## St. Joseph's College of Commerce

(Autonomous) 163, Brigade Road, Bengaluru – 560 025

Accredited with 'A++' Grade (4th Cycle) by the National Assessment and Accreditation Council (NAAC)

Recognized by the UGC as "COLLEGE WITH POTENTIAL FOR EXCELLENCE"



## **Bachelor of Business Administration**

Semester III & IV CBCS Syllabus w.e.f., 2015 – 2016

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 extracurricular 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 (4<sup>th</sup> Cycle) with an 'A++' grade. In February 2010, the College was recognized by the UGC as a "College with Potential for Excellence".

The College aims at the integral formation of its students, helping them to become men and women for others. Though it is a Christian minority institution, the college has been imparting liberal education to the students of all denominations without any discrimination. St. Joseph's College of Commerce is affiliated to Bengaluru 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 PROGRAMME:**

- ✓ To impart knowledge to students in functional areas of business so that they may pursue careers in management and excel in different fields of management
- ✓ To incorporate extensively along with theoretical knowledge sharing – various skills (viz., Presentations, rapid reading, geo political awareness, time management) needed for managerial effectiveness
- ✓ To promote knowledge through research both applied and conceptual relevant to management
- ✓ To enhance the decision making skills and administrative competence of students
- To motivate students to apply management techniques to new and innovative areas of management

#### 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 - 9

#### 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:

Courses category	Instruction	Credits	
Languages	3	2	
Major Core	4	3	
Major Optional	4	4	
Allied Required	4	3	
Open Elective	4	3	

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

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

3. The semester grade point average (SGPA) - is the sum of

the product of the credits with the grade points scored in all courses divided by the total credits of Part A and Part B in the semester.

SGPA =  $\sum$ Credits x Grade Points / Total Credits Minimum SGPA for a pass is 4.00.

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

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

 $CGPA = \sum Total \ credits \ in \ the \ semester \ x \ SGPA \ / \ Total \ credits of the course.$ 

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/	Grade	Result/Class
Course		Description
9.00-10.00	О	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	В	High Second Class
5.00-5.49	С	Second Class
4.00-4.99	P	Pass Class
Below 4	RA	To Re-Appear

## IX. PATTERN OF QUESTION PAPER

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

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

#### X. REVALUATION, RETOTALING and IMPROVEMENT

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

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

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

**Bachelor of Business Administration** 

Programme Matrix

SEMESTER/ CONTENT	I	п	ш	IV	v	VI	Tota 1	
		1	PART A: LA	ANGUAGES	1	1		
English	3hr/2Cr	3hr/2Cr	-	-	-	-		
Language	3hr/2Cr	3hr/2Cr	-	-	-	-		
I	4 Cr	4 Cr	-	-	-	-	8 Cr	
	PART B: CORE COURSES							
CONTENT	I	II	III	IV	V	VI		
	Perspectives in Managemen t	Business Environment	Corporate Accounting	Cost Accounting	Costing for Business Decisions	Management Accounting		
MAJOR CORE 4hr/3Cr	Organisatio n Behaviour	Marketing Management Fundamental s of Accounting	Financial Management Human Resource Management Productions and Operations Management	Business Law Entrepreneurshi p Development  Project Management	Income - Tax I  Quantitative Techniques	Income Tax - II  Business Ethics  Strategic  Management		
ALLIED REQUIRED 4hr/3Cr	Micro Economics Business Mathematic s & Statistics	Macro Economics	Fundamental s and Applications of E-Commerce	Research Methodology				
MAJOR OPTIONAL 4hr/4Cr		-	-	-	Elective Paper - 1 Elective Paper - 2	Elective Paper – 3 Elective Paper – 4		
OPEN ELECTIVES 4hr/3Cr	-	-	#4hr/3Cr (As per List given)	#4hr/3Cr (As per List given)	-	-		
SKILL BASED MAJOR 4hr/4Cr	-	-	-	-	Course/Elective Skill based paper	-		
П	12 Cr	12 Cr	18 Cr	18 Cr	21 Cr	20 Cr	101 Cr	
					IPLINARY & SPORTS			
HRD	1 Cr	1 Cr	-	-	-	-		
IC		2 Cr	-	-	-	-	ļ	
EVS	-	-	-	2 Cr	-	-		
INTERNSHIP  CERTIFICATE AND SPORTS PROGRAMM E	-	2 Cr Certificate Course	1 Cr Excel	1 Cr 1 Cr Advanced Excel	-	-		
Ш	1 Cr	5 Cr	1 Cr	4 Cr	-	-	11 Cr	
		PART D: EXT	ENSION AND EX	TRACURRICULAR A	CTIVITIES			
EXTENSION, EXTRA- CURRICULA R ACTIVITIES AND OTHERS	-	1 Cr	-	1 Cr	-	-		
IV	-	1 Cr	-	1 Cr	-	-	2 Cr	
TOTAL	17 Cr	22 Cr	19 Cr	23 Cr	21 Cr	20 Cr	122 Cr	

## PROGRAMME STRUCTURE (For III & IV Semesters) SEMESTER SCHEME OF EXAMINATION

## **CORE COURSES**

## SEMESTER III

Course Code	Title of the Paper	Lecture Hours per	Marks		Marks Total Marks	
			CIA	ESE		
M120MC301	Corporate Accounting	4	30	70	100	03
M115MC302	Financial Management	4	30	70	100	03
M121MC303	Human Resource Management	4	30	70	100	03
M115MC304	Production and Operations Management	4	30	70	100	03
M115AR305	Fundamentals and Application of E-commerce	4	30	70	100	03
	** Open Electives **	4	30	70	100	03
	Total	24	180	420	600	18

#### SEMESTER - IV

Course Code	Title of the Paper	Lecture Hours per	Marks		Total Marks	
			CIA	ESE		
M115MC401	Cost Accounting	4	30	70	100	03
M115MC402	Business Law	4	30	70	100	03
M120MC 403	Entrepreneurship Development	4	30	70	100	03
M115MC404	Project Management	4	30	70	100	03
M115AR405	Research Methodology	4	30	70	100	03
	** Open Electives **	4	30	70	100	03
	Total	24	180	420	600	18

CIA – Continuous Internal Assessment ESE – End Semester Exam

#### **FOUNDATION COURSES**

Sem No	Course Code	Title of the Paper	Lecture Hours per	Grade/ Credits
III	FSD 15 402	Excel	1	1
IV	FSD 15 401	Environment and Public Health	1	2
IV	FSD 15 402	Advanced Excel	1	1

# Outcome Based Education (OBE) BBA Programme Educational Objectives:

Our BBA programme will produce graduates who are:

- 1. Competent, creative and highly valued professionals in the industry, academia or government.
- Flexible and adaptable in the workplace, possess the capacity to embrace new opportunities of emerging technologies, leadership and team work 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 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 subjects required for business decisions
- PO2 apply the 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, 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 the 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

# SEMESTER -III M1 20 MC 301: CORPORATE ACCOUNTING

### **COURSE OBJECTIVES:**

The students will be able to:

- 1. Construct the financial statements of company within the frame work of IndAS
- 2. Design the procedure involved in Amalgamation of companies as per IndAS
- 3. Devise plan for the procedure involved in Absorption of Companies
- 4. Construct the Balance sheet in observing the procedure involved in External reconstruction of Companies
- 5. Reconstruct the capital structure of an organization in observing procedure involved in Internal Reconstruction of companies
- 6. Prepare Liquidator Final Statement of Accounts as per the procedure of Liquidation of companies

## Module 1 - Company Final Accounts

15 Hours

Preparation and Presentation of Financial Statements – Division II of Schedule III (Excluding Consolidated Financial Statement, Cash Flow Statement) Overall Comprehensive Income, Changes in Equity, Profit & Loss Statement, Balance Sheet (IndAS Format)

Treatment of Special Items – Depreciation calculated as per Schedule II, Intangible Assets. Interest on Debentures, Provision for Tax, Dividends, Interim dividend, Final dividend, Unclaimed Dividend, Corporate Dividend Tax

## Module - 2 - Amalgamation of companies under common control

12 Hours

Amalgamation in the nature of Merger, Pooling of Interest method , Journal Entries and Ledger Accounts in the Books of the Vendor Company - Incorporating Entries and Balance sheet in the books of the New Company in accordance with Appendix C of IndAS 103 - Business Combinations (Simple Problems only). Accounting for Demerger and Slump Sale Accounting

Calculation of Purchase Consideration – Acquisition Method – Treatment of expenses met by Purchasing Company-Assets and Liabilities not taken over- Journal Entries and Ledger Accounts in the Books of the Vendor Company - Incorporating Entries in the books of the New Company – Preparation of Balance Sheet in accordance with IndAS 103 (Simple Problems only)

#### Module - 4 - External Reconstruction

6 Hours

Introduction – Meaning of External Reconstruction - Journal entries in the books of the vendor company and the resulting company. Accounting Entries (Simple Problems only)

#### Module - 5 - Internal Reconstruction

10 Hours

Meaning – Objective – Procedure – Forms of Reduction – Reorganization through surrender of shares – Sub Division and consolidation of shares – Accounting Arrangement – Journal Entries – Balance Sheet after Reconstruction.

## Module - 6 - Liquidation of Companies

10 Hours

Meaning – Types of Liquidation- Liquidator Final Statement of Accounts- Calculation of Liquidator's Commission- Payment to unsecured creditors- Preferential Creditors, return of capital-Treatment of un-called capital – Introduction to Insolvency and Bankruptcy Code

## Skill Development

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

- Identify and study the various kinds of mergers & acquisitions that take place in the world of business. Chart out their characteristics.
- ii. Gather samples of liquidator's final statement of accounts (Group Activity) and explain.
- iii. Identify any 2 companies which have amalgamated as per merger method and purchase method. Prepare a report highlighting their differences.

- iv. Collect Balance sheets of 10 companies and calculate their purchase consideration.
- v. Collect information of various companies relating to liquidation from BAR Council and make a report.

#### **COURSE OUTCOMES:**

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

- 1. Construct the financial statements of company within the frame work of IndAS
- 2. Design the procedure involved in Amalgamation of companies as per IndAS
- 3. Devise plan for the procedure involved in Absorption of Companies
- 4. Construct the Balance sheet in observing the procedure involved in External reconstruction of Companies
- 5. Reconstruct the capital structure of an organization in observing procedure involved in Internal Reconstruction of companies
- 6. Prepare Liquidator Final Statement of Accounts as per the procedure of Liquidation of companies

## **Books for Reference:**

- ✓ Jain S.P. & Narang K.L., Corporate Accounting, 6th Edition, New Delhi, Kalyani Publishers, 2016.
- ✓ Lall Nigam B. M. & Sharma G. L., Advanced Accountancy, 7th Edition, New Delhi, Himalaya Publishing House, 2016.
- ✓ Maheshwari S.N. & Sharad K.M., Advanced Accountancy, 11th Edition, Noida, Vikas Publishing, 2017.
- ✓ Maheshwari S. N. & Suneel K. Maheshwari, Corporate Accounting, 6th Edition, Noida, Vikas Publishing, 2018.
- ✓ 5.Ready Reckoner, Indian Accounting Standards (Ind AS), 4th Edition, New Delhi, The Institute of Chartered Accountants of India, 2019.
- Rup Ram Gupta, Advanced Accountancy, 6th Edition, Agra, Agra Book Store, 1963.

# SEMESTER - III M1 15MC 302: FINANCIAL MANAGEMENT

### **COURSE OBJECTIVES:**

The Students should be able to:

- Explain the Role of financial manager in the present state of affairs.
- 2 Prepare the Cost of Capital with live financial Statements.
- 3. Plan for optimum Capital Structure for a hypothetical firm.
- 4. Examine Investment decisions by using Capital Budgeting Technique.
- 5. Explain the implications of Theories of Dividend.
- 6. Estimate the Working Capital Requirements of a Hypothetical firm.

## Module 1 - Financial Management

5 Hours

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

## Module 2 - Financing Decision - Cost of Capital 10 Hours

Sources of Capital for a Company - Computation of Cost of Specific Sources of Capital -Cost of Equity -Preference - Debt - Cost of Retained Earnings - Weighted Average Cost of Capital - Marginal 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 - Investment Decision

15 Hours

Capital Budgeting - Meaning - Significance - Capital Budgeting Process - Payback period - ARR - Net Present Value- IRR Method -Profitability Index - Concept of Capital Rationing. Meaning – Types of Dividend policies – Factors influencing dividend policy – Forms of Dividends - Relevance and Irrelevance Theories of Dividend (concept only)

## Module 6 - Working Capital Management Decision 12 Hours

Meaning – Introduction – Circulating Capital – Factors influencing working capital requirement – Types of working capital – Profitability/ Liquidity trade off - Cash management – Receivables Management and Inventory Management (Importance and Tools) – Simple Problems on estimation of working capital requirements.

#### **Skill Development:**

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

- i. Collect and scrutinize share application forms of IPOs.
- ii. Calculate the EPS of various companies of your choice.
- iii. Elucidate the operating cycle for a manufacturing and non manufacturing firm.
- iv. Visit 5 banks in Bangalore and collect information regarding short-term and medium-term finance offered by them.
- v. Track the dividend policies of some well-known companies.

#### COURSE OUTCOMES:

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

- 1. Describe both theoretical and practical role of financial management in business corporations.
- 2. Compute the cost of capital of specific sources of capital
- 3. Compute the problems in capital structure
- 4. Estimate the required return on projects of differing risk and evaluate different investment decision.
- 5. Explain the various types of policies in dividend.
- 6. Evaluate the importance of working capital management and its role in meeting firm's strategic objectives and its impact in value creation.

#### **Books for Reference:**

- ✓ Dr. Maheswari S. N., Financial Management, 15<sup>th</sup>, New Delhi, Sultan Chand & Sons, 2013.
- ✓ Pandey I.M., Financial Management, 11<sup>th</sup> Edition, Noida, Vikas Publishing, 2015.
- ✓ Prasanna Candra, Financial Management & Practice, 10<sup>th</sup> Edition, New Delhi, McGraw-Hill, 2019.
- ✓ Ravi M. Kishore, Financial Management, 1<sup>st</sup> Edition, New Delhi, Taxmann Publications, 2017.
- ✓ Sathya Prasad B.G. & Kulkarni P. V, Financial Management,14<sup>th</sup>, Mumbai, Himalaya Publishing House, 2015.
- ✓ Sharma R.K. & Shashi K. Gupta, Financial Management, 8<sup>th</sup> Edition, New Delhi, Kalyani Publishers, 2016

#### SEMESTER - III

#### M121MC303: 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 Hours

**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 Hours

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

**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, and Employee Engagement & Attrition 16 Hours

**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 Hours

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 Hours 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 HoursRecent Trends in Human Resource Management - Selection, Training & Development, Compensation & RewardsManagement& Rewards

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

#### **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.

### 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.
- 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.

#### **Books for Reference:**

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

#### SEMESTER - III

# M1 15 MC 304: PRODUCTION AND OPERATIONS MANAGEMENT

#### **COURSE OBJECTIVES:**

The students will be able to

- 1. Elucidate the different types of Production System 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. Design the process of Production Planning and Control in the organization.
- 5. Apply the measurement of Standard Time and the technique of Motion Study.
- 6. Describe the types of maintenance and importance of waste management. .

#### Module 1 - Introduction

8 Hours

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 Hours

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 Hours

Meaning, Objectives, Material Control -Types, concept of EOQ, systems and techniques, Purchasing - Objectives, Categories of purchasing needs, advantages and disadvantages of centralized a nd 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 Hours

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, Lean Management.

## Module 5 - Time & Motion Study

8 Hours

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

## Module 6 - Maintenance Management & Waste Management

6 Hours

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 and responsibilities of production manager.
- 2. Evaluate the principles and techniques of plant location and lay out and its implications.
- 3. Select appropriate technique of material control, method of purchase and selection of supplier.
- 4. Apply 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.

#### **Books for Reference:**

- ✓ Aswathappa K., Sudarsana G. Reddy & Krishna Reddy M., Production and Operations Management,1st Edition, Mumbai, Himalaya Publishers, 2013.
- ✓ Elwood S. Buffa & Rakesh K. Sarin, Modern Production and Operations Management, 8<sup>th</sup> Edition, New Delhi, Wiley Publishing, 2017.
- ✓ Murthy C.S.V., Production and Operations Management, 2<sup>nd</sup> Edition, Mumbai, Himalaya Publishers, 2012.
- ✓ Sontakki K.N, Production and Operations Management, New Delhi, Kalyani Publishing, 2016.

#### SEMESTER -III

## M1 15 AR 305: FUNDAMENTALS AND APPLICATIONS OF E-COMMERCE

#### **COURSE OBJECTIVES:**

The students will be able to:

- 1. Explain the functionality 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 retailing 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 Hours

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 Hours

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 Hours

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 Hours

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, VI-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, MCommerce, S-Commerce, O2O Ecommerce

## Module 5 - Ecommerce Supply Chain Management 7 Hours

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 Hours

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)

- Conduct a study on the security and ethical challenges of ecommerce 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 functionality of e-commerce and its benefits to the society
- 2. Design e commerce system for service industries.
- 3. Evaluate the e tailing environment and its impact on retailing business.
- 4. Evaluate recent trends of E-commerce in the context of customization of Services.
- 5. Assess the role of supply chain management in E commerce industry
- 6. Adopt Electronic Data Interchange for Trading.

#### **Books for Reference:**

- ✓ Efraim Turban, Jae Lee & David King, Electronic Commerce A Managerial Perspective, 1st Edition, New York, Springer Publications, 2000
- ✓ Kalakota & 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 M1 15 MC 401: COST ACCOUNTING

## **COURSE OBJECTIVES:**

The students will be able to:

- 1. Explain the concepts, methods and techniques of Cost accounting.
- 2. Prepare a Cost statement/Cost sheet on the basis of Cost Behavior
- 3. Prepare store ledger using FIFO, LIFO, Simple and Weighted average method as tool of material control.
- Compute cost of labour using Time and Piece rate system Halsey and Rowan premium system – Taylor and Merrick's differential piece rate system as tool of Labour control.
- 5. Compute statement showing Allocation and Apportionment of overheads.
- 6. Compute statement showing the Reconciliation of Cost and Financial accounts.

## **Module 1: Basic Concepts**

8 Hours

Meaning – Cost accounting – Cost accountancy – Costing – Cost Accounting and Management – Objectives of Cost Accounting

Cost Accounting Vs Financial Accounting – Cost Accounting
 Vs Management Accounting – Advantages of Cost Accounting – Methods of Costing – Techniques (Types) of Costing – Difficulties in installation of a Costing System – Arguments against Cost Accounting – Cost Centers – Cost Units – Cost Accounting Departments.

## Module 2: Cost, Concepts and Classification 10 Hours

Cost - Expenses - Losses - Classification of Costs - Natural Classification of Costs - Cost Behaviour (in Relation to changes in output or activity or Volume - Degree of Traceability to the Product – Association with the Product – Functional Classification of Costs – Costs of Control other Costs – Cost Statement or Cost Sheet – Tender and Quotation-Job Cost Sheet.

### Module - 3: Material Control and Material Costing 10 Hours

Materials - Concepts and objectives of Material Control - Organization for Material Control - Purchasing and Receiving Procedure - Some issues in Materials Procurement - Stores Organization.

Costing Material Received - Costing material issues (FIFO, LIFO, simple and weighted average method only).

### Module - 4: Labour Costs: Accounting and Control 10 Hours

Introduction – Direct Labour and Indirect Labour – Organization for Labour Control – Wage Systems – Incentives Wage Plans – Labour Turnover – Treatment of Labour Cost Related Items – Methods of Remunerating Labour – Time and Piece Rate System-Halsey and Rowan Premium Systems – Taylor and Merrick's differential piece rate system.

#### Module - 5: Overheads Distribution

12 Hours

Concept - Classification of Overheads - Factory Overhead - Fixed, Semi - Variable and Variable - Factory Overheads - Accounting and Distribution - Collection and Codification of Factory Overheads - Allocation and apportionment of factory overheads - Apportionment of service departments - Overheads to producing departments (Repeated and Simultaneous Equation Method) - Absorption of Factory Overhead (Machine Hour Rate).

## Module - 6: Reconciliation of Cost and Financial Accounts 10 Hours

Need for reconciliation- Reasons for difference in Profits - Method or procedure of Reconciliation- Problems on Reconciliation of cost and financial accounts.

## **Skill Development:**

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

- i. Analyze the methods of costing adopted by industries located in the region.
- Classify the materials consumed in any two organizations of your choice and prepare a store ledger depicting the method of material control used by the firms.
- iii. Illustrate a specimen of a bin-card.
- iv. Design a specimen of stores ledger using various tools of material control.
- v. List out the various expenses of two companies and prepare the cost sheet.

#### **COURSE OUTCOMES:**

After completion of the course the students will be able to

- 1. Explain the concepts, Methods and techniques of Cost accounting.
- 2. Prepare a Cost statement/Cost sheet on the basis of cost behavior.
- 3. Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control.
- 4. Compute cost of labour using Time and Piece rate system Halsey and Rowan premium system Taylor and Merricks differential piece rate system as tool of Labour control.
- 5. Compute statement showing Allocation and Apportionment of over heads.
- 6. Compute statement showing the reconciliation of cost and financial accounts

#### **Books for Reference:**

✓ Arora M. N., Cost Accounting: Principles and Practice, 12th Edition, Noida, Vikas Publishing house, 2013.

- ✓ Drury Colin, Management and Cost Accounting, 8th Edition, Delhi, Cengage Learning India Pvt. Ltd., 2014.
- ✓ Jain S. P. & Narang K. L., Cost and Management Accounting.,5th Edition, New Delhi, Kalyani Publishers, 2013
- ✓ Kishore M Ravi, Cost and Management Accounting, 6th Edition, New Delhi, Taxmann, 2018.
- ✓ Prof. Lal Jawahar & Dr Srivastava Seema, Cost Accounting, 5th Edition, Delhi, McGraw Hill HED, 2013.
- ✓ Lall Nigam, Sharma G.L., Theory and Techniques of Cost Accounting, 1st Edition, New Delhi, Himalaya Publishing House, 2000.
- ✓ Dr. Maheshwari S. N. & Mittal, Elements of Cost Accounting, 5th Edition, Delhi, Mahavir Publications, 2015.

# SEMESTER - IV M1 15 MC 402: BUSINESS LAW

#### **COURSE OBIECTIVES:**

The students will be able to

- 1. Explain the different legislations pertaining to the Company, Business and Individual
- Design a Contract in Compliance with the Indian Contract Act 1872.
- 3. Use the provisions of Consumer Protection Act of 1986 for Redressal of Consumer disputes.
- 4. Illustrate the procedure in applying for Copy Rights/Patent Rights under Intellectual Property Legislation.
- 5. Compare and contrast the Provisions of Partnership Firm from Limited Liability Partnership.
- 6. Apply the Provisions relating to commencement of business, conduct of meetings and winding up of company under the Company's Act 2013.

## Module 1 - Jurisprudence and Introduction to Law 4 Hours

Introduction to Law - Classification of Law - Hierarchy of Courts -Brief of Procedures in Courts. Meaning and Scope of Business Law - Sources of Indian Business law.

## Module 2- Indian Contract Act of 1872 18 Hours

Definition – Types of Contracts – Essentials – Offer – Acceptance and consideration – Capacity of parties – Free consent (meaning only) – Legality of object and consideration – Various modes of discharge of a contract – Remedies for breach of contract.

## Module 3- Consumer Protection Act 1986 8 Hours

Background- Definitions of 1) Consumer 2) Consumer Dispute 3) Complaint 4) Deficiency 5) Service – Consumer Protection Council – Consumer redressal agencies – District Forum – State Commission and National Commission

## Module 4 - Intellectual Property Legislations

8 Hours

Meaning and scope of intellectual properties -

**Patent** Act of 1970; Background – Objects – Definition – Inventions – Patentee – True and first inventor – Procedure for grant of process and product patents – Rights to patentee – Infringement – Remedies.

**Copyrights** - Meaning - Registration and Terms of Copyright-Meaning of Fair use -Infringement and remedies

**Trade Mark** - Functions - types of trademarks.

## Module 5 -Limited Liability Partnership

4 Hours

Features, differences between partnership and LLP, designated partners, procedure to convert LLP to private company. Winding up and dissolution of LLP

#### Module 6 - Company Act 2013

18 Hours

**Definition -** Characteristics and kinds of companies, Steps in formation of a company.

**Documents to commence business -** Memorandum of Association, Articles of Association and Prospectus

**Directors** - Appointment, Power, Duties and Liabilities of Directors

Meetings and Resolutions - Types of meetings

**Winding up of a company -** Modes of winding up of a company, MCA 21

## Skill Development:

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

- i. Draft a 'rent agreement' incorporating all the essential features of a valid agreement.
- ii. Draft the Memorandum of Association of a hypothetical company.
- iii. Discuss case laws 'involving points of law of contracts' in class.
- iv. Draft a complaint against 'unfair trade practice' adapted by a businessman to the consumer forum.

v. List out the latest cases of both High Court and Supreme Court on Environmental issues with both facts and judgements. [At least 2 cases]

#### COURSE OUTCOMES:

After completion of the course the students will be able to

- 1. Explain the different legislations pertaining to the Company, Business and Individual.
- 2. Design a Contract in Compliance with the Indian Contract Act 1872.
- 3. Use the provisions of Consumer Protection Act of 1986 for Redressal of Consumer disputes.
- 4. Illustrate the procedure in applying for Copy Rights / Patent Rights under Intellectual Property Legislation.
- 5. Compare and contrast the Provisions of Partnership Firm from Limited Liability Partnership.
- 6. Apply the Provisions relating to commencement of business, conduct of meetings and winding up of company under the Company's Act 2013.

#### Books for Reference:

- ✓ Aswathappa K. & Ramachandra, Business Law, 2nd Edition, Mumbai, Himalaya Publishing House, 2018.
- ✓ Garg K.C., Sareen V.K. & Mukesh Sharma, Business Law, 1st Edition, New Delhi, Kalyani Publishers, 2015.
- ✓ Kapoor N.D., Business Law, Sultan Chand & Co., 1st Edition, New Delhi, Sultan Chand & Co., 2019.
- ✓ Kuchhal M.C. & Kuchhal Vivek, Business Law, 7th Edition, New Delhi, Vikas publication House, 2018.
- ✓ Majumdhar A.K. & Kapoor G.K., Company Law and Practice, 24th Edition, New Delhi, Taxmann, 2019.
- ✓ Nabhi, Business Law: Indian Law House, 1st edition, Mumbai, 2015.

- ✓ Tulsian P.C., Business Law, 3rd Edition, New Delhi, Tata McGraw Hill, 2014.
- ✓ Zad N.S., Company Law, 6th Edition, New Delhi, Taxmann, 2019.

#### Semester IV

# M1 20 MC 403: ENTREPRENEURSHIP DEVELOPMENT COURSE OBJECTIVES:

The students will be able to:

- 1. Illustrate the evolution of the concept of entrepreneur and entrepreneurship and competencies of a successful Entrepreneur
- 2. Evaluate the Changing Role of the Entrepreneur in the context of New Business Opportunities and guidelines of start up
- 3. Plan for the procedure involved in entrepreneurial process right from identification of opportunities to development of new venture.
- 4. Compare and contrast the applicability and implications on each type of ownership structure and corresponding legal issues
- Develop a viable Business Plan incorporating Finance, Marketing, HR, Legal, Social and Technical Aspects of new business venture
- 6. Evaluate the Financial and Non-Financial Assistance by State and Central Government available for Entrepreneurs and global Business opportunities.

## Module 1: Introduction to Entrepreneurship 7 hours

Evolution of the concept of entrepreneur-Growth of entrepreneurship in India-Role of entrepreneurship in economic development- Types of entrepreneurs -Knowledge & Social entrepreneur - Women entrepreneur (Profile and problems) -Recent trends and development-Entrepreneurial competencies

## **Module 2: Startup Opportunities**

8 hours

Startup - Opportunities - Types of start-up - Challenges. Evaluating New Business Opportunities - The Changing Role of the Entrepreneur- Launch Stage Dilemmas -Team Building- Research & Analysis - Guidelines for startups.

#### Module 3: Establishment of an enterprise

13 hours

Identification and selection of Business Opportunities--Venture Development Stages -Procedures and Formalities for Starting up a venture -Location -Clearances and permits required -Formalities - Licensing and registration procedures- Market Survey and Research, Feasibility Assessment - Preparation of Preliminary Project Reports - Project Appraisal - reasons for failure of new ventures.

#### Module 4: Ownership Structure and Legal Issues

8 hours

Ownership Structures: Sole proprietorship-Partnership- Limited Liability Partnership- One Man Company -Joint venture - Corporations -Franchising- Hindu Undivided Family- Family owned businesses- challenges faced by ownership structures- Legal Issues Concerning New Ventures: Patents -Copyrights - Trademarks-Bankruptcy- Exit strategy.

#### **Module 5: Preparing the Business Plan**

15 hours

Business model - types and purpose- Importance and Scope of a Business Plan-Preparation of business plan. Financial Aspects: Sources of Capital -Personal fund -Debt v/s Equity -Bank Loan - Seed Capital -Venture Capital -Angel investing - Private Equity - Public Funding- Business Valuation (concepts only). Marketing aspect - HR aspect -Social and Technical aspect-Evaluation by potential lenders and investors

## Module 6: Assistance for entrepreneurs & Global Opportunities 9 hours

Government assistance for startups: facilities-training- Schemes-Government support - various schemes- Sources of financial assistance-SFC, SIDBI, KSIDC, KSSIC, IFCI, IDBI- Sources of non- financial assistance for entrepreneurs DIC, SISI, EDI, SIDO, AWAKE, TCO, KVIC-Financial incentives and Tax concessions. - Initiatives of NITI Ayog- Assessment of Global opportunities- International Environment - Methods of going international - Entering international market place

- Types of documents required for Export oriented business.

#### Skill Development:

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

- i. Convert your business ideas by drafting a business plan and carefully evaluate the possible business opportunities.
- ii. Prepare a brief case study based on any successful local entrepreneur by analyzing the failures and success factors.
- iii. Analyse the profiles of any three new age Entrepreneurs with special reference to entrepreneurial failures and success.
- iv. Visit the DIC list and analyse various schemes proposed by the institutions supporting Entrepreneurs in Karnataka and analyze the facilities provided by them.
- v. Arrange for a guest lecture by an entrepreneur of your choice.
- vi. Analyze the scope of Angel Investing and Venture Capital in India.

#### **COURSE OUTCOMES:**

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

- 1. Illustrate the evolution of the concept of entrepreneur and entrepreneurship and competencies of a successful Entrepreneur
- 2. Evaluate the Changing Role of the Entrepreneur in the context of New Business Opportunities and guidelines of start up.
- 3. Plan for the procedure involved in entrepreneurial process right from identification of opportunities to development of new venture.
- 4. Compare and contrast the applicability and implications on each type of ownership structure and corresponding legal issues
- 5. Develop a viable Business Plan incorporating Finance, Marketing, HR, Legal, Social and Technical Aspects of new business venture
- 6. Evaluate the Financial and Non-Financial Assistance by State and Central Government available for Entrepreneurs and global Business opportunities.

#### Book for Reference:

- ✓ Colin Coulson Thomas, The Knowledge Entrepreneur, Illustrated Edition, New York, Kogan Page Publications, 2003.
- ✓ Donald F. Kuratko & Richard M. Hodgetts, Entrepreneurship Theory, Process and Practice, 6th Edition, U.S.A, Thomson South Western Publications, 2013.
- ✓ Government of India: Report of the Committee on Development of Small and Medium Entrepreneurs, New Delhi, Indian Investment Centre, 1975.
- ✓ Jain P. C., Handbook for Entrepreneurs, Entrepreneurship Development of India, 1st Edition, New Delhi, Oxford Publications, 1998.
- ✓ Khanka S. S., Entrepreneurship Development, 2nd Edition, New Delhi, S. Chand Publications, 2006.
- ✓ Mark. J. Dollinger, Entrepreneurship, Strategies and Resources, 2nd Edition, Illinois, Irwin Professional Publishing, 2002
- ✓ Robert D. Hisrich, Michael P. Peters & Dean A. Shepherd, Entrepreneurship, 10th Edition, Delhi, Tata McGraw Hill Publications, 2016
- ✓ Sudhir Sharma, Balraj Singh & Sandeep Singhal, Entrepreneurship Development, 1st Editon, New Delhi, Wisdom Publications, 2005.

## Extra Reading: Books for reading on Entrepreneurial Challenges, successes and failures:

- ✓ Experiences of Venture Capitalists
- ✓ From Zero to One by Peter Thiel
- ✓ The Hard Thing about Hard Things by Ben Horowitz
- ✓ The Upstarts by Brad Stone
- ✓ Elon Musk: How the Billionaire CEO of SpaceX and Tesla is shaping our future
- ✓ Shoe Dog by Phil Knight
- ✓ Alibaba The house that Jack Ma Built by Duncan Clark
- ✓ The Everything Store (Amazon) Brad Stone
- ✓ Hit Refresh by Satya Nadella
- ✓ Steve Jobs by Walter Isaacson

#### SEMESTER - IV

## M1 15 MC 404: PROJECT MANAGEMENT

#### **COURSE OBJECTIVES:**

The students will be able to:

- 1. Explain the nature and content of Project Management in order to choose an appropriate Project Management Structure
- 2. Describe the use of project feasibility studies and its implications in the selection of best available project.
- 3. Evaluate the projects of both Commercial and National profitability by using appropriate Capital Budgeting Technique both under certainty and uncertainty situations
- 4. Develop a Project Plan and schedule by using Project Networking Technique.
- 5. Compare and contrast the Project Financing options of Venture Capital and Private Equity and Investment Banking and associated risks.
- 6. Identify desirable characteristics of effective project managers and issues pertaining to managing and leading a Project and its team and stakeholders.

## Module - 1: Nature & Content of Project Management 10 Hours

Project – Classification – Importance of Project Management – An Integrated Approach – Project Portfolio Management System- The Need – Choosing the appropriate Project Management Structure: Organizational considerations and project considerations – steps in defining the project – Project Rollup – Process breakdown structure-Responsibility Matrices – External causes of delay and internal constraints.

## Module 2: Project Identification, Feasibility and Formulation 8 Hours

Project feasibility studies - Opportunity studies, General opportunity studies, specific opportunity studies, pre-feasibility studies,

functional studies or support studies, feasibility study – components of project feasibility studies – Managing Project resources flow Project planning to project completion: Pre-investment phase, Investment Phase and operational phase – Project Life Cycle – Project constraints

#### **Module 3: Project Evaluation**

12 Hours

Project Evaluation under certainty - Net Present Value (Problems- Case Study), Benefit Cost Ratio, Internal Rate of Return, Urgency, Payback Period, ARR - Project Evaluation under uncertainty - Methodology for project evaluation - Commercial vs. National Profitability - Social Cost Benefit Analysis, Commercial or National Profitability, social or national profitability.

#### Module 4: Developing a Project Plan

12 Hours

Developing a Project Plan - Developing the Project Network - Constructing a Project Network - PERT - CPM - (Problems) Crashing of Project Network (Concept only) - Resource Leveling and Resource Allocation - how to avoid cost and time overruns? - Steps in Project Appraisal Process - Project Control Process - Control Issues - Project Audits - the Project Audit Process - project closure - team, team member and project manager evaluations.

## Module 5: Project Financing 8 Hours

Project Financing-Financing of Projects-Financing of Infrastructure Projects - Venture Capital and Private Equity - Investment Banking

## Module - 6 Project Management

10 Hours

Managing versus leading a project - managing project stakeholderssocial network building (Including management by wandering around)- qualities of an effective project manager- managing project teams - Five Stage Team Development Model - Situational factors affecting team development - project team pitfalls.

#### **Skill Development:**

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

- i. Prepare a Project Life Cycle chart highlighting the different phases and also the constraints if any.
- ii. Conduct a Project analysis Identify a major project and conduct its feasibility study.
- iii. Download a free application software for project evaluation and monitoring on open source and conduct a basic project evaluation on the same.

#### **COURSE OUTCOMES:**

After completion of the course the students will be able to

- Describe the nature and content of Project Management in order to choose an appropriate Project Management Structure
- 2. Justify the use of project feasibility studies and its implications in the selection of best available project.
- 3. Examine the projects of both Commercial and National profitability by using appropriate capital budgeting Technique both under certainty and uncertainty situations.
- 4. Design a project Plan and schedule by using Project Networking technique
- 5. Choose a Project financing option of Venture Capital and/ or Private Equity and Investment Banking on considering associated risks.
- 6. Explain the desirable characteristics of effective project managers and issues pertaining to managing and leading a Project and its team and stakeholders.

#### **Book for Reference:**

- ✓ Arun Kanda, Project Management, 1st Edition, Delhi, PHI Learning, 2011.
- ✓ 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, 3<sup>rd</sup> Edition, Delhi, Wiley Publications, 2017.
- ✓ Kirandeep Kaur, Project Management, 1st Edition Delhi, Kalyani Publishers, 2016.
- ✓ Larry Richman: Improving your Project Management Skills, 2nd Edition, Amacom, 2011.
- ✓ Nagarajan K., Project Management, 8<sup>th</sup> Edition, Delhi, New age international publishers, 2017.
- ✓ Panneerselvam P. & Senthilkumar R., Project Management, 1st Edition, Delhi, PHI Learning, 2019.
- ✓ Prasanna Chandra, Planning, Analysis, Selection, Implementation and Review, 9<sup>th</sup> Edition, Delhi, Tata McGraw Hill Publications, 2019.
- ✓ Sontakki V.C., Project Management, 1st Edition, Delhi, Himalaya Publishing house, 2015

## SEMESTER - IV M1 15 AR 405: 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 and Analytical Tool in accordance with the merit of the case by using SPSS and Excel.
- Develop Report Writing of research article on the lines of standard format.

#### Module 1 - Introduction to Research

15 Hours

Meaning - Purpose and Scope of research - Steps in Research-Identifying research problem - concepts, constructs and theoretical framework - Types and Methods of research. 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 Hours

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.

#### Module 3 - Collection of Data

10 Hours

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

10 Hours

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

#### Module 5 - Data Presentation and Analysis

10 Hours

Hypothesis Testing - Concept-Need - Characteristics of Hypothesis-Types of Hypothesis - Procedure for Hypothesis-Various Hypothesis Tests-T-Test, Z-Test, Chi-Square Test -ANOVA(Theory Only)-Introduction to SPSS.

Diagrams and Graphs: Utilities - Limitations - Types (using Excel Sheet)

#### Module 6 - Report Writing

5 Hours

Report Writing- Introduction – Types – Format - principles of writing 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 literature 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.
- Select 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 and Tool of Analysis in accordance with the merit of thee case by using SPSS and Excel
- 6. Draft a format of Report writing of a research article.

#### Book for Reference:

- ✓ Beri G.C., Marketing Research, 5th Edition, Delhi, Tata McGraw Hill Publishing Company, 2019.
- ✓ Chikkodi C.M. & Satya Prasad B.G., Business Statistics, 2nd Edition, Delhi, Himalaya Publications, 2018.
- ✓ Churchill Gilbert A., Lacobucci Dawn & Israel D., Marketing Research: A South Asian Perspective, India Edition, New Delhi, Cengage Learning India Pvt. Ltd, 2010
- ✓ Gupta C. B., Fundamentals of Statistics, 2nd Edition, Delhi, Himalaya Publications, 2019.
- ✓ Gupta S.P., Statistical Methods, 3rd Edition, Delhi, Sultan Chand, 2019.
- ✓ Israel D., Data Analysis in Business Research: A Step-by-step Nonparametric Approach, 1st Edition, New Delhi, Sage Publications, 2008.
- ✓ Kothari C.R., Research Methodology Methods and Techniques, 4th Edition, Delhi, New Age International Publishers, 2019.
- ✓ Dr Krishnawsami O.R. & Dr. Ranganathan M., Methodology of Research in Social Sciences, 1st Edition, Delhi, Himalaya Publications, 2011.
- ✓ Dr.Priti R. Majhi & Dr.Prafull K. Khatua., Business Research Methods, 3rd Edition, Delhi, Himalaya Publications, 2017.
- ✓ Sekaran Uma & Bougie Roger, Research Methods for Business, 8th Edition, New Jersey, Wiley Publications, 2015.

## 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

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         UG21AO039         Senses of Cinema, Image, Self and the world         4         3         100           40         UG21AO040         Cricket, Culture and Indianess         4         3         100           41 <th></th> <th>Т</th> <th></th> <th></th> <th>1</th> <th>1</th>		Т			1	1
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           40         UG21AO040         Cricket, Culture and Indianess         4         3         100           41         UG21AO041         Rereading Epic Narratives         4         3         100           42 <td< td=""><td>27</td><td>UG19AO027</td><td>Women and Popular Culture</td><td>4</td><td>3</td><td>100</td></td<>	27	UG19AO027	Women and Popular Culture	4	3	100
30	28	UG19AO028	Senses of Cinema	4	3	100
31	29	UG20A0029	Media, Technology and Society	4	3	100
32	30	UG20A0030	Cricket and Media	4	3	100
32	31	UG20A0031	_	4	3	100
33   UG21AO033   Economics   4   3   100	32	UG20A0032	o o	4	3	100
35	33	UG21AO033		4	3	100
36	34	UG21AO034	World History and Politics	4	3	100
37	35	UG21AO035	Web Designing	4	3	100
38	36	UG21AO036	Dance Course	4	3	100
39   UG21AO039   Senses of Cinema, Image, Self and the world   4   3   100	37	UG21AO037	Rural Marketing	4	3	100
39         UG21AO040         Cricket, Culture and Indianess         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         UG19AM010         Waste Management in Smart City	38	UG21AO038	Sustainable Marketing	4	3	100
41         UG21AO041         Rereading Epic Narratives         4         3         100           42         UG17AM001         Solving Public Policy Problems         4         3         100           43         UG17AM002         Development of India and 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 <td< td=""><td>39</td><td>UG21AO039</td><td>Ü</td><td>4</td><td>3</td><td>100</td></td<>	39	UG21AO039	Ü	4	3	100
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43         UG17AM002         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	42	UG17AM001	Solving Public Policy Problems	4	3	100
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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	44	UG18AM003		4	3	100
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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	46	UG18AM005	Introduction to negotiation	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	47	UG18AM006	Dealing with business complexity	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	48	UG19AM007	Intellectual Property Rights	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	49	UG19AM008	Sustainable Development	4	3	100
51         UG19AM011         Preparing for Disruption         4         3         100           52         UG19AM012         Design Thinking         4         3         100           53         UG20AM012         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	50	UG19AM009	Waste Management in Smart City	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			Waste Management	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	52	UG19AM011	Preparing for Disruption	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	53			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				4	3	100
56 UG20AM015 Global Sustainability 4 3 100 57 UG20AM016 Intellectual Property Rights (IPR) 4 3 100				4	3	100
57 UG20AM016 Intellectual Property Rights (IPR) 4 3 100			Global Sustainability	4	3	100
			Intellectual Property Rights (IPR)	4	3	100
		UG20AM017	1 1 3 1 1	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

<sup>\*-</sup> 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 Hr

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, 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 businessclassification 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 nongovernmental, 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:

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

#### **Book for Reference**

- ✓ 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 OBIECTIVES**

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, Business Potential assessment, Problem Analysis, Opportunity and Resource Analysis.

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

## Module 6- Careers in a Changing Environment

5 Hrs

Event Managers - Roles & Responsibilities, Qualifications and Characteristics. Types of Event Managers- Job Opportunities, Keeping

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

## Skill Development

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

- 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
- 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 Sucessful 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 Basedand 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)

- 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.
- 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 Millenium; 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; 6th; 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.S. Guruswamy

## **UG 15AO 006: GENDER AND LEADERSHIP**

## **COURSE OBJECTIVES**

The students will be able to:

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

## Module 1 - Leadership, Gender & Stereotypes

10 Hrs

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

## Module 2 - An Outlook on Gender in Leadership

10 Hrs

Psychological, biological and personality differences in men and women accounting to their position of leadership- Exploring gender theories, gender identity and related behaviour in the historical and contemporary context- Understanding the context of women and leadership in the historical background- in politics, business, media,

literature, and cinema and in other setups- Analysis of policies and practices supporting gender equity. Interrogating the current status of women in leadership roles

#### Module 3 - Issues and New Initiatives

10 Hrs

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

#### Module 4 - Gendered Identity at work

10 Hrs

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

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

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

## Module 6 - Personal philosophies and style in leadership 10 Hrs

Developing yourself and others for leadership roles- Understanding the various kind of leadership roles and styles - authoritarian, laissezfair, 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.
- Relate the gender in leadership with gender theories, gender identity and related behavior in the historical and contemporary context.
- 3. Illustrate the challenges and new initiatives for empowering the discriminated genders for leadership.
- 4. Work for the ways and means of navigating the challenges and limitations of gender identity in business, corporate and politics
- 5. Design the strategies to establish work life balance and obliterate gender differences.
- 6. Develop the strategies adopted by women to advance herself to leadership position.

## **Book for Reference**

- ✓ 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 201.5.
- ✓ Alice Eagly and Wendy Wood; The origins of sex differences in human behavior: 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 (SOFP) and Statement of Cash Flow (SOCF) – comparison with schedule III formats in India

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.

- 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.

- ✓ 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 Pyt. 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.

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 givebacks, 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.

- ✓ T Copeland and J Weston Kuldeep Shastri; Financial Theory & Corporate Policy; 4th; New Delhi Pearson 2003
- ✓ E Elton and M Gruber; Modern Portfolio Theory and investment Analysis; 9th; 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. Augutin 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

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 Ui 's and Vj's. (Special cases on prohibited routes, unbalanced and maximization) – Transhipment 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.

- ✓ 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 6th New Delhi Laxmi Publications Pvt Ltd 2012
- ✓ Richard, I. Levin & Charles A. Kirkpatrick Quantitative Approaches to Management, McGraw Hill 6th Bangalore McGraw-Hill Inc 1986
- ✓ Srivastava U. K. Quantitative Techniques for Managerial Decision Making 3rd Bangalore New Age International Private Limited 2011
- ✓ Taha Hamdy Operations Research An Introduction to Research 10th 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.
- 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 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.

- ✓ 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; 1st; 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
- ✓ Sr Stella Mary Kasmir Micro Finance and Women Development 1st Chennai Tr; Publications 2014
- ✓ 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 lay out 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 lay out 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.

- Buffa , Sarin Modern; Production and Operations Management; 8th Edition; New Jersey Wiley 2007
- 2. Robert Goodell Brown Production Management, 1971
- 3. K.N. Sontakki; Production and Operations Management; 1st; Bangalore; Kalyani Publishers. 2014
- 4. C.S.V Murthy Production; and Operations Management; 4th; 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

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 laid down by the concerned financial institution and Bank.
- 5. Develop a planning, Zoning, sub division of Land and construction practices in accordance with norms of Housing and construction Industries.
- 6. Plan for marketing of Real Estate properties incorporating 7 Ps approach.

- ✓ 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; 1st; 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

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 literature 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.
- 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.

- ✓ 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; 4th; 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', 7th; New Delhi Pearson Education 2019
- ✓ Donald R. Cooper, Pamela S. Schindler Business Research Methods; 12th; New Delhi; McGraw-Hill Education 2013.

#### Online Sources websites

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

# UG 15AO 014: SERVICE MANAGEMENT COURSE OBJECTIVES

The students will be able to:

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

#### Module - 1: Introduction

8 Hrs

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

## Module - 2: Service Marketing Mix

14 Hrs

Product: Service as a Product - Service Product - Core Service and Peripherals. Price: Pricing of Services - Objectives - Factors influencing Pricing Decisions- Reasons for Price Variations in Service. Place: Place of Buyer and Seller interaction - Location of Premises - Look of Premises and Channels of Distribution Used. Customers' Role in Service Delivery- Promotion: Promotion Techniques - Objectives of Promotion -Word of mouth communication - People contact and support personnel - Developing customer conscious employees-Empowering People - appraisal and rewarding systems. Process: Designing the service process - Blue Printing - Automation -

Customization - Service Production and Consumption Process. Physical Evidence: Essential and Peripheral Evidence - Physical Facilities - Appearance of Personnel.

#### Module - 3: Consumer Behavior

10 Hrs

Consumer involvement in service setting- Purchase process for service – Difficulty of consumer in evaluation of service process-Segmenting, Targeting and positioning services effectively: Focus on competitive advantage.

### Module 4: Relationship Management and Service Loyalty 16Hrs

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

### Module - 5: Hotel Industry

6 Hrs

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

#### Module - 6: Recent Trends

6 Hrs

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

## Skill Development

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

- 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.

- ✓ 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 bands.

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

## Skill Development

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

- 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.

- ✓ 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.

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.

- ✓ 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- typesreasons 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 IUSTICE

## **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 & Department of the second community & Department & Department & Department & Department & Department & De

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 actives 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 & problems associated and factors affecting their lives in India.

## Module 5 -Governing Systems and Directive Principals 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 & Emp; 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)

- 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; 1st 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.
- 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).

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
- 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; 5th 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. Govindrajan and C. Trimble, Ten Rules for Strategic Innovators: From idea to Execution; 1st 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; 1st Edition; New York; Tata McGraw Hill; 2008.

## **Additional Reading**

 Melissa A Schilling, Strategic Management of Technological Innovation, Tata McGraw Hill, 3rd edition

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

## UG19AO23: HUMANITARIAN ASSISTANCE AND DISASTER MANAGEMENT

#### **COURSE OBJECTIVES**

The students will be able to:

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

## Module 1-Concept & Basis of Disaster management 8 Hrs

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

## Module 2- Basic Disaster Management Aspects 10 Hrs

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

## Module 3- The Disaster Management Cycle 10 Hrs

Risk Disaster and National Development, Counter-Disaster Resources

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

Leadership in Disaster, Organization, plan, use of resources

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

Module 6 - Disaster Management Support Requirement 12 Hrs
Training, Public Awareness, National Disaster Management Policy,
National Disaster Management Guidelines and policy, role of NGOs,
Civil society, in disaster management.

## Skill Development

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

- 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 vour 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; 1st 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 - Leaning 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 sings & 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.
- 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
- √ <a href="https://taxmap.irs.gov/taxmap/tmhome.html">https://taxmap.irs.gov/taxmap/tmhome.html</a>

#### 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 Hrs

**12** 

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
- ✓ <a href="https://taxmap.irs.gov/taxmap/tmhome.html">https://taxmap.irs.gov/taxmap/tmhome.html</a>

#### 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-asksmen-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 'Skynet' in the movie Terminator, it is well settled that the direction in which technology is moving is going to disrupt traditional economies. It not only has an impact on the nature of jobs but has the capability of altering human thinking abilities. In this module we shall explore the debates in technology about the nature and impact of 'AI', automation and machine learning on the society.

The automation debate will be understood within a larger debate regarding the history of technology – innovation centric history and use centric history.

### Readings & Viewings:

- 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) <a href="https://www.nytimes.com/2016/06/26/opinion/sunday/artificial-intelligences-white-guy-problem.html">https://www.nytimes.com/2016/06/26/opinion/sunday/artificial-intelligences-white-guy-problem.html</a>
- 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 (<a href="https://thewire.in/government/privacy-aadhaar-supreme-court">https://thewire.in/government/privacy-aadhaar-supreme-court</a>)
- 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; Massachusets; 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; 1st Editon; 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:

- 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.
- 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 unmatchable craving for narratives glorifying masculinity and many other shades of India's cultural framework. Cricket

represents everything about the country and the modern trends in the domain of the game evidently demonstrates what would happen when the everyday is merchandised through advertising and the media in the globalized world. Such social developments would result in the braking of existing cultures and the making of new cultures. The module examines the cultural changes instigated due to the recent developments in cricket, specifically in Indian cricket.

#### Readings and Viewings:

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

## **Module 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 In India, cinema remains one of the most popular forms of entertainment, and cricket the favourite sport of the majority. Cricket, to certain extend, 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
- ✓ Sulliven, 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:

- 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.
- 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**

- 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; 1st Edition; New York; Simon & Schuster; 2011
- 3. Astill, James; The Great Tamasha: Cricket, Corruption and the Turbulent Rise of Modern India; 1st Edition; New York, Bloomsbury USA; 2013
- 4. Nandy, Ashis; The Tao of Cricket; 1st Edition; Bengaluru, OUP India; 2000
- 5. Guha, Ramachndra; 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; 1st 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; 1st 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; 1st Edition; New York; Sage Publications; 2006.
- 13. Coakley, Jay and Eric Dunning; Handbook of Sports Studies; 1st Edition; New York; Sage Publications; 2003.
- 14. Wenner, A. Lawrence; Media, Sports and Society; 1st 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; 1st Edition; Abingdon; Routledge; 2003.

## UG21AO033: INTRODUCTION TO BEHAVIORAL ECONOMICS

## **COURSE OBJECTIVES:**

The students will be able to:

- 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.
- Compare and contrast role of the Intertemporal Choice models and its relationship with alternative intertemporal choice available for decision making in future.
- Illustrate the role of Behavioral Game Theory, Nudge vs. boost that shape the Consumer decision making in the context of Strategic interaction.
- 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-judgement 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 preferencesinequality-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 formulate 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.
- 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 shape 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:**

- 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 judgement
- 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
- Analyse the social causes that led to revolutions and decolonization right from the American war of Independence, French Revolution to Decolonization.
- 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, Knowledgeability 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
- Examine the facets of political developments in the context of Law, political obligation and resistance, basic political value and rights
- 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
- 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 edn. 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 sector)- 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).

- 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.
- 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 made it	and why they
Module 5:	4 Hours

Choreography Design and Concepts

## PRACTICAL

Module 6: 8 Hours

Conditioning for Movement Practice

Module 7: 10 Hours

Beginner Contemporary dance

Module 8: 10 Hours

Bharatanatyam

Module 9: 6 Hours

Capoeira

Module 10: 6 Hours

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.

#### **Book for Reference**

#### **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 appropriates 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 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

## 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

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 advertisement 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 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 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.Gopalaswamy, 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.
- 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 21st century, sustainable development, sustainability challenges and opportunities, sustainable marketing, elements of sustainable marketing, influence of sustainable marketing, sustainability and ethics, global context of sustainable

## 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.
- 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 hygienefood- balanced diet. Food habits and cleanliness. 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 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/neighbor-hood wastes and their disposal mechanism.
- 7. Survey of households along the Arkavathi and Cauvery River for life expectancy and common ailments and diseases.
- 8. Determine the extent of use of paper and suggest means of reducing the use of paper and paper products.
- 9. Documentation of festival/fasting and mapping of agroecological 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