

**St. Joseph's College of Commerce (Autonomous)**  
**163, Brigade Road, Bengaluru - 560 025**

**Accredited with 'A++' Grade (4<sup>th</sup> Cycle) by the**  
**National Assessment and Accreditation Council (NAAC)**

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



**Bachelor of Commerce**  
**(Professional -Strategic Finance)**

**Semester III & IV**  
*Syllabus w.e.f., 2021 - 2022*  
**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 accredited to the National Assessment and Accreditation Council (NAAC) with an 'A++' grade (4<sup>th</sup> Cycle). In February 2010, the College was recognized by the UGC as a "College with Potential for Excellence".

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

The College is committed to providing quality education to its students. It offers Bachelor of Commerce and Bachelor of Commerce, a three-year Degree under graduate programme, and Master of Commerce and Master of International Business, a two year Post Graduate programme. Highly qualified staff members, excellent infrastructure of the college like spacious classrooms, good library and computer lab facilities helps to promote academic excellence.

### **GOALS OF THE B.COM PROGRAMME**

1. To provide conceptual knowledge and application skills in the domain of Commerce studies.
2. To provide knowledge and skills in almost all areas of business to be able to meet expectations of business and to handle basic business tasks, thus equipping a student to take up entry - level jobs in different sectors of commerce, trade and industry.

3. To sharpen the students' analytical and decision-making skills.
4. To provide a good foundation to students who plan to pursue professional programmes like CA, ICWAI, ACS, CFA and MBA.
5. To facilitate students to acquire skills and abilities to become competent and competitive in order to be assured of good careers and job placements.
6. To develop entrepreneurship abilities and managerial skills in students so as to enable them to establish and manage their own business establishments effectively.
7. To develop ethical Business professionals with a broad understanding of Business from an interdisciplinary perspective.

#### **I. ELIGIBILITY FOR ADMISSION**

Candidates who have completed Two-year Pre - University Programme 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 programme in the manner stated above shall not be permitted to take the end semester examination.

B.Com Programme Matrix, Programme Structure & Semester Scheme of Examination:

Refer page no 7 - 9

## V. TEACHING AND EVALUATION

M.Com/MBA/MFA/MBS graduates with B.Com, B.B.A & BBS as basic degree from a recognized university are only eligible to teach and to evaluate the courses including part – B courses of III and IV semesters (except languages, compulsory additional courses and core Information Technology related courses). Languages and additional courses shall be taught by the graduates as recognized by the respective Board of Studies.

## VI. 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.

## VII. 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.Com degree is 4.00 and a pass in all courses.

VIII. **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.

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

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

- ii. **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

- iii. 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 credit of Part A and Part B in the semester.

$SGPA = \frac{\sum \text{Credits} \times \text{Grade Points}}{\text{Total Credits}}$  Minimum SGPA for a pass is 4.

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

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

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

SGPA and CGPA will be rounded off to two decimal places. Interpretation of SGPA/CGPA/ Classification of final result for a UG programme.

5. Interpretation of SGPA/CGPA/ Classification of final result for a UG Programme.

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

Below 4	RA	To Re-Appear
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## 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
		<b>Total</b>	<b>70 Marks</b>

## X. REVALUATION, RETOTALING and IMPROVEMENT

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

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

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

**BCOM(PROFESSIONAL-STRATEGICFINANCE)**

**PROGRAMME MATRIX**

Semester	I	II	III	IV	V	VI	TOTAL
<b>Content</b>							
<b>Part A: Languages</b>							
English	3hr/2Cr	3hr/2Cr	3hr/2Cr	3hr/2Cr	-	-	
Language	3hr/2Cr	3hr/2Cr	3hr/2Cr	3hr/2Cr	-	-	
I	4 Cr	4 Cr	4 Cr	4 Cr	-	-	16
<b>Part B: Core Courses</b>							
Major core 4hr/3Cr	Financial Accounting  Principles of Management  Financial Planning & Performance	Corporate Accounting Financial Analytics & Control	International Financial Reporting  Strategic Financial Management - I  Marketing Management	Strategic Financial Management-II  Human Resource Management	Income Tax - I  Auditing  Business Law	Income Tax - II  Entrepreneurship Development  Company Law and Secretarial Practice  Operations research	
Allied Required 4hr/3Cr	Mathematics for Managers	Business Economics Business Statistics and Research Techniques		Theory & Practice Banking	-		
Major Optional 4hr/4Cr	NA	NA	NA	NA	Elective Paper 1  Elective Paper 2	Elective Paper 3  Elective Paper 4	
Open Electives 4hr/3Cr	NA	NA	3Cr (as per list given)	# 3 Cr (as per list given)	-	-	
Skill based Major 4hr/4Cr	-	-	-	-	Course/Elective Skill based paper		
II	12 Cr	12 Cr	12 Cr	12Cr	20 Cr	21 Cr	89
<b>Part C: Foundation, Skill development, Interdisciplinary &amp; Sports</b>							
HRD	1 Cr	1 Cr	-	-	-	-	
IC	-	2 Cr	-	-	-	-	
EVS	-	-	-	2 Cr	-	-	
Internship	-	-	-	-	-	1 Cr	
Certificate & Sports Programme	1 Cr Tally		-	1Cr Excel	-	1Cr Advanced Excel	
III	2 Cr	3 Cr	-	3 Cr	-	2 Cr	10
<b>Part: D Extension and Extracurricular activities</b>							
Extension & Extra Curricular & Others	-	1 Cr	-	1 Cr	-	1 Cr	
IV	-	1 Cr	-	1 Cr	-	1 Cr	3
Total	18 Cr	20 Cr	16 Cr	20 Cr	21 Cr	23 Cr	118

**PROGRAMME STRUCTURE (for III & IV Semesters)**

**SEMESTER SCHEME OF EXAMINATION**

**CORE COURSES**

**SEMESTER - III**

Course Code	Title of the Paper	Lecture Hrs per week	Marks		Total marks	Grade/Credits
			CIA	ESE		
C6 20 MC 301	International Financial Reporting	04	30	70	100	03
C6 20 MC 302	Strategic Financial Management I	04	30	70	100	03
C6 20 MC 303	Marketing Management	04	30	70	100	03
	Open Elective	04	30	70	100	03
	<b>Total</b>	<b>16</b>	<b>120</b>	<b>280</b>	<b>400</b>	<b>12</b>

**SEMESTER - IV**

Course Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/Credits
			CIA	ESE		
C6 21 MC 401	Human Resource Management	04	30	70	100	03
C6 20 MC 402	Strategic Financial Management II	04	30	70	100	03
C6 20 AR 403	Theory and Practice of Banking	04	30	70	100	03
	Open Electives	04	30	70	100	03
	<b>Total</b>	<b>16</b>	<b>120</b>	<b>280</b>	<b>400</b>	<b>12</b>

*CIA - Continuous Internal Assessment*

*ESE - End Semester Examination*



**SEMESTER SCHEME OF  
EXAMINATION LANGUAGES**

Sem No	Course Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/Credits
				CIA	ESE		
III	C6 20 3KN	Kannada	03	30	70	100	02
	C6 20 3HN	Hindi	03	30	70	100	02
	C6 20 3AE	Additional English	03	30	70	100	02
	C6 20 3GE	General English	03	30	70	100	02
		<b>Total</b>	<b>06</b>	<b>60</b>	<b>140</b>	<b>200</b>	<b>04</b>
IV	C6 20 4KN	Kannada	03	30	70	100	02
	C6 20 4HN	Hindi	03	30	70	100	02
	C6 20 4AE	Additional English	03	30	70	100	02
	C6 20 4GE	General English	03	30	70	100	02
		<b>Total</b>	<b>06</b>	<b>60</b>	<b>140</b>	<b>200</b>	<b>04</b>

*CIA – Continuous Internal Assessment*

*ESE – End Semester Examination*

**FOUNDATION COURSES**

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

## **Outcome Based Education (OBE)**

### **B. Com (Professional - Strategic Finance) Programme Programme Educational objectives (PEO)**

Our B.Com( Professional - Strategic Finance) programme will produce graduates who will

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

### **Programme Outcomes (PO)**

After the completion of the B.Com Programme, the student will be able to

PO1 - Demonstrate an understanding of every dimension of business environment to predict the character of future business environment.

PO2 - Propose and implement appropriate decisions in all areas of business management especially finance, marketing, human resource and operations.

PO3 - Demonstrate the diverse knowledge of business and corporate laws and their applicability in business, finance and audit.

PO4 - Apply the competencies and creativity required to undertake entrepreneurship as a desirable and feasible career option.

PO5 - Develop broad-based business skills and knowledge, development of general and specific capabilities to meet the current and future expectation of the business, industry and economy at the national and global level.

PO6 - Fulfil educational entrance requirements of relevant provisional bodies and enable them to devise a career in professional accounting.

PO7 - Plan, organize, co-ordinate, direct and control both, business enterprise and non – governmental organizations.

PO8 - Appreciate significance of sustainable development.

PO9 - Achieve higher levels of proficiency and self-actualization through the pursuit of life-long learning.

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

### **Programme Specific Outcomes (PSOs)**

PO11 -Cross-Disciplinary Integration and Strategic Perspective: Conceptualize, organize and resolve complex financial problems or issues by using the resources available under their discretion.

PO12 - New Financial Model of Business: Develop Finance professionals with a broad understanding of Finance, Auditing, Taxation, Risk Management etc. by adopting various techniques, skills, approaches and model of Finance practice which expands the employment opportunities.

## SEMESTER - III

### C6 20 MC 301: INTERNATIONAL FINANCIAL REPORTING

#### Course Objectives:

Students should be able to

1. Develop an understanding of the basic financial statements and its presentation as per US GAAP and IFRS including the latest trends and developments.
2. Understand the revenue recognition principles and its application as per US GAAP.
3. Understand the valuation, accounting and presentation for Current Assets and Liabilities.
4. Understand the various method of depreciation and amortization allowed for business use tangible and intangible assets.
5. Distinguish between finance and operating leases and learn the accounting as per US GAAP and IFRS.
6. Understand and account for transactions affecting Owner's Equity for both contributions by owner and distributions to owner/shareholder.

#### **Module I: Basic Financial Statements (As per US GAAP & IFRS) 14 Hrs.**

Balance sheet - Income statement - Statement of Comprehensive Income - Statement of changes in equity - Statement of cash flows - Integrated Reporting (IR) - Purpose of IR - Six Capitals under IR - Value Creation Process - Reporting Format - Benefits and Challenges of Adopting IR - Differences between US GAAP and IFRS

#### **Module II: Revenue Recognition (As per US GAAP & IFRS) 8 Hrs.**

5-Step approach to Revenue Recognition - Certain Customer's Rights & Obligations - Specific Arrangements - Matching principle, Accruals & Deferrals, Adjusting Journal Entries

#### **Module III: Current Assets and Current Liabilities (As per US GAAP & IFRS)**

**12 Hrs.**

Cash & Cash Equivalents - Accounts Receivable - Notes Receivable - Transfers & Servicing of Financial Assets - Accounts Payable - Employee-related Expenses Payable - Determining Inventory & Cost of Goods Sold - Inventory Valuation - Inventory Estimation Methods

#### **Module IV: Asset Valuation (As per US GAAP & IFRS) 8 Hrs.**

Acquisition of Fixed Assets - Capitalization of Interest - Costs Incurred After Acquisition - Depreciation - Impairment - Asset Retirement Obligation - Disposal & Involuntary Conversions - Knowledge-based intangibles (R&D, software) - Legal rights based intangibles (patent, copyright, trademark, franchise, license, leasehold improvements) - Goodwill

#### **Module V: Valuation of Liabilities (As per US GAAP & IFRS) 8 Hrs.**

Inter-period tax allocation/deferred income taxes - deferred tax assets and deferred

tax liabilities - temporary and permanent differences – Operating and Finance Leases – Financial statement presentation of operating and finance leases

### **Module VI: Equity transactions (As per US GAAP & IFRS)**

**10 Hrs.**

Paid-in capital - Retained earnings - Accumulated other comprehensive income - Stock dividends and stock splits - Stock options – Business Combinations & Consolidations

### **Skill Development**

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

1. Analyse the differences in the preparation of financial statements of a company under US GAAP and IFRS and its impact on the profitability
2. Analyse the published financial statements of a first time adopting company and identify the changes in recognition of various line items in the financial statements
3. Analyse the integrated report published by a company and identify the areas where it is different from traditional financial reporting.
4. Conduct a profitability analysis, return on capital employed, return on equity, gross profit margin, operating profit margin and net profit margin based on financial statements of an organisation.
5. Study and present the five steps of revenue recognition standard through various exercises and scenarios. (using a published financial statements)
6. Analyze the balance sheet impact of finance leases. ( of a company)
7. Interview a Finance Manager to understand his/her decisions relating to financing and investments in an organization.

### **Course Outcomes**

Students will be able to

1. Understand the concepts of the four basic financial statements and apply the learning to Integrated reporting (IR), Integrated Thinking and the Integrated Report. Identify and describe the major differences between US GAAP and IFRS
2. Understand the 5-Steps approach to revenue recognition, per USGAAP.
3. Understand the valuation and accounting for Cash & Cash Equivalents, Accounts Receivable, Notes Receivable, Transfers & Servicing of Financial Assets, Accounts Payable, Employee-related Expenses Payable, Cost of Goods Sold and Inventory.
4. Learn the different depreciation methods, amortization and impairment of intangible assets.
5. Distinguish between finance and operating leases and learn about the presentation of these items on the financial statements.
6. Learn about transactions affecting the equity including paid-in-capital, retained earnings and the effect on shareholder's equity upon issuance of stock dividends and stock splits.

**Books for Reference:**

- ✓ *Wiley CMA excel Learning System, Part 1: Financial Planning, Performance & Analytics*
- ✓ *Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield ,Intermediate Accounting; Wiley*
- ✓ *Joe Ben Hoyle, Thomas Schaefer, Timothy Douppnik ,Advanced Accounting; McGraw Hill*
- ✓ *Loren Nikolai, John Bazley, Jefferson Jones Intermediate Accounting; South-Western Cengage Learning*
- ✓ *IIRC Framework on Integrated Reporting, Luminous White Paper – Integrated Reporting: The New Reality, KPMG Survey of Integrated Reports in Japan, 2018*

## SEMESTER III

### C6 20 MC 302: STRATEGIC FINANCIAL MANAGEMENT - I

#### Course Objectives:

Students should be able to

1. Understand the purpose of common size financial statements and its role in financial statement and profitability analysis.
2. Learn the various tools to perform financial statement analysis, while taking note of special issues like the impact of foreign operations, effects of changing prices and inflation, off balance sheet financing, etc.
3. Learn about the various types of long-term financing and the costs involved while keeping in mind the risk quotient of long-term financing options.
4. Identify and understand different methods of raising capital in the financial markets.
5. Understand the concepts of short-term financing through working capital management, marketable securities management, accounts receivable management, inventory management and short-term credit management.
6. Develop an understanding of the various methods of corporate restructuring.

#### **Module I: Financial Statement Analysis and Profitability Analysis** 10 Hrs.

Common size financial statements - Common base year financial statements - ROA and ROE - Return on Total Assets - Factors in measuring income - Source, stability and trends of sales and revenue - Relationship between revenue and receivables and revenue and inventory - Effect on revenue due to changes in revenue recognition and measurement methods - Cost of sales analysis - Variation analysis - Calculation and Interpretation of sustainable equity growth

#### **Module II: Financial Ratios and Special Issues** 14 Hrs.

Liquidity (current, quick, cash, cash flow, net working capital) - Leverage (solvency, operating, finance, debt to equity, debt to total assets, fixed charge coverage, interest coverage, cash flow to fixed charge), Activity (receivable turnover, inventory turnover, A/P turnover, days sales outstanding, days inventory outstanding, days purchases, asset turnover. Cash cycle) - Profitability (gross profit, net profit, EBITDA, ROA, ROE), Market (market/book, P/E, book value per share, basic and diluted earnings per share, earnings yield, dividend yield, dividend payout ratio) - Special Issues (Impact of foreign operations, Effects of changing prices and inflation, Impact of changes in accounting treatment, Accounting and economic concept of value and income, Earning Quality)

#### **Module III: Risk & Return and Long-term Financial Management** 10 Hrs.

**Risk and Return:** Calculating return - Types of risk - Relationship between risk and return **Long term Financial Management:** Term structure of interest rates - Types of financial instruments - Cost of capital - Valuation of financial instruments

#### **Module IV: Raising Capital**

**8 Hrs.**

Raising Capital: Financial markets and regulation - Market efficiency - Financial institutions - Initial and secondary public offerings - Dividend policy and share repurchases - Lease financing

**Module V: Working Capital Management**

**10 Hrs.**

Working capital management: Working capital terminology - Cash management - Marketable securities management - Accounts receivable management - Inventory management - Types of short-term credit - Short-term credit management

**Module VI: Corporate Restructuring and International Finance**

**8 Hrs.**

Mergers and acquisitions - Bankruptcy - Other forms of restructuring - Fixed, flexible, and floating exchange rates - Managing transaction exposure - Financing international trade

**Skill Development:**

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

1. Analyse the factors affecting the decisions of a finance manager relating to financing, investment, dividends and working capital management.
2. Prepare a presentation on various short term and long terms sources of raising capital and present the risks, advantages and disadvantages of those sources.
3. Prepare an aging schedule of debtors of an organization.
4. Analyse the working capital of an organisation using various ratios and prepare a summary.
5. Download a public company's financial statements prepared per US GAAP, conduct ratio analysis and draw your conclusions.
6. Develop common size income statement and balance sheet of two popular product companies.
7. Conduct an in depth financial statement analysis of the top 5 publicly traded technology companies to gain an insight into the industry.
8. Analyse 5 of the top M&A deals over the last 12 months and list down the synergies driven in the deal.
9. Choose and value any one private Ltd organization by performing a DCF Analysis using Spreadsheet
10. Compare PE Ratio and EBITDA ratios of five companies in a particular industry and present it to the class

**Course Outcomes**

Students will be able to

1. Develop an in-depth understanding of financial statement analysis and knowledge of corporate finance.
2. Be able to complete financial statement analysis through financial ratio calculations, profitability analyses while taking note of special issues like the impact of foreign operations, effects of changing prices and inflation, off balance sheet financing, etc.



3. Learn about long-term financial management using calculations of risk and return, term structure of interest rates, types of financial instruments, cost of capital and valuation of financial instruments.
4. Identify and evaluate different methods of raising capital by gaining an understanding of financial markets and regulation and market efficiency.
5. Understand working capital management and learn the concepts related to marketable securities management, accounts receivable management, inventory management and short-term credit management.
6. Develop an understanding of corporate restructuring, like mergers and acquisitions, bankruptcy as well as international finance.

**Books for Reference:**

- ✓ *Wiley CMA excel Learning System, Part 2: Strategic Financial Management*
- ✓ *Charles Gibson; Financial Reporting & Analysis; South-Western Cengage Learning*
- ✓ *K. R. Subramanyam, and John Wild, Financial Statement Analysis; McGraw Hill*
- ✓ *Richard Brealey, Stewart Myers, and Franklin Allen; Principles of Corporate Finance; McGraw Hill*
- ✓ *James Van Horn, and John Wachowicz; Fundamentals of Financial Management; Pearson*

**SEMESTER - III**  
**C6 20 MC 303: MARKETING MANAGEMENT**

**COURSE OBJECTIVES**

Students should be able to:

1. Explain the concept of marketing in theory and practice.
2. Examine segmentation and learn different ways of selecting the appropriate target and positioning the product in the market.
3. Analyze the factors that determines the consumer behavior in buying decision.
4. Prepare business plans by understanding the process and principle of new product development, product-mix, branding, pricing strategies and packaging.
5. Interpret the factors affecting channel distribution decisions and decision affecting the promotion.
6. Apply ethical practices in marketing and explain the recent trends in marketing.

**Module - 1: Introduction to Marketing** **8 Hrs**

Definition - Nature - Scope - Importance - Concepts - Functions - Micro and Macro environment - Meaning and difference - Marketing Management - Meaning & functions.

**Module - 2: Market Segmentation, Targeting & Positioning** **8 Hrs**

Marketing Mix (elements) Basis - Perquisites for sound segmentation - Target marketing strategies - Product positioning, meaning and steps involved.

**Module - 3: Consumer Behaviour** **8 Hrs**

Meaning of consumer behaviour - Factors influencing Consumer behaviour - Buying decision process and its stages.

**Module - 4: Product & Pricing** **18 Hrs**

Product mix - Product Life Cycle - New product development - Branding & Packing - Meaning - Types - Advantages and disadvantages - Objective of pricing - Factors influencing pricing decisions - Methods of pricing and pricing strategies.

**Module - 5: Channel Of Distribution & Promotion** **8 Hrs**

Factors affecting choice of channel - Channel design decision - Channel Management. Promotion - Meaning - Promotion mix - Selection of media -

Advertisement copy - Evaluation of advertising - Personal selling - Sales Promotion.

**Module - 6: Ethical Aspects and Recent Trends in Marketing** **10 Hrs**

Marketing Ethics and Consumer Rights - Socially responsible Advertising - Ethics and regulation in Product - Pricing - Packaging and Labelling. E-Business - Tele-Marketing - M-Business - Relationship marketing - Retailing - concept marketing and virtual marketing (concepts only).

**Skill Development**

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

1. Identify the producer/product of your choice and describe in which stage of the product life cycle it is positioned.
2. Strategize policy for development of a product / existing product in a new market.
3. Select a producer and describe an advertising endeavour for it, since its introduction.
4. Conduct a survey to study Consumer Behaviour for a product of your choice.
5. Develop an Advertisement copy for a product.
6. Prepare charts for distribution network for different products.

**COURSE OUTCOMES**

After the Course the students will be able to:

1. Describe the concept of marketing in theory and practice.
2. Examine segmentation and learn different ways of selecting the appropriate target and positioning the product in the market.
3. Analyze the factors that determines the consumer behavior in buying decision.
4. Prepare business plans by understanding the process and principle of new product development, product-mix, branding, pricing strategies and packaging.
5. Interpret the factors affecting channel distribution decisions and decision affecting the promotion.
6. Apply ethical practices in marketing and explain the recent trends in marketing.

### **Books for Reference**

- ✓ *Armstrong & Kotler: Marketing - An Introduction.*
- ✓ *C. S. V. Murthy: Business Ethics.*
- ✓ *J. C. Gandhi: Marketing Management. v Philip Kotler: Principles of Marketing. v R..S.Davar: Marketing Management.*
- ✓ *Sherlaker S. A.: Marketing Management.*
- ✓ *Sontakatti: Marketing Management.*
- ✓ *William Stanton: Marketing Management.*
- ✓ *William Stanton, Michael Etzel, Bruce Walker: Fundamentals of Management.*

**SEMESTER - IV**  
**C6 21 MC 401: HUMAN RESOURCES MANAGEMENT**

**COURSE OBJECTIVES**

The students will be able to:

1. Illustrate the role and functions of Human Resource Manager in the capacity of practicing manager.
2. Illustrate the process of HR planning, Recruitment, selection and Induction of a hypothetical organization.
3. Compare and contrast the Training methods and techniques adopted by any two organization and evaluation of training programme.
4. Relate the implications of Performance appraisal system, Career Planning and Development and succession planning on Employees Engagement and attrition.
5. Justify the Design of Compensation and rewards in alignment with Job Evaluation. Develop a process of HR Audit and generate Audit Report of a hypothetical organization
6. Design an innovative business model or process integrated with emerging trends in HRM

**Module - 1: Brief Introduction to Human Resources Management (HRM) 8 Hrs**  
HRM – Meaning, Importance, Objectives, Functions and Process, Structure of the HR department.

**Module - 2: HR Planning, Recruitment, Selection & Induction, Training & Development 14 Hrs**

**HRP:** Objectives, and Benefits, Process of HRP, Challenges in HRP.

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

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

**Placement:** Meaning and definition

**Induction:** Meaning, definition, process and importance.

**Training & Development:** Meaning, Importance, Benefits, Need, Training Methods & Techniques, Evaluation of Training Programmes, Training Management Systems & Processes. Difference between training & development.

**Module - 3: Performance Appraisals and Career Management 10 Hrs**

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

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

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

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

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

**Module – 4: Compensation and Reward Management** **8 Hrs**

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

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

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

**Module – 5: Human Resource Accounting & Auditing** **8 Hrs**

**Human Resource Accounting:** Meaning, Objectives, Methods – Cost Based Approach- Value Based Approach (Concepts Only) – Limitations.

**Human Resource Auditing:** Meaning, benefits, process, approaches to HR Audit, phases involved in HR Audit, Audit Reports.

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

**Recent Trends in Human Resource Management:** Recruitment & Selection (Predictive analysis, Social media recruiting, and Candidate experience). , Training & Development (Virtual mentorship, Experiential Learning, Learner centred E – Learning), Compensation & Rewards Management (Pay Equity, Quality of Work-Life Rewards & Digital 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 HR Analytics, tools for

**HR Analytics** (Concepts only)

**Ethics in Human Resource Management:** Code of employee conduct

**Skill Development**

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

1. Chart out the methods of appraising employees of any (one) organization of your choice.
2. Compare the HR policies of different companies in different sectors.
3. Analyse welfare techniques for employees of different categories (Ex: Women, senior employees etc.).
4. Draft the executive development plan of any company.
5. Compare and contrast the different recruitment models in companies.

**COURSE OUTCOMES**

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

1. Illustrate the role and functions of Human Resource Manager in the capacity of practicing manager.

2. Illustrate the process of HR planning, Recruitment, selection and Induction of a hypothetical organization.
3. Compare and contrast the Training methods and techniques adopted by any two organization and evaluation of training programme.
4. Relate the implications of Performance appraisal system, Career Planning and Development and succession planning on Employees Engagement and attrition.
5. Justify the Design of Compensation and rewards in alignment with Job Evaluation. Develop a process of HR Audit and generate Audit Report.
6. Design an innovative business model or process integrated with emerging trends in HRM.

### **Books for Reference**

- ❖ *C. B. Memoria: Personnel Management.*
- ❖ *David Bell: Personnel Management.*
- ❖ *David R Hampton: Modern Management issues and Ideas.*
- ❖ *Deepak Kumar Bhattacharya: Human Resource Management*
- ❖ *K. Aswathappa: Human Resource & Personnel Management.*
- ❖ *K. K. Aheja: Personnel Management.*
- ❖ *Michael Porter: HRM and Human Relations.*
- ❖ *T. N. Chhabra & K. K. Aheja: Managing People at Work.*
- ❖ *Amandeep Kaur, Punam Agarwal – Industrial Relations*
- ❖ *A. M. Sarma – Aspects of labour welfare and social security.*

**SEMESTER IV**  
**C6 20 MC 402: STRATEGIC FINANCIAL MANAGEMENT - II**

**Course Objectives:**

Students should be able to

1. Understand decision making related to breaking even of costs and profits of a single product or a product mix.
2. Comprehend concepts related to marginal analysis or short-run decision making related to costs and pricing.
3. Understand various pricing methodologies and effect of demand and supply on pricing.
4. Comprehend the concepts in the enterprise risk management framework provided by the COSO (Committee of Sponsoring Organizations of the Treadway Commission) and its limitations.
5. Develop an understanding of present value techniques useful in investment decision making and conduct a risk analysis of such investments.
6. Demonstrate an understanding of specific ethical demands in situations typically confronted by management accountants and financial managers.

**Module I: Cost Volume Profit Analysis**

**8 Hrs.**

Cost/volume/profit analysis - Breakeven analysis - Profit performance and alternative operating levels - Analysis of multiple products

**Module II: Marginal Analysis**

**8 Hrs.**

- Sunk costs, opportunity costs and other related concepts - Marginal costs and marginal revenue- Special orders and pricing - Make versus buy - Sell or process further- Add or drop a segment - Capacity considerations

**Module III: Pricing**

**8 Hrs.**

Pricing methodologies - Target costing - Elasticity of demand - Product life cycle considerations - Market structure considerations

**Module IV: Enterprise risk management**

**12 Hrs.**

Types of risk - Risk identification and assessment - Risk mitigation strategies - Managing risk

**Module V: Investment Decisions**

**12 Hrs.**

Capital budgeting process: Stages of capital budgeting - Incremental cash flows - Income tax considerations - Net present value, internal rate of return, comparison of NPV and IRR - Modified IRR, Adjusted NPV - Payback and discounted payback - Risk analysis in capital investment - Profitability Index

**Module VI: Professional Ethics**

**12 Hrs.**

Business Ethics - Ethical considerations for management accounting and financial management professionals - Ethical considerations for the organization - Sustainability and social responsibility.



**Skill Development:**

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

1. Understand the objective of the pricing policy of the organization, identify and analyse the pricing policies adopted. ( Identify a product of your choice and analyse the pricing policy adopted by the manufacturer/ distributor , objectives of choosing that policy, merits and demerits of the chosen policy)
2. Calculate the NPV and IRR of an investment made in a capital project using a spreadsheet and present it to the class.
3. Prepare a Capital Investment Budget for a new Business.
4. Engage in role plays where from given choices you are to enact situations leading to ethical dilemma and then present solutions through group discussions.
5. Devise a pricing strategy for an organization to enable deeper penetration into the market and find a competitive edge.
6. Look into the financial statements and any other publicly available data of 5 companies in the financial services sector and list the KRIs (Key Risk Indicators).

**Course Outcomes**

Students will be able to

1. Develop an understanding of the calculations related to decision making like cost/volume/profit analysis and marginal analyses.
2. Comprehend concepts of sunk costs, opportunity costs, marginal costs and marginal revenue.
3. Understand various pricing methodologies, target costing, elasticity of demand and market structure considerations.
4. Identify and evaluate the types of risk, risk mitigation strategies and managing risk.
5. Develop an understanding of investment decisions through the use of capital budgeting process, discounted cash flow analysis, payback and discounted payback and risk analysis in capital investment.
6. Gain an in-depth understanding of the ethical considerations for management accounting and financial management professionals as well as ethical considerations for the organization.

**Books for Reference:**

- Wiley CMA excel Learning System, Part 2: Strategic Financial Management
- Edward Blocher, David Stout, Paul Juras, and Gary Cokins; Cost Management: A Strategic Emphasis; McGraw Hill
- Charles Horngren, Srikant Datar, and Madhav Rajan; Cost Accounting: A Managerial Emphasis; Pearson
- COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2017, Enterprise Risk Management - Integrated Framework
- Richard Brealey, Stewart Myers, and Franklin Allen; Principles of Corporate Finance; McGraw Hill
- James Van Horn, and John Wachowicz; Fundamentals of Financial Management; Pearson.

**SEMESTER - IV**  
**C6 20AR 403: THEORY AND PRACTICE OF BANKING**

**COURSE OBJECTIVES**

Students should be able to:

1. Explain the nature and functions of commercial banks and disclosure of information about customers.
2. Illustrate the structure and system of banking in India.
3. Use negotiable instruments and cheques in accordance with the merit of the case.
4. Examine the role of a paying and collecting banker on different situations.
5. Apply risk management techniques in accordance with the type of the lending.
6. Examine the implications of recent trends in banking.

**Module - 1: Nature of Banking and functions of a banker** **12 Hrs**

Functions of Commercial banks, Sources and employment of commercial bank funds, earning assets of a bank, Creation of credit by banks, Theories of Liquidity and profitability. Obligations and rights of a banker, Garnishee Order, Disclosure of information about customers account as required by law (KYC), Law of limitation.

**Module - 2: Commercial banks and central bank** **8 Hrs**

Types of Banks: Scheduled and Non- Scheduled Banks, Regional Rural Banks, and Development Banks: IFCI, SFC, SIDC, ICICI, IDBI, and NABARD.

Types of Banking systems- Branch, Unit, Investment (Development), Universal (Mixed) Banking. Understand the basic purpose and functions of: Retail banking - Investment banking (securities/trading) - Corporate Banking - Private banking - Co-operative banks.

Micro Credit- Meaning and Importance, Islamic financing-Meaning and Five Basic Principles.

Regulatory Authority-RBI Quantitative and qualitative credit control measures (in detail).

**Module - 3: Negotiable Instruments** **10 Hrs**

Essential Characteristics of Negotiable Instruments, Promissory note, Bills of Exchange, Cheque - (meaning and features), Bearer cheques, Crossed cheques, Types of Crossing and Opening of Crossing, Demand draft, Parties to a Negotiable Instrument.

**Module - 4: Paying and Collecting Banker** **10 Hrs**

Precautions to be taken by a Paying banker, Protection to Paying banker in case of

Order cheques, Suitable replies to dishonored cheques. Conversion by Collecting banker, Duties of Collecting banker

**Module -5: Principles of Bank Lending and Managing Risk**

**12 Hrs**

Principles of sound lending, Credit worthiness of borrowers, Non-Performing Assets, Modes of creating charge (Lien, Pledge, Hypothecation, Mortgage and its types, Assignment) Different types of risks – Basel norms and its global impact with special emphasis on its implementation in India.

**Module - 6: Latest trends in banking**

**8 Hrs**

Phone banking- call centers- Internet banking-mobile banking- payment gateways- card technologies-MICR electronic clearing- Total branch computerization- centralized banking-electronic fund transfer-RTGSS-NEFT-Electronic money-E-cheques.

**Skill Development**

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

1. Analyse the various retail banking products offered by visiting the websites of Five different Commercial banks (three public and two private sector banks).
2. Create a record of sample forms collected from any retail bank for one asset product and one liability product offered by that bank.
3. Prepare a project report for obtaining bank loans
4. Prepare a detailed report on the loan moratorium announced by RBI during the pandemic
5. Present the role of 'bad bank' in India that was announced in the Union budget of current financial year

**COURSE OUTCOMES**

After the Course the students will be able to:

1. Explain the nature and functions of commercial banks and disclosure of information about customers.
2. Illustrate the structure and system of banking in India.
3. Use negotiable instruments and cheques in accordance with the merit of the case.
4. Examine the role of a paying and collecting banker on different situations.
5. Apply risk management techniques in accordance with the type of the lending.
6. Examine the implications of recent trends in banking.

### **Books for Reference**

- ✓ *Sundaram&Varshney: Theory & Practice of Banking.*
- ✓ *De Kock: Central Banking.*
- ✓ *Dr. K. N. Prasad & T. Chandradass: Banking and Financial System.*
- ✓ *Maheswari& Paul. R. R: Banking Theory and Law and Practice.*
- ✓ *Rudder Datt& K. P. M. Sundara: Indian Economy.*
- ✓ *S. M. Jha: Services Marketing.*
- ✓ *Shekar&Shekar: Theory and Practice of Banking*

## Open Electives

Sl. No.	Course Code	Course Name	Lecture Hrs/ week	Credits	Marks
1	UG17AO001	Accounting and Finance for Non Profit Organisations	4	3	100
2	UG15AO002	Corporate Governance and Ethics*	4	3	100
3	UG15AO003	Essentials of Public Relations	4	3	100
4	UG15AO004	Event Management	4	3	100
5	UG15AO005	Financial Markets and Services	4	3	100
6	UG15AO006	Gender and Leadership	4	3	100
7	UG17AO007	International Financial Reporting Standards	4	3	100
8	UG15AO008	Mergers, Acquisitions and Restructuring	4	3	100
9	UG15AO009	Operations Research*/**	4	3	100
10	UG15AO010	Perspectives of Micro Finance	4	3	100
11	UG15AO011	Production and Operations Management*	4	3	100
12	UG15AO012	Real Estate Management	4	3	100
13	UG15AO013	Research Methodology*	4	3	100
14	UG15AO014	Service Management	4	3	100
15	UG15AO015	Strategic Brand Management	4	3	100
16	UG15AO016	Travel Agency and Tour Operations**	4	3	100
17	UG15AO017	Accounting For Assets And Liabilities	4	3	100
18	UG17AO018	Money Banking & Public Finance	4	3	100
19	UG17AO019	Human Rights and Social Justice	4	3	100
20	UG17AO020	Innovations in Management	4	3	100
21	UG17AO021	International Tax and Technology – I	4	3	100
22	UG17AO022	International Tax and Technology – II	4	3	100
23	UG19AO023	Humanitarian Assistance and Disaster Management	4	3	100
24	UG19AO024	Introduction to Psychology	4	3	100
25	UG19AO025	International Tax and Technology – I	4	3	100
26	UG19AO026	International Tax and Technology – II	4	3	100
27	UG19AO027	Women and Popular Culture	4	3	100
28	UG19AO028	Senses of Cinema	4	3	100
29	UG20A0029	Media, Technology and Society	4	3	100
30	UG20A0030	Cricket and Media	4	3	100
31	UG21A0033	Introduction to Behavioural Economics	4	3	100
32	UG21A0034	World History and Politics	4	3	100
33	UG21A0035	Web Designing	4	3	100
34	UG21A0036	Dance Course	4	3	100

35	UG21AO037	Rural Marketing	4	3	100
36	UG21AO038	Sustainable Marketing	4	3	100
37	UG17AM001	Solving Public Policy Problems	4	3	100
38	UG17AM002	Contemporary themes in Economic Development of India and Economic Survey	4	3	100
39	UG18AM003	Entrepreneurship In Emerging Economies	4	3	100
40	UG18AM004	Strategic Management	4	3	100
41	UG18AM005	Introduction to negotiation	4	3	100
42	UG18AM006	Dealing with business complexity	4	3	100
43	UG19AM007	Intellectual Property Rights	4	3	100
44	UG19AM008	Sustainable Development	4	3	100
45	UG19AM009	Waste Management in Smart City	4	3	100
46	UG19AM010	Waste Management	4	3	100
47	UG19AM011	Preparing for Disruption	4	3	100
48	UG19AM012	Design Thinking	4	3	100
49	UG20AM013	Negotiation Strategies and Skills	4	3	100
50	UG20AM014	Earth Economics	4	3	100
51	UG20AM015	Global Sustainability	4	3	100
52	UG20AM016	Intellectual Property Rights (IPR)	4	3	100
53	UG20AM017	Creativity and Design Thinking	4	3	100
54	UG20AM018	Environment Sustainability	4	3	100
55	UG20AM019	Emotional Intelligence	4	3	100
56	UG20AM020	Behavioural and Personal Finance	4	3	100
57	UG20AM021	Bring business towards Sustainable Development Goals	4	3	100

\*\* - NOT available for B.com TT students  
\* - NOT available for B.B.A students  
\*\*\*- NOT available for B.Com Professional

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

### COURSE OBJECTIVES

The students will be able to:

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

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

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

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

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

#### **Module 3 - Statutory and Legal compliances** **12 Hrs**

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

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

Companies Act Compliances for Sec 8 companies - Operational compliances, Annual

Compliances, Statutory Records (In Brief).

**Module 4 - Accounting for Non Profit Organisations** **10 Hrs**

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

**Module 5 -Preparation of Financial Statements** **16 Hrs**

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

**Module 6 -Governmental Accounting** **10 Hrs**

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

**Skill Development**

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

- i. Analyze and compare the features of the various forms of Non-profit organizations (Trust, Societies, 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*

## UG15AO002: CORPORATE GOVERNANCE AND ETHICS

### COURSE OBJECTIVES

The students will be able to:

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

#### **Module 1: Introduction to Ethics**

**8 Hrs**

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

#### **Module 2: Ethical Theories and Models**

**10 Hrs**

Ethical relativism and absolutism – role of ethical theory in business – classification of ethical theories: 1) Consequentiality or Teleological theories – Utilitarianism – Egoism. 2) Non- consequentialist or Deontological theories – Kantian theories.

- 3) Other normative theories: stockholder, stakeholder, social contract, and trusteeship theories.

#### **Module 3: Influences on Ethics**

**10 Hrs**

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

#### **Module 4: Ethics and Religion/ CSR**

**12 Hrs**

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

CSR –Corporate Social Responsibility – meaning and importance – ethics in marketing, Human relations and Finance understanding unethical practices in each functional area with practical examples ( like Satyam, Worldcom, Enron, Maggi noodles etc)-

Accounting , banking , insurance and stock market frauds – insider trading, whistle blowing etc.

#### **Module 5: Corporate Governance and Responsibility**

**10 Hrs**

Meaning and scope – history – concepts involved – benefits of good corporate governance – global landmarks in emergence of corporate governance – World Bank's

guidelines(basics only) – OECD principles (basics)– Sarbanes-Oxley Act 2002 (important clauses only) – evolution of corporate governance in India.

### **Module 6: Corporate Governance and Risk management**

**10 Hrs**

Agency relationships and theories – Director's roles and responsibilities – control of risk – internal controls and review – management control systems – audit and compliance – risk and risk management process – categories of risk – controlling risk – reducing risk.

### **Skill Development**

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

- 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 2011*

## UG15AO003 : ESSENTIALS OF PUBLIC RELATIONS

### COURSE OBJECTIVES

The students will be able to:

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

#### **Module - 1: Introduction**

**10 Hrs**

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 - responsibilities.

#### **Module - 4: Public relations departments & 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 PR planning**

**10 Hrs**

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

#### **Module - 6: Recent trends in PR**

**10 Hrs**

Role of PR in developing countries, role of multimedia publicity; Rural PR. Trends-

issues- contents - Environmental analysis and policy surveys, PR and Opinion research Government and Public Affairs Ethics and Professionalism- Corporate Social Responsibility  
-Social Media and PR- Social Marketing and PR.

### **Skill Development**

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

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

### **COURSE OUTCOMES**

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

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

### **Books 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

## UG15AO004 : EVENT MANAGEMENT

### COURSE OBJECTIVES

The students will be able to:

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

#### **Module - 1: Introduction to Events**

**15 Hrs**

What are Events -Events defined, Event management, Event Marketing, 5 c's of events, Event designing

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

Key elements of Events

Event Infrastructure - Core Concept, Core People, Core Talent, Core structure. Target Audience, Clients, Event organizers, Venue, Media Feasibility – Keys to success, The SWOT Analysis

#### **Module - 2: Event Marketing**

**20 Hrs**

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

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

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

Concept of Promotion in Events - Networking Components, Print media, radio, television, The Internet, Outdoor Media, Direct Marketing, Public Relations,

Merchandising, In-Venue publicity, Sponsorships

**Module - 3: Legal Compliance related to Events** **4 Hrs**

Licensing, Certifications and the other Governmental Regulations.

**Module - 4: Event Management** **8 Hrs**

Event Management - Activities in Event Management - Pre event Activities, During Event Activities, Post Event Activities. Planning, Organizing, Staffing, Leading and Coordination, Controlling, Event Management Information System.

Protocol, staging, operations and logistics, safety and security, crowd management

**Module - 5: Strategic Market Planning** **8 Hrs**

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

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

**Module - 6: Careers in a Changing Environment** **5 Hrs**

Event Managers - Roles & Responsibilities, Qualifications and Characteristics.

Types of Event Managers. Job Opportunities, Keeping Up - to - Date, Trends in

Events - Current Events, Graduation and Diplomas in Event Management

### **Skill Development**

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

1. Participate as a volunteer in any event conducted by an Event Management Company and identify the various career opportunities in the industry today.
2. Create groups and conduct small events in your own class.
3. Create and conduct an event within campus.
4. Draft your unique Event Plan for a famous event that takes place in India.

### **COURSE OUTCOMES**

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

1. Describe the key elements involved in event management and event marketing.
2. Evaluate the application of marketing mix while designing the Event management activities of event of diverse nature.
3. Plan for the procedure in getting certifications and other related government regulations to be observed for a hypothetical event management process.
4. Identify the event management pre, during and post event activities on the basis of nature of event.

5. Formulate the strategic market planning to plan, assess, analyse, implement, control and evaluate the activities of different events.
6. Illustrate the role of Event Manager in managing successful events in the wake of recent trends in event management industry.

**Books 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; Har-anand Publications; 2011.*
- ✓ *Swaroop K. Goel; Event Management; 1<sup>st</sup>; Delhi; Adhyayaan Publisher; 2013.*
- ✓ *Shannon Kilkenny; The complete guide to Successful Event Planning; 2<sup>nd</sup>; Chennai Atlantic Publishing Group 2011*



## UG15AO005: FINANCIAL MARKETS AND SERVICES

### COURSE OBJECTIVES

The students will be able to:

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

### Module - 1: Indian Financial System

30 Hrs

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

Financial Markets – Primary and Secondary - Stock Exchanges(BSE, OTCEI, NSE, NYSE,TSE,ASX, NASDAQ)- Listing of Securities- Stock Price Indices (Nifty, Sensex, CNX 500, BSE 100)

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

Financial Institutions – Overview of Financial Institutions – Regulatory Authorities - SEBI: Role and Functions in Regulating Financial Markets in India

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

### Module - 2: Venture Capital

6 Hrs

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

### Module - 3: Discounting, Factoring and Forfeiting

6 Hrs

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

### Module - 4: Mutual Funds

6 Hrs

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

### Module - 5: Credit Rating

6 Hrs

Meaning – Benefits - Agencies of Credit Rating: CRISIL, ICRA, CARE, S&P, Moody's

- Types of Credit Rating - Steps in Credit Rating Process - Limitations

## Module - 6: Leasing

6 Hrs

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

### Skill Development

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

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

## COURSE OUTCOMES

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

1. Describe the evolution, 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

## Books 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; 6<sup>th</sup>; Bangalore McGraw Hill Education 2017 .*
- ✓ *Gurusamy S. Financial Services and Systems; 2<sup>nd</sup>; Bangalore; McGraw-Hill Education 2009.*
- ✓ *Financial Institutions and Markets LM Bhole.*
- ✓ *Financial services and markets Dr.S. Guruswamy*

## UG15AO006: 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 the 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** **10Hrs**

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

**Skill Development**

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

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

**COURSE OUTCOMES**

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

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

6. Develop the strategies adopted by women to advance herself to leadership position.

### **Books for Reference**

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

## UG17AO007: INTERNATIONAL FINANCIAL REPORTING STANDARDS

### COURSE OBJECTIVES

The students will be able to:

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

#### **Module 1: Conceptual framework & presentation of financial statements** 8 Hrs

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

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

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

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

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

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

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

Accounting policies, estimates & errors (IAS 8/Ind AS 8) – Events after balance sheet date (IAS 10/Ind AS 10) – Effects of changes in foreign exchange rates (IAS 21/Ind AS

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

### **Module 5: Preparation of financial statements**

**10 Hrs**

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

#### **Skill Development**

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

1. Conduct a survey of 25 Accountants to study the importance of implementation of IFRS in India.
2. Conduct a survey of any 20 companies to analyse the challenges faced by them in implementing the IFRS in their organization.
3. Create a Statement of Financial Position, Comprehensive Income statement and a Statement of Changes in Equity with imaginary figures.
4. Visit any 5 manufacturing companies and study the methods of maintaining books of Inventory and its valuation (Raw materials, Work-in-progress and Finished goods) and make a report on it.

#### **COURSE OUTCOMES**

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

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

#### **Book for Reference**

- ✓ *Dr.A.L.Saini; IFRS; for India; 1<sup>st</sup>; Mumbai; Snow white publications; 2010.*
- ✓ *CA ShibaramaTripathy; Roadmap to IFRS; and Indian Accounting Standards; New Delhi; Commercial Law Publishers 2015;*
- ✓ *BPP; Learning Media IFRS explained - a guide to IFRS London; BPP Learning Media 2016*
- ✓ *Kamal Garg; IFRS concepts and applications; New Delhi; Bharat Law House Pvt. Limited 2010.*
- ✓ *Robert J Kirk IFRS; A quick reference guide 1<sup>st</sup> CIMA Publishing 2008*



## UG15AO008 : MERGERS, ACQUISITIONS AND RESTRUCTURING

### COURSE OBJECTIVES

The students will be able to:

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

#### **Module - 1: Forms of Business Alliances**

**4 Hrs**

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

#### **Module - 2: Mergers and Acquisitions - Introduction**

**8 Hrs**

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

#### **Module - 3: Mergers and Acquisitions- Process**

**8 Hrs**

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

#### **Module - 4: Pricing and Financing**

**15 Hrs**

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

#### **Module - 5: Legal Formalities**

**12 Hrs**

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

#### **Module - 6: Restructuring Management**

**13 Hrs**

Corporate Restructuring : Refinancing and rescue financing, reorganizations of debtors

and creditors, Sale of assets, targeted stock offerings, downsizing and layoff Programs, negotiated wage give-backs, employee buyouts.

### **Skill Development**

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

1. Conduct a comparative study between two major mergers in recent history and write a report on it.
2. 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.

### **Books for Reference**

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

## UG15AO009 : 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 a Project for optimum solutions.

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

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

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

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

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

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

#### **Module - 4: The Transportation Problem** **14 Hrs**

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

#### **Module - 5: The Assignment Problem** **8 Hrs**

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

## Module - 6: PERT / CPM

8 Hrs

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

### Skill Development

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

1. Conduct a small study on how Operations Research is applied in Supply chain management.
2. Illustrate a Job assignment.
3. Draw and illustrate a network diagram for any project and identify its critical path.
4. 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.

### Books for Reference

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

## UG15AO010 : PERSPECTIVES OF MICRO FINANCE

### COURSE OBJECTIVES

The students will be able to:

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

#### **Module - 1: Micro Finance Perspectives**

**12 Hrs**

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

#### **Module - 2: Financial Inclusion**

**8 Hrs**

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

#### **Module - 3: Micro Finance Institutions**

**10 Hrs**

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 Microfinance 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 Microfinance**

**10 Hrs**

Introduction- Recommendations of Malegam Committee- Code of Conduct for

Microfinance Institutions in India- Compliance to State Acts- Guidelines on Priority Sector- Compliance to RBI Guidelines on NBFC-MFIs- Self Regulation- The Microfinance Institutions(Development and Regulation) Bill, 2012.

## Module - 6: Risk Management

8 Hrs

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

### Skill Development:

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

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

## 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.

## Books for Reference

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

## UG15AO011 : 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, and Functions- Historical development - Functions and responsibilities of a production manager- relationship of production with other functions & problems-Systems or types of Production

#### **Module - 2: Plant Location & Layout**

**10 Hrs**

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

#### **Module - 3: Materials Management**

**12 Hrs**

Meaning, Objectives, Material Control -Types, concept of EOQ, systems and techniques, Purchasing - Objectives, Categories of purchasing needs, advantages and disadvantages of centralized and decentralized buying, selection of suppliers, purchasing policies, vendor rating techniques, Value analysis- value engineering, Stores layout system, material handling

#### **Module - 4: Production Planning & Control**

**16 Hrs**

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

Objectives, Statistical Quality Control (SQC), Statistical Process Control (SPC), Total Quality Management, 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



**Hrs**

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

**Skill Development**

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

- i. Visit any factory of your choice. Identify and analyze the physical facilities provided to the employees and protection measures taken by the factory for its employees.
- ii. Identify and analyze the functions of materials management in an organization.
- iii. Visit a company of your choice and make a chart depicting the plant layout of the company you visited
- iv. Take an industry of your choice and describe the functions of quality circles that impact the said industry.
- v. Visit any industry of your choice and critically analyze the various waste management methods used in the industry and also identify the impact of the waste management method on the environment
- vi. Draw an ISO specification chart

**COURSE OUTCOMES**

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

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

**Books for Reference**

- ✓ C.S.V Murthy *Production; and Operations Management; 4<sup>th</sup>; Mumbai; Himalaya Publishers; 2012*
- ✓ K. Ashwathappa, G. Sudarsna Reddy, M Krishna Reddy; *Production and Operations Management; 7<sup>th</sup> Mumbai, Himalaya Publishing House 2013.*
- ✓ Buffa , Sarin *Modern; Production and Operations Management; 8<sup>th</sup>; New Jersey Wiley 2007.*
- ✓ Robert Goodell Brown *Production Management, 1971*
- ✓ K.N. Sontakki; *Production and Operations Management; 1<sup>st</sup>; Bangalore; Kalyani Publishers. 2014.*

## UG15AO012: REAL ESTATE MANAGEMENT

### COURSE OBJECTIVES

Students should be able to:

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

#### **Module - 1: Introduction to Real Estate Management**

**4 Hrs**

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

#### **Module - 2: Brokerage Services and Management**

**8 Hrs**

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

#### **Module - 3: Legal Framework**

**18 Hrs**

Legal Framework including various acts and procedures – namely Karnataka Apartment Ownership Act 1972( section 1 to 27), Indian Registration Act 1908 (part I to VI), Karnataka Stamp Act 1957 ( section 1 to 10 A), Karnataka Rent Act 1999(section 1 to 46), Transfer of property Act 1882(section 5 to 27, 54to 57 and 105 to 117), Building bye-laws, , Municipal Laws, Law of Agency- (Relevant sections related to legal compliances and procedures only), RBI guidelines for property investment.

#### **Module - 4: Property Management Finance**

**8 Hrs**

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

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

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

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

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

**Skill Development**

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

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

**Books for Reference**

- ✓ *Rajkumar Adukia Real estate law practice and procedures; 1<sup>st</sup>; Kolkata; Book Corporation 2015.*
- ✓ *Ralph L; Block Investing; in REITS; 4<sup>th</sup>; New Jersey John Wiley & Sons 2011.*

- ✓ *Narayan Lakshmanrao; Real estate deals; Hyderabad; Asia Law House; 2010.*
- ✓ *Kirit S Sangjoi; Practical guide to construct and real estate; New Delhi; CCH India; 2013.*
- ✓ *Bhabani Chakraborty; Sale and purchase of property; 1<sup>st</sup>; Mumbai; Current Publications 2015.*
- ✓ *Prashant Das Real; estate finance in India; 1<sup>st</sup>; New Delhi Sage Publications Pvt. Ltd 2013.*
- ✓ *Kathryn Haupt , Inger Faraz, David Jarman , Joe Reiner Property; Management 2nd Bellevue Rockwell Publishing2017*

## UG15AO013: RESEARCH METHODOLOGY

### COURSE OBJECTIVES

The students will be able to:

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

#### **Module - 1: Introduction to Research**

**15 Hrs**

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

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

#### **Module - 2: Sampling and Sampling Techniques**

**10 Hrs**

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

#### **Module - 3: Data Collection Methods**

**10 Hrs**

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

#### **Module - 4: Processing of Data**

**5 Hrs**

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

#### **Module - 5: Test of Significance**

**15 Hrs**

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

## Module - 6: Research Report Writing

5 Hrs

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

### Skill Development

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

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

### COURSE OUTCOMES

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

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

### Books for Reference

- ✓ *S. P. Gupta; Statistical Methods; New Delhi; Sultan Chand 2012.*
- ✓ *C. B. Gupta: Statistics Mumbai; Himalaya Publications.*
- ✓ *C.R. Kothari , Gaurav Garg Research Methodology : Methods And Techniques; 4<sup>th</sup>; Bangalore; New Age International Publishers 2019*
- ✓ *Chikkodi& B.G. Satya Prasad; Business Statistics; 2<sup>nd</sup>; Mumbai Himalaya Publications, 2018.*
- ✓ *Dr. O.R. Krishnawsami and Dr. M. Ranganathan Methodology of Research in Social Sciences. Mumbai Himalaya Publications, 2011*
- ✓ *Priti R. Majhi & Prafull K. Khatua; RESEARCH METHODOLOGY; Mumbai; Himalaya Publishing House 2016.*
- ✓ *G.C Beri Marketing Research; 5<sup>th</sup>; New Delhi; McGraw Hill Publishing Company 2013.*
- ✓ *Gilbert A. Churchill, Dawn Iacobucci and D. Israel Marketing Research: A South Asian Perspective. New Delhi Cengage Learning 2010.*

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

**Online Sources websites**

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

## UG15AO014 : 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

16 Hrs

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.

#### **Books for Reference**

- ✓ *Christian Gonroos Services Management and Marketing, Macmillan International ; New York Lexington Books 1990 ;*

- ✓ *Christopher Lovelock & Joechen Wirtz Services Marketing – People Technology and Strategy, 8<sup>th</sup> Edition; Singapore World Scientific Publishing Company 2016 ;*
- ✓ *Jha S. M. Services; Marketing ; Mumbai ; Himalaya Publishing House 2002 ;*
- ✓ *Roland T. Rust , Anthony J. Zahorik, Timothy L. Keiningham ; Service Marketing , New York HarperCollins 1996 ;*
- ✓ *Valerie Zelthamel& Mary Jo; Bitner Services Marketing: Integrating Customer Focus , Across the Firm ; 7th Edition ; New Delhi McGraw Hill Education 2018 ;*
- ✓ *Balachandran Excellence in Services: Focus on People Marketing Quality; Mumbai Book Publishing House 1993*

## UG15AO015 : 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. Relate the brand elements that help build brand equity.
4. Evaluate the Techniques to measure brand equity and a range of performance related outcomes.
5. Examine the brand strategies that consider brand naming, brand extension, brand stretching, brand architecture and so forth.
6. Identify the challenges of managing a global luxury brand over time and geographical boundaries in the international Luxury Markets.

#### **Module - 1: Introduction**

**10 Hrs**

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

#### **Module - 2: Brand equity, identity and positioning**

**12 Hrs**

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

#### **Module - 3: Brand elements**

**7 Hrs**

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

#### **Module - 4: Brand measuring techniques**

**8 Hrs**

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

#### **Module - 5: Sustaining branding strategies**

**15 Hrs**

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

#### **Module - 6: Managing brands across geographical boundaries**

**8 Hrs**

Global branding – geographic extension – global opportunities – conditions – barriers-organisation for a global brand – pathways to globalisation of bands Luxury brand management – definition and relativity – psychological phenomenon associated – luxury marketing mix, luxury retail – international luxury markets

## **Skill Development**

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

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

## **COURSE OUTCOMES**

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

1. Define branding concepts and process involved in brand management.
2. Explain the key issues and steps involved in brand management, including how to establish brand identity and build brand equity.
3. Relate 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.

## **Books for Reference**

- ✓ *Kevin Lane Keller Strategic Brand Management, 4th Edition 4th London Pearson 2013*
- ✓ *S. A. Chunawalla; Compendium of Brand Management Mumbai Himalaya Publishing House 2011*
- ✓ *Richard Rosenbaum-Elliott; Larry Percy, Simon Pervan, Strategic Brand Management; 3<sup>rd</sup> Edition; Bangalore Oxford University Press 2015 ;*
- ✓ *Peter Doyle and Philip Stern; Marketing Management & Strategy; 4th Edition; New Jersey Financial Times/Prentice Hall, 2006*

## UG 15AO 016 : TRAVEL AGENCY AND TOUR OPERATIONS

### COURSE OBJECTIVES

The students will be able to:

1. Explain 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. Explain the terminologies connected with Travel and rules and regulations applicable to Travel Agencies and tour operators.
4. Describe a minimum of two major tourism destinations for each country studied.
5. Design a tour itinerary plan taking all essential components of tour itinerary.
6. Compute cost of tour itinerary taking all the components of package tour.

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

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

### **Module - 2: Emerging Trends in Travel Agency** **6 Hrs**

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

### **Module - 3: Travel Essentials and Regulations** **8 Hrs**

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

### **Module - 4: Destination Geography** **18 Hrs**

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

### **Module - 5: Tour Itinerary Planning** **10 Hrs**

Components of Itinerary, Flight Itinerary, Tours Itinerary, inbound Travel

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

## **Module - 6: Tour Costing**

**10 Hrs**

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

### **Skill Development**

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

1. Visit various tourism boards in Bangalore and prepare a presentation.
2. Prepare a tour itinerary considering all the essential components required.
3. Make a presentation on Incredible India.
4. Visit various travel agencies/ tour operators to gain information on their operations and prepare a project report.
5. Arrange for a guest lecture from a tour operator.

### **COURSE OUTCOMES**

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

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

### **Books for Reference**

- ✓ *WTO Travel & Tourism management.*
- ✓ *West Wind Aviation Academy Travel & Tourism management; Arizona*
- ✓ *A.K Bhatia Tourism development, principles and practices ; Noida ; Sterling Publishers Pvt. 2012*
- ✓ *Maneed Kumar; Tourism Today*
- ✓ *IATA; Travel and Tourism Management*

## UG 17 AO 018: MONEY BANKING AND PUBLIC FINANCE

### COURSE OBJECTIVES

Students should be able to:

1. Describe 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,
5. Consumption and Distribution aspect of economy of a country.
6. Describe the role of Fiscal policy and Budget in the context of Fiscal federalism of our country.

#### **Module 1 - Introduction**

**10 Hrs**

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

#### **Module 2 - Commercial banks**

**12 Hrs**

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**

**6 Hrs**

Functions - monetary policy - instruments-limitations.

#### **Module 4 - Public Finance**

**9 Hrs**

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

#### **Module 5 - Public Expenditure**

**12 Hrs**

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

#### **Module 6 - Fiscal Federalism**

**11 Hrs**

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

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

### **Skill development**

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

1. Analyze the reasons for different interest rates structures in India.
2. Elucidate some of the latest banking tools initiated by Commercial Banks.
3. Examine the latest trends in e banking.
4. Complete a study on the linkage between money and interest rates and its impact on economic development

### **COURSE OUTCOMES**

After the course the students will be able to:

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

### **Books for Reference**

- ✓ *Bhatia, H. L.; Public Finance; 29<sup>th</sup> Edition; New Delhi; Vikas Publications; 2018.*
- ✓ *Cullis John & Jones Philip; Public Finance and Public Choice; 2<sup>nd</sup> Edition; London; Oxford University Press; 1998.*
- ✓ *D.M.Mithani; Money, Banking and Public Finance; 1<sup>st</sup> Edition; New Delhi; Himalayan Publishing; 2012.*
- ✓ *Jhingan M. L.; Money, Banking and International Trade; 8<sup>th</sup> Edition; New Delhi; Vrinda Publications; 2013.*
- ✓ *M.L.Seth; Money, Banking, International Trade and Public Finance; Uttar Pradesh; 1<sup>st</sup> Edition; Lakshmi Narain Agarwal; 2017*



## UG 17AO 019: HUMAN RIGHTS AND SOCIAL JUSTICE

### COURSE OBJECTIVES

The students will be able to:

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

#### **Module 1 - Human Rights and Social Justice**

**10 Hrs**

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

#### **Module 2 - Problems Associated With Rural, Urban and Tribal Communities**

**10 Hrs**

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

#### **Module 3 - Change and Challenges**

**10 Hrs**

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

#### **Module 4 - Government Schemes and Policies**

**15 Hrs**

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

#### **Module 5 - Governing Systems and Directive Principles of State Policy**

**15 Hrs**

Provisions to urban, rural and tribal communities, Ministry of Tribal Affairs: National

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

### **Skill Development**

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

- i. Illustrate few non- government organizations that focus on holistic understanding of need based growth and development in various community of rural/tribal/urban population in India.
- ii. List the challenges to human rights and social justice in India from LPG perspective.
- iii. Evaluate the Karnataka government schemes and policies for the upliftment of rural people and tribes to build a more socially just and equitable multicultural society and to establish human rights

### **COURSE OUTCOMES**

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

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

### **Books for Reference**

- ✓ Ghanshyam Shah; *Social Movements in India; 2<sup>nd</sup> Edition; New York; Sage Publications; 2004.*
- ✓ Rajeshwar Dayal; *Community Development programmes in India; 2<sup>nd</sup> Edition; New Delhi; Kitab Mahal Publications; 1966.*
- ✓ Mukerji, B.; *Community Development in India; 1<sup>st</sup> Edition; New Delhi; Orient Longmans; 1967.*
- ✓ Govt. of India; *Five Year plans; New Delhi; Publication.*
- ✓ Paulo Freire; *Pedagogy of the Oppressed; 30<sup>th</sup> Edition; New York; Continuum International Publishing Group; 2000.*
- ✓ Palagummi Sainath; *Everyone likes a Good Drought; 1<sup>st</sup> Edition; New Delhi; Penguin Publishers; 2000.*

- ✓ *Kaushal Goyal; Dr. B.R Ambedkar Biography; 1<sup>st</sup> Edition.*
- ✓ *Shah D.C; Tribal Issues in India; 1<sup>st</sup> Edition; Jaipur; Rawat Publications; 2004.*
- ✓ *Behura N.K; Tribals and the Indian Constitution; 1<sup>st</sup> Edition; Jaipur; Rawat Publications; 2006.*
- ✓ *Hetne Bjorn; Development theory and the third world –Ideas and action; 1<sup>st</sup> Edition; Harlow; Longman Publications; 1990.*
- ✓ *Tudipura, Jacob; Urban Community Development; 2<sup>nd</sup> Edition; Jaipur; Rawat Publications; 2007.*
- ✓ *Paul Wiebe D.; Social life in Indian slum; 1<sup>st</sup> Edition; Carolina; Carolina Academic Press; 1975.*
- ✓ *Chandra S. and Punalekar; Urban Community Development in India; 1<sup>st</sup> Edition; New Delhi; National Institute of Public Cooperation and Child Development;1975*

## UG 17AO 020: INNOVATION IN MANAGEMENT

### COURSE OBJECTIVES

The students will be able to:

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

### **Module 1: Introduction to Innovation Management**

**12 Hrs**

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

### **Module 2: Strategic Management of Innovation**

**14 Hrs**

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

### **Module 3: Building an Innovative Organization**

**14 Hrs**

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

### **Module 4: Innovation and Growth**

**10 Hrs**

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

### **Module 5: Capturing the Benefits of Innovation**

**10 Hrs**

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

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

### **Skill Development**

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

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

## **Books for Reference**

- ✓ *Tidd, J., Bessant, J. And Pavitt, K; Managing Innovation: Integrated technological, and Market and Organizational Change; 5<sup>th</sup> Edition; John Wiley and Sons, 2009.*
- ✓ *Conway S. and Steward F; Managing and Shaping Innovation; 1<sup>st</sup> Edition; Oxford; Oxford University Press; 2009.*
- ✓ *Melissa A Schilling, Strategic Management of Technological Innovation; 4<sup>th</sup> Edition; New York; Tata McGraw Hill; 2013.*
- ✓ *V. Govindrajana and C. Trimble, Ten Rules for Strategic Innovators: From idea to Execution; 1<sup>st</sup> Edition; Massachusetts; Harvard Business Review Press; 2005.*
- ✓ *C.K. Prahalad and M. S. Krishnan; The new age of innovation: Driving Co-created Value through Global Networks; 1<sup>st</sup> Edition; New York; Tata McGraw Hill 2008*

## **Additional Reading**

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

## UG19AO23: HUMANITARIAN ASSISTANCE AND DISASTER MANAGEMENT

### COURSE OBJECTIVES

The students will be able to:

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

#### **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

#### **Module2- Basic Disaster Management Aspects** **10 Hrs**

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

#### **Module 3- The Disaster Management Cycle** **10 Hrs**

Risk Disaster and National Development, Counter-Disaster Resources

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

Leadership in Disaster, Organization, plan, use of resources

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

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

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

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

#### **Skill development**

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

1. Participate in world disaster day 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

2. Analyze the college building and identify the disaster barriers implemented by the institution and draft a report of your findings
3. Participate in various guest lectures organized on disaster management and a quiz can be conducted on the topics discussed in the lectures
4. Learn CPR and first aid and demonstrate the same on one of your classmates in the class.

### **COURSE OUTCOMES**

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

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

### **Books for Reference**

- ✓ *Damon P. Coppola; Introduction to International Disaster Management; 1<sup>st</sup> Edition; Oxford; Butterworth and Heinemann; 2006.*
- ✓ *Larry Collins and Thomas D Schneid; Disaster Management and Preparedness Book; 1<sup>st</sup> Edition; Ohio; CRC Press; 2000.*
- ✓ *R.B. Singh; Natural Hazards and Disaster Management: Vulnerability and Mitigation; Reprint Edition; Jaipur; Rawat Publications; 2006.*
- ✓ *Shastri K. N.; Disaster Management in India Hardcover; 1<sup>st</sup> Edition; New Delhi; Neha Publishers and Distributors; 2011*

## UG19AO24: INTRODUCTION TO PSYCHOLOGY

### COURSE OBJECTIVES

The students will be able to:

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

### Module 1 - Introduction to Psychology

8 Hrs

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

### Module 2 - Emotions, Motivation, Personality

12 Hrs

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

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

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

### Module 3 - Theories of personality

10 Hrs

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

### Module 4 - Mental Abilities, Thought and Learning

10 Hrs

Intelligence-Defining Intelligence - Five Aspects of Intelligence - Variations in Intelligence - Hereditary Influences - Environmental Influences- Thinking process - concepts - problem solving - decision making a cognitive process - Creative thinking



- Characteristics of Creative Person- Language – cognitive approaches to learning, reinforcement and punishment. Learning - Types of learning – Associative learning – cognitive learning - Classical conditioning – Operant conditioning – Shaping – Punishment – Feedback – Learning Aids – Modelling – Latent learning

### **Module 5 –Anxiety & Stress**

**12 Hrs**

Abnormality Definition - Changing attitudes and concepts of mental health and illness  
- Current views – Anxiety issues – Mood Disorders -Stress related issues- emotional signs, behavioural signs & physical - Signs Alcohol & Substance abuse

### **Module 6:- Health Psychology**

**8 Hrs**

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

### **Skill development**

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

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

### **COURSE OUTCOMES**

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

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

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

### **Books for References**

- ✓ *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*

## UG 19AO25: INTERNATIONAL TAX AND TECHNOLOGY -I

### COURSE OBJECTIVES

The students will be able to:

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

### **Module 1 : Common Topics - Introduction to US Legal & Tax Systems**

**8 Hrs**

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

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

Basic concepts of US tax and Overview of form 1040, Filing Requirement, Filing Status, Substantial Presence Test , Dependents, Compensation, Basics of Income Sourcing & W-2, Stock Options, Interest, Dividend Income, Capital Gains and Sale of Main Home, Business Income (Schedule C and self-employment tax), Income and Loss from Rental Property, Additional Medicare Tax and Net Investment Income Tax, Filing due date, Extensions, Penalty and Interest, Tax rates and calculation of Taxes, Form 1040 Page 1 and Page 2.

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

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

### **Module 4 - US Individual Income -Tax - Advanced Topics**

**6 Hrs**

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

nationals.

## **Module 5 - Introduction to Technology**

**18 Hrs**

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

## **Skill Development**

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

- i. Participate in simulations, case studies and quizzes on different topics related to corporate taxation during the tenure of the course
1. 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. Hasselbac*
  - <https://taxmap.irs.gov/taxmap/tmhome.htm>

## 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**

**6 Hrs**

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

#### **Module 4: US Corporations**

**12 Hrs**

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

book tax differences on Schedule M3, identify broad categories of deductible expenses, recognize common examples of non-deductible expenses, general rules for timing of deductions,

### **Module 5: Analyse Income and Expenses of US Corporations**

**16 Hrs**

Asset basis and cost recovery, determine the Initial tax basis of business property, distinguish between deductible repairs and Capitalized improvements, calculate allowable cost recovery deductions, determine the effect of cost recovery book to tax differences on Schedule M3  
Calculate gain or loss realized and recognized on business property dispositions, Identify the character of recognized gain or loss on property dispositions, explain the Sec. 1231 netting rules and capital loss limitations, determine the effect of asset sale book tax differences on Schedule M3, Calculate Corporate Taxable Income, tax treatment of Charitable Contributions, net operating losses, and dividends received deductions, finalize corporate taxable income, compute Corporate Tax Liability.

### **Module 6 -Comprehensive case studies for Corporations using technology tools 8 Hrs**

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

### **Skill Development**

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

- 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*
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- ❖ *<https://taxmap.irs.gov/taxmap/tmhome.html>*

## UG20AO29: MEDIA, TECHNOLOGY AND SOCIETY

### COURSE OBJECTIVES

The Student will be able to:

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

### Module 1- Medium is the Message' - Understanding the role of media in everyday life

15 Hrs

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

#### Readings & Viewings:

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

### Module 2- 'The Attention Merchants' - Advertising and the war for attention 10 Hrs

'Attention Merchants' is a term popularized by the writer Tim Wu through his book 'The Attention Merchants: The Epic Scramble to Get Inside Our Heads' in which he not only



charts the history of advertising but also unravels the workings of a gigantic business model that is toiling day-in and day-out to get our attention. In this module we shall explore the business model at work behind the emergence of modern advertising and its impact on our everyday life.

### **Readings & Viewings:**

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

### **Module 3- The intelligence of 'Artificial Intelligence' - Automation and its aftermath**

**10 Hrs**

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

### **Readings & Viewings:**

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

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

**10 Hrs**

The web has opened spaces in which we can create our virtual selves and lead virtual lives.

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

#### **Readings & Viewings:**

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

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

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

#### **Readings & Viewings:**

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

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

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

#### **Readings & Viewings:**

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

#### **Bibliography**

- ✓ (ed.), D. F. (n.d.). *Megatech: Technology in 2050*.
- ✓ Alvares, C. (1993). *Decolonising History: Technology and Culture in India, China, and the West from 1492 to the Present Day*.
- ✓ Ashis Nandy (ed.), J. K. (1990). *Science, Hegemony and Violence: A Requiem for Modernity*.
- ✓ Browne, S. (2015). *Dark Matters: On the Surveillance of Blackness*.
- ✓ Carr, N. G. (2014). *The Glass Cage: Where Automation is Taking Us*.
- ✓ Chomsky, E. S. (1988). *Manufacturing Consent: The Political Economy of the Mass Media*.
- ✓ Citron, D. K. (2014). *Hate Crimes in Cyberspace*.
- ✓ Edgerton, D. (2006). *The Shock of the Old: Technology and Global History since 1900*.
- ✓ Editors: Jeebesh Bagchi, M. N. (2006). *sarai Reader: 03- Shaping Technologies*.
- ✓ Eichhorn, K. (2019). *The End of Forgetting: Growing Up With Social Media*.
- ✓ Harari, Y. N. (2011). *Sapiens: A Brief History of Humankind*. Harari, Y. N. (2015). *Homo Deus: A Brief History of Tomorrow*. Lovink, G. (2002). *Dark Fiber: Tracking Critical Internet Culture*.
- ✓ Lovink, G. (2009). *Dynamics of critical Internet culture (1994-2001)*. McLuhan, M. (1964). *Understanding Media: The Extensions of Man*. Morozov, E. (2011). *The Net Delusion: The Dark Side of Internet Freedom*. Mukherjee, S. (2016). *The Gene: An Intimate History*.
- ✓ Noble, S. U. (2018). *Algorithms of Oppression: How Search Engines Reinforce Racism*.
- ✓ Pacey, A. (1990). *Technology in World Civilization*.
- ✓ Phillips, W. (2015). *This Is Why We Can't Have Nice Things: Mapping the Relationship Between Online Trolling and Mainstream Culture*.
- ✓ Standage, T. (1998). *The Victorian Internet*.
- ✓ Visvanathan, S. (1997). *A Carnival for Science: Essays on Science, Technology and Development*.
- ✓ Wu, T. (2016). *The Attention Merchants: The Epic Scramble to Get Inside Our Heads*.
- ✓ Zuboff, S. (2018). *The Age of Surveillance Capitalism: The Fight for a Human Future at the New Frontier of Power*.

## Articles

- Fast and Furious: The turbulent reign of Arnab Goswami – The Caravan Magazine (01 December 2012)

- Supreme Being: How Samir Jain created the modern Indian newspaper industry – The Caravan Magazine (01 December 2012)

## **COURSE OUTCOMES**

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

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

### COUSE OBJECTIVES

The students will be able to:

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

### **Module I - Cricket as the Synecdoche of Indian Culture Time**

**10 Hrs**

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

### **Readings and Viewings**

- Bedi Vikram: Indian Cricket as Synecdoche for Our Times
- Joseph, Manu: India An Unnatural Cricketing Nation

- Rowe, David: Extracts from Sport, Culture and the Media the Unruly Trinity
- BBC Documentary: The Empire of Cricket – India

### **Module II- Cricket in Writing Time**

**10 Hrs**

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

### **Readings**

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

### **Module III - Advertisement and Cricket Time**

**10 Hrs**

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 IV - Representation of Cricket in Cinema Time**

**10 Hrs**

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 Hrs**

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

## Readings

- Astill, James - "Introduction" to The Great Tamasha: Cricket, Corruption and the Turbulent Rise of Modern India
- Haigh, Gideon.: Cricket and Television: Crowds and Powerlessness
- Boyle, Raymond and Richard Haynes.: Power Game: Why Sport Matters to Television
- Sullivan, B. David. : Broadcast Television and the Game of Packaging Sports

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

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

## Readings

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

## COURSE OUTCOMES

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



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

### **Recommended Reading**

- ✓ Bateman, Anthony: The Cambridge Companion to Cricket
- ✓ Haigh, Gideon: Sphere of Influence: Writings on cricket and its discontents
- ✓ Astill, James: The Great Tamasha: Cricket, Corruption and the Turbulent Rise of Modern India
- ✓ Nandy, Ashis: The Tao of Cricket
- ✓ Guha, Ramachandra: A Corner of a Foreign Field
- ✓ Sen, Ronojoy: Nation at Play: A History of Sport in India
- ✓ Kidambi Prashant: Cricket Country: The Untold History of the First All India Team
- ✓ Boyle, Raymond and Richard Haynes: Power play: sport, the media and popular culture
- ✓ Rowe, David: Sport, Culture and the Media
- ✓ Raney A. Arthur and Jennings Bryant: Handbook of Sports and Media
- ✓ Dayan, Daniel and Elihu Kartz: Media Events: The Live Broadcasting of History

- ✓ Boyle, Raymond: Sports Journalism: Contexts and Issues
- ✓ Coakley, Jay and Eric Dunning: Handbook of Sports Studies
- ✓ Wenner, A. Lawrence: Media, Sports and Society
- ✓ Fox, Andrew: Global Perspectives on Media Events in Contemporary Society
- ✓ Majumdar, Boria and J.A. Mangan: Cricketing Cultures in Conflict: World Cup 2003
- ✓ Bose, Mihir: The Magic of Indian Cricket: Cricket and Society In India

## UG21AO033: INTRODUCTION TO BEHAVIORAL ECONOMICS

### COURSE OBJECTIVES

The students will be able to:

1. Examine critically the evolution of Behavioural Economics and its implications on from Neuro economics, Cognitive and emotional biases and Mental Accounting.
2. Examine the implications of Bounded rationality, Certainty/possibility effects, Dunning-Kruger effect, and Dual-system theory to mental accounting in the context of behavioural Economics.
3. Evaluate the role of Heuristics, emotion, beliefs and institution in investment decision making.
4. Compare and contrast role of the Inter-temporal Choice models and its relationship with alternative inter-temporal 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.

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

**10 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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

### **Skill development**

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

1. Extrapolate any three pivotal concepts of Behavioural economics; and keeping the present scenario in mind 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.
2. Examine the implications of Bounded rationality, Certainty/possibility effects, Dunning-Kruger effect, and Dual-system theory to mental accounting in the context of behavioural Economics.
3. Evaluate the role of Heuristics, emotion, beliefs and institution in investment decision making.
4. Compare and contrast role of the Intertemporal Choice models and its relationship with alternative intertemporal choice available for decision making in future.
5. Illustrate the role of Behavioral Game Theory, Nudge vs. boost that 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:**

1. Erik Angner, "A Course in Behavioral Economics", Palgrave Macmillan
2. M. Altman, Handbook of Contemporary Behavioural Economics: Foundation and Developments, Prentice Hall India, (2007)
3. E. Cartwright, Behavioural Economics, Routledge, 2011
4. D. Kahneman, Thinking Fast and Slow, Allen Lane, Penguin Books, 2011
5. G. Loewenstein, Exotic Preferences: Behavioural Economics and Human Motivation, Oxford University Press, 2007
6. Sanjit Dhani, "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
2. Examine the facets of political developments in the context of Law, political obligation and resistance, basic political value and rights
3. Illustrate the facets of political developments behind rise and fall of empires right from Persian empire, Ancient Greece, Roman Empire China to Expansion of Europe
4. Analyse the social causes that led to revolutions and decolonization right from the American war of Independence, French Revolution to Decolonization.
5. Examine critically the evolution of Modern western political thought and philosophy right from Aristotle to Marx on Dialectical Materialism
6. Evaluate critically the evolution of Indian Political thought right from Manu to Nehru

#### **Module 1: Introduction to History**

**5 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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

### **Books for References:**

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

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 Hrs**

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

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

**12 Hrs**

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)**

**20 Hrs**

Meaning and Concept of Web Browsers. Creating style sheet. Properties. Styling (Background, text, format, controlling fonts). Working with block elements and objects. Working with Lists and Tables, CSS Id and Class. Box Model (Introduction, Border properties, Padding Properties, Margin properties). CSS Advanced (Grouping, Dimension, Display, Positioning, Floating, Align, Pseudo class, Navigation Bar, Image Sprites, Attribute selector). CSS Color. Creating page Layout and Site Designs. Practical classes.

#### **Module 5: Website Publishing**

**10 Hrs**

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 Hrs**

Concept of Digital Marketing. Importance. Tools. Strategies. Concept of Search Engine Optimization (SEO). SEO Marketing. Social media marketing. Content strategy. Web

Analytics. Web remarketing. Mobile & affiliate marketing. Online reputation management. Design essentials. The merits, demerits & its applications across the industries.

### **Skill Development**

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

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

### **COURSE OUTCOMES:**

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, 5th Edition Wiley India*
- ✓ *John Duckett Beginning HTML, XHTML, CSS, and JavaScript Wiley India*
- ✓ *Ian Pouncey, Richard York Beginning CSS: Cascading Style Sheets for Web Design Wiley India*
- ✓ *Kogent Learning Web Technologies: HTML, Javascript Wiley India*



## UG 21AO 036 - DANCE COURSE

### COURSE OBJECTIVES:

The student will be able to

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

### Theory [20 Hrs.]

<b>Unit 1:</b> Basic human anatomy	<b>4hrs</b>
<b>Unit 2:</b> Concert dance and other mediums of stage	<b>4hrs</b>
<b>Unit 3:</b> Basic framework of Natyashastra	<b>4hrs</b>
<b>Unit 4:</b> Pioneers in Dance – Reflection on their concept of art and why they made it	<b>4hrs</b>
<b>Unit 5:</b> Choreography Design and Concepts	<b>4hrs</b>

### Practical [40 hrs]

<b>Unit 1:</b> Conditioning for Movement Practice	<b>6hrs</b>
<b>Unit2:</b> Beginner Contemporary dance	<b>10hrs</b>
<b>Unit 3:</b> Bharatanatyam	<b>10hrs</b>
<b>Unit 4:</b> Capoeira	<b>6hrs</b>
<b>Unit 5:</b> Choreography	<b>8 hrs</b>

## **COURSE OUTCOMES**

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

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

## UG21AO037: RURAL MARKETING

### COURSE OBJECTIVES

The students will be able to:

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

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 Hrs**

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 Hrs**

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 Hrs**

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 Hrs**

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

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

**10 Hrs**

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

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

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 marketing

#### **Module 2: Sustainability Marketing Strategy** **10 Hrs**

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 Hrs**

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 Hrs**

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

#### **Module 5: Sustainable Promotion** **10 Hrs**

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 Hrs**

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:**

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

**SEMESTER IV**  
**FSD 15 401: ENVIRONMENT AND PUBLIC HEALTH**

**COURSE OBJECTIVES**

The students will be able to:

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

**Module - 1: Linkages between Environment and Health** **10 Hrs**

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** **12 Hrs**

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

**Module - 3: Diseases in Contemporary Society** **14 Hrs**

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



**Module - 4: Perspectives and Interventions in Public Health****14 Hrs**

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

**Module - 5: Environmental Management Policies and Practices****10 Hrs**

Municipal solid waste management: Definition, sources, characterization collection and transportation and disposal methods. Solid waste management system in urban and rural areas.

Municipal Solid waste rules. Policies and practices with respect to Environmental Protection Act, Forest Conservation Act, Wild life protection Act, Water and Air Act, Industrial, Biomedical and E waste disposal rules

**Skill Development**

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

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

## COURSE OUTCOMES

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

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

## Books 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