

## GROUP OF ELECTIVES

ELECTIVE 1 - ACCOUNTS		
DSE-1	UG 21 DEAC 501	Advanced Corporate Reporting I
DSE-2	UG 21 DEAC 601	Advanced Corporate Reporting II
ELECTIVE 2 - FINANCE		
DSE-1	UG 21 DEFN 501	Advanced Financial Management
DSE-2	UG 21 DEFN 601	Security Analysis and Portfolio Management
ELECTIVE 3 -HUMAN RESOURCE MANAGEMENT		
DSE-1	UG 21 DEHR 501	Employee Relation Laws in India
DSE-2	UG 21 DEHR 601	Human Resource Development
ELECTIVE 4 - MARKETING MANAGEMENT		
DSE-1	UG 21 DEMK 501	Consumer Behaviour
DSE-2	UG 21 DEMK 601	Retail and Logistics Management
ELECTIVE 5 -INTERNATIONAL BUSINESS		
DSE-1	UG 21 DEIB 501	Fundamentals in International Relations
DSE-2	UG 21 DEIB 601	International Business
ELECTIVE 6 - BUSINESS ANALYTICS		
DSE-1	UG 24 DEBA 501	Fundamentals of Business Analytics with Excel
DSE-2	UG 24 DEBA 601	Applications of Business Analytics (Python)
ELECTIVE 7 - INTERNATIONAL PUBLIC ACCOUNTING		
DSE-1	UG 24 DEIPA 501	Advanced Financial Reporting I
DSE-2	UG 24 DEIPA 601	Advanced Financial Reporting II

**SEMESTER – V ELECTIVE-I:  
ACCOUNTS PAPER-I  
UG 21 DEAC 501: ADVANCED CORPORATE REPORTING I**

**COURSE OBJECTIVES:**

The course aims to equip students to prepare consolidated financial statements of groups such as Subsidiaries, Associates, Joint operations and Joint ventures within the framework of financial reporting of IndAS.

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

IndAS 103 - Concepts of simple & complex groups, Concept of Control, Power and significant influence, Associate. Concept of Joint operation, Joint venture, Associate Company Ind AS 110, IndAS 28 -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)*

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

Indian company).

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 IndAS.
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 IndAS
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 IndAS.
4. Construct consolidated Balance Sheet for simple group consisting of one/two subsidiary/ Associates as per IndAS framework.
5. Construct consolidated Statement of Profit or Loss for simple group consisting of one/two subsidiary/ Associates as per IndAS framework.
6. Construct consolidated changes in equity for simple group consisting of one/two subsidiary/ Associates as per IndAS framework.

### **Books for Reference:**

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

**SEMESTER - VI ELECTIVE-I:  
ACCOUNTS PAPER - II  
UG 21 DEAC 601: ADVANCED CORPORATE REPORTING II**

**COURSE OBJECTIVES:**

This course aims to enable the students to apply 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**

IFRS 16 & Ind AS 116 - Leases, 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

**Module 4 - Employee Benefits 10 Hrs IAS**

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

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

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

**Module 6 - Revenue Recognition 10 Hrs**

IFRS 15 & Ind AS 115 – Revenue from contract with Customers – 5 steps Revenue Recognition Model, Recognition of Contract revenue, Revenue from sale of goods and services.

**Skill Development:**

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

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

- 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. Show the accounting treatment for Share based payments under IAS, Ind AS and IFRS framework.
5. 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, 7<sup>th</sup> Edition, New Delhi, Bharat Law House
- B.D Chatterjee, Illustrated Guide to India Accounting Standards, 5<sup>th</sup> Edition, New Delhi, Taxmann, 2018
- IFRS, New Delhi, Taxmann
- ICAI and IFRS .org Websites
- Sanjeev Singhal and R. Shankaraiah, Manual of Financial Accounting and Reporting, Haryana, CCH Wolters Kluwer, 2015
- Sarika Gosain and Rajesh Gosain, Practical Approach to IND AS Implementations, Illustrations, Summary and Comparisons, 3<sup>rd</sup> edition, New Delhi, Bloomsbury, 2018
- CA Anand Banka and CA Praveen Kumar, Comprehensive Guide to IND AS Implementation, Consolidation under IND AS-IFRS Converged Standard, Haryana, CCH Wolters Kluwer, 2016.

**SEMESTER- V**  
**ELECTIVE II- FINANCE**  
**PAPER-I**  
**UG 21 DEFN 501: ADVANCED FINANCIAL MANAGEMENT**

**COURSE OBJECTIVES**

This course enables students to analyse the role of financial manager in making critical financial decisions.

**Module 1 - Finance Function 6 Hrs**

Overview of Financial Management - Financial Environment, changing role of Financial Manager -Elements of Time Value of Money - discounting & compounding of a rupee & annuity (simple problems)

**Module 2 - Capital Structure Decision 12 Hrs**

Sources of Long-Term Finance - Effects of Leverage, EBIT-EPS analysis, factors determining capital structure, optimum capital structure - Capital Structure Theories (concepts and problems) - Net Income Approach, Net Operating Income approach, WACC Approach & MM Approach

**Module 3 - Investment Appraisal Techniques 14 Hrs**

Long-Term Investment Decisions & its Importance - Estimation of Cash Flows - Components and Computation of Incremental Cash Flows - Effects of Inflation and Taxation in Computing Cash Flows - Investment Appraisal - NPV, IRR, Profitability Index, Multiple IRR - Capital Rationing (Concepts & Problems)

**Module 4 - Risk Analysis in Investment Decisions 12 Hrs**

Risk analysis - Risk Vs Uncertainty - Measure of risk- Probability Approach, Standard Deviation of Cash Flows, Certainty Equivalent Approach, Risk Adjusted Discount rate, Sensitivity Analysis, Decision tree analysis

**Module 5 - Working Capital Decisions 8 Hrs**

Working capital financing, short term and long term sources of working capital -trade credit, - 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

**Module 6 - Mergers & Acquisitions 8 Hrs**

Forms, Types and Reasons for Mergers and Acquisitions - Legal Procedures for Mergers and Acquisitions, Forms of compensation - Financial Analysis of Mergers & Acquisitions Anti-takeover strategies, Leveraged Buyouts, Joint Ventures, Portfolio Restructuring.

**Skill Development**

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

1. Highlight the key points of any Indian firm's financial policies and elucidate on its significance on the firm's performance.
2. Conduct an in-class case analysis of some live mergers reported in business 7 magazines.
3. Develop a small project report covering all components of financial management and how it affects a firm's financial decision making.
4. Tabulate a list of companies of recent mergers from past 3 years (Indian and international) and bring out the similarities between them.

## **COURSE OUTCOMES**

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

1. Describe the role of financial manager and the application of time value of money in the maximization of shareholders' wealth.
2. Analyze different capital structures and identify the optimum one by using EBIT – EPS analysis and understand the implications of theories of capital structure.
3. Choose an investment option using capital budgeting techniques following the estimation of cash flows.
4. Select an investment option under risk and uncertainty.
5. Estimate working capital requirement and outline the various sources of working capital financing.
6. Discuss the types of mergers and acquisitions and investigate various takeover strategies.

## **Books for Reference**

- v Lawrence J Gitman and Chad J Zutter, *Principles of Managerial Finance*, 13th Edition, Bangalore, Pearson Education, 2017
- v I.M Pandey, *Financial Management*, 11th Edition, New Delhi, Vikas Publishing House, 2016
- v James C Van Horne, *Fundamentals of Financial Management*, 13th Edition, Bangalore, Prentice Hall, 2008
- v Khan and Jain, *Financial Management*, 7th Edition, Karnataka, McGraw Hill, 2017
- v J.K Mitra, *Cost and Management Accounting*, Karnataka, Oxford University Press, 2017
- v M.Y Khan and P.K Jain, *Cost and Management Accounting*, 7th Edition, Karnataka, McGraw Hill, 2017
- v M.Y Khan and P.K Jain, *Management Accounting and Financial Analysis*, 2<sup>nd</sup> Edition, Karnataka, McGraw Hill, 2006
- v Prasanna Chandra, *Financial Management*, 9th Edition, Karnataka, McGraw Hill, 2017
- v S, N Maheshwari, *Financial Management Principles and Practices*, 15th Edition, New Delhi, Sultan Chand and Sons, 2013
- v R.K Sharma, Shashi Gupta and Neeti Gupta, *Financial Management*, 2nd Edition, Karnataka, Kalyani Publications, 2016

**SEMESTER- VI ELECTIVE II- FINANCE PAPER II**  
**UG 21 DEFN 601: SECURITY ANALYSIS& PORTFOLIO MANAGEMENT**

**COURSE OBJECTIVES**

The course equips the students with the knowledge of Investment and investment management process and conduct fundamental analysis and technical analysis.

**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 & RandomWalk 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)*

- Select any debenture quoted in any Stock Exchange and compute its YTM.
- Examine the investment opportunities available to an employee.
- 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, 12<sup>th</sup> Revised Edition, Himalaya Publishing House, 2016
- ❖ Bhalla, Security Analysis & Portfolio Management, 11<sup>th</sup> Revised Edition, S Chand Publication, India, 2013
- ❖ Fisher & Jordan, Security Analysis & Portfolio Management, 6<sup>th</sup> Edition, Pearson Education, 1995
- ❖ Prasanna Chandra, Managing Investments, 5<sup>th</sup> Edition, McGraw Hill Education, 2011
- ❖ | Punithavathy Pandian, Security Analysis & Portfolio Management, 5<sup>th</sup> Edition, Vikas Publishing House, 2013

**SEMESTER - V**  
**ELECTIVE-III: HUMAN RESOURCE MANAGEMENT**  
**PAPER - I**  
**UG 21 DEHR 501: EMPLOYEE RELATION LAWS IN INDIA**

**COURSE OBJECTIVES**

This course aims 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 1946, Payment of Gratuity Act, Maternity Benefit Act, Child Labour (Prohibition and Regulation) Act 1986, Whistleblowers Protection Act, 2014

**Module 3 - Industrial Relations**

**6 Hrs**

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

**Module 4 - Participative Management**

**10 Hrs**

Participative Management - Importance - Concept & Philosophy of Participative management-Scope -Perspectives of Participative Management (personal, sociological, classical, human relations & human resources perspectives)-Forms of Participation - Direct & Representative - self - d i r e c t e d -; 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 client 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)*

Learn the procedure involved in settling industrial disputes by visiting an organization. Write a report on the same.

Study the Labour Welfare and Social Security Measures in any organization and create a report on it.

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
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 SJCC/B.Com - Regular/5 & 6 Sem/ 2022-23/P-58
- ❖ Peter Ward: 360 Degree Feedback, Jaico Publishing House, Bengaluru 2015
- ❖ Raymond A. Noe et al. Human Resource Management- Gaining Competitive Advantage. McGraw-Hill Professional, USA 2006
- ❖ • Sharma, A. M.: Industrial Relations. Himalaya Publishing House, New Delhi 2011

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

**UG 21 DEHR 601: HUMAN RESOURCE DEVELOPMENT**

**COURSE OBJECTIVES**

This course aims 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)*

- Design a hypothetical training program to train a) Sales person; (b) Machine operator; and (c) Accountant.
- Provide examples of the practical applications of computer and internet in HRD and chart out their differences.
- Report on the alternative work arrangement in any company in the IT Sector.
- 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

### ELECTIVE-IV: MARKETING MANAGEMENT PAPER- I UG 21 DEMK 501: 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 crosscultural 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 hours**

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

#### **Module 5 - Consumer Decision Making Process**

**10 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)*

- Collect five print ads of products, which are directed at the life style segments. Describe the consumer lifestyle that these ads focus on.
- 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?
- 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.
- 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
6. post purchase behavior of consumer.
7. 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- 6<sup>th</sup> Edition- Cengage Learning India Pvt Ltd, 2011
- ❖ Roger D Blackwell, Paul W Miniard: Consumer Behaviour, 10<sup>th</sup> Edition- Cengage Learning India Pvt Ltd, 2017
- ❖ David L. Loudon & Albert J.Bitta: Consumer Behaviour- 4<sup>th</sup> Edition, McGraw Hill Inc., USA 2017
- ❖ Jay D Lindquist, Joseph Sirgy M- Shopper, Buyer and Consumer Behaviour, 2<sup>nd</sup> Edition, Wiley India Pvt. Ltd, New Delhi 2009
- ❖ Leon. G. Schiffman: Consumer Behaviour; 12<sup>th</sup> Edition; Pearson Education Limited, USA 2001
- ❖ Satish K Batra& SHH Kazmi: Consumer Behaviour, Text and Cases- Excel Books, New Delhi 2004
- ❖ C.N Sontakki: Consumer Behaviour, Himalaya Publishing House, Mumbai 2012
- ❖ Suja R. Nair: Consumer Behaviour in Indian Perspective 2<sup>nd</sup> Edition, Himalaya Publishing House, Mumbai, 2017
- ❖ Colin Strong- Humanizing Big Data: Marketing at the Meeting of Data, Social Science and Consumer Insight- Kogan Page Publishers, New Delhi 2016

- ❖ Steve Lohr- Data-ism: The Revolution Transforming Decision Making, Consumer Behavior, and Almost Everything Else- Harper Collins- USA 2015

**SEMESTER - VI**  
**ELECTIVE- IV: MARKETING MANAGEMENT**  
**PAPER - II**  
**UG 21 DEMK 601: 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 – Variables influencing store loyalty  
– Store loyalty models – Influencing customers through visual merchandising – Value added through private labels – Retail location strategy- Importance of location decision – Retail location research and techniques – Types of retail locations

**Module 4 - Merchandise Management**

**10 Hrs**

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

**Module 5 - Category Management**

**10 Hrs**

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

**Module 6 - Logistics Management**

**10 Hrs**

Meaning of Supply Chain Management – Role of Market Logistics – Function and Importance of Market Logistics – Market Logistic

## Objectives – Integrated Logistics Systems – Market Logistics Decisions

### Skill Development

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

- Collect information on 10 major retail brand names in the world.
- Choose a mall in Bangalore and report its retail marketing strategies.
- 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 Palmer, Louis W. Stern, Adel I. El- Ansary: Marketing Channels, 8<sup>th</sup> Edition- Books wagon Publications, New Delhi 2017
- ❖ David Gilbert: Retail Marketing Management, 2<sup>nd</sup> Edition- Pearson Education Limited, USA 2014
- ❖ Michael Levy & Barton AWeitz: Retailing Management, 7<sup>th</sup> Edition- McGraw Hill Higher Education, India, 2008
- ❖ Patrick M Dunne: Robert F Lusch: Retail Management, 1<sup>st</sup> Edition Cengage Learning, USA, 2009
- ❖ Suja Nair: Retail Management- 1<sup>st</sup> Edition, Himalaya Publishing House, Mumbai 2017
- ❖ W. Stern, E. L. Ansary, T. Coughlan: Marketing Channels, 7<sup>th</sup> Edition, Pearson Education Limited, USA 2013.

**SEMESTER - V**  
**ELECTIVE-V: INTERNATIONAL BUSINESS PAPER I UG 21**  
**DEIB 501: FUNDAMENTALS IN INTERNATIONAL**  
**RELATIONS**

**COURSE OBJECTIVES**

The course aims 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 (eg: 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)*

- 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).
- Illustrate the cultural and social pattern of ancient India and its transition to the present state of affairs in the context of globalization.
- Relate the implications of 5 theories of international relations on India and its global relations.
- Integrate the evolution of India's foreign policy into development of institutional framework of Exports and Imports since 1947.
- 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.

- 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, 6<sup>th</sup> edition, Bangalore Pearson Education India, 2003

**SEMESTER - VI**  
**ELECTIVE-V: INTERNATIONAL BUSINESS PAPER - II UG 21**  
**DEIB 601: INTERNATIONAL BUSINESS**

**COURSE OBJECTIVES**

The course equips the student to understand the concept of International Business, global manufacturing concept, 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**

Follow-up of	Logistic Tasks:
Inventory Control, Information	Order, Transportation, Warehousing,
Aspects and Factors.	Monitoring Logistic Planning: Major

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

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

Meaning and Definition of Export - Classification - Strategy and Preparation for Export Marketing - Export Marketing Organizations -



Registration Formalities Export Licensing – Selection of Export Product – Identification of Markets – Methods of Exporting – Pricing Quotations – Payment Terms – Letter of Credit.

Aligned Documentation System – Commercial Invoice – Shipping Bill – Certificate of Origin – Consular Invoice – Mate's Receipt – Bill of Lading – Import Documents – Transport Documents – Bill to Entry – Certificate of Inspection – Certificate of Measurements – Freight Declaration.

Overview of Free trade zone, SEZ, EOU and Steps in Export and Import Procedure.

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

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

Defining ERP, Origin and Need for an ERP System, ERP and Related Technologies: Business Process Re-engineering, Management Information systems, Decision Support Systems, Executive Information Systems, Data Warehousing, Data Mining, On-Line Analytical Processing, Product Life Cycle Management, Supply Chain Management, and ERP Security IT act Government initiatives for Income tax fillings.

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

### **Module 6 - IHRM** **8 Hrs**

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

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

Migrations & Refugee: change in demographics and movement of labour.

Cross culture management: definition, concepts, and elements of culture, the growing importance of culture in organizations, culture and diversity, cross culture issues in organization. Cross- culture t e a m work – benefits and problems the role of ILO, Trade Unions, and Expats.

### **Skill Development**

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

- 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.
- Describe the development and implementation of partnership in the supply chain and manage the supply chain at global level.
- Describe the logistics task, logistics planning and integrating all means of transportation in the logistics management at global level.

- Examine the procedures of export and import of 5 products of your choice and documentation of the same.
- 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.
- 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, 1<sup>st</sup> edition, Mumbai, Universal Book Corp, 1990

- ❖ Sharma SC: Warehousing and Distribution, New Delhi, Uma Publications, 1986
- ❖ Gopalakrishna, P. and Shandilya M.S.: Stores Management and Logistics 2001
- ❖ Martin Christopher: Logistics – The Strategic Issues, 1<sup>st</sup> edition, New York, Chapman & Hall, 1992
- ❖ Handbook of Import-Export Procedures – Ministry of Commerce, New Delhi , Government of India,
- ❖ Paras Ram ,Nikhil Garg: What, Where and How, Delhi, Anupam Publishers, 2017

**SEMESTER - V**  
**ELECTIVE - VII: BUSINESS ANALYTICS PAPER I**  
**UG 24 DEBA 501: FUNDAMENTALS OF BUSINESS ANALYTICS WITH EXCEL**

**COURSE OBJECTIVE:**

To enable students to understand the fundamentals of business analytics with Excel, to help visualize and gain insights from data.

**Module 1: Monetizing Data to drive Business Decisions**

**06 Hours.**

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

Introduction to Excel as a tool for Analytics: Cells, Worksheets, Workbooks, Naming cells/worksheets/workbooks. Menus, Ribbons, Formatting the worksheet. Creating and Formatting Tables and Charts.

**Module 2: Accounting and Finance Formulae using Excel**

**08 Hours.**

Introduction to Excel formulae - Logical, Statistical, Date & Time, Text, Lookup Functions. Financial functions: NPV, IRR, MIRR, XIRR, PMT, IPMT, FV, PV, Rate, Effective Annual Rate, Accrued Interest. Depreciation formulae: Straight Line method, Diminishing Balance Method, Double Diminishing Balance Method, Variable Diminishing Balance Method, and Sum of Years Digit Method.

**Module 3: Descriptive Analytics & Probability Distributions using Excel**

**06 Hours.**

Applications of Statistics in Business - Types of Data - Primary Data and Secondary Data - Continuous and Categorical data.

Calculating Measures of Central Tendency - Mean, Median and Mode - Calculating Measures of Dispersion - variance - Standard Deviation -Skewness - Kurtosis. Probability Theory and Distributions - Fundamental Concepts of Probability - Bayes theorem - Calculating Random variable and Probability -Distribution with a Case Study - Probability Distribution: Binomial, Poisson and Normal Distributions.

**Module 4: Sampling and Hypothesis Testing**

**06 Hours.**

Introduction to Sampling - Sampling Theory - Probability and Non-Probability sampling techniques - Estimating Sampling Errors and Confidence Intervals - Sampling Error and Non-Sampling Error - Central Limit Theorem - Case Study on Sampling Techniques

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 - Z-test. Higher order analyses: Chi-square, ANOVA, Correlation and Regression.

**Module 5: Working with Pivot tables and Charts**

**06 Hours.**

Introducing Pivot Tables - Create a Pivot Table - 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 and Sort a Pivot Table - Retrieve Values from a Pivot Table - Using Slicer - Using Timeline - Creating Pivot chart - formatting the pivot chart - Dashboarding with Pivot charts, slicers and timelines.

## **Module 6: ETL with PowerQuery and Data Modelling with PowerPivot      10 Hours.**

Database concepts – Loading data into PowerQuery – Performing Extract, Transform and Load (ETL) – Removing columns - Loading Data into Power Pivot - Creating measures – creating KPIs.

### **Skill Development:**

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

1. Case studies with appropriate datasets, followed by presentation of the dashboards/ Pivot charts created with insights drawn
2. Collect data from different hackathon sites, try to apply various analytical tools and derive insights.
3. Present the dashboards from various sites, and discuss various insights that could be derived as a group.

### **COURSE OUTCOMES:**

1. Relate to need for data driven decision making, Analytical cycle and Hierarchy of information user.
2. Demonstrate working knowledge of MS Excel including basics operations, moving on to intermediate level finance and accounting formulae
3. Get introduced to Power Query, and perform ETL processes
4. Get introduced to PowerPivot, and create data models
5. Create, format, sort, filter, modify and summarize Pivot Tables and Pivot Charts.

### **Books for Reference:**

- *Statistics for Big Data for Dummies*; Alan Anderson, David Semmelroth; ISBN 9788126558223
- *Data Mining and Business Intelligence (Includes Practicals)*; S.K. Shinde, Uddagiri Chandrasekhar; 789351197188
- *Applied Business Statistics, 7ed, ISV (Author- Ken Black)*
- *Statistical Analysis with Excel For Dummies, 4th Edition*; Joseph Schmuller; ISBN: 978-1-119-27116-1
- *Excel 2016 for Dummies*; Greg Harvey; ISBN: 9788126558964
- *Microsoft Excel Power Pivot & Power Query for Dummies*; Michael Alexander; ISBN: 9788126562305
- *Microsoft Excel Formulas & Functions for Dummies, 4ed*; Ken Bluttman; ISBN: 9788126559466
- *Excel Data Analysis: Your visual blueprint for creating and analysing data, charts and PivotTables, 3<sup>rd</sup> Edition*; Denise Etheridge; ISBN: 978-1-118-03623-5

**SEMESTER - VI**  
**ELECTIVE - VII: BUSINESS ANALYTICS PAPER II**  
**UG 24 DEBA 601: APPLICATIONS OF BUSINESS ANALYTICS (PYTHON)**

**COURSE OBJECTIVES**

Introduce students to the Python programming language and to work with control structure such as branches, loops and functions, inheritance, exceptions and the advance algorithms of search and sort in Python.

**Module 1: Getting Started with Python**

**06 Hours.**

Installing Python, Basic input and output, Variables and assignments, Identifiers, Objects, Numeric types: Floating-point, Arithmetic expressions, Python expressions, Division and modulo", Module basics, Math module

**Module 2: Manipulating Strings and Lists**

**06 Hours.**

Representing text, String basics, List and Set basics, Common data types of summary, Type conversions, Binary numbers, String formatting

**Module 3: Working with Loops**

**06 Hours.**

If-else branches, Equality and relational operators, Boolean operators and expressions, identity operators, Code blocks and indentation, Conditional expressions  
Loops, While loops, For loops, Nested loops, Break and continue, Loop else,

**Module 4: Working with Functions**

**10 Hours.**

User-defined function basics, Returning values from functions, Reasons for defining functions, Function arguments, Recursive functions, Handling exceptions using try and except, Multiple exception handlers, Raising exceptions, Exceptions with functions, Using finally to cleanup, Custom exception types

**Module 5: Using Python to Handle Data and Exploratory Analytics in Python** **06 Hours.**

Important packages in Python, Data handling in Python, Data cleaning and Treatment, Performing Descriptive statistics in Python

**Module 6: Exploratory Analytics in Python**

**08 Hours.**

Using graphs and plots in python, performing various descriptive statistics in Python-central tendency measure, graphical measures, line chart, bar chart, histograms, scatter plot, pie chart, box plot, spider chart

**Skill Development: (Not restricted to the following; could be explorative)**

1. Students are expected to understand the basic constructs and develop similar data constructs.
2. Develop small programs to practice the constructs and implement the solutions for given problem
3. Extract different datasets and develop the descriptive analytics and EDA on them.
4. Group activity to analyze data, process with EDA and derive initial insights

**COURSE OUTCOMES:**

1. Learners should achieve adeptness in Python basic programming

2. Learners must be stimulated to continue with intermediate and advanced level of Python programming, by implementing higher order programs on different computer algorithms and statistical methods.
3. Learners must be able to find errors in the coded programs and rectify them.
4. Learners must be able to comprehend any given Python code

**Books for Reference:**

- *Python for Data Science for Dummies*; John Paul Mueller, Luca Massaron; ISBN: 9788126557394
- *Core Python Programming, 2ed*; Dr.R. Nageswara Rao; ISBN: 9789386052308
- *Machine Learning using Python*; Manaranjan Pradhan, U Dinesh Kumar; ISBN: 9788126579907
- *Machine Learning (in Python and R) For Dummies*; John Paul Mueller, Luca Massaron; ISBN: 9788126563050

**SEMESTER - V**  
**ELECTIVE - VIII: INTERNATIONAL PUBLIC ACCOUNTING PAPER I**  
**UG 24 DEIPA 501: ADVANCED FINANCIAL REPORTING-I**

**COURSE OBJECTIVE**

Students should be equipped with the knowledge of conceptual framework and elements of financial reporting as per US GAAP and IFRS to prepare and present the financial statements.

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

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

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

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

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

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

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

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

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

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

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

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



**Skill Development:**

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

1. Analyze and evaluate US GAAP financial statements included as part of Form 10-K of an issuer (e.g., Walmart, Inc.).
2. Review significant accounting policies disclosed by an issuer on the notes to the financial statements and present a summary.
3. Analyze the effect of changing from FIFO to LIFO method of accounting based on sample financial statements, on (i) Statement of financial position and (ii) Income Statement
4. Research the US GAAP ASC standard to determine, if it is permissible to capitalize interest into the cost of the assets and what standard addresses this issue. Develop a report on (i) objectives of capitalizing interest (ii) assets that qualify for capitalization of interest (iii) limit on the amount of interest to be capitalized each period (iv) Disclosures, if any required.
5. Refer a public company financial statements and determine (i) Its investments for the year (ii) Where are they reported on the financial statements and (iii) How are the investments valued and does the company use FV.

**COURSE OUTCOME:**

Students will be able to

1. Achieve knowledge that a public accountant must demonstrate in the financial accounting and reporting frameworks used by business entities.
2. Achieve knowledge and skills that a public accountant must demonstrate in financial reporting as per US GAAP and IFRS.
3. Achieve knowledge and skills to report current assets and current liabilities, and evaluate working capital, as per US GAAP and IFRS.
4. Achieve knowledge and skills to report investment in equity and debt securities as well as derivatives and hedging arrangements as per US GAAP and IFRS.
5. Achieve knowledge and skills to report tangible fixed assets as per US GAAP and IFRS.
6. Achieve knowledge and skills to report intangible assets per US GAAP and IFRS.

**Books for Reference:**

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

**SEMESTER - VI**  
**ELECTIVE - VIII: INTERNATIONAL PUBLIC ACCOUNTING PAPER II**  
**UG 24 DEIPA 601: ADVANCED FINANCIAL REPORTING-II**

**COURSE OBJECTIVE**

Students should be able to understand the revenue recognition principles and its application , accounting and reporting for bonds as well as debt restructuring, pensions and post-retirement benefits, deferred taxes, stockholders' equity and accounting for not-for-profit entities as per US GAAP and IFRS.

**Module 1 Revenue Recognition per US GAAP and IFRS**

**10 Hrs.**

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

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

**12 Hrs.**

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

**Module 3: Pensions - Accounting and Reporting per US GAAP & IFRS 8 Hrs.**

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

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

**10 Hrs.**

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

**Module 5: Equity - Accounting and Reporting per US GAAP and IFRS. 12 Hrs.**

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

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

**8 Hrs.**

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

**Skill Development:**

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

1. Evaluate & compare revenue recognition policy followed by companies across different industries.
2. Prepare a bond amortization schedule for bond premium and bond discount and show your analysis in the form of a graph.
3. Research a US issuer which in the recent past has successfully completed debt restructuring, draw parallels to US GAAP standards and present a report on how that was achieved.
4. Research the popular retirement benefit plans in the US and present a summary of their accounting treatment as per US GAAP.
5. Perform a case study analysis on financial statements to understand the book vs. tax differences which result in deferred taxes.
6. Develop an excel model on calculation of EPS and Diluted EPS and demonstrate with examples.
7. Analyze the financial statements of a not-for-profit company and present a report on the differences between accounting for commercial entities and not-for-profit entities.
8. Identify the various stock-based compensation methods and show their accounting.

**COURSE OUTCOME:**

Students will be able to

1. Achieve knowledge and skills with respect to revenue recognition as per US GAAP and IFRS.
2. Achieve knowledge and skills to report long-term debt and to account for debt restructuring as per US GAAP and IFRS.
3. Achieve knowledge and skills to report pensions and post-retirement benefits as per US GAAP and IFRS.
4. Achieve knowledge and skills to report deferred tax expense as well as deferred tax asset/liability as per US GAAP and IFRS.
5. Achieve knowledge and skills to report stockholders' equity as per US GAAP and IFRS.
6. Achieve knowledge and skills that a public accountant must demonstrate in the financial accounting and reporting frameworks used by not-for-profit entities.

**Books for Reference:**

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