

GROUP OF ELECTIVES
2023-2024

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ELECTIVE - 1 : ACCOUNTS		
DSE-1	UG 21 EAC 501	Advanced Corporate Reporting I
DSE-2	UG 21 EAC 601	Advanced Corporate Reporting II
DSE-3	UG 21 EAC 701	Audit and Assurance
DSE-4	UG 21 EAC 801	Contemporary Accounting and Reporting Developments

ELECTIVE - 2 : FINANCE		
DSE-1	UG 21 EFN 501	Advanced Financial Management
DSE-2	UG 21 EFN 601	Financial Institutions and Markets
DSE-3	UG 21 EFN 701	International Finance
DSE-4	UG 21 EFN 801	Security Analysis & Portfolio Management

ELECTIVE - 3 : HUMAN RESOURCE MANAGEMENT		
DSE-1	UG 21 EHR 501	Employee Relation Laws in India
DSE-2	UG 21 EHR 601	Human Resource Development
DSE-3	UG 21 EHR 701	Performance and Compensation Management
DSE-4	UG 21 EHR 801	International Human Resource Management

ELECTIVE - 4 : MARKETING MANAGEMENT		
DSE-1	UG 21 EMK 501	Consumer Behaviour
DSE-2	UG 21 EMK 601	Retail and Logistics Management
DSE-3	UG 21 EMK 701	Integrated Marketing Communication
DSE-4	UG 21 EMK 801	Digital Marketing

ELECTIVE - 5 : INTERNATIONAL BUSINESS		
DSE-1	UG 21 EIB 501	Fundamentals in International Relations
DSE-2	UG 21 EIB 601	International Business
DSE-3	UG 21 EIB 701	Global Financial Management
DSE-4	UG 21 EIB 801	International Marketing

ELECTIVE - 6 : BANKING AND INSURANCE		
DSE-1	UG 21 EBI 501	Bank Management
DSE-2	UG 21 EBI 601	Principles and Practice of Insurance
DSE-3	UG 21 EBI 701	Risk Management
DSE-4	UG 21 EBI 801	Bank Technology Management

ELECTIVE - 7 : BUSINESS ANALYTICS		
DSE-1	UG 21 EBA 501	Fundamentals of Business Analytics
DSE-2	UG 21 EBA 601	Data Visualization and Storytelling
DSE-3	UG 21 EBA 701	Storing, Processing and Querying Business Data
DSE-4	UG 21 EBA 801	Distributed Big Data Processing and Cloud Platforms

ELECTIVE - 8 : INTERNATIONAL PUBLIC ACCOUNTING		
DSE-1	UG 21 EIPA 501	International Auditing - 1
DSE-2	UG 21 EIPA 601	International Auditing - 2
DSE-3	UG 21 EIPA 701	Advanced Financial Accounting & Reporting - 1
DSE-4	UG 21 EIPA 801	Advanced Financial Accounting & Reporting - 2

SEMESTER - V
ELECTIVE-I: ACCOUNTS
PAPER-I
UG 21 EAC 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)

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

COURSE OUTCOMES

After completion of the course the students will be able to

1. Describe the process of consolidation of group accounting such as Subsidiaries, Associates, Joint operations and Joint ventures within the framework of financial reporting of 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, 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, 2014*

SEMESTER - VI
ELECTIVE-I: ACCOUNTS
PAPER - II
UG 21 EAC 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 Hours

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

Module 2: Accounting for Leases 8 Hours

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 Hours

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 Hours

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 Hours**

IFRS2, Ind AS102, 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 Hours**

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)

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

COURSE OUTCOMES

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

1. Explain the concepts and treatment for special transactions such as financial instruments, leases, employee benefits and share based payments in the context of financial reporting as per IFRS.
2. Show the accounting treatment for Lease under IAS, Ind AS and IFRS framework.
3. Show the accounting treatment for financial instruments under IAS, Ind AS and IFRS framework.
4. Show the treatment for recognition and measurement of planned assets and (Employee Benefits) benefit obligation in

Balance Sheet and Profit or loss account under IFRS and Ind AS framework. 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, 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 -VII
ELECTIVE - I: ACCOUNTS
PAPER-III
UG 21 EAC 701: AUDIT AND ASSURANCE

COURSE OBJECTIVES

This course aims to enable the students with the knowledge of 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 Audit **8 Hours**

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

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

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 Hours**

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 Hours**

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 Hours**

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 Hours

Special audit assignments like audit of bank borrowers, audit of stock exchange brokers and depositories, Inspection of special entities like banks, financial institutions, mutual funds, stock brokers

Audit under different statutes i.e., Income tax, other direct tax laws and indirect tax laws- Due diligence assignments

SKILL DEVELOPMENT

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

1. Collect information about all types of audit conducted by any one organization and write a report on the same.
2. Visit an audit firm and draw up the procedure followed by them in auditing the books of accounts of a firm.
3. Draft an audit investigation summary on behalf of a public limited company and describe the provisions and legislations that govern audit practices in India.
4. Record and analyze the verification procedure with respect to any one fixed asset.
5. Prepare a qualified or a clean audit report for a given situation.
6. Discuss a case law on depreciation-facts and judgement in class.
7. Enumerate on the mandatory audit standards issued by ICAI.

COURSE OUTCOMES

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

1. Explain the provisions, legislations and regulatory bodies that govern audit practices in India.
2. Illustrate the statutory audit and internal audit process within the frame work of professional standards.

3. Design a quality control of audit keeping in view of audit quality
4. standards and monitoring control procedures.
5. Generate an audit report incorporating key matters in accordance with the nature of purpose.
6. Develop a computerized audit programme for an organization in
7. accordance with internal control under CIS reality.
8. 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*

SEMESTER -VIII
ELECTIVE - I: ACCOUNTS
PAPER - IV
UG 21 EAC 801: CONTEMPORARY ACCOUNTING
AND REPORTING DEVELOPMENTS

COURSE OBJECTIVES

The course aims to equip students to prepare 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 Hours

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 Hours

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 Hours

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

Module 4: Financial Reporting on business aspects 14 Hours

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 Hours

Ethical framework, Handling conflict of interest, Ethical dilemma, Global code of ethic practiced by professional accounting bodies, Whistle blowing.

SKILL DEVELOPMENT

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

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

COURSE OUTCOMES

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

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

BOOK 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, 2014*

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

COURSE OBJECTIVES

This course enables the student to understand the role of financial manager in making decisions in all the four areas of financial decisions.

Module 1: Financing Decision-Capital Structure 12 Hours

Sources of finance – Traditional and Modern - Effects of Leverage on Business Decisions - EBIT-EPS Analysis - Optimum Capital structure - Capital Structure Theories – Net Income Approach - Net Operating Income approach - WACC Approach (Traditional view) & MM Approach (Modern view)

[Concepts along with problems]

Module 2: Investment Decisions-Appraisal Technique

12 Hours

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

Module 3: Investment Decisions - Working Capital

10 Hours

Short-Term Investment Decisions & its Importance – Conservative & Aggressive Working Capital Policy – Cash Management – Optimal Cash Balance using EOQ Model – Speeding-up Cash Collections – Delaying Cash Payments - Collective Banking System - Cost vs. Benefit – Receivables Management – Impact of change in Credit Terms – Factoring the Receivables – Preparation of Aging Schedule [concepts along with simple problems]

Module 4: Investment Decisions - Risk Analysis

10 Hours

Risk Analysis – Risk vs. Uncertainty - Measure of Risk - Probability Approach - Standard Deviation of Cash Flows - Certainty Equivalent Approach - Risk Adjusted Discount Rate - Sensitivity Analysis - Scenario Analysis Simulation Analysis - Decision Tree Analysis

Module 5: Mergers & Acquisition

8 Hours

Meaning – Valuation Models – Asset Based Valuation – Earnings or Dividend Based Valuation – CAPM – Valuation based on NPV of Free Cash Flows – Cost & Gains of Merger – Financial Evaluation of Merger

Module 6: Derivatives

8 Hours

Introduction - Derivatives & Risk Hedging & Speculation - Uses of Derivatives – Types of Derivatives – Futures & Options: Types & Pricing Models (concept only), Forwards and Swaps – Calculation of Pay Offs of Options & Futures

SKILL DEVELOPMENT

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

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

COURSE OUTCOMES

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

1. Describe the role of financial manager and time value of money in maximization of shareholders' wealth.

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

BOOKS FOR REFERENCE

- ❖ *Lawrence J Gitman and Chad J Zutter, Principles of Managerial Finance, 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- VI
ELECTIVE II- FINANCE
PAPER II
UG 21 EFN 601: FINANCIAL INSTITUTIONS &
MARKETS

COURSE OBJECTIVES

The course enables the students with the knowledge 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 Hours

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

Module 2: Financial Institutions 8 Hours

Overview of Financial Institutions - Nature and Role

Banks: Commercial Banks, Regional Rural Banks, Development Banks, and Co-operative Banks, EXIM, Investment Banks & Merchant Banks; NBFCs & Mutual Funds – Role, Objectives and Functions of Regulatory Bodies: SEBI, RBI and Stock Exchanges

Module 3: Financial Markets 6 Hours

Role, Importance and 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 Hours

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 Hours

Regional and Modern Stock Exchanges - International Stock Exchanges - Stock Indices and their Construction - Free Float vs. Full Float Methodology (concept only) - Stock Market Instruments: Equity Shares, Debentures, Bonds, Derivatives, Commodities and Currency - Trading & Settlement: Trading & DEMAT Accounts - Types of Orders - Types of Trading - VaR Margin - Settlement Mechanism

Module 6: Money Market

10 Hours

Role and Participants in Money Markets - Segments of Money Markets: Call Money Markets, Repos and Reverse Repo, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit - Role of STCI and DFHI in Money Market.

SKILL DEVELOPMENT

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

1. Collect information regarding the various services offered by banks in India today and prepare a report tracking the changes in services offered by them over the years.
2. Collect and examine a sample tripartite lease agreement.
3. Examine the details regarding companies funded by venture capitalists.
4. Study the role of derivatives in financial markets.
5. Visit a bank and collect information regarding the risk management tools offered by them with respect to derivatives.
6. Collect information and construct a report on NASDAQ, Nifty, Sensex and their differences.
7. Create and submit a mock business proposal to venture capitalists.

COURSE OUTCOMES

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

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

BOOKS FOR REFERENCE

- ❖ *Khan M Y, Financial Markets and Institutions, Karnataka, McGraw Hill, 2010*
- ❖ *L.M Bhole, Financial Institutions and Markets, 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, ICAFI Press, 2006*
- ❖ *Saunders, Anthony and Cornett, Marcia Millon, Financial Markets and Institutions, 3rd Edition, New Delhi, McGraw Hill, 2007*

SEMESTER-VII
ELECTIVE II: FINANCE
PAPER - III
UG 21 EFN 701: INTERNATIONAL FINANCE

COURSE OBJECTIVES

The course enables the students with the knowledge of 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 Hours**

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 Hours**

Brief on International Money Market – Features - Eurocurrency - International Money Market Instruments – Euro-currency Time Deposit & Certificates of Deposit - Bankers Acceptances & Letters of Credit - Euro Notes & Euro-Commercial Paper – International Treasury Bills – International Repurchase Agreements (Repo) - International Bond Market & Types

Module 3: International Financial Markets – (Equity & Trade Finance) **10 Hours**

FII – Regulations governing FII in India, FDI-Meaning, Advantages & Disadvantages – Equity Financing (ADR & GDR) - Foreign Trade Finance

Module 4: Currency Derivatives

10 Hours

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 Hours

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 Hours

Overseas Investment Appraisal and Funding – Calculation of International NPV using Purchasing Power Parity and Interest Rate Parity - Transfer Pricing - Transaction, Translation & Economic Risk – Evaluation from Projects Point of view and Investor – Parent point of View – Considerations Governing Financing - International Capital Structure and Cross-Border Acquisitions

SKILL DEVELOPMENT

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

1. Prepare an international project report.
2. Draft a chart describing the working of ADR & GDR.
3. Put together a list of major players in derivatives and throw light on their advantages and disadvantages.
4. Enumerate the innovative derivatives instruments in the derivative market and jot down their characteristics.

COURSE OUTCOMES

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

1. Illustrate the mechanism of Foreign exchange flow and its implications on current account deficit.
2. Evaluate the characteristics of International money market instruments and International Bond Market instruments.
3. Analyze characteristics of different avenues of foreign equity finance
4. and Foreign Trade finance.
5. Design a strategy in currency derivatives to minimize foreign exchange risk.
6. Evaluate the different types of risk and its strategies to minimize the risks.
7. 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*

SEMESTER-VIII
ELECTIVE II: FINANCE
PAPER-IV
UG 21 EFN 801: 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 Hours

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 Hours

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 Hours

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 Hours

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 Hours**

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 Hours

Meaning of Portfolio Evaluation - Evaluation Techniques: Sharpe's, Treynor's & Jensen's Performance Indices - Meaning & Need for Portfolio Revision -Revision Strategies.

SKILL DEVELOPMENT

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

1. Select any debenture quoted in any Stock Exchange and compute its YTM.
2. Examine the investment opportunities available to an employee.
3. Understand the procedure involved in buying and selling of shares and debentures through a line and Demat schemes.

COURSE OUTCOMES

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

1. Describe the meaning of Investment and steps involved in investment management process.

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

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 - V
ELECTIVE-III: HUMAN RESOURCE MANAGEMENT
PAPER - I
UG 21 EHR 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 Hours

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 Hours

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 Hours

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 Hours

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 Hours**

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 Hours**

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)

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

COURSE OUTCOMES

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

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 Act 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 Ccompetitive 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 EHR 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 Hours

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 Hours

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 Hours

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 Hours

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 Hours

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 Hours

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 -VII
ELECTIVE-III: HUMAN RESOURCE MANAGEMENT
PAPER-III

**UG 21 EHR 701: PERFORMANCE AND
COMPENSATION MANAGEMENT**

COURSE OBJECTIVES:

This course aims 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 Hours

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 Hours

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

Module 3: Performance management and reward systems 12 Hours

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 Hours

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 Hours

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 Hours

Minimum wage, fair wage and living wage Methods of state regulation of wages. Wage differentials & national wage policy regulating payment of wages, wage boards, Pay commissions, dearness allowances, linking wages with productivity, Special compensation situations: International compensation-managing variations. Expatriate Pay

SKILL DEVELOPMENT

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

1. Develop a study on the performance management system in an MNC in Bangalore.
2. Study the performance appraisal of an international employee as compared to the host country national. Frame a difference report.
3. Chart out the process of setting work standards in an organisation.
4. Enumerate ways to use performance management training activity to explore the various elements and techniques that are key to the successful introduction of a sense of 'partnership' between an employee and their supervisor.

COURSE OUTCOMES

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

1. Explain the concepts and objectives of performance management and appraisal in achieving the superior performance of Human Resource.

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

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.I. 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 -VIII
ELECTIVE-III: HUMAN RESOURCE MANAGEMENT
PAPER - IV
UG 21 EHR 801: 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 Hours

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 Hours

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 Hours

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 Hours

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 Hours

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 Hours

Institution theory-Institution effects: Political economy and historical context: legislation as a key Institutional factor Definitions and key concepts of Culture, Elements of Culture, and The growing importance of culture in organizations, National culture and expatriate adjustments.

Culture and diversity- Diversity Management-Cross cultural issues in organizations Cross -Cultural team work –Benefits and problems). EEO- meaning, concepts and benefits

SKILL DEVELOPMENT

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

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

COURSE OUTCOMES

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

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

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, 2003*

SEMESTER – V
ELECTIVE-IV: MARKETING MANAGEMENT PAPER- I
UG 21 EMK 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 Hours

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 Hours

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 Hours

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 Hours

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 Hours

Concept of consumer satisfaction: Working towards enhancing consumer satisfaction – Sources of consumer dissatisfaction – Dealing with consumer complaint – Concept of consumerism Consumerism in India – Reasons for growth of consumerism in India – Consumer Protection Act 1986 –Cases from Indian Consumer Court.

SKILL DEVELOPMENT

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

1. Collect five print ads of products, which are directed at the life style segments. Describe the consumer lifestyle that these ads focus on.
2. Interview consumers of various age groups and attempt to find out products and situations leading to high involvement and low involvement conditions for them. What are the implications for marketers for influencing such consumers?

3. Prepare a report on the impact on western films on the outlook of urban youth in India. Identify the consumption of two products in different categories that reflect this.
4. Find and describe two ads in the FMCG market which are based on affective (emotional) choice and cognitive (intellectual) choice.
5. 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, Mumbai 2012*
- ❖ *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 – VI
ELECTIVE- IV: MARKETING MANAGEMENT
PAPER – II
UG 21 EMK 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 Hours**

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 Hours**

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 Hours**

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 Hours**

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 Hours

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 Hours

Meaning of Supply Chain Management - Role of Market Logistics - Function and Importance of Market Logistics - Market Logistic Objectives - Integrated Logistics Systems - Market Logistics Decisions

SKILL DEVELOPMENT

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

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

COURSE OUTCOMES

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

1. Describe the Retail management decision process and functions of retailer in satisfying customer needs in a rapidly changing and competitive environment.

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

BOOK FOR REFERENCE

- ❖ *Anne Coughlan, Robert Palmer, 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.*

SEMESTER - VII
ELECTIVE - IV: MARKETING MANAGEMENT
PAPER III
UG 21 EMK 701: 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 Hours

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 Hours

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 Hours**

Media Planning & Strategy - Media Channels and Channel Factors - Comparison of various Media - Media Selection - Media Mix -Media Buying, Strategies and Execution; Interactive Marketing - Online Advertising Social Media Networks - Media Spiralling - Alternate Marketing and Media Venues.

Module 4: Integrated Marketing Communications- Promotional Tools **8 Hours**

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 Hours**

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 Hours**

Evaluating Marketing Communication Program -Measuring Effectiveness of the Promotional Program & Evaluating Social, Ethical and Economic Aspects; Advertising and Promotion Ethics; Advertising and Children; Social and Cultural consequences of advertising, criticism of advertising Stereotypes.

SKILL DEVELOPMENT

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

1. Draft a print and copy with attractive punch lines for an upcoming consumer product.

2. Design effective criteria for choosing an endorser for a new entrant Amusement park. Discuss the importance of each in evaluation of potential candidates and how you would make the final decision.
3. Draft a questionnaire for an ice cream outlet in a state of your choice to analyze its customer feedback.
4. Analyze ambush marketing from any recent Indian scenario and present the case study.
5. Visit an ad agency in Bangalore and analyze its functions and other working details.
6. Select any sponsorship and event marketing campaign aimed at consumers that have recently run, one that you consider as good and another as bad. Write a one-page assessment on each justifying your assessment.

COURSE OUTCOMES

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

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

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

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, Theory and Practice, Himalaya Publishing House, 2016*
- ❖ *Nigel Morgan and Annette Pritchard: Advertising in Tourism Leisure.*
- ❖ *David Ogilvy: Ogilvy on Advertising, Prion Publications, London, 2016*
- ❖ *Mahendra Mohan: Advertising Management, Concepts and cases; Tata McGraw Publishing Co. Ltd. New Delhi, 2016*
- ❖ *Rajeev Batra, John E Myers, David Aaker: Advertising Management, Fifth Edition, Pearson Education, 2018*

SEMESTER - VIII
ELECTIVE - IV: MARKETING MANAGEMENT
PAPER-IV
UG 21 EMK 801: DIGITAL MARKETING

COURSE OBJECTIVES

The course aims 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 Hours

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 Hours

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 Hours

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 Hours**

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 Advertising- 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 Hours**

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 Hours

Localization of content and advertising- Evolution of Indian banking industry – journey from brick and mortar to mobile banking, Consumer engagement – meaning and methods Regulations and Code of Practice in Digital Marketing in India

SKILL DEVELOPMENT

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

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

COURSE OUTCOMES

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

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

5. Adopt the practices of digital marketing within the code of practices prescribed by regulatory.

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, 2011*

SEMESTER - V
ELECTIVE-V: INTERNATIONAL BUSINESS
PAPER I

UG 21 EIB 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 Hours

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 Hours

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 Hours

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-Divine 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 Hours

Foreign Trade Policy - Highlights - Special Focus Initiatives - Duty Drawback - Deemed Exports - ASIDE - MAI & MDA - Star Export Houses - Town of Export Excellence - EPCG Scheme - Incentives for Exporters. Export Promotion Councils-Commodity Boards - FIEO - IIFT - EOUs - SEZs - ITPO - ECGC - EXIM Bank. India's journey over the decades, Non-alignment movement, India's wars, 1990's liberalization, Effect of domestic policies on foreign policy (eg: TN politics defining India's stand towards Sri Lanka), and effect of foreign policy on domestic policies (eg: quality standards aligning to meet WTO regulations).

Module 5: Recent Trends in World Trade and International Negotiations 8 Hours

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 Hours

EXIM-Role, purpose, benefits, Recent EXIM Policy Export-Preliminaries, categories of export- Physical – Direct & Indirect (ii) Deemed Exports (iii) Merchant & Manufacturer Exports. Procedure and Benefits- Excise clearance Benefit / Rebate (ii) Income Tax Benefit, Shipment & Transport – Sea, Air, Rail, Road, Pipeline. SEZ, EHTP, STP& EOU's, Types of Export Houses Role of overseas agent & remittance of commission Export of Principal Commodities in India Overview of India's Export Growth Performance, key drivers and challenges in the past 5 years

SKILL DEVELOPMENT

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

1. Describe the evolution of international relations from Westphalia sovereignty to recent changes in international monetary and economic environment and its influence of government and non-government players (international economic institutions).
2. Illustrate the cultural and social pattern of ancient India and its transition to the present state of affairs in the context of globalization.
3. Relate the implications of 5 theories of international relations on India and its global relations.

4. Integrate the evolution of India's foreign policy into development of institutional framework of Exports and Imports since 1947.
5. Identify the implications of dynamics of world trade and international negotiations on eco politics, migration and refuge, technology transfer and India's stand at UN/WTO on climate change and Agriculture.
6. Examine the EXIM policy and India's export performances in 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 - VI
ELECTIVE-V: INTERNATIONAL BUSINESS PAPER - II
UG 21 EIB 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 Hours**

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 Hours**

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 Hours

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 Hours

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 Hours

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 Hours

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

SKILL DEVELOPMENT

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

1. Explain the concept of International business and steps involved in going international from the perspectives of global manufacturing concept and international demand and supply trade scenario.
2. Describe the development and implementation of partnership in the supply chain and manage the supply chain at global level.
3. Describe the logistics task, logistics planning and integrating all means of transportation in the logistics management at global level.
4. Examine the procedures of export and import of 5 products of your choice and documentation of the same.

5. Relate the implication of changes in e-banking and other payment modes that are international in nature of ERP, related technologies and information system audit methodology in international business perspectives.
6. Illustrate the recruitment, selection and issues in staff selection of expatriates in the process of international human resource development.

COURSE OUTCOMES

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

1. Explain the concept of International Business and steps involved in going international from the perspectives of 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 - VII
ELECTIVE-V: INTERNATIONAL BUSINESS
PAPER - III
UG 21 EIB 701: GLOBAL FINANCIAL
MANAGEMENT

COURSE OBJECTIVES

The course aims to enable students to understand the various theories, 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 Hours

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 Hours

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 Hours

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 Hours

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 Hours

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 Hours

International Court of Justice – International Law – International Tribunals – Competition Law, 2002 – SEBI (Securities & Exchange Board of India) Takeover Code 2011 and criteria for negotiating friendly takeover. . Investment Regulatory Bodies in USA, UK and Euro-zone.

SKILL DEVELOPMENT

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

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

COURSE OUTCOMES

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

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

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

SEMESTER - VIII
ELECTIVE-V: INTERNATIONAL BUSINESS
PAPER - IV
UG 21 EIB 801: INTERNATIONAL MARKETING

COURSE OBJECTIVES

The course aims to enable the students 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 Hours

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 Hours

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 Hours

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 Hours

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

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

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
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- ❖ 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 - V
ELECTIVE - VI: BANKING AND INSURANCE
PAPER I
UG 21 EBI 501: 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 Hours

Banking structure in India, Banking functions and services, Changing trends in banking sector – Role of private banks vis public sector banks – Challenges of banking sector – CRM in banking.

Module 2: Asset Liability Management 10 Hours

Components of Bank Balance Sheet – Assets – advances as assets – managing advances.

Liabilities – sources of funds – managing assets and liabilities – types of ALM Analysis.

Module 3: Money Laundering 10 Hours

Meaning – process of money laundering – reasons for money laundering – effects of money laundering – anti-money laundering measures – KYC - SARFAESI act – Insolvency and bankruptcy code – Bad bank – PMLA – NCLT.

Module 4: Appraisal of Credit Proposals 12 Hours

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:- Management of Non-Performing Assets

8 Hours

Introduction, Meaning and Definition, Importance, and Classification of Assets, RBI measures to managing NPA - Provisioning norms, Recovery of NPAs, Strategies for reducing NPAs – BASEL I, II & III Norms to manage NPA.

Module 6: Bank Technology Management

14 Hours

Managing banking technology – Technology in banking – its impact – risks in technology – technology applications in banks – M-Banking – SWIFT – Core Banking – E-Cheques – CTS – RTGS – NEFT – IMPS – Payment Banks – UPI- CBDC. Cyber crimes and Fraud Management, Information Technology Act, Information system.

SKILL DEVELOPMENT

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

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

COURSE OUTCOMES

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

1. Explain the functions commercial Bank and central Bank of India and core banking concept of DRAT and DRT.
2. Illustrate the types of borrower and loans and Advances and principles of lending.
3. Describe the bank credit policy, types of loans and advances and Fee based and non - fee based services offered by commercial banks.

4. Develop a process of credit appraisal proposal and documentation at the time of renewal and death of borrower.
5. Design a follow up of loan at branch regional, head office and RBI level, recovery process and implications of Loan recovery tribunal and revenue recovery act.
6. Identify the recovery of Non-performing assets strategies and its recovery process as per guidelines of RBI.

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*
- ❖ *Joshi and Joshi , Managing Indian Banks.*

SEMESTER - VI
ELECTIVE - VI: BANKING AND INSURANCE
PAPER-II
UG 21 EBI 601: 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 Hours**

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 Hours**

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 Hours**

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 Hours

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 Hours

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 Hours

Meaning-Types of Agents-Eligibility to Register as an Agent-Qualification - Rights - Duties/Functions - Liability - Remuneration of Agents-Termination of an Agent-Actuary-Meaning-Function of Actuary- Appointment of Actuary-Eligibility to Become an Actuary-Duties and Obligations of an Actuary- Actuarial Society of India.

SKILL DEVELOPMENT

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

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

3. Do a comparative analysis of plans offered and performance of insurance companies in India.

COURSE OUTCOMES

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

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

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 – VII
ELECTIVE – VI: BANKING AND INSURANCE
PAPER III
UG 21 EBI 701: 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 Hours

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 Hours

Risk versus return - Value drivers and business model of a bank – Understanding differing perspectives – shareholders, regulators and fund providers –major risk groups – Credit, market, liquidity, operational – management objectives – Risk identification, Risk Measurement and Risk Mitigation.

Module 3: Managing Credit Risk 12 Hours

Defining Credit risk, Reasons for credit risk, identifying credit risk – measuring credit risk – mitigating credit risk – Comparative study of Basel I, II & III Norms – CIBIL – credit rating agencies (CRISIL & S & P).

Module 4: Interest Rate and Liquidity Risk 10 Hours

Introduction, identifying interest rate risk – rate sensitive Assets and Rate sensitive liabilities – managing RSA & RSL - Measuring Interest rate risk, Methods to reduce Interest rate risk, Interest rate SWAPS, Liquidity risk- GAP analysis to identify liquidity risk, managing liquidity risk.

Module 5: Managing Market Risk – Banks Investment Portfolio

10 Hours

Basic concepts, The Treasury functions, Risks and Returns of Investment securities, Measuring Interest rate risk with VAR, Types of market risk.

Module 6: Risk Management in Insurance Companies

10 Hours

General 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

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

COURSE OUTCOMES

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

1. Compare and contrast the types of risk in the context of Risk management, Opportunity management and uncertainty management of Insurance and Banking.
2. Evaluate critically Bank risk from the perspective of shareholder, regulators and Debt providers in the wake of Subprime crisis and other recent risk management failures.
3. Compare and contrast the credit risk management process in the context of Basel 1, Basel 2 and Basel 3.
4. Select a Method and an Approach for the mitigation of Interest rate Risk by using derivatives and Liquidity Risk.

5. Use active Bank investment portfolio strategies in minimization of Interest rate Risk and Credit Risks.
6. Develop a model of Risk management process in order to overcome personal risk and Risk financing.

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 – VIII
ELECTIVE – VI: BANKING AND INSURANCE
PAPER IV

UG 21 EBI 801: CRM IN BANKING

COURSE OBJECTIVES

The course aims to equip the students with the knowledge of CRM and CRM practices in Banks and analyse the trends recent trends in CRM.

Module 1: Introduction to CRM

Meaning- need and importance of CRM- CRM as a strategy, CRM cycle

Banker and Customer relationship: general and special relation- customer services- building customer loyalty – Relationship management – the role of relationship manager

Module 2: CRM Implementation in Banks

CRM planning, Implementation of CRM: identification, classification, segmentation, interaction, segment-based customization of banking services, challenges in the successful implementation of CRM,

Module 3: CRM in Practice

Customer centric banking services, Relationship Management through Call Centers, telebanking, Customer retention, Customer satisfaction programs, Customer grievance redressal, redressal methods, Procedure for Redressal of Grievances, service quality,

Module 4: Electronic Customer Relationship Management (e-CRM)
Meaning, objectives, benefits and limitation of e-CRM, types of CRM : operational CRM, analytical CRM and Collaborative CRM, CRM software's

Module 5: Government policies and measures in Customer Centric Banking

Customer service: Institutional framework by RBI, Customer compensation policy, dealing with complaints and improving customer relations, disclosure of complaints as per RBI regulations, Grievance Redressal Mechanism, Banking Ombudsman Scheme

Module 6: Recent Trends in CRM

Customer engagement, self-service CRM, Inter-active banking.

SEMESTER - V
ELECTIVE - VII: BUSINESS ANALYTICS
PAPER I
UG 21 EBA 501: FUNDAMENTALS OF BUSINESS
ANALYTICS

COURSE OBJECTIVE

This course aims to enable students to understand the fundamentals of business analytics and apply data analysis tools to visualize data, gain insights for data driven decision making.

Module 1: Monetizing data to drive business decisions **8 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.

Module 2: Organizing data with Excel **12 Hours**

Formatting cells- Using the Ribbon to Format Numbers - Using the Format Cells Dialog Box - Add a Border, background Colour - Change the Font, Font Size, Font Colour - 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 3: Searching and Combining Data with Power Query **12 Hours**

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: Performing computations and aggregations using Excel

14 Hours

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 - Using VLOOKUP and index- Retrieve Column or Row Numbers - Using VLOOKUP - Using Index: Match, Search and Text- based functions in Excel. 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 5: Working with pivot tables and charts 14 Hours

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 Spark lines - Working with types of Charts, Trend line, Histograms, Bar and Pie Charts - Creating Pivot chart. Database concepts - Loading Data into Power Pivot - Using Power Query and Power map add-ins - Designing Pivot Table reports - Filtering data - Creating Custom functions and formulas - Formatting Pivot Tables - Managing Power Pivot Data - Setting Connection properties - Managing Data sources - Configuring Pivot Table Options

COURSE OUTCOMES

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

1. Relate to need for data driven decision making, Analytical cycle and Hierarchy of information user.
2. Demonstrate working knowledge of MS Excel including formatting of worksheets and perform actions necessary to format cells, numbers, dialog box, borders, background colour and font of data in MS Excel.
3. Get introduced to Power Query, understand its environment and its interaction with SQL.
4. Display an understanding of the various formulae in Excel and their application to data, use of advanced search functions like VLOOKUP and other statistical functions.
5. Create, format, sort, filter, modify and summarize Pivot Tables and Pivot Charts.

BOOK FOR REFERENCE

- ❖ *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,*
- ❖ *3rd Edition; Denise Etheridge; ISBN: 978-1-118-03623-5*

SEMESTER – VI
ELECTIVE – VII: BUSINESS ANALYTICS
PAPER II
UG 21 EBA 601: DATA VISUALIZATION AND
STORYTELLING

COURSE OBJECTIVES

The course aims enable students use Power BI, a powerful business intelligence tool, to visualize and share insights from data and story-telling using data analytics.

Module 1: Telling Stories with Data 8 Hours

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 - Understanding Key Concepts in Business Intelligence - Self-Service Business Intelligence (SSBI)

Module 2: Data Transformation for Power BI 12 Hours

Different Data Sources in Power BI Desktop - Loading Data into Power BI - Power BI Interface - Data Cleaning using Power BI query editor - Transform, Clean, Shape, and Model Data - Create and Edit Data Relationship - Working with Cross Filter - DAX vs M Query - Introduction to DAX - Data Types in DAX - DAX Calculations - Measures in DAX - DAX Syntax - Functions and Operators in DAX - DAX Tables and Filters

Module 3: Data Visualization with Power BI 14 Hours

Introduction to Visuals In Power BI - Visualization Charts in Power BI - Matrixes and Tables - Slicers and Map Visualizations - Gauges and Single Number Cards - Modifying Colours in Charts And Visuals - Formatting Charts and Visuals - Shapes, Text Boxes, and Images - Custom Visuals - Page Layout and Formatting - Bookmarks and Selection Pane - KPI Visuals - Ordering Elements - Grouping and Binning - Using Parameters in Power BI

Module 4: Business Visualization using Tableau

12 Hours

Importing data, Creating dashboards from services such as Salesforce, and Google Analytics - Shaping and Transforming Data with Business Calculations - Working with Tableau: Bringing in and Analysing Data- Understanding data connections, Visualizing Data, Data display options, Adding worksheets, Creating Dashboards: building stories with data, Advanced visual analytics, creating calculations, Publishing and sharing dashboards.

Module 6: Interactive Visualization with Tableau

14 Hours

Filtering Dashboard Parameters, Filtering Data at Views, Creating and Managing Category Hierarchies, Interacting With Parameters, Data Sets, Framework And Process, Donut Charts, Motion Charts, Pareto, Time Series And Predictive Analytics, Python Integration With Tableau, Introduction To Tableau Server, Tableau Online, Sharing Dashboards, Ask Data And Explain Data Features

COURSE OUTCOMES

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

1. Demonstrate knowledge of handling data, gathering data, formatting data and Tools for visualizing data.
2. Create PivotTables or Pivot Charts with PowerPivot including calculating fields with Data Analysis Expressions (DAX).
3. Build Miniature Charts from Standard Excel Charts. Students will also be able to create Sparklines, and control charts with Menus, Combo Boxes, and Buttons.
4. Create Power view data source connections inside Excel, Power view reports and Power view Visualizations Tables.
5. Understand the basics of Tableau desktop, connecting to data and Visualizing data using Tableau. Create, publish and share Dashboards while using advanced visual analytics.

BOOK FOR REFERENCE

- ❖ *Tableau for Dummies; Molly Monsey, Paul Sochan; ISBN: 978-1-119-13483-1*
- ❖ *Data Visualization For Dummies, Mico Yuk, Stephanie Diamond; ISBN: 978-1-118-50292-1*
- ❖ *Storytelling with Data: A Data Visualization Guide for Business Professionals by Cole Nussbaumer*
- ❖ *Microsoft Power BI Dashboards Step by Step | First Edition | By pearson | Errin O'Connor*

SEMESTER - VII
ELECTIVE - VII: BUSINESS ANALYTICS
PAPER III
UG 21 EBA 701: STORING, PROCESSING AND
QUERYING BUSINESS DATA

COURSE OBJECTIVES:

The course equips the students to master the basics of SQL and construct queries using SQL, techniques behind data warehousing and commercial relational database system (SQL Server)

Module 1: Database System Concepts 12 Hours

Introduction of Database - DBMS - Characteristics of database approach - Advantages of DBMS - Data models - Three schema architecture - The external level, the conceptual level and The internal level - Data Independence, Database languages and Interfaces - Roles of Database Administrator - Key-value pair databases - Document databases - Columnar Databases - Graph and spatial databases - Relational Model - Concepts, Characteristics

Module 2: Essentials of Data warehousing 14 Hours

What is data warehouse - Difference between operational and data warehouse systems - What is a data model - Data warehousing environment - Need for data warehouses - Value of data warehouses - Data management - Data governance Data ownership - Data quality - Data cleaning - Data integration - Types of Data warehouse

Module 3: SQL Queries 14 Hours

Introduction to SQL - Data types - Constraints - Commands in SQL (Create table, Drop command, Alter command) - Queries in SQL - Statements in SQL (DDL, DML, DCL, DQL, TCL) - Features of SQL - Manipulation of data - Tables in SQL - Joins - Stored Procedures - Sub Query - Correlated Subquery - Views

Module 4: ETL Fundamentals

10 Hours

Extraction Transformation, Load, Business role of ETL, Testing ETL systems, Information access and delivery, OLAP databases, OLAP implementations

Module 5: Basics of Data Mining

10 Hours

Basics of Data mining, Introduction to data mining techniques, types of attributes, basics of Data exploration

COURSE OUTCOMES

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

1. Understand any commercial database system architecture
2. Develop the relational and SQL queries for the any given application
3. Use SQL commands for programming and maintaining Databases
4. Apply the concepts of Data ownership and data governance to design better data solutions

BOOK FOR REFERENCE

- ❖ *SQL The Complete Reference, 3rd Edition, McGraw Hill Education by James Groff, Paul Weinberg, Andy Oppel*
- ❖ *SQL Server 2017 Administration Inside Out | First Edition | Pearson Publication by William Assaf, Randolph West, Sven Aelterman, Mindy Curnutt*

SEMESTER - VIII
ELECTIVE - VII: BUSINESS ANALYTICS
PAPER IV

**UG 21 EBA 801: DISTRIBUTED BIG DATA
PROCESSING AND CLOUD PLATFORMS**

COURSE OBJECTIVES

1. The course equips the students with fundamental concepts of distributed big data processing and cloud platforms, to enable students to apply the knowledge and tools necessary to develop big data applications in a distributed and cloud environment.
2. To familiarize students with the latest technology trends in distributed and cloud computing and enable them to evaluate the advantages and disadvantages of different approaches.

Module 1: Introduction to Big Data 8 Hours

Big Data as a popular trend in the IT industry, Overview of Big Data, Big Data characteristics, Data types and application of Big data, Career opportunities of Big Data

Module 2: Business Application of Big Data 8 Hours

Business applications of Big Data, Social network data application, Business intelligence and product development, application of Big Data in financial fraud detection, Big Data uses in retail industry

Module 3: Technologies for Handling Big Data 16 Hours

Overview of technical infrastructures that facilitate big data, Distributed and parallel computing techniques, Roles of cloud computing, Virtualization and in-memory computing, Big Data technological framework- Hadoop

Module 4: Fundamentals of Cloud Computing 12 Hours

Introduction to cloud computing, Types of Cloud Computing, Benefits of Cloud Computing, Cloud Computing Architectures, Cloud Computing Security, Exploring Infrastructure as a Service (IaaS), Platform as a Service (PaaS) and Software as a Service (SaaS)

Module 5: Cloud Computing Services

16 Hours

Categorization of the various service types, Drivers of Cloud Solutions, key players in the cloud industry, Amazon Web Services, Microsoft Azure, Google Cloud Platform, Cloud Computing Tools, Hadoop, Docker, Kubernetes

COURSE OUTCOMES

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

1. Ability to analyze and design distributed big data systems.
2. Ability to develop applications that use distributed big data processing and cloud platform.
3. Knowledge to evaluate and compare different distributed architectures and cloud computing services.
4. Understanding of the challenges related to distributed and cloud computing.

BOOK FOR REFERENCE

- ❖ *Hadoop 2 Quick-Start Guide: Learn the Essentials of Big Data Computing in the Apache Hadoop 2 Ecosystem*, by Eadline – Pearson Education India
- ❖ *Pragmatic AI | An Introduction to Cloud-Based Machine Learning | by Noah Gift | By Pearson:ISBN: 978-9389342451*
- ❖ *Big Data, Black Book: Covers Hadoop 2, Mapreduce, Hive, Yarn, Pig, R And Data Visualization by DT Editorial Services. ISBN: 978-8184891430*

SEMESTER – V
ELECTIVE – VIII: INTERNATIONAL PUBLIC ACCOUNTING
PAPER I

UG 21 EIA 501: INTERNATIONAL AUDITING - I

COURSE OBJECTIVE

The course aims to enable the students with the knowledge of audit process, analyse the risk involved and understand the Internal Control measures.

Module 1: Audit Introduction 8 Hours

Introduction to financial statement auditing, Traditional Framework – General Standards, Fieldwork Standards, Reporting Standards, purpose & premise of an audit, overall objectives of the independent auditor, conduct of an audit in accordance with GAAS, Inherent limitations of an audit, Independence, Integrity & Objectivity, General Standards & Accounting principles, Responsibilities to Clients, Other Responsibilities & Practices, Standards & Responsibilities for non-attest services, Sarbanes-Oxley Act (SOX), 2002, PCAOB Standards – Overview

Module 2: International Standards 5 Hours

International Federation of Accountants, International Auditing and Assurance Standards Board – International Standards on Auditing (ISAs), International Standards on Review Engagements (ISAEs), International Standards on Related Services (ISRSs), International Standards on Quality Control, Clarified ISAs, IESBA - Conceptual framework approach to independence

Module 3: Audit Planning & Risk 8 Hours

Pre-engagement acceptance activities, engagement letter, audit committee, Planning the audit – Benefits of planning, Nature and extent of planning activities, Key planning activities, discussion with management, Develop audit strategy, Prepare audit plan

Audit risk – Inherent risk, Control risk, Detection risk, Materiality, Misstatements, Risk of material misstatement, Fraud risk, Illegal acts, Fraud risk factors, Auditor's responsibility-Risk assessment process

Module 4: Supervising the Audit

8 Hours

Direction & Supervision, Team differences in opinion, Review of work, Engagement partner's review of the work performed, Statements on Quality Control Standards, Elements of a System of Quality control, Ethical requirements, Acceptance & Continuance of client relationships, Human resources, Monitoring, Engagement performance

Module 5: Internal Control

8 Hours

Definition & objectives, Components, Limitations, Regulations of internal control; Audits of non-issuers, audits of issuers, Risk assessment procedures, Perform tests of controls, Dual Purpose tests, Net of Test of Controls, Substantive procedures, Auditor's consideration of integral control.

Module 6: Internal Control - Integrated Framework & Auditor's Consideration of Internal Control

8 Hours

Revenue cycle, Expenditure cycle, Production & Conversion cycle, Personnel & payroll cycle, Investing & Financing cycle Control deficiency, deficiency in design & operation, significant deficiency, Material weakness, reporting internal control matters noted during a financial statement audit

COURSE OUTCOMES

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

1. Learn and apply the principles, rules and interpretations included in the AICPA Code of Professional Conduct to given situations
2. Learn about the international standards applicable to auditors of public and non-public companies

3. Prepare an audit plan, understand the risks involved and how the auditor responds to the risks assessed
4. Understand the supervision role of an auditor
5. Understand an entity's internal controls and evaluate the effect of internal controls on an engagement
6. Understand and assess internal controls of various business cycles of an entity

BOOKS FOR REFERENCE

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

SEMESTER – VI
ELECTIVE – VIII: INTERNATIONAL PUBLIC ACCOUNTING
PAPER II

UG 21 EIA 601: INTERNATIONAL AUDITING - II

COURSE OBJECTIVE

The course aims to enable the students with the knowledge of audit process, evaluate the audit findings and preparation of audit reports. It equips the students to understand the impact of information technology in audit.

Module 1: Audit Evidence & Substantive

Procedures

10 Hours

Sufficient & Appropriate Audit Evidence, Audit Evidence determined by RMM, Management Assertions, Audit procedures, Substantive procedures for revenue, expenditure, production & payroll cycles, investing & financing cycles, Test of details, Analytical procedures, Other specific substantive procedures.

Module 2: Audit Findings

6 Hours

Internal auditor-evaluating the internal audit function, using the work of internal audit function to obtain audit evidence, to provide direct assistance, Specialist, Evaluating Audit Evidence obtained and Misstatements identified, Analytical procedures in overall review, Forming an opinion of Financial Statements, Engagement Quality Review

Module 3: Audit Documentation, Sampling, and Report

7 Hours

Audit Plan, Audit Documentation, Management Representation Letter, Audit sampling-overview, understanding sampling risks, Types of Statistical Sampling-Attributes Sampling, Classical Variables Sampling, PPS Sampling, Unmodified opinion, Justified lack of Consistency, Going Concern Doubt, Uncertainty, GAAP Issue-Qualified opinion vs Adverse Opinion vs Disclaimer opinion

Module 4: Other Audit Reports

8 Hours

Other Info in Documents with Audited Financial Statements, Required Supplementary Info, Supplementary Info in relation to financial statements, Audit of Single & Group Financial Statements, Audit of Special Purpose Financial statements, Audit of Financial statements prepared using a financial reporting framework, Other Engagements & Reports Based on SAS, Review of Interim, Summary Financial Statements, Report on Compliance of Audited Financial Statements, Comfort Letter for Underwriters, Application of Accounting Principles

Module 5: Compilation, Reviews & Attestation

Engagements

9 Hours

Overview of SSARS Engagements, Preparation of Financial Statements, Compilation Engagements, Review of Financial Statements, Agreed-Upon Procedures Engagements, Prospective Financial Statements, Compliance, Management Discussion & Analysis, Trust Services

Module 6: Effect of Information Technology on Audit & Data analytics

5 Hours

Auditor's consideration of internal control, Auditing Techniques, Auditor's Computerized Tools for IT environments in IT environments. Overview of Audit Data Analytics (ADA), Analytical procedures, Benefits, Accessing, preparing & protecting data

COURSE OUTCOMES

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

1. Determine the sufficiency and appropriateness of audit evidence and the substantive procedures for various assertions and business cycles of the financial statements
2. Evaluate the audit evidence and findings
3. Prepare the audit documentation for audit of financial statements, perform sampling procedures and report the findings of the audit

4. Learn about preparing audit reports for other types of supplemental information.
5. Understand the role of auditor in compilation, review and attest engagements,
6. Understand the role of information technology in Audit and the role of data analytics in audit and other engagements

BOOKS FOR REFERENCE

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

SEMESTER - VII
ELECTIVE - VIII: INTERNATIONAL PUBLIC ACCOUNTING
PAPER III

UG 21 EIA 701: ADVANCED FINANCIAL
ACCOUNTING & REPORTING - I

COURSE OBJECTIVE

The course equips the students with the knowledge of various elements to prepare various financial statements following US - GAAP.

Module 1: Fundamentals of US GAAP
financial reporting

6 Hours

Standard setting bodies & hierarchy, elements of financial statements, primary objectives of financial reporting, qualitative characteristics of financial statements, fundamental assumptions & principles, recognition & measurement, using cash flow information & present value, accounting cycle & preparation of financial statements

Preparation of Balance sheet-Elements of balance sheet, Line items and the format of balance sheet

Module 2: Preparation of Income statement &
Statement of Comprehensive Income

8 Hours

Elements of income statement sheet, Line items and the format of balance sheet, preparation of income statement & the statement of comprehensive income, adjustments to correct identified errors, ratios – computation and interpretation.

Module 3: Preparation of Statement of Changes in
Equity & Statement of Cash Flows

7 Hours

Preparation of statement of changes in equity & statement of cash flows, adjustments to correct identified errors, classification of cash flows – cash flow from operating, financing and investing activities, direct and indirect method of calculation of cash flow from operating activities.

Module 4: Monetary Current Assets & Current Liabilities

8 Hours

Current assets, Current Liabilities, Working Capital, Efficiency (turnover) ratios—ICP, RCP, & PDP, Operating cycle, Cash conversion cycle, Cash & Cash equivalents, Bank Reconciliation, A/R—different methods, N/R, Transfer of financial assets, Comparison with IFRS

Module 5: Inventory

7 Hours

Determination of Inventory & COGS, Inventory costing methods such as specific identification method, average cost method, FIFO & LIFO under periodic & perpetual systems, inventory valuation-LCM or LCNRV, gross profit & retail inventory methods, comparison with IFRS.

Module 6: Investments in Equity & Debt Securities

9 Hours

Investment in Equity Securities: FVTNI (Fair Value Through Net Income) - Equity Method, Investment in Debt Securities: Trading Securities - Available for Sale Securities - Held to Maturity Securities Acquisition of fixed assets, tangible fixed costs—land, building, equipment, self-constructed fixed assets. Capitalization of interest, costs incurred after acquisition, depreciation methods such as SLM, DDB, SYD, & UOP, depletion, impairment, asset retirement obligation, Classification of intangible asset-forms, identifiability, expected life, manner of acquisition, accounting for intangibles-capitalization of costs, amortization, impairment, Knowledge-based, legal rights-patents, copyrights, franchise agreements, leasehold, trademarks, goodwill etc.

COURSE OUTCOMES

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

1. Understand the conceptual framework and standard-setting for business and nonbusiness entities as per US GAAP.

2. Record the financial statement accounts for-profit business entities as per US GAAP.
3. Understand the major differences in the accounting treatments under US GAAP & IFRS
4. Determine the value of different financial statement accounts as per US GAAP
5. Demonstrate how different financial statement items are interlinked.
6. Demonstrate the accounting treatment of equity & debt securities, tangible assets and intangible assets.

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 - VIII
ELECTIVE - VIII: INTERNATIONAL PUBLIC ACCOUNTING
PAPER IV
UG 21 EIA 801: ADVANCED FINANCIAL
ACCOUNTING & REPORTING - II

COURSE OBJECTIVE

The course equips the students with the knowledge of various elements to prepare various financial statements following US – GAAP and statements for Non- profit organisations.

Module 1: Bonds

7 Hours

Present value & future value formula, ordinary annuity, annuity due, PV & FV calculations. Types of bonds, Accounting for Bonds, Other Bond Accounting Considerations, Convertible bonds, Bonds with detachable warrants, bond retirement, Fair value option & fair value election

Module 2: Leases & Pension

8 Hours

Overview of leases, classification of leases–operating & finance leases, sale leaseback, lease accounting considerations, Overview of pension plans, defined contribution, defined benefit plan, pension plan obligation and pension plan assets, net pension expense and its components, Accounting for pension plans & reporting on balance sheet, pension liability, amortization, actuarial gains/losses, reporting pension plans

Module 3: Stockholders' Equity & Earnings Per Share

5 Hours

Common stock, preferred stock, additional paid-in capital (APIC), retained earnings & dividends, accumulated other comprehensive income, treasury stock, presentation of stockholders' equity, Simple capital structure, basic EPS, income available to common stockholders, stock dividends, stock splits, dilutive securities

Module 4: Business Combinations & Consolidations

5 Hours

Overview of the acquisition method, accounting for acquisitions, non-controlling interest, intercompany transactions, variable interest entities

Module 5: Foreign Currency Accounting

6 Hours

Fundamentals of foreign currency accounting, foreign currency terminology, temporal method, current rate method, US GAAP vs. IFRS, Foreign currency translation and remeasurement, IFRS treatment on foreign currency accounting, individual foreign transactions

Module 6: Partnerships & Not-for-profit Accounting

6 Hours

Overview of partnership accounting, admission of a partner, retirement of a partner, liquidation of the partnership, Not-for-profit financial statements—statement of financial position, statement of activities, statement of cash flows

Module 7: Governmental Accounting (State & Local)

5 Hours

Overview of governmental accounting - governmental accounting & reporting standards; governmental reporting objectives; governmental reporting entity; governmental reporting & presentation requirements, Fund types - governmental funds; proprietary funds; fiduciary funds, Modified accrual accounting - budgetary accounting; activity; encumbrances

Module 8: Interfund Transactions & Financial Reporting

3 Hours

Interfund transactions - operating transfers; quasi-external transactions; reimbursements; loans, Financial Reporting - management discussion & analysis (MD&A); government-wide financial statements; fund financial statements; notes to financial

statements; required supplementary information (RSI) other than MD&A, Sample government-wide F/S, Fund F/S and BCS

COURSE OUTCOMES

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

1. Understand the characteristics of bonds and apply the GAAP principles to record bonds
2. Apply the accounting treatment of leases & pensions
3. Understand the major differences in the accounting treatments under US GAAP & IFRS
4. Prepare the financial statements based on acquisition and consolidation method
5. Demonstrate how different financial statement items are interlinked
6. Prepare financial statements for Partnership and Not-for-profit organizations

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*
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