St. Joseph's College of Commerce

(Autonomous)
163, Brigade Road, Bengaluru – 560 025

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

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

Bachelor of Business Administration

Semester V &VI

CBCS Syllabus w.e.f., 2015 – 2016

Academic year 2022 – 2023

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 extracurricular activities. Besides, there has been a constant effort made by the College to acquire excellence in every aspect of good education. Currently it stands re-accredited to the National Assessment and Accreditation Council (4th Cycle) with an 'A++' grade. In February 2010, the College was recognized by the UGC as a "College with Potential for Excellence"

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

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

THE DEPARTMENT OF BUSINESS ADMINISTRATION

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

OBJECTIVES OF THE BBA PROGRAMME:

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

I. ELIGIBILITY FOR ADMISSION

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

II. DURATION OF THE PROGRAMME

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

III. MEDIUM OF INSTRUCTION

The medium of instruction shall be English.

IV. ATTENDANCE

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

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

V. PROGRAMME MATRIX

Refer page no 7 – 9

VI. TEACHING AND EVALUATION

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

VII. EVALUATION SYSTEM

Evaluation for UG Programme consists of two components, viz. Continuous Internal Assessment (CIA) and End Semester Examination (ESE) with the weightage of 30% and 70% respectively. Continuous Internal Assessment (CIA) includes a centrally organized MID TERM TEST for 20 marks and other exercises administered by the teacher such as Unit test/Online test / Snap test /Surprise test /Quiz /Assignment /Presentation / Project /Research article
/Seminar etc. for an aggregate of 10 marks. Each teaching faculty is required to maintain a record of the Continuous Internal Assessment.

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

VIII. MINIMUM FOR A PASS

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

IX. CLASSIFICATION OF SUCCESSFUL CANDIDATES

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

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

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

Open Elective	4	3

2. Grade Points – The papers are marked in a conventional way for 100 marks. The marks obtained are converted to grade point according to the following table. If a student is absent for the paper the grade point assigned is 0.

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

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

SGPA = ∑Credits x Grade Points / Total Credits

Minimum SGPA for a pass is 4.00.

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

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

CGPA = ∑ Total credits in the semester x SGPA / Total Credits of the course.

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

SGPA/ CGPA/ Course	**Grade**	**Result/Class Description**
9.00-10.00	O	Outstanding
8.00-8.99	A+	First Class Exemplary
7.00-7.99	A	First Class Distinction
6.00-6.99	B+	First Class

5.50-5.99	B	High Second Class
5.00-5.49	C	Second Class
4.00-4.99	P	Pass Class
Below 4	RA	To Re-Appear

IX. PATTERN OF QUESTION PAPER

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

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

X. REVALUATION, RETOTALING and IMPROVEMENT

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

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

Provision for Improvement: A candidate, who desires to improve his/her End Semester Examination marks, has to first withdraw his/her original End Semester Examination marks. The student will be awarded whatever marks he/ she obtains in the later appearance even if they are less than the marks awarded previously.

Bachelor of Business Administration (Programme Matrix)

SEMESTER/ CONTENT	I	II	III	IV	V	VI	Total
PART A: LANGUAGES							
English	3hr/2Cr	3hr/2Cr	-	-	-	-	
Language	3hr/2Cr	3hr/2Cr	-	-	-	-	
I	**4 Cr**	**4 Cr**	**-**	**-**	**-**	**-**	**8 Cr**
PART B: CORE COURSES							
CONTENT	**I**	**II**	**III**	**IV**	**V**	**VI**	
MAJOR CORE 4hr/3Cr	Perspectives in Management Organisation Behaviour	Business Environment Marketing Management Fundamentals of Accounting	Corporate Accounting Financial Management Human Resource Management Productions and Operations Management	Cost Accounting Business Law Entrepreneurship Development Project Management	Costing for Business Decisions Income – Tax I Quantitative Techniques	Management Accounting Income Tax - II Business Ethics Strategic Management	
ALLIED REQUIRED 4hr/3Cr	Micro Economics Business Mathematics & Statistics	Macro Economics	Fundamentals and Applications of E-Commerce	Research Methodology			
MAJOR OPTIONAL 4hr/4Cr	-	-	-	-	Elective Paper– 1 Elective Paper– 2	Elective Paper – 3 Elective Paper – 4	
OPEN ELECTIVES 4hr/3Cr	-	-	**#4hr/3Cr (As per List given)**	**#4hr/3Cr (As per List given)**	-	-	
SKILL BASED MAJOR 4hr/4Cr	-	-	**-**	-	Course/Elective Skill based paper	-	
II	**12 Cr**	**12 Cr**	**18 Cr**	**18 Cr**	**21 Cr**	**20 Cr**	**101 Cr**
PART C: FOUNDATION, SKILL DEVELOPMENT, INTERDISCIPLINARY & SPORTS							
HRD	1 Cr	1 Cr	-	-	-	-	
IC		2 Cr	-	-	-	-	
EVS	-	-	-	2 Cr	-	-	
INTERNSHIP	-	-	-	1 Cr	-	-	
CERTIFICATE AND SPORTS PROGRAMME	-	2 Cr Certificate Course	1 Cr Excel	1 Cr Advanced Excel	-	-	
III	**1 Cr**	**5 Cr**	**1 Cr**	**4 Cr**	**-**	**-**	**11 Cr**
PART D: EXTENSION AND EXTRACURRICULAR ACTIVITIES							
EXTENSION, EXTRA-CURRICULAR ACTIVITIES AND OTHERS	-	1 Cr	-	1 Cr	-	-	
IV	**-**	**1 Cr**	**-**	**1 Cr**	**-**	**-**	**2 Cr**
TOTAL	**17 Cr**	**22 Cr**	**19 Cr**	**23 Cr**	**21 Cr**	**20 Cr**	**122 Cr**

PROGRAMME STRUCTURE

(For V & VI Semesters)

SEMESTER SCHEME OF EXAMINATION

CORE SUBJECTS

SEMESTER V

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

SEMESTER – VI

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

GROUP OF ELECTIVES

2022-2023

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

ELECTIVE – II: FINANCE		
Paper I	EL 15 FN 504	Advanced Financial Management
Paper II	EL 15 FN 505	Financial Institutions And Markets
Paper III	EL 15 FN 605	International Finance
Paper IV	EL 15 FN 606	Security Analysis & Portfolio Management
Paper V	SB 21 FN 506	Financial Modeling.

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

ELECTIVE- IV: MARKETING MANAGEMENT		
Paper I	EL 15 MK 504	Consumer Behaviour

Paper II	EL 15 MK 505	Retail And Logistics Management
Paper III	EL 15 MK 605	Integrated Marketing Communication
Paper IV	EL 15 MK 606	Digital Marketing
Paper V	SB 15 MK 506	Customer Relationship Management (SAP-CRM)

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

ELECTIVE- VI: BANKING AND INSURANCE		
Paper I	EL 15 BK 504	Bank Management
Paper II	EL 15 BK 505	Principles and Practice 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

ELECTIVE- VII: INTERNATIONAL PUBLIC ACCOUNTING		
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 Ethics
Paper V	SB 20 IPA 506	International Auditing and Attestation

ELECTIVE- VIII: BUSINESS ANALYTICS

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

Programme Educational Objectives (PEO)

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

1. Competent, creative and highly valued professionals in the industry, academia or government.
2. flexible and adaptable in the workplace, possess the capacity to embrace new opportunities of emerging technologies, leadership and teamwork opportunities, all affording sustainable management careers
3. able to continue their professional development by obtaining advanced degrees in Management or other professional fields
4. able to act with global, ethical, societal, ecological and commercial awareness as is expected of practicing management professionals
5. able to adapt to a rapidly changing environment with new learned and applied skills, become socially responsible and value driven citizens, committed to sustainable development

Programme Outcomes (PO):

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

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

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

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

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

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

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

PO7 – imbibe ethical practices in the profession and appreciate sustainability

PO8 – achieve higher levels of proficiency and self-actualization through the pursuit of life-long learning

PO9 – evince a sense of social responsibility in their respective environments, by becoming citizens working for the welfare and benefit of the society, at large

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

SEMESTER – V

M1 15 MC 501: COSTING FOR BUSINESS DECISIONS

COURSE OBJECTIVES:

The course aims to provide knowledge about various methods of budgetary control, various aspects of marginal, standard and relevant costing and to acquire the ability to use information determined through cost accounting for tactical decision-making purpose.

Module 1 - Budgetary Control **10 Hours**

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

Module 2 - Marginal Costing **10 Hours**

Meaning of Marginal Cost – Meaning of Marginal Costing – Distinction between Absorption Costing and Marginal Costing- Cost Volume Profit Analysis- Break Even Analysis – Break even chart – Profit Volume ratio – Margin of safety – Limiting factor

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

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

Module 4 - Standard Costing **10 Hours**

Meaning of Standard Costing – Advantages of Standard Costing- Steps involved in Standard Costing – Analysis of Variances- Material

Variances – Labour Variances (Simple problems)– Overhead Variances (Concept only).

Module 5 - Relevant Costing **7 Hours**

Relevant Costing - Analysis of Relevant Costs with other concept-simple problems

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

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

Skill Development:

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

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

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

iii. Identify and classify various expenditures of six public sectors and six non-governmental organizations into relevant cost and irrelevant cost.

iv. Identify the areas in which Activity Based information is used for decision making and make a report.

v. Conduct a comparative study of Marginal Costing and absorption costing of two different industries and find out

their pattern of calculation of profits.

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

COURSE OUTCOMES:

After completion of the course the students will be able to

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

Books for Reference:

- ✓ Arora M.N, A Textbook of Cost and Management Accounting, 10th Edition, Delhi, Vikas Publishing House, 2012.
- ✓ Charles T. Horngren, Gary L. Sundem, William O. Stratton, Introduction to Management Accounting, 14th Edition, Bengaluru
- ✓ Khan M.Y & Jain P.K., Management Accounting: Text, Problems and Cases, 7th Edition, Delhi, McGraw Hill, 2017.
- ✓ Maheshwari S.N, A Textbook of Accounting for Management, 3rd Edition, Delhi, Vikas Publishing House, 2012.
- ✓ Pandey L.M., Management Accounting, 3rd Edition, Delhi, Vikas Publishing House, 2009.

SEMESTER – V

M1 15 MC 502: INCOME TAX – I

COURSE OBJECTIVES:

The course aims to provide knowledge of the various provisions of income-tax in India and enable the learners to apply such provisions to compute total income and tax with respect to income from salary and house property.

Module 1 - Introduction **6 Hours**

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

Module 2 - Important Definitions **10 Hours**

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

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

Revenue and Capital- Receipts- Expenditure-Losses

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

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

Module 5 - Income from Salary **2 0 Hours**

Income from Salary – Features of Salary Income – Basic Salary– Allowance – Types – Perquisites – Types section 89(1) – Tax Rebate

U/S 88 – Problems.

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

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

Skill Development:

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

1. Fill in Form No. 49A (PAN) and 49B
2. Filing of Income Tax Returns
3. Identify and make a List of enclosures to be made along with IT returns (with reference to salary & H.P)
4. Preparation of Form-16
5. Computation of Income Tax and the Slab Rates for your parents/neighbor.
6. Computation of Gratuity with imaginary figures.
7. Prepare a Chart on perquisites.

COURSE OUTCOMES:

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

1. Describe the functions of Income tax authorities, officers and commissioner and CTDT and types of assessment of individual assessee.
2. Define the terms connected with assessment year, previous year, exempted income from agricultural income and total income.
3. Compare and contrast the Receipts, Expenditure and Losses of Revenue and Capital nature.
4. Identify the Residential Status and Incidence of Tax for the computation taxable income from the perspective of Individual, HUF and Company of residential status only.
5. Show the computation of Income from Salary of an Individual

assessee after taking into consideration of U/S 89(1) and 88.

6. Show the computation of Income from House Property of an Individual assessee after taking into consideration deduction U/S 24.

Books for Reference:

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

SEMESTER – V

M1 15 MC 503: QUANTITATIVE TECHNIQUES

COURSE OBJECTIVES:

The students will be able to understand various operations research Models, quantitative techniques and its applications for Business decision making.

Module 1 - Introduction to Operation Research 4 Hours

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

Module 2 - Introduction to Linear Programming 12 Hours

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

Module 3 - Simplex Method 12 Hours

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

Module 3 – Transportation Problem 12 Hours

Introduction to Transportation Model, Methods of finding out initial solution- NWCR, LCM, Vogel's Approximation method,

Test for Optimality- MODI method.

Module 5 - The Assignment Problem 10 Hours

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

Module 6 - Network Analysis 12 Hours

Introduction – Network Analysis – Guidelines for construction of network diagram – Deterministic Time Estimates –

Developing a Project Network – Project Duration & Critical Path - Forward Pass– Backward Pass – Float – Probabilistic Time Estimates – Difference between PERT & CPM

Skill Development*:*

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

i. Illustrate Supply chain applications.
ii. Illustrate a Job assignment.
iii. Draw and illustrate a network diagram for any project and identify its critical path.
iv. Compute the earliest expected time and latest allowable time for events in any project.

COURSE OUTCOMES:

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

1. Describe the nature and scope or Operation Research Models and its applications for Business Decision Making
2. Develop a Linear Programming model and maximization or minimization of objective function by using graphical method.
3. Solve a Linear Programming problem by using simplex method
4. Solve a Transportation problem for business decision making using various methods
5. Solve an assignment problem for business decision making by using Hungarian method
6. Develop a project network diagram and analysis by Pert or CPM method for project management.

Books for Reference:

- ✓ Frank S. Dennis Mc. Leave & Richard Mojena, Principles of

Operation Research, AIT BS, 1st Edition, New Delhi, A.I.T.B.S Publishers & Distributors, 1988.

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

SEMESTER – V

ELECTIVE–I: ACCOUNTS

PAPER-I

EL 15 AC 504: ADVANCED CORPORATE REPORTING I

COURSE OBJECTIVES:

The students will be able to 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.

Module 1 - Concept of Group Accounting 10 Hours

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

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

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

Module 3 - Treatment of Intra Group Transactions 10 Hours

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

Module 4 - Consolidated Statement of Financial Position 10 Hours

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

Module 5 - Consolidated Statement of Profit or Loss 8 Hours

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

Module 6 - Consolidated changes in Equity 10 Hours

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

Skill Development:

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

i. Conduct an analysis of a real time case of consolidation – Holding Company and Subsidiary company (based on a published report of any Indian company).

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

Books for Reference:

1. Jain and Narang, Advanced Accounts, Karnataka, Kalyani Publications, 2014
2. S.N Maheshwari, Advanced Corporate Accounting, 5th Edition, Vikas Publishing House, 2009
3. Ashok Sehgal, Deepak Sehgal, Advanced Accounting, Corporate Accounting, 6th Edition, New Delhi, Taxmann, 2008
4. Sanjeev Singhal and R. Shankaraiah, Manual of Financial Accounting and Reporting, Haryana, CCH Wolters Kluwer, 2015
5. Sarika Gosain and Rajesh Gosain, Practical Approach to IND AS Implementations, Illustrations, Summary and Comparisons, 3rd edition, New Delhi, Bloomsbury, 2018
6. 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 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.

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 a nd 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 r i gh t s 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*)

i. Analyze and write a summary on various case studies given in IFRS.org connected to each module/concept.
ii. 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

- ✓ CA Kamal Garg, Practical Guide to IND AS and IFRS, 7th Edition, New Delhi, Bharat Law House
- ✓ B.D Chatterjee, Illustrated Guide to India Accounting Standards, 5th 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, 3rd 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, 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 explain the purpose of accounting information systems and the links between business structure, processes, performance, and information systems.

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 explain the role of financial manager in making decisions in all the four areas of financial decisions

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 12Hrs

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*)

i. Highlight the key points of any Indian firm's financial policies and elucidate on its significance on the firm's performance.

ii. Conduct an in-class case analysis of some live mergers reported in business magazines.

iii. Develop a small project report covering all components of financial management and how it affects a firm's financial decision making.

iv. 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, 13th Edition, Bangalore, Pearson Education, 2017
- ✓ I.M Pandey, Financial Management, 11th Edition, New Delhi, Vikas Publishing House, 2016
- ✓ James C Van Horne, Fundamentals of Financial Management, 13th Edition, Bangalore, Prentice Hall, 2008
- ✓ Khan and Jain, Financial Management, 7th 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, 7th Edition, Karnataka, McGraw Hill, 2017
- ✓ M.Y Khan and P.K Jain, Management Accounting and Financial Analysis, 2nd Edition, Karnataka, McGraw Hill, 2006
- ✓ Prasanna Chandra, Financial Management, 9th Edition, Karnataka, McGraw Hill, 2017
- ✓ S, N Maheshwari, Financial Management Principles and Practices, 15th Edition, New Delhi, Sultan Chand and Sons, 2013
- ✓ R.K Sharma, Shashi Gupta and Neeti Gupta, Financial Management, 2nd 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 describe the evolution, function and sub system of Indian financial System as influenced by regulatory regimes and degrees of international openness and outline the structure of financial institutions system, RBI and SEBI and its functions in the wake of globalized economic era.

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 Markets 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*)

i. 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.
ii. Collect and examine a sample tripartite lease agreement.
iii. Examine the details regarding companies funded by venture capitalists.
iv. Study the role of derivatives in financial markets.
v. Visit a bank and collect information regarding the risk management tools offered by them with respect to derivatives.
vi. Collect information and construct a report on NASDAQ, Nifty, Sensex and their differences.
vii. 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 i t s 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, 5th Edition, Karnataka, McGraw Hill, 2009

Rakesh Shahani, Financial Markets in India: A Research Initiative, 1st Edition, New Delhi, Anamika Publications, 2011

Venkatesh T R, Indian Financial Markets: An Introduction, Hyderabad, ICFAI Press, 2006

Saunders, Anthony and Cornett, Marcia Millon, Financial Markets and Institutions, 3rd 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 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 and apply Advanced Excel functions to present behaviour of sensitivities to the projected financial metrics of a firm

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

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 francize 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

To acquaint learners with the concepts of Employee Relations laws, Industrial Relations, occupational hazards and industrial health and safety.

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 19468, 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 Stress -Meaning - Understanding stress and its consequences - Potential sources of stress - stress consequences- Physiological-psychological and behavioural symptoms - Stress Management strategies. Occupational diseases Alcoholism and drug abuse - Violence in the work place.

Module 6 - Managerial Counselling **6 Hrs**

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

Skill Development

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

i. Learn the procedure involved in settling industrial disputes by visiting an organization. Write a report on the same.
ii. Study the Labour Welfare and Social Security Measures in any organization and create a report on it.
iii. 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:

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 -5th Edition- Tata McGraw Hill Education, Uttar Pradesh 2017
- ✓ Bhagdiwal Flippo- Principles of Personnel Management -2nd 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- 10th Edition- Vikas Publishing House, Tamil Nadu 2013
- ✓ George Bohlander- Human Resource Management -15th revised Edition- South-western, Division Of Thomson Learning
- ✓ Ian Beardwell and Len Holden- Human Resource Management :A Contemporary Approach -4Th 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

To acquaint learners with the techniques, process and activities of Human Resource Development and Organizational Development.

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

To acquaint learners with the concepts of the functionality of ERP and SAP in the management of Human Resource.

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 a 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- 2nd Edition- Prentice Hall, India 2014

SEMESTER – V

ELECTIVE–IV: MARKETING MANAGEMENT

PAPER- I

EL 15 MK 504: CONSUMER BEHAVIOUR

COURSE OBJECTIVES

The course aims to provide basic knowledge of concepts, principles, tools and techniques of consumer behaviour

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*)

i. Collect five print ads of products, which are directed at the life style segments. Describe the consumer lifestyle that these ads focus on.
ii. 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?
iii. 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.
iv. 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.

Book for Reference

- ✓ Assael Henry: Consumer Behaviour and Marketing Action- 6th Edition- Cengage Learning India Pvt Ltd, 2011
- ✓ Roger D Blackwell, Paul W Miniard: Consumer Behaviour, 10th Edition- Cengage Learning India Pvt Ltd, 2017
- ✓ David L. Loudon & Albert J.Bitta: Consumer Behaviour- 4th Edition, McGraw Hill Inc., USA 2017
- ✓ Jay D Lindquist, Joseph Sirgy M- Shopper, Buyer and Consumer Behaviour, 2nd Edition, Wiley India Pvt. Ltd, New Delhi 2009
- ✓ Leon. G. Schiffman: Consumer Behaviour; 12th 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, Mumbai2012

- ✓ Suja R. Nair: Consumer Behaviour in Indian Perspective 2nd 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 course aims to provide learners with the theories of retailing and its implications on Retail operations management and logistics 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 – V a r i a b l e s 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*)

i. Collect information on 10 major retail brand names in the world.
ii. Choose a mall in Bangalore and report its retail marketing strategies.
iii. 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.

Book for Reference

- ✓ Anne Coughlan, Robert Palma tier, Louis W. Stern , Adel I. El-Ansary: Marketing Channels, 8th Edition- Books wagon Publications, New Delhi 2017
- ✓ David Gilbert: Retail Marketing Management, 2nd Edition- Pearson Education Limited, USA 2014
- ✓ Michael Levy & Barton AWeitz: Retailing Management,7th Edition- McGraw Hill Higher Education, India, 2008
- ✓ Patrick M Dunne: Robert F Lusch: Retail Management, 1st Edition Cengage Learning, USA, 2009
- ✓ Suja Nair: Retail Management- 1st Edition, Himalaya Publishing House, Mumbai 2017
- ✓ W. Stern, E. L. Ansary, T. Coughlan: Marketing Channels, 7th 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

To acquaint learners with the concepts of ERP and SAP CRM functionalities in managing customer relations.

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, Dash

board on Home page, Applications and Case Studies regarding analytics

Skill Development

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

i. Illustrate how the functionality of ERP and SAP CRM architecture works and the customization of screens and managing partnering relationships with customers and suppliers.
ii. Show how to maintain organizational management right from business partner to claim management in ERP – SAP CRM.
iii. Describe the key capabilities or processes and scenarios of SAP CRM sales and service.
iv. Show how to integrate the internet customer self-service for B2B and B2C channels.
v. 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 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).

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-Decline

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

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

Module 4 - Institutional Framework for Exports and Imports and India's Foreign Policy since 1947 (Idealism Vs Neo- Liberalism) 14 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*)

i. 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).

ii. Illustrate the cultural and social pattern of ancient India and its transition to the present state of affairs in the context of globalization.

iii. Relate the implications of 5 theories of international relations on India and its global relations.

iv. Integrate the evolution of India's foreign policy into development of institutional framework of Exports and Imports since 1947.

v. 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.

vi. Examine the EXIM policy and India's export performances in 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.

Book 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, 6th 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 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.

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 team work – benefits and problems the role of ILO, Trade Unions, and Expats.

Skill Development

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

i. 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.

ii. Describe the development and implementation of partnership in the supply chain and manage the supply chain at global level.

iii. Describe the logistics task, logistics planning and integrating all means of transportation in the logistics management at global level.

iv. Examine the procedures of export and import of 5 products of your choice and documentation of the same.

v. 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.

vi. 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 global manufacturing concept and international demand and supply trade scenario.

2. Describe the development and implementation of partnership in the supply chain and manage the supply chain at Global level.

3. Describe the logistics task, logistics planning and integrating all means of transportation in the Logistics management at global level.

4. Adopt the procedure of Export and Import and documentation of the same.
5. Relate the implication of changes in E banking and payments mode of international in nature of ERP and related technologies, information system Audit methodology in International Business perspectives.
6. Illustrate the recruitment, selection and issues in staff selection of expatriates in the process of international human resource development.

Book for Reference

- ✓ Dutta A.K., Materials Management: Procedures, Text and cases, 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, 1st 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, 1st 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

i. Write an essay on the history of the French language and its distribution in the world.

ii. 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 t i l l 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

i. Write an essay on the history of the French language and its distribution in the world.

ii. Elucidate 10 unique customs or cultures in the foreign nation.

SEMESTER - V

ELECTIVE – VII: BANKING AND INSURANCE PAPER I

EL 15 BK 504: BANK MANAGEMENT

COURSE OBJECTIVES

The course aims to impart knowledge about the principles of managing bank and the various process of credit appraisals and managing non-performing assets.

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

Fo1Iow 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*)

i. Interview 10 employees/managers of banks and use the report bridge the gap between textual knowledge and practical banking.
ii. Find distinct latest services rendered by a national bank of your choice to its customers.
iii. 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 processof credit appraisal proposal and documentation at the time of renewal and death of borrower.

5. Design a follow up of loan at branch regional, head office and RBI level, recovery process and implications of Loan recovery tribunal and revenue recovery act.

6. Identify the recovery of Non-performing assets strategies and its recovery process as per guidelines of RBI.

Book for Reference

- ✓ Chatterjee A.J 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 course aims to impart knowledge about the basic principles of insurance and the laws governing the same.

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*)

i. Do a study on distinct latest services rendered by insurance companies in Karnataka.
ii. Complete a project on understanding the functioning of national vs international insurance companies and state the pros and cons.
iii. 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.

Book 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 course aims to equip the students with the role, functions and services offered by Banking, financial services and NBFCs in India.

Module 1 - Overview of Banking 6 Hrs

Overview of Banking, Financial Services and NBFC's in India. Key products and services offered by the banking and financial services

Module 2 - Financial Accounting and Mathematics 14 Hrs

The knowledge of financial mathematics and accounting concepts and skills for preparation of bank financial statement and tools to interpret financial health of a bank

Module 3 - Retail Banking-Product & Processes 8 Hrs

Introduction, Meaning and Definition, Importance, and Classification of private and public sector bank's retail and other products(Generic Product & Processes, Public sector banks (SBI and non SBI Banks) and private sector bank)

Module 4 - Bank conversion and licensing new bank norms 12 **Hrs**

Introduction, Meaning and knowledge of conversion of unscheduled bank to scheduled bank. Guide lines of Reserve Bank of India for licensing new banks

Module 5 - Regulatory Environment audit of Banks and RBI norms and LFAR preparation and analysis of impact of GST on banking sector. 14 Hrs

Preparation of LFAR and interpretation of RBI guidelines to classify

advances into NPA, Statutory and concurrent audit overview and reporting and analysis of impact of GST

Module 6 - Professional Skills-Grooming / Etiquette and Effective Business Communication 6 Hrs

Banking cust omer S e r v i c e Skills and Selling Skills. Techniques Of various bank products with importance to professional a n d Behavioral skills required in the banking Industry

Skill Development

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

i. Interview 10 employees/managers of banks and use the report bridge the gap between textual knowledge and practical banking.
ii. Find distinct latest services rendered by a national bank of your choice to its customers.
iii. 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.

Book for Reference

- ✓ ICAI Material with regard to LFAR
- ✓ N.S Toor, Accounting and Finance for Bankers Guide to JAIIB Q&A, 14th Edition, A Publisher, 2019

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

COURSE OBJECTIVES

The course helps the students to understand the conceptual framework defining rules and principles of financial reporting as per US GAAP and IFRS. They will be able to construct the financial statements of private as well as public companies as per US GAAP and IFRS and will understand the accounting treatment of equity and debt securities, tangible and intangible assets as per US GAAP and IFRS

Module I: 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 II: 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 III: 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 IV: 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 V: 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 VI: 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
- ✓ 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, 1st 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 Bhave and Dr. Mrs Anjali Rammohan Bhave: IFRS Simplified with Practical Illustration Part 1 & 2, 1st 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 explain the federal income tax provisions applicable to individuals including gross income, deductions, tax calculations, alternative minimum tax, other taxes and tax credits.

Module I: 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 II: Property Transactions & Depreciation **8 Hrs**
Capital Gains & Losses - Gains & Losses from Sale of Long–term Business Property - Depreciation & Amortization

Module III: 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 IV: Taxation of S-Corporations **8 Hrs**
Eligibility criteria – Income Tax Return – Shareholder basis – Earnings and Distribution – Termination of Election

Module V: 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 VI: 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)

i. Critically analyze the various schedules of Form 1040 (Individual Income Tax return) and provide your understanding in the form of a report
ii. Analyze various tax planning method and techniques available to individuals for federal income tax and make a presentation of the same in class
iii. Prepare Schedule K-1 by using information from Partnership and S Corporation tax returns of your choice
iv. 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
v. Evaluate and analyze the various scenarios that are subject to gift and estate taxes and submit a report on your findings
vi. 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, 7th Edition, Aspen Publishers, USA 2014
- ✓ Marvin Chirelstein and Lawrence Zelenak : Federal Income Taxation (Concepts and Insights),12th 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 course will help the students to understand and apply Generally Accepted Auditing Standards (US GAAS), International Standards of Auditing (ISA) and Public Company Accounting Oversights Board Auditing Standards (PCAOB) when performing audits of issuer and non-issuer entities. They will be able develop an audit plan as an overall audit strategy that commensurate with all type of audit risks and design an Audit report on financial statements in line with formed audit opinion.

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 Oversights 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 **8 Hrs**

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)

i. Prepare an audit plan for an audit of an issuer entity
ii. Study the SOP of a company's core processes and prepare

a risk-control matrix

iii. Study and analyze an issuer's integrated audit report and present the key highlights of your findings in the form of a report

iv. 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

v. 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

vi. 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 Oversights 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, 18th 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 justify the need for data-driven decision making and solving business problems using data analytics.

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; 1st Edition; New Jersey; Wiley Publications; 2015
- ✓ Michael Alexander; Excel Power Pivot and Power Query For Dummies; 1st Edition; New Jersey; Wiley Publications; 2016
- ✓ Wayne Winston; Microsoft Excel Data Analysis and Business Modeling; 5th Edition; Washington; Microsoft Press; 2016
- ✓ Paul Mcfedries; Excel Data Analysis: Your visual blueprint for creating and analyzing data, charts and PivotTables; 4th Edition; New Jersey; Wiley Publications; 2009
- ✓ Isaac D. Gottlieb ; Next Generation Excel: Modeling in Microsoft Excel for Analysts and MBAs; 2nd 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 apply the statistical concepts required for Business analytics by using MS Excel and Perform descriptive statistical analytics by using MS Excel.

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; 1st Edition; New Jersey; Wiley Publications; 2015.
- ✓ 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; 1st Edition Bangalore; Wiley Publications; 2017.

- ✓ Neil J. Salkind; Excel Statistics: A Quick Guide; 3rd Edition; California; Sage Publications; 2015.
- ✓ Ken Black; Applied Business Statistics, 7th 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 use the Excel based tools for visualising data for storytelling with data and create miniature charts and tables, and sparklines in MS Excel for the sake of data visualization

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

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

Books for References:

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

SEMESTER – VI

M1 15 MC 601: MANAGEMENT ACCOUNTING

COURSE OBJECTIVES:

The course aims to impart the learners, knowledge about the use of financial, cost and other data/information for the purpose of managerial planning, control and decision making.

Module 1 - Introduction **5 Hours**

Meaning – Objectives – Nature and Scope of Management Accounting– Role of Management Accountant – Relationship between Financial Accounting – Cost Accounting and Management Accounting

Module 2 - Financial Statement Analysis **10 Hours**

Meaning and Concept of Financial Analysis – Importance - – Types of Financial Analysis – Methods of Financial Analysis – Problems on Comparative Statements – Common Size Statements – Trend Analysis.

Module 3 - Ratio Analysis **15 Hours**

Meaning – Importance – Utility of Ratios – Classification of Ratios– Calculation and Interpretation of Ratios – Preparation of Income Statement and Balance Sheet with Ratios.

Module 4 - Fund Flow Analysis **13 Hours**

Meaning–Concept of Fund and Funds Flow Statement–Uses and Significance of Funds 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 Hours**

Cash Flow Analysis – Meaning and Concept – Comparison between Funds Flow and Cash Flow Statements – Uses and Significance of CFS – Preparation of Cash Flow Statement as Per Accounting Standards.(Ind AS 7)

Module 6 - Management Reporting **5 Hours**

Methods of Reporting – Requirements of A Good Report – Kinds of Reports – Principles of Good Reporting System – Drafting of Reports Under Different Situations

Skill Development:

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

i. Collect financial statements of any one organization for two years.

ii. Calculate ratios based on the above financial statement: Profitability ratios – Gross Profit Ratio – Net Profit Ratio – ROCE – Current Ratio – Liquid Ratio.

iii. Prepare Fund flow/Cash flow statements with imaginary figures as per Accounting Standards.

iv. Draft an imaginary Management Report.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Describe the role of a Management Accountant in the present scenario
2. Evaluate the Financial Statement Analysis for strategic decision making of a firm with live financials
3. Examine the solvency, turnover/performance and Liquidity of a business by using Benchmark Ratios
4. Application of fund under different head of account.
5. Analyze the magnitude and pattern of Inflow and Outflow of cash within the IND AS 7
6. Compare and contrast the different types of management reporting that arises on the respective situations

Book for Reference:

- ✓ Batty J, Management Accountancy, 3rd Edition, Delhi,

Macdonald & Evans Ltd, 1969.

- ✓ George Foster - Financial Statement Analysis, 2nd Edition, New Jersey, Prentice Hall, 1986.
- ✓ Dr. Goyal S .N. & Manmohan, Cost and Management Accounting, 1st Edition, Delhi, Sultan Chand & Sons, 2013.
- ✓ Khan M.Y & Jain P.K., Management Accounting, 7th Edition, Delhi, Tata McGraw Hill Publication, 2017.
- ✓ Made Gowda, Management Accounting, 1st Edition, Delhi, Himalaya Publishing House, 2010.
- ✓ 6. Dr. Maheswari S.N. Advanced Accountancy, 11th Edition, Delhi, Vikas Publishing, 2018.
- ✓ Pandey I.M, Management Accounting, 3rd revised Edition, Delhi, Vikas Publishing House, 2018.
- ✓ Pillai R. S .N. & Bagavathi - Management Accounting, 1st Edition, Delhi, S.Chand, 2010.
- ✓ Reddy P. N. & Appanaiah H.R - Essentials of Management Accounting, 1st Edition, Delhi, Himalaya Publishing House, 2009.
- ✓ Saxena - Advance Cost and Management Accounting, 1st Edition, Delhi, Sultan Chand and Sons, 2015.
- ✓ Sharma R.K. & Gupta Shashi K. - Management Accounting Principles Practice, 13th edition, Delhi, Kalyani Publishers, 2017

SEMESTER – VI

M1 15 MC 602: INCOME TAX – II

COURSE OBJECTIVES:

To acquaint learners with the concepts and features of assessment of profits and gains, assess short term and long-term capital gains and to compute total taxable income and tax liability of an individual assessee who is involved in business and profession.

Module 1 - Profits & Gains of Business or Profession 16 Hours

Meaning of business – Profession – Profits of business or profession– Features of assessment of profits and gains – Rules for adjustment of profit and loss account – Depreciation u/s 32.

Problems on business relating to sole trader only and problems on profession relating to Doctor, Advocate and Chartered Accountant

Module 2 - Capital Gains 12 Hours

Meaning and kinds of capital asset – Transfer – Transactions not regarded as transfer – Full value of consideration – Cost of acquisition – Cost of improvement – Capital gains exempt from tax. Exemptions

Long term capital gains

Module 3 - Income from Other Sources 12 Hours

General income – Specific incomes – Treatment of specific incomes– Deduction of tax at source with respect to interests, winnings, prizes etc. Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58

Module 4 - Deductions from Gross Total Income 8 Hours

(Provisions relating to individuals only) u/s 80- Deduction in respect of certain payments and deduction in respect of certain incomes

Module 5 - Carry forward and Set off of Losses 2 Hours

Provisions with respect to Carry Forward and Set Off of Losses in

respect to Assessment of an Individual (Theory only)

Module 6 - Tax Liability of Individuals 10 Hours

Computation of total taxable income and tax liability of an individual

Skill Development:

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

1. Prepare a Chart of capital gains index numbers.
2. Prepare a Table of rates of TDS.
3. Register and do Filing of Income tax returns online.
4. Identify and make a List of enclosures for IT returns.
5. Do Tax planning for your parents.

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 losses of an Individual assessee who is involved in Business and Profession
6. Compute total taxable income and tax liability of an Individual assessee who is involved in Business and Profession

Book for Reference:

- ✓ Dr. Ahuja Girish & Dr. Gupta Ravi, Income Tax, 37th Edition, New Delhi, Wolters Kluwer India Private Limited, 2018.
- ✓ Gaur V.P., Narang D.B, Gaur Puja & Puri Rajeev, Income Tax, 1st Edition, Delhi, Kalyani Publishers, 2019.
- ✓ Lal B.B. and Vashisht N., Direct Taxes,30th Edition, Delhi, Konark Publisher Ltd., 2012.
- ✓ Dr. Mehrotra & Dr. Goyal, Direct Taxes, Law and Practice, 17th Edition, Agra, Sahitya Bhavan Publication, 2019.
- ✓ Pagare Dinakar, Law and Practice of Income Tax, 15th Edition, New Delhi, Sultan Chand and Sons, 1991.
- ✓ 6.Prasad Bhagwathi, Direct Taxes, Law and Practice, 1st Edition, New Delhi, Wishwa Prakashana, 2019.
- ✓ Dr. Singhania K Vinod, Direct Taxes, Law and Practice, 20th Edition, Mumbai, Taxmann Publication, 2020.

SEMESTER – VI

M1 15 MC 603: BUSINESS ETHICS

COURSE OBJECTIVES

The course aims to develop in learners an understanding of the concept of Business Ethics and its application in business decision making using sustainable business practices.

Module 1 - Prologue to Ethics **5 Hours**

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

Module 2 - Ethical Theories and Models **8 Hours**

Ethical relativism and absolutism – role of ethical theory in business – Classification of ethical theories: 1) Consequentiality or Teleological theories – Utilitarianism – Egoism 2) Non-consequentialist or Deontological theories – Kantian theories 3) Other normative theories: stockholder, stakeholder, social contract, and trusteeship theories.

Module 3 - Ethical Decision Making **7 Hours**

Implications of unethical issues in different functional areas of business like finance, HR and marketing – Economic ideologies: Capitalism, Socialism and Communism -Economics and Business Ethics – Global Business Practices – Consumerism, Human Rights, Healthcare and Labour – Sustainable Development. Ethical models – Tucker's 5 question model - American Accounting Association model – Ethical Decision Making Process.

Module 4 - Ethics and Literature **20 Hours**

Exploring ethical and moral dilemmas through literary and cinematic works a discussion of the following literary and cinematic works will explore ethical dilemmas that occur in various contexts in public

and personal lives.

1. Antigone and Oedipus Rex: Politics and Governance.
2. Hamlet and Dr. Faustus: Duty, Responsibility and Temptation.
3. Crime and Punishment and a Short Film about Killing: Life and Death.
4. Three Colours: Blue, White & Red: Relationships.

Module 5 - Corporate Social Responsibility (CSR) 10 Hours

Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance – Ethics in functional areas of Business – insider trading, whistle blowing etc. CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR – Case studies

Module 6 - Corporate Governance 10 Hours

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance - World Bank's guidelines (basics only)– OECD principles (basics) – Sarbanes-Oxley Act 2002 (important clauses

Skill Development:

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

i. Grounding in philosophy of ethics and various debates on ethical practice and judgement.
ii. Understanding ethical challenges through the lens of literature and cinema and applying them to real world situations.
iii. Students are expected to study any five CSR initiatives by Indian organizations and submit a report for the same.
iv. Conduct a group assignment on "The relationship between Business houses and Society in Indian Context and associate the same with

respect to the various ethical models studied"

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

vi. Conduct Role plays and discuss Case studies related to ethical issues in business with respect to India.

Compulsory Reading:

1. Antigone and Oedipus Rex by Sophocles
2. Hamlet by Shakespeare
3. Dr. Faustus by Christopher Marlowe
4. Crime and Punishment by Fyodor Dostoevsky

Compulsory Viewing:

1. A Short Film About Killing - Krzysztof Kieślowski
2. Three Colours: Blue, White & Red- Krzysztof Kieślowski

COURSE OUTCOMES

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

1. Illustrate the role of code of conduct and consequences on ethical Business and corporate governance level
2. Enumerate the role of ethical theories in building Business ethics
3. Illustrate the ethical decision making models and its application in the functional areas of business.
4. Identify the Contributions of major literary and cinematic work in analyzing the ethical and unethical practices in public and personal lives.
5. Evaluate the evolution and benefits of corporate Social responsibilities in India and its compliances as per provisions of Indian companies Act.
6. Examine the Corporate Governance practices in India and its

influence as per guidelines of World Bank on corporate Governance ethics.

Book for Reference:

- ✓ Fernando. A.C., Business Ethics, an Indian Perspective, New Delhi, 7th Edition, Pearson, 2013.
- ✓ Jennings M., Business Ethics, 7th Edition, California, South-Western College/West, 2011.
- ✓ Laura Hartman, Business Ethics, 4th Edition, Pennsylvania, McGraw-Hill Education, 2017.
- ✓ Routledge Ethics, A Contemporary Introduction (Routledge Contemporary Introductions to Philosophy), 2nd Edition, Oxfordshire, Routledge publisher, 2011.
- ✓ Velasquez Manuel G., Business Ethics Concepts and Cases, 6th Edition, New Delhi, Prentice Hall India Learning Private Limited, 2006

SEMESTER VI

M1 15 MC 604: STRATEGIC MANAGEMENT

COURSE OBJECTIVES

To acquaint learners with the concepts of formulation of strategy and building competitive advantage that commensurate with corporate level and business level strategy.

Module 1 - Introduction to Business Policy & Strategy 10 Hours

Business Policy: Definition and Importance of business policy, Purpose of business policy, objectives of business policy, Company's vision and mission: need for a mission statement, criteria for evaluating a mission statement- Goal, Process & Input formulation

Meaning of Strategy – Need for strategic management, process of strategic management, Evolution of Strategic Planning – Strategy v/s. Policy – Role of Strategists Characteristics of corporate, Levels of

Strategic Planning -business & functional level strategic management decisions ; Schools of Thought on Strategy Formulation & decision-making, Reasons for failure of strategic management:– Issues Faced in Strategic Planning

Module 2: Strategic Intent and Environmental Appraisal 10 Hours

The concept of Strategic Intent-Fit-Environment appraisal: The concept of environment, The Company and its environment, scanning the environment, relating opportunities and resources based on appraisal of the environment (situation analysis - opportunities and threats analysis).

Sources and Techniques- External Analysis-Michael Porter's Five Force Industry Analysis – Value Chain Analysis Internal Analysis-Critical Success Factors (CSF): Key Factor Rating.

Internal analysis: Importance of organization's capabilities, competitive advantage and core competence, Michael E. Porter's Value Chain.

Module 3: Strategic Formulation-Corporate and Business Level Strategies 12Hours

Approaches to Strategy formation; Strategic planning: Strategic planning process, strategic plan major strategy options –

Corporate Level Strategies- Grand strategy -Stability, Growth- and Expansion- Merger & acquisitions - Types of renewal strategies – retrenchment and turnaround– Combination – Corporate Restructuring Strategies – McKinsey's 7S framework to analyzes firm's organizational design

Business level strategy-SBU (strategic business units), Formulation of competitive strategies: Michael E. Porter's Generic competitive strategies, cost leadership, - Strategic Advantage –decentralization; BCG Model; Stop-Light Strategy Model; Directional Policy Matrix (DPM) Model, Product/Market Evolution–Matrix and Profit- Impact of Market Strategy (PIMS) Model.

Module 4 - Strategic Analysis and Choice 12 Hours

Strategic gap analyses -Process of Strategic Choice – focusing in strategic alternatives -horizontal, vertical diversification - active and passive alternatives- Contingency Strategies.

Selection Factors-Subjective Factors of Influencing Choice – Corporate portfolio analysis – BCG Matrix – Limitations of BCG Matrix –GE Nine cell matrix –Product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix- SWOT analysis.

Behavioural considerations affecting choice of strategy; Culture and Strategic Leadership: Implementing & operationalizing strategic choice, Impact of structure, culture & leadership, functional strategies & their link with business level strategies, Balanced Score Card.

Module 5- Strategic Implementation and Evaluation 8 Hours

Activating Strategy – Strategic Organization Structure – Functional – SBU – Project Organization – Matrix Organization – New Design Option – Leadership Style and Cultural Change – Managing Resistance to Change – Managing Conflict –Linking Performance and Pay To Strategies – Evaluation Criteria for Strategies .Process of

evaluation – Setting Performance standards – Evaluation techniques for strategic control.

Module 6 - Strategic Control & Corporate Social Responsibility

8 Hours

Strategy Control- Meaning- Importance- Scope- Strategic-surveillance -Relationship between Strategic evaluation and control, operational control, overview of management control, Types of strategic Control – focus on KRA (Key Result Areas) Social responsibilities: The Company and its social responsibilities, Social responsibility for economic growth and sustainability -Triple bottom Line-Social Audit. Ethics and Strategy-Meaning, scope and limitation

Skill Development:

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

1. Select a high profile industry such as IT or Entertainment Industry. Identify major Competitors and analyze the type of corporate level of strategies being used by firms.
2. Identify a business group (e.g. Reliance) that has relied extensively on Backward Integration as expansion corporate level strategy. Analyze reasons why company chose to do so.
3. List a few recent instances of Indian companies that adopted diversification strategies and make observations on why these companies diversified and types of diversification used.
4. Pick up several business magazines. Locate corporate reports of different types of companies according to different factors such as industry – size or type. Analyze these reports to identify types of corporate level strategies
   – The companies chosen by you are employing.
5. Analyze the following trends and extrapolate their implications for strategy formulation within companies (i) rising population (ii) crisis in higher education sector (iii) spread of Internet culture (iv) deplorable state of public utilities.
6. Essential Readings: Azhar Kazmi : Business Policy and Strategic Management, Second Edition, Tata McGraw Hill Publications.

COURSE OUTCOMES

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

1. Illustrate a design of a policy that operationalize the Vision and performance
2. Conduct and draw conclusions from external and internal analyzes of an organization's environment and assess their significance for strategic planning
3. Choose an appropriate corporate level and Business level strategy that takes into account all the environmental factors of Business firm
4. Generate the Strategic analysis and strategic choices after the conducting strategic Gap Analysis
5. Develop implementation of strategic plans in setting Performance standards and using Evaluation techniques for strategic control to execute those strategies.
6. Relate Strategic evaluation of plan with control function such as operational control, overview of management control and Corporate Social responsibilities in Triple bottom Line perceptive.

Book for Reference:

- ✓ Budhiraja S & Athreya M, Cases in Strategic Management, 1st Edition, New Delhi, Tata McGraw Hill Publications, 2012.
- ✓ Francis Cherunilam, Strategic Management, 1st Edition, Bombay, Himalaya Publishing House, 2018.
- ✓ Kazmi Azhar, Strategic Management and Business Policy, 3rd Edition, New Delhi Tata McGraw Hill Publication, 2008.
- ✓ Kourdi Jeremy, Business Strategy (A Guide to Effective Decision Making), 3rd Edition, New Delhi, the Economist, 2015.
- ✓ Pearce II A. John & Robinson Jr B Richard, Strategic Management – Strategy Formulation, Implementation and

Control, 12th edition, New Delhi, McGraw Hill Education, 2012.

- ✓ Rao V. S. P. & Krishna Hari V., Strategic Management – Text and Cases, 1st Edition, New Delhi, Excel Books Publication, 2004.
- ✓ Sadler M Philip, Strategic Management, 2nd Edition, New Delhi, 2013

SEMESTER –VI

ELECTIVE – I: ACCOUNTS

PAPER-III

EL 15 AC 605: AUDIT AND ASSURANCE

COURSE OBJECTIVES

The students will be able to describe the provisions, legislations and regulatory bodies that govern audit practices in India and explain the statutory audit and internal audit process within the frame work of professional standards.

Module 1: Regulatory and Professional consideration of Audit8 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*)

i. Collect information about all types of audit conducted by any one organization and write a report on the same.

ii. Visit an audit firm and draw up the procedure followed by them in auditing the books of accounts of a firm.

iii. Draft an audit investigation summary on behalf of a public limited company and describe the provisions and legislations that govern audit practices in India.

iv. Record and analyze the verification procedure with respect to any one fixed asset.

v. Prepare a qualified or a clean audit report for a given situation.

vi. Discuss a case law on depreciation-facts and judgement in class.

vii. 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.

Book 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, 18th 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 describe the process of preparing financial statements as per Ind AS compliance for the first adopted entities and evaluate the differences between compliance reporting practice of National accounting Standards and International accounting Standards (IFRS).

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*)

i. Conduct a study on the financial statements issued by listed companies in compliance with the 1st time adoption requirements (based on the results published by Sensex & Nifty companies).

ii. Examine the published annual reports of Indian and international companies with regard to environmental & human resource accounting, brand accounting, etc.

iii. 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.

Book for Reference

1. CA Kamal Garg, Practical Guide to IND AS and IFRS, 7th Edition, New Delhi, Bharat Law House
2. B.D Chatterjee, Illustrated Guide to India Accounting Standards, 5th

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, 3rd 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, 2014

SEMESTER-VI

ELECTIVE II: FINANCE PAPER – III

EL 15 FN 605: INTERNATIONAL FINANCE

COURSE OBJECTIVES:

The students will be able to describe the mechanism of Foreign exchange flow and its implications on current account deficit and analyze the characteristics of International money market instruments and International Bond Market instruments.

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*)

i. Prepare an international project report.

ii. Draft a chart describing the working of ADR & GDR.

iii. Put together a list of major players in derivatives and throw light on their advantages and disadvantages.

iv. 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.

Book for Reference

I.M Pandey, Financial Management, 11th Edition, New Delhi, Vikas Publishing House, 2016

James C Van Horne, Fundamentals of Financial Management, 13th Edition, Bangalore, Prentice Hall, 2008

Khan and Jain, Financial Management, 7th Edition, Karnataka, McGraw Hill, 2017

PAPER-IV

EL 15 FN 606: SECURITY ANALYSIS& PORTFOLIO MANAGEMENT

COURSE OBJECTIVES

The students will be able to explain the meaning of Investment and steps involved investment management process and conduct Fundamental Analysis and technical analysis to decide whether to buy or sell or hold.

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

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*)

i. Select any debenture quoted in any Stock Exchange and compute its YTM.

ii. Examine the investment opportunities available to an employee.

iii. Understand the procedure involved in buying and selling of shares and debentures through a line and Demat schemes.

COURSE OUTCOMES

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

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

Book for Reference

Avadhani, Security Analysis & Portfolio Management, 12th Revised Edition, Himalaya Publishing House, 2016

Bhalla, Security Analysis & Portfolio Management, 11th Revised Edition, S Chand Publication, India, 2013

Fisher &Jordan, Security Analysis & Portfolio Management, 6th Edition, Pearson Education, 1995

Prasanna Chandra, Managing Investments, 5th Edition, McGraw Hill Education, 2011

Punithavathy Pandian, Security Analysis & Portfolio Management, 5th Edition, Vikas Publishing House, 2013

SEMESTER –VI

ELECTIVE–III: HUMAN RESOURCE MANAGEMENT PAPER-III

EL 15 HR 605: PERFORMANCE AND COMPENSATION MANAGEMENT

COURSE OBJECTIVES:

To acquaint learners with the concepts of performance management and different methods of job evaluation in the light of compensation policy.

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*)

i. Develop a study on the performance management system in an MNC in Bangalore.

ii. Study the performance appraisal of an international employee as compared to the host country national. Frame a difference report.

iii. Chart out the process of setting work standards in an organisation.

iv. 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.

Book 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.
- ✓ B.P. Singh, T.N. Chhabra, P.l. 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

PAPER - IV

EL 15 HR 606: INTERNATIONAL HUMAN RESOURCE MANAGEMENT

COURSE OBJECTIVES

The course aims to equip the learners with the nature of International Human Resource Management and the various approaches to them.

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

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*)

i. Examine the training and development given to expatriates in an MNC and frame a report.

ii. Study the performance appraisal of an international employee as compared to the host country national. Frame a difference report.

iii. Report on the process of recruitment and selection in any international firm.

iv. Study the activities undertaken by at least two firms to fulfil their social responsibilities.

COURSE OUTCOMES

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

1. Describe the nature of Human Resource Management and International Human Resource Management and its approaches to them.

2. Develop a plan for Human Resource requirements of organizations of International in Nature.

3. Develop the performance Management process in adopting suitable approach to International compensation and reward strategies.

4. Examine the key issues and strategic choices in building labour relations as a part of development and management of HRM of International nature.

5. Illustrate the concepts of International Human Resource Management of MNEs and its influence on pattern of behavior and labour relations.

6. Evaluate the role of institutional theory and concepts of culture in the development and management of HRM of International nature.

Book for Reference

- ✓ Eileen Crawley, Stephen Swailes, David Walsh; Introduction to International Human Resource Management, OUP Oxford, 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 course aims to introduce the learners with the various components of promotional mix, role of advertising, media, promotional and publicity tools with respect to integrated marketing communication.

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 Adverting – 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*)

i. Draft a print and copy with attractive punch lines for an upcoming consumer product.
ii. 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.
iii. Draft a questionnaire for an ice cream outlet in a state of your choice to analyze its customer feedback.
iv. Analyze ambush marketing from any recent Indian scenario and

present the case study.

v. Visit an ad agency in Bangalore and analyze its functions and other working details.

vi. Select any sponsorship and event marketing campaign aimed at consumers that have recently run, one that you consider as good and another as bad. Write a one-page assessment on each justifying your assessment.

COURSE OUTCOMES

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

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

Book for Reference

- ✓ Don E. Schultz, Stanley I. Tannenbaum, Robert F. Lauterborn; The New Marketing Paradigm: Integrated Marketing Communications; McGraw Hill Professional, 1994
- ✓ Kenneth Blown & Donald Baack, Integrated Marketing Communications 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, Theoryand 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

To acquaint learners with the concepts of different Digital marketing channels, media options and marketing process of Digital Marketing.

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-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*)

i. Create an idea for a social media app and explain your unique digital marketing strategy

ii. 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 vide 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.

Book for Reference:

- ✓ Deepak Bansal, A Complete Guide To Search Engine Optimization, B.R Publishing Corporation, 1st Edition, 2009
- ✓ Grienstein and Feinman, E-commerce –Security, Risk Management and Control (TMH, The Consumer Decision Journey, McKinsey Quarterly, No3, 2009
- ✓ Strauss. J and Frost R, "E- Marketing", Pearson Education, 5th Edition, 2009
- ✓ Ramsey , Seven Guidelines for Achieving ROI from Social Media, eMarketer, 2010
- ✓ Godfrey Parkin, Digital Marketing: Strategies for Online

Success New Holland Publishers Ltd, 2009

- ✓ Damian Ryan , Understanding Digital Marketing : Marketing Strategies for Engaging the Digital Generation, Kogan Page, 3rd Edition, 2014
- ✓ Jonah Berger, Contagious Why Things Catch On, Simon & Schuster,2013

SEMESTER - VI

ELECTIVE–V: INTERNATIONAL BUSINESS PAPER - III

EL 15 IB 605: GLOBAL FINANCIAL MANAGEMENT

COURSE OBJECTIVES

The students will be able to describe the various theories and components of International trade and monetary system and analyze characteristics of the various avenues of International investment and Methods of International financing in the context of Global economic crisis.

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*)

i. Write a report on any two related international treaties,
ii. Follow any latest cross-border merger and evaluate its outcomes.
iii. Work out on cross-currency valuations for any 5 countries.
iv. Evaluate the role of any two international agencies in the recent 5 years.
v. 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.

Book for Reference:

- ✓ Maurice D. Levi: International Finance- The Markets and Financial Management of Multinational Business, McGraw Hill, 2016
- ✓ Buckley, A, Multinational Finance, 5th 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, 2nd Edition, Pearson Education, 2018
- ✓ V.S. Datey, Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi, 2020

Online Readings/Supporting Material

1. Government Orders, Notifications, Objections & Circulars
2. Relevant Acts passed
3. Finance Act for relevant Assessment Year
4. Latest court judgments

PAPER – IV

EL 15 IB 606: INTERNATIONAL MARKETING

COURSE OBJECTIVES

The students will be able to compare and contrast the driving and restraining forces of International marketing and Domestic marketing and evaluate the different types of consumer decision making models and issues in international marketing Research.

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.

Book 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 course aims to provide knowledge and an insight into the spectrum of risks faced by banks and insurance companies and to learn the techniques of managing risks.

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*)

i. Complete a project on the risk management technology adopted by 5 different banks of your choice.

ii. 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 perceptive 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.

Book 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 course aims to equip the learners with the knowledge of Technology in banking operations.

Module - 1: Branch Operations and CORE banking 8 Hrs Introductionand 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)

i. Find the risk management information systems followed in 5 different banks and insurance companies
ii. Write a report on green banking and its implications in the recent years.
iii. 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 Relate the revenue recognition principles and its application as per US GAAP and IFRS. It helps them to develop the financial accounting and reporting with respect to deferred taxes, stockholder's equity, not-for profit organizations as per US GAAP and IFRS.

Module I: 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 II: 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 III: 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 IV: 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 V: 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 VI: 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 Bhave and DrMrs Anjali Rammohan Bhave, 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 illustrate financial accounting and reporting for accounting changes and error corrections as per US GAAP and IFRS.

Module I: Accounting Changes and Error Correction **8 Hrs**

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

Module II: 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 III: 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 VI: Business Consolidation Accounting 12 Hrs

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

Module V: 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 VI: 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 perform data analytics in MS Excel using tools such as power query and power pivot and connect and combine data sources for data analytics using Power Query in MS Excel.

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)

i. Use Ledger balances to prepare year-end financial statements in MS Excel

ii. Obtain information from a webpage such as that of your favourite stock listing and using power query convert into data

iii. For a table of populations, change data types and make other changes in Power Query.

iv. Create a linked Excel workbook in PowerPivot and use it in relationships.

v. Import tables into PowerPivot, hide tables and columns and crate pivot table and slicer.

vi. 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.

Book 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, 4th Edition; Paul

Mcfedries; Wiley

- Next Generation Excel: Modeling in Microsoft Excel for Analysts and MBAs, 2nd Edition; Isaac D. Gottlieb; Wiley
  Data Analysis Using SQL and Excel, 2nd Edition; Gordon S. Linoff; Wiley

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

COURSE OBJECTIVES

The students will be able to evaluate how Artificial Intelligence (AI) and Analytics are transforming businesses and justify the applicability and implications of AI and Analytics in the field of health care and life sciences as a transforming and disrupting technology.

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 Interventions12 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

Analytics in the contemporary exponential technologies landscape – RPA, drones, autonomous vehicles, cyber-security, crypto currency and IoT.

Book 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
- ✓ Neoskllling for Digital Transformation and the Artificial Intelligence Revolution; S. Ramachandran, Prof. L. Prasad; Wiley
- ✓ Marketing in a Digital & Data World: Getting to know your customer; Walter Vieira, Brian Almeida; Notion Press; 1st Edition
- ✓ Practical Applications of HR Analytics: A Step-by-Step Guide; Manish Gupta, Jatin Pandey, Sage Publications
- ✓ Business Analytics: The Science of Data-driven decision making; U Dinesh Kumar; Wiley
- ✓ Fintech Innovation: From Robo-advisors to goal based investing and gamification ; Paolo Sironi; Wiley Finance Series
- ✓ The Real Business of Blockchain; David Furlonger, Christophe Uzureau; HBR Review Press
- ✓ Amazon: How the World's most relentless retailer will continue to revolutionize Commerce; Natalie Berg, Miya Knights
- ✓ Robotics: What beginners need to know about RPA, Mobile Robots, Artificial Intelligence, Machine learning, Autonomous Vehicles, Speech recognition, Drones and our Future; Neil Wilkins; Bravex Publications
- ✓ IOT Fundamentals: Networking Technolgies, Protocols and Use Cases for the Internet of Things; Hanes David, Salgueiro Gonzalo; Pearson