of Revenue & Expenses: Matching principle - Accruals & Deferrals - Adjusting Journal Entries

**Module 2: Long Term Debt - Accounting & Reporting per US GAAP and IFRS      12 Hrs.**

Accounting for bonds - Convertible bonds vs. Bonds with detachable warrants - Bond retirement - Debt Restructuring: Overview of Accounting for Troubled Debt, Impairment of debt, Debt restructuring (settlement, modification of term)

**Module 3: Pensions - Accounting and Reporting per US GAAP & IFRS**

**8 Hrs.**

Defined contribution pension plans - Defined benefit pension plans: Pension obligations - Pension plan assets - Net pension expense - Other Post-retirement benefits

**Module 4: Income Taxes - Accounting and Reporting per US GAAP and IFRS**

**10 Hrs.**

Income tax expense: Current income tax expense - Deferred income tax expense - Deferred taxes on balance sheet: Deferred tax assets - Deferred tax liabilities - Specific accounting considerations: Net Operating Losses (NOL) - Investee's undistributed dividends

**Module 5: Equity - Accounting and Reporting per US GAAP and IFRS**

**12 Hrs.**

Common Stock - Preferred Stock - Additional Paid-In Capital - Retained Earnings - Accumulated Other Comprehensive Income - Treasury Stock - Share-based Payments to Employees - Equity Securities Classified as Debt - Presentation of Equity- Earnings per Share (EPS)

**Module 6: Not-for-Profit Accounting and Reporting per US GAAP**

**8 Hrs.**

Not-for-Profit (NFP) Entities: NFP Financial Statements - Contribution Revenue - Specific Accounting Considerations - Colleges and Universities - Voluntary Health and Welfare Organizations - Health Care Organizations

**Skill Development**

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

1. Evaluate & compare revenue recognition policy followed by companies across different industries.
2. Prepare a bond amortization schedule for bond premium and bond discount and show your analysis in the form of a graph.

3. Research a US issuer which in the recent past has successfully completed debt restructuring, draw parallels to US GAAP standards and present a report on how that was achieved.
4. Research the popular retirement benefit plans in the US and present a summary of their accounting treatment as per US GAAP.
5. Perform a case study analysis on financial statements to understand the book vs. tax differences which result in deferred taxes.
6. Develop an excel model on calculation of EPS and Diluted EPS and demonstrate with examples.
7. Analyze the financial statements of a not-for-profit company and present a report on the differences between accounting for commercial entities and not-for-profit entities.
8. Identify the various stock-based compensation methods and show their accounting.

### **COURSE OUTCOMES**

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

1. Relate the revenue recognition principles and its application as per US GAAP and IFRS.
2. Justify financial accounting and reporting for bonds as well as debt restructuring as per US GAAP and IFRS.
3. Combine the financial accounting and reporting for pensions and post-retirement benefits as per US GAAP and IFRS.
4. Develop the financial accounting and reporting with respect to deferred taxes as per US GAAP and IFRS.
5. Integrate financial accounting and reporting for stockholders' equity as per US GAAP and IFRS.
6. Illustrate the financial accounting and reporting requirements for not-for-profit entities as per US GAAP.

### **Books for Reference**

- ❖ *Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education*



- ❖ *Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, John Wiley & Sons*
- ❖ *IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan*
- ❖ *Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.*
- ❖ *IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, John Wiley & Sons*
- ❖ *Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, John Wiley & Sons*
- ❖ *IFRS Simplified with Practical Illustration Part 1 & 2, MrRammohan Bhawe and DrMrs Anjali Rammohan Bhawe, CNBC TV 18*

**SEMESTER VI**  
**ELECTIVE- VII: INTERNATIONAL PUBLIC ACCOUNTING**  
**PAPER - IV**  
**EL 20 IPA 606: ACCOUNTING FOR SPECIAL TRANSACTIONS AND**  
**GOVERNMENTAL ENTITIES**

**COURSE OBJECTIVES**

The students will be able to:

1. Illustrate financial accounting and reporting for accounting changes and error corrections as per US GAAP and IFRS.
2. Develop the financial accounting and reporting for derivatives and hedging arrangements as per US GAAP and IFRS.
3. Design the financial accounting and reporting for operating and finance leases as per US GAAP and IFRS.
4. Determine the requirements for reporting consolidated financial statements as per US GAAP and IFRS.
5. Integrate financial accounting and reporting for fair value measurements, contingencies, non-monetary exchanges and foreign currency as per US GAAP and IFRS.
6. Illustrate the financial accounting and reporting requirements for state and local governmental entities as per US GAAP.

**Module 1: Accounting Changes and Error Correction** **8 Hrs.**

Changes in accounting estimate - Changes in accounting principle - Changes in reporting entity - Correction of an error

**Module 2: Derivatives and Hedge Accounting** **8 Hrs.**

Introduction to Derivatives & Type of Derivatives - Speculation (non-hedge) - Fair value hedge - Cash flow hedge - Disclosures - Embedded Derivatives and Bifurcation

### **Module 3: Lease Accounting & Reporting per US GAAP and IFRS** **10 Hrs.**

Leases: Overview of leases - Operating Leases - Capital/Finance Leases - Other Lease Accounting Considerations - Sale Leaseback - Subleases

### **Module 4: Business Consolidation Accounting** **12 Hrs.**

Business Combinations and Consolidations: Acquisition Method – Non controlling interest – Intercompany transactions – Variable Interest Entities

### **Module 5: Other Transactions** **10 Hrs.**

Fair value measurements: Valuation techniques – Fair value hierarchy – Fair value concepts; Contingencies: Possibility of occurrence (remote, reasonably possible or probable) – Disclosure vs. Recognition; Non-monetary exchanges: Exchanges with commercial substance – Exchanges without commercial substance; Foreign currency: Re-measurement – Translation

### **Module 6: Governmental Accounting and Reporting per US GAAP** **12 Hrs.**

Governmental Entities: Fund types (Governmental funds, Proprietary funds, Fiduciary funds) – Modified Accrual Accounting – Inter-fund transactions – Government Financial Reporting

### **Skill Development**

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

1. Perform a financial statement analysis for financial statements of an investment fund (like a pension fund/mutual fund) and understand presentation disclosures related to derivatives.
2. Compare capital lease and operating lease and show the differences in journal entries, presentation of financial statements and disclosures.
3. Review notes to consolidated financial statements of an issuer to understand the subsidiaries consolidated and the accounting principles used for consolidation.

4. Research the ASC code related to non-monetary exchanges, present a summary of the code and the latest developments
5. Analyze any governmental fund financial statements and present your report.

## **COURSE OUTCOMES**

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

1. Illustrate financial accounting and reporting for accounting changes and error corrections as per US GAAP and IFRS.
2. Develop the financial accounting and reporting for derivatives and hedging arrangements as per US GAAP and IFRS.
3. Design the financial accounting and reporting for operating and finance leases as per US GAAP and IFRS.
4. Determine the requirements for reporting consolidated financial statements as per US GAAP and IFRS.
5. Integrate financial accounting and reporting for fair value measurements, contingencies, non-monetary exchanges and foreign currency as per US GAAP and IFRS.
6. Illustrate the financial accounting and reporting requirements for state and local governmental entities as per US GAAP.

## **Books for Reference**

- ❖ *Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education*
- ❖ *Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, John Wiley & Sons*
- ❖ *IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan*

- ❖ *Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.*
- ❖ *IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, John Wiley & Sons*
- ❖ *Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, John Wiley & Sons*

**SEMESTER VI**  
**ELECTIVE- VIII: BUSINESS ANALYTICS**  
**PAPER - III**  
**EL 20 BA 605: APPLICATION OF BUSINESS ANALYTICS**

**COURSE OBJECTIVES**

The students will be able to:

1. Perform data analytics in MS Excel using tools such as power query and power pivot.
2. Use the key data analysis functions in MS Excel.
3. Connect and combine data sources for data analytics using Power Query in MS Excel.
4. Arrange the data for data analytics using Power Query in MS Excel.
5. Perform descriptive statistics in R and basic data analytics.
6. Use the data visualization through two variable plots, histograms and hypothesis testing in R.

**Module 1: Using Excel for Data Analytics** **10 Hrs.**

Excel data analytics tools - Power Query - Power Pivot - Power view - Power Map - Building tips - Display tips - Keyboard shortcuts - Mouse shortcuts - Standardized layouts - Understanding table based and spreadsheet-based layouts - Best practices - Setting data rules and Cleaning data - Format as table - Data cleansing techniques using External Data

**Module 2: Working with Summing and other Reporting functions in Excel** **6 Hrs.**

Summing functions- Introduction to Summing and Aggregate functions - Function wizard - Sum if functions - Using Logic and Look Up Functions - Using Index: Match, Search and Text- based functions in Excel

**Module 3: Searching and Combining Data with Power Query** **8 Hrs.**

Getting started with Power Query - Know the Environment tabs and toolbars  
- Access new or existing reports - Importing and combining data from databases, web, files - Splitting and aggregating data - Query data from SQL - Working in the Select Part of an SQL Query - Managing SQL commands - Managing Tables

#### **Module 4: Transforming to better data using Power Query 8Hrs.**

Completing Common Transformation Tasks: Removing duplicate records, Filling blank fields, Concatenating columns, Changing case, Finding and replacing specific text, Trimming and cleaning text, Extracting the left, right, and middle values, Splitting columns using character markers, Pivoting and unpivoting fields – Creating custom columns: Concatenating with a custom column, Understanding data type conversions, spicing up custom columns with functions, Adding conditional logic to custom columns – Grouping and Aggregating Data

#### **Module 5: Exploring R 14 Hrs.**

Introduction to R and R Studio components – Read datasets into R – Export data from R – Manipulate and Process Data in R – Use functions and packages in R – Perform descriptive statistics in R – Demonstrate with a Case Study to perform basic analysis in R

#### **Module 6: Graphics in R 14 Hrs.**

Graphical Analysis in R – Simple visualizations, Two variable plots, Histogram – Hypothesis Testing in R – Performing Hypothesis Testing, Student T-Test, ANOVA, Homogeneity of Variance, Chi-Square Test

#### **Skill Development**

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

1. Use Ledger balances to prepare year-end financial statements in MS Excel
2. Obtain information from a webpage such as that of your favourite stock listing and using power query convert into data
3. For a table of populations, change data types and make other

changes in Power Query.

4. Create a linked Excel workbook in PowerPivot and use it in relationships.
5. Import tables into PowerPivot, hide tables and columns and create pivot table and slicer.
6. Present the Titanic set in R to predict the survival of Titanic passengers.

## **COURSE OUTCOMES**

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

1. Perform data analytics in MS Excel using tools such as power query and power pivot.
2. Use the key data analysis functions in MS Excel.
3. Connect and combine data sources for data analytics using Power Query in MS Excel.
4. Arrange the data for data analytics using Power Query in MS Excel.
5. Perform descriptive statistics in R and basic data analytics.
6. Use the data visualization through two variable plots, histograms and hypothesis testing in R.

## **Books for Reference**

- ❖ *Excel for Dummies; Greg Harvey; Wiley*
- ❖ *Excel Power Pivot and Power Query For Dummies; Michael Alexander; Wiley*
- ❖ *Microsoft Excel Data Analysis and Business Modeling, 5th Edition; Wayne Winston; Microsoft Press*



- ❖ *Excel Data Analysis: Your visual blueprint for creating and analyzing data, charts and PivotTables, 4<sup>th</sup> Edition; Paul McFedries; Wiley*
- ❖ *Next Generation Excel: Modeling in Microsoft Excel for Analysts and MBAs, 2<sup>nd</sup> Edition; Isaac D. Gottlieb; Wiley*
- ❖ *Data Analysis Using SQL and Excel, 2<sup>nd</sup> Edition; Gordon S. Linoff; Wiley*

**SEMESTER VI**  
**ELECTIVE- VIII: BUSINESS ANALYTICS**  
**PAPER - IV**  
**EL 20 BA 606: BUSINESS TRANSFORMATION USING AI AND**  
**ANALYTICS**

**COURSE OBJECTIVES**

The students will be able to:

1. Evaluate how Artificial Intelligence (AI) and Analytics are transforming businesses.
2. Evaluate how AI and Analytics are being adopted by various business functions including marketing, finance, HR and IT.
3. Examine the applicability and implications of AI and Analytics in the field of financial services, banking and insurance as a transforming and disrupting technology.
4. Justify the applicability and implications of AI and Analytics in the field of health care and life sciences as a transforming and disrupting technology.
5. Relate the applicability and implications of AI and Analytics in the field of retail and consumer packaged goods as a transforming and disrupting technology.
6. Compare and contrast the applicability and implications of AI and Analytics in the contemporary exponential technologies landscape – RPA, drones, autonomous vehicles, cyber-security, crypto currency and IoT.

**Module 1: AI and Analytics Strategy for Business Transformation**

**14 Hrs.**

Industrialization of Analytics – Strategic roadmap to adopt Analytics - Building a robust data monetization strategy – Accelerating Decision making with Real-Time Analytics – Analytics as a Service (AaaS) model – Analytics-led Enterprise Transformation – Analytics Impact on shifting budgets for business generation – Improving visibility of startups with Analytics – Models for Enterprise AI Strategy – Leveraging AI for Strategy and Operational Models – How startups can leverage AI - Design Thinking as strategic element for an AI Enterprise.

**Module 2: AI and Analytics led Strategic Interventions** **12 Hrs.**

AI-powered marketing and customer experience strategy – AI and Analytics transforming talent and workforce spectrum – Finance and accounting transformation accomplished by AI – Emerging digital models and IT strategies leveraged by AI and Analytics

**Module 3: AI and Analytics in Banking and Insurance** **8Hrs.**

Adoption of analytics redefining the banking industry – AI powered financial services – Reorienting customer retention and risk management strategy for banks with AI – The advantage of AI in Fintech Companies - AI-driven transformations in Insurance - Adopting digital based insurance models

**Module 4: AI and Analytics in Healthcare and Life Sciences** **8 Hrs.**

AI adoption in Healthcare - Real World Evidence (RWE) based analytics improving treatment outcomes – Personalized medicine – AI in the Life Science industry - Analytics and Genomics

**Module 5: AI and Analytics in Retail** **8 Hrs.**

AI powered shopping experience – Emergence of smart customers – Recommendation engines for personalizing experiences – Evolution of smart retailers – Omni channel experience – Fluid supply chain transformation with AI and Automation – AI and Analytics in Consumer-packaged goods

**Module 6: Exponential Technologies Underpinned by Analytics and AI** **10 Hrs.**

Beating Cyber- attacks with analytics – Connected car technology reshaping automotive industry – Driverless cars and drones with AI at the core – IOT Analytics – Real-time streaming analytics – Crypto currency Analytics – Chat bots – Redefining the talent landscape in the age of exponential technologies

**Skill Development**

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

1. Present a paper on your understanding of the role of AI and Analytics in business transformation sighting industry examples.

2. Prepare a presentation comparing the pre and the post AI and Analytics era in business marketing, HR, Finance and use of information technology in businesses.
3. Insurance fraud is one of the major issues facing the insurance industry. Present how predictive analytics helps save millions of dollars for the insurance industry by predicting and preventing fraud.
4. Engage in a classroom discussion on whether AI is a boon or a bane for the medical industry and life sciences.
5. Study how Alexa, Google Home, collect information from users and turn the retailer into smart retailers.
6. Study how Tesla, the manufacturer of 100% electric cars has successfully used AI and Analytics to develop a sustainable business and transform the auto industry.
7. Present on the day to day gadgets used by customers that integrate IOT.
8. Present about the benefits and limitations of using chatbots.
9. Engage in classroom discussion about crypto currency including how it rose to popularity, the risks involved and debate on whether the government should impose a ban on trading in crypto currency or not.

## **COURSE OUTCOMES**

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

1. Evaluate how Artificial Intelligence (AI) and Analytics are transforming businesses.
2. Evaluate how AI and Analytics are being adopted by various business functions including marketing, finance, HR and IT.
3. Examine the applicability and implications of AI and Analytics in the field of Financial services, banking and insurance as a transforming and disrupting technology
4. Justify the applicability and implications of AI and Analytics in the field of health care and life sciences as a transforming and disrupting

- technology
5. Relate the applicability and implications of AI and Analytics in the field of retail and consumer packaged goods as a transforming and disrupting technology
  6. Compare and contrast the applicability and implications of AI and
  7. Analytics in the contemporary exponential technologies landscape
  8. RPA, drones, autonomous vehicles, cyber-security, crypto currency and IoT.

### **Books for References**

- ❖ *AI and Analytics: Accelerating Business Decisions; Sameer Dhanrajani; Wiley*
- ❖ *AI, Analytics and the New Machine Age; HBR Ten Best Reads; Harvard Business Review Press*
- ❖ *Neoskilling for Digital Transformation and the Artificial Intelligence Revolution; S. Ramachandran, Prof. L. Prasad; Wiley*
- ❖ *Marketing in a Digital & Data World: Getting to know your customer; Walter Vieira, Brian Almeida; Notion Press; 1<sup>st</sup> Edition*
- ❖ *Practical Applications of HR Analytics: A Step-by-Step Guide; Manish Gupta, Jatin Pandey, Sage Publications*
- ❖ *Business Analytics: The Science of Data-driven decision making; U Dinesh Kumar; Wiley*
- ❖ *Fintech Innovation: From Robo-advisors to goal based investing and gamification ; Paolo Sironi; Wiley Finance Series*
- ❖ *The Real Business of Blockchain; David Furlonger, Christophe Uzureau; HBR Review Press*
- ❖ *Amazon: How the World's most relentless retailer will continue to revolutionize Commerce; Natalie Berg, Miya Knights*

- ❖ *Robotics: What beginners need to know about RPA, Mobile Robots, Artificial Intelligence, Machine learning, Autonomous Vehicles, Speech recognition, Drones and our Future; Neil Wilkins; Bravex Publications*
- ❖ *IOT Fundamentals: Networking Technologies, Protocols and Use Cases for the Internet of Things; Hanes David, Salgueiro Gonzalo; Pearson*