

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

(Autonomous)

163, Brigade Road, Bangalore – 560 025

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

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



## **Bachelor of Commerce**

(Travel & Tourism)

**Semester III & IV**

*Syllabus w.e.f., 2015 – 2016*

**Academic year 2019-2020**



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

(An Autonomous Institution affiliated to Bangalore University)

Dedicated to Excellence with Relevance

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

Since its inception as an independent institution, the College has shown growth and progress in academics, co-curricular and extra - curricular activities. Besides, there has been a constant effort made by the College to acquire excellence in every aspect of good education. Currently it stands accredited to the National Assessment and Accreditation Council (NAAC) with an 'A' grade. . In February 2010, the College was recognised 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 University and became autonomous in September 2005. The motto of the college is Fide et Labore or 'Faith and Toil' and the college attempts to inculcate the motto in every student through its various courses and programmes.

The College is committed to providing quality education to its students. It offers Bachelor of Commerce and Bachelor of 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 COURSE**

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 courses 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 course of Karnataka State or its equivalent are eligible for admission into this Programme.

### **II. DURATION OF THE PROGRAMME:**

The course 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 subjects compulsorily.
- b. A student who fails to complete the course in the manner stated above shall not be permitted to take the end semester examination.

### **B.COM PROGRAMME MATRIX, COURSE 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 subjects including part – B subjects of III and IV semesters (except languages, compulsory additional subjects and core Information Technology related subjects). Languages and additional subjects 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 subject. The minimum SGPA to qualify for the B.Com degree is 4.00 and a pass in all subjects.

#### **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 subjects based on the following broad classification

<b>Subject category</b>	<b>Instruction hrs / week</b>	<b>Credits</b>
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 subjects divided by the total credits of Part A and Part B in the semester.

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

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

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

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

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

## IX. PATTERN OF QUESTION PAPER:

**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.



**COURSE MATRIX**  
**B.COM – TRAVEL & TOURISM COURSE**  
**CHOICE BASED CREDIT SYSTEM**  
**SEMESTERS**

Content	I	II	III	IV	V	VI	TOTAL
<b>Part A : Languages</b>							
English and Business Comm.	2 hrs/ 2cr	2 hrs/ 2cr	2 hrs/ 2cr	2 hrs/ 2cr	-	-	
Language	2 hrs/ 2cr	2 hrs/ 2cr	2 hrs/ 2cr	2 hrs/ 2cr	-	-	
I	4 Cr	4 Cr	4 Cr	4 Cr	-	-	16
<b>Part B: Core Subjects</b>							
Content	I	II	III	IV	V	VI	TOTAL
Major Core 4hrs/3cr	• Financial Accounting • Principles of Management	• Corporate Accounting • Business and Company Law	• Financial Management • Tourism Marketing	• Cost Accounting • Human Resource Management	• Income Tax-I • Management Accounting	• Income Tax-II • Operations Research • Banking and Insurance	
Allied Required 4hrs/ 3cr	• Economics of Tourism • Fundamentals of the Tourism Industry	• Business Statistics • Geography in Travel Planning	• Travel Agency & Tour Operations	• Transport Management	• Airfare and Ticketing	• Air Cargo and Logistics Management	
Major Optional 4hrs/ 4cr	NA	NA	NA	NA	• Elective 1 • Elective 2	• Elective 3 • Elective 4	
Open Electives 4Hrs/3 Crs	NA	NA	4hr/3Cr (as per the list given)	4hr/3Cr (as per the list given)	-	-	
Skill based Major 4 hrs/ 4cr	-	-	-	-	Subject / Elective Skill based paper	-	
II	12 Cr	12 Cr	12 Cr	12 Cr	21 Cr	20 Cr	89
<b>Part C: Foundation, skill development, interdisciplinary &amp; Sports</b>							
HRD	1 hr/1 Cr	1 hr/1 Cr	-	-	-	-	
IC	-	2 Cr	-	-	-	-	
EVS	-	-	-	2 Cr	-	-	
Internship	-	-	-	1 Cr	-	1 Cr	
Skill Development	Certificate Course - 60 Hrs/2 Cr.			1Cr Excel		Advance Excel- 1 Cr	
	Tally - 1 Cr						
Field Visit			1 Cr				
III	2 Cr	5 Cr	1 Cr	4Cr		2 Cr	14
<b>Part D: Extension and extracurricular activities</b>							
Extension/Extra							
Curricular & Others		1 Cr		1 Cr		1 Cr	
IV		1 Cr				1 Cr	02
Total	18 Cr	22 Cr	17 Cr	21 Cr	21 Cr	23 Cr	122

**B.COM. TRAVEL & TOURISM**  
**SEMESTER SCHEME OF EXAMINATION CORE SUBJECTS**  
**SEMESTER – III**

Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/ Credits
			CIA	ESE		
C2 15 MC 301	Financial Management	04	30	70	100	03
C2 15 MC302	Tourism Marketing	04	30	70	100	03
C2 15 AR303	Travel Agency & Tour Operations	04	30	70	100	03
	<b>**Open Electives**</b>	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**

Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/ Credits
			CIA	ESE		
C2 15 MC401	Cost Accounting	04	30	70	100	03
C2 15 MC402	Human Resource Management	04	30	70	100	03
C2 15 AR403	Transport Management	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 Exam*

## LANGUAGES

Sem No.	Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/ Credits
				CIA	ESE		
I	C2 153KN	Kannada	03	30	70	100	02
	C2 153HN	Hindi	03	30	70	100	02
	C2 153AE	Additional English	03	30	70	100	02
	C2 153GE	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>
II	C2 154KN	Kannada	03	30	70	100	02
	C2 154HN	Hindi	03	30	70	100	02
	C2 154AE	Additional English	03	30	70	100	02
	C2 154GE	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 Exam*

## FOUNDATION COURSES

Sem No.	Subject Code	Title of the Paper	Lecture Hrs per week	Grade/ Credits
IV	FSD 15 301	Tally	1	1
III	FSD 15 402	Excel	1	1
IV	FSD 15 401	Environment and Public Health	1	2
IV	EEA15 206	Social Internship		1

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

### **B.Com (Travel and Tourism)**

#### **Program Educational Objectives (PEO)**

Our **B.Com (Travel and Tourism)** program will produce graduates who are:

1. competent, creative, and highly valued professionals and executives in the industry, academia or the government
2. flexible and adaptable in the workplace, possess the capacity to embrace new opportunities of emerging technologies, leadership and teamwork opportunities, all affording sustainable management careers
3. able to act with global, ethical, societal, ecological and commercial awareness as is expected of practicing accounting / management professionals and to adapt to a rapidly changing hospitality and tourism industrial environment
4. able to display/ possess professional competence to pursue higher studies, research, life-long learning for continuous growth and development
5. 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, 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 and industry, economy at the national and global level.

PO6 - fulfil educational entrance requirements of relevant provisional bodies and enable him/her to devise a career plan in professional accounting.

PO7 - plan, organise, co-ordinate, direct and control both business enterprise and non – governmental organisations

PO8 - appreciate significance of sustainable development practices

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

### **Program Specific Outcomes (PSOs)**

PO 11 - demonstrate adequate preparation for career development through a solid foundation in the tourism and hospitality industry

PO12 - demonstrate knowledge of multicultural perspectives to meet the needs of the tourism industry

**SEMESTER –III**  
**C215 MC 301: FINANCIAL MANAGEMENT**

**COURSE OBJECTIVES:**

Students should be able to

1. Explain both the theoretical and practical role of financial management in business corporations.
2. Analyze the importance of cost of capital in financial decision making.
3. Analyze the importance of capital structure in financial decision.
4. Enumerate the significance of capital budgeting and process of capital budgeting.
5. Calibrate the various factors influencing dividend policy
6. Examine various factors that determine the working capital and operating cycles.

**Module - 1: Financial Management 4Hrs**

Finance Function–Aims of Finance Function–Financial Management – Goals of Financial Management – Financial Decisions.

**Module - 2: Financing Decisions -Cost of Capital 12Hrs**

Meaning – Computation of Cost of Capital – Cost of Equity– Preference–Debt –Cost of Retained Earnings–Weighted Average Cost of Capital.

**Module - 3: Financing Decisions-Capital Structure 10Hrs**

Meaning of Capital Structure – Optimum Capital Structure– Factors determining Capital structure –Leverages – Operating leverage – Financial leverage and combined leverage - Problems. Point of indifference.

#### **Module - 4: Investment Decisions**

**16Hrs**

Capital Budgeting – Meaning – Significance – Capital Budgeting process – Payback period – ARR – Net present values – IRR Method – Profitability Index and Capital Rationing – Concepts only.

#### **Module - 5: Dividend Decisions**

**8Hrs**

Meaning – Types of dividend policies – Factors influencing dividend policy – Forms of dividends. Dividend relevance theories – Walter's Model and Gordon's Model. Dividend irrelevance theories – Modigliani Miller Model.

#### **Module 6: Working Capital Management**

**10Hrs**

Working capital: Meaning – Concepts of working capital – Factors influencing Working Capital requirement – Components of working capital – Profitability/Liquidity tradeoff.

Cash Management: Meaning – Importance – Factors affecting cash balances – Motives of holding cash – Objectives of cash management – Difficulties and Means of cash management.

Receivables Management: Meaning – Purpose – Determinants – Tools for receivables management – Ageing schedule.

Inventory Management: Meaning and Importance – Cost of holding inventory – Tools – EOQ – Fixing different inventory levels – ABC analysis – FSN – VED – JIT – Periodic inventory valuation – Perpetual inventory valuation (concepts only).

#### **Skill Development:**

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

1. Identify the decision areas in which a financial manager has a role to play
2. Prepare a Capital Budget for your new Business
3. Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years

4. Prepare an aging schedule of debtors with imaginary figures
5. Capital structure analysis of companies in different industries
6. Study of dividend policy practices of certain companies in India.

#### **COURSE OUTCOMES:**

After completion of the course the students will be able to

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

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

- ❖ *I. M. Pandey: Financial Management, Vikas Publishers, New Delhi.*
- ❖ *James C. Vanhorne: Financial Management.*
- ❖ *Khan & Jain: Financial Management, Tata Mcgraw Hill, NewDelhi.*
- ❖ *P. N. Reddy & Appanaiah: Financial Management, Himalaya Publishers, Bombay.*
- ❖ *Prasanna Chandra: Financial Management, Tata McGraw Hill, New Delhi.*
- ❖ *S. N. Dorai Raj: Financial Management, Kalyani Publishers, New Delhi.*
- ❖ *S. N. Maheswari: Financial Management, Sulchand & Co., New Delhi.*
- ❖ *Sharma & Sashi Gupta: Financial Management.*



**SEMESTER –III**  
**C2 15 MC 302: TOURISM MARKETING**

**COURSE OBJECTIVES:**

Students should be able to

1. Describe the concept of tourism marketing, importance of TQM in tourist marketing.
2. Examine the application of marketing research in tourism marketing.
3. Illustrate effective market segmentation and design tourism products in relation to a package tour.
4. Develop Innovative tourism products considering different pricing strategies.
5. Analyse the integrated Marketing in tourism and the recent trends in tourism marketing.
6. Differentiate the middlemen in the tourism industry.

**Module - 1: Introduction to Tourism and Tourism**

**Marketing**

**10Hrs**

Introducing Tourism-concept, meaning and definition of Tourism and tourist-Motives behind the travel- Typology of Tourism- Market potentials of Tourism industry and the path ahead- TQM concept for Tourism- Effects of TQM on Tourism Industry-Roadmap for TQM- Quality Circle in Tourism. Tourism Marketing- an overview, meaning, definition, characteristics, objectives and importance of Tourism Marketing.

**Module-2: Marketing Research and Behavioral profile of tourists**

**10Hrs**

Marketing research- meaning, objectives, importance of Marketing research -The Marketing research process- Applications of

Marketing research- Limitations and ethics in marketing research. Users of Tourism services –Behavioral influences –users behavior and lifestyle –users behavior and sagacity –Behavior determinants model-Stimulus Response model of behavior for Tourism-Psycholocomotion of tourists.

**Module - 3: Tourism Market Segmentation and Product Planning**

**10Hrs**

Meaning, need and importance of segmentation- Bases for segmentation- Effective market segmentation- Decision process of Market segmentation. Tourism products and features- Tourism products in relation to a package tour- meaning and need for Tourism product planning-Planning process- Product positioning.

**Module - 4: Tourism product and pricing strategies**

**8Hrs**

Product management process- product life cycle-branding-formulating the Tourism product mix. The influencing factors for pricing- pricing objectives-pricingpolicies-pricingstrategies-pricings strategyduringdifferentstages.

**Module - 5: Integrated Marketing in Tourism**

**12Hrs**

IMC and the communication process - Direct response marketing in Tourism-Word of mouth marketing- personal selling- sales sequence-tourism advertising-selection of media- tourism publicity -Public Relations- Sales promotion-techniques of sales promotion-Tourism promotion strategy-Elements of IMC-Recent trends in Tourism Marketing.

**Module - 6: Tourism distribution strategy**

**10Hrs**

Meaning - factors influencing distribution policy - the chain of distribution - Travel distribution system- middle men in the Tourism industry- tour operator and travel agents- Travel guides-Channel decision in the Tourism industry.

**Skill Development:**

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

1. Identify the product of your choice and describe in which stage of the product life cycle it is positioned
2. Suggest strategies for development of a product
3. Select a product and describe an advertising endeavor for it, since its introduction
4. Study of Consumer Behavior 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 completion of the course the students will be able to

1. Define the concept of tourism marketing, importance of TQM in tourist marketing.
2. Examine the application of marketing research in tourism marketing.
3. Analyse the market segmentation and design tourism products in relation to a package tour.
4. Develop Innovative tourism products considering different pricing strategies.
5. Analyse the integrated Marketing in tourism and the recent trends in tourism marketing.
6. Act as middlemen in the tourism industry.

**Books for Reference:**

- ❖ *S.M. Jha, Tourism Marketing- Himalaya Publishing House.*
- ❖ *Philip Kotler, John T Bowen, James C Makens, Marketing for Hospitality and Tourism.*
- ❖ *Victor T C, T C Middleton, Jackie R R Clarke, Marketing in Travel and Tourism.*
- ❖ *Williams J Stanton, Fundamentals of Marketing*

## SEMESTER III

### C2 15 AR 303: 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 Regulation** **8Hrs**

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** **18Hrs**

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

**Module 5 – Tour Itinerary Planning** **10Hrs**

Components of Itinerary, Flight Itinerary, Tours Itinerary, sample itineraries, 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 and Promotion** **10Hrs**

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

**Skill Development:**

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

1. Visit Various Tourism Boards and Prepare a Presentation.
2. Prepare a Tour itinerary keeping all points in mind required for a Tour.
3. Make a Presentation on Incredible India.
4. Visit Travel Agencies/ Tour operator to gain information on operations of a Travel Agent and prepare a project report.
5. Arrange for a Guest Lecture from a Tour operator.

**COURSE OUTCOMES:**

After completion of the course the students will be able to

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

**Books for Reference:**

- ❖ *A.K Bhatia – Tourism development, principles and practices*
- ❖ *Maneed Kumar – Tourism Today*
- ❖ *Travel and Tourism Management from IATA*
- ❖ *Travel & Tourism management from WTO*
- ❖ *Travel & Tourism management from west wind Aviation Academy, Arizona, USA.*

**SEMESTER –IV**  
**C2 15 MC 401: COST ACCOUNTING**

**COURSE OBJECTIVES:**

The students will be able to:

1. Explain the concepts, Methods and techniques of Cost accounting.
2. Prepare a Cost statement/Cost sheet in accordance with cost behaviour (changes in output or activity or volume).
3. Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control.
4. Compute cost of labour using Time and Piece rate system – Halsey and Rowan premium system – Taylor and Merricks differential piece rate system as tool of Labour control.
5. Compute statement showing allocation and apportionment of overheads of service department to Producing Departments by using Repeated and simultaneous equation Methods.
6. Compute statement showing the reconciliation of cost and financial accounts.

**Module - 1: Basic Cost Concepts and Classification** **14 Hrs**

Meaning – Cost accounting – Cost accountancy – Costing – Cost accounting and management – Objectives of Cost Accounting – Cost accounting v/s Financial Accounting – Cost Accounting v/s Management Accounting – Advantages of cost accounting – Methods of costing – Techniques (types) of costing -- Cost centres (Meaning and purpose) – Cost units (Meaning and importance) – Cost accounting departments – Brief note on Cost Audit Records and Report Rules.

Meaning - Cost – Expenses – Losses – Classification of costs - Cost statement or cost sheet – Tender and quotation - Job and Batch Costing.



**Module - 2: Material Control and Material Costing** **10 Hrs**

Materials–Concepts and objectives of material control–Organization for material control – Purchasing and receiving procedure – Some issues in materials procurement – stores organization – Inventory system – Inventory shortages (losses) and overages – Inventory control. Calculations of Stock levels and EOQ with or without discount.

Costing material received – Costing material issues (FIFO, LIFO, simple and weighted average method only) – Pricing of materials returned to vendor – Pricing of materials returned to storeroom – Selection of a material pricing method.

**Module - 3: Labour Costs: Accounting and Control** **10Hrs**

Introduction – Direct labour and indirect labour – Organization for labour control – Wage systems – Incentives wage plans – Work study – Job evaluation and merit rating – Time and motion study – Labour turnover – Treatment of labour cost related items – Methods of remunerating labour – Time and piece rate system – Halsey and Rowan premium systems – Taylor and Merrick’s differential piece rate system.

**Module - 4: Overheads Distribution** **10Hrs**

Concept – Classification of overheads – Factory overhead - Fixed – Semi variable and variable – Factory overheads - Accounting and distribution – Collection and codification of factory overheads – Allocation and apportionment of factory overheads – Apportionment of service departments overheads to producing departments (repeated and simultaneous equation method) – Absorption of factory overhead (Machine hour rate) – Selecting an absorption rate.

**Module - 5: Operating Costing** **8 Hrs**

Transport costing – Standing charges, Maintenance charges and Running charges.

## **Module-6: Reconciliation of Cost and Financial Accounts 8 Hrs**

Need for reconciliation-Reasons for differences in profits-Problems on preparation of reconciliation statement and memorandum reconciliation accounts.

### **Skill Development:**

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

1. List the methods of costing adopted by industries located in the region.
2. List the materials consumed in any two organizations of your choice. Collection of different formats-materials requisition-purchase requisition-bin card-stores ledger.
3. Preparation of wage sheet / pay roll with imaginary figures.
4. List out the various expenses of two companies and prepare the cost sheet.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Explain the Concepts, Methods and Techniques of Cost accounting.
2. Prepare a Cost statement/Cost sheet in accordance with cost behavior (changes in output or activity or volume).
3. Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control.
4. Compute cost of labour using Time and Piece rate system – Halsey and Rowan premium system – Taylor and Merricks differential piece rate system as tool of Labour control.
5. Compute statement showing allocation and apportionment of overheads of service department to Producing Departments by using Repeated and simultaneous equation Methods.

6. Compute statement showing the reconciliation of cost and financial accounts.

**Books for Reference:**

- ❖ *Colin Drury: Management and Cost Accounting.*
- ❖ *Nigam: Theory and Techniques of Cost Accounting.*
- ❖ *S. P. Jain & K L Narang: Cost and Management Accounting.*
- ❖ *Dr. S. N. Maheshwari: Cost Accounting.*
- ❖ *Jawahar Lal: Cost Accounting.*
- ❖ *M. N. Arora: Cost Accounting.*
- ❖ *Sunetra Roday: Tourism Operation and Management.*

**SEMESTER IV**  
**C2 15 MC 402: HUMAN RESOURCE**  
**MANAGEMENT**

**COURSE OBJECTIVES:**

The students will be able to

1. Describe the meaning, functions and Process of HRM and reasons, merits and demerits of Attrition.
2. Illustrate the process of HR planning, Recruitment, selection and Induction of an hypothetical organization.
3. Compare and contrast the Training methods and techniques adopted by any two organization and evaluation of training programme.
4. Distinguish between Traditional and modern method of Performance appraisal system in the context of Career Planning and Development and succession planning.
5. Justify the Design of Compensation and rewards in alignment with Job Evaluation
6. Illustrate a process of HR Audit and Audit Report of hypothetical organization

**Module 1 - Brief Introduction to Human Resources Management (HRM)**

**8 Hrs**

HRM – Meaning, Importance, Objectives, Functions, Processes Systems Approach to HRM – Structure of the HR department, Meaning and reasons for Attrition, Merits and De-merits of Attrition.

**Module 2 - HR Planning, Recruitment, Selection and Induction**

**14 Hrs**

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

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

Selection: Meaning and definition, significance, selection procedures, recent trends in selection

Placement: Meaning and definition

Induction: Meaning, definition, process and importance

**Module 3 - Training & Development** **10 Hrs**

Meaning, Importance, Benefits, Need, Objectives

Identification of Training Needs, Training Methods & Techniques, Evaluation of Training Programmes, Training Management Systems & Processes

**Module 4 - Performance Appraisals and Career Management** **10 Hrs**

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

Career Planning & Development: Definition, need and 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.

**Module 5 - Compensation and Reward Management** **8 Hrs**

Job Evaluation: Meaning, Importance and Techniques, Compensation: Meaning, definition, concepts and objectives, Importance of an ideal compensation plan, recent trends in compensation management, Principles and methods of compensation fixation.

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

## **Module 6 – Human Resource Auditing**

**10 Hrs**

Need and Purpose, benefits, process, approaches to HR Audit, phases involved in HR Audit, Audit Reports – meaning.

### **Skill Development:**

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

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

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Explain the meaning, functions and Process of HRM and reasons, merits and demerits of Attrition.
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 organizations and evaluation of training programme.
4. Distinguish between Traditional and modern method of Performance appraisal system in the context of Career Planning and Development and succession planning.

5. Justify the Design of Compensation and rewards in alignment with Job Evaluation.
6. Develop a process of HR Audit and Audit Report of a hypothetical organization.

**Books for Reference:**

- ❖ *David R Hampton: Modern Management issues and Ideas.*
- ❖ *Deepak Kumar Bhattacharya: Human Resource Management*
- ❖ *K. Aswathappa: Human Resource & 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

### C2 15 AR 403: TRANSPORT MANAGEMENT

#### COURSE OBJECTIVES:

Students should be able to

1. Describe the requirements of being professional in Rail, Road, Water and Air means of Transport and challenges in the Job opportunities of Air transport.
2. Illustrate all activities of Airport handling range from check in counters to Baggage services.
3. Describe the key components of the air and Sea transport-Industry such as types of Aircraft, processes governing bodies, International Air transport regulations, Ancillary services, types of cruise, cruise products, selling tools and terms and conditions and their essential characteristics.
4. Describe the key components of the Land and Railway transport-Industry such as types of Car, Camper, Van, Buses and Coaches, Railway products, European time table, Special trains for tourist passengers and its rentals and their essential characteristics.
5. Give accurate advice on requirements for travel documents such as passport, Visas, Health documentations and its application procedure customs, health and currency requirements and share the benefits of travel insurance
6. Illustrate the mechanism of TIMATIC reference making by emigration officials of the host country across the world.

#### **Module 1 - An Introduction -Transport Industry**

**8Hrs**

History/Origin of Aviation and other means of transport (Rail, Car, Sea) Industry - Key Historical Milestones -Benefits and Challenges in this profession Various Job Opportunities - How airlines work? - Anatomy of an Airline - Requirements for being an Airline professional.



## **Module 2 –Air transportation and Passenger Customer Service**

**18Hrs**

Passenger Service - Introduction to Airport Handling - Definition and Nature Of Work - Procedure at Check-in counters - Segregation of passengers - Floor Walking - Quick check-in procedures - Lounge Management - Customer Assistance at the Airport - Boarding Gate - Manual / Automated check - Baggage Services - Types of Baggage Concept - Excess Baggage check - Importance of Tagging the Baggage - Ramp Service - Co-ordination with various Departments - Loading and Off-Loading - On-Time Performance – Arrivals - Handling Complaints / Queries - Follow-up of Lost/ Damaged Luggage - Basics of Load and Trim - Checklist for Flight Handling.

## **Module 3 –The Air and Sea Transportation Industry**

**10Hrs**

Air Transport-Industry, Types of Air Craft and features, Terminologies-Introduction-Importance-Processes-Bodies governing Air transport, International Air Transport Regulations- Ancillary Services - Sea Transport-Introduction- Ferries- Types of Cruise - Cruise Industry Structure - Cruise Products – Selling tools Broacher reading – Terms and conditions.

## **Module 4 – The Land and Railway Sector**

**10Hrs**

Land Transport Introduction-Road Transportation- Tourist-Car & Camper-Car Rental Industry-Camper Vans Rentals – Buses and Coaches - Rail Transportation- Rail Products- Luxury/ Fast train – European Time Table-Special Trains for Tourist-Car & Camper-Car Rental Industry-Camper Vans Rentals – Buses and Coaches.

## **Module 5 –International Travel Documentation**

**10Hrs**

Introduction-Passport-Types-Passport fees-Security features-Penalty on offence-Contents of a Passport, VISA-Definition, Types of VISA- VISA forms- VISA Refusal- VISA Exemptions-VISA Fees, Visa process, application procedure of (USA, Schengan, U.K) Health Documents- Yellow fever- Cholera- International Certificate of Vaccination-Meningococcal diseases-Miscellaneous Documents-How to obtain Health Documents

## **Module 6 –TIMATIC (EBT – CD)**

**4Hrs**

TIMATIC reference for passenger's travel requirement of Passport –Visa – Customs - Currency and Airport Tax.

### **Skill Development:**

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

1. Airport field visit.
2. To find the carrier and other transport loyalty program, list the participating national carrier program, list different levels, rewards and privileges available in each level.
3. Project on various types of railway passes around the world.
4. Information on global car rental polices.
5. Interview two Airline customer service professional/ Car Rental to determine what they do to get customer satisfaction.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Explain the requirements of being professional in Rail, Road, Water and Air means of Transport and challenges in the Job opportunities of Air transport.
2. Identify all those activities of Airport handling range from check in counters to Baggage services.
3. Analyze the key components of the air and Sea transport-Industry such as types of Aircraft, processes governing bodies, International Air transport regulations, Ancillary services, types of cruise, cruise products, selling tools and terms and conditions and their essential characteristics.
4. Analyze the key components of the Land and Railway transport-Industry such as types of Car, Camper, Van, Buses and Coaches, Railway products, European time table, Special trains for tourist passengers and its rentals and their essential characteristics.

5. Give accurate advice on requirements for travel documents such as passport, Visas, Health documentations and its application procedure customs, health and currency requirements and share the benefits of travel insurance.
6. Illustrate the mechanism of TIMATIC reference making by emigration officials of the host country across the world.

**Books for Reference:**

- ❖ *Travel and Tourism Management from IATA*
- ❖ *Travel & Tourism management from WTO*
- ❖ *Travel & Tourism management from west wind Aviation Academy, Arizona, USA.*
- ❖ *Chawla, Romila – Transport and Tourism*
- ❖ *Dhar, PremNath – International Touri*

## Open Electives

Sl. No.	Subject Code	Title of the Paper	Lecture hrs per week	Credits	Marks
1	UG17A0001	Accounting and Finance for Non Profit Organisations	4	3	100
2	UG15A0002	Corporate Governance and Ethics*	4	3	100
3	UG15A0003	Essentials of Public Relations	4	3	100
4	UG15A0004	Event Management	4	3	100
5	UG15A0005	Financial Markets and Services	4	3	100
6	UG15A0006	Gender and Leadership	4	3	100
7	UG17A0007	International Financial Reporting Standards	4	3	100
8	UG15A0008	Mergers, Acquisitions and Restructuring	4	3	100
9	UG15A0009	Operations Research*/**	4	3	100
10	UG15A0010	Perspectives of Micro Finance	4	3	100
11	UG15A0011	Production and Operation Management*	4	3	100
12	UG15A0012	Real Estate Management	4	3	100
13	UG15A0013	Research Methodology*	4	3	100
14	UG15A0014	Service Management	4	3	100
15	UG15A0015	Strategic Brand Management	4	3	100
16	UG15A0016	Travel Agency and Tour Operations**	4	3	100
17	UG15A0017	Accounting For Assets And Liabilities	4	3	100
18	UG17A0018	Money Banking & Public Finance	4	3	100
19	UG17A0019	Human Rights and Social Justice	4	3	100
20	UG17A0020	Innovations in Management	4	3	100
21	UG17A0021	International Tax and Technology – I	4	3	100
22	UG17A0022	International Tax and Technology – II	4	3	100
21	UG17AM001	Solving Public Policy Problems	4	3	100
22	UG17AM002	Contemporary themes in Economic Development of India and Economic Survey	4	3	100
23	UG19A023	Humanitarian Assistance and Disaster management	4	3	100
24	UG19A023	Psychology	4	3	100

\* NOT available for B.B.A students

\*\* NOT available for B.com TT students

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

## COURSE OUTCOMES:

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-Sec2(34), Charitable purpose Sec2(15), Corpus Donations, Voluntary Donations, Anonymous Donations Sec 115BBC, Exemptions u/s 11, Conditions for availing exemptions u/s 11, Denial of Exemption Sec 13, Exemptions u/s 10, Deductions available to Donors & Approvals , Sec 80G deductions, Calculation of Income tax liability(simple problems), Filing of tax returns.

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

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

### **Module 4 – Accounting for Non Profit Organisations**

**10 Hrs**

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

### **Module 5 –Preparation of Financial Statements**

**16 Hrs**

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

### **Module 6 -Governmental Accounting**

**10 Hrs**

Governmental accounting, Objectives for governmental accounting, Methods, Classification of Government Accounts – Consolidated

Fund of India, Contingency Fund of India, Public Account of India ( Concepts only).

**Skill Development:**

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

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

**COURSE OUTCOMES:**

After completion of the course the students will be able to

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

**Book for Reference:**

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



# UG 15AO 002: CORPORATE GOVERNANCE AND ETHICS

## COURSE OBJECTIVES:

The students 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)*

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

**COURSE OUTCOMES:**

After completion of the course the students will be able to

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

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

**Book for Reference:**

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

# UG 15AO 003 : ESSENTIALS OF PUBLIC RELATIONS

## COURSE OBJECTIVES:

The students will be able to

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

### **Module 1- Introduction**

**10Hrs**

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

### **Module 2 - PR from an Indian Perspective**

**10 Hrs**

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

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

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

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

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

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

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

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

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

**Skill Development:**

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

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

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

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

## **Book for Reference:**

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

# UG 15AO 004: EVENT MANAGEMENT

## COURSE OBJECTIVES:

The students will be able to

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

## Module 1 - Introduction to Events

15 Hrs

What are Events?

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

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

Key elements of Events



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

Feasibility – Keys to success, The SWOT Analysis.

## **Module 2 – Event Marketing** **20 Hrs**

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

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

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

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

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

Licensing, Certifications and the other Governmental Regulations.

## **Module 4 – Event Management** **8 Hrs**

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

## **Module 5 – Strategic Market Planning**

**8 Hrs**

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

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

## **Module 6- Careers in a Changing Environment**

**5 Hrs**

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

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

### **Skill Development:**

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

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

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Describe the key elements involved in event management and event marketing
2. Evaluate the application of marketing mix while designing the Event management activities of event of diverse nature.

3. Plan for the procedure in getting certifications and other related government regulations to be observed for a hypothetical event management process.
4. Identify the event management pre, during and post event activities on the basis of nature of event.
5. Formulate the strategic market planning to plan, assess, analyse, implement, control and evaluate the activities of different events.
6. Illustrate the role of Event Manager in managing successful events in the wake of recent trends in event management industry.

**Book for Reference:**

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

# UG 15AO 005: FINANCIAL MARKETS AND SERVICES

## COURSE OBJECTIVES:

The students will be able to

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

## **Module – 1: Indian Financial System**

**30 Hrs**

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

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

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

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

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

**Module 2: Venture Capital** **6 Hrs**

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

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

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

**Module 4: Mutual Funds** **6 Hrs**

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

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

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

**Module – 6: Leasing** **6 Hrs**

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

**Skill Development:**

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

1. To collect information regarding the various services offered by banks.
2. To track the changes in services offered by banks over the years.
3. To collect a sample tripartite lease agreement.

4. To collect complete details regarding companies funded by venture capitalists.
5. To study the role of derivatives in financial markets.
6. To visit a bank and collect information regarding the risk management tools offered by them with respect to derivatives.
7. To Collect information on NASDAQ, Nifty, Sensex.
8. To submit a mock business proposal to venture capitalists.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Describe the evolution, structure and components of Indian financial system.
2. Illustrate the concepts and various stages in venture capital financing as a financial service.
3. Examine the pros and cons of discounting, forfaiting and factoring financial service.
4. Evaluate the role of mutual funds as financial institution and service.
5. Examine the credit rating process and services offered by agencies at national and international level.
6. Use leasing as a financing option of a given organization

### **Book for Reference:**

- ❖ *M.Y. Khan: Financial Markets and Institutions.*
- ❖ *Gordon Natarajan: Financial Markets. Jain & Khan: Financial System.*
- ❖ *K. Seethapathi (Ed.): Financial Services, ICFAI.*
- ❖ *Promod Mantravadi (Ed.): Financial Services, ICFAI. Venkatesh T R*

- ❖ *Indian Financial Market an Introduction.*
- ❖ *Choraria Ashish; Bhandia Bharat: Securities Law and regulation of Financial markets.*
- ❖ *Fabozzi Frank J; Modigliani Franco: Financial markets and institution Fundamentals.*
- ❖ *Financial Institutions and Markets LM Bhole.*
- ❖ *Financial services and markets Dr.S. Guruswamy*

# UG 15AO 006: GENDER AND LEADERSHIP

## COURSE OBJECTIVES:

The students will be able to

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

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

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

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

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



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

### **Module 3 - Issues and New Initiatives**

**10 Hrs**

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

### **Module 4 - Gendered Identity at work**

**10 Hrs**

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

### **Module 5 - Surpassing the work / life dichotomies**

**10 Hrs**

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

work. Steps taken in obliterating gender differences and creating a conducive work environment.

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

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

#### **Skill Development:**

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

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

#### **COURSE OUTCOMES:**

After completion of the course the students will be able to

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

4. Work for the ways and means of navigating the challenges and limitations of gender identity in business, corporate and politics.
5. Design the strategies to establish work life balance and obliterate gender differences.
6. Develop the strategies adopted by women to advance herself to leadership position.

**Book for Reference:**

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

# UG 17AO 007: INTERNATIONAL FINANCIAL REPORTING STANDARDS

## COURSE OBJECTIVES:

The students will be able to

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

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

**8 Hrs**

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

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

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

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

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

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

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

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

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

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

**Skill Development:**

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

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

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

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

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

### **Book for Reference:**

- ❖ *IFRS for India, Dr.A.L.Saini, Snow white publications*
- ❖ *Roadmap to IFRS and Indian Accounting Standards by CA ShibaramaTripathy*

- ❖ *IFRS explained - a guide to IFRS by BPP learning Media*
- ❖ *IFRS concepts and applications by Kamal Garg, Bharath law house private limited.*
- ❖ *IFRS: A quick reference guide by Robert J Kirk, Elsevier Lt*

# UG 15AO 008: MERGERS, ACQUISITIONS AND RESTRUCTURING

## COURSE OBJECTIVES:

The students will be able to

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

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

**4 Hrs**

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

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

**8 Hrs**

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



Market Power Hypothesis, Asymmetric Information Hypothesis ,Hubris Hypothesis.

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

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

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

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

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

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

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

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

**Skill Development:**

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

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

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

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

## **Book for Reference:**

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

# UG 15AO 009: OPERATIONS RESEARCH

## COURSE OBJECTIVES:

The students will be able to

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

**14Hrs**

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

#### **Module – 5: The Assignment Problem**

**8Hrs**

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

#### **Module – 6: PERT / CPM**

**8 Hrs**

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

#### **Skill Development:**

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

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

#### **COURSE OUTCOMES:**

After completion of the course the students will be able to

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

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

**Book for Reference:**

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

# UG 15AO 010 : PERSPECTIVES OF MICRO FINANCE

## COURSE OBJECTIVES:

The students will be able to

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

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

**12 Hrs**

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

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

**8 Hrs**

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

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

**8Hrs**

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

### **Module 4: Models of Micro Finance and Delivery**

#### **Methodologies**

**12 Hrs**

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

### **Module 5: Legal and Regulatory Framework of Micro Finance**

**10 Hrs**

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

### **Module 6: Risk Management**

**8 Hrs**

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

#### **Skill Development:**

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

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

3. Visit villages in and around Bangalore in order to know about the MF services provided.
4. Discuss women entrepreneurship and financial services provided to them.

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

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

### **Book for Reference:**

- ❖ *Branch, Brian & Janette Klaehn. Striking the Balance in Microfinance: A Practical Guide to Mobilizing Savings. PACT Publications, Washington, 2002.*
- ❖ *Dowla, Asif & Dipal Barua. The Poor Always Pay Back: The Grameen II Story. Kumarian Press Inc., Bloomfield, Connecticut, 2006. Hirschland, Madeline (ed.) Savings Services for the Poor: An Operational Guide. Kumarian Press Inc., Bloomfield CT, 2005.*



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

# UG 15AO 011: PRODUCTION AND OPERATIONS MANAGEMENT

## COURSE OBJECTIVES:

The students will be able to

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

### **Module 1: Introduction**

**8 Hrs**

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

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

**10 Hrs**

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

**Module 3: Materials Management****12 Hrs**

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

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

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

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

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

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

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

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

**Skill Development:**

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

1. Visit any factory and list out the physical facilities and protection measures taken for employees.
2. List out the functions of materials management in an organization.
3. Visit a company and draw a chart on plant layout.

4. Describe the functions of quality circles in an industry.
5. Visit any industry and list out the various waste management methods used.
6. Draw a ISO specification chart

#### **COURSE OUTCOMES:**

After completion of the course the students will be able to

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

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

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

# UG 15AO 012: REAL ESTATE MANAGEMENT

## COURSE OBJECTIVES:

Students should be able to

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

### **Module – 1: Introduction to Real Estate Management                    4 Hrs**

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

### **Module – 2: Brokerage Services and Management                                8 Hrs**

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

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

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

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

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

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

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

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

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

**Skill Development:**

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

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

**COURSE OUTCOMES:**

After completion of the course the students will be able to

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

**Book for Reference:**

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



# UG 15AO 013: RESEARCH METHODOLOGY

## COURSE OBJECTIVES:

The students will be able to

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

### **Module 1 – Introduction to Research**

**15 Hrs**

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

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

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

**10 Hrs**

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

**Module 3 – Data Collection Methods** **10 Hrs**

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

**Module 4 - Processing of Data** **5 Hrs**

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

**Module 5 – Test of Significance** **15 Hrs**

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

**Module 6 – Research Report Writing** **5 Hrs**

Meaning and purpose of research report – contents of a report – format of research Report –Qualities of good research report – Planning of the report – Organization of a report – Presentation of a report.

Documentation: Footnotes and Endnotes - Bibliography –CitationModel - APA Model -Guidelines for writing references.

**Skill Development:**

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

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

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

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

## **Book for Reference:**

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

- ❖ *Israel, D. Data Analysis in Business Research: A Step-by-step Nonparametric Approach. Response Books: SAGE Publications, New Delhi.*
- ❖ *Uma Sekaran, Research Methods for Business, Wiley Publications*
- ❖ *Naresh K Malhotra, 'Marketing Research: An Applied Orientation', Pearson Education.*
- ❖ *Donald R. Cooper, Pamela S. Schindler, Business Research Methods, 8/e, Tata McGraw-Hill Co. Ltd.*
- ❖ *Working Papers on various research projects.*
- ❖ *Research Articles in Finance, Marketing, HRM and Banking from international and national reputed refereed journals.*

#### **Online Sources websites**

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

# UG 15AO 014: SERVICE MANAGEMENT

## COURSE OBJECTIVES:

The students will be able to

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

### **Module – 1: Introduction**

**8 Hrs**

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

### **Module – 2: Service Marketing Mix**

**14 Hrs**

Product: Service as a Product – Service Product - Core Service and Peripherals. Price: Pricing of Services – Objectives – Factors influencing Pricing Decisions – Reasons for Price Variations in Service. Place: Place of Buyer and Seller interaction - Location of Premises – Look of Premises and Channels of Distribution Used. Customers'

Role in Service Delivery. Promotion: Promotion Techniques – Objectives of Promotion – Word of mouth communication – People contact and support personnel – Developing customer conscious employees – Empowering People – appraisal and rewarding systems. Process: Designing the service process – Blue Printing – Automation – Customization – Service Production and Consumption Process. Physical Evidence: Essential and Peripheral Evidence – Physical Facilities – Appearance of Personnel.

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

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

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

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

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

**Module – 5: Hotel Industry 6 Hrs**

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

**Module – 6: Recent Trends 6 Hrs**

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

**Skill Development:**

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

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

**COURSE OUTCOMES:**

After completion of the course the students will be able to

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

6. Evaluate the demand and supply of service in the wake of recent changes of environment, tourism and fitness industry.

**Book for Reference:**

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



# UG 15AO 015: STRATEGIC BRAND MANAGEMENT

## COURSE OBJECTIVES:

The students will be able to

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

### **Module 1: Introduction**

**10 Hrs**

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

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

**12 Hrs**

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

**Module 3: Brand elements.****7 Hrs**

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

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

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

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

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

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

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

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

**Skill Development:**

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

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

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

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

## **Book for Reference:**

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

# UG 15AO 016: TRAVEL AGENCY AND TOUR OPERATIONS

## COURSE OBJECTIVES:

The students will be able to

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

**Module 5 – Tour Itinerary Planning** **10 Hrs**

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

**Module 6 – Tour Costing** **10 Hrs**

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

**Skill Development:**

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

1. Visit Various Tourism Boards and Prepare a Presentation.
2. Prepare a Tour itinerary keeping all points in mind required for a Tour.
3. Make a Presentation on Incredible India.
4. Visit Travel Agencies/ Tour operator to gain information on operations of Travel Agent and prepare a project report.
5. Arrange for a Guest Lecture from a Tour operator.

**COURSE OUTCOMES:**

After completion of the course the students will be able to

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

**Book for Reference:**

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

# UG 17 AO 018: MONEY BANKING AND PUBLIC FINANCE

## COURSE OBJECTIVES:

Students should be able to

1. 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, 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**

**10Hrs**

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

### **Module2 - Commercial banks**

**12Hrs**

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

### **Module 3 - Central Banks**

**6Hrs**

Functions - monetary policy - instruments-limitations

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

**9Hrs**

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

#### **Module 5 – Public Expenditure**

**12 Hrs**

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

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

**11 Hrs**

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

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

#### **Skill Development:**

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

#### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Explain the functions and determinants of money and its classification as per Keynesian Approach.



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

**Books for Reference:**

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

# UG 17AO 019: HUMAN RIGHTS AND SOCIAL JUSTICE

## COURSE OBJECTIVES:

The students will be able to

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

### **Module 1 – Human Rights and Social Justice** **10 Hrs**

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

### **Module 2 – Problems Associated With Rural, Urban and Tribal Communities** **10 Hrs**

Understanding of growth and Development - and its Dimensions in Rural, tribal and urban communities, Social- economic, cultural

& demographic profile of rural/tribal/urban population in India with special emphasis on vulnerable community & their challenges.

**Module 3 – Change and Challenges** **10 Hrs**

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

**Module 4 – Government Schemes and Policies** **15 Hrs**

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

**Module 5 -Governing Systems and Directive Principles of State Policy** **15 Hrs**

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

## **COURSE OUTCOMES:**

After completion of the course the students will be able to

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

## **Books for Reference:**

- ❖ *Social Movements in India, Sage Publication, Ghanasham Shah*
- ❖ *Rajeswae Dayal: Community Development, programmes in India, Kitab*
- ❖ *Mahal publications Ltd.*
- ❖ *Mukerji, B.: Community Development in India: Orient Longmans, New Delhi.*
- ❖ *Govt. of India: Five Year plans: publication division New Delhi*
- ❖ *Social Policy & Social Development in India: Kulkarni P D*
- ❖ *Pedagogy of the Oppressed – Paulo Freire*
- ❖ *Everyone likes a Good Drought – Palagummi Sainath*

- ❖ *Dr. B.R Ambedkar Biography*
- ❖ *Shah D.C: Tribal Issues in India.*
- ❖ *Jain P.C: Planned development among Tribals.*
- ❖ *Behura N.K: Tribals and the Indian Constitution.*
- ❖ *Hetne Bjorn-1982. : Development theory and the third world –Ideas and action*
- ❖ *Tudipura, Jacob: Urban Community Development.*
- ❖ *Bosco A.B.: Social welfare planning in India.*
- ❖ *Paul wiebe(1975) :Social life in Indian slum*
- ❖ *Chaandra and Punalekar :Urban Community Development in India*

# UG 17AO 020: INNOVATION IN MANAGEMENT

## COURSE OBJECTIVES:

The students will be able to

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

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

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

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

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

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

**4 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:**

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

#### **COURSE OUTCOMES:**

After completion of the course the students will be able to

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

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

**Books for Reference:**

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

**Additional Reading:**

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



## 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 hours**

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 hours**

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 hours**

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 hours**

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 hours**

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

**Skill Development:**

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

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

## **COURSE OUTCOMES:**

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

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

## **Book for Reference:**

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

## SEMESTER – IV

UG 19AO26

### INTERNATIONAL TAX AND TECHNOLOGY - II

#### COURSE OBJECTIVES:

The students will be able to

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

#### **Module 1: Partnership Basics**

**8 hours**

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 hours**

Compute partnership taxable income, explain the function of guaranteed payments to partners, partner's Distributive shares, Determine partners distributive share of income, gain, loss,

deduction or credit, Partners' Basis Calculation, Adjust outside basis for Schedule K-1 information

**Module 3 – Comprehensive case studies for Partnerships using technology tools** **6 hours**

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 hours**

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** **16 hours**

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 hours**

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

**Skill Development:**

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

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

**COURSE OUTCOMES:**

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

1. Compute Taxable income of Partnership within the framework of US Partnership Tax Act.
2. Plan for filing Tax return of individual partner after incorporating the requisite information shown in K-1.
3. Use the digital tools for filing partnership returns with Power Business Intelligence
4. Design the procedure for filing requirements of Controlled foreign corporations and US Shareholders within the framework of US Tax System

5. Calculate a corporation's taxable income and tax liability taking into account all necessary/ required adjustments.
6. Use the digital tools for filing corporate returns with Power Business Intelligence.

**Book for Reference:**

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

**SEMESTER IV**  
**UG19AO23: HUMANITARIAN ASSISTANCE AND  
DISASTER MANAGEMENT**

**COURSE OBJECTIVES:**

The students will be able to

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

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

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

**Module 2- Basic Disaster Management Aspects                                      10 Hrs**

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

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

Risk Disaster and National Development, Counter-Disaster Resources



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

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

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

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

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

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

**Skill Development:**

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

**COURSE OUTCOMES:**

After completion of the course the students will be able to

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

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

**Books for Reference:**

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

# UG19AO24: INTRODUCTION TO PSYCHOLOGY

## COURSE OBJECTIVES:

The students will be able to

- 1 Illustrate the role of psychology in understanding, predicting and controlling behavior of an individual and group.
- 2 Examine the relevance and implications of theories of Emotion, motivation and personality in understanding ones personality
- 3 Compare and contrast the contributions of each theory of personality.
- 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**

**10 hours**

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 hours**

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 hours**

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 hours**

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 hours**

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 signsAlcohol & Substance abuse

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

**8 hours**

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:**

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

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

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

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

**Books for References:**

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

# **FSD 15 401: ENVIRONMENT AND PUBLIC HEALTH**

## **COURSE OBJECTIVES:**

The students will be able to

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

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

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

**Module 2 - Climate Change and Implications on Public Health** **12Hrs**

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

**Module 3 – Diseases in Contemporary Society** **14 Hrs**

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

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

Epidemiological perspectives — Disease burden and surveillance; Alternative systems of medicine - Ayurveda, Yoga, Unani, Siddha and Homeopathy (AYUSH); Universal Immunization Programme

UIP); Reproductive health-Youth Modulee for Victory on AIDS (YUVA) programme of Government of India. Occupational health hazards-physical-chemical and biological. Occupational diseases- prevention and control.

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

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



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

**Skill Development:**

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

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

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

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Identify the environmental Factors that determine public health and its contribution towards Human Development Indices for public health.
2. Describe the change of Agricultural activities, Industrial activities and life style, and influence on climate change and its implication on Public health
3. Identify the Factors that determine Good health and type of diseases that affect health due to lack of management of hygiene in public places and Sanitation, Poverty and change of Life style.
4. Analyze the role of alternative systems of Medicine and intervening 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.

### **Book for Reference:**

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

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

