

GROUP OF ELECTIVES

ELECTIVE 1 - ACCOUNTS		
DSE-1	UG 21 DEAC 501	Advanced Corporate Reporting I
DSE-2	UG 21 DEAC 601	Advanced Corporate Reporting II
ELECTIVE 2 - FINANCE		
DSE-1	UG 21 DEFN 501	Advanced Financial Management
DSE-2	UG 21 DEFN 601	Security Analysis & Portfolio Management
ELECTIVE 3 - HUMAN RESOURCE MANAGEMENT		
DSE-1	UG 21 DEHR 501	Employee Relation Laws in India
DSE-2	UG 21 DEHR 601	Human Resource Development
ELECTIVE 4 - MARKETING MANAGEMENT		
DSE-1	UG 21 DEMK 501	Consumer Behaviour
DSE-2	UG 21 DEMK 601	Retail and Logistics Management
ELECTIVE 5 - INTERNATIONAL BUSINESS		
DSE-1	UG 21 DEIB 501	Fundamentals in International Relations
DSE-2	UG 21 DEIB 601	International Business
ELECTIVE 6 - BANKING AND INSURANCE		
DSE-1	UG 21 DEBI 501	Bank Management
DSE-2	UG 21 DEBI 601	Principles and Practice of Insurance
ELECTIVE 7 - BUSINESS ANALYTICS		
DSE-1	UG 21 DEBA 501	Fundamentals of Business Analytics
DSE-2	UG 21 DEBA 601	Data Visualization and Storytelling
ELECTIVE 8 - INTERNATIONAL PUBLIC ACCOUNTING		
DSE-1	UG 21 DEIPA 501	International Auditing - 1
DSE-2	UG 21 DEIPA 601	International Auditing - 2

SEMESTER - V

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

COURSE OBJECTIVES:

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

Module 1 - Concept of Group Accounting 10 Hours

IndAS 103 - Concepts of simple & complex groups, Concept of Control, Power and significant influence, Associate. Concept of Joint operation, Joint venture, Associate Company Ind AS 110, IndAS 28 -Process of Consolidation - Consolidation of subsidiaries, associates, joint operations and joint ventures

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

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

Module 3 - Treatment of Intra Group Transactions 10 Hours

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

Module 4 - Consolidated Statement of Financial Position 10 Hours

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

Module 5 - Consolidated Statement of Profit or Loss 8 Hours

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

Module 6 - Consolidated changes in Equity 10 Hours

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

Skill Development:

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

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

Analyze the after effects of the process of consolidation of group

accounting of a consolidated company – pros and cons.

COURSE OUTCOMES:

After completion of the course the students will be able to

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

Books for Reference:

- Jain and Narang, Advanced Accounts, Karnataka, Kalyani Publications, 2014
- S.N Maheshwari, Advanced Corporate Accounting, 5th Edition, Vikas Publishing House, 2009
- Ashok Sehgal, Deepak Sehgal, Advanced Accounting, Corporate Accounting, 6th Edition, New Delhi, Taxmann, 2008
- Sanjeev Singhal and R. Shankaraiah, Manual of Financial Accounting and Reporting, Haryana, CCH Wolters Kluwer, 2015
- Sarika Gosain and Rajesh Gosain, Practical Approach to IND AS Implementations, Illustrations, Summary and Comparisons, 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 DEAC 601: ADVANCED CORPORATE REPORTING II

COURSE OBJECTIVES:

This course aims to enable the students to apply the concepts and treatment for special transactions such as financial instruments, leases, employee benefits and share based payments in the context of financial reporting as per IFRS.

Module 1 - Introduction to Special Transactions **2 Hrs**
Special Transactions, Concepts - financial instruments, leases, employee benefits, and share based payments.

Module 2 - Accounting for Leases **8 Hrs**
IFRS 16 & Ind AS 116 - Leases, Finance and Operating Lease, Accounting in Books of Lessor and Lessee, (recognition, measurement & presentation)

Module 3 - Financial Instruments **20 Hrs**
IAS 32 and Ind AS 32, IFRS 9, Ind AS 109, IFRS 7, Ind AS 107-Recognition and Measurement for financial assets and financial liabilities. Distinction between Equity and Liability- Hybrid instruments Convertible debentures, FCCB etc. Impairment of financial instruments- Hedge

Module 4 - Employee Benefits **10 Hrs**
IAS 19 and Ind AS 19, Short term and Long term benefits, Leaves and Holidays, Superannuation, Retirement and Post-retirement benefits Defined contribution plan and Defined benefit plan, Actuarial valuation and assumptions. Recognition and Measurement of planned assets and benefit obligation in balance sheet & profit or loss account (Simple problems only).

Module 5 - Share based payments **10 Hrs**
IFRS 2, Ind AS 102, Equity settled and Cash settled, Share appreciation rights and recognition and measurement of equity options and Share Appreciation Rights obligations.

Module 6 - Revenue Recognition **10 Hrs**
IFRS 15 & Ind AS 115 - Revenue from contract with Customers - 5 steps Revenue Recognition Model, Recognition of Contract revenue, Revenue from sale of goods and services.

Skill Development:

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

- Analyze and write a summary on various case studies given in IFRS.org connected to each module/concept.
- Examine the recognition and measurement of financial assets and

financial liabilities and identify the key differences between Ind AS and IAS by analyzing any company's financial statements.

COURSE OUTCOMES

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

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

Books for Reference

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

SEMESTER- V
ELECTIVE II- FINANCE
PAPER-I

UG 21 DEFN 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 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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

Module 5 - Mergers & Acquisition **8 Hrs**

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 Hrs**

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 DEFN 601: SECURITY ANALYSIS& PORTFOLIO
MANAGEMENT

COURSE OBJECTIVES

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

Module 1 - Introduction: Portfolio Management **6 Hrs**
Meaning and Significance of Savings & Investment - Financial and Economic Meaning of Investment - Investment v/s Speculation, Hedging, Arbitrage & Gambling - Portfolio Management -Meaning & Process.

Module 2 - Introduction: Security Analysis **8 Hrs**
Characteristics of Investments - Factors Influencing Investment Decisions - Various Investment avenues Available for Investors (special reference to Tax benefits, returns and risk) - Meaning: Security & Security Analysis- Selection of Securities using Life Cycle Approach.

Module 3 - Fundamental Analysis & Security Valuation **14 Hrs**
Fundamental Analysis: Meaning & Components - Types of Risk: Systematic & Unsystematic- Risk and return assessment using Mean, Standard Deviation, Coefficient of Variation and Beta -Factors influencing Valuation of Securities -Valuation/Pricing of stocks - Yield Calculation & Valuation of Bonds.

Module 4 - Technical Analysis & Related Theories **12 Hrs**
Introduction to Technical analysis-Dow Theory, Elliot Wave Theory - Types of Charts & Chart Patterns-Technical Indicators & Oscillators: Moving Averages, ROC &RSI - Efficient Market Hypothesis & RandomWalk Theory.

Module 5 - Portfolio Construction **12 Hrs**
The Capital Asset Pricing Model, Arbitrage Pricing theory -Modern Portfolio Theories: Markowitz's Mean-Variance model & Sharpe's Single Index Model.

Module 6 - Portfolio: Evaluation & Revision **8 Hrs**
Meaning of Portfolio Evaluation - Evaluation Techniques: Sharpe's, Treynor's & Jensen's Performance Indices - Meaning & Need for Portfolio Revision -Revision Strategies.

Skill Development

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

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

COURSE OUTCOMES

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

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

Book for Reference

- ❖ Avadhani, Security Analysis & Portfolio Management, 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 DEHR 501: EMPLOYEE RELATION LAWS IN INDIA

COURSE OBJECTIVES

This course aims to acquaint learners with the concepts of Employee Relations laws, Industrial Relations, occupational hazards and industrial health and safety.

Module 1 - Introduction **10 Hrs**

Concepts and Scope of Labour Welfare & Social Welfare and Social Security - Types of Welfare Activities - Statutory and non- statutory - Principles of Labour Welfare-Indian Constitution and Labour - Growth of Labour Welfare & Social Security in India.

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

Trade Unions Act 1926, Industrial Dispute (standing order) act 1946, Industrial Dispute Act 1947, The payment of Bonus Act 1965, Employee provident fund act 1952, Workmen's compensation Act 1923, Employees State Insurance act 19468, Payment of Gratuity Act, Maternity Benefit Act, Child Labour (Prohibition and Regulation) Act 1986, Whistleblowers Protection Act, 2014

Module 3 - Industrial Relations **6 Hrs**

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

Module 4 - Participative Management **10 Hrs**

Participative Management - Importance - Concept & Philosophy of Participative management-Scope -Perspectives of Participative Management (personal, sociological, classical, human relations & human resources perspectives)-Forms of Participation - Direct & Representative - self - directed -; Participative management in different countries-problems in developing participative management; Empowerment - Ways of Empowerment-being an "Equal Opportunities" employer

Module 5 - Occupational Hazards - Industrial Health & Safety **15 Hrs**

Government of India's Concept of Occupational, Safety & Health -the statutes of GOI-Sectors covered-DGFASLI-DGMS-Mines Act- Hazards exposure and Consequences-OSH in Agriculture- Construction Sector-Shops and Establishments-Beedi and Cigar Manufacturing-Waste Management.

Accidents: Types & category of accidents - Causes & Prevention of

accidents-unsafe actions and conditions, personal and job factors of accidents; Safety: Need for safety - Measures - Supervisors role in safety-Prevention of Accidents-Job Safety Analysis-Planned Job Observations-steps in planned job observations; Hindsight Vs Foresight programs-Accident Control-Accident Response- Accident Investigations-Corrective Actions.

Health: Physical health & mental health - Problems and remedies - Noise control. Job stress: Industrial Stress -Meaning - Understanding stress and its consequences - Potential sources of stress - stress consequences- Physiological- psychological and behavioural symptoms - Stress Management strategies. Occupational diseases Alcoholism and drug abuse - Violence in the work place.

Module 6 - Managerial Counselling

6 Hrs

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

Skill Development

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

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

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

Discuss a case study of workers collaboration & participation in management of particular company.

COURSE OUTCOMES

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

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

Books for Reference

- ❖ Naseer Elhahi- Industrial Safety ManagementKalpaz 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 DEHR 601: HUMAN RESOURCE DEVELOPMENT

COURSE OBJECTIVES

This course aims to acquaint learners with the techniques, process and activities of Human Resource Development and Organizational Development.

Module 1 - Introduction to Human Resource Development 7 Hrs

Introduction to HRD - Meaning-Relationship between HRD AND HRM-HRD Processes and Outcomes-HRD Matrix-HRD Interventions- Personality quotient - Emotional quotient/ Intelligence - Changing view of Global HRD and the use of computer and the internet (HRIS) - Role and competencies of HRD Professionals.

Module 2 - HRD Process and HRD Activities 16 Hrs

HRD Process -Assessing need for HRD- Designing and developing effective HRD Programs- Implementing HRD Programs-Evaluating the effectiveness of HRD Programs.

HRD Activities - Orientation and training - Orienting employees- Training process - Training needs analysis - Training techniques Evaluating training efforts - Methods of training - Sensitivity training - Case study - Role play - Business game - In basket exercise - Designing training program.

Development: Nature and purpose of management development- Managerial on-the-job training - Job rotation and management - Off the job management development techniques Computerised managerial assessment and development program. Ethics-Code of Employee Conduct- HR Audit-Data security and Data Breach, Antecedents and Incidences Reporting

Module 3 - Organisational Development 8 Hrs

Introduction - Definition and concept -Characteristics-Growth and relevance of OD - Operational goals of OD - Conditions for OD success - Phases of OD -Group level and Individual Level Diagnosis- Techniques of OD - Interventions: Meaning and types -Benefits and limitations of OD - Change Process: Meaning -Types of change - Managing resistance to change at work- Institutionalizing Organisational Changes.

Module 4 - Managing Productivity 10 Hrs

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

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

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

Module 5 - Transactional Analysis

12 Hrs

Meaning and definition – Origins – Philosophy of TA – Goals – 6 Key Concepts – Ego States – Transactions – Cross – Parallel– Ulterior. Strokes – Different Types – Negative Strokes – Strokes Economy Life Positions -Four quadrants – Its Relevance to Managers – Co Relative with Self-Esteem – Attitudes.

Module 6 - Human Resource Applications and Trends

7 Hrs

Competency Mapping, People Capability Maturity Model (PCMM), Balanced Score Card, Appreciative Enquiry, Employer Branding, Employee Branding, Cross Cultural Training, HRD Audit, Challenges in HR.

Skill Development

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

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

COURSE OUTCOMES

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

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

Books for Reference

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

SEMESTER – V
ELECTIVE-IV: MARKETING MANAGEMENT PAPER- I
UG 21 DEMK 501: CONSUMER BEHAVIOUR

COURSE OBJECTIVES

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

Module 1 - Introduction **10 Hrs**

Definition and scope – Consumer and customer – Disciplines involved in the study of consumer behaviour – Scope of Consumer Behaviour - Necessity of studying consumer behavior – Consumer behaviour application in marketing – Trends in consumer behaviour – Market segmentation and consumer behaviour – VALS psychographic segmentation – (Case Study approach) Meaning and Use of Big Data in Consumer behaviour Studies - Changing paradigm of Market Segmentation - Gaining Consumer Insights through Behavioral Insights on Big Data – Data Security and Privacy (Basics only).

Module 2 - The External Environment **10 Hrs**

Factors influencing consumer behaviour – Consumer & cultural influences – Sub-cultural and cross cultural influences – Social class influences and consumer behaviour – Group dynamics and consumer reference groups – Household decision making and family influences – Opinion Leadership.

Module 3 - Theories of Consumer Behaviour **8 Hrs**

Needs – Goals and motives of consumers – Other Theories of Motivation i.e., Marshallian's – Freud's – Herzberg's – Maslow's hierarchy of needs – Personality and self- concept – Self- concept theory – Psycho analytic theory – Neo Freudian theory – Trait theory of personality.

Module 4 - Individual Determinants of Consumer Behaviour **10 hours**

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

Module 5 - Consumer Decision Making Process **10 Hrs**

Stages in consumer decision process – Types of decision making Post purchase behaviour – Personal influence and opinion Leadership– Diffusion of innovations – Adoption process . (Case Study approach)

Module 6 - Consumer Satisfaction and Consumerism **12 Hrs**

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

Skill Development

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

- Collect five print ads of products, which are directed at the life style segments. Describe the consumer lifestyle that these ads focus on.

- Interview consumers of various age groups and attempt to find out products and situations leading to high involvement and low involvement conditions for them. What are the implications for marketers for influencing such consumers?
- Prepare a report on the impact on western films on the outlook of urban youth in India. Identify the consumption of two products in different categories that reflect this.
- Find and describe two ads in the FMCG market which are based on affective (emotional) choice and cognitive (intellectual) choice.
- Why do you think the marketer is adopting this approach and do you think the approach is appropriate?

COURSE OUTCOMES

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

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

Book for Reference

- ❖ Assael Henry: Consumer Behaviour and Marketing Action- 6th Edition- Cengage Learning India Pvt Ltd, 2011
- ❖ Roger D Blackwell, Paul W Miniard: Consumer Behaviour, 10th Edition- Cengage Learning India Pvt Ltd, 2017
- ❖ David L. Loudon & Albert J.Bitta: Consumer Behaviour- 4th Edition, McGraw Hill Inc., USA 2017
- ❖ Jay D Lindquist, Joseph Sirgy M- Shopper, Buyer and Consumer Behaviour, 2nd Edition, Wiley India Pvt. Ltd, New Delhi 2009
- ❖ Leon. G. Schiffman: Consumer Behaviour; 12th Edition; Pearson Education Limited , USA 2001
- ❖ Satish K Batra& SHH Kazmi: Consumer Behaviour, Text and Cases- Excel Books, New Delhi 2004
- ❖ C.N Sontakki: Consumer Behaviour, Himalaya Publishing House, Mumbai2012
- ❖ Suja R. Nair: Consumer Behaviour in Indian Perspective 2nd Edition, Himalaya Publishing House, Mumbai , 2017
- ❖ Colin Strong- Humanizing Big Data: Marketing at the Meeting of Data, Social Science and Consumer Insight- Kogan Page Publishers, New Delhi 2016
- ❖ Steve Lohr- Data-ism: The Revolution Transforming Decision Making, Consumer Behavior, and Almost Everything Else- Harper Collins- USA 2015

SEMESTER - VI
ELECTIVE- IV: MARKETING MANAGEMENT
PAPER - II
UG 21 DEMK 601: RETAIL AND LOGISTICS MANAGEMENT

COURSE OBJECTIVES

The course aims to provide learners with the theories of retailing and its implications on Retail operations management and logistics management.

Module 1 - Introduction

6 Hrs

Retailing and economic significance-Functions of a retailer -Types of retailers - Trends in retailing - International Retailing - Retailing as a career -Retail Management Decision Process - Service Retailing.

Module 2 - Retailing Environment

10 Hrs

Theories of Retail Change: Theory of Natural Selection in retailing, Theory of Wheel of retailing, General-Specific-General Cycle or Accordion Theory, Retail Life Cycle Theory- - Multi channel retailing - Retail Aggregators Business Model - Phases of growth of retail markets - Retail Mix - BCG Matrix.

Module 3: Store Loyalty Management and Retail Location

14 Hrs

Types of customers - Variables influencing store loyalty
- Store loyalty models - Influencing customers through visual merchandising - Value added through private labels - Retail location strategy- Importance of location decision - Retail location research and techniques - Types of retail locations

Module 4 - Merchandise Management

10 Hrs

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

Module 5 - Category Management

10 Hrs

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

Module 6 - Logistics Management

10 Hrs

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

Objectives - Integrated Logistics Systems - Market Logistics Decisions

Skill Development

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

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

COURSE OUTCOMES

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

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

Book for Reference

- ❖ Anne Coughlan, Robert Palmer, Louis W. Stern, Adel I. El-Ansary: Marketing Channels, 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 - V
ELECTIVE-V: INTERNATIONAL BUSINESS PAPER I
UG 21 DEIB 501: FUNDAMENTALS IN INTERNATIONAL
RELATIONS

COURSE OBJECTIVES

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

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

Evolution of the Discipline - Pre and Post Westphalia World (emergence only)

The History of French Revolution-Colonialism and Culture in British India-Enlightenment & Empire Brief insight into the 19th Century- Impact of World War-Cold war and India's stand- The Bretton Woods agreement.

Government & Non-Government players Overview, objectives, role and importance: WTO- IMF-WORLD BANK-International Trade Organisations- NAFTA, SAARC, BRICS & ASEAN - International Trade Centre-EU trade policy- -GATS-TRIPS & TRIMS.

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

Module 2 - India and Globalisation **8 Hrs**

Overview of Social and Cultural Patterns of Ancient India-The Indian Middle Ages (1950's) - 1990's Liberalisation. The Making of Modern India-From Aesthetics to War: History of the Modern West-Reading Texts: (18th Century)-History of Silk Road: Pre- modern Patterns of Globalization (200BC-1453AD)-Sociology of Post-Industrial Societies.

Module 3 - International Relations Theories **12 Hrs**

IR-Meaning, purpose, global opportunities available for IR International Politics: Meaning, Definition, International Political scenario of IR. India in global relations. Realism-Meaning-concept-Assumptions of Realism from History of the Peloponnesian War Neo realism-Meaning-Concept-Kenneth Waltz's theory-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 Hrs**

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

Module 5 - Recent Trends in World Trade and International Negotiations
8 Hrs

Eco politics recent developments in WTO negotiations-The negotiations on industrial goods- The agriculture negotiations Switzerland's contribution in agriculture: implications for developing countries-The elimination of export subsidies- Reduction in domestic support- Market access Migrations and Refugee. Climate change and trade-Agriculture, trade and climate change-The food miles debate-The liberalisation of environmental goods and services-Intellectual property rights and transfer of technology-Carbon leakage and border tax adjustments. India's stand at UN/WTO on climate change and agricultural negotiations

Module 6 - EXIM 8 Hrs

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

Skill Development

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

- Describe the evolution of international relations from Westphalia sovereignty to recent changes in international monetary and economic environment and its influence of government and non-government players (international economic institutions).
- Illustrate the cultural and social pattern of ancient India and its transition to the present state of affairs in the context of globalization.
- Relate the implications of 5 theories of international relations on India and its global relations.
- Integrate the evolution of India's foreign policy into development of institutional framework of Exports and Imports since 1947.
- Identify the implications of dynamics of world trade and

international negotiations on eco politics, migration and refuge, technology transfer and India's stand at UN/WTO on climate change and Agriculture.

- Examine the EXIM policy and India's export performances in the context of key drivers and challenges in the past 5 years.

COURSE OUTCOMES

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

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

Book for Reference

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

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

COURSE OBJECTIVES

The course equips the student to understand the concept of International Business, global manufacturing concept, international demand and supply trade scenario.

Module 1 - Trade and Manufacturing **10 Hrs**

Factors of production: Land, Labour & Capital. Mobility of these factors in Post- Independence Introduction to the Manufacturing sector, Scenario and trends for the past 50 years, Concept and steps involved in going international-International business strategies - Global Manufacturing-concept- Expansion Strategies

- Regionalization - Regionalization Strategies. Procurement of goods for manufacturing International Supply and Demand trade scenario Future prospects for the same Applications of demand and supply: price rationing, price floors, consumer surplus, producer surplus. A look at India's GDP since 1950

New trends: Rise of E-commerce, 3D printing. Euro-zone issues (E.g.: Brexit, the Greek Debt Crisis, Resurgent Russia, heightened terrorism threats, etc.)

Module 2 - International Supply chain **10 Hrs**

Introduction to supply chain management The management components of supply chain management, supply chain processes, Electronically linking the supply chain, Supply chain performance measurement, Developing and implementing partnerships in the supply chain, Implementing supply chain management.

Concept, objectives of supply - production and distribution system, Role and Management of flow of material in supply chain management Material Logistics: Concept and Importance of Material Logistics.

Module 3 - Logistics Management **10 Hrs**

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

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

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

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

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

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

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

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

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

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

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

Module 6 - IHRM **8 Hrs**

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

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

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

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

Skill Development

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

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

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

COURSE OUTCOMES

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

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

Book for Reference

- ❖ Dutta A.K., Materials Management: Procedures, Text and cases, New Delhi, Prentice Hall of India Pvt. Ltd., 1998
- ❖ Gopalakrishnan, P. and Sundareson, M., Materials Management: An Integrated Approach, New Delhi, PHI learning Pvt. Ltd, 2011
- ❖ Varma, M.M., Materials Management, New Delhi, Sultan Chand and Sons, 2012
- ❖ Sharma S. C., M a t e r i a l Management a n d M a t e r i a l s Handling, New Delhi, Khanna Publishers, 1995
- ❖ Arnold, Champman and Ramakrishnan, Introduction to Materials Management, 5th ed., Bangalore, Pearson Education, Inc., 2007
- ❖ Pooler Victor H. Purchasing and Supply Management, Creating the Vision, New York, Chapman & Hall, 1997
- ❖ Dutta A.K., Material Management, Inventory Control and Logistics, Bangalore, Jaicoi Publishing House, 2001
- ❖ Roy Chaudhary, E.K.: Logistics Management, 1st edition, Mumbai, Universal Book Corp, 1990
- ❖ Sharma SC: Warehousing and Distribution, New Delhi, Uma Publications, 1986

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

SEMESTER - V
ELECTIVE - VI: BANKING AND INSURANCE
PAPER I
UG 21 DEBI 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 Hrs

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 Hrs

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 Hrs

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 Hrs

Introduction, Meaning and Scope of Credit Appraisal, The credit process, Pre-Appraisal stage, Appraisal stage, Post- sanction Compliance: Monitoring and Supervision of Advances, Documentation, Purpose, Process for Fresh Advances, Documentation at time of Renewal/Enhancement/Death of a borrower.

Module 5 - Management of Non-Performing Assets

8 Hrs

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 Hrs

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)

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

Definition and Nature of Insurance-Evolution of Insurance-Role and Importance of Insurance-Insurance Contract-Management Of Insurance Companies-Functions of Organization Insurers- Product Design & development-Underwriting-Claims Management- Insurance Pricing-Insurance Marketing-Insurance Intermediaries- Financial Management in Insurance Companies- Reinsurance- Information Technology in Insurance.

Module 2 - Life and Health insurance

12 Hrs

Nature of Life Insurance Contract-Classification of Policies- Annuities-Selection of Risk-Measurement of Risk & Mortality Table- Calculation of Premium-Treatment of Sub-Standard Risk-The Reserve- Investment Of funds-Surrender Value-Valuation of Surplus- Policy Condition-Life Insurance of the Underprivileged-Industrial Life Insurance-Group Life Insurance-Disability Benefit Policies- Social Security Scheme & pension Plans-Micro Life Insurance- Progress of Life Business of LIC.

Module 3 - General Insurance

10 Hrs

Nature of Marine Insurance Contract-Marine Insurance Policies- Policy Conditions-Premium Calculation-Marine Losses-Payment of Claims-Progress of Marine Insurance Business in India-Nature and Use of Fire Insurance-Fire Insurance Contract-Kinds of Policies- Policy Conditions-Rate Fixation in the Fire Insurance-Payment of Claim-Progress of Fire Insurance-Transport and Motor Insurance- Miscellaneous forms of Insurance Including Social Insurance-Rural Insurance & Prospects of Agriculture Insurance In India-Urban Traditional & Non Traditional Insurance-Progress of Miscellaneous General Insurance-Progress of Total General Insurance.

Module 4 - Prospects of Insurance Companies

8 Hrs

Prospects of Insurance-Privatization of Insurance Industry-Insurance Innovation & Long Term Care Insurance-Risk Management & Commercial Insurance-Health Insurance-Catastrophe Insurance- Liability Insurance-Micro Insurance & Credit Insurance-Reinsurance- Corporate Governance & Corporate Social Responsibility-Bank Assurance-International Insurance Scene.

Module 5 - Insurance Legislation

10 Hrs

Insurance Legislation in India-Insurance act 1938-Life Insurance act 1956-Marine Insurance act 1963-General Insurance act 1972-Insurance Regulatory and Development Authority act 1999

Module 6 - Insurance Agent and Actuary in India

10 Hrs

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

Skill Development

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

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

COURSE OUTCOMES

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

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

Book for Reference:

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

SEMESTER – V
ELECTIVE – VII: BUSINESS ANALYTICS
PAPER I
UG 21 DEBA 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 DEBA 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 - V
ELECTIVE - VIII: INTERNATIONAL PUBLIC ACCOUNTING
PAPER I
UG 21 DEIPA 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 adult, 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 DEIPA 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
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