

# **St. Joseph's College of Commerce**

(Autonomous)

163, Brigade Road, Bengaluru – 560 025

Accredited with 'A++' Grade (4<sup>th</sup> Cycle) 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 2021-2022**

# **St. Joseph's College of Commerce**

(An Autonomous Institution affiliated to Bengaluru City University)

Dedicated to Excellence with Relevance

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

Since its inception as an independent institution, the College has shown growth and progress in academics, co-curricular and 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 (4<sup>th</sup> Cycle). In February 2010, the College was recognized by the UGC as a "College with Potential for Excellence".

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

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

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

## **THE DEPARTMENT OF BUSINESS ADMINISTRATION**

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

## **OBJECTIVES OF THE BBA (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.

$$\text{SGPA} = \frac{\sum \text{Credits} \times \text{Grade Points}}{\text{Total Credits}}$$

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.

$$\text{CGPA} = \frac{\sum \text{Total credits in the semester} \times \text{SGPA}}{\text{Total credits of the course}}$$

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
		<b>Total</b>	<b>70 Marks</b>

## 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

SEMESTER/ CONTENT	I	II	III	IV	V	VI	TOTAL
<b>Part A: Languages</b>							
English	3hr/2Cr	3hr/2Cr	-	-	-	-	
Language	3hr/2Cr	3hr/2Cr	-	-	-	-	
<b>I</b>	<b>4 Cr</b>	<b>4 Cr</b>	-	-	-	-	<b>8</b>
<b>Part B: Core Course</b>							
CONTENT	I	II	III	IV	V	VI	TOTAL
MAJOR CORE 4hr/3Cr	Perspectives in Management  Fundamentals of Management Accounting	Business Environment  Cost and Management Accounting  Fundamentals of Financial Accounting	Advanced Management Accounting  Financial Reporting  Human Resource Management  Organizational Management	Advanced Financial Reporting  Financial Management  Project and Relationship Management Marketing Management	Strategic Financial Management  Income Tax-I  Business Law	Production and Operations Management  Income Tax -II  Strategic Management  Quantitative Techniques	
ALLIED REQUIRED 4hr/3Cr	Micro -Economics  Business Mathematics & Statistics	Macro Economics	Fundamentals and application of E-commerce	Business Ethics and Corporate Governance	-	-	
MAJOR OPTIONAL 4hr/4Cr	NA	NA	NA	NA	Elective Paper-1 Elective Paper-2	Elective Paper-3 Elective Paper-4	
OPEN ELECTIVES 4hr/3Cr	NA	NA	# 4hr/3Cr (as per list given)	# 4hr/3Cr (as per list given)	-	-	
SKILL BASED MAJOR 4hr/4Cr	-	-	-	-	Course/Elective Skill based paper		
<b>II</b>	<b>12 Cr</b>	<b>12 Cr</b>	<b>18 Cr</b>	<b>18 Cr</b>	<b>21 Cr</b>	<b>20 Cr</b>	<b>101</b>
<b>PART C: FOUNDATION, SKILL DEVELOPMENT, INTERDISCIPLINARY &amp; SPORTS</b>							
HRD	1 Cr	1 Cr	-	-	-	-	
IC	-	2 Cr	-	-	-	-	
EVS	-	-	-	2 Cr	-	-	
INTERNSHIP	-	-	-	1 Cr	-	-	
CERTIFICATE & SPORTS PROGRAMME	-	2 Cr Certificate course	1Cr Excel	1Cr Advanced Excel	-	-	
<b>III</b>	<b>1 Cr</b>	<b>5 Cr</b>	<b>1 Cr</b>	<b>4 Cr</b>	-	-	<b>11</b>
<b>PART: D EXTENSION AND EXTRACURRICULAR ACTIVITIES</b>							
EXTENSION & EXTRA CURRICULAR & OTHERS	-	1 Cr	-	1 Cr	-	-	
<b>IV</b>	-	<b>1 Cr</b>	-	-	-	<b>1 Cr</b>	<b>02</b>
<b>TOTAL</b>	<b>17 Cr</b>	<b>22 Cr</b>	<b>19 Cr</b>	<b>23 Cr</b>	<b>21 Cr</b>	<b>20 Cr</b>	<b>122</b>



**BACHELOR OF BUSINESS ADMINISTRATION**  
**(Professional-Finance and Accountancy)**  
**PROGRAMME STRUCTURE (for III and IV Semesters)**

**CORE COURSES**

**SEMESTER III**

Course Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/Credits
			CIA	ESE		
M4 21 MC 301	Advanced Management Accounting	04	30	70	100	03
M4 20 MC 302	Financial Reporting	04	30	70	100	03
M4 21 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
	<b>** Open Electives **</b>	04	30	70	100	03
	<b>Total</b>	<b>24</b>	<b>180</b>	<b>420</b>	<b>600</b>	<b>18</b>

**SEMESTER - IV**

Course Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/Credits
			CIA	ESE		
M4 21 MC 401	Marketing Management	04	30	70	100	03
M4 20 MC 402	Advanced Financial Reporting	04	30	70	100	03
M4 21 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
	<b>** Open Electives **</b>	04	30	70	100	03
	<b>Total</b>	<b>24</b>	<b>180</b>	<b>420</b>	<b>600</b>	<b>18</b>

*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 401	Excel	1	1
IV	FSD15 301	Environment and Public Health	1	2
IV	FSD15 402	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 builds 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**  
**M421MC301: 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. Compare and contrast each method of transfer pricing with other and its implication on decision making.
4. Assess the performance of Organization by using performance indicators and Bench marking analysis and implications of theories of capital structure.
5. Evaluating the performance of responsibility centres by using data analytics and its implications on the management of performance of responsibility centers
6. Devise a plan for appropriate risk management strategy that addresses the specific type of risk

**Module 1 - Advanced cost and management accounting techniques 12 Hours**

Product and service costing using ABC - Advantages of ABC over other costing systems ABC and Decision making - Pricing , Range & Mix and New product, Activity based management (ABM) methodology, ABM Information System Outputs, Direct Product profitability, Customer profitability Analysis, Distribution channel profitability, Costing Channels

Just - in - time (JIT) - Kaizen costing - Quality Management - Business Process Re-engineering (BPR) - Target Costing, Value Chain Analysis, Life Cycle Costing, Environmental Costing

## **Module 2 – Capital Investment Decision Making** **14 Hours**

Relevant cash flows and non-financial information in decision making - Incremental cash flows - Sources and integrity of data - Role of business intelligence systems Discounting and Compounding, Annuities and Perpetuities, Cost of capital, Time value of Money, Discounted cash flow, Pay back, NPV, IRR, ARR, Profitability Index, Capital rationing, Tax, inflation and other factors, Capital Investment process post completion audit, Asset replacement decisions

Real Options in Investment Appraisal - Identifications of variants of real options in Investment Appraisal

## **Module 3 – Decision making with transfer pricing** **10 Hours**

Internal competition - Internal trading - Transfer pricing for intermediate goods where markets exist and where no markets exist - Types of transfer prices and when to use them - Effect of transfer pricing on autonomy, and motivation of managers of responsibility centre - Effect of transfer pricing on responsibility centre and group profitability

## **Module 4 – Organizational performance assessment** **8 Hours**

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 5 – Performance evaluation of responsibility centres** **8 Hours**

Objectives of each responsibility centre - 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

## **Module 6 –Risk Management** **8 Hours**

Risk and uncertainty - Risk management cycle - Identifying and categorising risk - risk management strategy- TARA framework - Risk mapping - Ethical issues as source of risk - Information system and risk - Big data management and analytics, benefits and risk.

## **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 using spreadsheet.

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.
7. Compute NPV, IRR in capital Investment decision making using spreadsheet and present it to the class.

### **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. Compare and contrast each method of transfer pricing with other and its implication on decision making.
4. Assess the performance of Organization by using performance indicators and Bench marking analysis and implications of theories of capital structure.
5. Evaluating the performance of responsibility centres by using data analytics and its implications on the management of performance of responsibility centers
6. Devise a plan for appropriate risk management strategy that addresses the specific type of risk

### **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. Analyze the treatment of assets presented in balance sheet of a company of your choice.

## **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, Tulsan's Principles and Practice of Accounting, 3<sup>rd</sup> Edition, Chennai, McGraw Hill Education (India) Private Limited, 2019.

**SEMESTER III**  
**M1 21 MC 303: HUMAN RESOURCE MANAGEMENT**

**COURSE OBJECTIVES:**

The students will be able to

1. Explain the role of Human Resource Manager with special reference to attrition.
2. Illustrate the process of Human resource planning, Recruitment, selection and Induction of a hypothetical organization.
3. Compare and contrast the Training methods and techniques adopted by any two organizations and evaluation of training programme.
4. Distinguish between Traditional and modern method of Performance Appraisal system in the context of Career Planning and Development and Succession planning.
5. Justify the Design of Compensation and Rewards in alignment with Job Evaluation.
6. Develop a process of Human Resource Audit and generate Audit Report of a hypothetical organization.

**Module - 1: Introduction to Human Resource Management and Human Resource Planning** **4 Hrs**

**Human Resource Management** - Meaning, Importance, Objectives, Functions, Human Resource Management Process - **Human Resource Management as a Strategic tool.**

**Human Resource Planning:** Objectives, Need and Benefits, Process of Human Resource Planning, Challenges in Human Resource Planning.

**Module - 2: Recruitment, Selection, Placement, Induction and Training & Development** **12 Hrs**

**Recruitment:** Definition, Objectives, factors affecting recruitment, sources and techniques, modern

**Selection:** Meaning and definition, significance, selection procedures.

**Placement & Induction:** Meaning, definition and importance.

**Training & Development** - Meaning, Importance, Benefits, Need, Objectives Identification of Training Needs, Training Methods & Techniques, **Measurement of Training outcomes**, Difference between training & Development

**Module 3 - Performance Appraisals, Career Management, Succession Planning, Employee Engagement & Attrition** **16 Hrs**

**Performance Appraisal:** Meaning, objectives, Importance process, methods (Traditional and Modern methods), essentials of a sound appraisal system, problems of performance appraisal.

**Career Planning & Development:** Definition, importance, career stages, process of career planning and development. Establishing a career development system – actions and pre-requisites

**Succession planning:** Meaning and importance, Differences in Human Resource Planning and Succession Planning.

**Employee Engagement** -Meaning, Definition, Importance and strategies to improve employee engagement. Difference between employee engagement and employee satisfaction

**Attrition** - Meaning and reasons for Attrition, Merits and De-merits of Attrition.

**Module 4 - Compensation and Reward Management** **8 Hrs**

**Job Evaluation:** Meaning, Importance and Techniques,

**Compensation:** Meaning, definition, concepts and objectives, Importance of an ideal compensation plan, Principles and methods of compensation fixation.

**Rewards:** Meaning and Importance, Types of Rewards – monetary and non-monetary rewards.

**Module 5 - Human Resource Accounting & Auditing** **8 Hrs**

**Human Resource Accounting** – Meaning, Objectives, Methods – Cost Based Approach- Value Based Approach – Limitations

**Human Resource Auditing** - Meaning, benefits, process, approaches to Human Resource Audit, phases involved in Human Resource Audit, Audit Reports

**Module 6 - Contemporary Human Resource Practices.** **12 Hrs**

**Recent Trends in Human Resource Management** – Recruitment, Selection, Training & Development, Compensation & Rewards Management

**Remote working & Gig Economy**- Benefits & Challenges

**Digitalization in Human Resource Management** – Gamification, Artificial Intelligence and Augmented Reality, Virtual reality (concepts only)

**Human Resource Analytics** – Meaning, benefits, application of Human Resource Analytics, tools for Human Resource Analytics (Concepts only)

**Ethics in Human Resource Management** – Employee code of conduct

**Skill Development:**

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

1. Chart out the methods of appraising employees of any organization of your choice.
2. Select any two companies of your choice and understand and analyse their HR policies.
3. Observe and analyse any five welfare techniques for employees.
4. Draft the executive development plan of any company of your choice.
5. Complete a study of different recruitment models in companies.
6. Evaluate case studies on Ethical work practices, Whistle Blowing, Ethical policy framework, Ethical rules and regulations. Legal and ethical aspects etc.
7. Observe and analyse the Human Resource Capital measurement from the point of view of IIRC framework (International Integrated Reporting Council)
8. Analyse the salary structures offered by different companies on websites like Glassdoor and evaluate the trends in rewards and compensation.

**COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Explain the role of Human Resource Manager with special reference to attrition.
2. Illustrate the process of Human Resource planning, Recruitment, selection and Induction of a hypothetical organization.
3. Compare and contrast the Training methods and techniques adopted by any two organizations and evaluation of training programme.
4. Distinguish between Traditional and modern method of Performance appraisal system in the context of Career Planning and Development and succession planning.
5. Justify the Design of Compensation and rewards in alignment with Job Evaluation.

6. Develop a process of Human Resource Audit and generate Audit Report of a hypothetical organization.

**BOOKS FOR REFERENCE:**

- ✓ Ahuja K. K, Personnel Management, 1st Edition, New Delhi, Kalyani Publisher, 1998.
- ✓ Amandeep Kaur, Punam Agarwal, Industrial Relations, 2nd Edition, New Delhi, Kalyani Publishing, 2011.
- ✓ Aswathappa K., Human Resource & Personnel Management; 4th Edition; New York; McGraw-Hill Education, 2005.
- ✓ Chhabra T. N. & Ahuja K. K., Managing People at Work, 1st Edition, New Delhi, Vanity Books, 1976.
- ✓ David R Hampton, Modern Management issues and Ideas, 2nd Edition, California, Dickenson Publishing Company, 1969.
- ✓ Deepak Kumar Bhattacharya, Human Research Management, 2nd Edition, Kerala, Excel Books, 2012.
- ✓ Memoria C. B., Personnel Management, 1st Edition, Mumbai, Himalaya Publishing House, 2014.
- ✓ Sharma A. M.; Aspects of Labour Welfare and Social Security, 11th Edition, Mumbai, Himalaya Publishing, 2011.
- ✓ Subbha Rao P; Human Resource Management; Revised Edition; Mumbai; Himalaya Publishing, 2018.
- ✓ Shashi K. Gupta & Rosy Joshi, HUMAN RESOURCE MANAGEMENT, 7th Edition, Delhi, Kalyani Publishing, 2016.

**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 adds 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 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 Centers (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)*

- i. Evaluate various methods of inventory management in at least five different firms.
- ii. Bring out the recent changes in corporate governance.
- iii. Study any organizations' work flow and plant layouts.
- iv. Undertake a study to evaluate the challenges in corporate social responsibility.
- v. 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 adds 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) system 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)*

- i. Conduct a study on the security and ethical challenges of e-commerce websites.
- ii. Analyze e-commerce websites design, technology used, and security and user friendliness.
- iii. List down the challenges faced to start an e-commerce venture.
- iv. Identify any four popular B2C websites and examine their user friendliness and various marketing strategies adopted.
- v. Conduct a survey to understand the customer's preferences while online shopping.
- vi. Complete a study on the introductory concepts of Excel and Tally. (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**

- ✓ Ephraim Turban, Jae Lee & David King, Electronic Commerce A Managerial Perspective, 1st Edition, New York, Springer Publications, 2000.
- ✓ Kalakota & Whinstton, 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 21 MC 401: MARKETING MANAGEMENT

#### COURSE OBJECTIVES:

Students should be able to

1. Explain the Role of Marketing manager in devising Marketing Mix of a hypothetical business organization in the present state of affairs.
2. Apply appropriate market segmentation, Targeting and positioning strategy in the context of Branding.
3. Select appropriate Product, Pricing, Promotion and distribution Strategy in accordance with the demand of the situation...
4. Evaluate the buying behavior of consumer in the context of Different forms of Marketing
5. Examine the applicability and implications of emerging technologies and media in marketing

#### **Module 1- Introduction to Marketing and Marketing Environment** **10 Hrs**

Meaning, nature, importance, scope and functions of marketing approaches to the study of marketing concept as a business philosophy macro marketing environment, - demographic, economic, natural, technological, legal, socio cultural (PESTEL) environment micro marketing environment - the marketing mix, business mix, suppliers, marketing intermediaries . Evaluations of marketing in the public sector and not for profit organizations, e.g., charities, non-governmental organizations, so on. Nature and process of market research

#### **Module 2 - Market Segmentation, Targeting and Positioning** **10 Hrs**

Market research, data gathering techniques and methods of analysis bases for market segmentation and the requisites of sound market segmentation strategies of target marketing types of positional strategies brand awareness, brand image, brand value, brand name, brand loyalty and brand equity brand

management strategies.

### **Module 3 - Product, Pricing, Promotion and Distribution 12 Hrs**

Classification of products - product mix decisions (product line, length, width, depth and consistency) stages of product life cycle - strategies to manage the life cycle of a product - process of new product development - difference and similarities in the marketing of products, services and experiences - objectives of pricing - factors influencing pricing policies and strategies - elements of promotion mix - effecting choice of distribution steps involved in channel management.

### **Module 4- Consumer Behaviour and other forms of Marketing 12 Hrs**

Theories of consumer behaviour- factors affecting buying decisions, types of buying behavior and stages in buying behavior - concept of social marketing and CSR - business to business (B2B) and business to government (B2G) differs from business to consumer (B2C) marketing in its different forms (consumer marketing, services marketing, direct marketing, interactive marketing and e marketing) - Techniques of marketing - relationship marketing, not for profit Marketing, experiential marketing and post mortem marketing.

### **Module 5 - Emerging Technologies and Media in Marketing 16 Hrs**

Big Data analytics and their use in the process of marketing - emerging technologies and media in marketing can help in Predicting customer demand and improving customer experience - Digital Marketing: Online marketing, Blogs, Mobile Marketing, and Social Media Marketing - explain how emerging technologies and media in marketing can help in monitoring multi-channel transactions and identifying customer preferences - evaluate marketing communications, including, viral, guerilla, buzz and other indirect forms of marketing - explain how emerging technologies and media in marketing can help in promoting marketing sustainability and ethics.



### **Skill Development:**

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

1. Visit any website and list the promotion strategy of a sponsoring company.
2. Find out the promotion tools of any company.
3. Observe the Distribution Network of a company.
4. List out Product Line of a company and note line modernisation or deletion.
5. Draw a Product Life Cycle with regard to a particular product of a company and observe its extension.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Explain the Role of Marketing manager in devising Marketing Mix of a hypothetical business organization in the present state of affairs.
2. Apply appropriate market segmentation, Targeting and positioning strategy in the context of Branding.
3. Select appropriate Product, Pricing, Promotion and distribution Strategy in accordance with the demand of the situation.
4. Evaluate the buying behavior of consumer in the context of different forms of Marketing
5. Examine the applicability and implications of emerging technologies and media in marketing

### **BOOKS FOR REFERENCE:**

- ✓ Adrian Palmer, Introduction to Marketing Theory and Practice, 3rd Edition, Oxford University press, New Delhi, 2012.
- ✓ Gary Armstrong & Philip Kotler, Principles of Marketing, 17th Edition, Pearson education, Delhi, 2018.
- ✓ Michael Czinkota & Masaaki Kotabe, Marketing Management, 2nd Edition, Cengage Learning, New Delhi, 2001.
- ✓ Philip Kotler, Marketing Management, 16th Edition, Pearson Education, New Delhi, 2020

## 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, and 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)*

- i. Analyze the consolidated financial statements of various group companies.
- ii. Analyze the performance of various companies using ratios and other tools.
- iii. Analyze the annual report of any of the company and compare the presentation under various standards (Ind AS, IFRS, and Companies Act).
- iv. Complete an analysis of published 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, and 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**  
**M421MC403: FINANCIAL MANAGEMENT**

**COURSE OBJECTIVES**

The students will be able to:

1. Illustrate the role of financial manager of a corporate in the context 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. Justify the applicability of capital expenditure decision under Financial Risk and Uncertainty by using Capital budgeting technique
5. Estimate the working capital requirement of a hypothetical form and its implications on firm's strategic objectives and value creation.
6. Compare and contrast the determinants of dividend policy and its implications on the value of the firm.

**Module- 1 - Financial Management**

**5 Hours**

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

**Module- 2 - Financing Decision - Cost of Capital**

**10 Hours**

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 Hours**

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 - Capital Budgeting and Introduction to Financial Risk and Uncertainty** **15 Hours**

Capital Budgeting(Pay-back period, Accounting Rate of Return, IRR, NPV – Concepts only) – Factors influencing capital expenditure decisions- Risk and Uncertainty in Capital Budgeting – Capital Rationing – Impact of Inflation and Taxation on Investment Decisions- Capital Expenditure Control – Objectives – Steps. Risk Evaluation approach: Risk Adjusted Discount Rate Approach – Certainty Equivalent Approach – Probability Distribution approach.

**Module- 5 - Working Capital Management Decision** **12 Hours**

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

**Module 6- Dividend Decision** **8 Hours**

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

**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.
6. Understand and Analyse the Dividend decision and policies of organisation from their published annual reports'

### **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 context 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. Justify the applicability of capital expenditure decision under Financial Risk and Uncertainty by using Capital budgeting technique
5. Estimate the working capital requirement of a hypothetical form and its implications on firm's strategic objectives and value creation.
6. Compare and contrast the determinants of dividend policy and its implications on the value of the firm.

### **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 Satya & 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.



**SEMESTER IV**  
**M4 20 MC 404: PROJECT AND RELATIONSHIP**  
**MANAGEMENT**

**COURSE OBJECTIVES**

Students should be able to:

1. Assess the global environment to develop a 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 practices; 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)*

- i. Prepare the vision, mission and objectives of any project organization.

- ii. Draw up the relationship of project manager and other functions of management (students can take examples from commercial projects or social projects).
- iii. Fit in the attributes of any project management system with the help of Porter's Diamond.
- iv. Prepare and submit a report on any successful project of national advantage. (Local, national, international projects can be taken).
- v. Download project software or any free application software and conduct a basic project evaluation using the software.
- vi. 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 a 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 and 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)*

- i. Complete a study grounding in philosophy of ethics and various debates on ethical practice and judgement.
- ii. Study the ethical challenges through the lens of literature and cinema and apply them to real world situations.
- iii. Study any five CSR initiatives by Indian organizations and submit a report for the same.
- iv. Formulate a group assignment on "The relationship between business houses and society" in Indian context and relate the same with respect to the models studied.
- v. Mini Project: Collect details of unethical practices by businesses in today's context in the areas of production, marketing, HRM, and financial services and make a report.
- vi. Explain five case studies/role plays related to 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  
2021-2022**

Sl. No.	Course Code	Course Name	Lecture Hrs/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 Reporting Standards	4	3	100
8	UG15AO008	Mergers, Acquisitions and Restructuring	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	UG19AO023	Humanitarian Assistance and Disaster Management	4	3	100
24	UG19AO024	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	UG20A0029	Media, Technology and Society	4	3	100
30	UG20A0030	Cricket and Media	4	3	100
31	UG20A0031	Stories as Therapies	4	3	100
32	UG20A0032	Understanding Ethnic Conflict in South Asia	4	3	100
33	UG21AO033	Introduction to Behavioural Economics	4	3	100
34	UG21AO034	World History and Politics	4	3	100
35	UG21AO035	Web Designing	4	3	100
36	UG21AO036	Dance Course	4	3	100
37	UG21AO037	Rural Marketing	4	3	100
38	UG21AO038	Sustainable Marketing	4	3	100
39	UG21AO039	Senses of Cinema, Image, Self and the world	4	3	100
40	UG21AO040	Cricket, Culture and Indianess	4	3	100
41	UG21AO041	Rereading Epic Narratives	4	3	100
42	UG17AM001	Solving Public Policy Problems	4	3	100
43	UG17AM002	Contemporary themes in Economic Development of India and Economic Survey	4	3	100
44	UG18AM003	Entrepreneurship In Emerging Economies	4	3	100
45	UG18AM004	Strategic Management	4	3	100
46	UG18AM005	Introduction to negotiation	4	3	100
47	UG18AM006	Dealing with business complexity	4	3	100
48	UG19AM007	Intellectual Property Rights	4	3	100
49	UG19AM008	Sustainable Development	4	3	100
50	UG19AM009	Waste Management in Smart City	4	3	100
51	UG19AM010	Waste Management	4	3	100
52	UG19AM011	Preparing for Disruption	4	3	100
53	UG19AM012	Design Thinking	4	3	100
54	UG20AM013	Negotiation Strategies and Skills	4	3	100
55	UG20AM014	Earth Economics	4	3	100
56	UG20AM015	Global Sustainability	4	3	100
57	UG20AM016	Intellectual Property Rights (IPR)	4	3	100
58	UG20AM017	Creativity and Design Thinking	4	3	100
59	UG20AM018	Environment Sustainability	4	3	100

60	UG20AM019	Emotional Intelligence	4	3	100
61	UG20AM020	Behavioural and Personal Finance	4	3	100
62	UG20AM021	Bring business towards Sustainable Development Goals	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 V/s 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)*

i. Analyze and compare the features of the various forms of Non-profit organizations (Trust, Societies, and Sec 8 companies) in India.

- ii. Collect the brochure of a non-profit organization and study the organization structure and analyze the preparation of financial statements.
- iii. Construct a chart highlighting the differences between Governmental Non-profit organizations and Non-governmental non-profit organizations in India with examples.

## **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**

- ✓ CA Suresh .N; A Practical Approach To Taxation And Accounting Of Charitable Trusts; Nhos And Npos 6TH Haryana Wolters Kluwer 2020.
- ✓ Sandeep Garg & Tarun Rohatgi; Hand book for NGOs & NPOs; New Delhi; Taxmann 2013
- ✓ ICAI study material and Guidelines
- ✓ Muthuswamy And Brinda Swamys; Introduction to Indian government Accounts and Audit; 12<sup>th</sup>; chennai Swamy Publishers (P) Ltd 2014.



# 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

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)*

- i. Examine any five CSR initiatives by an Indian organization and submit a report for the same.
- ii. Conduct a group assignment on “The relationship between Business houses and Society in Indian Context and associate the same with respect to the various ethical models studied”
- iii. Mini Project: Collect details of unethical practices by businesses in today’s context in the areas of Production, Marketing, HRM, and Financial services and create a report.
- iv. Conduct Role plays and discuss Case studies related to ethical issues in business with respect to India.

## **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.C Business Ethics; an Indian Perspective; 3<sup>rd</sup>; New Delhi Pearson Education India 2019.
- ✓ Manuel G. Velasquez Business Ethics; Concepts and Cases; 7<sup>th</sup>; New Delhi Prentice Hall 2012.

# 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 10 Hrs**

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 Public Relations 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 Public Relations 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)*

- i.Organize a mock press conference in class for any recent corporate scam.
- ii.Attend and observe a Live Press Conference. Write a report on the same.
- iii.Conduct Role plays where students are placed as a PRO for various companies and evaluate their PR skills.

## **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 stakeholder's 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**

- ✓ Ganesh. S; Introduction to Public Relations; New Delhi; Indian Publishers Distributors 1999.
- ✓ Balan. K. R; Lectures on Applied Public Relations; New Delhi; Sultan Chand & Sons 1985.
- ✓ Metha, D. S; Hand Book of Public Relations in India; 1<sup>st</sup>; Bangalore; Allied Publishers Pvt. Ltd. 2004.
- ✓ Robert L.; Heath Hand Book of Public Relations; New Delhi; Sage Publications India Ltd. 2000.
- ✓ Balan K.R; Corporate Public Relations; New Delhi; Sterling Publishers Pvt Ltd 1992.
- ✓ Frazier Moore & Frank B; Kalupa; Public Relations: Principles; cases and problems; New York Richard d Irwin 1985.

# 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

Definition of Events - 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, and 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, and 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)*

- i. Participate as a volunteer in any event conducted by an Event Management Company and identify the various career opportunities in the industry today
- ii. Create groups and conduct small events in your own class.
- iii. Create and conduct an event within campus.
- iv. 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**

- ✓ Lynn Van Der Wagen Brenda R. Carlos; Event Management; New Delhi; Pearson Education; India 2004.
- ✓ Sanjaya Singh Gaur and Sanjay V Saggere; Event Marketing and Management; Delhi; Vikas Publishing 2009.
- ✓ Devesh Kishore, Gangasagar Singh Event Management: A Blooming Industry and an Eventful Career; Delhi; Haranand Publications; 2011.
- ✓ Swaroop K. Goel; Event Management; 1<sup>st</sup>; Delhi; Adhyayaan Publisher; 2013.
- ✓ Shannon Kilkenny; The complete guide to Successful Event Planning; 2<sup>nd</sup>; Chennai Atlantic Publishing Group 2011.

# **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)*

- i. Collect information regarding the various services offered by banks in India today and prepare a report tracking the changes in services offered by them over the years.
- ii. To collect a sample tripartite lease agreement
- iii. To collect complete details regarding companies funded by venture capitalists.
- iv. Study the role of derivatives in financial markets.
- v. Visit a bank and collect information regarding the risk management tools offered by them with respect to derivatives.

- vi. Collect information and construct a report on NASDAQ, Nifty, Sensex and their differences.
- vii. Create and submit a mock business proposal to venture capitalists.

## **COURSE OUTCOMES**

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

1. Describe the evolution, 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**

- ✓ Khan M.Y.; Indian Financial System; 10<sup>th</sup>; Bangalore; McGraw Hill Education; 2017.
- ✓ Dr. K. Natarajan & Gordon E; Financial Markets and Institutions; 3<sup>rd</sup>; Mumbai Himalaya Publishing House 2015.
- ✓ Seethapathi K Financial Services: Emerging Trends in New Millennium; Chennai; Vision Books 2013.
- ✓ Pathak Bharti; Indian Financial System; 5<sup>th</sup>; New Delhi; Pearson Education India 2018.
- ✓ Frank J. Fabozzi, Franco P. Modigliani, Frank J; Jones Foundations of Financial Markets and Institutions; 4<sup>th</sup>; New Delhi Pearson Education India; 2009.
- ✓ Bhole LM; Jitendra Mahakud Financial Institutions and

Markets; 6<sup>th</sup>; Bangalore McGraw Hill Education 2017.

- ✓ Gurusamy S. Financial Services and Systems; 2<sup>nd</sup>; Bangalore; McGraw-Hill Education 2009.
- ✓ Financial Institutions and Markets LM Bhole.
- ✓ Financial services and markets Dr. Gurusamy

# 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 her 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 kinds 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)*

- i. Prepare a comprehensive report on emerging trends in leadership.
- ii. Deliberate about projects, assignments, case study, response papers, and presentations - that explores strategies and leadership for change.
- iii. Conduct interactive exercises, conducting interviews, field trips, documentary films, writing research papers guest speakers, and debates.
- iv. Conduct any other activity with an aim to develop Articulation Skills of students.

## **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 her to leadership position.

## Book for Reference

- ✓ Mary S. Hartman; Talking Leadership: Conversations with Powerful Women; New Jersey Rutgers University Press 1999.
- ✓ Virginia Valian; Why so slow? -The Advancement of Women Boston; MIT Press; 1997.
- ✓ Marie C; Wilson; Closing the Leadership Gap: Add Women; Change Everything London Penguin Books 2007.
- ✓ Peter Guy; Northouse Leadership: Theory and Practice; 7<sup>th</sup>; New York SAGE Publications, Inc 2015.
- ✓ Alice Eagly and Wendy Wood; The origins of sex differences in human behaviour: Evolved dispositions versus social roles; 1999.

# 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 (SOPF) 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)*

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

- ii. Conduct a survey of any 20 companies to analyse the challenges faced by them in implementing the IFRS in their organization.
- iii. Create a Statement of Financial Position, Comprehensive Income statement and a Statement of Changes in Equity with imaginary figures.
- iv. 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**

- ✓ Dr. A. L. Saini; IFRS; for India; 1<sup>st</sup> Edition, Mumbai; Snow white publications; 2010.
- ✓ CA Shibarama Tripathy; Roadmap to IFRS; and Indian Accounting Standards; New Delhi; Commercial Law Publishers 2015;
- ✓ BPP; Learning Media IFRS explained - a guide to IFRS London;

BPP Learning Media 2016

- ✓ Kamal Garg; IFRS concepts and applications; New Delhi; Bharat Law House Pvt. Limited 2010.
- ✓ Robert J Kirk IFRS; A quick reference guide 1st CIMA Publishing 2008.

# 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)*

- i. Conduct a comparative study between two major mergers in recent history and write a report on it.
- ii. Conduct a study on the challenges faced on the various stages of mergers and acquisitions and illustrate it graphically

**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 Kuldeep Shastri; Financial Theory & Corporate Policy; 4<sup>th</sup>; New Delhi Pearson 2003
- ✓ E Elton and M Gruber; Modern Portfolio Theory and investment Analysis; 9<sup>th</sup>; New Jersey Wiley; 2014
- ✓ K Cuthbertson Quantitative; Financial Economics, New Jersey; Wiley 1996
- ✓ K Cuthbertson and D Nitzsche; Investments; 2<sup>nd</sup>; New Jersey Wiley 2009
- ✓ L. Augustine Amaladas Mergers and Corporate Restructuring. 2011

# 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)*

- i. Conduct a small study on how Operations Research is applied in Supply chain management.
- ii. Illustrate a Job assignment.
- iii. Draw and illustrate a network diagram for any project and identify its critical path.
- iv. Compute the earliest expected time and latest allowable time for events in any project.

## **COURSE OUTCOMES**

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

1. Describe the nature and scope 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 Mcleaavey & Richard Mojena; Principles of Operation Research; 2<sup>nd</sup>; Richard d Irwin; 1994
- ✓ F. J. Gould ,G. D. Eppen , C. P. Schmidt ; Introduction to Management Science; 4<sup>th</sup>; New Jersey Prentice Hall 1993
- ✓ Kalavathy S Operation Research; 4<sup>th</sup>; New Delhi Vikas Publishing House 2012
- ✓ J K Sharma; Operation Research, Theory and applications 6<sup>th</sup> New Delhi Laxmi Publications Pvt Ltd 2012
- ✓ Richard, I. Levin & Charles A. Kirkpatrick Quantitative Approaches to Management, McGraw Hill 6<sup>th</sup> Bangalore McGraw-Hill Inc 1986
- ✓ Srivastava U. K. Quantitative Techniques for Managerial Decision Making 3<sup>rd</sup> Bangalore New Age International Private Limited 2011
- ✓ Taha Hamdy Operations Research An Introduction to Research 10<sup>th</sup> New Delhi Pearson Education 2019

# 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)*

- i. Find out the different measures taken by the Government in order to promote financial inclusion in the state of Karnataka.
- ii. Visit NABARD and Bandhan Bank and do a complete analysis of their functioning.
- iii. Visit villages in and around Bangalore and illustrate the MF services provided

## **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**

- ✓ Brian Branch, Janette Klaehn. Striking the Balance in Microfinance: A Practical Guide to Mobilizing Savings Washington Pact Publications 2002
- ✓ Asif Dowla; Dipal Barua; The Poor Always Pay Back :The Grameen II Story; 1<sup>st</sup>; Colorado Lynne Rienner; 2006
- ✓ Madeline Hirschland; Savings Services for the Poor: An Operational Guide Connecticut Kumarian Press Inc 2005
- ✓ Ledgerwood, Joanna and Victoria White. Transforming Microfinance Institutions: Providing Full Financial Services to the Poor World Bank 2006
- ✓ Stuart Rutherford; The Poor and Their Money New Delhi Oxford University Press 2001
- ✓ Sapovadia, Vrajlal K; Micro Finance: The Pillars of a Tool to Socio- Economic Development Development Gateway 2006.



- ✓ Graham A. N. Wright Microfinance Systems: Designing Quality Financial Services for the Poor London; Zed Books Ltd 2000.
- ✓ United Nations Building Inclusive Financial Sectors for Development New York; United Nations 2006.
- ✓ Muhammad Yunus Creating a World without Poverty: Social Business and the Future of Capitalism New York Perseus; Books Group; 2009
- ✓ Stuart Rutherford. The Poor and Their Money An essay about financial services for poor people; Rugby Practical Action Publishing 2009
- ✓ IIBF Micro Finance- Perspectives and Operations New York; Macmillan 2008
- ✓ M. C. Minimol Banking and Micro Finance in India; New Delhi; New Century Publications 2015

# 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, Follow up, 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)*

- i. Visit any factory of your choice. Identify and analyze the physical facilities provided to the employees and protection measures taken by the factory for its employees.
- ii. Identify and analyze the functions of materials management in an organization.
- iii. Visit a company of your choice and make a chart depicting the plant layout of the company you visited
- iv. Take an industry of your choice and describe the functions of quality circles that impact the said industry.
- v. Visit any industry of your choice and critically analyze the various waste management methods used in the industry and also identify the impact of the waste management method on the environment
- vi. Draw an 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 , Sarin Modern; Production and Operations Management; 8<sup>th</sup> Edition; New Jersey Wiley 2007
- ✓ Robert Goodell Brown Production Management, 1971
- ✓ K.N. Sontakki; Production and Operations Management; 1<sup>st</sup>; Bangalore; Kalyani Publishers. 2014
- ✓ C.S.V Murthy Production; and Operations Management; 4<sup>th</sup>; Mumbai; Himalaya Publishers; 2012
- ✓ K. Aswathappa, G. Sudarsana Reddy, M Krishna Reddy; Production and Operations Management; 7<sup>th</sup>; Mumbai; Himalaya Publishing House 2013

# 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)*

- i. Collect a set of parent deeds, analyze the same and give an opinion for purchase of property.
- ii. Evaluate the complete process for procuring a commercial space on rent.
- iii. Prepare a chart showing various intermediaries and their duties in the real estate market.
- iv. Prepare a report on the trends of real estate sector for the last five year in a city of your choice.
- v. Analyze the process for 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 lay 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

- ✓ Rajkumar Adukia Real estate law practice and procedures; 1<sup>st</sup>; Kolkata; Book Corporation 2015
- ✓ Ralph L; Block Investing; in REITS; 4<sup>th</sup>; New Jersey John Wiley & Sons 2011
- ✓ Narayan Lakshmanrao; Real estate deals; Hyderabad; Asia Law House; 2010
- ✓ Kirit S Sangjvi; Practical guide to construct and real estate; New Delhi; CCH India; 2013
- ✓ Bhabani Chakraborty; Sale and purchase of property; 1<sup>st</sup>; Mumbai; Current Publications 2015
- ✓ Prashant Das Real; estate finance in India; 1<sup>st</sup>; New Delhi Sage Publications Pvt. Ltd 2013
- ✓ Kathryn Haupt , Inger Faraz, David Jarman , Joe Reiner Property; Management 2nd Bellevue Rockwell Publishing 2017.



# 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)*

- i. Choose an area of interest, review a minimum of 4 literatures on the same and formulate a topic for prospective research.
- ii. A topic will be given in class and the students will have to collect data through primary and secondary sources for the said topic.
- iii. A set of data will be given and the students are required to analyze the data using various statistical tools.
- iv. Prepare a research report in the required format for a given case study (in class).

## **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; New Delhi; Sultan Chand 2012
- ✓ C. B. Gupta: Statistics Mumbai; Himalaya Publications
- ✓ C.R. Kothari , Gaurav Garg Research Methodology : Methods And Techniques; 4<sup>th</sup>; Bangalore; New Age International Publishers 2019
- ✓ Chikkodi & B.G. Satya Prasad; Business Statistics; 2<sup>nd</sup>; Mumbai Himalaya Publications, 2018
- ✓ Dr. O.R. Krishnawsami and Dr. M. Ranganathan Methodology of Research in Social Sciences. Mumbai Himalaya Publications, 2011
- ✓ Priti R. Majhi & Prafull K. Khatua; RESEARCH METHODOLOGY; Mumbai; Himalaya Publishing House 2016
- ✓ G.C Beri Marketing Research; 5<sup>th</sup>; New Delhi; McGraw Hill Publishing Company 2013

- ✓ Gilbert A. Churchill, Dawn Iacobucci and D. Israel Marketing Research: A South Asian Perspective. New Delhi Cengage Learning 2010
- ✓ Israel, D Data Analysis in Business Research: A Step-by-step Nonparametric; Approach New Delhi; SAGE Publications India 2009
- ✓ Uma Sekaran, Roger Bougie Research Methods For Business: A Skill Building Approach; 7<sup>th</sup>; New Jersey Wiley 2016
- ✓ Naresh K Malhotra, 'Marketing Research: An Applied Orientation', 7<sup>th</sup>; New Delhi Pearson Education 2019
- ✓ Donald R. Cooper, Pamela S. Schindler Business Research Methods; 12<sup>th</sup>; New Delhi; McGraw-Hill Education 2013.

#### **Online Sources websites**

- a) [www.google.com](http://www.google.com)
- b) [www.ssrn.com](http://www.ssrn.com)
- c) [www.doaj.org](http://www.doaj.org)
- d) [www.opeandoer.org](http://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)*

- i. Prepare a brief profile of successful marketing of services and list out its success factors
- ii. List out the best tourist destinations around the world
- iii. Prepare a strategy to attract tourists in places which are not essentially tourist attractive giving examples from a city of your choice

- iv. List out the best hotels in India and mention the highlights that makes them different from others
- v. Visit a website of any hotel and list out its services offered with special reference to guest cycle
- vi. 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**

- ✓ Christian Gonroos Services Management and Marketing, Macmillan International ; New York Lexington Books 1990
- ✓ Christopher Lovelock & Joechen Wirtz Services Marketing – People Technology and Strategy, 8<sup>th</sup> Edition; Singapore World Scientific Publishing Company 2016
- ✓ Jha S. M. Services; Marketing ; Mumbai ; Himalaya Publishing House 2002

- ✓ Roland T. Rust , Anthony J. Zahorik, Timothy L. Keiningham ;  
Service Marketing , New York HarperCollins 1996
- ✓ Valerie Zelthamel & Mary Jo; Bitner Services Marketing:  
Integrating Customer Focus , Across the Firm ; 7th Edition ;  
New Delhi McGraw Hill Education 2018
- ✓ Balachandran Excellence in Services: Focus on People  
Marketing Quality; Mumbai Book Publishing House 1993;



# 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, revitalization 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 brands.

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)*

- i. Write down the highlights of the case study on 'STARBUCKS' (or any established brand) in developing branding strategy.
- ii. Discuss a completed report on measuring the sources of brand equity with special reference to RED BULL.
- iii. 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 Strategic Brand Management, 4th Edition 4th London Pearson 2013
- ✓ S. A. Chunawalla; Compendium of Brand Management, Mumbai, Himalaya Publishing House 2011
- ✓ Richard Rosenbaum-Elliott; Larry Percy, Simon Pervan, Strategic Brand Management; 3<sup>rd</sup> Edition; Bangalore Oxford University Press 2015
- ✓ Peter Doyle and Philip Stern; Marketing Management & Strategy; 4th Edition; New Jersey Financial Times/Prentice Hall 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 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)*

- i. Visit various tourism boards in Bangalore and prepare a presentation.
- ii. Prepare a tour itinerary considering all the essential components

required.

- iii. Make a presentation on Incredible India.
- iv. Visit various travel agencies/ tour operators to gain information on their operations and prepare a project report.
- v. 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; Noida; Sterling Publishers Pvt., 2012
- ✓ 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)*

- i. Analyze the reasons for different interest rates structures in India.
- ii. Elucidate some of the latest banking tools initiated by Commercial Banks.
- iii. Examine the latest trends in e banking.
- iv. Complete a study on the linkage between money and 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.; Public Finance; 29<sup>th</sup> Edition; New Delhi; Vikas Publications; 2018
- ✓ Cullis John & Jones Philip; Public Finance and Public Choice; 2<sup>nd</sup> Edition; London; Oxford University Press; 1998
- ✓ D.M.Mithani; Money, Banking and Public Finance; 1<sup>st</sup> Edition; New Delhi; Himalayan Publishing; 2012
- ✓ Jhingan M. L.; Money, Banking and International Trade; 8<sup>th</sup> Edition; New Delhi; Vrinda Publications; 2013
- ✓ M.L.Seth; Money, Banking, International Trade and Public Finance; Uttar Pradesh; 1<sup>st</sup> Edition; Lakshmi Narain Agarwal; 2017.

# 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 challenge

### **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.

### **Skill Development**

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

- i. Illustrate few non- government organizations that focus on holistic understanding of need based growth and development in various community of rural/tribal/urban population in India.
- ii. List the challenges to human rights and social justice in India

- from LPG perspective.
- iii. Evaluate the Karnataka government schemes and policies for the upliftment of rural people and tribes to build a more socially just and equitable multicultural society and to establish human rights.

## **COURSE OUTCOMES**

1. After completion of the course the students will be able to:
2. Explain the importance of human rights, life - based education and social justice.
3. Illustrate holistic understanding of need based growth and development in various community of rural/tribal/urban population in India.
4. List the challenges to human rights and social justice from LPG perspective.
5. 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.
6. 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:**

- ✓ Ghanshyam Shah; Social Movements in India; 2<sup>nd</sup> Edition; New York; Sage Publications; 2004
- ✓ Rajeshwar Dayal; Community Development programmes in India; 2<sup>nd</sup> Edition; New Delhi; Kitab Mahal Publications; 1966
- ✓ Mukerji, B.; Community Development in India; 1<sup>st</sup> Edition; New Delhi; Orient Longmans; 1967; Govt. of India- Five Year plans; New Delhi; Publication

- ✓ Paulo Freire; Pedagogy of the Oppressed; 30<sup>th</sup> Edition; New York; Continuum International Publishing Group; 2000
- ✓ Palagummi Sainath; Everyone likes a Good Drought; 1<sup>st</sup> Edition; New Delhi; Penguin Publishers; 2000
- ✓ Kaushal Goyal; Dr. B.R Ambedkar Biography; 1<sup>st</sup> Edition
- ✓ Shah D.C; Tribal Issues in India; 1<sup>st</sup> Edition; Jaipur; Rawat Publications; 2004
- ✓ Behura N.K; Tribals and the Indian Constitution; 1<sup>st</sup> Edition; Jaipur; Rawat Publications; 2006
- ✓ Hetne Bjorn; Development theory and the third world –Ideas and action; 1<sup>st</sup> Edition; Harlow; Longman Publications; 1990
- ✓ Tudipura, Jacob; Urban Community Development; 2<sup>nd</sup> Edition; Jaipur; Rawat Publications; 2007
- ✓ Paul Wiebe D.; Social life in Indian slum; 1<sup>st</sup> Edition; Carolina; Carolina Academic Press; 1975
- ✓ Chandra S. and Punalekar; Urban Community Development in India; 1<sup>st</sup> Edition; New Delhi; National Institute of Public Cooperation and Child Development; 1975.

# 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)*

- i. Develop an innovative business plan with a forecasting model estimating the adoption of innovation, anticipating the resources and preparing the collaboration strategy
- ii. Illustrate a strategic alignment of competitive strategy along 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 type
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; 5<sup>th</sup> Edition; John Wiley and Sons, 2009.
- ✓ Conway S. and Steward F; Managing and Shaping Innovation; 1<sup>st</sup> Edition; Oxford; Oxford University Press; 2009.
- ✓ Melissa A Schilling, Strategic Management of Technological Innovation; 4<sup>th</sup> Edition; New York; Tata McGraw Hill; 2013.
- ✓ V. Govindrajana and C. Trimble, Ten Rules for Strategic Innovators: From idea to Execution; 1<sup>st</sup> Edition; Massachusetts; Harvard Business Review Press; 2005.
- ✓ C.K. Prahalad and M. S. Krishnan; The new age of innovation: Driving Co-created Value through Global Networks; 1<sup>st</sup> Edition; New York; Tata McGraw Hill; 2008.

### **Additional Reading**

- ✓ Melissa A Schilling, Strategic Management of Technological Innovation, Tata McGraw Hill, 3rd edition
- ✓ V. Govindrajana 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.

<b>Module 1-Concept &amp; Basis of Disaster management</b>	<b>8 Hrs</b>
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Definition and Objective of Disaster management, History of disaster management in India, meaning and definition of Humanity

<b>Module 2- Basic Disaster Management Aspects</b>	<b>10 Hrs</b>
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The Significance of Disaster today, the Disaster Threat, major Requirements for Coping with Disaster

<b>Module 3- The Disaster Management Cycle</b>	<b>10 Hrs</b>
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Risk Disaster and National Development, Counter-Disaster Resources

<b>Module 4- International Disaster Assistance</b>	<b>10Hrs</b>
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Leadership in Disaster, Organization, plan, use of resources

## **Module 5- Long – term Measures – Risk**

**10 Hrs**

Risk reduction, Prevention, Mitigation, Preparedness, Response, Recovery, Logistics, and 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)*

- i. Participate in world disaster day which is celebrated on 13th October and come up with the poster to bring awareness to the general public and your fellow students about the importance of disaster management
- ii. Analyze the college building and identify the disaster barriers implemented by the institution and draft a report of your findings
- iii. Participate in various guest lectures organized on disaster management and a quiz can be conducted on the topics discussed in the lecturers
- iv. Learn CPR and first aid and demonstrate the same on one of your classmates in the 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**

- ✓ Damon P. Coppola; Introduction to International Disaster Management; 1<sup>st</sup> Edition; Oxford; Butterworth and Heinemann; 2006.
- ✓ Larry Collins and Thomas D Schneid; Disaster Management and Preparedness Book; 1<sup>st</sup> Edition; Ohio; CRC Press; 2000.
- ✓ R.B. Singh; Natural Hazards and Disaster Management: Vulnerability and Mitigation; Reprint Edition; Jaipur; Rawat Publications; 2006.
- ✓ Shastri K. N.; Disaster Management in India Hardcover; 1<sup>st</sup> Edition; New Delhi; Neha Publishers and Distributors; 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)*

- i. Emotional Intelligence test and exercises to be conducted, which will enable the students to become aware of their own emotions, control their emotions, learn to express their feeling in an appropriate manner and learn to handle interpersonal relationships among their fellow peers and family with empathy.
- ii. Identification of ego: Ask the students to make a list and analyze the defense mechanism that are used by them to protect themselves from unpleasant feelings. Ask the students to interpret how these defense mechanisms have helped them to feel better in an unpleasant environment/situation.
- iii. Motivation: Ask the students to discover the factors that motivate them to behave in a certain manner in a given situation
- iv. Enable the students to identify how habits can be broken by associating involuntary response to stimulus and by associating voluntary behavior with consequences through activities
- v. Stress management techniques like relaxation technique, Guided Imagery etc., to be used in a classroom setting, which will enable the students to understand the importance of relieving stress.

## **COURSE OUTCOMES**

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

- i. Illustrate the role of psychology in understanding, predicting and controlling behavior of an individual and group
- ii. Examine the relevance and implications of theories of Emotion, motivation and personality in understanding ones personality
- iii. Compare and contrast the contributions of each theory of personality Analyze the Anxiety and Stress related issues that affect mental health or create illness
- iv. Relate the psychological aspects of well-being that leads to Health and wellness with different forms of therapies.

## **Books for Reference**

- ✓ Robert S. Feldman; Understanding Psychology; 10<sup>th</sup> Edition; Delhi; Tata- McGraw Hill; 2011.
- ✓ Clifford Morgan, John Weisz, Richard King & John Schopler ; Introduction to Psychology; 7<sup>th</sup> Edition; New Delhi; Tata McGraw Hill; 2017.
- ✓ Snyder C.R. & Lopez S.J.; Handbook of Positive Psychology; 1<sup>st</sup> Edition; New York; Oxford University Press; 2004.
- ✓ David H. Barlow & V. Mark Durand; Abnormal Psychology; 7<sup>th</sup> Edition; Toronto; Thompson Publication; 2015.
- ✓ Duane P. Schultz & Sydney Ellen Schultz; Theories of Personality; 10<sup>th</sup> Edition; Wadsworth, Cengage Learning; 2012.



## 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)*

- i. Participate in simulations, case studies and quizzes on different topics related to corporate taxation during the tenure of the course
- ii. Lab sessions will be conducted on SQL, Power BI and SharePoint to gain the practical application/knowledge of the subject

## **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 Inpats.
5. Use digital tools for filing Individual returns with Power Business Intelligence.

## **Book for Reference**

- ✓ CCH Tax Law; U.S Master Tax; 102<sup>nd</sup> Edition; Illinois; CCH Publications; 2018.
- ✓ 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, Identity 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)*

- i. Participate in simulations, case studies and quizzes on different topics related to corporate taxation during the tenure of the course
- ii. Lab sessions will be conducted on SQL, Power BI and SharePoint to gain the practical application/knowledge of the subject.

### **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**

- ✓ CCH Tax Law; U.S Master Tax; 102<sup>nd</sup> Edition; Illinois; CCH Publications; 2018
- ✓ 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:**

- i. Extracts from 'Understanding Media' by Marshal McLuhan
- ii. Extracts from 'Manufacturing Consent: The Political Economy of the Mass Media' by Edward S. Herman and Noam Chomsky
- iii. How Whatsapp has changed news in small-town India -The Caravan Magazine



iv. Forget Newspapers or the Internet. Indian Women are Betting on One of the Oldest Forms of Mass Media (<http://theladiesfinger.com/community-radio-women/>)

v. 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:**

- i. Extracts from 'the Attention Merchants: The Epic Scramble to Get Inside Our Heads' by Tim Wu
- ii. 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/>)
- iii. 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 'Sky net' 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:**

- i. Extracts from ‘The Glass Cage: Where Automation is Taking Us’ by Nicholas G. Carr
- ii. ‘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>
- iii. Extracts from ‘The Shock of the Old\_ Technology and Global History since 1900’ by David Edgerton
- iv. 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:**

- i. Extracts from ‘The End of Forgetting: Growing Up With Social Media’ by Kate Eichhorn
- ii. 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:**

- i. Extracts from 'The Net Delusion - The Dark Side of Internet Freedom' by Evgeny Morozov
- ii. The Aadhar Debate - Columns and Essays in EPW and other news magazines
- iii. The Different Ways in Which Aadhaar Infringes on Privacy (<https://thewire.in/government/privacy-aadhaar-supreme-court>)
- iv. 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:**

- i. Statement from the 'Library Genesis' community
- ii. Documentary: Steal This Film (Part I & II)

## Book for Reference

- ✓ Daniel Franklin; Megatech: Technology in 2050; 1<sup>st</sup> Edition; USA; Economist Books; 2017
- ✓ Alvares C.; Decolonising History: Technology and Culture in India, China, and the West from 1492 to the Present Day; 3<sup>rd</sup> Edition; Oakland; Bootstrap Press; 1991
- ✓ Ashis Nandy; Science, Hegemony and Violence: A Requiem for Modernity; 1<sup>st</sup> Edition; Oxford; Oxford University Press; 1989
- ✓ Browne S.; Dark Matters: On the Surveillance of Blackness; Illustrated Edition; North Carolina; Duke University Press; 2015
- ✓ Nicholas Carr; The Glass Cage: Where Automation is Taking Us; Reprint Edition; New York; W. W. Norton & Company; 2015
- ✓ Edward S. Herman & Naom Chomsky; Manufacturing Consent: The Political Economy of the Mass Media; 2<sup>nd</sup> Edition; New York; Pantheon; 2002
- ✓ Citron, D. K.; Hate Crimes in Cyberspace; Reprint Edition; Massachusetts; Harvard University Press; 2016
- ✓ Edgerton, D.; The Shock of the Old: Technology and Global History since 1900; Reprint Edition; Oxford; Oxford University Press; 2011
- ✓ Editors: Jeebesh Bagchi, M. N.; Shaping Technologies; Volume 10 Issue 2; Sarai Reader 03; 2019
- ✓ Eichhorn, K.; The End of Forgetting: Growing Up With Social Media; 1<sup>st</sup> Edition; Massachusetts; Harvard University Press; 2019
- ✓ Harari, Y. N.; Sapiens: A Brief History of Humankind; Illustrated Edition; New York; Harper Publications; 2015
- ✓ Harari, Y. N. (2015). Homo Deus: A Brief History of Tomorrow; 1<sup>st</sup> Edition; New York; Vintage Publications; 2017
- ✓ Lovink, G.; Dark Fiber: Tracking Critical Internet Culture; 1<sup>st</sup> Edition; Massachusetts; MIT Press; 2002
- ✓ Lovink, G.; Dynamics of critical Internet culture (1994-2001); 1<sup>st</sup> Edition; Amsterdam; Institute of Network Cultures; 2009

- ✓ McLuhan, M. & Lewis H. Lapham; Understanding Media: The Extensions of Man; Reprint Edition; Massachusetts; MIT Press; 1994
- ✓ Morozov, E.; The Net Delusion: The Dark Side of Internet Freedom; Reprint Edition; New York; Public Affairs; 2012
- ✓ Mukherjee, S.; The Gene: An Intimate History; 1<sup>st</sup> Edition; New York; Scribner's Publishing; 2016
- ✓ Noble, S. U.; Algorithms of Oppression: How Search Engines Reinforce Racism; 1<sup>st</sup> Edition; New York; New York University Press; 2018
- ✓ Pacey, A.; Technology in World Civilization; 1<sup>st</sup> Edition; New Jersey; Wiley-Blackwell; 1990
- ✓ Phillips, W.; This Is Why We Can't Have Nice Things: Mapping the Relationship Between Online Trolling and Mainstream Culture.; Reprint Edition; Massachusetts; MIT Press; 2016
- ✓ Standage, T.; The Victorian Internet; 2<sup>nd</sup> Edition; New York; Bloomsbury USA; 2014
- ✓ Visvanathan, S.; A Carnival for Science: Essays on Science, Technology and Development; 1<sup>st</sup> Edition; Bengaluru; OUP India; 1997
- ✓ Wu, T.; The Attention Merchants: The Epic Scramble to Get Inside Our Heads; 1<sup>st</sup> Edition; New York; Knoph Publications; 2016
- ✓ Zuboff, S.; the Age of Surveillance Capitalism: The Fight for a Human Future at the New Frontier of Power; Main Edition; London; Profile Books; 2019.

## **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 2014)

## **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 1 - 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 demonstrate 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 2- 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 3 - 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 extent 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:**

- ✓ Kidambi, Prashant: Hero, celebrity and icon: Sachin Tendulkar and Indian public culture
- ✓ Nair Supriya: The great Indian cricket ad Tamasha
- ✓ Boyle, Raymond and Richard Haynes: A Sporting Triangle:

## Television, Sport and Sponsorship

### **Module 4: 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 & Jeffery Hill; *The Cambridge Companion to Cricket*; 1<sup>st</sup> Edition; Cambridge; Cambridge University Press; 2011
2. Haigh, Gideon; *Sphere of Influence: Writings on cricket and its discontents*; 1<sup>st</sup> Edition; New York; Simon & Schuster; 2011
3. Astill, James; *The Great Tamasha: Cricket, Corruption and the Turbulent Rise of Modern India*; 1<sup>st</sup> Edition; New York, Bloomsbury USA; 2013
4. Nandy, Ashis; *The Tao of Cricket*; 1<sup>st</sup> Edition; Bengaluru, OUP India; 2000
5. Guha, Ramachandra; *A Corner of a Foreign Field*; Illustrated Edition; London; Picador; 2003
6. Sen, Ronojoy; *Nation at Play: A History of Sport in India*; Illustrated Edition; New York; Colombia University Press; 2015
7. Kidambi Prashant; *Cricket Country: The Untold History of the First All India Team*; 1<sup>st</sup> Edition; New York; Viking Press; 2019.
8. Boyle, Raymond and Richard Haynes; *Power play: sport, the media and popular culture*; 2<sup>nd</sup> Edition; Edinburgh; Edinburgh University Press; 2009.
9. Rowe, David; *Sport, Culture and the Media*; 2<sup>nd</sup> Edition; London; Open University Press; 2003.
10. Raney A. Arthur and Jennings Bryant; *Handbook of Sports and Media*; 1<sup>st</sup> Edition; Abingdon; Routledge; 2009.
11. Dayan, Daniel and Elihu Kartz; *Media Events: The Live Broadcasting of History*; Revised Edition; Massachusetts; Harvard University Press; 1994.

12. Boyle, Raymond; Sports Journalism: Contexts and Issues; 1<sup>st</sup> Edition; New York; Sage Publications; 2006.
13. Coakley, Jay and Eric Dunning; Handbook of Sports Studies; 1<sup>st</sup> Edition; New York; Sage Publications; 2003.
14. Wenner, A. Lawrence; Media, Sports and Society; 1<sup>st</sup> Edition; New York; Sage Publications; 1989.
15. Fox, Andrew; Global Perspectives on Media Events in Contemporary Society; 1<sup>st</sup> Edition; Pennsylvania; Idea Group; 2016.
16. Majumdar, Boria and J.A. Mangan; Cricketing Cultures in Conflict: World Cup 2003; 1<sup>st</sup> Edition; Abingdon; Routledge; 2003.

# UG21AO033: INTRODUCTION TO BEHAVIORAL ECONOMICS

## COURSE OBJECTIVES:

The students will be able to:

1. Examine critically the evolution of Behavioural Economics and its implications on from Neuro economics, Cognitive and emotional biases and Mental Accounting.
2. Examine the implications of Bounded rationality, Certainty/possibility effects, Dunning-Kruger effect, and Dual-system theory to mental accounting in the context of behavioural Economics.
3. Evaluate the role of Heuristics, emotion, beliefs and institution in investment decision making.
4. Compare and contrast role of the Intertemporal Choice models and its relationship with alternative intertemporal choice available for decision making in future.
5. Illustrate the role of Behavioral Game Theory, Nudge vs. boost that shapes the Consumer decision making in the context of Strategic interaction.
6. Relate the implications of standard economic model on factors affecting fairness and social preferences in the context of decision making.

## **Module 1: Introduction to Behavioural Economics      10 Hours**

Introduction to Behavioral Economics- Origins of Behavioral Economics- evolution and culture-methods, Objective and scope- Neuro economics- Money illusion- Behavioral Science in Practice – Principles, agents and rational choice – Cognitive and emotional biases – Mental Accounting

**Module 2: Basic Concepts of Behavioural Economics**      **10 Hours**

Behavioural Economics Concepts - Bounded rationality- Certainty/possibility effects- Choice architecture- Choice overload- Cognitive bias- Confirmation bias- Decision fatigue- Decision staging- Dunning-Kruger effect- Dictator game-, regret avoidance and mental accounting- Diversification bias- Dual-self model-Dual-system theory- Endowment effect-Framing effect-Gambler's fallacy- Halo effect-IKEA effect-Licensing effect-Mental accounting

**Module 3: Economic behaviour**      **10 Hours**

Heuristics- simple heuristics for complex choices- biases heuristics - judgment under risk and uncertainty- role of emotion, beliefs and institution in decision making

**Module 4: Intertemporal choice**      **10 Hours**

Intertemporal Choice- Temporal Choice- (Discounted utility model) - Market Implications (Samuelson's experiential discounting model, hyperbolic discounting) - modifying the instantaneous utility model- alternative Intertemporal choice

**Module 5: Strategic interaction**      **10 Hours**

Behavioral Game Theory -mixed strategies- bargaining- iterated games-Social preferences: Fairness, trust, cooperation and reciprocity- Norms- Limited Strategic Thinking- Choice architecture: Nudge, Nudge vs. boost- Behavioral public policy-Understanding Consumer decision making and using behavioural insights

**Module 6: Fairness and social preferences**      **10 Hours**

Standard economic model- factors affecting social preferences- inequality-aversion model- reciprocity models- role of evolutionary psychology



## **Skill development**

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

1. Extrapolate any three pivotal concepts of Behavioural economics; and keeping the present scenario in mind formulates any four applications of it.
2. Identify the behavioural patterns enabling Individuals to attain an outcome on making decisions. Formulate a road and present it in the form of a report.
3. Scrutinise the theory of Nudge, and identify the concepts discussed in it
4. Analyse the concept of strategic interactions and evaluate – (i) Mixed strategies (2) Bargaining (iii) Iterated games
5. Create a custom economic model encompassing the factors affecting social preferences

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Examine critically the evolution of Behavioural Economics and its implications on from Neuro economics, Cognitive and emotional biases and Mental Accounting.
2. Examine the implications of Bounded rationality, Certainty/possibility effects, Dunning-Kruger effect, and Dual-system theory to mental accounting in the context of behavioural Economics.
3. Evaluate the role of Heuristics, emotion, beliefs and institution in investment decision making.
4. Compare and contrast role of the Intertemporal Choice models and its relationship with alternative intertemporal choice available for decision making in future.
5. Illustrate the role of Behavioral Game Theory, Nudge vs. boost that shapes the Consumer decision making in the context of Strategic interaction.
6. Relate the implications of standard economic model on factors affecting fairness and social preferences in the context of decision making.

**Books for Reference:**

1. Erik Angner, "A Course in Behavioral Economics", Palgrave Macmillan
2. M. Altman, Handbook of Contemporary Behavioural Economics: Foundation and Developments, Prentice Hall India, (2007)
3. E. Cartwright, Behavioural Economics, Routledge, 2011
4. D. Kahneman, Thinking Fast and Slow, Allen Lane, Penguin Books, 2011
5. G. Loewenstein, Exotic Preferences: Behavioural Economics and Human Motivation, Oxford University Press, 2007
6. Sanjit Dhami, "The Foundations of Behavioral Economic Analysis", Oxford University Press, 2016
7. Nick Wilkinson; Matthias Klaes, an Introduction to Behavioral Economics, 2nd Edition, Palgrave Macmillan, 2012

## UG21AO034: WORLD HISTORY & POLITICS

### COURSE OBJECTIVES:

The students will be able to:

1. Evaluate the source of historical facts and facets of historical developments in the context of value judgment
2. Examine the facets of political developments in the context of Law, political obligation and resistance, basic political value and rights
3. Illustrate the facets of political developments behind rise and fall of empires right from Persian empire, Ancient Greece, Roman Empire China to Expansion of Europe
4. Analyse the social causes that led to revolutions and decolonization right from the American war of Independence, French Revolution to Decolonization.
5. Examine critically the evolution of Modern western political thought and philosophy right from Aristotle to Marx on Dialectical Materialism
6. Evaluate critically the evolution of Indian Political thought right from Manu to Nehru

### Module 1: Introduction to History

5 hours

History- Definition, nature, subject matter of History, Knowledge ability of the past-epistemological and ontological debates. Written history-the Greco-Roman tradition, Indian tradition, Medieval Historiography, Sources of history, Different models in history writing-cyclical, linear and post modernism, Value judgements and abuse in history.

**Module 2: Introduction to Politics****5 hours**

Politics- nature, subject matter of politics, normative, empirical and feminist approaches to politics, important select concepts: Law, political obligation and resistance, basic political value and rights

**Module 3- Perception of the past****15 hours**

Major developments and rise of empires-Persian empire, Ancient Greece, Roman Empire China, Expansion of Europe

**Module 4- The age of revolutions and decolonization 15 hours**

The American war of Independence: social causes, French Revolution: fall of monarchy, age of romanticism, Russian Revolution: fall of Romanov Dynasty, Europe: rise of fascism, Nazi Germany, Decolonization

**Module 5- Modern western political thought and philosophy****10 hours**

Aristotle on citizenship – Jean Jacques Rousseau romanticism, social contract – Machiavelli on human nature and religion-Hobbes on scientific materialism, Marx on Dialectical Materialism

**Module 6- Indian Political thought****10 hours**

Mau-social laws- Kautilya- theory of state- Vivekananda-idea society- Gandhi-Swaraj- Ambedkar-social justice- Tagore-critique of nationalism- Nehru-democracy

## **Skill development**

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

1. Curate a flow chart on historical events pertaining to the Roman era
2. Collate a model of Persian Empire depicting the life and times of that era.
3. Analyse and identify the differences and commonality between the western and Indian political thought.
4. Evaluate the events of French revolution, and factors leading to their cause and outcomes.

## **COURSE OUTCOMES:**

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

1. Evaluate the source of historical facts and facets of historical developments in the context of value judgement
2. Examine the facets of political developments in the context of Law, political obligation and resistance, basic political value and rights
3. Illustrate the facets of political developments behind rise and fall of empires right from Persian empire, Ancient Greece, Roman Empire China to Expansion of Europe
4. Analyse the social causes that led to revolutions and decolonization right from the American war of Independence, French Revolution to Decolonization.
5. Examine critically the evolution of Modern western political thought and philosophy right from Aristotle to Marx on Dialectical Materialism
6. Evaluate critically the evolution of Indian Political thought right from Manu to Nehru

## Books for References:

- ✓ Jones Tudor, *Modern Political Thinkers and Ideas: An Historical Introduction*, London, Routledge, 2002
- ✓ Kumar (ed.), *Nation-Building in India: Culture, Power and Society*, Radiant Publishers, New Delhi, 1999
- ✓ A.S. Narang, *Indian Government and Politics*, Geetanjali Publishing House, New Delhi, 1996 (Latest edition)
- ✓ Baylis, John and Smith, Steve (eds.), *the Globalization of World Politics* (3rd Edition, 2004).
- ✓ Beck, Ulrich, *What is Globalization?* Cambridge: Polity Press, 1999
- ✓ Aloka Parasher Sen, 'The Making of Digital Historical Atlas', *The International Journal of Technology, Knowledge and Society*, Vol. 2, No. 4, 2006.
- ✓ Dev, Arjun, *history of the world (from the late nineteenth to the early twenty-first century)*, 2006, orient black swan
- ✓ Reddy, Krishna, *World History*, McGraw Hill
- ✓ Lowe, Norman, "Mastering Modern World History "(Palgrave Master Series), 2013
- ✓ Baylis Et Al, "Globalisation of World Politics", 2018, Oxford
- ✓ Dattagupta, Rupak, "Global Politics", 2019, Pearson
- ✓ Shashi Bhushan Upadhyaya, *Historiography in the Modern World: Western and Indian Perspectives*, Oxford University Press, 2016

# UG 21AO 035 - WEB DESIGNING

## COURSE OBJECTIVES:

The student will be able to:

1. Define the principles of Web page design
2. Examine the determinants of web site in the context of its utility
3. Apply HTML for developing websites
4. Design style sheets of CSS technology by using HTML.
5. Develop the website for publishing on line content and updating the same on periodically
6. Use website to promote digital marketing by embedding necessary features and functions

### **Module 1: Web Design Principles 3 Hours**

Basic principles involved in developing a web site. Planning process- Five Golden rules of web designing- Designing navigation bar- Page design- Home Page Layout- Design Concept.

### **Module 2: Basics in Web Design 5 Hours**

Brief History of Internet - Concept of World Wide Web- Reasons to create a web site- Web Standards. Audience requirement

### **Module 3: Hyper Text Markup Language 12 Hours**

Meaning & Concept of HTML- Types of HTML Documents- Basic structure of an HTML document- Creating an HTML document- Mark up Tags- Heading-Paragraphs- Line Breaks & HTML Tags- Introduction to elements of HTML- Working with text, lists, Tables, frames, hyperlinks, images and multimedia, forms and controls- Practical classes

### **Module 4: Cascading Style Sheets (CSS) 20Hours**

Meaning and Concept of Web Browsers- Creating style sheet- Properties- Styling (Background, text, format, controlling fonts)- Working with block elements and objects- Working with Lists and

Tables, CSS Id and Class. Box Model (Introduction, Border properties, Padding Properties, Margin properties) - CSS Advanced (Grouping, Dimension, Display, Positioning, Floating, Align, Pseudo class, Navigation Bar, Image Sprites, Attribute selector) - CSS Color- Creating page Layout and Site Designs. Practical classes

### **Module 5: Website Publishing** **10 Hours**

Concept of Website- Web hosting or publishing- Creating the Web Site- Saving the site- Working on the web site- Creating web site structure- Creating Titles for web pages- Themes-Publishing web sites- Practical classes- Types of web hosting plans (Shared hosting, VPS hosting, word press hosting, dedicated hosting, cloud hosting, reseller hosting).

### **Module 6: Digital Marketing** **10 Hours**

Concept of Digital Marketing- Importance- Tools- Strategies- Concept of Search Engine Optimization (SEO) - SEO Marketing- Social media marketing- Content strategy- Web Analytics- Web remarketing- Mobile & affiliate marketing- Online reputation management- Design essentials- The merits, demerits & its applications across the industries

### **Skill Development**

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

1. Design a website using any of the open source applications and customize as per your interest to sell any product or a service.
2. Design a website for an educational institution which is newly venturing into education sector.
3. Analyze the data on any one of website through web data analytics using open source application.



## **COURSE OUTOCMES:**

On completion of the course, the student should be able to

1. Define the principles of Web page design
2. Examine the determinants of web site in the context of its utility
3. Apply HTML for developing websites
4. Design style sheets of CSS technology by using HTML.
5. Develop the website for publishing on line content and updating the same on periodically
6. Use website to promote digital marketing by embedding necessary features and functions

## **Books Reference**

- Web Designing & Architecture-Educational Technology Centre: University of Buffalo
- Steven M. Schafer HTML, XHTML, and CSS Bible, 5<sup>th</sup> Edition Wiley India
- John Duckett Beginning HTML, XHTML, CSS, and JavaScript Wiley India
- Ian Pouncey, Richard York Beginning CSS: Cascading Style Sheets for Web Design Wiley India
- Kogent Learning Web Technologies: HTML, Javascript Wiley India

## UG 21AO 036 - DANCE COURSE

### COURSE OBJECTIVES:

The student will be able to

1. Examine the relationship between human anatomy and its implications on movements.
2. Relates the idea of overall physical development and the impact it has on their personality development.
3. Explain the basic philosophy of Yoga and its contribution to the human mind and body.
4. Display patterns and combinations of the fundamentals of Bharatanatyam and its implications on harmony of Body, Mind and intellect.
5. Adapt techniques of contemporary dance at a basic level.
6. Display patterns and combinations of the Brazilian martial art form Capoeira at a basic level.
7. Combines application of basic choreographic concepts.

### THEORY

**Module 1:** **4 Hours**

Basic human anatomy

**Module 2:** **4 Hours**

Concert dance and other mediums of stage

**Module 3:** **4 Hours**

Basic framework of Natyashastra

**Module 4:** **4 Hours**

Pioneers in Dance – Reflection on their concept of art and why they made it

**Module 5:** **4 Hours**

Choreography Design and Concepts

## **PRACTICAL**

<b>Module 6:</b>	<b>8 Hours</b>
Conditioning for Movement Practice	
<b>Module 7:</b>	<b>10 Hours</b>
Beginner Contemporary dance	
<b>Module 8:</b>	<b>10 Hours</b>
Bharatanatyam	
<b>Module 9:</b>	<b>6 Hours</b>
Capoeira	
<b>Module 10:</b>	<b>6 Hours</b>
Choreography	

### **COURSE OUTOCMES:**

On completion of the course, the student should be able to

1. Examine the relationship between human anatomy and its implications on movements.
2. Relates the idea of overall physical development and the impact it has on their personality development.
3. Explain the basic philosophy of Yoga and its contribution to the human mind and body.
4. Display patterns and combinations of the fundamentals of Bharatanatyam and its implications on harmony of Body, Mind and intellect.
5. Adapt techniques of contemporary dance at a basic level.
6. Display patterns and combinations of the Brazilian martial art form Capoeira at a basic level.
7. Combines application of basic choreographic concepts.

## UG21AO037: RURAL MARKETING

### COURSE OBJECTIVES:

The students will be able to:

1. Illustrate the role of rural marketing manager in the backdrop of distinct characteristics of rural market and challenges of the rural marketing.
2. Use appropriate the segmentation, targeting and positioning of a hypothetical rural product/ service in alignment with the factors that influence rural consumers buying behaviour.
3. Design Pricing Strategy that suits characteristics of Rural Product and its phase in the product life cycle.
4. Relate the appropriateness of Communication Strategy with chosen Rural Distribution channel of rural product and Pricing strategy
5. Examine the opportunities of Agra Business in rural and its viability in the context of corporate form of FMCG; Financial services Fertilizers and handicraft and artisan sector.
6. Identify the recent trends in rural marketing space in the wake of digital technology explosion

### **Module 1: Introduction to Rural Marketing**

**10 Hours**

Nature and scope of rural marketing, rural vs. urban markets, concepts and classification of rural markets, rural marketing environment: rural population, occupation pattern, income generation, location of rural population, expenditure pattern, literacy level, land distribution, land use pattern, irrigation, development programs, infrastructure facilities, rural credit institutions, challenges in rural marketing.

**Module 2: Rural Consumer behavior, Market Segmenting, Targeting and positioning** **10 Hours**

Consumer buying behaviour in rural markets, factors affecting consumer behaviour, rural consumer buying process, diffusion of innovation, rise of rural consumerism

Market Segmentation, Conditions for Effective Market Segmentation, Approaches for Segmenting the Rural Market: Based on Size of Village Population, Based on Location with Respects to Nearby Town, Based on Size of Farmland, rural target market and product positioning.

**Module 3: Rural Product and Pricing Strategy** **10 Hours**

Rural product, rural product classification, New Product Development in rural markets, Product Life Cycle strategies in rural markets, product branding in rural markets, building brands in rural India, rural brand loyalty, packaging for rural markets, rural product pricing, objectives of pricing, rural pricing strategies.

**Module 4: Rural Distribution and Communication Strategy** **10 Hours**

Accessing rural markets, channels of distribution: wholesaling and rural retail system, rural mobile traders, and prevalent rural distribution models: distribution models of FMCG companies, distribution model of durable companies, Emerging Distribution Models.

Rural communication strategy, challenges in rural communication, communication process, determining communication objectives, designing the message, selecting the communication channels, deciding the promotion mix, creating promotion mix for rural audiences: advertisement, sales promotion, publicity.

**Module 5: Corporate sector in Agri-Business** **10 Hours**

Factors enhancing agri-business opportunities, rural marketing of FMCG's, rural marketing of durables and financial services, rural marketing of fertilizers and agrochemicals, rural marketing of agricultural inputs Rural marketing of handicraft and artisan sector

## **Module 6: Recent Trends in Rural Marketing**

**10 Hours**

Rural India goes mobile and online, internet reach in rural market, rural marketing case studies of new trends: Philips free power radio, rural banking thrust, ICICI rural ATMs, Kissan Credit Cards, insurance reach, project Rural e- Seva and e-Choupal of ITC.

### **Skill Development:**

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

1. Analyse the marketing strategy of Coca Cola in rural market. Understand the distribution, pricing and advertising strategy in rural India.
2. Identify an automobile brand and analyse its rural marketing initiatives in India and also state the rural consumer behaviour towards automobile.
3. Identify various schemes provided by the Indian Government to enhance rural economy and explain a few of them and their implications.
4. Identify few advertisements of FMCG products sold in rural markets in India and analyse the promotion mix strategy.
5. Prepare a detailed report on rural consumer behaviour towards durable products in India.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Illustrate the role of Rural marketing manager in the backdrop of distinct characteristics of rural market and challenges of the rural marketing
2. Use appropriate segmentation, targeting and positioning of a hypothetical rural product/ service in alignment with the factors that influence rural consumers buying behaviour.
3. Design Pricing Strategy that suits characteristics of Rural Product and its phase in the product life cycle.
4. Relate the appropriateness of Communication Strategy with

chosen Rural Distribution channel of rural product and Pricing strategy

5. Examine the opportunities of Agri Business in rural and its viability in the context of corporate form of FMCG; Financial services Fertilizers and handicraft and artisan sector.
6. Identify the recent trends in Rural marketing space in the wake of digital technology explosion

**Books for Reference:**

- ✓ T.P.Gopaldaswamy, Rural Marketing, Vikas Publishing House, Third Edition, 2009.
- ✓ Badi and Badi, Rural Marketing, Himalaya Publishing House, 2nd Edition, 2005.
- ✓ Acharya and Agarwal, Agricultural Marketing in India, 6th Edition, Oxford and Wheeler Publishers, 2019.

## UG21AO038: SUSTAINABLE MARKETING

### COURSE OBJECTIVES:

The students will be able to:

1. Illustrate the role of sustainable marketing manager in the backdrop of sustainability challenges and opportunities of global context of sustainable marketing.
2. Plan for sustainable marketing strategy with special reference to segmentation, targeting and positioning of a hypothetical sustainable product/ service in alignment with consumers buying behaviour of sustainable consumption.
3. Design sustainable Pricing Strategy that takes into account sustainable branding, eco cost, environmental Pricing characteristics of sustainable Product and its phase in the product life cycle.
4. Examine the factors relating to sustainable channel network, logistic, chain that determine a viable Sustainable Logistics and supply chain in the context of sustainable retailing.
5. Relate the appropriateness of sustainable promotion Strategy in the context of digital marketing sustainable age.
6. Develop a sustainable marketing plan in line with principle of triple bottom line for a sustainable future.

### **Module 1: Overview of Sustainable Marketing                      10 Hours**

Marketing in the 21<sup>st</sup> century, sustainable development, sustainability challenges and opportunities, sustainable marketing, elements of sustainable marketing, influence of sustainable



marketing, sustainability and ethics, global context of sustainable marketing

**Module 2: Sustainability Marketing Strategy** **10 Hours**

Sustainable Marketing Strategy, sustainable consumer and consumer behaviour, sustainability and consumption, sustainable marketing values, sustainable marketing environment, green segmentation analysis

**Module 3: Sustainable Product and Pricing Strategy** **10 Hours**

Sustainable product, Sustainable product development, sustainable product development practices, sustainability branding, sustainable pricing, eco cost on pricing, environment pricing strategies

**Module 4: Sustainable Logistics and supply chain** **10 Hours**

Role of channel network, sustainable channel network and management, sustainable logistics and supply chain, sustainable retailing

**Module 5: Sustainable Promotion** **10 Hours**

Sustainable integrated marketing communication, sustainability in advertising, sales promotion and publicity, sustainable marketing campaign, digital marketing in sustainable age

**Module 6: Sustainable Marketing Plan** **10 Hours**

Sustainable marketing plan, developing a future of sustainable marketing plan

**Skill Development:**

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

1. Find a company of your choice and research its sustainability efforts and describe the specific measures they took to produce/sell/package/dispose of more sustainably.
2. Find TWO FMCG Products belonging to the same product category, one of the products should be a good example of sustainable production and one a bad example. Analyse the two products based on sustainability.
3. Analyse the trends of sustainable marketing adopted by companies in the world and in India.
4. Walmart is using their retail power to pressure their suppliers and vendors to help the company achieve its sustainability goals. How do you feel about this approach? Contrast it versus P&G's approach.
5. Identify an example of a "green" product offered by a company. Discuss and analyse the current value proposition of the product. What are the sustainable marketing mix strategies (Ps) offered by the company? Discuss the sustainable marketing strategies and practices of the company.

**COURSE OUTCOMES:**

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

1. Illustrate the role of sustainable marketing manager in the backdrop of sustainability challenges and opportunities of global context of sustainable marketing.
2. Plan for sustainable marketing strategy with special reference to segmentation, targeting and positioning of a hypothetical sustainable product/ service in alignment with consumers buying behaviour of sustainable consumption.
3. Design sustainable Pricing Strategy that takes into account sustainable branding, eco cost, environmental Pricing characteristics of sustainable Product and its phase in the product life cycle.
4. Examine the factors relating to sustainable channel network, logistic, chain that determine a viable Sustainable Logistics

and supply chain in the context of sustainable retailing.

5. Relate the appropriateness of sustainable promotion Strategy in the context of digital marketing sustainable age.
6. Develop a sustainable marketing plan in line with principle of triple bottom line for a sustainable future.

**Books for Reference:**

- ✓ Frank-Martin Belz & Ken Peattie, *Sustainability Marketing: A Global Perspective*, 2nd Edition, ISBN: 978-1-119-96619-7, Wiley Publication, USA, 2012
- ✓ Diane Martin & John Schouten, *Sustainable Marketing* 1st Edition, Prentice Hall, 2012
- ✓ Neil Richardson, *Sustainable Marketing Planning*, ISBN 9780367025212, Routledge, 2019
- ✓ Donald A. Fuller, *Sustainable Marketing: Managerial-Ecological Issues*, SAGE Publications, Inc., 2012.

**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 Ewaste 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 Module 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**

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/neighborhood 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., Sunitha N. and Sucharita Tandon; Environmental Studies; 9<sup>th</sup> Edition; Bangalore; Sapna Book House; 2013.
- ✓ Michael L. McKinney, Robert M. Schoch and Logan Yonavjak; Environmental Science Systems & Solutions; 4<sup>th</sup> Edition; Canada; Jones and Barlett Publishers; 2007.
- ✓ Eli Minkoff & Pamela Baker; Biology Today: An Issues Approach; 3<sup>rd</sup> Edition; New York; Garland Publishers; 2004.
- ✓ K. Park; Preventive and Social Medicine; 25<sup>th</sup> Edition; Jabalpur; Banarsidas Bhanot Publications; 2020 (pp. 16- 19, 24-27).
- ✓ Dr. Sheila Chander Vir; Public Health Nutrition in Developing Countries; 1<sup>st</sup> Edition; New Delhi; Woodhead Publishing India; 2011.
- ✓ Sadgopal M. & Sagar A; Can Public Health open up to the AYUSH Systems and give space for People's views of health and disease?; July - September; 2007.
- ✓ Sekhsaria P.; Conservation in India and the Need to Think Beyond 'Tiger vs. Tribal'. Biotropica; Volume 39 No.5; September; 2007. (pp. 575-577).
- ✓ G. Tyler Miller and Scott E. Spoolman; Environmental Science; 13<sup>th</sup> Edition; New Delhi; Cengage Learning; 2012.

- ✓ UNDP; the Human Development Report, the Rise of the South: Human Progress in Diverse World. New York; 2013.
- ✓ Wani M. & Kothari A.; Protected Areas and Human Rights India: The Impact of the Official Conservation Model. Policy Matters, 100-114; 2007