

St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bengaluru – 560 025

Accredited and Re-Accredited with 'A' Grade by the
National Assessment and Accreditation Council (NAAC)

Recognized by the UGC as
“COLLEGE WITH POTENTIAL FOR EXCELLENCE”



Bachelor of Business Administration

(Professional - Finance and Accountancy)

Semester III & IV

Syllabus w.e.f., 2017 – 2018

Academic year 2020-2021

St. Joseph's College of Commerce

(An Autonomous Institution affiliated to
Bengaluru Central University)

Dedicated to Excellence with Relevance

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

Since its inception as an independent institution, the College has shown growth and progress in academics, co-curricular and extra-curricular activities. Besides, there has been a constant effort made by the College to acquire excellence in every aspect of good education. Currently it stands re-accredited to the National Assessment and Accreditation Council (NAAC) with an 'A' grade. In February 2010, the College was recognized by the UGC as a "College with Potential for Excellence".

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

The College is committed to providing quality education to its students. It offers Bachelor of Commerce and Bachelor of Business Administration, a three year Under Graduate Degree Programmes, and Master of Commerce, a two year Post Graduate Programme. Highly qualified staff members, excellent

infrastructure of the college like spacious classrooms, a good library and computer lab facilities helps to promote academic excellence.

THE DEPARTMENT OF BUSINESS ADMINISTRATION

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

OBJECTIVES OF THE BBA (Professional - Finance and Accountancy) PROGRAMME

1. To develop professional knowledge and skills in International Accounting, Finance, Auditing, Taxation, Risk Management etc. by adopting learner centered pedagogical practices.
2. To equip students with the necessary tutoring required as per CIMA standards to enable them to effectively pursue the professional qualification.
3. To inculcate a strong sense of ethics and corporate values, especially with regard to the accountability, transparency and responsibility of a professional in the business world.
4. To provide students with the opportunity to play diverse financial roles at senior or advisory levels in any organization.

I. ELIGIBILITY FOR ADMISSION

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

II. DURATION OF THE PROGRAMME

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

III. MEDIUM OF INSTRUCTION

The medium of instruction shall be English.

IV. ATTENDANCE

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

V. PROGRAMME MATRIX

Refer page no 7 – 10

VI. TEACHING AND EVALUATION

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

VII. EVALUATION SYSTEM

Evaluation for UG Programme consists of two components, viz. Continuous Internal Assessment(CIA) and End Semester Examination (ESE) with the weightage of 30% and 70% respectively.

Continuous Internal Assessment (CIA) includes a centrally organized MID TERM TEST for 20 marks and other exercises administered by the teacher such as Unit test/Online test / Snap test /Surprise test /Quiz /Assignment /Presentation / Project / Research article /Seminar etc. for an aggregate of 10 marks. Each teaching faculty is required to maintain a record of the Continuous Internal Assessment.

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

VIII. MINIMUM FOR A PASS

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

IX. CLASSIFICATION OF SUCCESSFUL CANDIDATES

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

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

Course category	Instruction hrs / week	Credits
Languages	3 hrs	2
Major Core	4 hrs	3
Major Optional	4 hrs	4
Allied Required	4 hrs	3
Open electives	4 hrs	3

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

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

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

$SGPA = \frac{\sum \text{Credits} \times \text{Grade Points}}{\text{Total Credits}}$ Minimum SGPA for a pass is 4.00.

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

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

$CGPA = \frac{\sum \text{Total credits in the semester} \times SGPA}{\text{Total credits of the course}}$ SGPA and CGPA will be rounded off to two decimal places. Interpretation of SGPA/ CGPA/ Classification of final result for a UG Programme.

SGPA/CGPA/ Course Grade Point	Grade	Result/Class Description
9.00-10.00	O	Outstanding
8.00-8.99	A+	First Class Exemplary
7.00-7.99	A	First Class Distinction
6.00-6.99	B+	First Class
5.50-5.99	B	High Second Class
5.00-5.49	C	Second Class
4.00-4.99	P	Pass Class
Below 4	RA	To Re-Appear

IX. PATTERN OF QUESTION PAPER

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

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

X. REVALUATION, RETOTALING and IMPROVEMENT

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

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

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

BBA (Professional - Finance and Accountancy)

PROGRAMME MATRIX

Content	I	II	III	IV	V	VI	TOTAL
Part A : Languages							
English	3hr/2Cr	3hr/2Cr	-	-	-	-	
Language	3hr/2Cr	3hr/2Cr	-	-	-	-	
I	4 Cr	4 Cr	-	-	-	-	8
Part B: Core Course							
Content	I	II	III	IV	V	VI	TOTAL
Major core 4hrs/3Cr	<ul style="list-style-type: none"> • Perspectives in Management • Fundamentals of Management Accounting 	<ul style="list-style-type: none"> • Business Environment • Marketing Management • Fundamentals of Financial Accounting 	<ul style="list-style-type: none"> • Cost and Management Accounting • Financial Reporting • Human Resource Management • Organizational Management 	<ul style="list-style-type: none"> • Advanced Management Accounting • Advanced Financial Reporting • Financial Management • Project and Relationship Management 	<ul style="list-style-type: none"> • Strategic Financial Management • Income Tax-I • Business Law 	<ul style="list-style-type: none"> • Production and Operations Management • Income Tax-II • Strategic Management • Quantitative Techniques 	
Allied Required 4hrs/3cr	<ul style="list-style-type: none"> • Micro Economics • Business Mathematics & Statistics 	<ul style="list-style-type: none"> • Macro Economics 	<ul style="list-style-type: none"> • Fundamentals and application of E-commerce 	<ul style="list-style-type: none"> • Business Ethics and Corporate Governance 	-	-	
Major Optional 4hrs/4cr	NA	NA	NA	NA	<ul style="list-style-type: none"> • Elective Paper-1 • Elective Paper-2 	<ul style="list-style-type: none"> • Elective Paper-3 • Elective Paper-4 	
Open Electives 4hrs/3cr	NA	NA	# 4hr/3Cr (as per list given)	# 4hr/3Cr (as per list given)	-	-	
Skill based Major 4hrs/4cr					Course / Elective Skill based paper	-	
II	12 Cr	12 Cr	18 Cr	18 Cr	21 Cr	20 Cr	101
Part C: Foundation, skill development, interdisciplinary & Sports							
HD	1 Cr	1 Cr	-	-	-	-	
IC	-	2 Cr	-	-	-	-	
EVS	-	-	-	2 Cr	-	-	
Internship	-	-	-	-	-	1 Cr	
Certificate & Sports Programme	-	2 Cr Certificate Course	1 Cr Excel	1 Cr Advanced Excel	-	-	
III	1 Cr	5 Cr	1 Cr	3 Cr		1 Cr	11
Part D: Extension and Extracurricular activities							
Extension & Extra Curricular & Others	-	1 Cr	-	-	-	1 Cr	
IV	-	1 Cr	-	-	-	1 Cr	02
Total	17 Cr	22 Cr	19 Cr	21 Cr	21 Cr	22 Cr	122

**BACHELOR OF BUSINESS ADMINISTRATION
(Professional-Finance and Accountancy)
PROGRAMME STRUCTURE (for III and IV Semesters)
SEMESTER SCHEME OF EXAMINATION
CORE COURSES
SEMESTER III**

Course Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/Credits
			CIA	ESE		
M4 20 MC 301	Cost and Management Accounting	04	30	70	100	03
M4 20 MC 302	Financial Reporting	04	30	70	100	03
M4 17 MC 303	Human Resource Management	04	30	70	100	03
M4 20 MC 304	Organizational Management	04	30	70	100	03
M4 17 AR 305	Fundamentals and application of E commerce	04	30	70	100	03
	** Open Electives **	04	30	70	100	03
	Total	24	180	420	600	18

SEMESTER - IV

Course Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/Credits
			CIA	ESE		
M4 20 MC 401	Advanced Management Accounting	04	30	70	100	03
M4 20 MC 402	Advanced Financial Reporting	04	30	70	100	03
M4 20 MC 403	Financial Management	04	30	70	100	03

M4 20 MC 404	Project and Relationship Management	04	30	70	100	03
M4 20 AR 405	Business Ethics and Corporate Governance	04	30	70	100	03
	** Open Electives **	04	30	70	100	03
	Total	24	180	420	600	18

CIA – Continuous Internal Assessment

ESE – End Semester Exam

FOUNDATION COURSES

Sem No.	Course Code	Title of the Paper	Lecture Hrs per week	Grade/ Credits
III	FSD15 402	Excel	1	1
IV	FSD15 401	Environment and Public Health	1	2
IV	FSD15 501	Advanced Excel	1	1

Outcome Based Education (OBE)

BBA (Professional - Finance and Accountancy) Programme

Programme Educational Objectives (PEO)

Our **BBA (Professional - Finance and Accountancy) Programme** will produce graduates who will be

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

Programme Outcomes (PO):

After the completion of the **BBA (Professional - Finance and Accountancy) Programme**, the student will be able to

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

PO2 - Apply knowledge to integrate concepts from various disciplines, to identify and develop business strategies for effective problem-solving and decision-making in a

contemporary organization environment.

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

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

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

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

PO7 - Imbibe ethical practices in profession and appreciate sustainability.

PO8 - Achieve higher levels of proficiency and self-actualization through the pursuit of life-long learning.

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

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

Programme Specific Outcomes (PSOs)

PO11 - Apply the competencies and creativity required in the accounting profession, and build the network of like-minded finance professionals across the globe.

PO12 - Identify and evaluate the opportunities to play diverse financial roles, at senior or advisory levels, in any organization.

SEMESTER III

M4 20 MC 301: COST AND MANAGEMENT ACCOUNTING

COURSE OBJECTIVES

Students should be able to:

1. Compare and contrast the role of Marginal Costing and Absorption Costing in the treatment of absorption and valuation of inventory, profit determination and its impact on pricing .
2. Analyze the effect and relationship of Cost, Volume & Profit and break even of a product and multi product by using marginal cost statement analysis.
3. Apply the Activity Based Costing for the ascertainment of full cost of production per unit.
4. Plan for Budgetary control system that integrates planning and control in a variety of contexts within the organization.
5. Differentiate the relevant and non - relevant cost and relevant benefits for business decisions by using Relevant costing.
6. Evaluate the applicability and implications of marginal costing in Tactical Decision making and Digital costing decision in the context of profit targets , make or buy decisions , limiting factor analysis.

Module 1 - Marginal Costing and Absorption Costing 10 Hrs

Concept of marginal costing - contribution-marginal costing income statement - absorption costing- concept- Absorption costing income statement- differences between absorption costing and marginal costing-The advantages and disadvantages of absorption and marginal costing. - The effect of absorption and marginal costing on inventory valuation and profit determination- Reconciling profits reported under the different method- Impact on Pricing

current assets.

Module 6 - Tactical Decision making and Digital costing **12Hrs**

Applications of Marginal Costing - Make or Buy Decision, Key factor/ limiting factor, Accepting or Rejecting the Export Offer, Pricing decisions, Selecting the Suitable Product Mix, introduction of new product, operate or shut down decisions etc. Digital Costing- Features - Costing applied to digital cost objects; Stress testing, Sensitivity and what-if analysis; Probability distributions; Decision trees.

Skill Development

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

1. List methods of costing adopted by industries located in the region.
2. Prepare a budgetary statement for any two organizations of your choice.
3. Collect the different format of budget prepared by two companies of your choice.
4. State the impact of standard costing on the decision making of the company of your choice.
5. List out the various expenses of two companies and prepare the cost sheet.

COURSE OUTCOMES

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

1. Compare and contrast the role of Marginal Costing and Absorption Costing in the treatment of absorption and valuation of inventory, profit determination and its impact on pricing.
2. Analyze the effect and relationship of Cost, Volume & Profit and break-even of a product and multi product by using marginal cost statement analysis.
3. Apply the Activity Based Costing for the ascertainment of full cost of production per unit.

4. Plan for Budgetary control system that integrates planning and control in a variety of contexts within the organization.
5. . Differentiate the relevant and non - relevant cost and relevant benefits for business decisions by using Relevant costing.
6. Evaluate the applicability and implications of marginal costing in Tactical Decision making and Digital costing decision in the context of profit targets , make or buy decisions , limiting factor analysis .

Books for Reference

- CIMA Study Text P1 Management Accounting, Florida, Kaplan Publishing, 2019.

SEMESTER -III
M4 20 MC 302: FINANCIAL REPORTING

COURSE OBJECTIVES

The students will be able to:

1. Illustrate the role of conceptual framework of financial reporting as per Ind AS and IFRS.
2. Show the recognition, measurement, presentation and disclosure of revenue from contracts with customers as per IFRS 15.
3. Prepare accounting for Leases as per IFRS 16.
4. Plan for accounting treatment for Provisions, Contingent Liabilities and Contingent Assets, Income Taxes as per IAS.
5. Construct financial statements of single entity as per IAS.
6. Compare and contrast the principles of direct and indirect taxes, corporate and personal taxes and its implication on financial reporting.

Module 1 - Basics of Financial Reporting:

5 Hrs

Financial Reporting - Meaning , Financial Statements - Objectives and uses of financial statements for users- Role/objectives of accounting standards - Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS - IFRS adoption or convergence in India - Implementation plan in India - Ind AS - Differences between Ind AS and IFRS - Conceptual framework -Definition of financial elements, Principles of recognition, measurements, presentation and disclosure; International Organisation for Securities Commissions

(IOSCO), IIRC, Corporate Governance regulations and principles to FR regulations.

Module 2: Revenue from contracts with customer 10 Hrs

Revenue from contracts with customers (IFRS 15) Meaning, Definitions, Recognition - 5 step model, Measurement, Presentation and Disclosure.

Module 3: Accounting for Leases 10 Hrs

Leases (IFRS 16) Meaning, Operating Lease, Finance Lease, Accounting for Lessee, Accounting for Lessor, Sale and Leaseback

Module 4: Reporting Standards 10 Hrs

IAS 37 - Provisions, Contingent Liabilities and Contingent Assets, IAS-12 - Income Taxes, IAS - 21 - Effect of changes in Foreign Exchange Rates, IFRS 5 - Assets held for sale and discontinued operations

Module 5 - Preparation of Single Entity Financial Statements: I 15 Hrs

Presentation of financial statements - IAS 8 and IAS 10-Accounting policies, accounting estimates - Events after reporting date - Structure and content of financial statements. Preparation of financial statements: Statement of Financial Position (SOFP) - Statement of Profit or Loss (SOPL) - Statement of Changes in Equity (SOCIE) - Cash Flow Statement (SOCF)

Module 6 - Principles of Taxation 10 Hrs

Features of direct and indirect taxes - Features of corporate and personal taxes - Exempt income - Income taxed under different rules - Allowable expenditure - Capital allowances - Reliefs - Tax on sale of asset - Corporate residence - Types of overseas operations (e.g., subsidiary or branch) - Double taxation - Transfer pricing - Tax avoidance - Tax evasion

Skill Development

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

1. Prepare a comparative chart of Ind AS and IFRS with reference to principle of Recognition, principle of Measurement, Principle of Presentation, principle of Disclosure.
2. Analyse the treatment of assets presented in Balance sheet of a company.

COURSE OUTCOMES

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

1. Illustrate the role of conceptual framework financial reporting as per Ind AS and IFRS.
2. Show the recognition, measurement, presentation and disclosure of revenue from contracts with customers as per IFRS 15.
3. Prepare accounting for Leases as per IFRS 16.
4. Plan for accounting treatment for Provisions, Contingent Liabilities and Contingent Assets, Income Taxes as per IAS.
5. Construct financial statements of single entity as per IAS.
6. Compare and contrast the principles of direct and indirect taxes, corporate and personal taxes and its implication on financial reporting.

Books for Reference

- ✓ Study Material from CIMA, F1 Financial Reporting, 2019 Edition, UK, Kaplan Publishing, 2019.
- ✓ Study Material from CIMA, F2 Advanced Financial Reporting, 2019 Edition, UK, Kaplan Publishing, 2019.
- ✓ P. C. Tulsian and Bharat Tulsian, Tulsian's Principles and Practice of Accounting, 3rd Edition, Chennai, McGraw Hill Education (India) Private Limited, 2019.

SEMESTER III

M4 17 MC 303: HUMAN RESOURCE MANAGEMENT

COURSE OBJECTIVES

The students will be able to:

1. Explain the role of Human Resource Manager in the wake of technological changes.
2. Illustrate the process of HR planning, Recruitment, selection and Induction of a hypothetical organization.
3. Justify the Design of Compensation and Rewards in alignment with Job Evaluation.
4. Illustrate the causes of fatigue, accidents and grievances and measures to address the same in work environment.
5. Compare and contrast the applicability and implications of recent trends in HR practices of select organizations in the context of creation opportunities and retention.
6. Evaluate the implications of international HRM practices and its recent trends in the context of international Business.

Module 1 - Introduction to Human Resource Management 10 Hrs

Introduction: Conceptual foundations; Human aspect of management, Human Relations; Human Resource Management- Concept, objectives and Scope and Importance; functions, roles , duties and responsibilities of HR manager. Competencies of HR Manager: Employer branding and Competency mapping; Changing role of HRM- Workforce diversity, Technological change, Restructuring and rightsizing, Empowerment; HR in different organisational forms, Project based , Virtual or Networked forms and

in different organisational contexts.

Module 2 - HR Planning, Recruitment, Selection and Induction

18 Hrs

HRP - meaning, definition and significance, process of HRP.

Recruitment - meaning and sources of recruitment (traditional and modern sources).

Selection - meaning, types (including different types of tests and interviews).

Placement - meaning, nature, problems and steps in Placement, how to make placements more effective.

Induction - meaning, the design and implementation of the induction program.

Training and development - meaning, nature, methods difference between training and development, tools required for training and development of the staff, voluntary and involuntary separations (**Voluntary Separation Incentive Payment (VSIP)**).

Module 3 - Performance and Compensation Management

13 Hrs

Performance appraisal - meaning, objectives, significance, methods (traditional and modern methods), advantages and limitations.

Reward system - meaning, types of rewards and issues in the design of the reward system. Wage fixation - meaning, objectives, principles and techniques of wage fixation. Incentives - meaning, role, utility of performance related pay.

Promotions and Transfers - reasons for promotions and transfers, methods of job changes, including promotions and transfers.

Module 4 - Work Environment and Industrial Safety

8 Hrs

Fatigue - meaning, causes and symptoms of fatigue, implications of fatigue. Factors contributing to monotony and boredom, how to prevent monotony and boredom.

Accidents - meaning, causes of industrial accidents, ways to prevent the accidents, legal provisions relating to safety of the workers.

Grievance - meaning, features and causes of employee grievances, grievance redressal machinery.

Module 5 - HR Practices and Recent Trends in HRM **7 Hrs**

Creation of opportunities – practices relating to the creation of opportunities for employees (including job design, communications, involvement procedures and principles of negotiation).

Retention – meaning, ways of managing retention, absence of leave and employee turnover, psychological contract and its importance in retention of staff.

Recent trends in HRM – recent trends, employer branding, E-HRM, flexible work arrangement, (HR audit, HR matrix, competency mapping and moon lighting).

Module 6 - International HRM and Emerging Horizons of HRM

4 Hrs

Concept, importance, and models of International HRM; Challenges of International HR Managers; Global HR practices; E-HRM; HRIS (Human Resource Information System); Measuring intellectual capital; Impact of HRM practices on organizational performance; contemporary issues in Human Resource Management.

Skill Development

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

1. Chart out the methods of appraising employees of any (one) organization of your choice.
2. List out the HR policies of any one company.
3. Select any two companies of your choice and write its HR policies.
4. List out any 5 (five) welfare techniques for employees.
5. Draft the executive development plan of any company.
6. A study of different recruitment models in companies can be made.

COURSE OUTCOMES

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

1. Explain the role of Human Resource Manager in the wake of technological changes.
2. Illustrate the process of HR planning, Recruitment, selection and Induction of a hypothetical organization.
3. Justify the Design of Compensation and Rewards in alignment with Job Evaluation.
4. Illustrate the causes of fatigue, accidents and grievances and measures to address the same in work environment.
5. Compare and contrast the applicability and implications of recent trends in HR practices of select organizations in the context of creation opportunities and retention
6. Evaluate the implications of international HRM practices and its recent trends in the context of international Business.

Books for Reference

- ✓ CIMA Study Test E1 Organizational Management, Florida, Kaplan Publishing, 2019.
- ✓ Aswathappa K., Human Resource & Personnel Management; 4th Edition; New York; McGraw-Hill Education, 2005.
- ✓ Gary Devler, Human Resource Management, 7th Edition, New Delhi, Prentice Hall India, 2017.
- ✓ Memoria C. B., Personnel Management, 1st Edition, Mumbai, Himalaya Publishing House, 2014.
- ✓ Subba Rao, Human Resource Management, 1st Edition, New Delhi, Himalaya Publishing, 2017.

SEMESTER - III
M4 20 MC 304: ORGANIZATIONAL MANAGEMENT

COURSE OBJECTIVES

The students will be able to:

1. Illustrate the role of functional management of Corporate Organizations in value creation of all stakeholders.
2. Develop the Finance Function that promote sustainable delivery of the organization's strategies.
3. Design Information system in organization that add values into information system of organization with sustainable practices by using digital technologies.
4. Justify the needs of Data and Information in digital world in designing a Business Intelligence (BI) systems that promotes value for consumers.
5. Examine the contributions of operations management to efficient production and delivery of goods and services and its implications on Supply chain management.
6. Illustrate the implications of Business Process Re-engineering on sustainable practices in the context of process, product and services development.

Module 1 - Introduction to Corporate Organizations

8 Hrs

Corporate Organizations - Meaning-Types- Objectives - Vision - Mission - Organizations role in value creation for Stakeholders - functional boundaries of the organization (Externalization, Shared Service Centres (SSC) and BPO) -Stakeholders in organization and conflicts among them.

Module 2 - Managing the Finance Function

12 Hrs

Meaning of Finance Function - Finance Function and sustainable delivery of the organization's strategies - components of the finance

function (financial and management accounting, treasury, company secretarial, internal audit) Contemporary Transformations. Hierarchical shape of Finance function – Shared Services and Outsourcing of Finance Function – Retained Finance – Automation & Diamond shape of Finance Function – Finance operation to generate information and preliminary insight – Financial Planning & Analysis, Taxation, corporate reporting, decision support to produce insights.

Module 3 – Information Technology

12 Hrs

Information and technology – Meaning and Definition – Information Systems in Organizations – value of Information Systems in an Organization – Different ways of managing Information Systems - Cost Benefit Analysis of Information Systems Concepts of Internet, Intranet, Wireless Technology and Cloud Technology in terms Organization Support – Privacy and security issues related to Information System - Systems Changeover Methods – E-commerce, Digital Markets, Social Media and Digital Goods – Concept – Importance and benefits – Big-data Analytics – Importance in Organization’s Decision Making. Dynamics of Fourth Industrial Revolution – Process Automation – Artificial Intelligence – Block chain – Internet of things – Mobile – 3-D Printing.

Module 4: Data and Information in digital world

8 Hrs

Data Usage: Decision making, Understanding the customer, Developing customer value proposition, Enhancing operational efficiency, Monitoring data, Ethics of Data usage – Assessment of Data needs – Extraction, Transformation and Loading (ETL) Systems – Business Intelligence (BI) systems – Data visualization

Module 5: Operations Management

12 Hrs

Introduction to Operations Management – Definition – Concept – Contributions to efficient production and delivery of fit-for-purpose goods and services – Supply Chain Management – Meaning – Importance – Evaluation of SCM as a contributor to Competitive advantage – Porter’s SCM system - Recent developments in supply chain management (Reck and Long’s strategic positioning tool,

Cousin's strategic supply wheel and relationship-based supply chains)

Module 6 - Business Process Re-engineering

8 Hrs

Business Process Re-engineering - Meaning - Process Maps - Product and Service Development Design - Concepts - Importance - Uses - Stages. Sustainability impacts of operations management.

Skill Development

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

1. Evaluate various methods of inventory management in at least five different firms.
2. Bring out the recent changes in Corporate Governance.
3. Study any organizations work flow and Plant Layouts.
4. Undertake a study to evaluate the challenges in Corporate Social Responsibility.
5. Study the various models of business organizations.

COURSE OUTCOMES

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

1. Illustrate the role of functional management of Corporate Organizations in value creation of all stakeholders.
2. Develop the Finance Function that promote sustainable delivery of the organization's strategies.
3. Design Information system in organization that add values into information system of organization with sustainable practices by using digital technologies.
4. Justify the needs of Data and Information in digital world in designing a Business Intelligence (BI) systems that promotes value for consumers.
5. Examine the contributions of operations management to efficient production and delivery of goods and services and its implications on Supply chain management.
6. Illustrate the implications of Business Process Re-engineering on sustainable practices in the context of process, product and services development

Books for Reference

CIMA Study Test E1 Organizational Management, Florida, Kaplan Publishing, 2019.

SEMESTER - III
M4 17 AR 305: FUNDAMENTALS AND
APPLICATIONS OF E-COMMERCE

COURSE OBJECTIVES

The students will be able to:

1. Explain the foundation of e-commerce and its benefits to the society.
2. Describe the impact of e commerce in service industries.
3. Analyse the e tailing environment and its impact on business.
4. Evaluate the e commerce customization using excel.
5. Elucidate the role of supply chain management in E commerce industry.
6. Explain the components of Electronic Data Interchange and its implication on Business.

Module 1 - Overview of Electronic Commerce **12 Hrs**

Introduction, Main activities of ecommerce, Broad goals of ecommerce, Prospects for ecommerce, Pre-requisites for ecommerce, ecommerce applications, Types of electronic commerce-Business-to-Business(B2B),Business-to-Consumer (B2C), Business -to-Government(B2G),Consumer-to-Consumer (C2C), Advantages of ecommerce(Benefits to Organization, Benefits to society) Limitations of ecommerce (Non-technical limitations, Technical limitations), Value chains in electronic commerce.

Module 2 - Electronic Commerce for service Industries **10 Hrs**

Information Technology services-Broker based services, Travel and tourism services, Employment Placement and the job market, Real Estate, Trading stocks online, Online Publishing, Marketing and Manufacturing industries ,e-agriculture in India.

Module 3- Electronic Commerce and Retailing **8 Hrs**

E-commerce and retail industry, vision of online retailing in ecommerce, today's E-tailing environment, ecommerce and marketing, Incentives for engaging in ecommerce, driving forces behind ecommerce, ecommerce and economic efficiency, impact of ecommerce on business.

Module 4 - E-commerce and customization **15 Hrs**

Global Markets- Understanding the structure of virtual Enterprises-work flow Automation and coordination, customization and internal commerce-customization of services.

Order selection and prioritization: Order scheduling, fulfilling and delivery, Order billing and payment management; Post sales services.

Excel: Data Subtotal, Data Consolidation, Data Validation, Pivot Table and Pivot Charts, V-Lookup, H-lookup, Match, Index, V-Reporting sample w.r.t to usage of bar chart ,pie chart, Basic Text Functions-Proper, Upper, Lower, Trim, Len, Ceiling, Cell, Combin, Left Concatenate Function and & Function-Merging Cells with Formulas, Conversion of Text into Columns, Tally: Gateway to Tally, Groups, Ledgers, Vouchers, Reporting.

Recent Trends in Ecommerce-Big Data Analytics, Cloud Computing, M-Commerce, S-Commerce, O2O Ecommerce.

Module 5 - Ecommerce Supply Chain Management **7 Hrs**

Integrated Logistics and Distribution, Integrated Marketing and Distribution-Efficient customer response-Agile Manufacturing. Product and service digitization; Remote servicing procurement.

Module 6 - Electronic Data Interchange (EDI) in E-commerce **8 Hrs**

Using Public and private computer networks for B2B trading: EDI and paperless trading: Characteristic features of EDI service arrangement; Internet based EDI; EDI architecture and standards; VANs; Costs of EDI infrastructure; Reasons for slow acceptability of EDI for trading.

Skill Development

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

1. Familiarize themselves with the security and ethical challenges of ecommerce websites.
2. Analyze ecommerce websites design, technology used, and security and user friendliness.
3. List down the challenges faced to start an ecommerce venture.
4. Identify any four popular B2C websites and examine their user friendliness and various marketing strategies adopted.
5. Conduct a survey to understand the customer's preferences while online shopping.
6. Introduction to concepts of Excel and Tally to the students basically to enhance their abilities to take on corporate world.

COURSE OUTCOMES

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

1. Describe the foundation of e-commerce and its benefits to the society.
2. Examine the impact of e commerce in service industries.
3. Evaluate the e tailing environment and its impact on business.
4. Prepare data consolidation , validation using excel and adapt the recent trend in e commerce.
5. Assess the role of supply chain management in E commerce industry.
6. Adopt Electronic Data Interchange for trading.

Books for Reference

- ✓ Efraim Turban, Jae Lee & David King, Electronic Commerce A Managerial Perspective, 1st Edition, New York, Springer Publications, 2000.

- ✓ Kalakota & Whinston, Frontiers of Electronic Commerce, 1st Edition,
- ✓ New Delhi, Pearson, 2002.
- ✓ Murty CSV, E-commerce, 1st Edition, Mumbai, Himalaya Publishing, 2018.
- ✓ Nidhi Dhawan, E-Commerce Concepts and Applications, 1st Edition, Bengaluru, International Book House Pvt. Ltd,2011.

SEMESTER – IV

M4 20 MC 401: ADVANCED MANAGEMENT ACCOUNTING

COURSE OBJECTIVES

The students will be able to:

1. Illustrate the role of management accountant in adopting the contemporary concepts in the context of costing and strategy formulation.
2. Evaluate investment decisions by using capital budgeting and its implications on pricing strategy.
3. Justify investment decisions under risk and uncertainty and its implications on return on investment and value of firm.
4. Compare and contrast the each method of transfer pricing with other and its implication on decision making.
5. Assess the performance of Organization by using performance indicators and Bench marking analysis and implications of theories of capital structure.
6. Devise a plan for risk management and decision-making under uncertainty by using decision tree approach.

Module 1: Contemporary Concepts

10 Hrs

Just in time (JIT) production, the theory of constraint and total quality management on efficiency, inventory and cost, kaizen costing, continuous improvement and cost of quality reporting, process re-engineering and the elimination of non-value adding activities and reduction of activity costs, Target costing and the determine of target costs from target prices. Value Chain analysis and the management of contribution/profit generated throughout the chain, Life cycle costing and its implications for marketing strategies, Learning curves to estimate time and cost for activities, products and services Environmental Costing – Meaning, Advantages, Classification (theory) and throughput accounting; Activity Based Management (ABM)

Module 2: Capital investment decision-making and pricing decisions

10 Hrs

Relevant cash flows - Tax, inflation and other factors - Perpetuities - Qualitative issues - Sources and integrity of data - Role of business intelligence systems - Origination of proposals, creation of capital budgets, go/no go decisions - Time value of money - Comparing annuities - Profitability index for capital rationing - Decision to make follow-on investment, abandon or wait (capex as real options) Payback - Accounting rate of return - IRR - NPV - Pricing decisions for profit maximization in imperfect markets, Pricing strategies and the financial consequences of market skimming, premium pricing, penetration pricing, loss leaders, product bundling/optional extras and product differentiation to appeal to different market segments

Module 3 - Decision Making with Risk and Uncertainty 10 Hrs

Uncertainty and Risk - nature of risk and uncertainty and the attitudes to risk by decision makers - sensitivity analysis, expected values, standard deviations, Payoff tables, simulation, Maximax, maximin and minimax regret criteria. Decision tree analysis. Value of perfect and imperfect information.

Module 4 - Decision making with Transfer Pricing 10 Hrs

Theory of transfer pricing, including perfect, imperfect and no market for the intermediate good, Negotiated, market, cost-plus and variable cost-based transfer prices, dual transfer prices and lump sum payments. Methods of transfer pricing - market based approach - cost based approach.

Module 5 Performance Assessment of Organisational units 10 hrs

Responsibility Centre- Objectives - Controllable and uncontrollable costs and revenue - Costs variability, attributable costs and revenue and identification of appropriate measures of performance - Use of data analytics in performance management of responsibility centres - Key performance indicators (e.g., profitability, liquidity, asset turnover, return on investment and economic value) - Benchmarking (internal and

external) - Non-financial performance indicators - Balanced scorecard.

Module 6 Risk and Control

10 hrs

Quantification of risk - Use of probabilistic models to interpret distribution of project outcomes - Stress-testing of projects - Decision trees - Decision-making under uncertainty -Upside and downside risks - TARA framework – transfer, avoid, reduce, accept - Business risks - Use of information systems and data in managing risks.

Skill Development

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

1. Prepare a cash budget for your home, as if you are the only earning member of the family.
2. Prepare an expenditure budget for the year, to be submitted to your parents, asking him how much he should fund you for your Final year studies in Bangalore, as if you are staying in a paying guest accommodation.
3. Classifying various expenditures of six public sectors and six non-governmental organizations into relevant cost and irrelevant cost.
4. List the areas in which Activity Based information is used for decision making.
5. Make a comparative study of Marginal Costing and absorption costing of two different industries and find out their pattern of calculation of profits.
6. List various activity areas of a large scale manufacturing unit and identify their cost drivers.

COURSE OUTCOMES

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

1. Illustrate the role of management accountant in adopting the contemporary concepts in the context of costing and strategy formulation.
2. Evaluate investment decisions by using capital budgeting and its implications on pricing strategy.

3. Justify investment decisions under risk and uncertainty and its implications on return on investment and value of firm.
4. Compare and contrast the each method of transfer pricing with other and its implication on decision making.
5. Assess the performance of Organization by using performance indicators and Bench marking analysis and implications of theories of capital structure.
6. Devise a plan for risk management and decision-making under uncertainty by using decision tree approach.

Books for Reference

- ✓ CIMA Study Text P1 Management Accounting, Florida, Kaplan Publishing, 2019.

SEMESTER IV
M4 20 MC 402: ADVANCED FINANCIAL
REPORTING

COURSE OBJECTIVES

The students will be able to :

1. Construct Consolidated Financial Statements as per IFRS 10 - Associates -IAS 28.
2. Examine the changes in cash flows of Consolidated Financial Statements as per IFRS 11 - Associates -IAS 28.
3. Show the Acquisition and disposal of shareholding in the consolidated Financial Statements in the context of investment/ Association.
4. Assess the financial performance in the context of profitability, liquidity and Efficiency by using Gartner Data Analytics maturity model.
5. Design financial instruments reporting and its disclosures as per the Financial Instruments Reporting Standards IFRS 9, IAS 32, IFRS 7, IAS 24, IAS - 33.
6. Evaluate the applicability and implications of International Integrated Reporting on the Measurement and disclosure issues relating to the six capitals.

Module 1: Preparation and Presentation of Consolidated Financial Statements I

15 Hours

Difference between different investments undertaken by an entity in another entity-Subsidiaries (IFRS 10) - Associates (IAS 28) - Situations where the preparation of consolidated financial statements would be exempted - Preparation of consolidated statement in accordance with relevant International Financial Reporting Standards - Consolidated statement of financial position- Consolidated statement of comprehensive income - Consolidation involving fully or partially owned subsidiaries- Including the non-controlling interests using both methods specified by reporting standards.

Module 2: Preparation and Presentation of Consolidated Financial Statements II

10 Hours

Consolidated statement of changes in equity - Consolidated statement of cash flows - Accounting for joint arrangements IFRS 11 & associates in consolidated financial statements IAS 28.

Module 3: Financial Reporting on Complex Group Scenario

10 Hours

Impact of acquiring / disposing of all or a part of a shareholding on the group of financial statements - Piece-meal acquisition of investment to subsidiary associate to subsidiary, Disposal of a subsidiary that results in an associate, and investment

Module 4: Analysis of Financial Performance and Position

10 Hours

Analysis of financial performance and position (with ratio analysis) evaluate financial performance, position, adaptability as per information given, ratios for profitability, performance efficiency, activities, liquidity, gearing ratios. Interpretations of financial statement and additional information given, advise on action to be taken to improve the financial performances, strength, position etc, by ethical considerations with internal and external factors for inter segment and international comparisons. Reporting of ratios along the dimensions of the Gartner Data Analytics maturity model – descriptive, diagnostic, predictive and prescriptive - Link to organisation's business model - Linkages between different areas of performance - Predictive and prescriptive ratios - Impact of recommendations on wider organisational ecosystem - Quality and type of data used - Comparability – both in segment and internationally interpreting financial statements.

Module 5: Reporting Standards

10 Hours

Overview of Financial Instruments Reporting Standards IFRS 9, IAS 32, IFRS 7. IAS 24- Disclosure of related party transactions, IAS - 33 Earnings per share (Simple problems only);

Module 6 Integrated Reporting

5 Hours

Context of integrated reporting - International Integrated Reporting Council - Integrated thinking - International <IR> Framework - Benefits and limitations of the Framework activities - Definition of the six capitals - Measurement and disclosure issues relating to the six capitals

Skill Development

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

- Analyse the Consolidated Financial Statements of Various Group companies.
- Analyse the performance of various companies using Ratios and other tools.
- Analyse the annual report of any of the company, compare the presentation under various standards (IndAS, IFRS, Companies Act).
- Analysis of integrated reports.

COURSE OUTCOMES

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

1. Construct Consolidated Financial Statements as per IFRS 10 - Associates -IAS 28
2. Examine the changes in cash flows of Consolidated Financial Statements as per IFRS 11 - Associates -IAS 28.
3. Show the Acquisition and disposal of shareholding in the consolidated Financial Statements in the context of investment/ Association.
4. Assess the financial performance in the context of profitability, liquidity and Efficiency by using Gartner Data Analytics maturity model.
5. Design financial instruments reporting and its disclosures as per the Financial Instruments Reporting Standards IFRS 9, IAS 32, IFRS 7, IAS 24, IAS - 33.
6. Evaluate the applicability and implications of International Integrated Reporting on the Measurement and disclosure issues relating to the six capitals.

Books for Reference

- CIMA Study Text for F1 – Financial Reporting, 2019 Edition, UK, Kaplan Publishing, 2019.
- Study Material from CIMA – F2 Advanced Financial Reporting, 2019 Edition, UK, Kaplan Publishing, 2019

SEMESTER – IV
M4 20 MC 403: FINANCIAL
MANAGEMENT

COURSE OBJECTIVES

The students should be able to:

1. Illustrate the role of financial manager of a corporate in the enhancement of shareholders' wealth maximization.
2. Compute the cost of capital of specific sources of capital and the overall cost of capital with live financials.
3. Design an optimum capital structure for a hypothetical firm.
4. Compare and contrast the each type of dividend policy and its implications on the value of the firm.
5. Evaluate the importance of working capital management and its role in meeting firm's strategic objectives and its impact in value creation.
6. Justify the applicability of capital expenditure decision under Financial Risk and Uncertainty in Capital Budgeting by using Capital budgeting technique.

Module- 1 - Financial Management **5 Hrs**

Meaning - Nature and Scope of Financial Management – Goals of Financial Management - Concept of time value of money - Financial Decisions.

Module- 2 - Financing Decision – Cost of Capital **10 Hrs**

Sources of long term finance for a Company – Equity and Preference capital, Long term loans, Debt funds, Computation of Cost of Specific Sources of Capital –Cost of Equity –Cost of Preference – Cost of Debt- Yield to maturity of bonds and post-tax cost of bonds - Post-tax costs of convertible bonds up to and including conversion - cost of funds – Pre and Post tax, - Cost of

Retained Earnings - Weighted Average cost of capital

Module- 3 - Financing Decision – Capital Structure 10 Hrs

Meaning of Capital Structure – Trading on Equity- Capital Gearing - Optimum Capital Structure – Factors determining Capital Structure- Leverages – Operating leverage – Financial leverage and combined leverage – Problems.

Module -4 - Dividend Decision 8 Hrs

Meaning – Types of Dividend policies – Factors influencing dividend policy – Forms of Dividends - Relevance and Irrelevance Theories of Dividend (concept only).

Module- 5 - Working Capital Management Decision 12 Hrs

Meaning – Factors influencing working capital requirement - Types of working capital -Sources of short term finance- overdrafts – payables- factoring- other short term loans – treasury bills - term deposits - other investments; – Profitability/ Liquidity trade off - evaluation of working capital management policy- Simple Problems on estimation of working capital requirements. Aggressive moderate and conservative approaches to the financing of working capital; working capital cycle.

Module 6- Introduction to Financial Risk and Uncertainty in Capital Budgeting 15 Hrs

Capital Budgeting – Factors influencing capital expenditure decisions- Risk and Uncertainty in Capital Budgeting – Capital Rationing – Impact of Inflation on Investment Decisions- Capital Expenditure Control – Objectives – Steps. Risk Evaluation approach: Risk Adjusted Discount Rate Approach – Certainty Equivalent Approach – Probability Distribution approach – Decision Tree Approach. Risk and Real Options – Types of Option: Growth option- Abandonment option –timing option – flexibility option.

Skill Development

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

1. To collect and scrutinize share application forms of IPOs.
2. To calculate the EPS of various companies.
3. To determine the operating cycle for a manufacturing and non – manufacturing firm.
4. To visit banks and collect information regarding short term and medium term finance offered by them.
5. To track the dividend policies of some well-known companies.

COURSE OUTCOMES

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

1. Illustrate the role of financial manager of a corporate in the enhancement of shareholders' wealth maximization.
2. Compute the cost of capital of specific sources of capital and the overall cost of capital.
3. Design an optimum capital structure for a hypothetical firm.
4. Compare and contrast the each type of dividend policy and its implications on the value of the firm.
5. Evaluate the importance of working capital management and its role in meeting firm's strategic objectives and its impact in value creation.
6. Justify the applicability of capital expenditure decision under Financial Risk and Uncertainty in Capital Budgeting by using Capital budgeting technique.

Books for Reference

- ✓ Chandra Prasanna, Financial Management & Practice, 3rd Edition, Delhi, McGraw-Hill, 2019.
- ✓ Kishore Ravi M., Financial Management, 1st Edition, New Delhi, Taxmann, 2019.

- ✓ Dr. Maheswari S.N. & Dr Gupta .C B., Financial Management, 15th, New Delhi, S. Chand, 2018.
- ✓ Pandey I. M., Financial Management, 11th, Delhi, Vikas Publishing, 2016.
- ✓ Dr. Prasad Sathya & Kulkarni P. V., Financial Management, 1st Edition, New Delhi, Himalaya Publishing House Pvt. Ltd., 2015.
- ✓ Dr. Rustagi R.P., Fundamentals of Financial Management, 13th Edition, Taxmann, 2019.
- ✓ Sharma R.K. & Shashi K. Gupta, Financial Management & Practice, 3rd Edition, Delhi, Kalyani Publishers, 2019.

SEMESTER IV
M4 20 MC 404
PROJECT AND RELATIONSHIP MANAGEMENT

COURSE OBJECTIVES

Students should be able to:

1. Assess the global environment to develop an holistic, integrated approach to managing organizations from internal and external perspectives.
2. Apply the human resources approaches in managing project team members of the organization.
3. Examine the relationship between the finance functions and other parts of the organization in project environment in the context of shared service centers contractual relationship Service Level Agreements (SLAs) and professional advisor.
4. Illustrate the change management process through projects and their impact on project achievement.
5. Design a disruptive & resilient business models and digital operating models Business models and its impact on value Creation.
6. Integrate the Information Technology with Project management by way PIMS for the sake of communication and documentation.

Module 1 - Assessing the global environment

10 Hrs

Macro and micro environments - LONGPEST analysis - Porter Diamond and its use for assessing the competitive advantage of nations - porters five forces model and its use for analyzing the external environment; key concepts in competitive analysis - the role of competitor analysis - approaches to collecting competitor information - sources - types and quality of competitor data - analyzing and interpreting competitor data - the application of big

data to competitor analysis.

Module 2 - Human aspect of the organization

10 Hrs

The concepts of power, authority, delegation and empowerment - different approaches leadership- Project Leadership -; skill requirements of a project manager (project management process skills, Interpersonal & Behavioural skills, Technology management skills, Desired personal traits)- Responsibility matrix - concept and importance of culture - level of culture - influence on culture - analysis organizational culture - the cultural web framework - models for categorizing culture - national cultures and managing in different cultures. Target setting and employee alignment; performance reporting and review; coaching and mentoring; diversity and equity practises; Health and safety; role of key members of project team; life cycle of project teams.

Module 3 - Managing relationships in project environment

10 Hrs

Building effective and high performance teams- leading and managing teams - factors associated with effective team work - motivating team members - resolving problems and conflicts in teams - management of relationship between the finance functions and other parts of the organization- the concept of the chartered management accountant as a business partner in creating value transaction cost theory in the context of shared service centers and outsourcing including contractual relationship Service Level Agreements (SLAs) - Management of relationships with professional advisor - developing effective strategies for influence - the process of negotiation- the sources and causes of conflict in organization - the different forms and types of conflict strategies for managing conflict to Ensure working relationship are productive and effective- Work streams

Module 4 - Managing change through projects

10 Hrs

Types of change-external and internal triggers for change- stage model of change management- principles of change management problem identification as a precursor to change- reason for

resistance to change- approaches to managing resistance to changes- definition of project attributes- time, cost and quality project objectives- time cost and quality project objectives- the purpose and activities associated with the key stages in the project control- key tools for project management, including work breakdown schedule, Gantt Charts and Network analysis-managing project risk- PERT charts- scenario planning and buffering- the contribution of project management software- project structure including matrix structure and their impact on project achievement-The role of the Chartered Management Accounting in projects; work streams.

Module 5 Business models & Value Creation

10 Hrs

Definition of ecosystems – Participants & roles – Interactions & dynamics – Rules & governance – Technology – Risks and Opportunities – Stakeholders & relevant value – Stakeholder Analysis – Resources, process, activities and people in creating value – Products, services, customer segments, channels & platforms to deliver value – Distribution of value by key stakeholders – Disruption to industries and their ecosystems – Ways to build disruptive & resilient business models – Creating digital operating models – Types of digital operating models.

Module 6 – Information Technology and Project management

10 Hrs

Project communication and documentation, project information management system (PIMS)-features, Importance, design and computerized PIMS-Project management software-need, Advantages, Software Packages for Computerized Project management system Microsoft Project Software, spreadsheet software.

Skill development

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

1. Prepare the Vision, Mission and objectives of any Project

organization.

2. Draw up the relationship of project manager and other functions of management (students can take examples from commercial projects or social projects).
3. Fit in the attributes of any project management system with the help of Porter's Diamond.
4. Prepare and submit a report on any successful project of national advantage.(local, national, International projects can be taken).
5. Download a project software or any free application software and conduct a basic project evaluation using the software.
6. Prepare Project reports using the Project software system.

COURSE OUTCOMES

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

1. Assess the global environment to develop an holistic, integrated approach to managing organizations from internal and external perspectives.
2. Apply the human resources approaches in managing project team members of the organization.
3. Examine the relationship between the finance functions and other parts of the organization in project environment in the context of shared service centers contractual relationship Service Level Agreements (SLAs) and professional advisor.
4. Illustrate the change management process through projects and their impact on project achievement.
5. Design a disruptive & resilient business models and digital operating models Business models and its impact on value Creation.
6. Integrate the Information Technology with Project management by way PIMS for the sake of communication and documentation.

Books for Reference

- ✓ Arun Kanda, Project Management, 1st Edition, Delhi, PHI

- Learning, 2011.
- ✓ E3 Strategic Management , Study material of Chartered Institute of Management Accountants , UK, Kaplan, 2019.
 - ✓ Fisher, Schoenfeldt, Shaw & Biztantra, Human Resource Management, 1st Edition, New Delhi, Dreamtech Press, 2019.
 - ✓ Fred.R.David, Strategic Management: concepts a'nd cases, 13th Edition, Prentice Hall, USA, 2019.
 - ✓ Harold R. Kerzner: Project Management - Case studies, 5th Edition, Delhi, Wiley publication, 2016.
 - ✓ Kamaraju Ramakrishna, Essentials of Project Management, 1st Edition, Delhi, PHI Learning, 2010.
 - ✓ Kim Heldman: Project Management Jump start, 3rd Edition, Delhi, Wiley Publications, 2017.
 - ✓ Panneerselvam P. & Senthilkumar R., Project Management, 1st Edition, Delhi, PHI Learning, 2019.
 - ✓ Prasanna Chandra, Planning, Analysis, Selection, Implementation and Review, 9th Edition, Delhi, Tata McGraw Hill Publications, 2019.
 - ✓ Sontakki V.C., Project Management, 1st Edition, Delhi, Himalaya Publishing house, 2015.

SEMESTER - IV
M4 20 AR 405:
BUSINESS ETHICS AND CORPORATE
GOVERNANCE

COURSE OBJECTIVES

The students will be able to:

1. Explain the role of code of conduct and ethical behavior of Managers at personal, Professional, Business and corporate governance level.
2. Design a Rules-based Ethical Framework for Business in alignment with 'Professional Oversight Boards for Accountancy', 'Auditing Practices Boards' and IFAC.
3. Justify the Ethical Decision Making process and its implications on ethical decisions making in all areas of management.
4. Propose a resolving mechanism for Ethical Conflict in Business.
5. Design a Framework for Corporate Governance in alignment with guidelines, rules and principles based approaches of World Bank and OCED.
6. Examine the relationship between CSR and Corporate Sustainability, Business Ethics and Corporate Governance and its implications on the practices of CSR as per Indian Companies Act of 2013.

Module 1 - Introduction to Business Ethics

8 Hrs

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

Significance in business and accountancy profession. - Values and attitudes for professional accountants.

Module 2: Ethical Framework for Business

12 hrs

Legal frameworks, regulations and standards for business. - The role of national 'Professional Oversight Boards for Accountancy' and 'Auditing Practices Boards'- The role of international accounting bodies e.g. IFAC. Rules-based and framework approaches to ethics - Organisational and personal values - The personal qualities of reliability, responsibility, timeliness, courtesy and respect- The fundamental ethical principles - Continual Professional Development (CPD) - The concepts of independence, skepticism, accountability and social responsibility. -

Module 3- Ethical Decision Making

8 Hrs

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

Module 4: Ethical Conflict in Business

12 Hrs

Ethical Conflict in Business- Meaning - The threats and safeguards approach to resolving ethical issues, including whistle-blowing, grievance, regulations and laws - The relationship between the CIMA Code of Ethics and the law. - The consequences of unethical behaviour: reputation, financial, legal and regulatory; and the benefits of good ethical behaviour - The nature of ethical dilemmas, tensions and synergies. - Conflicts of interest and how they arise. - Issues of corporate confidentiality. Major corporate scandals in India and abroad.

Module 5 - Corporate Governance

10 Hrs

Conceptual framework of Corporate Governance: The role and key

objectives of corporate governance, Agency theory. - Objectivity and independence. The interaction of corporate governance, ethics and the law; Codes & Standards on Corporate Governance - World Bank's guidelines (basics only)- OECD - The purpose, definition and status of the OECD Corporate Governance Code - Rules and principles based approaches to governance - The role of the board in establishing corporate governance standards. The impact of corporate governance on directors' powers and duties. - Audit, Appointments and Remuneration Committee - the role of external and internal audit. - The nature of errors and frauds- Corporate Governance Reforms. Common Governance Problems and Corporate Failures.

Module 6 - Corporate Social Responsibility (CSR) 10 Hrs

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

Skill Development

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

1. Grounding in philosophy of ethics and various debates on ethical practice and judgement.
2. Understanding ethical challenges through the lens of literature and cinema and applying them to real world situations.
3. Students are expected to study any five CSR initiatives by Indian organizations and submit a report for the same.
4. A group assignment on "The relationship between Business houses and Society" in Indian Context and relating the same with respect to the models studied.

5. Mini Project: Collect details of unethical practices by businesses in today's context in the areas of Production, Marketing, HRM, and Financial services and make a report.
6. Case studies/Role plays related ethical issues in business with respect to Indian context.

COURSE OUTCOMES

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

1. Explain the role of code of conduct and ethical behavior of Managers at personal, Professional, Business and corporate governance level.
2. Design a Rules-based Ethical Framework for Business in alignment with 'Professional Oversight Boards for Accountancy', 'Auditing Practices Boards' and IFAC.
3. Justify the Ethical Decision Making process and its implications on ethical decisions making in all areas of management
4. Propose a resolving mechanism for Ethical Conflict in Business
5. Design a Framework for Corporate Governance in alignment with guidelines, rules and principles based approaches of World Bank and OCED.
6. Examine the relationship between CSR and Corporate Sustainability, Business Ethics and Corporate Governance and its implications on the practices of CSR as per Indian Companies Act of 2013.

Compulsory Reading

1. Antigone and Oedipus Rex by Sophocles
2. Hamlet by Shakespeare

3. Dr. Faustus by Christopher Marlowe
4. Crime and Punishment by Fyodor Dostoevsky

Compulsory Viewing

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

Book for Reference

- ✓ Fernando. A.C., Business Ethics, An Indian Perspective, New Delhi, 7th Edition, Pearson, 2013.
- ✓ Harry J. Gensler, Ethics: A Contemporary Introduction, 3rd Edition, New Delhi, Routledge Publishing, 2017.
- ✓ Jennings M., Business Ethics, 7th Edition, California, South-Western College/West, 2011.
- ✓ Laura Hartman, Business Ethics, 4th Edition, Pennsylvania, McGraw-Hill Education, 2017.
- ✓ Velasquez Manuel G., Business Ethics Concepts and Cases, 6th Edition, New Delhi, Prentice Hall India Learning Private Limited, 2006.

Open Electives

Sl. No.	Course Code	Title of the Paper	Lecture hrs per week	Credits	Marks
1.	UG17AO001	Accounting and Finance for Non Profit Organisations	4	3	100
2.	UG15AO002	Corporate Governance and Ethics	4	3	100
3.	UG15AO003	Essentials of Public Relations	4	3	100
4.	UG15AO004	Event Management	4	3	100
5.	UG15AO005	Financial Markets and Services	4	3	100
6.	UG15AO006	Gender and Leadership	4	3	100
7.	UG17AO007	International Financial Re-orting Standards***	4	3	100
8.	UG15AO008	Mergers, Acquisitions and Re-structuring	4	3	100
9.	UG15AO009	Operations Research**	4	3	100
10.	UG15AO010	Perspectives of Micro Finance	4	3	100
11.	UG15AO011	Production and Operations Management*	4	3	100
12.	UG15AO012	Real Estate Management	4	3	100
13.	UG15AO013	Research Methodology*	4	3	100
14.	UG15AO014	Service Management	4	3	100
15.	UG15AO015	Strategic Brand Management	4	3	100
16.	UG15AO016	Travel Agency and Tour Operations**	4	3	100
17.	UG15AO017	Accounting For Assets And Liabilities	4	3	100
18.	UG17AO018	Money Banking & Public Finance	4	3	100
19.	UG17AO019	Human Rights and Social Justice	4	3	100
20.	UG17AO020	Innovations in Management	4	3	100
21.	UG17AO021	International Tax and Technology - I	4	3	100
22.	UG17AO022	International Tax and Technology - II	4	3	100
23.	UG19AO23	Humanitarian Assistance and Disaster Management	4	3	100
24.	UG19AO24	Introduction to Psychology	4	3	100

25	UG19AO025	International Tax and Technology - I	4	3	100
26	UG19AO026	International Tax and Technology - II	4	3	100
27	UG19AO027	Women and Popular Culture	4	3	100
28	UG19AO028	Senses of Cinema	4	3	100
29	UG20AO029	Media, Technology and Society	4	3	100
30	UG20AO030	Cricket and Media	4	3	100
31	UG17AM001	Solving Public Policy Problems	4	3	100
32	UG17AM002	Contemporary themes in Economic Development of India and Economic Survey	4	3	100
33	UG18AM003	Entrepreneurship In Emerging Economies	4	3	100
34	UG18AM004	Strategic Management	4	3	100
35	UG18AM005	Introduction to negotiation	4	3	100
36	UG18AM006	Dealing with business complexity	4	3	100
37	UG19AM007	Intellectual Property Rights	4	3	100
38	UG19AM008	Sustainable Development	4	3	100
39	UG19AM009	Waste Management in Smart City	4	3	100
40	UG19AM010	Waste Management	4	3	100
41	UG19AM011	Preparing for Disruption	4	3	100
42	UG19AM012	Design Thinking	4	3	100
43	UG20AM013	Negotiation Strategies and Skills	4	3	100
44	UG20AM014	Earth Economics	4	3	100
45	UG20AM015	Global Sustainability	4	3	100
46	UG20AM016	Fundamentals Intellectual Property Rights	4	3	100

*- NOT available for B.B.A students **- NOT available for B.com TT students

UG 17 AO 001: ACCOUNTING AND FINANCE FOR NON PROFIT ORGANISATIONS

COURSE OBJECTIVES

The students will be able to:

1. Explain pros and cons of Non-Profit Organisation and commercial entities and their objectives of accounting of the same.
2. Elucidate the procedure involved in establishment of Non-Profit Organisation and raising fund for NPO.
3. Identify the statutory and legal compliances of Non-Profit Organisation under Income tax act 1961 and FCRA 2010.
4. Prepare books of accounts within the accounting framework and accounting standards of NPOs.
5. Construct the financial statements for Non – governmental NPOs under guidelines of ICAI.
6. Describe the objectives of Government accounting and its methods of maintenance of books of accounts under Government accounting framework.

Module 1 - Introduction of Non Profit Organisations **4 Hrs**

Meaning, Need for Non-profit organisations, Characteristic features, Advantages and Disadvantages of being Non-profit, Non-profit organisations Vs Commercial entities, Objectives for Accounting for Non Profit Organisations.

Module 2 - Establishment of NPOs **8 Hrs**

Creation of Vision, Choice of Structure as Trust, Society, Company u/s Sec 8 of Companies Act 2013, Registration & Features, Defining the Organisation Structure, Creation of visibility, Raising funds, Different modes of raising funds, Liaison with donors

Module 3 – Statutory and Legal compliances

12 Hrs

Obtaining TAN, PAN, Registration under Income Tax Act 1961- Sec12AA, Basic concepts – Assessment year-Sec 2(9), Previous year-Sec 2(34), Charitable purpose Sec2(15), Corpus Donations, Voluntary Donations, Anonymous Donations Sec 115BBC, Exemptions u/s 11, Conditions for availing exemptions u/s 11, Denial of Exemption Sec 13, Exemptions u/s 10, Deductions available to Donors & Approvals , Sec 80G deductions, Calculation of Income tax liability(simple problems), Filing of tax returns.

FCRA 2010 – Introduction, Key concepts- Association (Sec 2(1)(a)), Foreign Contribution (Sec 2(1)(h)), Foreign Source (Sec2(1)(j) , Person Sec 2(1)(m), Regulation of Foreign Contribution and registration for accepting foreign contribution under FCRA, 2010.

Companies Act Compliances for Sec 8 companies – Operational compliances, Annual Compliances, Statutory Records (In Brief).

Module 4 – Accounting for Non Profit Organisations

10 Hrs

Accounting framework for NGOs, Basis of accounting, Accounting Standards and their applicability to NGOs, Financial control, Books of accounts to be maintained, Fund accounting- Features, Types-General Fund, Current Restricted Fund, Endowment Fund, Fixed Asset Fund, Difference between Fund accounting and Non Fund accounting (simple problems under Fund accounting).

Module 5 –Preparation of Financial Statements

16 Hrs

Preparation of financial statements under guidelines issued by ICAI, Income and expenditure account, Receipts and payments account, Cash flow statement, Balance sheet (Non- Governmental NPOs).

Module 6 -Governmental Accounting

10 Hrs

Governmental accounting, Objectives for governmental accounting, Methods, Classification of Government Accounts – Consolidated Fund of India, Contingency Fund of India, Public Account of India (Concepts only).

Skill Development

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

1. Analyse the various forms of Non-profit organisations (Trust, Societies, Sec 8 companies)
2. Collect the brochure of a non -profit and understand the structure and analyse the preparation of financial statements
3. Make a chart to give the differences between Governmental Non-profit and Non- governmental non-profit

COURSE OUTCOMES

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

1. Describe pros and cons of Non-Profit Organisation and commercial entities and their objectives of accounting of the same.
2. Illustrate the procedure involved in establishment of Non-Profit Organisation and raising fund for NPO.
3. Evaluate the statutory and legal compliances of Non-Profit Organisation under Income tax act 1961 and FCRA 2010.
4. Plan for books of accounts within the accounting framework and accounting standards of NPOs.
5. Construct the financial statements for Non – governmental NPOs as per the guidelines of ICAI.
6. Explain the objectives of Government accounting and its methods of maintenance of books of accounts under Government accounting framework.

Book for Reference

- ✓ *A Practical approach to Taxation and Accounting of Charitable Trusts, NHOs and NPOs – CA N.Suresh – Wolters Kluwer*
- ✓ *Hand book for NGOs & NPOs – Sandeep Garg & Tarun Rohatgi – Taxmann's*
- ✓ *ICAI study material and Guidelines*
- ✓ *Swamys Introduction to Indian government Accounts and Audit by Muthuswamy and Brinda*

UG 15AO 002: CORPORATE GOVERNANCE AND ETHICS

COURSE OBJECTIVES

The students should be able to:

1. Explain the role of code of conduct and ethical behavior of Managers at personal, Professional, Business and corporate governance level.
2. Enumerate the role of ethical theories in building corporate governance ethics.
3. Explain the various ethical models and its application in business.
4. Identify the Contributions of major religions to ethical theory and practice of the ethics and CSR in different functional areas of a corporate.
5. Describe the evolution and benefits of corporate Governance in India and guidelines of world Bank on corporate Governance ethics.
6. Describe the risk management process in the context of corporate Governance ethics.

Module-1: Introduction to Ethics

8 Hrs

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

Module-2: Ethical Theories and Models

10 Hrs

Ethical relativism and absolutism – role of ethical theory in business – classification of ethical theories: 1) Consequentiality or Teleological

theories – Utilitarianism – Egoism. 2) Non-consequentialist or Deontological theories – Kantian theories. 3) Other normative theories: stockholder, stakeholder, social contract, and trusteeship theories.

Module-3: Influences on Ethics 10 Hrs

Influences on ethics – individual influences and situational influences. Kohlberg’s cognitive moral development model – Six different stages involved. Ethical models – Tucker’s 5 question model and its practical applications in business. American Accounting Association model and its applications.

Module -4: Ethics and Religion/ CSR 12 Hrs

Contributions of major religions to ethical theory and practice – teachings of the Church – Indian ethical traditions (Gita and scriptures) – Business and Islam

CSR – Corporate Social Responsibility – meaning and importance – ethics in marketing, Human Relations and Finance – understanding unethical practices in each functional area with practical examples (like Satyam, Worldcom, Enron, Maggi noodles etc) – Accounting, banking, insurance and stock market frauds – insider trading, whistle blowing etc.

Module-5: Corporate Governance and Responsibility 10 Hrs

Meaning and scope – history – concepts involved – benefits of good corporate governance – global landmarks in emergence of corporate governance – World Bank’s guidelines(basics only) – OECD principles (basics)- Sarbanes-Oxley Act 2002 (important clauses only) – evolution of corporate governance in India.

Module- 6: Corporate Governance and Risk management 10 Hrs

Agency relationships and theories – Director’s roles and responsibilities – control of risk – internal controls and review –

management control systems – audit and compliance – risk and risk management process – categories of risk – controlling risk – reducing risk.

Skill Development

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

1. Students are expected to study any five CSR initiatives by Indian organizations and submit a report for the same.
2. A group assignment on “The relationship between Business houses and Society in Indian Context and relating the same with respect to the models studied.
3. Mini Project: Collect details of unethical practices by businesses in today’s context in the areas of Production, Marketing, HRM, and Financial services and make a report.
4. Case studies/Role plays related ethical issues in business with respect to Indian context.

COURSE OUTCOMES

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

1. Describe the role of code of conduct and ethical behavior of Managers at personal, Professional, Business and corporate governance level.
2. Evaluate the role of ethical theories in decision making in the context of corporate governance ethics.
3. Select the ethical model(s) that forms the basis of ethical corporate governance.
4. Examine the contributions of major religions to ethical theory and practice of the ethics and CSR in different functional areas of a corporate.

5. Describe the evolution and benefits of corporate Governance in India and guidelines of world Bank on corporate Governance ethics.
6. Illustrate the risk management process in the context of corporate Governance ethics.

Book for Reference

- ✓ *Fernando. A.S, Business Ethics, An Indian Perspective, Pearson, 7th Ed,2012*
- ✓ *Manuel G. Velasquez, Business Ethics, Concepts and Cases, 5th Ed PHI, 2002*

UG 15AO 003 : ESSENTIALS OF PUBLIC RELATIONS

COURSE OBJECTIVES

The students will be able to:

1. Differentiate between the concepts and practices of: publicity, public relations, advertising, salesmanship and propaganda
2. Examine the role of Public relations in governmental and non-governmental, commercial and non-commercial organizations in the context of changing Indian Environment
3. Identify the role and responsibilities of public relations officer during pre-departmental approach era.
4. List out the challenges and growth of Public relations in various specializations.
5. Evaluate the Public relation planning from the perspectives different stakeholders relations and the use of various tools in PR planning.
6. Evaluate the role of PR and multimedia in developing countries and its recent trends

Module 1- Introduction

10Hrs

Public Relations - Growth of the discipline – Definitions- Nature, Scope and importance of public relations – Distinction between publicity and public relations - Distinction between Public Relations and propaganda - advertising and salesmanship - Public Relations as network building.

Module 2 - PR from an Indian Perspective

10 Hrs

Public Relations and Indian environment – changes in socio-economic - political and cultural relations – Public Relations in government, non-government, commercial and non-commercial organisations.

Module 3-Pre-Departmental Approach **10 Hrs**

Concept of public in public relations - target groups, communities, organizations - investors, suppliers and distributors, consumers, opinion leaders and special publics of different sectors. Public relations department in organizations – Public Relation Officer (P.R.O.) - role – responsibility .

Module 4 - Public relations department & Development **10Hrs**

Press Information Bureau, film divisions, publication division. Public relations education and training - challenges and growth in Public Relations. Public Relations for agricultural development – rural development urban development. Public Relations in Corporate Bodies - Public Relations in Business and Marketing

Module 5- Tools in PR planning **10 Hrs**

PR planning- press relations- industrial relations- consumer, community- government- company relations- PR and the management. Tools of public relations: press releases- newsletter- brochure, house journals-advertising, exhibitions

Module 6- Recent trends in PR **10 Hrs**

Role of PR in developing countries, role of multimedia publicity; Rural PR. Trends- issues- contents - Environmental analysis and policy surveys, PR and Opinion research Government and Public Affairs Ethics and Professionalism- Corporate Social Responsibility -Social Media and PR- Social Marketing and PR.

Skill Development

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

1. Organize a mock press conference for any recent corporate scam.
2. Attend and observe a Press Conference.
3. Role playing as a PRO for various companies.

COURSE OUTCOMES

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

1. Compare and contrast between the concepts and practices of: publicity, public relations, advertising, salesmanship and propaganda.
2. Illustrate the role of Public relations in governmental and non-governmental, commercial and non-commercial organizations in the context of changing Indian Environment.
3. Elucidate the role and responsibilities of public relations officer during pre-departmental approach era.
4. Examine the challenges and growth of Public relations in various specializations.
5. Design Public relation planning from the perspectives different stakeholders relations and the use of various tools in PR planning.
6. Illustrate the role of PR and multimedia in developing countries and its recent trends.

Book for Reference

- ✓ *S. Ganesh, Introduction to Public Relations, Indian Publishers Distributors, Delhi, 1999.*
- ✓ *K.R. Balan, Lectures on Applied Public Relations, Sultan Chand & Sons, New Delhi, 1985.*
- ✓ *D.S. Metha, Hand Book of Public Relations in India.*
- ✓ *R.L. Health, Hand Book of Public Relations, Sage Publications India Ltd., New Delhi.*
- ✓ *K.R Balan, Corporate Public Relations, Sterling Publishers Pvt Ltd, Delhi 1992.*
- ✓ *H.F. Morre, Public Relations: Principles, cases and problems, R.D. Inwin Inc. New York, 1981.*

UG 15AO 004: EVENT MANAGEMENT

COURSE OBJECTIVES

The students will be able to:

1. Define the key elements involved in event management and event marketing.
2. Apply the concept of marketing mix while designing the Event management activities of event of diverse nature.
3. Evaluate the procedure in getting certifications and other related government regulations to be complied with in an event management process.
4. List out the event management pre, during and post event activities on the basis of nature of event.
5. Identify the strategic market planning to plan, assess, analyse, implement, control and evaluate the activities of different events.
6. Elucidate the various career opportunities in event management in changing environment.

Module 1 - Introduction to Events

15 Hrs

What are Events?

Events defined, Event management, Event Marketing, 5 c's of events, Event designing.

Why Events? – Events as a marketing tool, The diverse marketing needs addressed by events, Brand Building, Focusing the Target market, Implementation of Marketing Plan, Marketing Research, Advantages offered by events.

Key elements of Events

Event Infrastructure - Core Concept, Core People, Core Talent, Core structure. Target Audience, Clients, Event organizers, Venue, Media.

Feasibility – Keys to success, The SWOT Analysis.

Module 2 - Event Marketing

20 Hrs

Understanding the Event Market – Concept of market in Events, Segmentation and targeting of the market, positioning and the concept of event property.

Concept of Product in Events- Event Hierarchy, categories and variations of events and their characteristics (Conferences, Conventions, Trade Fairs, Expos, Product Launch, Entertainment shows, Sports Events).

Concept of pricing in Events - Risk Rating, Setting Pricing Objectives in tune with Marketing and business strategies, Assessment of Internal systems and overheads, checklist of pricing of events.

Concept of Promotion in Events - Networking Components, Print media, radio, television, The Internet, Outdoor Media, Direct Marketing, Public Relations, Merchandising, In-Venue publicity, Sponsorships.

Module 3 - Legal Compliance related to Events

4 Hrs

Licensing, Certifications and the other Governmental Regulations.

Module 4 - Event Management

8 Hrs

Event Management - Activities in Event Management – Pre event Activities, During Event Activities, Post Event Activities. Planning, Organizing, Staffing, Leading and Coordination, Controlling, Event Management Information System. Protocol, staging, operations and logistics, safety and security, crowd management.

Module 5 - Strategic Market Planning

8 Hrs

Setting Objectives, Development of the strategic Market plan, Environment Assessment, Competitive Assessment, Business Potential assessment, Problem Analysis, Opportunity and Resource Analysis.

Monitoring, Control and Evaluation of Events – Monitoring and control systems, Basic evaluation process, Measuring Performance, Correcting Deviations, Critical Evaluation Points.

Module 6- Careers in a Changing Environment

5 Hrs

Event Managers – Roles & Responsibilities, Qualifications and Characteristics. Types of Event Managers.

Job Opportunities, Keeping Up – to – Date, Trends in Events – Current Events, Graduation and Diplomas in Event Management

Skill Development

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

1. Volunteering at an Event Management Company.
2. Conduct an event in your own class.
3. Conduct an event within campus.
4. Draft your unique Event Plan for a famous event that takes place in India.

COURSE OUTCOMES

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

1. Describe the key elements involved in event management and event marketing.
2. Evaluate the application of marketing mix while designing the Event management activities of event of diverse nature.
3. Plan for the procedure in getting certifications and other related government regulations to be observed for a hypothetical event management process.
4. Identify the event management pre, during and post event activities on the basis of nature of event.
5. Formulate the strategic market planning to plan, assess, analyse, implement, control and evaluate the activities of different events.

6. Illustrate the role of Event Manager in managing successful events in the wake of recent trends in event management industry.

Book for Reference

- ✓ *Event Management – Lynn Van Der Wagen & Brenda R. Carlos.*
- ✓ *Event Marketing and Management – Sanjaya Singh Gaur and Sanjay V Saggere.*
- ✓ *Event Management: A Blooming Industry and an Eventful Career – Devesh Kishore, Gangasagar Singh – Haranand Publications.*
- ✓ *Event Management – Swaroop K. Goel – Adhyayaan Publisher.*
- ✓ *The complete guide to Successful Event Planning – Shannon Kilkenny.*

UG 15AO 005: FINANCIAL MARKETS AND SERVICES

COURSE OBJECTIVES

The students will be able to:

1. Explain the evolution, structure and components of Indian financial system.
2. Elucidate the concepts and various stages in venture capital financing as a financial service.
3. Compare and contrast the pros and cons of discounting, forfaiting and factoring financial service.
4. Describe the terms and concepts associated with mutual funds as financial institution and service.
5. Compare and contrast the credit rating process and services offered by agencies at national and international level.
6. Analyse the pros and cons of leasing as a financing option and its mechanism.

Module - 1: Indian Financial System

30 Hrs

Meaning of Financial System - Evolution of Indian Financial System-Sub-Systems of Financial System.

Financial Markets - Primary and Secondary - Stock Exchanges (BSE,OTCEI, NSE, NYSE, TSE, ASX, NASDAQ) - Listing of

Securities- Stock Price Indices (Nifty, Sensex, CNX 500, BSE 100).

Financial Instruments - Capital Market, Money Market and Derivatives Market Instruments - Innovative Financial Instruments.

Financial Institutions - Overview of Financial Institutions

-Regulatory Authorities - SEBI: Role and Functions in Regulating Financial Markets in India.

Financial Services - Merchant Banking Services-Scope - Fund Based and Non Fund Based Services.

Module 2: Venture Capital **6 Hrs**

Concept-Features - Importance - Stages in Venture Capital Financing- Indian Scenario.

Module 3: Discounting, Factoring and Forfeiting **6 Hrs**

Meanings - Terms and Conditions - Types of Factoring - Factoring v/s Discounting -Export Factoring v/s Forfeiting.

Module 4: Mutual Funds **6 Hrs**

Meaning - Importance- Organization Structure - Specific terms: Corpus, Units, Schemes, Load, NAV, Benchmark - Classification of Funds - Mutual Funds in India.

Module - 5: Credit Rating **6 Hrs**

Meaning - Benefits - Agencies of Credit Rating: CRISIL, ICRA, CARE, S&P, Moody's - Types of Credit Rating - Steps in Credit Rating Process - Limitations.

Module - 6: Leasing **6 Hrs**

Mechanism of a Lease - Kinds of lease - Evaluation of a Lease - (concept only).

Skill Development

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

1. To collect information regarding the various services offered by banks.
2. To track the changes in services offered by banks over the years.
3. To collect a sample tripartite lease agreement.
4. To collect complete details regarding companies funded by venture capitalists.
5. To study the role of derivatives in financial markets.

6. To visit a bank and collect information regarding the risk management tools offered by them with respect to derivatives.
7. To Collect information on NASDAQ, Nifty, Sensex.
8. To 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, structure and components of Indian financial system.
2. Illustrate the concepts and various stages in venture capital financing as a financial service.
3. Examine the pros and cons of discounting, forfaiting and factoring financial service.
4. Evaluate the role of mutual funds as financial institution and service.
5. Examine the credit rating process and services offered by agencies at national and international level.
6. Use leasing as a financing option of a given organization.

Book for Reference

- ✓ *M.Y. Khan: Financial Markets and Institutions.*
- ✓ *Gordon Natarajan: Financial Markets. Jain & Khan: Financial System.*
- ✓ *K. Seethapathi (Ed.): Financial Services, ICFAI.*
- ✓ *Promod Mantravadi (Ed.): Financial Services, ICFAI. Venkatesh T R*
- ✓ *Indian Financial Market an Introduction.*
- ✓ *Choraria Ashish; Bhandia Bharat: Securities Law and regulation of Financial markets.*
- ✓ *Fabozzi Frank J; Modigliani Franco: Financial markets and institution Fundamentals.*
- ✓ *Financial Institutions and Markets LM Bhole.*
- ✓ *Financial services and markets Dr.S. Guruswamy*

UG 15AO 006: GENDER AND LEADERSHIP

COURSE OBJECTIVES

The students will be able to:

1. Explain the leadership in the context of gender, race and cultural dynamics of in an organizational set up.
2. Relate the gender in leadership with gender theories, gender identity and related behavior in the historical and contemporary context.
3. Elucidate the challenges and new initiatives for empowering the discriminated genders for leadership.
4. Devise ways and means of navigating the challenges and limitations of gender identity in business, corporate and politics.
5. Identify the strategies to establish work life balance and obliterate gender differences.
6. Examine the strategies adopted by women to advance herself to leadership position.

Module 1 - Leadership, Gender & Stereotypes **10 Hrs**

Leadership principles and vision, defining the strengths and roles of a leader, outlining the concept of gender. Understanding the relationship of Gender and Leadership. Leadership Labyrinth - Gender, race and cultural dynamics in an organizational set up. Exploring leadership through the context of power, authority and advancement. The power dynamics of women and men at a work place; Gender Identity as a tool for evaluation of competence.

Module 2 - An Outlook on Gender in Leadership **10 Hrs**

Psychological, biological and personality differences in men and women accounting to their position of leadership. Exploring gender theories, gender identity and related behaviour in the historical and

contemporary context. Understanding the context of women and leadership in the historical background- in politics, business, media, literature, and cinema and in other setups. Analysis of policies and practices supporting gender equity. Interrogating the current status of women in leadership roles.

Module 3 - Issues and New Initiatives **10 Hrs**

Challenges, barrier, constraints, and opportunities for women in leadership positions. Gendered inequities in organizations and the treatment of men and women in a work place. Understanding of gendered differences in job categories, gendered differences in compensation and gendered differences in professional opportunities. Insight into the creation of large public place for transsexual and transgender. Avenues and Initiative for transgender leadership. Reflecting on the leadership tools to empower the discriminated and enriching the gender.

Module 4 - Gendered Identity at work **10 Hrs**

Defining the concept of gender and leadership in the Indian culture and society. Understanding gender and leadership role at workplace. Introspecting on the legal history of gender issues in organizations. Evaluating the dynamics of gender and leadership globally and in cross cultural frame of reference. Ways and means of navigating the challenges and limitation of gender identity in corporate, business and politics. Techniques to practice and spread the awareness of gender equity.

Module 5 - Surpassing the work/ life dichotomies **10 Hrs**

Developing an understanding work/ life balance in Organization and in contemporary business issue. Definition of success and setting career goals. The moral and ethical dimension of leadership roles. Generational variance in leadership positions. Examining the causes, problems of work/life imbalance. Identifying strategies to establish a work/ life balance. Gender difference and work life balance issues. Organization's attitude to men and women at work. Steps taken in obliterating gender differences and creating a conducive work environment.

Module 6 - Personal philosophies and style in leadership 10 Hrs

Developing yourself and others for leadership roles. Understanding the various kind of leadership roles and styles - authoritarian, laissez-fair, transactional, transformational and democratic. Sharing professional and personal experiences. Strategies to advance women to leadership positions. Men and Women in Corporate leadership- status and prospects. Distorting gender based roles and improving leadership performances.

Skill Development

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

1. Identifying emerging trends in leadership.
2. Projects, assignments, case study, response papers, presentations - that explores strategies and leadership for change.
3. Interactive exercises, conducting interviews, field trips, documentary films, writing research papers guest speakers, and debates.
4. Developing Articulation Skills.

COURSE OUTCOMES

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

1. Describe the leadership in the context of gender, race and cultural dynamics of in an organizational set up.
2. Relate the gender in leadership with gender theories, gender identity and related behavior in the historical and contemporary context.
3. Illustrate the challenges and new initiatives for empowering the discriminated genders for leadership.
4. Work for the ways and means of navigating the challenges and limitations of gender identity in business, corporate and politics.

5. Design the strategies to establish work life balance and obliterate gender differences.
6. Develop the strategies adopted by women to advance herself to leadership position.

Book for Reference

- ✓ *Hartman, M. S. (1999). Talking leadership: Conversations with powerful women. New Brunswick, NJ: Rutgers.*
- ✓ *Valian, V. (1999). Why So Slow? Boston, MA: MIT Press.*
- ✓ *Wilson, M. C. (2005). Closing the leadership gap.*
- ✓ *Chapter 1 ("Gender Schemas at Work") in Valian, V. (1999). Why So Slow?*
- ✓ *Chapter 1 in Northouse, P. G. (2007). Leadership theory and practice.*
- ✓ *Eagly, A. H., & Wood, W. (1999). The origins of sex differences in human behavior: Evolved dispositions versus social roles*

UG 17AO 007: INTERNATIONAL FINANCIAL REPORTING STANDARDS

COURSE OBJECTIVES

The students will be able to:

1. Identify the need for definition of concepts under IFRS framework and its relevance for presentation of all sorts of financial statements.
2. Analyze the differences in the recognition and measurement of Assets and Liabilities between IAS and Ind AS standard and to cover the same.
3. Analyze the differences in the recognition and measurement of Revenue, Leases and financial instruments between IAS and Ind AS standard and to cover the same.
4. Evaluate the differences of Accounting policies, estimates & error, effect of changes after B/S dates and foreign exchange rate between IAS and Ind AS standard and to cover the same.
5. Elucidate all sort of financial statements taking into account all standards mentioned in the above modules.

Module 1: Conceptual framework & presentation of financial statements

8 Hrs

Need for conceptual framework – definitions of financial elements i.e. asset, liability, equity, income & expenditure – recognition criteria – measurement criteria – going concern – “substance over form” – qualitative characteristics of financial statements i.e. faithful presentation, materiality, relevance, comparability, verifiability, understandability – presenting financial statements such as Statement of Profit or Loss (SOPL), Statement of Other Comprehensive Income (OCI), statement of Changes to Equity (SOCE), Statement of Financial Position (SOFP) and Statement of Cash Flow (SOCF) – comparison with schedule III formats in India.

Module 2: Assets & liability based standards **20 Hrs**

PPE (IAS 16/Ind AS 16) – Investment property (IAS 40/Ind AS 40) – Borrowing costs (IAS 23/Ind AS 23) – Intangible assets (IAS 38/Ind AS 38) – Impairment of assets (IAS 36/Ind AS 36) – Inventory (IAS 2/Ind AS 2) – Agriculture (IAS 41/Ind AS 41) – Provisions, contingent liabilities & contingent assets (IAS 37/Ind AS 37).

Only recognition & measurement aspects to be covered for each standard. The differences of IAS with Ind AS to be covered for these standards.

Module 3: Revenue, leases and financial instruments **15 Hrs**

Revenue from contracts with customers (IFRS 15/Ind AS 115) – Government Grants (IAS 20/Ind AS 20) - Leases (IAS 17/Ind AS 17) – Financial instruments (IAS 32/Ind AS 32, IFRS 9/Ind AS 109). Only recognition & measurement aspects to be covered for each standard. The differences of IAS/IFRS with Ind AS to be covered for these standards..

Module 4: Presenting financial performance **7 Hrs**

Accounting policies, estimates & errors (IAS 8/Ind AS 8) – Events after balance sheet date (IAS 10/Ind AS 10) – Effects of changes in foreign exchange rates (IAS 21/Ind AS 21) Only recognition & measurement aspects to be covered for each standard. The differences of IAS with Ind AS to be covered for these standards.

Module 5: Preparation of financial statements **10 Hrs**

Prepare various financial statements based on all standards covered in modules 1 to 4 (students are expected to show full statements or only relevant extracts)

Skill Development

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

1. Conduct a survey of 25 Accountants to study the importance of implementation of IFRS in India.

2. Conduct a survey of any 20 companies to analyse the challenges faced by them in implementing the IFRS in their organization.
3. Create a Statement of Financial Position, Comprehensive Income statement and a Statement of Changes in Equity with imaginary.
4. Visit any 5 manufacturing companies and study the methods of maintaining books of Inventory and its valuation (Raw materials, Work-in-progress and Finished goods) and make a report on it.

COURSE OUTCOMES

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

1. Justify the need for definition of concepts under IFRS framework and its relevance for presentation of all sorts of financial statements.
2. Differentiate the recognition and measurement of Assets and Liabilities between IAS and Ind AS standard and to cover the same.
3. Differentiate the recognition and measurement of Revenue, Leases and financial instruments between IAS and Ind AS standard and to cover the same.
4. Differentiate the Accounting policies, estimates & error, effect of changes after B/S dates and foreign exchange rate between IAS and Ind AS standard and to cover the same.
5. Construct all sort of financial statements, taking into account all standards mentioned in the above modules.

Book for Reference

- ✓ *IFRS for India, Dr.A.L.Saini, Snow white publications*
- ✓ *Roadmap to IFRS and Indian Accounting Standards by CA ShibaramaTripathy*
- ✓ *IFRS explained - a guide to IFRS by BPP learning Media*
- ✓ *IFRS concepts and applications by Kamal Garg, Bharath law house private limited.*
- ✓ *IFRS: A quick reference guide by Robert J Kirk, Elsevier Lt*

UG 15AO 008: MERGERS, ACQUISITIONS AND RESTRUCTURING

COURSE OBJECTIVES

The students will be able to:

1. Identify the various forms of business Alliances on the basis available strategic choices.
2. Describe the types of mergers and hypothesis behind each type of merger.
3. Illustrate various stages involved in mergers and acquisition process.
4. Evaluate the different alternatives of pricing and financing of merger.
5. Examine the issues arising during and post the implementation of merger.
6. Devise a Plan for corporate restructuring considering one or more strategic options.

Module-1: Forms of Business Alliances

4 Hrs

Business Alliances - Various Forms of Business Alliances, Strategic Choice of Type of Business Alliance. Mergers, Corporate Takeovers, Cross-border takeovers, Going Private and Other Control Transactions: Leveraged Buyouts (LBOs), Management Buyouts (MBOs), Spin Offs and Asset Divestitures

Module-2: Mergers and Acquisitions - Introduction

8 Hrs

Meaning of Mergers and Acquisitions (M&As), the rationale behind a merger or acquisition, kinds of mergers- horizontal, vertical, Reverse, Conglomerate, Congeneric Merger. Hypothesis governing a merger- Abnormal Gains Hypothesis, Growth Maximization Hypothesis, Wealth Maximizing/Value Maximizing Hypothesis, Market Power Hypothesis, Asymmetric Information Hypothesis, Hubris Hypothesis.

Module-3: Mergers and Acquisitions- Process **8 Hrs**

Process of Mergers and Acquisition – Identification and valuation of the target, Negotiation for Merger, Acquisition and Take-over, Potential adverse competitive effects of mergers and acquisitions.

Module-4: Pricing and Financing **15 Hrs**

Pricing of Mergers (Pricing the Competitive Bid for Take-over), Financing of Mergers and Take-overs, Merger and Acquisition agreement. Steps in the successful implementation of a Merger deal, M& A Life cycle, Phases in M&A Life cycle, Performance evaluation of Mergers and Hypothesis governing M&As.

Module-5: Legal Formalities **12 Hrs**

Implementation of a Merger and Acquisition- Legalities Involved in the same. Ethical Issues of Mergers and Acquisitions. Managing Post-Merger Issues, Post – Merger integration

Module-6: Restructuring Management **13 Hrs**

Corporate Restructuring : Refinancing and rescue financing, reorganizations of debtors and creditors, Sale of assets, targeted stock offerings, downsizing and layoff programmes, negotiated wage give-backs, employee buyouts.

Skill Development

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

1. Comparative study between two major mergers in recent history.
2. Conduct a study on the challenges faced by mergers and acquisitions.

COURSE OUTCOMES

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

1. Choose the particular form of business Alliances on the basis available strategic choices.

2. Compare and contrast the types of mergers and hypothesis behind each type of merger.
3. Illustrate various stages involved in mergers and acquisition process.
4. Design strategic plan for pricing and financing of merger.
5. Solve the issues arising during and post the implementation of merger.
6. Plan for corporate restructuring considering one or more strategic options.

Book for Reference

- ✓ *T Copeland and J Weston, Financial Theory & Corporate Policy (3rd edition), Addison Wesley (and Student Solutions Manual)*
- ✓ *E Elton and M Gruber, Modern Portfolio Theory and investment Analysis, Wiley.*
- ✓ *K Cuthbertson, Quantitative Financial Economics, Wiley*
- ✓ *K Cuthbertson and D Nitzsche, Investments, Wiley.*
- ✓ *L. AugutinAmaladas, Mergers and Corporate Restructuring.*

UG 15AO 009: OPERATIONS RESEARCH

COURSE OBJECTIVES

The students will be able to:

1. Describe the nature and scope of OR models and its applications for Business decision making.
2. Develop linear programming models by using graphs for maximization and minimization objectives and interpret such solutions.
3. Solve linear programming problems for business decision making and interpret such solutions.
4. Solve Transportation problems for business decision making and interpret such solutions.
5. Solve assignment problems for business decision making and interpret such solutions.
6. Differentiate between PERT and CPM network analysis of Project for optimum solutions.

Module - 1: Introduction to Operations Research **4 Hrs**

Definitions - Scope - OR Models - Nature - Limitations - Application.

Module - 2: Introduction to Linear Programming **12 Hrs**

Introduction - Construction of the LP Model - Graphical LP Solution - Solution of maximization and minimization model.

Module - 3: Simplex Method **14 Hrs**

Introduction - Standard LP form and its Basic Solutions - Slack - Surplus and Unrestrictive variables - Simplex Algorithm - Artificial Starting Solution - Big M Method - Minimization of LPP - Duality.

Module -4: The Transportation Problem

14Hrs

Introduction, Linear Programming Formulation of the Transportation Problem – Methods of finding initial solution – North West Corner Method – Least Cost Method - Vogel's Approximation Method – Test for Optimality- MODI method – Economic Interpretation of U_i 's and V_j 's. (Special cases on prohibited routes, unbalanced and maximization) – Transshipment Method.

Module - 5: The Assignment Problem

8Hrs

Introduction – Mathematical Statement of the problem – Solution Methods of Assignment Problem – Enumeration Method – Simplex Method – Transportation Method – Hungarian Method.

Module - 6: PERT / CPM

8 Hrs

Introduction – Network Analysis – Guidelines for construction of network diagram – Deterministic Time Estimates – Developing a Project – Network – Project Duration & Critical Path - Forward Pass – Backward Pass – Float – Probabilistic Time Estimates – Difference between PERT & CPM.

Skill Development

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

1. Supply chain applications.
2. Job assignment.
3. Drawing network diagram for a project and identify the critical path.
4. Computation of earliest expected time and latest allowable time for events in a project.

COURSE OUTCOMES

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

1. Describe the nature and scope of OR models and its applications for Business decision making.

2. Develop linear programming models by using graphs for maximization and minimization objectives and interpret such solutions.
3. Solve linear programming problems for business decision making and interpret such solutions.
4. Solve Transportation problems for business decision making and interpret such solutions.
5. Solve assignment problems for business decision making and interpret such solutions.
6. Differentiate between PERT and CPM network analysis of a Project for optimum solutions.

Book for Reference

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

UG 15AO 010 : PERSPECTIVES OF MICRO FINANCE

COURSE OBJECTIVES

The students will be able to:

1. Describe micro finance as a tool of State and central Government in poverty alleviation.
2. Elucidate the role of RBI and NABARD in Financial inclusion and recent trends.
3. Analyze the role and developments of Micro finance Institutions in India in the context of micro finance institutions across the globe.
4. Compare and contrast the types of MFI and SHG, models and delivery systems of MFI.
5. Describe the code of conduct of MFI in India within the framework of Micro finance institutions (Regulation and Development) Bill, 2012 and self-regulated bodies.
6. Illustrate the types of risks for MFIs and managing credit risk of MFIs.

Module 1: Micro Finance Perspectives

12 Hrs

Poverty, its form and extent- Financial needs of the poor- Role of credit in poverty alleviation- State intervention in Rural Credit in India- Poverty eradication measures of Central and State Governments- Emergence of Microfinance- -scope-importance-assumptions of Microfinance- Lessons from International experience.

Module 2: Financial Inclusion

8 Hrs

Meaning of Financial Inclusion- Extent of Financial Exclusion- Need for Financial Inclusion- Present reach of Banking- Initiatives of RBI and NABARD- Role of banks in Financial Inclusion and recent trends.

Module 3: Micro Finance Institutions

10Hrs

Overview of MF Institutions – History of MF Institutions across the globe – MF Institutions in India-Importance, Role and Development of Microfinance Institutions in India.

Module 4: Models of Micro Finance and Delivery Methodologies

12 Hrs

Models of Microfinance across the world-Microfinance Delivery Methodologies- Structures of Intermediation for Microfinance in India- Types of MFIs- SHG and MFI Models- SHG-Bank Linkage Programme- Joint Liability Groups- Microfinance Institutional Approach- Bank Partnership Model- Banking Correspondent Model-Penetration of Microfinance- Constraints in mainstreaming of MFIs and challenges faced by the sector.

Module 5: Legal and Regulatory Framework of Micro Finance

10 Hrs

Introduction- Recommendations of Malegam Committee- Code of Conduct for Microfinance Institutions in India- Compliance to State Acts- Guidelines on Priority Sector Compliance to RBI Guidelines on NBFC-MFIs- Self Regulation- The Microfinance Institutions(Development and Regulation) Bill, 2012.

Module 6: Risk Management

8 Hrs

Introduction- Types of Risks for MFIs- Managing Credit Risk.

Skill Development

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

1. Find out the different measures taken by the Government in order to promote Financial Inclusion in the state of Karnataka.
2. Visit NABARD and Bandhan Bank to know more about their functioning.
3. Visit villages in and around Bangalore in order to know about the MF services provided.

4. Discuss women entrepreneurship and financial services provided to them.

COURSE OUTCOMES

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

1. Describe micro finance as a tool of State and central Government in poverty alleviation.
2. Examine the role of RBI and NABARD in Financial inclusion and recent trends.
3. Examine the role and developments of Micro finance Institutions in India in the context of micro finance institutions across the globe.
4. Compare and contrast the types of MFI and SHG, models and delivery systems of MFI.
5. Explain the code of conduct of MFI in India within the framework of Micro finance institutions (Regulation and Development) Bill, 2012 and self -regulated bodies.
6. Elucidate the types of risks for MFIs and managing credit risk of MFIs.

Book for Reference

- ✓ *Branch, Brian & Janette Klaehn. Striking the Balance in Microfinance: A Practical Guide to Mobilizing Savings. PACT Publications, Washington, 2002.*
- ✓ *Dowla, Asif&DipalBarua. The Poor Always Pay Back: The Grameen*
- ✓ *II Story. Kumarian Press Inc., Bloomfield, Connecticut, 2006.*
- ✓ *Hirschland, Madeline (ed.) Savings Services for the Poor: An Operational Guide. Kumarian Press Inc., Bloomfield CT, 2005.*
- ✓ *Ledgerwood, Joanna and Victoria White. Transforming Microfinance Institutions: Providing Full Financial Services to the Poor. World Bank, 2006.*

- ✓ *Rutherford, Stuart. The Poor and Their Money. Oxford University Press, Delhi, 2000.*
- ✓ *Sapovadia, Vrajlal K., Micro Finance: The Pillars of a Tool to Socio-Economic Development. Development Gateway, 2006.*
- ✓ *Wright, Graham A.N. Microfinance Systems: Designing Quality Financial Services for the Poor. The University Press, Dhaka, 2000.*
- ✓ *United Nations Department of Economic Affairs and United Nations Capital Development Fund. Building Inclusive Financial Sectors for Development. United Nations, New York, 2006.*
- ✓ *Yunus, Muhammad. Creating a World without Poverty: Social Business and the Future of Capitalism. Public Affairs, New York, 2008.*
- ✓ *The poor and their money- An essay about financial services for poor people- Stuart Rutherford.*
- ✓ *Micro Finance- Perspectives and Operations- IIBF-Macmillan Publications.*
- ✓ *Micro Finance and Women Development- Dr. Sr. Stella Mary Kashmir FMM- DK Agencies Pvt. Ltd.*
- ✓ *Banking and Micro Finance in India- M.C.Minimol- New Century Publications.*

UG 15AO 011: PRODUCTION AND OPERATIONS MANAGEMENT

COURSE OBJECTIVES

The students will be able to:

1. Elucidate the different types of production and responsibilities of production manager.
2. Examine the principles and techniques of plant location and layout and its implications.
3. Choose an appropriate technique of material control, method of purchase and selection of supplier.
4. Calibrate the process of production planning and control in the organization.
5. Practice the measurement of standard time and the technique of motion study.
6. Outline the types of maintenance and importance of waste management.

Module 1: Introduction

8 Hrs

Meaning, Scope, & Functions- Historical development – Functions & responsibilities of a production manager- relationship of production with other functions & problems-Systems or types of Production.

Module 2: Plant Location & Layout

10 Hrs

Factors affecting location, theory -plant layout principles-types of layout-advantages and disadvantages of plant layouts-techniques of plant layout, organization of physical facilities - Building, lighting, safety etc-protection measures and importance.

Module 3: Materials Management

12 Hrs

Meaning, Objectives, Material Control –Types, concept of EOQ, systems and techniques, Purchasing – Objectives, Categories of

purchasing needs, advantages and disadvantages of centralized and decentralized buying, selection of suppliers, purchasing policies, vendor rating techniques, Value analysis- value engineering, Stores layout system, material handling.

Module 4: Production Planning & Control **16 Hrs**

Production planning: Estimating, Routing, Scheduling & Loading – Production Control: Dispatching, Followup, Inspection & Evaluating & corrective action Quality Control.

Objectives, Statistical Quality Control (SQC), Statistical Process Control (SPC), Total Quality Management (TQM), Quality Control (QC), Six sigma- Meaning and significance.

Module 5: Time & Motion Study **8 Hrs**

Concepts of standard time, method study, work study, time & motion study, charts, diagrams, work measurements.

Module 6: Maintenance Management & Waste Management **6 Hrs**

Types of maintenance – merits & demerits, maintenance scheduling, procedure & tools, scrap & surplus disposal, Automation – meaning, considerations, advantages & forms of automation.

Skill Development

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

1. Visit any factory and list out the physical facilities and protection measures taken for employees.
2. List out the functions of materials management in and organization.
3. Visit a company and draw a chart on plant layout.
4. Describe the functions of quality circles in an industry.
5. Visit any industry and list out the various waste management methods used.
6. Draw a ISO specification chart

COURSE OUTCOMES

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

1. Describe the different types of production system and responsibilities of production manager.
2. Evaluate the principles and techniques of plant location and layout and its implications.
3. Choose appropriate technique of material control, method of purchase and selection of supplier.
4. Calibrate the process of production planning and control and statistical process control in the organization.
5. Use the concept of standard time and the technique of motion study.
6. Illustrate the types of maintenance and importance of waste management.

Book for Reference

- ✓ *Buffa, Modern Production and Operations Management, Wiley Eastern Ltd.*
- ✓ *Brown, Production Management, Richard D. Irwin Inc.*
- ✓ *K.N. Sontakki, Production and Operations Management, Kalyani Publishers.*
- ✓ *C.S.V Murthy, Production and Operations Management, Himalaya Publishers.*
- ✓ *K. Aswathappa, G. Sudarsana Reddy, M Krishna Reddy, Production and Operations Management, Himalaya Publishers.*

UG 15AO 012: REAL ESTATE MANAGEMENT

COURSE OBJECTIVES

Students should be able to:

1. Describe the meaning and scope of Real Estate Management.
2. Adopt professional ethics and code of conduct in Brokerage services and documentation procedure in Real estate Management.
3. Summarize the compliance under real estate laws and acts and RBI guidelines for property investment.
4. Plan for raising real estate finance in observing procedure and documentation laid down by the concerned financial institution and Bank.
5. Design a planning, Zoning, sub division of Land and construction practices in accordance with norms of Housing and construction Industries.
6. Devise a Plan for marketing of Real Estate properties incorporating 7 Ps approach.

Module - 1: Introduction to Real Estate Management **4 Hrs**

Meaning - Nature and Scope of Real-estate Management - Real Estate Appraisal - Theoretical concepts, principles and criteria for valuation of property, market behavioral trends in real estate.

Module - 2: Brokerage Services and Management **8 Hrs**

Brokerage - Concepts & various issues namely ethics and professional code of conduct. Responsibilities of a broker-buying /selling / leasing / renting process. Effective management of the transactions. Real estate contracts (Provisions)-lease agreement, agreement to sell, transactions relating to NRIs, title search of the property. Documentation required in transactions of sale/purchase/ lease. Registration of documents. Basic understanding of the revenue

records maintained by Municipal Corporation. Closing transactions; negotiation skills.

Module – 3: Legal Framework **18 Hrs**

Legal Framework including various acts and procedures – namely Karnataka Apartment Ownership Act 1972(section 1 to 27), Indian Registration Act 1908 (part I to VI), Karnataka Stamp Act 1957 (section 1 to 10 A), Karnataka Rent Act 1999(section 1 to 46),

Transfer of property Act 1882(section 5 /to 27, 54to 57 and 105 to 117), Building bye-laws, , Municipal Laws, Law of Agency-(Relevant sections related to legal compliances and procedures only), RBI guidelines for property investment.

Module – 4: Property Management Finance **8 Hrs**

Real Estate Financing – Meaning – Nature - process, procuring and closing a loan, mortgages, foreclosure laws (NHB Act etc.), lending practices, procedures and documentation as required by financial institutions and banks.

Module – 5: Planning Zoning and Development **12 Hrs**

Planning, Zoning and Development – General understanding in planning, zoning, sub-division of land. Relevant provisions and rules for sub-division. Planning standards and norms as applicable to the Housing and Construction industry. Basic understanding of standard construction practices inclusive of efficient planning, suitable building materials and sound construction. Management of Buildings and Complexes. Knowledge of building materials/ technologies.

Module – 6: Marketing for Real-estate **10 Hrs**

Marketing for Real-estate– including marketing techniques, dynamics of customer satisfaction, communication skills, personality development, after sale service – 7 P's of Marketing in Real Estate-Process of Strategy Building –Understanding the Real estate environment – Micro and Macro factors.

Skill Development

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

1. Collect a set of parent deeds, analyze the same and give an opinion for purchase of property.
2. Evaluate the complete process for procuring a commercial space on rent.
3. Preparation of a chart showing intermediaries and their duties in the real estate market.
4. Prepare a report on the trends of real estate sector for the last five year in a city of your choice.
5. Analyze the process of purchasing an agricultural property in a rural belt.

COURSE OUTCOMES

After completion of the course the students will be able to

1. Define the meaning and scope of Real Estate Management.
2. Practice professional ethics and code of conduct in Brokerage services and documentation procedure in Real estate Management.
3. List out the compliance under real estate laws and acts and RBI. guidelines for property investment.
4. Raise real estate finance in observing procedure and documentation laid down by the concerned financial institution and Bank.
5. Develop a planning, Zoning, sub division of Land and construction practices in accordance with norms of Housing and construction Industries.
6. Plan for marketing of Real Estate properties incorporating 7 Ps approach.

Book for Reference

- ✓ *Real estate law practice and procedures - Rajkumar Adukia*
- ✓ *Investing in REITS - Ralph L Block*
- ✓ *Real estate deals - Narayan Lakshmanrao*
- ✓ *Practical guide to construct and real estate - Kirit S Sangjoi*
- ✓ *Sale and purchase of property - Bhabani Chakraborty*
- ✓ *Real estate finance in India - Prashant Das*
- ✓ *Property management - Rockwell Publishing*

UG 15AO 013: RESEARCH METHODOLOGY

COURSE OBJECTIVES

The students will be able to:

1. Explain the scope and stages involved in research process.
2. Choose appropriate sampling technique for a given study.
3. Select appropriate method of collecting primary data and sources of secondary data.
4. Arrange data for analysis by editing, coding, classifying and tabulating both primary and secondary data.
5. Identify the appropriate test of hypothesis in accordance with case by using SPSS and Excel.
6. Develop a report writing of research article on the lines of standard format.

Module 1 - Introduction to Research

15 Hrs

Meaning - Purpose and Scope of research - General steps in doing research - Identifying research problem - concepts, constructs and theoretical framework - Types and Methods of research. Meaning of Research Design - Definitions of Research Design - Essentials of a Research Design - Importance of Research Design.

Review of Literature: Need - Sources to collect review - How to write review of literature - Literature survey using Internet.

Module 2 - Sampling and Sampling Techniques

10 Hrs

Introduction - Census Vs. Sampling - Characteristics of Good Sample - Advantages and Limitations of Sampling - Sampling Techniques or Methods (Probability and Non-Probability) - Sample Design - Sampling Frame - Criteria for Selecting Sampling Techniques - Determining Sample Size. Scales and Measurements of Variables.

Module 3 – Data Collection Methods

10 Hrs

Data Meaning – Types of Data- Sources of Data –Primary Data- Secondary Data –Data Collection Instruments –Questionnaire – Interview Schedule Preparation Model- Pilot study.

Module 4 - Processing of Data

5 Hrs

Processing of data: Editing, Coding, Classification of data-Tabulation of data.

Module 5 – Test of Significance

15 Hrs

Hypothesis Testing - Concept-Need - Characteristics of Hypothesis- Types of Hypothesis - Procedure for Hypothesis- Various Hypothesis Tests-T-Test-Z-Test-Chi-Square Test – ANOVA(Simple Problems)- Application of SPSS Package. Diagrams and Graphs: Utilities - Limitations – Types (Using Excel Sheet).

Module 6 – Research Report Writing

5 Hrs

Meaning and purpose of research report – contents of a report – format of research Report –Qualities of good research report – Planning of the report – Organization of a report – Presentation of a report. Documentation: Footnotes and Endnotes- Bibliography - Citation Model - APA Model -Guidelines for writing references.

Skill Development

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

1. Choose an area of interest, review a minimum of 4 literature on the same and formulate a topic for prospective research.
2. Given a topic – collect data through primary and secondary sources.
3. For a given data, analyze data using various statistical tool.
4. For a given case study, prepare a research report in the required format.

COURSE OUTCOMES

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

1. Describe the scope and stages involved in research process.
2. Choose appropriate sampling technique for a proposed title of research.
3. Use appropriate method of collecting primary data and sources of secondary data.
4. Arrange data for analysis by editing, coding, classifying and tabulating both primary and secondary data.
5. Choose the appropriate test of hypothesis in accordance with case by using SPSS and Excel.
6. Write a report/writing of research article on the lines of standard format.

Book for Reference

- ✓ *S.P. Gupta: Statistical Methods, Sultan Chand, Delhi.*
- ✓ *C. B. Gupta: Statistics, Himalaya Publications.*
- ✓ *C.R. Kothari Research Methodology.*
- ✓ *Chikkodi & B.G. Satya Prasad Business Statistics, Himalaya Publications,*
- ✓ *Dr. O.R. Krishnawami and Dr. M. Ranganathan Methodology of Research in Social Sciences.*
- ✓ *Dr. Priti R. Majhi and Dr. Prafull K. Khatua. Business Research Methods.*
- ✓ *G.C. Beri Marketing Research, Tata McGraw Hill Publishing Company.*
- ✓ *Gilbert A. Churchill, Dawn Iacobucci and D. Israel. Marketing Research: A South Asian Perspective. CENGAGE Learning, New Delhi.*

- ✓ *Israel, D. Data Analysis in Business Research: A Step-by-step Nonparametric Approach. Response Books: SAGE Publications, New Delhi.*
- ✓ *Uma Sekaran, Research Methods for Business, Wiley Publications*
- ✓ *Naresh K Malhotra, 'Marketing Research: An Applied Orientation', Pearson Education.*
- ✓ *Donald R. Cooper, Pamela S. Schindler, Business Research Methods, 8/e, Tata McGraw-Hill Co. Ltd.*

Online Sources websites

- a) www.google.com
- b) www.ssrn.com
- c) www.doaj.org
- d) www.opeandoer.org
- e) IIM Library Links

UG 15AO 014: SERVICE MANAGEMENT

COURSE OBJECTIVES

The students will be able to:

1. Compare and contrast between goods and services and its implication on classification of Service industry.
2. Apply the concept of marketing mix while designing marketing activities of Service Industry.
3. Analyze the consumer behavior in accordance with Segmentation, targeting and positioning in service industry that focus on competitive advantage.
4. Evaluate the customer relationship and loyalty and its relevance with measurement of productivity of service.
5. Justify the application of the marketing mix on components Hotel management system of the hospitality industry.
6. Examine the emerging career in the wake of recent trends in entertainment industry, tourism industry and fitness industry.

Module - 1: Introduction

8 Hrs

Meaning of services - Reasons for growth in services sector - Difference between goods and services - Features of services - Classification of services.

Module - 2: Service Marketing Mix

14 Hrs

Product: Service as a Product - Service Product - Core Service and Peripherals. Price: Pricing of Services - Objectives - Factors influencing Pricing Decisions- Reasons for Price Variations in Service. Place: Place of Buyer and Seller interaction - Location of Premises - Look of Premises and Channels of Distribution Used. Customers' Role in Service Delivery. Promotion: Promotion Techniques - Objectives of Promotion -Word of mouth communication - People contact and support personnel - Developing customer conscious

employees – Empowering People – appraisal and rewarding systems. Process: Designing the service process – Blue Printing – Automation – Customization – Service Production and Consumption Process. Physical Evidence: Essential and Peripheral Evidence – Physical Facilities – Appearance of Personnel.

Module – 3: Consumer Behavior **10 Hrs**

Consumer involvement in service setting- Purchase process for service – Difficulty of consumer in evaluation of service process.

Segmenting, Targeting and positioning services effectively: Focus on competitive advantage.

Module 4: Relationship Management and Service Loyalty 16Hrs

Relationship marketing- Building customer loyalty – Effect of selecting profitable customers using 80/20 customer pyramid and extended customer pyramid. Enhancing Service Value using SERVQUAL – Measuring Service Productivity – Gaps in service design and delivery. Managing Customer’s Reservations and Waiting Lists. Managing demand and supply.

Module – 5: Hotel Industry **6 Hrs**

Classification of Hotels – Hotel Facilities – Guest Cycle –Marketing Mix of Hospitality Industry – Hotel Management System.

Module – 6: Recent Trends **6 Hrs**

The rise of Entertainment Industry – Movie and Television Business -Event Management – Theme based entertainment – Concept of Business and Knowledge Process Outsourcing – Tourism industry- Consultancy Services & Fitness industry.

Skill Development

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

1. Prepare a Brief Profile of successful marketing of services and list out its success factors.

2. List out the best tourist destinations around the world.
3. Prepare a strategy to attract tourists in places which are not essentially tourist attractive.
4. List out the best hotels in India and also mention how it is different from others.
5. Visit a website of any hotel and list out its services offered with special reference to guest cycle.
6. Select an upcoming service which is different and new, and yet considered as profitable services.

COURSE OUTCOMES

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

1. Compare and contrast between goods and services and its implication on classification of Service industry.
2. Apply the concept of marketing mix while designing marketing activities of Service Industry.
3. Analyze the consumer behavior in accordance with Segmentation, targeting and positioning in service industry that focus on competitive advantage.
4. Evaluate the customer relationship and loyalty and its relevance with measurement of productivity of service.
5. Illustrate the application of the marketing mix on components of hotel management system of the hospitality industry.
6. Evaluate the demand and supply of service in the wake of recent changes of environment, tourism and fitness industry.

Book for Reference

- ✓ *Balachandran: Excellence in Services – Focus on People, Marketing, Quality, Business Book Publishing House, Mumbai.*

- ✓ *Christian Gonroos: Services Management and Marketing, Macmillan International, New York.*
- ✓ *Christopher Lovelock & Joechen Wirtz: Services Marketing – People Technology and Strategy, Fifth Edition, Pearson Education.*
- ✓ *Jha S. M.: Services Marketing, Himalaya Publishing House, Mumbai.*
- ✓ *Rust, Zahorik and Reiningham: Services Marketing, Addison Wesley Publication.*
- ✓ *Valerie Zelthamel & Mary Jo Bitner: Services Marketing – Integrating Customer Focus Across The Firm, McGraw Hill, New York.*

UG 15AO 015: STRATEGIC BRAND MANAGEMENT

COURSE OBJECTIVES

The students will be able to:

1. Define branding concepts and process involved in brand management.
2. Describe the key issues and steps involved in brand management, including how to establish brand identity and build brand equity.
3. List the brand elements that help build brand equity.
4. Evaluate the Techniques to measure brand equity and a range of performance related outcomes.
5. Examine the brand strategies that consider brand naming, brand extension, brand stretching, brand architecture and so forth.
6. Identify the challenges of managing a global luxury brand over time and geographical boundaries in the international Luxury Markets.

Module 1: Introduction

10 Hrs

Introduction to brand management; Brand – meaning, evolution, functions, role, advantages; Branding – meaning, creation of brands and challenges; Brand management – strategic brand management process.

Module 2: Brand equity, identity and positioning

12 Hrs

Brand equity – meaning, steps in building brands – brand building blocks – David Aaker’s brand equity model; Brand identity and positioning – brand value.

Module 3: Brand elements

7 Hrs

Choosing brand elements – criteria – options – tactics – leveraging brand knowledge – meaning – dimensions. Brand value chain.

Module 4: Brand measuring techniques **8 Hrs**

Measuring brand equity – techniques-brand audit process- return on brand investment. Managing brand equity – reinforcement, revitalisation, etc.

Module 5: Sustaining branding strategies **15 Hrs**

Designing and sustaining branding strategies – brand architecture and hierarchy –building brand equity at different hierarchy levels- branding strategy- brand imitations – strategies. Marketing programmes to build brand equity-IMC strategy-Designing and implementing brand equity programmes.

Module 6: Managing brands across geographical boundaries **8 Hrs**

Global branding – geographic extension – global opportunities – conditions – barriers- organisation for a global brand – pathways to globalisation of bands.

Luxury brand management – definition and relativity – psychological phenomenon associated – luxury marketing mix, luxury retail – international luxury markets.

Skill Development

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

1. Write down the highlights of the case study of STARBUCKS for developing branding strategy.
2. Discuss and report on measuring the sources of brand equity with special reference to RED BULL.
3. Write a report on MTV in reference to their core strategic elements in brand planning.

COURSE OUTCOMES

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

1. Define branding concepts and process involved in brand management.

2. Explain the key issues and steps involved in brand management, including how to establish brand identity and build brand equity.
3. Identify the brand elements that help build brand equity.
4. Develop a Technique to measure brand equity and a range of performance related outcomes.
5. Design and implement brand strategies that consider brand naming, brand extension, brand stretching, brand architecture and so forth.
6. Identify the challenges of managing a global luxury brand over time and geographical boundaries in the international Luxury Markets.

Book for Reference

- ✓ *Kevin Lane Keller, PHI/Pearson, Strategic Brand Management, 2nded.*
- ✓ *Chunnawalla, 1st Edition, Compendium of Brand Management, HPH, 2003.*
- ✓ *Richard Rosenbaum-Elliott , Larry Percy, Simon Pervan, Strategic Brand Management; OUP Oxford; 2 edition;2011.*
- ✓ *Peter Doyle and Philip Stern, Financial Times/Prentice Hall, Marketing Management & Strategy; 4th edition, 2006.*

UG 15AO 016: TRAVEL AGENCY AND TOUR OPERATIONS

COURSE OBJECTIVES

The students will be able to:

1. Illustrate the role and functions of travel agencies and tour operators.
2. Compare and contrast non commission system and commission system of travel agents and its recent trends.
3. Describe the terminologies connected with Travel and rules and regulations applicable to Travel Agencies and tour operators.
4. Choose a minimum of two major tourism destinations for each country studied.
5. Develop a tour itinerary plan taking all essential components of tour itinerary.
6. Estimate cost of tour itinerary taking all the components of package tour.

Module 1- Role of Travel Agency and Tour Operation 8 Hrs

Travel agent, meaning and its importance. Types of travel agencies, Classification of travel agency. Functions of travel agencies, setting up of travel agencies, IATA accreditation, Roles, functions and importance of – TAAI, TAFI, IATO, UFTAA, ASTA.- Objectives, roles & functions - Sources of income for a travel agency, Inbound/ Outbound Tour operator – meaning, types, Role of tour operators in growth of tourism industry. Package tours-meaning and types of package tours

Module 2 - Emerging Trends in Travel Agency 6 Hrs

Current Changes in the commission system for travel agent, Generalist to Specialist, Travel agent to consultant level, Advantages in selling with non-commission system, its comparison with commission system, Selling Cycle.

Module 3 – Travel Essentials and Regulations

8 Hrs

Travel Terminology, Codes – 2 Letter Codes, 3 Letter Codes, 4 Letter Codes, Reservation & Message Codes, Miscellaneous Terminology & Definitions, Concepts-meaning and scope-issues of Passports, Visa, foreign exchange, Health regulations for international travel, Special permits for restricted areas, Customs regulation, Emigration & immigration, Taxes paid by travelers, Travel insurance.

Module 4 – Destination Geography

18 Hrs

Destination Geography – All about important countries and cities of tourist interest, best-selling programs, Tourism circuits in USA, Canada, and Mexico. Europe – France, Spain, Italy, U.K, Turkey, Germany, Austria, Greece, Switzerland, Ireland, Belgium and Netherlands Middle East - Saudi Arabia, United Arab Emirates, Kuwait, Oman, Jordan, Israel and Jordan. Africa, Egypt, Kenya, South Africa, Tanzania. Asia - Thailand, Singapore, Malaysia, China, Japan, Macau, Australia and New Zealand.

Module 5 – Tour Itinerary Planning

10 Hrs

Components of Itinerary, Flight Itinerary, Tours Itinerary, inbound Travel Management, Department of travel and market trends existing in travel, development of itineraries, steps after Itinerary is finalized, Guest handing and organizing special events.

Module 6 – Tour Costing

10 Hrs

Costing of Tour itinerary, packaging of tour itinerary, sample itineraries, Tour Production, Steps of Tour development, Selecting tour components, Identifying the benefits of Tour, Tour documents, Tour pricing sales, Tour promotion, Tour packages and group travel, Group tours cost, case study.

Skill Development

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

1. Visit Various Tourism Boards and Prepare a Presentation.
2. Prepare a Tour itinerary keeping all points in mind required for a Tour.

3. Make a Presentation on Incredible India.
4. Visit Travel Agencies/ Tour operator to gain information on operations of Travel Agent and prepare a project report.
5. Arrange for a Guest Lecture from a Tour operator.

COURSE OUTCOMES

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

1. Illustrate the role and functions of travel agencies and tour operators.
2. Compare and contrast non commission system and commission system of travel agents and its recent trends.
3. Describe the terminologies connected with Travel and rules and regulations applicable to Travel Agencies and tour operators.
4. Choose a minimum of two major tourism destinations for each country studied.
5. Develop a tour itinerary plan taking all essential components of tour itinerary.
6. Estimate cost of tour itinerary taking all the components of package tour.

Book for Reference

- ✓ *A.K Bhatia- Tourism development, principles and practices*
- ✓ *Maneed Kumar- Tourism Today*
- ✓ *IATA- Travel and Tourism Management*
- ✓ *WTO- Travel & Tourism management*
- ✓ *West Wind Aviation Academy- Travel & Tourism management, Arizona, USA.*

UG 17 AO 018: MONEY BANKING AND PUBLIC FINANCE

COURSE OBJECTIVES

Students should be able to:

1. Explain the functions and determinants of money and its classification as per Keynesian Approach.
2. Illustrate the functions of commercial Bank in Indian the context of credit creation, Deposit and Term structure of Interest rates.
3. Illustrate the functions of Central Bank of India and its role in formulating Monetary Policy and instruments used in controlling monetary affairs.
4. Examine the effect of Tax and Non Tax revenue in Production, Consumption and Distribution aspect of economy of a country.
5. Describe the role of Fiscal policy and Budget in the context of Fiscal federalism of our country.

Module 1 - Introduction

10Hrs

Money- Definitions, types, functions of money- - determinants of money-classical and Keynesian approach-M1, M2, M3 and M4.

Module2 - Commercial banks

12Hrs

Origin, functions-credit creation, limitation, deposit multiplier, portfolio management Interest Rates. Determination; sources of interest rate differentials; theories of term structure of interest rates; interest rates in India.

Module 3 - Central Banks

6Hrs

Functions - monetary policy - instruments-limitations

Module 4 - Public Finance

9Hrs

Tax And Non Tax Revenue, Canons Of Taxation Direct And Indirect Tax , Shifting Of Tax, Incidence Of Taxation-Gst. Tax Rates, Effects Of Taxes On Production, Consumption , Distribution.

Module 5 – Public Expenditure

12 Hrs

Types, growth- effects –principle of maximum social advantage- Growth and effects of Public Expenditure. Public debt, types –reasons of growth in public debt. Public Debt, Effects, Repayment of Public Debt. Principles of debt management

Module 6 - Fiscal Federalism

11 Hrs

Concepts – BUDGET - Revenue account, Capital Account, Fiscal Deficit, Revenue Deficit, Primary Deficit–Budget Estimate, Revised Estimate, Plan and Non-Plan expenditure. Preparation, legislation of the budget appropriations, Programme Budgeting and Zero Base

Budgeting. Balanced vs. unbalanced budget. Fiscal policy – Objectives and Tools.

Skill Development

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

1. Analyse the reasons for different interest rates structure
2. To help students understand the latest banking tools initiated by commercial Banks
3. Awareness of the latest trend in e banking
4. Create awareness on the linkage between money, interest rates and its impact on economic development

COURSE OUTCOME

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

1. Explain the functions and determinants of money and its classification as per Keynesian Approach.
2. Illustrate the functions of commercial Bank in Indian the context of credit creation, Deposit and Term structure of Interest rates.
3. Illustrate the functions of Central Bank of India and its role in formulating Monetary Policy and instruments used in controlling

monetary affairs.

4. Examine the effect of Tax and Non Tax revenue in Production, Consumption and Distribution aspect of economy of a country.
5. Describe the role of Fiscal policy and Budget in the context of Fiscal federalism of our country.

Books for Reference

- ✓ *Bhatia, H. L.(2012) Public Finance , Vikas Publication, New Delhi*
- ✓ *Cullis Johnd and Jones Philip (2009) Public Finance and Public Choice*
- ✓ *D.M.Mithani Money, Banking and Public Finance-*
- ✓ *Jhingan-money, banking and international trade*
- ✓ *M.L.Seth2007 Public finance*

UG 17AO 019: HUMAN RIGHTS AND SOCIAL JUSTICE

COURSE OBJECTIVES

The students will be able to:

1. Explain the importance of human rights, life - based education and social justice.
2. Illustrate holistic understanding of need based growth and development in various community of rural/tribal/urban population in India.
3. List the challenges to human rights and social justice from LPG perspective.
4. Evaluate the government schemes and policies for the upliftment of rural people and tribes that build a more socially just, equitable multicultural society and to establish human rights.
5. Examine the roles, functions and responsibilities of various bodies of the governing systems and directive principles of state policy in promoting human rights and social justice both in rural and urban.

Module 1 – Human Rights and Social Justice

10 Hrs

What are Human Rights? Human - Dignity, Liberty, Equality, Justice, Unity in diversity, Meaning and significance of Life based Education, Social justice concept, definition, meaning, need, history, principles, objectives and scope. Types of issues in urban, Rural and tribal community.

Module 2 – Problems Associated With Rural, Urban and Tribal Communities

10 Hrs

Understanding of growth and Development - and its Dimensions in Rural, tribal and urban communities, Social- economic, cultural & demographic profile of rural/tribal/urban population in India with special emphasis on vulnerable community & their challenges.

Module 3 – Change and Challenges

10 Hrs

Urbanization, globalization and liberalization, emerging trends, causes of development in socio- cultural, socio- economic, socio- political and its formal and informal classification of displacement, relocation, violation of basic human rights

Module 4 – Government Schemes and Policies

15 Hrs

Prospects of rural life with reference to agriculture and allied activities like land and its use, animal husbandry, irrigation, pre-production, production and post-harvest technology, rural infrastructure- drinking water, housing, health and education. Problems and prospects of vulnerable sections among tribes: Primitive tribes, nomadic, semi nomadic and de-notified tribes in India, their distinct identity, profile of culture, living conditions, livelihood & nature of problems associated and factors affecting their lives in India.

Module 5 -Governing Systems and Directive Principles of State Policy

15 Hrs

Provisions to urban, rural and tribal communities, Ministry of Tribal Affairs: National policies and implementation of PESA Act and Article 244 provision of constituting tribal Councils. Rural Constitution 73rd amendment and its implications. Role of co-operatives and rural banks, NABARD, District Rural Development Agency in rural development. Urban community development policies; programs: urban local bodies systems, urban development departments, Commissions, Boards, Corporations, Missions, their role & responsibilities in the implementation of policies and programs with emphasis on lower middle class and urban poor.

COURSE OUTCOMES

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

1. Explain the importance of human rights, life - based education and social justice.

2. Illustrate holistic understanding of need based growth and development in various community of rural/tribal/urban population in India.
3. List the challenges to human rights and social justice from LPG perspective.
4. Evaluate the government schemes and policies for the upliftment of rural people and tribes that build a more socially just, equitable multicultural society and to establish human rights.
5. Examine the roles, functions and responsibilities of various bodies of the governing systems and directive principles of state policy in promoting human rights and social justice both in rural and urban.

Books for Reference

- ✓ *Social Movements in India, Sage Publication, Ghanasham Shah*
- ✓ *Rajeswae Dayal: Community Development, programmes in India, Kitab*
- ✓ *Mahal publications Ltd.*
- ✓ *Mukerji, B.: Community Development in India: Orient Longmans, New Delhi.*
- ✓ *Govt. of India: Five Year plans: publication division New Delhi*
- ✓ *Social Policy & Social Development in India: Kulkarni P D*
- ✓ *Pedagogy of the Oppressed – Paulo Freire*
- ✓ *Everyone likes a Good Drought – Palagummi Sainath*
- ✓ *Dr. B.R Ambedkar Biography*
- ✓ *Shah D.C: Tribal Issues in India.*
- ✓ *Jain P.C: Planned development among Tribals.*

- ✓ *Behura N.K: Tribals and the Indian Constitution.*
- ✓ *Hetne Bjorn-1982. : Development theory and the third world –Ideas and action*
- ✓ *Tudipura, Jacob: Urban Community Development.*
- ✓ *Bosco A.B.: Social welfare planning in India.*
- ✓ *Paul wiebe(1975) :Social life in Indian slum*
- ✓ *Chaandra and Punalekar :Urban Community Development in India*

UG 17AO 020: INNOVATION IN MANAGEMENT

COURSE OBJECTIVES

The students will be able to:

1. Describe the concept of Innovation, Process view of Innovation and its types.
2. Differentiate from one Model of Innovation to another Model of Innovation and develop firm specific competencies and Network.
3. Build an Innovative organization considering essential components of Innovative organization.
4. Develop an Innovative business plan and estimation of adoption of innovation considering the resource, collaborating strategy, risk and uncertainty
5. Create an additional value for the existing Product /service through Innovation in order to take advantage of social and economic benefits of Innovation

Module 1: Introduction to Innovation Management **12 Hrs**

Concept and need of innovation; process view of innovation; different aspects of innovation, innovation life cycle; dimensions of innovation space; innovation theory; types of innovation; sources of innovation; reverse innovation; disruptive innovation; frugal innovation; discontinuous innovation.

Module 2: Strategic Management of Innovation **14 Hrs**

Models of innovation process (technology life cycle model, product-process life cycle model, dominant- design model, diffusion curve model); developing innovation strategy (rationalist strategy, incrementalist strategy, and technology trajectory); developing firm specific competencies; innovation network (networks at start-up, network at inside and outside the organization).

Module 3: Building an Innovative Organization

14 Hrs

Components of innovative organization; appropriate organization structure; organizing for innovation (mechanistic, organic, segment list, integrative, structure formality, unstructured chaos); innovation as core business process (measuring innovation, learning to manage innovation); creative climate; innovation and change management; ten rules of strategic innovation.

Module 4: Innovation and Growth

10 Hrs

Developing innovative business plan; forecasting innovation; estimation the adoption of innovation; anticipating the resources; collaboration strategy; assessing risk and recognizing uncertainty;

Module 5: Capturing the Benefits of Innovation

10 Hrs

Creating value through innovation; innovation and firm performance; protecting innovations; economic and social benefits of innovation; service innovations.

Note: The case/assignment/project/ will be provided in advance through proper channel (e-mail/in- person).

Skill Development

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

1. Develop an innovative business plan, forecasting innovation; estimating the adoption of innovation; anticipating the resources and preparing the collaboration strategy.
2. Strategic alignment of competitive strategy with technology strategy.

COURSE OUTCOMES

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

1. Define the concept of Innovation, Process view of Innovation and its types.

2. Examine the differences from one Model of Innovation to another Model of Innovation and develop firm specific competencies and Network.
3. Develop an Innovative organization considering essential components of Innovative organization.
4. Design an Innovative business plan and estimation of adoption of innovation considering the resource, collaborating strategy, risk and uncertainty.
5. Create an additional value for the existing Product /service through Innovation in order to take advantage of social and economic benefits of Innovation.

Books for Reference

- ✓ *Tidd, J., Bessant, J. And Pavitt, K: Managing Innovation: Integrated technological, and market and organizational change, John Wiley and Sons, 2009*
- ✓ *Conway S. and Steward F: Managing and Shaping Innovation, Oxford University Press (SAE), 2009*

Additional Reading

- ✓ *Melissa A Schilling, Strategic Management of Technological Innovation, Tata McGraw Hill, 3rd edition*
- ✓ *V. Govindrajan and C. Trimble, Ten Rules for Strategic Innovators: From idea to Execution, Harvard Business School Press, 2005*
- ✓ *C.K. Prahalad and M. S. Krishnan, The new age of innovation: driving Co-created Value through Global Networks, Tata McGraw Hill, 2008, 1st edition*

UG19AO23: HUMANITARIAN ASSISTANCE AND DISASTER MANAGEMENT

COURSE OBJECTIVES

The students will be able to:

1. Illustrate the need for and objectives of disaster management process and humanitarian assistance.
2. Justify the inevitability of disaster and coping up with threat of disaster and the disaster.
3. Plan for risk management of disaster and national development after the disaster.
4. Develop the leadership of disaster and facilitate international disaster assistance.
5. Examine the long term measures in facing the managing disaster and preparedness for the same.
6. Illustrate the role and need for national disaster management policy and guidelines, NGO and civil society.

Module 1-Concept & Basis of Disaster management 8 Hrs

Definition and Objective of Disaster management, History of disaster management in India, meaning and definition of Humanity

Module 2- Basic Disaster Management Aspects 10 Hrs

The Significance of Disaster today, the Disaster Threat, major Requirements for Coping with Disaster

Module 3- The Disaster Management Cycle 10 Hrs

Risk Disaster and National Development, Counter-Disaster Resources

Module 4- International Disaster Assistance **10 Hrs**

Leadership in Disaster, Organization, plan, use of resources,

Module 5- Long - term Measures - Risk **10 Hrs**

Risk reduction, Prevention, Mitigation, Preparedness, Response, Recovery, Logistics, Post-Disaster Review

Module 6 - Disaster Management Support Requirement **12 Hrs**

Training, Public Awareness, National Disaster Management Policy, National Disaster Management Guidelines and policy, role of NGOs, Civil society, in disaster management.

Skill Development

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

1. Participate in world disaster day and come up with the poster to bring awareness to people.
2. Draft and analyse the college building for disaster barrier.
3. Participate in various guest lectures on disaster management and quiz conducted would be conducted on the same.
4. Learn CPR and first aid and demonstrate in class.

COURSE OUTCOMES

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

1. Illustrate the need for and objectives of disaster management process and humanitarian assistance.
2. Justify the inevitability of disaster and coping up with threat of disaster and the disaster.
3. Plan for risk management of disaster and national development after the disaster.
4. Develop the leadership of disaster and facilitate international disaster assistance.

5. Examine the long term measures in facing the managing disaster and preparedness for the same.
6. Illustrate the role and need for national disaster management policy and guidelines, NGO and civil society.

Books for Reference

- ✓ *Introduction to International Disaster Management by Damon P. Coppola (17 October 2006)*
- ✓ *Disaster Management and Preparedness Book by Larry Collins and Thomas D Schneid (22 November 2000)*
- ✓ *Disaster and Development Book by Andrew Collins (2009)*
- ✓ *Natural Hazards and Disaster Management: Vulnerability and Mitigation R B Singh (1 Dec, 2006)*
- ✓ *Disaster Management in India Hardcover –Shastri K N 2011*

UG19AO24: INTRODUCTION TO PSYCHOLOGY

COURSE OBJECTIVES

The students will be able to:

1. Illustrate the role of psychology in understanding, predicting and controlling behavior of an individual and group.
2. Examine the relevance and implications of theories of Emotion, motivation and personality in understanding ones personality.
3. Compare and contrast the contributions of each theory of personality. Integrate Learning and Thought process with the development of intelligence of diverse in nature.
4. Analyze the Anxiety and Stress related issues that affect mental health or create illness.
5. Relate the psychological aspects of well-being that leads to Health and wellness with different forms of therapies.

Module 1 - Introduction to Psychology

8 Hrs.

Definition of Psychology - Classical Schools of Psychology -Structuralism, Functionalism, Behaviorism, Gestalt Psychology, Psychoanalytic Psychology, Humanistic Psychology - The Role of Diversity in Psychology &Goals of Psychology - Sub-fields of Psychology - Experimental, Biological, Personality, Social, Clinical and Counselling -Developmental and Quantitative Psychology - Current views of psychology - Ethics in Psychology

Module 2 - Emotions, Motivation, Personality

12 Hrs

Emotions: Meaning and definition and theories of emotions - Two factor theories of emotions - Expression of emotions - functions of emotions - Primary emotions- emotions and the brain -Fight, flight and freeze- Culture and emotional variation

Motivation: Primary motives, general motives and secondary motives – Biological motives - Intrinsic and extrinsic motivation - Theories of motivation – Incentive approach, Cognitive Approach, Maslow's Hierarchy

Personality: Definition of personality – Introvert & Extrovert – Self-concept & Self-Esteem - Trait Approach – Biological approach – Humanistic Approach – Behavioural Learning approach – Cognitive approach

Module 3 – Theories of personality 10 Hrs

Psychology of Personality - Psychodynamic theory - theoretical principles - Id, Ego, Super-ego – developmental stages - Defense mechanisms - Cognitive Behavioral Theory (Conditioning, Reinforcement) - Theory of psychosocial development - Eric Erickson 10 stages

Module 4 - Mental Abilities, Thought and Learning 10 Hrs

Intelligence-Defining Intelligence - Five Aspects of Intelligence - Variations in Intelligence - Hereditary Influences - Environmental Influences- Thinking process – concepts - problem solving - decision making a cognitive process – Creative thinking - Characteristics of Creative Person- Language – cognitive approaches to learning, reinforcement and punishment.

Learning - Types of learning – Associative learning – cognitive learning - Classical conditioning – Operant conditioning – Shaping – Punishment – Feedback – Learning Aids – Modelling – Latent learning

Module 5 -Anxiety & Stress 12 Hrs

Abnormality Definition - Changing attitudes and concepts of mental health and illness - Current views – Anxiety issues – Mood Disorders

-Stress related issues- emotional signs, behavioural signs & physical Signs Alcohol & Substance abuse

Module 6:- Health Psychology

8 Hrs

Coping mechanism – psychosomatic disorders - coping with threat
- Biofeedback - Guided Imagery – Meditation - psychological aspects of well-being - Health and wellness- Positive psychology – Different forms of therapies

Skill Development

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

1. Emotional Intelligence –to become aware of their own emotions, control, and express appropriately and handle interpersonal relationships with empathy.
2. Identification of ego-Defence Mechanism that are used by oneself to protect from unpleasant feelings to make oneself feel better for the individual.
3. Motivation – the individual will be able to discover the factors motivating them towards certain behaviours.
4. Breaking habits by associating involuntary response to stimulus and by associating voluntary behaviour with consequences.
5. Stress management (Relaxation technique, Guided Imagery).

COURSE OUTCOMES

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

1. Illustrate the role of psychology in understanding, predicting and controlling behavior of an individual and group.
2. Examine the relevance and implications of theories of Emotion, motivation and personality in understanding ones personality
3. Compare and contrast the contributions of each theory of personality.
4. Integrate Learning and Thought process with the development of intelligence of diverse in nature.

5. Analyze the Anxiety and Stress related issues that affect mental health or create illness.
6. Relate the psychological aspects of well-being that leads to Health and wellness with different forms of therapies.

Books for Reference

- ✓ *Feldman R.S (2011).Understanding Psychology, 10th edition.Delhi : Tata- McGraw Hill.*
- ✓ *Morgan C.T. et al (2000). Introduction to psychology (7th ed.). New Delhi:Tata McGraw Hill*
- ✓ *Snyder, C.R. & Lopez, S.J. (2002). Handbook of positive psychology. (eds.). New York: Oxford University Press.*
- ✓ *Barlow, D.H. & Duranb, M. V.(2000). Abnormal Psychology – 2nd Edition, Toronto:Thompson Publication*
- ✓ *Duane Schultz, Sydney Schultz (2012) Theories of Personality, Wadsworth, Cengage Learning*

SEMESTER - III

UG 19AO25: INTERNATIONAL TAX AND TECHNOLOGY -I

COURSE OBJECTIVES

The students will be able to:

1. Illustrate the role Accounting Professionals in the context of US Legal and Tax systems and tax life cycle.
2. Show the usual sources of Income of Individual Assessee for the computation of Gross Income and Taxable income permissible under the US Tax laws.
3. Show the adjustments to Income, deductions and credits with respect to an Individual Assessee for the computation of Taxable income and Net tax Payable permissible under the US Tax laws.
4. Devise tax treatments for Foreign Nationals, Expats and Inpats.
5. Use digital tools for filing Individual returns with Power Business Intelligence

Module 1 : Common Topics - Introduction to US Legal & Tax Systems 8 Hrs

Recognize the structure of the US Government and US Tax Jurisdictions, Overview, of Tax Reforms, Key differences among types of US Tax Payers, Identify various types of taxation in US, Identify sources of US tax law and navigation of the Code and Regulations, Recognize fundamental differences between home country and US Tax Systems.

Module - 2 US Individual Income Tax - Overview and Computation of Income (Part 1) 14 Hrs

Basic concepts of US tax and Overview of form 1040, Filing Requirement, Filing Status, Substantial Presence Test , Dependents, Compensation, Basics of Income Sourcing & W-2, Stock Options, Interest, Dividend Income, Capital Gains and Sale of Main Home, Business Income

(Schedule C and self-employment tax), Income and Loss from Rental Property, Additional Medicare Tax and Net Investment Income Tax, Filing due date, Extensions, Penalty and Interest, Tax rates and calculation of Taxes, Form 1040 Page 1 and Page 2.

Module - 3 US Individual Income Tax - Overview and Computation of Income (Part 2) 14 Hrs

Passive Activity Loss limitations, State and Local tax refunds, Other Income, Health Savings Account deduction, IRA deduction, Student loan and Interest, Tuition and Fees and other deductions, Taxes - State & Local Taxes, Real Estate Taxes, Personal Property Taxes, Mortgage Interest, Investment Interest Expense, Charitable Contribution, Casualty & Theft Losses, Medical and Dental and Other Miscellaneous Itemized Deductions, Education Credits (AOC and LLC), Child & Dependent Care Credit, Child Tax Credit, Alternate Minimum Tax.

Module 4 - US Individual Income -Tax - Advanced Topics 6 Hrs

Who is an Expat, What is Sec 911 exclusion and overview of Form 2555, Introduction to Foreign Tax Credit, Who is an Inpat, overview of Form 1040NR, Income recognition for foreign nationals.

Module 5 - Introduction to Technology 18 Hrs

Demonstration / Functionality of Data Transformation (SQL) and Data visualization (Power BI/Query) tools, Basic computing and data handling, Case study 1 with IRS Data in Power BI, Case Study 2 & 3 with Power Query, Case Study 4, 5 & 6 with Power Query, Comprehensive Case Study 7 to prepare Form 1040 with Power BI and Power Query

Skill Development

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

1. Participate in simulations, case studies and quizzes on partnership taxation, taxation for foreign corporations and individual taxation.

COURSE OUTCOMES

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

1. Illustrate the role Accounting Professionals in the context of US Legal and Tax systems and tax life cycle.
2. Show the usual sources of Income of Individual Assessee for the computation of Gross Income and Taxable income permissible under the US Tax laws.
3. Show the adjustments to Income, deductions and credits with respect to an Individual Assessee for the computation of Taxable income and Net tax Payable permissible under the US Tax laws.
4. Devise tax treatments for Foreign Nationals, Expats and Input.
5. Use digital tools for filing Individual returns with Power Business Intelligence.

Book for Reference

- ❖ *U.S Master Tax guide by CCH publications*
- ❖ *EA Review Part 1: Individuals by Irvin N Gleim and James R. Hasselback*
- ❖ *EA Review Part 2: Businesses by Irvin N Gleim and James R. Hasselback*
- ❖ *EA Review Part 3: Representation, Practices & Procedures by Irvin N Gleim and James R. Hasselback*
- ❖ <https://taxmap.irs.gov/taxmap/tmhome.html>

SEMESTER - IV
UG 19AO26: INTERNATIONAL TAX AND
TECHNOLOGY-II

COURSE OBJECTIVES

The students will be able to:

1. Compute Taxable income of Partnership within the framework of US Partnership Tax Act.
2. Plan for filing Tax return of individual partner after incorporating the requisite information shown in K-1.
3. Use the digital tools for filing partnership returns with Power Business Intelligence.
4. Design the procedure for filing requirements of Controlled foreign corporations and US Shareholders within the framework of US Tax System.
5. Calculate a corporation's taxable income and tax liability taking into account all necessary/ required adjustments.
6. Use the digital tools for filing corporate returns with Power Business Intelligence.

Module 1: Partnership Basics

8 Hrs

Check the box regulation, Subchapter K provisions, Partnership tax return filing and timing, Partnership Formation, record cash and property contributions on a partnership balance sheet, Compute partner's outside basis, explain the tax consequences of partnership organization and syndication fees

Module 2: Partnership Taxable Income

10 Hrs

Compute partnership taxable income, explain the function of guaranteed payments to partners, partner's Distributive shares, Determine partners distributive share of income, gain, loss, deduction or credit, Partners' Basis Calculation, Adjust outside basis for Schedule K-1 information

Module 3 - Comprehensive case studies for Partnerships using technology tools

6 Hrs

Partnerships and types of Partnerships (using Power BI), Partners and types of Partners (using Power BI), Identify separately state items on Schedule K, Form 1065 (using Power BI), Reconcile book and taxable income on Schedule M-1 Form 1065 & Schedule M-3, Simulation - Comprehensive case study using technology tools, solving case study on relevant tax forms using Power query

Module 4: US Corporations

12 Hrs

Overview of GAAP and the GAAP standard setting bodies, comparison of US GAAP vs India GAAP, entities overview, identify taxes imposed by different jurisdictions, describe Legal characteristics of business entities, explain the federal income tax treatment of business entities, identify common non business entities, taxable Income Overview, explain relationship between Corporate book income and taxable Income, describe Schedule M1 and M3 disclosure requirements, Define Gross Income, recognize common exclusion from Gross Income, general rules for timing of income recognition, determine the effect of income related book tax differences on Schedule M3, identify broad categories of deductible expenses, recognize common examples of non-deductible expenses, general rules for timing of deductions,

Module 5: Analyse Income and Expenses of US Corporations

16 Hrs

Asset basis and cost recovery, determine the Initial tax basis of business property, distinguish between deductible repairs and Capitalized improvements, calculate allowable cost recovery deductions, determine the effect of cost recovery book to tax differences on Schedule M3

Calculate gain or loss realized and recognized on business property dispositions, Identify the character of recognized gain or loss on property dispositions, explain the Sec. 1231 netting rules and capital loss limitations, determine the effect of asset sale book tax differences on Schedule M3, Calculate Corporate Taxable Income, tax treatment of Charitable Contributions, net operating losses, and dividends received deductions, finalize corporate taxable income, compute Corporate Tax Liability.

Module 6 -Comprehensive case studies for Corporations using technology tools

8 Hrs

Introduction to Power BI and Case study, solving case study on relevant tax forms using Power query, Case Study: Disposal of Fixed Assets and Gain / (Loss) Computation, Identifying Property Type, Class Type, Convention, Method and Computation of Depreciation using Power BI

Skill Development

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

1. Participate in simulations, case studies and quizzes on partnership taxation, taxation for foreign corporations and individual taxation

COURSE OUTCOMES

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

1. Compute Taxable income of Partnership within the framework of US Partnership Tax Act.
2. Plan for filing Tax return of individual partner after incorporating the requisite information shown in K-1.
3. Use the digital tools for filing partnership returns with Power Business Intelligence.
4. Design the procedure for filing requirements of Controlled foreign corporations and US Shareholders within the framework of US Tax System.
5. Calculate a corporation's taxable income and tax liability taking into account all necessary/ required adjustments.
6. Use the digital tools for filing corporate returns with Power Business Intelligence.

Book for Reference

- ❖ *U.S Master Tax guide by CCH publications*
- ❖ *EA Review Part 1: Individuals by Irvin N Gleim and James R. Hasselback*

- ❖ *EA Review Part 2: Businesses by Irvin N Gleim and James R.Hasselback*
- ❖ *EA Review Part 3: Representation, Practices & Procedures by Irvin N Gleim and James R. Hasselback*
- ❖ <https://taxmap.irs.gov/taxmap/tmhome.html>

UG20AO29: MEDIA, TECHNOLOGY AND SOCIETY

COURSE OBJECTIVES

The Student will be able to:

1. Evaluate the experience of various media and its impact on our understanding of society and the self.
2. Examine the business model at work behind the emergence of modern advertising and its impact on our everyday life.
3. Interrogate on the nature and impact of 'AI', automation and machine learning on the society in the context of capability of altering human thinking.
4. Justify our engagement with the online spaces and its impact on our identity and self-expression.
5. Examine the implications of data surveillance and its possible impact on freedom of expression.
6. Examine the changing ways in which we access knowledge and the way in which the difference between producer and consumer of knowledge is slowly getting erased.

Module 1- Medium is the Message' - Understanding the role of media in everyday life **15 Hrs**

This famous phrase coined by Marshal McLuhan still resonates in the age of internet.

From the era of the television to the era of the web, media has been its own message. It is the experience of a particular medium that shapes our perspective of the world more than the message received through that medium. In this module we shall explore the role of media in our everyday life by discussing our experience of various media and its impact on our understanding of society and the self.

Readings & Viewings:

- Extracts from 'Understanding Media' by Marshal McLuhan

- Extracts from ‘Manufacturing Consent: The Political Economy of the Mass Media’ by Edward S. Herman and Noam Chomsky
- How WhatsApp has changed news in small-town India –The Caravan Magazine
- Forget Newspapers or the Internet. Indian Women are Betting on One of the Oldest Forms of Mass Media (<http://theladiesfinger.com/community-radio-women/>)
- Movie: ‘Network’ by Sidney Lumet

Module 2- ‘The Attention Merchants’ - Advertising and the war for attention 10 Hrs

‘Attention Merchants’ is a term popularized by the writer Tim Wu through his book ‘The Attention Merchants: The Epic Scramble to Get Inside Our Heads’ in which he not only charts the history of advertising but also unravels the workings of a gigantic business model that is toiling day-in and day-out to get our attention. In this module we shall explore the business model at work behind the emergence of modern advertising and its impact on our everyday life.

Readings & Viewings:

- Extracts from ‘The Attention Merchants: The Epic Scramble to Get Inside Our Heads’ by Tim Wu
- Gillette’s Ad Asks Men to Be Better. And Then Sets the Bar Really Low (<http://theladiesfinger.com/gillettes-ad-asks-men-to-be-better-and-then-sets-the-bar-really-low/>)
- Movie: Thank You For Smoking (2005)

Module 3- The intelligence of ‘Artificial Intelligence’ - Automation and its aftermath 10 Hrs

‘Artificial Intelligence’ is the new buzzword in technology.

While it can be debated whether what is referred to as AI is just sophisticated algorithms and machine learning and not this self-thinking entity like 'Skynet' in the movie Terminator, it is well settled that the direction in which technology is moving is going to disrupt traditional economies. It not only has an impact on the nature of jobs but has the capability of altering human thinking abilities. In this module we shall explore the debates in technology about the nature and impact of 'AI', automation and machine learning on the society. The automation debate will be understood within a larger debate regarding the history of technology – innovation centric history and use centric history.

Readings & Viewings:

- Extracts from 'The Glass Cage: Where Automation is Taking Us' by Nicholas G. Carr
- 'Artificial Intelligence's White Guy Problem' by Kate Crawford in The New York Times (June 25, 2016) <https://www.nytimes.com/2016/06/26/opinion/sunday/artificial-intelligences-white-guy-problem.html>
- Extracts from 'The Shock of the Old_ Technology and Global History since 1900' by David Edgerton
- Movie: 'Modern Times' by Charles Chaplin

Module 4- Reality of the Virtual' – Thinking and feeling in the age of internet technology **10 Hrs**

The web has opened spaces in which we can create our virtual selves and lead virtual lives. This 'virtuality' is increasingly becoming part of our everyday real lives. Social media platforms have created spaces in which individuals enter into relationships and form communities in online space, the effect of which can be felt very sharply in real life. In this module we shall explore our engagement with the online spaces and its impact on our identity and self-expression.

Readings & Viewings:

- Extracts from 'The End of Forgetting: Growing Up With Social Media' by Kate Eichhorn
- TedX talks and other video lectures available on YouTube

Module 5- 'Discipline and punish' - Technology as a tool for social control **10 Hrs**

The era of massive databases or what is referred to as 'Big Data' has dawned, thanks to the endless supply of personal information from the masses to the government and tech companies. This personal information of the individuals is being collected with the excuse of providing us with services. However, there is increasing evidence that such personal data can be used to control the behaviour of people by the government, assisted by tech companies. In this module we shall explore the debate about data surveillance and its possible impact on freedom of expression.

Readings & Viewings:

- Extracts from 'The Net Delusion - The Dark Side of Internet Freedom' by Evgeny Morozov
- The Aadhar Debate - Columns and Essays in EPW and other news magazines
- The Different Ways in Which Aadhaar Infringes on Privacy (<https://thewire.in/government/privacy-aadhaar-supreme-court>)
- Documentary: Nothing to Hide - The Documentary About Surveillance and You (2017)

Module 6- Library Genesis' - Access to knowledge in the age of internet **5 Hrs**

The traditional education model had within it an asymmetry between access and availability of learning resources and the number of people with a deep desire to learn. The internet reversed this asymmetry by opening up resources to the masses. However, the traditional gatekeepers of the learning resources – the book publishers, producers of cinema and music – were threatened by this opening up of resources and came down heavily on individuals and communities who were facilitating the access to resources. In this module we shall explore the changing ways in which we access knowledge and the way in which the difference between producer and consumer of knowledge is slowly getting erased.

Readings & Viewings:

- Statement from the ‘Library Genesis’ community
- Documentary: Steal This Film (Part I & II)

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(ed.), D. F. (n.d.). *Megatech: Technology in 2050*.

Alvares, C. (1993). *Decolonising History: Technology and Culture in India, China, and the West from 1492 to the Present Day*.

Ashis Nandy (ed.), J. K. (1990). *Science, Hegemony and Violence: A Requiem for Modernity*.

Browne, S. (2015). *Dark Matters: On the Surveillance of Blackness*.

Carr, N. G. (2014). *The Glass Cage: Where Automation is Taking Us*.

Chomsky, E. S. (1988). *Manufacturing Consent: The Political Economy of the Mass Media*.

Citron, D. K. (2014). *Hate Crimes in Cyberspace*.

Edgerton, D. (2006). *The Shock of the Old: Technology and Global History since 1900*.

Editors: Jeebesh Bagchi, M. N. (2006). *sarai Reader: 03- Shaping Technologies*.

Eichhorn, K. (2019). *The End of Forgetting: Growing Up With Social Media*.

Harari, Y. N. (2011). *Sapiens: A Brief History of Humankind*. Harari, Y. N. (2015). *Homo Deus: A Brief History of Tomorrow*. Lovink, G. (2002). *Dark Fiber: Tracking Critical Internet Culture*.

Lovink, G. (2009). *Dynamics of critical Internet culture (1994-2001)*.

McLuhan, M. (1964). *Understanding Media: The Extensions of Man*.

Morozov, E. (2011). *The Net Delusion: The Dark Side of Internet Freedom*.

Mukherjee, S. (2016). *The Gene: An Intimate History*.

Noble, S. U. (2018). *Algorithms of Oppression: How Search Engines Reinforce Racism*.

Pacey, A. (1990). *Technology in World Civilization*.

Phillips, W. (2015). *This Is Why We Can't Have Nice Things: Mapping the Relationship Between Online Trolling and Mainstream Culture*.

Standage, T. (1998). *The Victorian Internet*.

Visvanathan, S. (1997). *A Carnival for Science: Essays on Science, Technology and Development*.

Wu, T. (2016). *The Attention Merchants: The Epic Scramble to Get Inside Our Heads*.

Zuboff, S. (2018). *The Age of Surveillance Capitalism: The Fight for a Human Future at the New Frontier of Power*.

Articles

- Fast and Furious: The turbulent reign of Arnab Goswami – The Caravan Magazine (01 December 2012)
- Supreme Being: How Samir Jain created the modern Indian newspaper industry – The Caravan Magazine (01 December 2012)

COURSE OUTCOMES

At the end of the course the students must be able to :

1. Evaluate the experience of various media and its impact on our understanding of society and the self.
2. Examine the business model at work behind the emergence of modern advertising and its impact on our everyday life.
3. Interrogate on the nature and impact of 'AI', automation and machine learning on the society in the context of capability of altering human thinking
4. Justify our engagement with the online spaces and its impact on our identity and self-expression.
5. Examine the implications of data surveillance and its possible impact on freedom of expression.
6. Examine the changing ways in which we access knowledge and the way in which the difference between producer and consumer of knowledge is slowly getting erased.

UG20AO30: CRICKET AND MEDIA

COURSE OBJECTIVES

The students will be able to:

1. Examines the cultural changes instigated due to the recent developments in cricket, specifically in Indian cricket especially in the context of the general overview of the bond between sport and media.
2. Analyze the current developments in the society in the wake of the causal relationship between sport- predominantly cricket, and media.
3. Evaluates the impact of advertisement industry in the evolution of the game and on the cricket addicted Indian psyche and in meeting the challenges offered by the consumer driven world which transforms everything into a commodity.
4. Evaluate the way the game is represented in cinema and the way this portrayal has impacted the popularity of the game.
5. Investigate into the role of sports and media in the breaking and making of new cultures in the backdrop of equal blending of cricket, glamour, and media the present version of cricket a commodity to be produced and consumed.
6. Examine the confluence of cricket, Bollywood and media in the context of the politics of existing and emerging culture/ multidisciplinary perspective towards social discourses.

Module I - Cricket as the Synecdoche of Indian Culture
Time 10 hours

Cricket in India involves excessive emotion of the participants

and spectators and it has always been highly instrumental in establishing a sense of unconditional togetherness. The game very well accommodates the Indian spirit of vibrant nationalism and the nation's unmatched craving for narratives glorifying masculinity and many other shades of India's cultural framework. Cricket represents everything about the country and the modern trends in the domain of the game evidently demonstrates what would happen when the everyday is merchandised through advertising and the media in the globalized world. Such social developments would result in the braking of existing cultures and the making of new cultures. The module examines the cultural changes instigated due to the recent developments in cricket, specifically in Indian cricket.

Readings and Viewings

- Bedi Vikram: Indian Cricket as Synecdoche for Our Times
- Joseph, Manu: India An Unnatural Cricketing Nation
- Rowe, David: Extracts from Sport, Culture and the Media the Unruly Trinity
- BBC Documentary: The Empire of Cricket – India

Module II- Cricket in Writing Time

10 hours

In India the media space enjoyed by cricket across media outlets, such as print media, broadcast media and the new media varies in comparison with other sport due to

numerous reasons. There has been an unprecedented boom in the realm of writings on cricket irrespective of the medium which in turn offers exclusive space for cricket. This module offers ample scope to investigate the factors that triggers this doubtful preference for cricket, even if they fall outside the scope of conventional academic engagement. The role of social media journalism and the latest additions to the broad spectrum of cricket journalism which changed the way the game is played and consumed will also be analysed. Thus, this unit, through a set of carefully designed academic activities studies the relationship between sport–predominantly cricket, and media.

Readings

- Wanta, Wayne: The Coverage of Sports in Print Media
- Haigh, Gideon: Cricket and the Media: The Pantomime Horse
- Real Michael: Sports Online: The Newest Player in Media Sport
- Choudhury, Angikaar: How social media has changed the way cricket fans consume the game

Module III - Advertisement and Cricket Time 10 hours

Advertisement could be viewed as the factor which binds media and cricket together and the chief motivating factor behind the transformation of players into stars and brands. The intrusion of advertisement into the so-called pious space of the game in the era of neoliberalism continuously redefines the definition of stardom and to an extend the game itself.

Thus, it is imperative to look at the culture of stardom and branding presently prevalent in the game and its bearings on the character and popularity of the game. Subsequently, the unit evaluates the impact of advertisement industry in the evolution of the game and on the cricket addicted Indian psyche.

Readings

1. Kidambi, Prashant: Hero, celebrity and icon: Sachin Tendulkar and Indian public culture
2. Nair Supriya: The great Indian cricket ad Tamasha
3. Boyle, Raymond and Richard Haynes: A Sporting Triangle: Television, Sport and Sponsorship

Module IV - Representation of Cricket in Cinema Time 10 hours

In India, cinema remains one of the most popular forms of entertainment, and cricket the favourite sport of the majority. Cricket, to certain extent, has made use of the mainstream Indian cinema and vice versa. Indian cinema with respect to its depiction of cricket has arguably acted as an agency of representation for the so-called non-commercial version of the game and the sentiments of those who are involved in it, categorically in comparison with the other available medium. Hence, the unit looks at the way the game is represented in cinema and the way this portrayal has impacted the popularity of the game.

Viewings

- Gowariker, Ashutosh: Lagan
- Prabhu, Venkat: Chennai 600028
- Shine, Abrid: 1983

Module V- Cricket as a Commodity and Performance in the Time of Live- Media Time **10 hours**

Cricket in the age of visual culture matches the standards of a scripted performance. Cricket beyond doubt keeps the Indian masses on the hook by means of its soap-operatic appeal. It should be noted that the commercial interest of the media houses results in the making of the consumer-friendly version of cricket. Thus, the profit motive triggers the transformation of cricket from just a game to the present version of “Cricketainment”. During the time of metropolitan modernity, cricket with advent of technology has all the ingredients of a live performance. The game even functions as an alternative to cinematic experience during the time of glamorous flagship events like World Cup and IPL as they are screened at multiplexes and theatres across India. Thus, equal blending of cricket, glamour, and media the present version of cricket a commodity to be produced and consumed.

Readings

- Astill, James - “Introduction” to The Great Tamasha: Cricket, Corruption and the Turbulent Rise of Modern India
- Haigh, Gideon.: Cricket and Television: Crowds and Powerlessness
- Boyle, Raymond and Richard Haynes.: Power Game: Why

Sport Matters to Television

- Sullivan,B.David. : Broadcast Television and the Game of Packaging Sports

Module VI - Understanding the Unholy Trinity - Cricket, Media and Bollywood Time **10 hours**

The advent of IPL has aggravated the progress of cricket beyond its natural identity of being just a game. It has revolutionized the way cricket was being played and watched. Hence, the capsule version of the game deserves to be viewed as the pinnacle of commercialization in sports. IPL added to the theatricality of the game and has Bollywoodized it beyond redemption, thus leaving the game completely into the hands of the capitalistic framework. This unit explores the shades of the aforementioned transformation and what it has cost the game. IPL ideally demonstrated the hitherto unexplored commercial prospects of cricket in India and across commonwealth by bringing together cricket and entertainment and making it “cricketainment”. The course evaluates these developments and how it symbolizes the changing culture of the country. IPL has increased the depth of addiction for cricket in India certainly for reasons that are outside the purview of the game. Thus, this unit attempts to examine the good, bad and ugly of cricket, Bollywood and media.

Readings

- Jalarajan, Sony, and Rohini Sreekumar. - Bollywood Sporting Spectacles: Indian Premier League Cricket as a Bollywoodized Media Event
- Raghavendra, MK.- Decoding India's love for cricket, Bollywood – and why we value individual growth over team endeavours
- Majumdar, Boria.- The Indian Premier League and World Cricket

COURSE OUTCOMES

On completion of the course, the students will be able to:

1. Examines the cultural changes instigated due to the recent developments in cricket, specifically in Indian cricket especially in the context of the general overview of the bond between sport and media.
2. Analyze the current developments in the society in the wake of the causal relationship between sport–predominantly cricket, and media.
3. Evaluates the impact of advertisement industry in the evolution of the game and on the cricket addicted Indian psyche and in meeting the challenges offered by the consumer driven world which transforms everything into a commodity.
4. Evaluate the way the game is represented in cinema and the way this portrayal has impacted the popularity of the game.
5. Investigate into the role of sports and media in the breaking and making of new cultures in the backdrop of equal blending of cricket, glamour, and media the present version of cricket a commodity to be produced and consumed.
6. Examine the confluence of cricket, Bollywood and media in the context of the politics of existing and

emerging culture/ multidisciplinary perspective
towards social discourses.

Recommended Reading

1. Bateman, Anthony: The Cambridge Companion to Cricket
2. Haigh, Gideon: Sphere of Influence: Writings on cricket and its discontents
3. Astill, James: The Great Tamasha: Cricket, Corruption and the Turbulent Rise of Modern India
4. Nandy, Ashis: The Tao of Cricket
5. Guha, Ramachandra: A Corner of a Foreign Field
6. Sen, Ronojoy: Nation at Play: A History of Sport in India
7. Kidambi Prashant: Cricket Country: The Untold History of the First All India Team
8. Boyle, Raymond and Richard Haynes: Power play: sport, the media and popular culture
9. Rowe, David: Sport, Culture and the Media
10. Raney A. Arthur and Jennings Bryant: Handbook of Sports and Media
11. Dayan, Daniel and Elihu Kartz: Media Events: The Live Broadcasting of History
12. Boyle, Raymond: Sports Journalism: Contexts and Issues
13. Coakley, Jay and Eric Dunning: Handbook of Sports Studies
14. Wenner, A. Lawrence: Media, Sports and Society
15. Fox, Andrew: Global Perspectives on Media Events in Contemporary Society

16. Majumdar, Boria and J.A. Mangan: Cricketing Cultures in Conflict: World Cup 2003

17. Bose, Mihir: The Magic of Indian Cricket: Cricket and Society In India

SEMESTER IV
FSD 15 401: ENVIRONMENT AND PUBLIC
HEALTH

COURSE OBJECTIVES

The students will be able to:

1. Identify the environmental Factors that determine public health and its contribution towards Human Development Indices for public health.
2. Describe the change of Agricultural activities, Industrial activities and life style, and influence on climate change and its implication on Public health.
3. Identify the Factors that determine Good health and type of diseases that affect health due to lack of management of hygiene in public places and Sanitation, Poverty and change of Life style.
4. Analyze the role of alternative systems of Medicine and intervening Programmes of Government of India in providing Public health.
5. Analyze the role of local bodies and its policies, practices with respect to solid waste management as per Environmental Protection Act, Forest Conservation Act, Wild Life Protection Act, Water and Air Act and Industrial, Bio Medical and E waste disposal rules.

Module 1 - Linkages between Environment and Health 10Hrs

Understanding linkages between Environment and Public Health: Effect of quality of air, water and soil on health. Perspective on Individual health: Nutritional, socio-cultural and developmental aspects, Dietary diversity for good health; Human developmental indices for public health.

Module 2 - Climate Change and Implications on Public Health

12Hrs

Global warming - Agricultural practices (chemical agriculture) and Industrial technologies (use of non-biodegradable materials like plastics, aerosols, refrigerants, pesticides); Manifestations of Climate change on Public Health- Burning of Fossil fuels , automobile emissions and Acid rain.

Module 3 - Diseases in Contemporary Society

14 Hrs

Definition- need for good health- factors affecting health. Types of diseases - deficiency, infection, pollution diseases- allergies, respiratory, cardiovascular, and cancer Personal hygiene- food - balanced diet. Food habits and cleanliness, food adulterants, avoiding smoking, drugs and alcohol. Communicable diseases: Mode of transmission -epidemic and endemic diseases. Management of hygiene in public places - Railway stations, Bus stands and other public places. Infectious diseases: Role of sanitation and poverty case studies on TB, diarrhea, malaria, viral diseases .Non-communicable diseases: Role of Lifestyle and built environment. Diabetes and Hypertension.

Module 4 - Perspectives and Interventions in Public Health

14 Hrs

Epidemiological perspectives – Disease burden and surveillance; Alternative systems of medicine - Ayurveda, Yoga, Unani, Siddha and Homeopathy (AYUSH); Universal Immunization Programme (UIP); Reproductive health-Youth Modulee for Victory on AIDS (YUVA) Programme of Government of India. Occupational health hazards-physical-chemical and biological. Occupational diseases-prevention and control.

Module 5 - Environmental Management Policies and Practices

10 Hrs

Municipal solid waste management: Definition, sources, characterization collection and transportation and disposal

methods. Solid waste management system in urban and rural areas. Municipal Solid waste rules. Policies and practices with respect to Environmental Protection Act, Forest Conservation Act, Wild life protection Act, Water and Air Act, Industrial, Biomedical and E waste disposal rules.

Skill Development

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

1. Examining local cuisines for dietary diversity.
2. Examining National Health Survey data e.g. National Family Health Survey, Annual Health surveys.
3. Survey of Immunization coverage in a particular area.
4. To establish if there is a relation between GDP and life expectancies/Health parameters.
5. Survey of Respiratory allergies.
6. Examining household / institutional / market/neighbor-hood wastes and their disposal mechanism.
7. Survey of households along the Arkavathi and Cauvery River for life expectancy and common ailments and diseases.
8. Determine the extent of use of paper and suggest means of reducing the use of paper and paper products.
9. Documentation of festival/fasting and mapping of agro-ecological cycles.
10. Definitions of poverty - Governmental policies on poverty mitigation - facts and fiction.
11. Health indicators vis- a-vis income groups.
12. Deforestation and flooding - myth or fact?
13. Smoking and Lung Cancer.

14. Estimation of water-demands of a city/town.
15. Adapting water-harvesting technology - survey, sustainability.

COURSE OUTCOMES

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

1. Identify the environmental Factors that determine public health and its contribution towards Human Development Indices for public health.
2. Describe the change of Agricultural activities, Industrial activities and life style, and influence on climate change and its implication on Public health.
3. Identify the Factors that determine Good health and type of diseases that affect health due to lack of management of hygiene in public places and Sanitation, Poverty and change of Life style.
4. Analyze the role of alternative systems of Medicine and intervening Programme of Government of India in providing Public health.
5. Analyze the role of local bodies and its policies, practices with respect to solid waste management as per Environmental Protection Act, Forest Conservation Act, Wild Life Protection Act, Water and Air Act and Industrial, Bio Medical and Ewaste disposal rules.

Book for Reference

- ❖ *Nandini N, SModuleha N. and Sucharita Tandon, (2007), Environmental Studies, Sapna Book House, Bangalore.*
- ❖ *Michel, Mckinney, Robert and Logan (2007). Environmental Science – Systems & Solutions. Jones & Barlett Publishers, Canada.*
- ❖ *Minkoff, E., & Baker, P. (2003). Biology Today: An Issues Approach (3 ed.).*

- ❖ *Park, K. (2011). Preventive and Social Medicine. Benarsi Das Publications, (pp. 16- 19, 24-27).*
- ❖ *Public Health Nutrition in Developing Countries Part-2). Wood head Publishing India.*
- ❖ *Sadgopal, M., & Sagar, A. (2007, July-September). Can Public Health open up to the AYUSH Systems and give space for People's views of health and disease?*
- ❖ *Sekhsaria, P. (2007). Conservation in India and the Need to Think Beyond 'Tiger vs. Tribal'. Biotropica, 39(5), 575-577.*
- ❖ *Tyler Miller and Scott E. Spoolman 'Environmental Science' (2012) 13th edition First Indian Reprint Chapters 14-17 (total pages 108) Cengage Learning, New Delhi. www.cengage.co*
- ❖ *UNDP. (2013). The Human Development Report, The Rise of the South: HumanProgress in Diverse World. New York: UNDP, (also available in Hindi),*
- ❖ *Wani, M., & Kothari, A. (2007, July 15). Protected areas and human rights India: the impact of the official conservation model on local communities. Policy Matters, 100-114.*