

**OBJECTIVE:**

This subject aims at imparting knowledge of International Auditing and Assurance.

**UNIT 1: AUDIT FRAMEWORK AND REGULATION**

**12 hours**

External audit engagements – Objective and Meaning, types of assurance engagement, Concepts of Accountability, Stewardship and Agency, Elements of an Assurance Engagement, Regulatory environment – external audit, Mechanism to control auditors, Statutory Regulations: Appointment, Rights, Removal and Resignation of Auditors, Limitations of external audit, Corporate Governance – Objective and meaning, Directors responsibilities, Role and structure of Audit Committee, Fundamental principles of Professional Ethics, Audit threats and Safeguards, Role of External and Internal audit, Factors to assess – Internal audit, Limitations of internal audit, Outsourcing – Advantage and Disadvantage of outsourcing internal audit function, Format and Content of Audit Review Reports

**UNIT 2: PLANNING AND RISK ASSESSMENT**

**10 hours**

Preconditions for Audit, Obtaining audit engagement, Engagement Letters - Contents, Quality Control Procedures, Overall objectives of the auditor and the need to conduct an audit, Components of audit risk, Concepts – Materiality and Performance Materiality, Materiality levels, Procedures to obtain initial understanding, Analytical procedures in planning, Compute and interpret key ratios used in analytical procedures, Effect of fraud and misstatements on the Audit Strategy, Responsibilities of internal and external auditors for the prevention and detection of fraud and error, Audit Planning – need and importance, Contents of the overall Audit Strategy and Audit Plan, Difference between an interim and final audit, Audit Documentation – Need, importance and contents, safe custody and retention of Working Papers

**UNIT 3: INTERNAL CONTROL**

**12 hours**

Five components of Internal Control, How auditors record internal control systems; Evaluate internal control components including limitations and deficiencies, computer systems controls, Describe control objectives, control procedures, activities and tests of control in relation to:

- i) The sales system; ii) The purchases system iii) The payroll system iv) The inventory system v) The cash system vi) Non-current assets

Requirements and methods of how reporting significant deficiencies in internal control are provided to management

**UNIT 4: AUDIT EVIDENCE**

**12 hours**

Assertions contained in the financial statements, audit procedures to obtain audit evidence, quality & quantity of audit evidence, problems associated with the audit and review of accounting estimates, control environment of smaller entities, Audit sampling – meaning and need, differences between statistical and non-statistical sampling – Examples and usage, Audit of specific items – Receivables, inventories, payables and accruals, bank and cash, tangible assets, intangible assets, non-current liabilities, provisions and contingencies, Share capital, reserves and directors' emoluments, Computer-assisted audit techniques – Meaning and examples, Work of others – extent of reliance, extent to which reference to the work of others can be made in the independent auditor's report, Audit techniques to not-for profit organisation.

## 6.6 INTERNATIONAL FINANCE

### Objective:

To familiarize the students with International Financial Management issues

### UNIT 1: INTRODUCTION TO INTERNATIONAL FINANCE 12hrs

Introduction to International Finance, Methods of Payment, International Monetary system, Issues Involved in International Business and Finance, Recent Developments.

### UNIT 2: FOREIGN EXCHANGE AND BALANCE OF PAYMENTS 16hrs

Introduction to Forex, Forex Market & Its Intermediaries, ADR, GDR, Foreign Exchange Rate, Theories of Foreign Exchange Rate Determination, Exchange Rate Forecasting.

### UNIT 3: INSTRUMENTS IN INTERNATIONAL FINANCIAL MARKETS. 8hrs

Meaning, definition, international finance markets, Globalization of Capital markets, Innovation in foreign securities and international portfolio management.

### UNIT 4: FOREIGN EXCHANGE RISK 10hrs

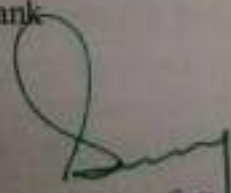
Meaning, Definition, Participants, Types of Exchange risks, Derivative Instruments used for Hedging: Valuation of Futures, Options and Swaps – Problems, Derivatives from Indian Market Perspective – SWOC Analysis.

### UNIT 5: INTERNATIONAL FINANCIAL INSTITUTIONS AND LIQUIDITY 14hrs

Introduction to IMF, International liquidity and SDR's (special drawing rights) International Bank for Reconstruction and Development (IBRD or World Bank), International Development Association (IDA), Asian Development Bank (ADB), International Finance Corporation (IFC) and Multilateral Investment Guarantee Agency (MIGA)

### SKILL DEVELOPMENT

1. Visit any authorized dealers/establishments and understand their activities.
2. Analyze the trend of FDI into India in the last five years.
3. Analyze the Balance of payments of financial years
4. List out any 15 foreign currencies
5. List out the major functions of world bank

  
Principal Grade-I

**Unit I - Linkages between Environment and Health**

**Hours**

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.

**06**

**Unit II - Climate Change and Implications on Public Health**

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.

**08**

**Unit III - Diseases in Contemporary Society**

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.

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#### **Unit IV - Perspectives and Interventions in Public Health**

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

08

#### **Unit V - Environmental Management Policies and Practices**


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.

08

#### **Assignment /Field Work**

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

  
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Syllabus and Scheme for Mrudukousalya at UG level  
IV Semester B.A, B.Ss, B.C.A, B.Com, BBM or BHM

No. of Credits: 2

Max Marks: 70

No. of Hours: 42

Internal Assessment: 30

Personality Development

**Introduction:**

Personality Development is a development of the organized pattern of behaviours and attitudes that make a person distinctive. It is concerned with the views of others and how they realize you and what they see in you. It occurs by on-going interaction of temperament, character and environment. Erik Erikson provided an insight full description as to how personality develops based on his extensive experience. He has identified eight phases of the socialisation process of an individual. Five of them occur during infancy, childhood and adolescence. Personality Development is different from self-development which is generally perceived as same. They are related to each other.

But eastern philosophy in general and Indian spirituality in particular understands personality from a different context. Swami Vivekananda says, "Personality Development in the real sense refers to deeper level of a person". Hence, he opines that a study of personality should start from a clear grasp of nature of our mind, and how it functions. Mind has four fold functions like manas, buddhi, chitta and ahamkara. He has identified four essential qualities for personality development. They are faith in oneself, think positive thoughts, attitude towards failures and mistakes, self-reliance & renunciation and service.

**Unit:1 18 HRS**

*Self-Awareness:* Meaning of self-awareness-Components –Improving self-awareness- Benefits of Understanding self

*Goal setting:* Meaning of goal and goal setting – Short, medium and long term goals- Importance of goal setting- Choices/selection of setting goals-Steps for goal setting –SMART

*Creativity: Meaning of Creativity - Difference with innovation-barriers to creativity-steps to stimulate creativity-Understanding and importance of human values-Difference with ethics, Ideals in life - Becoming a role model*

Unit <sup>11</sup> 12 HRS

*Interpersonal Skills--Meaning of Interpersonal skills- Need to develop Interpersonal skills- Components of Interpersonal skills- Techniques required to improve skills- Benefits of effective interpersonal skills*

*Stress Management: Meaning of stress- Factors causing stress- Positive and negative types of stress- Effects of stress on body and mind-Stress removal techniques.*

Unit: <sup>12</sup> 12 HRS

*Time Management: What and why of Time Management - Necessity and benefits of time management - Tools of time management-How to manage time wisely*

*Leadership Development: Meaning and Importance-Types of leadership styles-Theories of leadership*

Pedagogy:

1. Activities exercises and assignments have to be given not less than 40% weightage
2. Appropriate Case studies could be used
3. You tube videos to be used effectively

References:

1. Vikas (Life skills Manual) : Published by:Member Secretary & Executive Director,Karnataka JnanaAayoga (Karnataka Knowledge Commission) Govt of Karnataka ,Copy Right:2010 Karnataka JnanaAayoga
2. Manika Ghosh, "Positivity -A way of Life", Published by Orient Blackswan Pvt Ltd
3. Swami Vivekananda,"Personality Development", Published by Ramakrishna Math And Ramakrishna Mission (December 2011)

Eligibility for teaching:

This subject could be thought by all teachers who have undergone some training or other in

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BANGALORE UNIVERSITY

CREATIVITY AND INNOVATION

B.Com/BBA/BHM/5 years integrated Course in Commerce- for VI Semester under  
Mrudukousalya.

Max Marks: 100

Max time: 42 hrs.

Objectives

1. To give an insight into creativity and innovation
2. To develop an appreciation for them among students, and
3. To enhance sensitivity to creativity and innovation

**Module 1: Overview of Creativity**

**10 Hours**

Meaning and concept of creativity - Creativity Process- Nature and characteristics of creativity – Factors affecting creativity – understanding creativity from studying the profiles of most creative personalities.

**Module 2: innovation Management**

**20 Hours**

Meaning and importance – Difference with Creativity, Invention and Discovery – Process – Typology – Case Studies on Innovation business ideas like Red bus, Flip fart, Ola, Big Basket, methods and techniques – organizational Aspects – Economic Aspects like venture capital, angel investors – Evaluation of Effectiveness of Innovation – Legal Aspects like IPR, patent etc.

**Pedagogy**


The pedagogy needs to explore the following

- Videos on You tube
- Case studies
- Interaction with creative persons and Innovators.
- Demonstration by students.

**Module 3: Creativity and various Forms of Arts**

**12 Hours**

Understanding the forms and characteristics of Various Painting Traditions (cave paintings, Ajanta murals, Indian miniatures, Traditional & Folk Arts), Sculpture (Indian sculpture & Temple architecture), contemporary Art forms – Art & Architecture (Photography, Films, Graphic Animation and Digital Art), Performing Arts (Music, Dance and Theatre), and Poetry & Literature with examples.

  
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### References Books

- Vinno Jauhari & Sudhansu Bhushan, "Innovation Management", Oxford University Press, 2014
- ShobnoMittal, DVR Seshadri, "Innovation Management", Response Books 2007
- Indian Art by Partha Mitter
- Art of India pre- history to present by Frederick M. Asher
- Contemporary Indian Art and other realities by Yashodara Dalmia

### Websites

- [www.rajivart.com](http://www.rajivart.com)
- [www.rajivart.com](http://www.rajivart.com)
- [www.flopkart.com](http://www.flopkart.com)
- [www.rugboaker.com](http://www.rugboaker.com)
- Performing Arts- Wikipedia
- Digital Art- Wikipedia
- Graphics and Animation - Wikipedia
- browse Wikipedia as and when necessary



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## 1.4 FUNDAMENTALS OF MANAGEMENT AND LIFE SKILLS

### OBJECTIVE:

The objective of this course is to enable students understand the principles of management of a business entity and life skills needed for effective management and navigate their lives

### UNIT 1: MANAGEMENT

06 HOURS

Introduction, Meaning, Definitions, Characteristics, Importance and Scope of Management- Management as a Science, as an Art and as a Profession-Meaning and Definitions of Administration-Differences between Management and Administration

### UNIT 2: PRINCIPLES AND FUNCTIONS OF MANAGEMENT

14 HOURS

Principles of Management -Nature and Importance F.W Taylor's Scientific Management, Henry Fayol's 14 Principles of Management-Management By Objectives (MBO) -Meaning, Definition, Need, Benefits and Limitations-Management By Exception (MBE) -Meaning, Definition, Need, Benefits and Limitations,-Management functions-Meaning, Definitions, Characteristics, Benefits & Limitations of Planning, Organizing, Staffing, Directing, coordinating, reporting & Controlling

### UNIT 3: LEADERSHIP AND MOTIVATION

10 Hrs


Leadership -Meaning, Definition, Characteristics.-Role and Qualities of a good Leader- Leadership Styles—Autocratic, Democratic, Free-rein, New age leadership styles-servant leadership, level-5 leadership, transformation leadership, transactional leadership, negotiation leadership, moral leadership, women leadership and global business leadership style

Motivation- Nature, importance and Theories of Motivation— Maslow's Need Hierarchy Theory, McGregor's Theory X and Theory Y and Herzberg's Two Factor Theory

### UNIT 4: COMMUNICATION SKILLS

18 Hrs

Meaning and Definitions of Communication-Types of Communication – Formal Communication & Informal Communication-Modes of Communication – Verbal Communication, Non Verbal Communication (Body Language, Gestures and Facial Expressions.) Etiquette and mannerism in personal and business meetings, E-communication, Video and virtual Conferencing -Written Communication- Email Writing, Characteristics and Importance of Effective Communication -Barriers to Effective Communication and Measures to Overcome Barriers-Effective Communication Skills – Active Listening, Speaking, Observing, Empathizing-Tips for Improving Communication Skills

  
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#### UNIT 5: LIFE SKILLS, PERSONALITY AND ATTITUDE

08 Hrs

Life Skills-Meaning, definitions, elements of life skills-Behavior, attitude, mannerism, manners, etiquette, ethos, morality, determination commitment, courageousness, perseverance, self confidence, navigating life under different circumstances, self actualization

Personality-Meaning, Definition, Characteristics and Determinants, types and sources of personality, difference between trait and personality

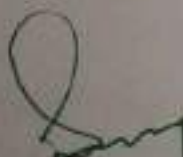
Attitude- Meaning, Definition, Characteristics, Components, Factors influencing attitude, and types of attitude

#### BUSINESS LAB ACTIVITIES

1. Draft a chart showing Qualities of moral Leaders in India and in Global
2. Develop E-content for application of Maslow's need hierarchy theory in the context of Indian population
3. Capture the positive attitudes of renowned business leader in India
4. Develop E- content for enhancing communication infrastructure of rural India
5. Chart out your own life skills and indentify the pros and cons suggest remedies for overcoming the negative civic and common sense.

#### BOOKS FOR REFERENCE

1. Koontz & O'Donnell, Management- McGraw-Hill new York
2. L M Prasad, Principles of management- Sultan Chand & Sons
3. Rustum & Davar, Principles and practice of Management-vikas publishing house Delhi
4. Sharma & Shashi K Gupta - Principles of Management-Kalyani publishing House
5. C. B Gupta-Business Management- Sultan Chand & Sons
6. Urmila Rai *Business communication* Himalayas Publishing House.
7. K Ramachandra and et.,al. Principles of Management Management HPH

  
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## 1.5: BUSINESS ORGANISATION AND MARKET DYNAMICS

### Objective:

The objective of this course is to help students understand different forms of business entities and to galvanise the market structure, their behaviours and dynamics in 21<sup>st</sup> century.

### UNIT 1: FORMS OF BUSINESS ENTITIES

12 HOURS

Business-Meaning, Definitions and Features, Major Forms of Business -Sole Trading concern- Meaning, definition and features -Partnership Firm -Meaning, Definitions, Features and limitation and Joint Stock Companies – Meaning, Definitions, Features and Classification-Private Companies – Meaning, Definition, Features, Privileges, Merits and Limitations-Public Companies – Meaning, Definition, Features, Merits and Limitations-Distinctions between private and public companies – One man company-Limited liabilities partnership (LLP)

### UNIT 2: FORMATION OF JOINT STOCK COMPANIES

10 HOURS

Companies ACT 2013 salient features, features of latest amendments-Meaning and steps of incorporation- Memorandum of Association -Meaning and contents of Articles of Association -Meaning and contents-Prospectus & statement in lieu of prospectus – meaning and content-Distinctions between Memorandum of Association and Articles of Association-Methods of raising Share Capital – Initial Public Offer- Borrowed Capital- Debentures-Kinds of Debentures –Bonds- meaning definition features,-Kinds of Bonds – Government bonds, corporate bonds, Foreign bonds

### UNIT 3: MANAGEMENT OF JOINT STOCK COMPANIES

16 HOURS

Meaning, Role, Powers and Liabilities of Directors, Chairman and Company Secretary- C-suite executives-CEO, CFO, COO, CTO, CKO, CRO and CIO-Meeting- Types -Agenda of the meeting– quorum of the meeting-Motions- kinds of Resolutions- Minutes of Meeting – Corporate governance- composition of BODs-Cadbury Committee report, SAXEN-OXLEY ACT, Narayamurthy and Nareshchandra committee recommendation of corporate Governance.

### UNIT 4: MARKET FORCES, STRUCTURE AND BEHAVIOUR

10 HOURS

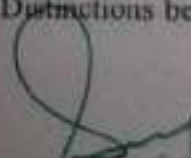
Demand-Meaning, Definition, Determinants and Law of Demand, Supply – Meaning, Definition, Determinants and Law of Supply, Market structure – Meaning and Definition-price and output determination under Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly and Duopoly.

### UNIT 5: FINANCIAL MARKETS

8 HOURS

Financial Markets-Meaning, Functions and Classification, Organized Market, Unorganized Market, Capital Market, Money Market, Primary Market and Secondary Market – definitions and Features only. Distinctions between Organized and Unorganized Market –

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Distinctions between Capital Market and Money market-Distinctions between Primary Market and Secondary Market.

#### **BUSINESS LAB ACTIVITIES**

1. Show a chart of classification of Joint Stock Companies.
2. Develop E-content for Memorandum and Articles of Associations of any information Technology (IT) firm
3. Draft a chart showing the kinds of Corporate Meetings and also Agenda of a Company's Meeting
4. Draw a chart indicating the difference in various market structure
5. Develop E-content for the working of Stock exchanges and SEBI

#### **BOOKS FOR REFERENCE:**

1. Mc kuchhal. modern indian company law. Delhi: shrimahavir book depot
2. Gk Kapoor and sanjay dhamija. company law. Delhi. Bharat law house
3. Anil Kumar. Corporate Law. Delhi: Indian Book House
4. Shashi K Gupta Nisha Aggarwal etl -Indian Financial System-KP
5. Ray, N.C. *an introduction to Microeconomics*. New Delhi: Macmillan Company of India Ltd.
6. D. M. Mithani: Business Economics
7. Varshney & Maheswari: Managerial Economics
8. Gordon & Natarajan. Financial Markets And Services, Himalaya Publishing House. India
9. K Ramachandra and et.,al. Business Decisions and Market Behaviour HPH

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## L6: BUSINESS MATHEMATICS

**Objective:** The aim of this course is to provide basic knowledge and skills of numerical abilities and aptitudes for cracking public service examinations and competitive examinations.

### Unit 1: NUMBER SYSTEM

10 HOURS

Natural numbers, Prime numbers, Real numbers, Even numbers, Odd numbers, Rational numbers, Irrational numbers, Integers-HCF & LCM-Problems on Multiplication, Division, Additions, Subtractions, HCF and LCM

### Unit 2: EQUATIONS

10 HOURS

Meaning and Types of Equations-Linear Equation – Meaning & Problems-Simultaneous Equation – Meaning and Problems with only two variables (Elimination method and Substitution method)-Quadratic Equation – Meaning and Problems under Factorization and Formula method.

### Unit 3: PERCENTAGES, RATIOS AND PROPORTIONS

12 HOURS

Percentages - Meaning of Percent, Meaning of Percentage-Difference between Percent and Percentage-Expression of Percent-Calculation of Percentage – Problems-Ratios – Meaning and Types of Ratio – Duplicate, Triplicate and Sub-duplicate of a Ratio-Propotions - Meaning & Properties – Cross product property and Reciprocal property -United Proportions-Continued Proportions –Compound Proportions – Meaning and Problems.

### Unit 4: COMMERCIAL MATHEMATICS

14 HOURS

Discount – Meaning & Kinds-Problems on Trade Discount, Cash Discount, True Discount, Bankers Discount, Bankers Gain & Equated Due Date-Interest – Meaning and Kinds. Problems on calculation of simple Interest & compound Interest-Annuity – Meaning of Annuity Certain, Annuity Due, Contingent Annuity, Deferred Annuity and Deferred Perpetuity (Only theory, No problems on annuity)

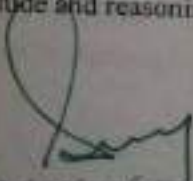
### Unit 5: MATRICES AND DETERMINANTS

10 HOURS

Matrices – Meaning, Definition and Types-Algebra of matrix (additions – subtractions and multiplication of two matrices) -Adjoint of a Matrix – Inverse of Matrix-Determinants – Determinant of a square matrix – Solution of Liner Equation by using Cramer's rule in two variables only

### BUSINESS LAB ACTIVITIES

1. Show a chart for different kinds of numbers
2. Show a chart for different kinds of equations
3. Show a chart for classification of ratios
4. Draft the procedure of discounting of bills by commercial banks
5. Take the previous of UPSC, KPSC, Banks, Insurance company, Railway board question papers and solve numerical aptitude and reasoning segments

  
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## 2.4 MARKETING AND EVENT MANAGEMENT

### OBJECTIVE:

The objective of this course is to enable students to acquire basic knowledge about the concept of marketing management, consumer behaviour, market segmentation strategy and event management.

### UNIT 1: MARKETING MANAGEMENT AND ENVIRONMENT 12 HOURS

Marketing Management Meaning, Definitions and Features of Market, Marketer, Marketing Concepts – Selling Concept, Marketing Concept and Societal Marketing Concept, Marketing versus Selling, E-marketing and digital marketing meaning only, Marketing Environment – Micro Environment – Suppliers, Competitors, Intermediaries, Customers and Public Macro Environment – Demographic, Economic, Natural, Technological, Political and Cultural Factors,

### UNIT 2: MARKETING MIX AND MARKET SEGMENTATION 10 HOURS

Marketing mix-Meaning, components-4ps for goods marketing and 7ps for services marketing, distinction between goods marketing and service marketing, MIS and marketing research and marketing intelligence (meaning only), Market segmentation- Definition of Market Segment – Objectives, Advantages, Limitations and Bases of Market Segmentation

### UNIT 3: CONSUMER BEHAVIOUR 10 HOURS


Meaning, Definitions, Features and Importance of Consumer Behaviour- Customer versus Consumer, Buyer versus User, Buyer versus Decision Maker, Factors influencing Consumer Behaviour – Cultural, Social, Personal and Psychological Factors, Consumers Buying Roles – Initiator, Influencer, Decider, Buyer and User, Buying Behaviour – Complex Buying Behaviour, Dissonance Reducing Buying Behaviour, Habitual Buying Behaviour, Variety Seeking Buying Behaviour, Steps in Buying Process – Need Recognition, Information Search, Evaluation of Alternatives, Purchase Decision and Post Purchase Behaviour

### UNIT 4: EVENT MANAGEMENT 08 HOURS

Event – Meaning, Definition, Characteristics, Types, Advantages and 5 C's of events, Type of Customers for Events-Event management – Meaning, Definitions, Essentials, Key Drivers, Stages and Decision Makers in Event Management-Event Management Staff – Establishing Policies and Procedures of an Event, Role of Event Manager and the people involved in conducting the event, Developing Record Keeping System in Event Management

### UNIT 5: CONDUCT OF AN EVENT & PROCEDURE 12 HOURS

Planning Schedule, Steps to Organize an Event, Assignment of Responsibilities-Communication in Events – Multichannel used for communication, Operational Communication Tools for Events, Event Marketing and Communications Planning Process-Budget of an Event – Basic Event Budgeting Rules, Typical Event Expenditure, Reasons for

  
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Budget of an Event, Fundamentals of Creating an Event Budget, Predicting the Financial Outcome of an Event, Importance of Financial Control of an Event, Continual adjustment of the Event Budget-Computer Aided Event Management – Use of Computer and Technology from the start to End of Event, Event Planning Software, Roles and responsibilities of Event manager for different Events-Checklist of an Event, Emergency plan checklist for an Event, Sample event planning checklist-Event Proposal-Events Licenses and Permissions, permits and license for events, Government Environment for Event.

#### **BUSINESS LAB ACTIVITIES:**

1. Develop E-content for Marketing Mix components
2. Draft a chart of Marketing Environment
3. Make a diagrammatic presentation of buying process
4. Show different bases of market segmentation
5. Show steps for organizing an event
6. List out (together with relevant photographs) any 5 events that you have participated.

#### **BOOKS FOR REFERENCE:**

1. S A Sherlekar & Sherlekar marketing management HPH
2. Nair, S. R. *Consumer Behaviour and Marketing Research: Text and Cases*. Global Media
3. K Ramachandra and et.,al. Marketing Management t HPH
4. Mark Sonderm CSEP -Event entertainment and production:publishers; wiley and sons, Inc
5. Annestephen; Event management, HPH.
6. K. Venkatramana -Event Management - SHBP.
7. K Ramachandra and Aliabaksh Principles of Event Management HPH
8. Rekha and Vibha Marketing management -VBH
9. Nihaasif Event management-VBH

  
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## 2.5 HUMAN CAPITAL MANAGEMENT

**OBJECTIVE:** The objective of this course is to enable the students to gain knowledge and skills of managing human resources in various organisations.

### UNIT 1: HUMAN RESOURCE MANAGEMENT

12 HOURS

Human Resources Management – Meaning, Definitions, Characteristics, Objectives, Importance, Functions and Process, Challenges, Recent Trends -Human Resources Manager – Duties and Responsibilities, Paradigms for Post Modern Managers-Meaning, Definitions, Characteristics, Objectives, Importance, Functions and Process of Human Resources Development-Differences between personnel Management and Human Resources Development, difference HRM and SHRM, difference between HRM and IHRM

### UNIT 2: HUMAN RESOURCE PLANNING, RECRUITMENT & SELECTION 12 Hrs

Human Resource Planning – Meaning, Importance, Benefits and Scope-Job Analysis, Job Design, Job Description, Job enrichment and Job Evaluation. Recruitment – Meaning, Definitions and Sources of Recruitment: Traditional and Modern sources of recruitment-E-recruitment, Twitter, Blog, Instagram, LinkedIn Walk in, talk in, Write in, Artificial intelligence (Robots based) virtual discussion, Selection – Meaning, Definitions and Process of Selection- identification of five dark qualities in an individual before selection process of selection and Placement

### UNIT 3: HUMAN RESOURCE PRACTICES

12 HOURS

Induction and Orientation – Meaning, Definitions, Objectives and Purposes-Training – Meaning, Need, Benefits and Methods, Pros and Cons of each Method of Training- Identification of Training & Development Needs-Human Resources Development of Managers and Employees-Performance Management System (PMS) – Meaning, Definitions, Objectives, Methods of Appraising the past performance and current performance of the employee and executive, projecting future performance of an employee, individual employee development difference and performance appraisal and performance management system (PA vs PMS)

### UNIT 4: COMPENSATION AND REWARD SYSTEM

10 HOURS

Compensation - Meaning, Definitions, Objectives and Importance-Wages and Salary Perquisites, Fringe Benefits, Bonus and Incentives – Meanings only, incentives in sun rise sector and sun set sector. Performance based pay, merit based pay, skill based pay, and competency based pay, dual system of payment for the same job position. Promotion – Meaning, Definitions, Features, Methods of Promotion –seniority vs meritocracy

### UNIT 5: EMPLOYEE COACHING, COUNSELLING AND INDUSTRIAL RELATIONS 06 Hrs

Employee Coaching - Meaning, Definitions, Objectives, Types. Employee Counselling- Meaning Definitions, Objectives, Skills and Techniques Industrial Relation-meaning, definition and Actors in IRs



### **BUSINESS LAB ACTIVITY**

1. Develop the offer letter and appointment order to given to new recruit
2. Develop E- contents for 5 dark qualities of an individual
3. List out the examples for sunrise sector and sun set sectors
4. Develop E-content for the role of artificial intelligence in HR functions
5. Develop the E-Content for employee performance management System

### **BOOKS FOR REFERENCE:**

1. Dr. K. Aswathappa -Human resource Management Tata Megraw Hills
2. Shashi K Gupta and Rosy Joshi Human Resource Management
3. Managing Human Resources by Wayne F Cascio
4. Subba Rao Human resource management-HPH
5. K Ramachandra and et.,al. Human Resource Management HPH
6. Rekha and Vibha Human Resource management VB



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Bangalore-560 070.

### 1.3 FUNDAMENTALS OF ACCOUNTING

#### OBJECTIVE

The objective of this subject is to acquaint students with the accounting concepts, tools and techniques influencing business organizations.

#### Unit 1: INTRODUCTION TO FINANCIAL ACCOUNTING

08 Hrs

Introduction – Meaning and Definition – Objectives of Accounting – Functions of Accounting – Users of Accounting Information – Limitations of Accounting – Accounting Principles – Accounting Concepts and Accounting Conventions. Accounting Standards – List of Indian Accounting Standards.

#### Unit 2: ACCOUNTING PROCESS

10Hrs

Meaning – Process of Accounting – Kinds of Accounts – Rules - Transaction Analysis – Journal – Ledger – Balancing of Accounts – Trial Balance – Problems.

#### Unit 3: SUBSIDIARY BOOKS

10 Hrs

Meaning – Significance – Types of Subsidiary Books – Purchases Book – Sales Book – Purchase Returns Book – Sales Return Book – Bills Receivable Book – Bills Payable Book – Cash Book (Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book) and Journal proper. Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement.

#### Unit 4: FINAL ACCOUNTS OF PROPRIETARY CONCERN

10 Hrs

Preparation of Profit & Loss Account and Balance Sheet (Vertical form).

#### Unit 5: SINGLE ENTRY SYSTEM

18Hrs

Meaning – Features – Types – Merits – Demerits – Differences between single entry and double entry systems – Preparation of Opening Statement of Affairs, Closing Statement of Affairs, Computation of Profit/Loss and Revised Statement of Affairs. Conversion of single entry to double entry system.

#### SKILL DEVELOPMENT

- List out the accounting concepts and conventions.
- List out any ten errors disclosed by trial balance
- Collect the final accounts of a proprietary concern and present it in vertical form.
- Prepare a Bank Reconciliation Statement with imaginary figures

#### BOOKS FOR REFERENCE

1. Jawaharlal & Seema Srivastava: Financial Accounting, HPH
2. Saha, Fundamentals of Accounting, HPH
3. Dr. S.N. Maheswari, Financial Accounting, HPH
4. S Jayapandian: Financial Accounting from Zero,
5. Grewal and Gupta, Advanced Accounting, Sultan Chand.
6. S. P Jain and K. L. Narang ; Financial Accounting, Kalyani Publishers.
7. Soundra Rajan & Venkataramana, Financial Accounting, SHB Publishers.

## 1.4 BUSINESS ORGANISATION AND ENVIRONMENT

### OBJECTIVE

The objective is to familiarize the students with aspects of Business Organization and its Environment.

#### Unit 1: INTRODUCTION TO BUSINESS ORGANIZATION

10 Hrs

Meaning of Business – Classification of Business Activities – Industry – Types of Industry – Commerce – Trade – Aids to Trade – Meaning – Advantages and Disadvantages

#### Unit 2: FORMS OF BUSINESS ORGANIZATION

14Hrs

Sole Proprietorship – Meaning – Characteristics – Advantages and Disadvantages. Partnership – Meaning – Characteristics – Advantages and Disadvantages - Types of Partners. Co-operative Society - Meaning – Characteristics – Types – Advantages and Disadvantages.

#### Unit 3: JOINT STOCK COMPANY

08 Hrs

Meaning – Definition – Features – Types of Companies – Formation of a Company.

#### Unit 4: BUSINESS ENVIRONMENT

14Hrs

Meaning and Importance. Dimensions of Business Environment – Political, Economic, Social, Legal, Natural and Technological Environment.

#### Unit 5: GOVERNMENT AND BUSINESS

10Hrs

Meaning and Importance. Impact of Government policy on business and industry with reference to liberalization, privatization and globalization.

### SKILL DEVELOPMENT

- Draw a Business Tree
- Prepare a Partnership deed
- Prepare Memorandum and Articles of Association of any company
- Discuss the Impact of Globalization on Indian Business and Industry
- State the impact of Technology on Indian Business

### BOOKS FOR REFERENCE

1. Dr. Aswathappa: Essentials of Business Environment, HPH.
2. Francis Cherrunilam : Business Environment, HPH.
3. Muniraju S.K. Poddar – Business Organisation & Environment
4. VivekMittal, – Business Environment, Excel Books, New Delhi.
5. Raj Agarwal – Business Environment, Excel Books, New Delhi.
6. Venkataramana, Business Environment, SHB Publishers.

  
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## 1.5 QUANTITATIVE METHODS FOR BUSINESS - I

### OBJECTIVE

To provide basic knowledge of quantitative methods and their application to commercial situations and for decision making in business.

#### Unit 1: NUMBER SYSTEM

04 Hrs

Introduction – Natural Numbers - Even Numbers – Odd Numbers – Integers – Prime Numbers – Rational & Irrational numbers, Real Numbers, HCF & LCM ( Simple problems )

#### Unit 2: THEORY OF EQUATIONS

12Hrs

Introduction – Meaning – Types of Equations – Simple, Linear and Simultaneous Equations (only two variables) Eliminations and Substitution Method only. Quadratic Equation – Factorization and Formula Method ( $ax^2 + bx + c = 0$  form only). Problems on Commercial Application.

#### Unit 3: PROGRESSIONS

12 Hrs

Introduction – Arithmetic Progression - Finding the ' $n^{\text{th}}$ ' term of an AP and Sum to ' $n^{\text{th}}$ ' term of AP. Insertion of Arithmetic Means in given terms of AP and representation of 3 terms of AP. Geometric Progression – Finding ' $n^{\text{th}}$ ' term of GP – Sum to ' $n^{\text{th}}$ ' Term of GP – Insertion of Geometric Means in given Geometric Progression and also representation of 3 terms of GP.

#### Unit 4: MATRICES AND DETERMINANTS

14Hrs

Introduction, Meaning, types of matrices – operations of addition, subtraction, multiplication of two matrices – problems, transpose of a square matrix. Determinant of a square matrix- minor of an element, co-factor of an element of a determinant. adjoint of a square matrix, singular and non-singular matrices – inverse of a square matrix – Problems on linear equations in two variables using Cramer's rule.

#### Unit 5: COMMERCIAL ARITHMETIC

14 Hrs

Simple interest, Compound interest including half yearly and quarterly calculations, annuities Percentages, bills discounting, concepts of Ratios, duplicate-triplicate and sub-duplicate of a ratio. Proportions, third, fourth and inverse proportion - problems.

### SKILL DEVELOPMENT

- Calculation of future value of present value.
- Calculation of geometric mean i.e, CAGR.
- Calculation of EMI, Premium amount.

### BOOKS FOR REFERENCE

1. A.LeninJothi : financial Mathematics, HPH.
2. Dikshit & Jain : Business Mathematics, HPH
3. Ranganath: Business Mathematics, GK Publications, Mumbai.
4. R. Selvaraj, Quantitative Methods in Management, Excel Books.
5. G.R. Veena & Seema: Business Mathematics and Statistics, I.K. Intl
6. Dr. Sancheti & Kapoor: Business Mathematics and Statistic, Sultan Chand and Sons.
7. Zamanudeen: Business Mathematics, Vikas Publishers.
8. Saha: Mathematics for Cost Accountants, HPH.
9. 7 Lectures – Quantitive Methods for Business – I, HPH