



SCHOOL OF
COMMERCE & MANAGEMENT STUDIES

INNOVATION CAMPUS , KUDLU GATE , HOSUR MAIN ROAD ,
BANGALORE – 560 068

SCHEME & SYLLABUS

FOR

BACHELOR OF BUSINESS ADMINISTRATION

(BBA)

(2023–24)

PROGRAM EDUCATIONAL OBJECTIVES

- To instill in the students, the knowledge and capability of understanding the business world and its complexities.
- To develop the ability and competence to have a problem-solving approach towards the issues which accompany the dynamism attached to the business world.
- To inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders rather than managers and aims at enhancing employability options of the students.
- To promote research culture through internships, research-oriented projects, live projects and enable them to be devoted to data-driven decision making in related fields.
- To instill learning among students for upskilling and reskilling even in later part of life.

PROGRAM SPECIFIC OUTCOMES

- Develop the knowledge, skill and attitude to creatively and systematically apply the principles and practices of management, accountancy, finance, business law, statistics, HR, operations and IT to management problems and work effectively in modern day business and non-business organizations.
- Develop fundamental in-depth knowledge and understanding of the principles, concepts, values, substantive rules and development of the core areas of business such as finance, accounting, marketing, HR, operations along with the tools such as Tally, MS Excel, MS Office, etc.
- Demonstrate the critical thinking mind-set and the ability to identify and formulate research problems, research literature, design tools, analyse and interpret data, and synthesize the information to provide valid conclusions and contextual approaches across a variety of subject matter.
- Exhibit self-confidence and awareness of general issues prevailing in the society and communicate effectively with the accounting, commerce, management, business, professional fraternity and with society at large through digital and non-digital mediums and using a variety of modes such as effective reports & documentation, effective presentations, and give and receive clear instructions.

PROGRAM OUTCOMES

- Exhibit conceptual knowledge of various functions of management using advanced and disciplinary theories.
- Nurture ethical principles and leadership skills for solving modern business problems.

- Develop analytical thinking skills by adopting recent technological advancement to meet global standards.
- Develop entrepreneurial spirit and research abilities to foster progressive decision-making abilities in Business.
- Apply innovative strategies to solve societal problems and meet sustainable development goals.
- Demonstrate strong communication skills to become successful business leaders and inculcate lifelong learning.

SCHEME –BBA– 2023 -2024 ONWARDS

I SEM BBA

SL	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OF TEACHING				
				L	T	P	S/ P	CR
1	107	23SC1101	ENGLISH	2	-	-	-	2
2	107	23SC1102	FRENCH- I	2	-	-	-	2
		23SC1103	GERMAN-I		-	-	-	
		23SC1104	KANNADA-I		-	-	-	
3	107	23SC1106	PRINCIPLES OF FINANCIAL ACCOUNTING	3	1	-	-	4
4	107	23SC1107	BUSINESS ORGANIZATION AND MANAGEMENT	4	-	-	-	4
5	107	23SC1109	BUSINESS AND CORPORATE ENVIRONMENT	4	-	-	-	4
6	107	23SC1110	QUANTITATIVE TECHNIQUES	3	1	-	-	4
7	107	23SC1111	SPREADSHEET FOR BUSINESS	1	-	2	-	2
8	107	23SC1112	INDIAN CONSTITUTION	1	-	-	-	1
			SUB TOTAL	20	2	2	-	23

CR – Credit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project

SCHEME –BBA– 2023 -2024 ONWARDS

II SEM BBA

SL	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OF TEACHING				
				L	T	P	S/P	CR
1	107	23SC1201	CORPORATE COMMUNICATION	2	-	-	-	2
2	107	23SC1202	FRENCH- II	2	-	-	-	2
		23SC1203	GERMAN-II		-	-	-	
		23SC1204	KANNADA-II		-	-	-	
3	107	23SC1206	CORPORATE FINANCE	3	1	-	-	4
4	107	23SC1207	LEGAL ASPECTS OF BUSINESS	3	1	-	-	4
5	107	23SC1208	MARKETING MANAGEMENT	4	-	-	-	4
6	107	23SC1209	BUSINESS ETHICS AND CORPORATEGOVERNANCE	3	1	-	-	4
7	107	23SC1210	ENTREPRENEURIAL SKILLS	2	-	-	-	2
8	107	23SC1211	ENVIRONMENTAL STUDIES	1	-	2	-	1
			SUB TOTAL	20	3	2	-	23

CR – Credit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project,

SEMESTER/YEAR : I SEM / I YEAR
COURSE CODE : 23SC1106
TITLE OF THE COURSE : Principles of Financial Accounting
L: T: P: C : 3: 0: 2: 4

Overview

The course aims at introducing basic concepts of accounting and problem-solving. The course deals with introductory topics such as journal, ledger, cash books, profit and loss accounts, balance sheets, and concepts of accounting equation, depreciation, single entry.

Course Objectives

1. Comprehend the concepts, principles, and processes in the field of accounting.
2. Explain the ways to create an impact in the business organization with proper accounting techniques.
3. Develop decision-facilitating and decision-enhancing roles for business leaders.
4. Evaluate alternative solutions to business problems and arrive at the right decisions.
5. Get the knowledge of contemporary issues in accounting.

Course Outcomes

The course should help future Finance Managers by developing competencies to:

1. Explain the fundamentals of financial accounting, the principles, and concepts underlying them.
2. Explain the functioning of business through financial accounting
3. Appreciate decision-facilitating roles of accounting information
4. Understand contemporary developments in the area of accounting
5. Apply the fundamentals and arrive at alternative solutions for a given financial problem

Approach to Learning	● Lectures ● Readings ● Active student participation and class room exercises ● Case Analysis collaboratively with students' involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Finance practices by way of: ● Mini projects, ● Submission of assignments ● Group assignments ● Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to Accounting Introduction, meaning & scope of financial accounting, meaning and nature of business transactions, introduction to basic elements of financial accounting, accounting concepts, principles, conventions and assumptions, disclosure, generally accepted accounting principles Accounting mechanics: accounting process: principles of double entry, accounting equation, accounting process—journal entries, ledger accounts, subsidiary books triple column cash book trial balance,	8
Unit II	Preparation of Financial Statements Depreciation methods for calculating depreciation (SLM & WDV), Preparation of financial statements: balance sheet, profit and loss account of a sole trader with adjustments.	8
Unit III	Bank Reconciliation Statement. Objectives of Bank Reconciliation Statement, Pass book, Cash book, Ordinary balance, Overdraft Balance, Simple problems on cash book and pass book.	8
Unit IV	Accounting for Special Transactions (a) Consignment. (b) Bills of exchange and promissory notes (c) Sale of goods on approval or return basis.	8
Unit V	Contemporary issues in Accounting Financial Reporting, Inflation Accounting, Forensic Accounting, Fraud Detection.	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	2	2	-	-
CO2	2	3	3	-	-	-
CO3	-	2	3	3	-	-
CO4	-	-	-	-	2	2
CO5	-	3	3	-	-	-

Action Based Component

- Mini projects on Sole Trader's Accounting Cycle
- Preparation of financial statements

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation	5						
2	Attendance	5						
3	Assignment 1	10	X	X				
4	Assignment 2	10			X	X		
5	IAT Exam	20	X	X	X			
6	CBT	10	X	X	X			
7	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

1. Fundamentals of accounting T S Grewal S C Publishers.

Reference books

1. Narayanaswamy R., Financial Accounting – A Managerial Perspective, PHI Learning
2. Charles T. Horngren Cost Accounting- A Managerial Emphasis, Pearson
3. Bhattacharya, A.B. Financial Accounting for Business Managers. New Delhi: Prentice Hall of India

Readings & Case Analysis

1. Harvard Business Review
2. MIT Sloan Management Review

Suggested Courses on Coursera

1. <https://www.coursera.org/specializations/accounting-fundamentals>
2. <https://www.coursera.org/learn/uva-darden-financial-accounting>

SEMESTER/YEAR : I SEM / I YEAR
COURSE CODE : 23SC1107
TITLE OF THE COURSE : BUSINESS ORGANIZATION AND MANAGEMENT
L: T: P: C : 4: 0: 0: 4

Overview

This course introduces the concepts of Management to the students. It gives learners the overall activities of business organization right from planning to Controlling. It also gives a brief understanding on different forms of business ownership which helps the learners to recognize the kinds of businesses and their operations.

Course Objectives

1. To understand the functions of management, organization structure and hierarchy.
2. To identify the Nature and Importance of Planning.
3. To synthesize staffing and directing which leads to efficient management of a business firm.
4. To Evaluate the concepts, importance, principles of Motivation.
5. To Execute the concept of Co-ordination and Control.

Course Outcomes

- Students will be able to have clear understanding of managerial functions like planning, and have some basic knowledge on international aspect of management
- To understand the planning process in the organization
- To understand the concept of organization
- Demonstrate the ability to directing, leadership and communicate effectively
- To analysis isolate issues and formulate best control methods.

Approach to Learning	• Lectures • Group Discussions • Research Projects • Case Analysis collaboratively with students' involvement • Field Visits and internship
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Management practices by way of: • Submission of assignments • Group assignments • Class Participation • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
UNIT I	Introduction Concept of Management: Nature and Scope of Management, Management and Administration, levels of Management, an overview of management process/ functions. Evolution of Management Thought: Pre scientific Management period – scientific management, contributions of F W Taylor and Henri Fayol, approaches to modern management, behavioral quantitative, systems and contingency/situational management thought today.	10
UNIT II	Planning and organizing Concept of planning, Steps, types, Characteristics of planning, components of planning. Barrier to effective planning and remedial measures, Strategic planning concept forecasting concepts and techniques. Concept organizing, characteristics and principles of organizing, importance of organizing, types of organizing structures. Span of Management.	10
UNIT III	Staffing and Directing Staffing- Nature and importance, Source of staffing and Function of staffing. Concept of directing, characteristics and principles and importance of directing, Components of directing. Leadership: Concept, Qualities of a leader, importance of leadership. Leadership traits.	8
UNIT IV	Motivation Concept, importance, Importance of need theory, and contribution of McGregor, Maslow, Herzberg.	6
UNIT V	Controlling Concept of controlling, Nature and importance of controlling, control process, Co-ordination: Concept of co-ordination, importance Principles and techniques of co-ordination	6

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	-	-	-	-
CO2	-	3	-	-	-	-
CO3	2	-	-	-	-	-
CO4	-	-	3	-	-	-
CO5	-	2	-	-	-	-

Action Based Component

- **Role Play Exercises:** Assign students' different roles within a simulated management scenario,
- **Business Simulations:** Utilize management simulation software or online platforms that simulate business environments
- **Entrepreneurship Projects:** Encourage students to develop and implement their own business ideas or projects.
- **Case Studies:** Provide students with real or hypothetical management case studies and ask them to analyze the situation

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X	X			
5	CBT	15	X	X	X	X	X	
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbooks

- L M Prasad (2019), "Principles and Practice of Management", Sultan Chand & Sons, New Delhi.
- "Principles of Management" by Harold Koontz and Heinz Weihrich
- "Fundamentals of Management" by Stephen Robbins, David DeCenzo, and Mary Coulter

Reference books

- Hitt, M. A., Black, J. S., & Porter, L. W. (2013). Management (3rd ed). Boston: Prentice Hall.
- Drucker, P. F. (1999). Management (Rev. ed.). New York: Harper Collins.
- Mintzberg, H. (2009). Managing. San Francisco: Berrett-Koehler Publishers, Inc.
- Stoner: Principles of management, Pearson Publications, New Delhi.
- Terry: Principles of management & Administration, PHI New Delhi
- Chandra Bose: Principles of management & Administration, PHI New Delhi
- Manamohan Prasad: Principles of management, PHI Mumbai
- Robbins: Management, Pearson's publications, New Delhi.
- Thomas: Management Principles, Biztantra, New Delhi.

- Y K Bhushan: Business Administration and Management, New Delhi.

Readings & Case Analysis

1. Harvard Business Review
2. MIT Sloan Management Review

Suggested Courses on Coursera

1. <https://www.coursera.org/learn/principles-of-management>
2. <https://www.coursera.org/learn/fundamentals-of-management>

SEMESTER/YEAR : I SEM / I YEAR
COURSE CODE : 23SC1109
TITLE OF THE COURSE : BUSINESS AND CORPORATE ENVIRONMENT
L: T: P: C : 4: 0: 0: 4

Overview

A business Environment course will prepare students to plan, launch and grow a business venture within the context of their local and national social, political, legal cultural and economic environment. The course helps in assessing the components of the business environment by looking into both micro-environment as well as the macro-environment of a business. The students also will understand the Global business environment, the concepts of globalization, foreign market strategies & foreign direct investments.

Course Objectives

- To familiarize the graduates with an insight in knowing the basic concepts related to business, the environment surrounding it, the components & the analysis of the techniques.
- To familiarize the graduates with an insight in describing about the political situation of the country of business & classify the economic environment including the economic system.
- To familiarize the graduates with an insight in knowing about the social environment & the cultural concepts to remember before establishing a business entity.
- To familiarize the students to know the various technological advancement, legal issues.
- To Analyse & examine the global environment the business face and the strategies in global position.

Course Outcomes

- Examine how different factors affects the business, the trends in the components of environment, & its impact upon a business venture.
- Explain the students about the topics related to the political scenario, the risks involved & discuss on the economic environment in a broader perspective.
- Solve different case studies on the social, cultural environment & identify the types of social organizations & cross-cultural issues.
- To examine the technological & legal aspects related to the business environment using case studies & discussions.
- Analyse the global environment & the global position of India.

Approach to Learning	• Lectures • Group Discussions • Case Analysis collaboratively with students' involvement • Field Visits
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Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Management practices by way of: ● Submission of assignments ● Group assignments ● Class Participation ● Written Exam
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Syllabus

Units	Syllabus Details	Teaching Hours
UNIT I	Introduction to Business Environment Business – Meaning, Definition, Nature & Scope, Types of Business Organizations. Business Environment – Meaning Characteristics, Scope, Significance & Challenges, Components of Business Environment. Micro and Macro Environment- Environmental Scanning & discussion on few techniques involved - SWOT, PESTLE, ETOP Analysis (Case study Discussions).	10
UNIT II	Political & Economic Environment of Business Political Environment – Meaning, Political system, Political institutions, political Risk- Types, causes, Government and Business Relationships in India. Economic environment- Introduction- Economic Systems-Types- Merits & Demerits.	10
UNIT III	Social & Cultural Environment Social Environment- Introduction, Factors affecting business in social environment, Significance- Cultural Environment- Introduction, Nature of culture, components, cultural heritage, lag, shock, transmission, social attitudes & Cross-Cultural issues.	6
UNIT IV	Technological & Legal Environment Technological Environment- Introduction, Emerging Trends in Business – E-Business– M-Business (Case studies), Legal Environment- Introduction, Legal foundations, procedures & exemptions.	6
UNIT V	Global Business Environment Global business environment-LPG- Globalisation, Meaning, Nature, features and stages of Globalization, Foreign Direct Investments, Foreign Market entry strategies - Positioning Indian brand in global arena.	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	-	3	3	2	-	-
CO2	3	2	-	-	-	2
CO3	-	3	-	-	2	-
CO4	-	3	3	-	-	-
CO5	-	2	3	-	-	-

Action Based Component

- **Assignment Exercises:** Assign students' different organizations and conduct SWOT Analysis & PESTLE Analysis.
- **Case Studies:** Provide students with real or hypothetical management case studies and ask them to analyze the situation

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	25	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Recommended Text book

- Business Environment, Francis Cherunilam, Himalaya Publishing House Pvt. Ltd., 2018

Recommended Reference books:

1. International Business - Sumati Verma
2. International Business Environment- Francis Cherunilam
3. International Business Environment -Dr.S.Sankaran
4. International Business, Text and cases - Sundaram& Black
5. Francis Cherunilam : Business Environment, HPH.
6. Muniraju S.K. Podder – Business Organization& Environment , VBH
7. Vivek Mittall, – Business Environment, Excel Books, New Delhi.
8. Raj Agarwal – Business Environment, Excel Books, New Delhi.
9. K. Venkataramana, Business Environment, SHB Publishers.
10. Dr. Alice Mani: Business Organization & Environment, SBH.

Readings & Case Analysis

1. Harvard Business Review
2. MIT Sloan Management Review

SEMESTER/YEAR : I SEM / I YEAR
COURSE CODE : 23SC1110
TITLE OF THE COURSE : QUANTITATIVE TECHNIQUES
L: T: P: C : 3:1:0:4

Overview

The course on Quantitative Techniques provides students with a foundation in mathematical and statistical methods used in business and decision-making. It equips students with the skills necessary to analyze and solve complex problems using quantitative data.

Course Objective

The objectives of the course are to enable the student gain knowledge of:

1. To make the students learn about the applications of statistical tools and techniques in decision making.
2. To emphasize the need for statistics and decision models in solving business problems.
3. To enhance the knowledge on descriptive and inferential statistics.
4. To develop analytical skills in students in order to understand and practice data analysis at different levels.
5. To familiarize the students with analytical package MS Excel

Course outcomes

At the end of the course the student will be able to:

1. Facilitate objective solutions in business decision making under subjective conditions.
2. Demonstrate different statistical techniques in business/real-life situations.
3. Understand the importance of probability in decision making.
4. Understand the need and application of analytics.
5. Understand and apply various data analysis functions for business problems.

Approach to learning	● Lectures ● Group discussions ● Research projects ● Case analysis collaboratively with students' involvement ● Field visits and internship
Assessment strategy	Participants will be assessed on both conceptual understanding and practical: ● Submission of assignments ● Group assignments ● Class participation ● Written exam

Syllabus

Units	Syllabus details	Teaching Hours
Unit 1	Introduction to Statistics Meaning and definition, functions, scope and limitations, collection and presentation of data, frequency distribution, measures of central tendency - mean, median, mode, geometric mean, harmonic mean (simple problems). Measures of dispersion: range – quartile deviation – mean deviation -standard deviation – variance-coefficient of variance (simple problems)	7
Unit 2	Correlation and Regression Correlation - Karl Pearson correlation, spearman's rank correlation (basic problems), simple and multiple regressions (problems on simple regression only)	7
Unit 3	Probability Distribution Probability Distribution: Concept and definition - Rules of probability –Random variables – Concept of probability distribution – Theoretical probability distributions: Binomial, Poisson, Normal and Exponential –Baye's theorem (No derivation) (Problems only on Binomial, Poisson and Normal)	7
Unit 4	Time series analysis Time series analysis –objectives, variations in time series - methods of estimating trend: freehand method - moving average method - semi-average method - least square method. Methods of estimating seasonal index: method of simple averages - ratio to trend method - ratio to moving average method	9
Unit 5	Computer lab for Statistics Ms excel: functions, formulas, types of errors in excel, data analysis using Ms-excel- mean, median, mode, geometric mean, harmonic mean, standard deviation, correlation, simple regression.	10

Co-po mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	-	3	2	-
CO2	2	3	2	-	2	-
CO3	2	-	3	-	2	-
CO4	2	-	2	-	-	-
CO5	2	2	2	2	3	-

Action based component

Mini Project

Course assessment

#	Description of assessment method	Weightage %	Learning outcomes Assessed					Submission (assignments) or length (exam)	day/week
			1	2	3	4	5		
1	Class Participation/ Attendance	5	X	X	X	X	X		
2	Assignment 1	10	X	X					
3	Assignment 2	10			X	X			
4	IAT Exam	20	X	X	X				
5	CBT	15	X	X	X	X	X		
6	Semester end Examination	40	X	X	X	X	X		

Recommended Resources

Textbook

Fundamentals of statistics (2012), S C Gupta- Himalaya publications

Reference book

Quantitative techniques in Management, ND Vohra, 5th Edition, McGraw Hill Publishers.

Readings & Case Analysis

Suggested Courses on Coursera

- <https://www.coursera.org/learn/principles-statistics>
- <https://www.coursera.org/learn/fundamentals-of-statistics>

SEMESTER/YEAR : I SEM / I YEAR
COURSE CODE : 23SC1111
TITLE OF THE COURSE: SPREADSHEET FOR BUSINESS
L: T: P: C : 1: 0: 2: 2

Overview

Knowledge of Computer skills for commerce students enhances to understand the usefulness of information technology tools for business operations. Spreadsheet is a powerful tool for business analysis. This course aims to develop student's ability to formulate, analyse, and solve business problems using spreadsheet modeling.

Course Objectives

The objectives of the course are to enable the student to:

- To Understand basics of MS Windows.
- To apply presentation skills essential for the business world.
- To Identify situations in which a spreadsheet model may improve managerial decision making.
- To become effective modellers who can build models to solve business problems in various functional areas of business.
- To Create business using Spreadsheet applying all the functions

Course Outcomes

At the end of this course, students are able to:

- Comprehend on different applications and tools in MS Office Packages.
- Make meaningful representation of data using Charts and Graphs.
- Draw analysis on data using spreadsheets and use interpretation to make decisions.
- Generate word documents with appropriate Spreadsheet functions.
- Manage data for generating queries, forms and reports for creating business.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with student's involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and Practical approach to spreadsheet for business by way of: • Spreadsheet Based Learning • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction Introduction to office and Features – Elements – Uses of MS Office – application of MS office in various fields – MS Word – Formatting and alignment – Inserting Table, Picture, Smart art, Header, Footer, Page number – Print settings – Table of content and other tools – Setting a default font style in MS office.	3
Unit II	Preparing Presentations Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting; Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.	2
Unit III	Spreadsheet and its Business Applications Spreadsheet concepts, managing worksheets; Formatting, entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs.	3
Unit IV	Generally used Spreadsheet functions Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.	6
Unit V	Creating Business Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression.	6

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	3	-	-	-
CO2	-	3	2	-	-	-
CO3	2	3	3	-	-	-
CO4	-	-	3	3	-	-
CO5	-	-	3	3	2	-

Action Based Component

- Mini Projects
- Spreadsheet Based Learning

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Assignment 1	10	X	X	X	X	X	
2	IAT Exam	20	X	X				
3	CBT	15	X	X	X			
4	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook:

- Microsoft Excel Latest Version Inside Out – Mark Doge and Craig Stinson – PHI Learning Private Limited, New Delhi – 110001.

Reference books:

- Excel 2013 Bible; John Walkenbach, Wiley
- Financial Analysis and Modeling using Excel and VAB: Chandan Sengupta, Wiley
- Excel Data Analysis – Modeling and Simulation: Hector Guerreor, Springer
- Microsoft Excel 2013: Data Analysis and Business Modeling: Winston, PHI
- Excel Functions and Formulas: Bernd Held, BPB Publications.

Readings & Case Analysis

- Relevant Case Study.

- Hands on Practice on Excel.
- Relevant and important articles from academic linked journals in the domain of Management such as Harvard Business Review.

Suggested Courses on Coursera

- <https://www.coursera.org/projects/introduction-microsoft-excel>
- <https://www.coursera.org/specializations/excel>
- <https://www.coursera.org/learn/excel-basics-data-analysis-ibm>

SEMESTER/YEAR : II SEM / I YEAR
COURSE CODE : 23SC1207
TITLE OF THE COURSE: LEGAL ASPECTS OF LAW
L: T: P: C : 3: 0: 0: 3

Overview

This course is exclusively designed to teach students about the legal aspects of Contracting. This also includes the compliance requirements for the successful running and managing of a company.

Course Objectives

The objectives of the course are to enable the student to:

- To introduce the students to various Business Regulations and familiarize them with common issues of business in the day today business scenario.
- To train the students in the latest law aspects and introduce them to real world scenario through case studies.
- It also seeks to familiarize the students with the legal scenario of doing business in India.

Course Outcomes

At the end of this course, students are able to:

- Conceptualize, and gain knowledge of legal aspects of business.
- Assess the principles of business law and legal environment.
- Discuss the law requirements associated with indemnity, surety and pledge.
- Analyse the concepts- structures, processes of various policies related to consumer protection act.
- Students will be able to practice the principles and theories of Law aspects related to Information technology act.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with student's involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Marketing practices by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to Business Law Meaning and definition of Law, Scope, Source of Indian Law, Legal environment of India. Source of business Law, Components of business, environment, Legal environment of business in India.	7
Unit II	Indian Contract Act Definition, types of Contracts, Valid and Void contract, offer, acceptance, consideration, free Consent, quasi contract, Capacity to parties, Position of minor in Indian Contract act 1872. Breach of contract and remedies.	9
Unit III	Indemnity and Guarantee Indemnity – Definition, Guarantee – Types of Guarantees, Surety, Rights and Duties, Differences between indemnity and guarantee, Bailment and Pledge.	7
Unit IV	Consumer Protection Act Consumer – Definition, Scope and Relevance of Consumer Protection Act, Consumer Protection, Councils, Dispute Redressal system.	7
Unit V	Information Technology Act Information Technology – Need for the Act, Digital Signature, E-Governance and Records, the Cyber Regulation Appellate Tribunal, Cyber Crimes, Punishment and Penalties.	10

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	-	-	-	1
CO2	3	-	2	-	-	-
CO3	3	-	-	1	-	-
CO4	3	3	2	-	2	-
CO5	-	-	2	3	-	2

Action Based Component

- Mini projects.
- Role play.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam)	day/week
			1	2	3	4	5		

1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended text book

M C Kuchhal & Vivek Kuchhal (2003) Business Law, S Chand Publishing

Recommended reference books

- N D Kapoor (1998) Mercantile Law, Sultan Chand & Sons publishers
- P C Tulsian (1987) Business Law, Tata McGraw Hill publisher.
- A James Barnes, Terry M Dworkin & Eric Richards, (2001)Law for Business, McGraw Hill publications.

SEMESTER/YEAR : II SEM / I YEAR
COURSE CODE : 23SC1209
TITLE OF THE COURSE: BUSINESS ETHICS AND CORPORATE GOVERNANCE
L: T: P: C : 4: 0: 0: 4

Overview

This course introduces Business ethics and corporate governance as the modern managerial approach to ethical questions in business environment. It gives not only understanding of main theoretical concepts, but also developing skills of identification, analysis and permission of ethical dilemmas on a workplace and managing ethics in organizations. This course is an important contribution to increasing standards of business as the students are future executives of organizations.

Course Objectives

The objectives of the course are to enable the student to:

- To familiarise the graduates with knowledge on the concepts of ethics, types, importance & the need for CSR with reference to best practices.
- To explain the graduates about Personal ethics, promotion of honesty, happiness & practice of Karma Yoga.
- To familiarise the graduates with the different aspects of ethics in HR, Finance technology & professional management.
- To expand the graduates knowledge towards the role of Corporate Culture in business & cross cultural issues in ethics.
- To learn about the various concepts of examining and appreciating contemporary reports on the various committees in Indian context.

Course Outcomes

At the end of this course, students are able to:

- To **define** the basic concepts in ethics, types, importance & the need for CSR with reference to best practices.
- To **describe** the role and importance of personal ethics, the role of emotional honesty & the values of Karma Yoga.
- To **demonstrate** the various process, aspects of ethics in HR, Finance technology & professional management towards the role of Corporate Culture in business.
- To **examine** the critical path on the various concepts of examining and appreciating contemporary reports on the various committees in Indian context.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with student's involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	UNIT-1: BUSINESS ETHICS Introduction – Meaning - Scope – Types of Ethics – Characteristics – Ethical Concepts and Theories - Morals and Values - Distinction between values and ethics - Kohlberg's six stages of moral development (CMD), Meaning and Nature of values; Holistic view of life and its value, Values impact in Business - Indian Value System -Teachings from scriptures and traditions- The Six Systems of Thought.	7
Unit II	UNIT-2: HUMAN VALUES & PERSONAL ETHICS Human Values, Different meaning of human values: foundational human values - Trans Cultural Human Values in Management Education; Psychological and Aesthetic Values, Secular and Spiritual values - Introduction to personal ethics – Meaning – features of personal ethics-Emotional Honesty – Virtue of humility – Promote happiness – Karma Yoga.	9
Unit III	UNIT-3: PROFESSIONAL ETHICS Ethical Corporate Behaviour, Ethical Leadership, Corruption and Gender Issues—Gender Ethics, Sexual Harassment and Discrimination– Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management- Technology Ethics	7
Unit IV	UNIT-4: ROLE OF CORPORATE GOVERNANCE Corporate Governance: Meaning, objectives, significance, Business ethics and corporate governance Structure and process of corporate governance, advantages & Issues in corporate governance, the emerging trends in corporate governance- Corporate governance in India & Major defects of corporate governance in India.	7
Unit V	UNIT-5: ETHICAL ISSUES IN INDIAN & INTERNATIONAL BUSINESS PRACTICE Indian Perspective: Meaning, scope, composition of BODs, functions of BOD's, Cadbury Committee, Reports of Various Committees on Corporate Governance (i) Confederation of Indian Industry Code.(ii)Kumar Mangalam Birla Report (2000). (iii) Naresh Chandra Committee on Corporate Audit and Governance. (iv) N. R. Narayan Murthy Committee on Corporate Governance- Home and host country's regulations and compulsions of international agencies.	10

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	-	-	-	3
CO2		3	-	-	3	-
CO3	3	-	-	3	-	-
CO4	-	-	-	-	3	3
CO5	-	-	3	-	3	-

Action Based Component

- Mini projects
- Role play./Video based ethics case study discussions.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbooks

1. C.S.V Murthy, "Business Ethics- Text and Cases", Himalayan Publishing House, 2010.
2. Luura P.Hartman Joe Des Jardins, Business Ethics, Mc Hill Education, 2013.

Reference books

1. Larue Tone Hosmer, "The Ethics of Management", Richard D. Irwin Inc., 2010.
2. Joseph A. Petrick and John F. Quinn, "Management Ethics - integrity at work" Response Books: New Delhi, 1997.
3. W.H. Shaw, "Business Ethics", Cengage Learning, 2016.
4. Sturdevant, F.D. , "Business and Society" A Managerial Approach, 1990.
5. S.S. Iyer - Managing for Value (New Age International Publishers, 2002)

Readings & Case Analysis

SEMESTER/YEAR : II SEM / I YEAR
COURSE CODE : 23SC1210
TITLE OF THE COURSE : ENTREPRENEURIAL SKILLS
L: T: P: C : 2: 0: 0: 2

Overview

This course provides basics of entrepreneurship activities, importance of innovation, different strategies and measures of performance.

Course Objectives

- To highlight the meaning of entrepreneurship.
- To describe the steps involved in starting a business.
- To develop the understanding of how to make a business plan.
- To highlight the different aspects that are important for small business management.
- To develop the appreciation of business ethics and values in entrepreneurial development.

Course Outcomes

Upon successful completion of this course, a student will be able to

- Describe the meaning and characteristics of entrepreneurship.
- Describe and understand the concept of innovation & technology adoption life cycle.
- Highlight the importance of innovation management system, its life cycle and discuss case studies.
- Evaluate new ideas, opportunities and develop business model.
- Develop business plan and pitch the plan.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises in Business plan creation. • Case Analysis collaboratively with students' involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Entrepreneurship practices by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	INTRODUCTION TO ENTREPRENEURSHIP Entrepreneur Meaning, definition, characteristics, skills, functions, types of Entrepreneurs, role and misconceptions about entrepreneurs, Entrepreneur Vs Enterprise, entrepreneurship, Entrepreneur vs. Entrepreneurship	6
Unit II	INNOVATION Innovation- Meaning, Key aspects, Types, innovator's dilemma, the technology adoption life cycle, risk in innovation management.	4
Unit III	INNOVATION MANAGEMENT SYSTEMS Lifecycle of the innovation management, Innovation management system. Case Study on Innovative business ideas like Red Bus, OYO.	2
Unit IV	NEW VENTURE CREATION New Idea and Opportunities: Developing Business ideas, Feasibility Analysis, Developing Business model.	4
Unit V	BUSINESS PLAN Meaning and Significance, Business Plan Formulation using Pitch Deck, Business model Canvas.	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	-	3	-	-
CO2	2	-	3	3	2	-
CO3	-	-	2	3	3	-
CO4	-	-	-	3	2	-
CO5	-	-	-	3	2	2

Action Based Component

- Individual projects on Entrepreneurship by conducting a small survey among entrepreneurs.
- Preparation of Business Plan and submit a report and PPT.

Course Assessment

#	Description Of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbooks

1. Innovation and Entrepreneurship Reprint Edition, Kindle Edition by Peter F. Drucker (Author) HarperCollins e-books; Reprint edition (17 March 2009), Page numbers source ISBN: 0887306187
2. Entrepreneurial Development Reprint Edn. 2006 Edition, by S S Khanka (Author) S Chand; ReprintEdn. 2006 edition (1 December 2007).

Reference books

1. Vasant Desai: The Dynamics of Entrepreneurship Development and Management, HPH.
2. Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson.
3. Satish Taneja: Entrepreneur Development, HPH.

Readings & Case Analysis

1. <https://www.oyorooms.com/officialoyoblog/>
2. <https://iide.co/case-studies/business-model-of-redbus/>

Suggested Courses on Coursera

1. <https://www.coursera.org/learn/wharton-entrepreneurship>
2. <https://www.coursera.org/specializations/start-your-own-business>

SEMESTER/YEAR : II SEM / I YEAR
COURSE CODE : 23SC1208
TITLE OF THE COURSE: MARKETING MANAGEMENT
L: T: P: C : 4: 0: 0: 4

Overview

The course aims at introducing basic concepts of marketing and promotion models. The course deals with introductory topics such as segmenting, targeting, positioning, and pricing strategies. Application of basic concepts in management situations is done with the help of topics like AIDA Model, personal selling, direct marketing and network marketing.

Course Objectives

The objectives of the course are to enable the student to:

1. Understanding of key marketing concepts and skills.
2. Understand the dynamic nature of the environment in which marketing decisions are taken and appreciate the implications for marketing strategy determination and implementation.
3. Apply the analytic perspectives, decision tools, and concepts of marketing to decisions involving segmentation, targeting and positioning.
4. Examine the product mix, pricing strategy, branding and packaging tools in marketing.
5. Understanding of the underlying concepts, strategies and the issues involved in the exchange of products and services and control the marketing mix variables in order to achieve organizational goals.

Course Outcomes

At the end of this course, students are able to:

1. Summarize the importance of STP in marketing.
2. Classify the various product and pricing strategy.
3. Examine the importance of branding and packaging in marketing.
4. Evaluate the AIDA model applicable for product development.
5. Construct a promotional mix for a new product development.

Approach to Learning	● Lectures ● Readings ● Active student participation and class room exercises ● Case Analysis collaboratively with student's involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Marketing practices by way of: ● Mini projects, ● Submission of assignments ● Group assignments ● Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to Marketing and Focusing Marketing Strategy with Segmentation, Targeting and Positioning: Nature, importance and scope, evolution/various marketing orientations, Evaluating Opportunities in the Changing Marketing Environment. Bases for market segmentation of consumer goods, Effective segmentation criteria, Evaluating & Selecting Target Markets, Concept of Target Market and Concept of positioning – Value Proposition & USP, positioning errors, International Marketing-Entry strategies	7
Unit II	Setting Product and Pricing Strategy: Concept, product hierarchy, new product development, diffusion process, Product Life cycle, Product mix strategies. Pricing Strategy: Pricing concepts for establishing value, Pricing Strategies-Value based, Cost based, Market based, Competitor based, new product pricing – Price Skimming & Penetration pricing.	9
Unit III	Branding and Packaging: Branding: Brand and its importance, Concept of Branding, Types of brands, Brand equity, Branding Strategies. Packaging / Labelling: Packaging as a marketing tool and its challenges, requirement of good packaging, Role of labelling in packaging.	7
Unit IV	Marketing Communications: Concept of communication mix, communication objectives, steps in developing effective communication, Stages in designing message Advertising: Advertising Objectives, Advertising Budget, Advertising Copy, AIDA model, Advertising Agency Decisions.	7
Unit V	Promotion Mix; Marketing Channels: Place Mix; Promotion Decisions: Sales Promotion: Sales Promotion Mix, Kinds of promotion, Tools and Techniques of sales promotion, Push-pull strategies of promotion. Personal selling: Concept, features, and Functions, Steps/process involved in Personal Selling, Types of selling. Publicity / Public Relation: Meaning, Objectives, Types, Functions of Public Relations. Direct Marketing: Meaning, Features, Functions. Social media and social networks marketing. Place/Channel Design: Channel alternatives, Factors affecting channel choice, Channel design and Channel management decisions, Channel conflict, Distribution system, Supply chain management, Multilevel Marketing (Network Marketing).	10

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	-	-	-	3
CO2		3	-	-	3	-
CO3	3	-	-	3	-	-
CO4	-	-	-	-	3	3
CO5	-	-	3	-	3	-

Action Based Component

- Mini projects on company AIDA Model.
- Role play on Personal selling and Direct marketing.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbooks

1. Marketing Management: A South Asian Perspective - Kotler, Keller, Koshy & Jha, 15/e, Pearson Education, 2017.
2. Marketing Management - Ramaswamy V. S. & Namakumar S, 4/e, Macmillan Publishers, 2018.

Reference books

1. Marketing: An Introduction - Rosalind Masterson & David Pickton, 2/e, Sage Publications, 2014.
2. Marketing Management- Karunakaran, HPH.
3. Marketing in India: Neelamegham, 4/e, Vikas publications.

Readings & Case Analysis

- Target: From “Expect More” to “Pay Less” Armstrong and Philip Kotler, Principles of Marketing, 14e, pp.94-95.

- Harrah's Entertainment: Hitting the CRM Jackpot Armstrong and Philip Kotler, Principles of Marketing, 14e, pp.129-131.
- Brentford Square Community Shopping Centre Project: The research proposal pearsoned.com.au/wps/media.
- New Product Development- Case study
<http://www.sanandres.esc.edu.ar/secondary/marketing>
- Marketing Channels and Logistics: A Case Study of Pepsi International.
Ivoryresearch.com

Suggested Courses on Coursera

1. <https://www.coursera.org/specializations/marketing-strategy>
2. <https://www.coursera.org/learn/assess-for-success>
3. <https://www.coursera.org/specializations/social-media-marketing>



SCHOOL OF
COMMERCE & MANAGEMENT STUDIES

INNOVATION CAMPUS , KUDLU GATE , HOSUR MAIN ROAD ,
BANGALORE - 560 068

SCHEME & SYLLABUS

FOR

BACHELOR OF COMMERCE
(REGULAR)

(B. Com – REGULAR)

(2023–24)

SEMESTER/YEAR : I SEM / I YEAR
COURSE CODE : 23SC1105
TITLE OF THE COURSE: FINANCIAL ACCOUNTING
L: T: P: C : 3: 1: 0: 4

Overview

The course provides an insight into accounting concepts, preparation and analysis of financial statements. The course is designed in a way so as to familiarize the students with various accounting concepts, financial tools and techniques that will facilitate in enhancing their analytical power to make rational decisions.

Course objectives

The objectives of the course are to enable the student gain knowledge of:

- Comprehend the concepts, principles, and processes in the field of financial accounting
- Explain the ways to create final accounts and rectify errors
- Providing decision-making in Conversion of single entry to double entry.
- Examine the methodology of bank reconciliation
- Techniques available in financial statement analysis

COURSE OUTCOMES

At the end of this course, students are able to:

- **Understand** accounting concepts, conventions and Creating the Books of accounts based on the transactions
- **Apply** accounting concepts, draft a final account and rectify errors.
- **Evaluating** the functions of accounting and Conversion of single entry to double entry
- **Preparing** bank reconciliation statements.
- **Analyzing** the financial statements of entities and interpret their performance

Approach to learning	• Lectures • Readings • Active student participation and class room exercises • Case analysis collaboratively with students' involvement
Assessment strategy	Participants will be assessed on both conceptual understanding and business application by way of: • Mini projects, • Submission of assignments • Group assignments • Written exam

syllabus

Units	Syllabus details	Teaching Hours
UNIT I	Introduction to Accounting Definition, need for accounting, branches of accounting, book keeping vs accounting, groups interested in accounting information, role of computers in accounting, accounting concepts, accounting conventions, accounting equation, double entry vs single entry, significance of debit and credit in accounts, journalizing the transactions, capital & revenue transactions, advance journal entry, ledger scrutiny, cash book, bank book, purchase book, sales book, debtor & creditors book	8
UNIT II	Rectification of errors and Final Accounts Trial balance – errors, types, the procedure to rectify errors before and after final accounts, suspense account. Final accounts trading account, profit and loss account balance sheet, adjustments – problems with adjustments such as accruals, outstanding, prepaid, rectification, bad debts, etc. The qualitative characteristics of financial information, consolidated financial statements.	8
UNIT III	Conversion of Single entry to Double entry Introduction – need for conversion – preparation of statement of affairs – cash book – total debtors account – total creditors account- bills receivables – bills payables account- trading and profit and loss accounts- balance sheets simple problems on conversion.	8
UNIT IV	Bank Reconciliation Statement Bank reconciliation statement objectives need, and importance. Cash book, pass book, ordinary and overdraft balance simple problems on reconciliation.	8
UNIT V	Financial Statement Analysis and Capital Structure Comparative Statements: Comparative Income statements and Comparative balance sheet. Common size Statements: Common Size Statements Income statements and Common size Statements balance sheet. Ratio Analysis: Liquidity, Solvency, Profitability, Turnover ratios, simple problems Capital Structure: Concepts, capital structure , simple problems	8

Co-Po mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	-	-	-	-
CO2	-	3	2	-	-	-
CO3	-	3	3	-	-	-
CO4	-	3	3	-	-	-
CO5	2	3	3	-	-	-

Action based component

- Mini projects on sole trader's accounting cycle.
- Preparation of bank reconciliation statement.

Course Assessment

#	Description of assessment method	Weightage %	Learning outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation/attendance	5	X	X	X	X	X	
3	Assignment 1	10	X	X				
4	Assignment 2	10			X	X		
5	IAT	20	X	X	X			
6	CBT	15	X	X	X			
7	Semester end Examination	40	X	X	X	X	X	

Recommended resources

Textbook

1. Financial accounting S N Maheswari Vikas publication Fifth edition

Reference books

1. Narayanaswamy R, Financial Accounting – a Managerial perspective, phi Learning
2. Bhattacharya, A.B. Financial Accounting for Business Managers. New Delhi: Prentice hall of India

SEMESTER/YEAR: II SEM / I YEAR

COURSE CODE : 23SC1205

TITLE OF THE COURSE: ADVANCED FINANCIAL ACCOUNTING

L: T: P: C : 3: 1 :0 : 4

Overview

The objective of this course is to help the students acquire knowledge, skills, and acumen of accounting treatment in respect of different categories of business undertakings and special types of business activities namely branches accounting, joint venture accounting, royalty accounts, hire purchase accounting, and insurance claims.

Course objectives

The objectives of the course are to enable the student to:

- Explain the ways to manage branches and their impact on the profitability business organization.
- Equip with the knowledge of accounting of joint venture transactions from each co-venture perspective.
- Providing the knowledge of royalty accounts for intellectual properties.
- Evaluation of alternate asset procurement models such as Hire purchase and Installment purchase transactions.
- Ability to calculate insurance claims when risk arises.

Course Outcomes

At the end of this course, students are able to:

- Summarize features, types, and procedures of branches accounting.
- Examine the accounting for Joint Ventures.
- Comprehend the procedure of Royalty Accounts and its estimation.
- Understand hire purchase and installment purchase accounting.
- Analyze the insurance claim settlement procedures.

Approach to learning	• Lectures • Readings • Active student participation and classroom exercises • Case analysis collaboratively with students' involvement
Assessment strategy	Participants will be assessed on both conceptual understanding and accounting application by way of: • Mini projects, • Submission of assignments • Group assignments • Written exam

Syllabus

Units	Syllabus details	Teaching Hours
Unit I	Branch Accounts Meaning of head office, branch, branch accounts and branch accounting- objectives and advantages of branch accounting types of branches – meaning and features of dependent branches, independent branches and foreign branches-methods of maintaining books of accounts by the head office – meaning and features of debtors system, stock & debtors system, wholesale branch system and final account system-methods of ascertainment of profit or loss of branch under debtors system – cost price method and invoice price method. Problems on preparation of branch a/c in the books of head office under cost price method and invoice price method	8
Unit II	Joint Venture Accounts Meaning, definitions and features of joint venture-differences between joint venture and partnership-accounting for joint ventures – preparation of joint venture a/c, joint bank a/c and co- venturer's a/c	8
Unit III	Royalty Accounts Meaning and definition of royalty-special terminologies in royalty accounts – landlord, tenant, output, minimum rent/dead rent, short workings, recoupment of short workings. Methods of recoupment of short workings – fixed method and floating method-problems on ascertainment of royalty payable - preparation of analytical table including adjustment for strike period.	8
Unit IV	Hire Purchase Accounts Meaning and definition of hire purchase system-meaning and definition of instalment purchase system-differences between hire purchase and instalment purchase system special terminologies in hire purchase accounts – hire vendor, hire purchaser, cash price, down payment, hire purchase price, principal component, interest component, need for segregation of instalment amount into principal component and interest component-problems on accrual method only-segregation of instalment amount into principal component and interest component when (i) interest component is not included in the installment amount (ii) interest component is included in the installment amount (iii) rate of interest is not given and (iv) cash price is not given.	8
Unit v	Insurance Claims Introduction, a claim for loss of stock, total loss, partial loss, with average clause, without the average clause, a claim for loss of profit, loss of net profit, standing charges, rate of gross profit, annual turnover, standard turnover, and indemnity period. Simple problems of calculation insurance claims.	8

Co-Po Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	-	-	-
CO2	-	3	3	-	-	-
CO3	2	2	2	-	-	-
CO4	3	2	2	-	-	-
CO5	2	2	2	-	-	-

Action Based Component

- Mini projects on the drafting of royalty and joint venture contract agreements.
- Preparation of chart showing types of branches

Course Assessment

#	Description of assessment method	Weight age %	Learning outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation/Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT	20	X	X	X			
5	CBT	15	X	X	X	X		
6	Semester end Examination	40	X	X	X	X	X	

Recommended Resources

Textbook.

- Dr. S.N. Maheswari: Financial Accounting, Vikas publications New Delhi
- S P Jain and K. L. Narang: Financial Accounting- I Kalyani publishers

Reference books

- R. Srinivasa Putty and H.R. Appannaiah, Fundamentals of Accounting, HPH
- Fundamentals of Financial accounting, Seventh Edition, Mc Graw Hill, 2021

SEMESTER/YEAR : II SEM / I YEAR
COURSE CODE : 23SC1206
TITLE OF THE COURSE : CORPORATE FINANCE
L: T: P: C : 3: 1: 0: 4

Overview

This course aims at equipping the participants with the basic tools, techniques, and theories necessary for corporate financial decision-making especially while investing, raising funds, and rewarding the shareholders of a business organization.

Course objectives

The objectives of the course are to enable the student to:

- To define & describe the basic concepts of financial management, time value of money and its computation.
- To provide insight on investment management decision making techniques.
- To design & develop various capital structure theories
- To examine Cost of capital.
- To apply dividend policy decision for real life situations.

Course outcomes

At the end of this course, students are able to:

- Demonstrate the concept of financial management function and time value of money.
- Understand investment appraisal techniques and evaluation of project
- Comprehend the techniques and theories of capital structure.
- Demonstrate the concept of cost of capital.
- Apply theories of dividend policy for real life scenarios.

Approach to learning	• Lectures • Readings • Active student participation and class room exercises • Case analysis collaboratively with students' involvement
Assessment strategy	Participants will be assessed on both conceptual understanding and business application of finance practices by way of: • Mini projects, • Submission of assignments • Group assignments • Written exam

Syllabus

Units	Syllabus details	Teaching Hours
Unit i	Introduction to Finance Meaning of finance – business finance – finance function – aims of finance function – organization structure of finance department - financial management – goals of financial management- time value of money – techniques of time value of money	6
Unit ii	Investment decision Investment appraisal techniques-payback period method-accounting rate of return method-net present value method-internal rate of return method-profitability index method-discounted payback method.	10
Unit iii	Capital structure Optimum capital structure-factors determining capital structure-EBIT-EPS analysis- theories in determination of capital structure- leverages-types of leverages- problems.	8
Unit iv	Cost of Capital Cost of various sources of finance- cost of equity capital- cost of retained earnings- cost of preferred capital, cost of debt-weighted average cost of capital-problems	8
Unit v	Dividend policy Types of dividends and dividend policy- determinants of dividend policy-dividend theories - Gordon growth valuation model- Walter's valuation model- MM dividend irrelevancy theory-problems.	8

Co-po mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	-	-	-
CO2	3	2	2	-	-	-
CO3	-	2	3	-	-	-
CO4	3	2	2	-	-	-
CO5	-	3	3	-	-	-

Action based component

- Financial statement assessment of company using annual report.

Course assessment

#	Description of assessment method	Weightage %	Learning outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation/ attendance	5	X	X	X	X	X	
3	Assignment 1	10	X	X				
4	Assignment 2	10			X	X		
5	IAT	20	X	X				
6	CBT	15	X	X	X	X		
7	Semester end Examination	40	X	X	X	X	X	

Recommended resources

Textbook

- Khan & Jain, Financial Management, Tata Mcgraw Hill.
- I.M. Pandey, Financial Management, Vikas publishing House

Reference books

- Schall & Haley, Financial Management, Mcgraw Hill, New york.
- Brealey & Myres, Principles of Corporate Finance, Mcgraw Hill, New york.
- Prasanna Chandra, Financial Management, theory and practice, Tata Mcgraw Hill.
- S.C. Kuchal, Financial Management, Chaitanya publishers, Allahabad.

Readings & case analysis

- Harvard business review

Suggested courses on coursera

- https://onlinecourses.nptel.ac.in/noc21_mg93/preview

SEMESTER/YEAR: II SEM / 1 YEAR

COURSE CODE : 23BR1201

TITLE OF THE COURSE : INDIAN FINANCIAL SYSTEM

L: T: P: C : 4: 0: 0: 4

Overview

This course is designed to help the students identify the organization and working of financial markets, institutions and role of various regulatory bodies.

Course objective

The objectives of the course are to enable the student to:

- To identify basic concepts in the area of Indian financial system
- To describe the financial institutions
- To list the role of commercial banks in economic development
- To analyze the various regulators of Indian financial system
- To evaluate the features of financial services

Course Outcomes

At the end of this course, students are able to:

- Identify the various functions and significance of the financial markets
- Interpret the classification of financial institutions
- Relate the role of commercial banks and their functions
- Interpret the role of RBI and SEBI
- Examine the types of financial services and their importance

approach to learning	• lectures • readings • case analysis collaboratively with students' involvement
assessment strategy	• Mini Projects, • Submission of Assignments • Group Assignments • Written Exam

Syllabus

UNITS	SYLLABUS DETAILS	TEACHING HOURS
Unit 1	Introduction to Indian financial system evolution of Indian financial system; financial system – features, constituents of financial system – financial institutions, financial services, financial markets and financial instruments; financial system and economic development	8
Unit 2	Financial Markets meaning and definition, role and functions of financial markets, constituents of financial markets, money market- features, functions and instruments, capital markets- features, functions and instruments. stock exchange -meaning and definition, role and functions, listing, trading.	11
Unit 3	Financial Institutions & Intermediary's commercial banks- functions; development banks- features & functions; non- banking financial companies- features and functions; regional rural banks- objectives, features and role; insurance organization- features, role and functions.	10
Unit 4	Financial Instruments and Services Shares, debentures, bonds, hire purchasing -leasing - merchant banking - factoring, venture capital, mutual funds, pension funds, private equity	5
Unit 5	Regulatory institutions RBI - organization, objectives, role and functions, monetary policy of RBI, SEBI- organization and objectives, IRDA, PFRDA.	6

Co-Po Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	-	-	-	-
CO2	-	2	3	-	-	-
CO3	3	2	2	-	-	-
CO4	2	2	3	-	-	-
CO5	2	2	2	-	-	-

Action based component

- Research based mini projects
- Role plays
- RBI Visit

Course Assessment

#	Description of assessment method	weightage %	learning outcomes assessed					submission (assignments) or length (exam)	day/week
			1	2	3	4	5		
1	Class participation/Attendance	5	X	X	X	X	X		
2	Assignment 1	10	X	X					
3	Assignment 2	10			X	X			
4	IAT	20	X	X					
5	CBT	15	X	X	X				
6	Semester End Examination	40	X	X	X	X	X		

Recommended Resources

Reference Book:

- Das, S. C. (2015). The Financial System in India: Markets, Instruments, Institutions, Services and Regulations, Phi Learning Pvt Ltd, New Delhi

Text Book:

- Khan M.Y., Indian Financial System, Tata Mcgraw Hill, Latest Edition.
- Bhole L.M., Financial Institutions and Markets: Structure, Growth and Innovations, Tata Mcgraw Hill, Latest Edition.

Readings & Case Analysis

- Relevant case study.
- Relevant and important articles from academic linked journals in the domain of management such as Harvard business review.

SEMESTER/YEAR : I SEM / II YEAR
COURSE CODE : 23SC1208
TITLE OF THE COURSE : MARKETING MANAGEMENT
L: T: P: C : 4: 0: 0: 4

Overview

In this course, the students will learn about the marketing process and examine the range of marketing decisions that an organization must make in order to sell its products and services. Will also learn how to think like a marketer, discovering that the focus of marketing has always been on the consumer. Will begin to think about who the consumer of goods and services is, what the consumer needs, and what the consumer wants. Students will begin to think about who the consumer of goods and services is, what the consumer needs, and what the consumer wants.

Course Objectives

- Ability to highlight and apply the various marketing concepts in different business contexts. The basic objectives of this course are to provide you with a broad introduction to marketing concepts, help you understand the factors that influence marketing decisions, and focus attention on the vital role of marketing in today's global economy.
- The specific objectives for student learning under this broad goal are: To understand how organizations identify customers and their wants/needs.
- To comprehend marketing decisions, based upon the combination of product, price, promotion, and distribution elements.
- In this course, you will study consumer and industrial markets and understand the value of the marketing mix in the marketing planning process.

Course Outcomes

1. Identify basic concepts in the area of Marketing Management.
2. Analyze the role and importance of Marketing Management for Business development.
3. Helps in the creation of Marketing Management in Business.
4. Demonstrate the ability to critically evaluate a marketing program from consumer and marketing practitioner viewpoints, including consideration of ethical implications.
5. Communicate clearly, in an organized fashion, the concepts of marketing in both oral and written work.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with students' involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction Nature and scope of marketing- Importance of marketing as a business function - and in the economy- Marketing concepts - Traditional and Modern, Selling v/s marketing/ Marketing Environment	9
Unit II	Segmentation, Targeting and Positioning Concept of market segmentation and its Importance - bases for market segmentation. Target marketing and positioning, types of positioning-product differentiation.	9
Unit III	Product & Price Concept of product – types of consumer goods, product levels, product planning and development, packaging - role and functions - Importance of price in the marketing mix. factors affecting the price of a product	9
Unit IV	Promotion and Distribution Channels Concept and role - types of distribution channels - Factors affecting choice of a distribution channel – Promotion: Method of promotion	6
Unit V	CRM Meaning and importance of customer value and satisfaction-customer relation management. Salesman - qualities of successful salesman - functions of a salesman - selling process	7

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	1	2	2	-	2
CO2	3	2	1	2	-	2
CO3	3	2	2	2	-	3
CO4	3	1	2	2	-	3
CO5	3	2	2	3	-	3

Action Based Component

Live Projects
Assignments

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

- C Philip Kotler: Marketing Management, Prentice Hall of India Ltd, New Delhi 14TH Edition 2012

Reference books

- C Philip Kotler: Marketing Management, Prentice Hall of India Ltd, New Delhi
- Mohammad Amanatullah: Principles of Modern Marketing, Kalyani Publication
- Marchand & B: Vardharajan: An introduction to Marketing, Vikas Publishing House, New Delhi
- S Maurice & Modell & Larry Rosenberg: Marketing: Prentice Hall of India Ltd. New Delhi

Readings & Case Analysis

ICFAI Case studies will be discussed

Suggested Courses on Coursera

1. <https://www.coursera.org/specializations/marketing-strategy>
2. <https://www.coursera.org/learn/assess-for-success>
3. <https://www.coursera.org/specializations/social-media-marketing>

DAYANANDA SAGAR UNIVERSITY
SHAVIGE MALLESHWARA HILLS, KUMARASWAMY
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**SCHOOL OF COMMERCE & MANAGEMENT
STUDIES**



**SCHEME & SYLLABUS
FOR
BACHELOR OF BUSINESS ADMINISTRATION
(BBA)**

(BBA- REGULAR)

(With effect from 2022-23)

SCHEME –BBA REGULAR – 2022 -2023 ONWARDS

LSEM BBA REGULAR

SL	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OFTEACHING				
				L	T	P	S/ P	CR
1	107	22SC1101	General English- I	3	-	-	-	3
2	107	22SC1102	French-I	3	-	-	-	3
		22SC1103	German-I					
		22SC1104	Kannada-I					
3	107	22SC1105	Principles of Financial Accounting	3	1	-	-	4
4	107	22SC1106	Principles of Management	4	-	-	-	4
5	107	22BB1101	Business & Corporate Environment	4	-	-	-	4
6	107	22BB1102	Mercantile Law	3	-	-	-	3
7	107	22SC1107	Entrepreneurship & Innovation	2	-	-	-	2
8	107	22SC1108	Yoga	-	-	2	-	1
			SUB TOTAL	22	1	2	-	24

CR – Credit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project

SCHEME – BBA REGULAR – 2022 -2023 ONWARDS

II SEM BBA REGULAR

SL	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OF TEACHING				
				L	T	P	S/P	CR
1	107	22SC1201	General English- II	3	-	-	-	3
2	107	22SC1202	French-II	3	-	-	-	3
		22SC1203	German-II					
		22SC1204	Kannada-II					
3	107	22BB1201	Cost Accounting	3	1	-	-	4
4	107	22SC1205	Organizational Behaviour	4	-	-	-	4
5	107	22SC1206	Managerial Economics	4	-	-	-	4
6	107	22BB1202	Business Ethics and Corporate Governance	3	-	-	-	3
7	107	22SC1207	Sustainable Development	2	-	-	-	2
8	107	22SC1208	Sports	-	-	2	-	1
			SUB TOTAL	22	1	2	-	24

CR – Credit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project.

EXIT OPTION WITH CERTIFICATION – with ability to solve well defined problems.

SCHEME – BBA REGULAR– 2022 -23 ONWARDS

III SEM BBA REGULAR

S L	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OF TEACHING				
				L	T	P	S/ P	CR
1	107	22SC2301	General English- III	3	-	-	-	3
2	107	22SC2302	French-III	3	-	-	-	3
		22SC2303	German-III					
		22SC2304	Kannada-III					
3	107	22SC2305	Corporate Finance	4	-	-	-	4
4	107	22BB2301	Project Management	4	-	-	-	4
5	107	22SC2306	Human Capital Management	4	-	-	-	4
6	107	22SC2307	Quantitative Techniques	2	1	-	-	3
7	107	22SC2308	Start-up Management	2	-	-	-	2
8	107	22SC2309	Culturals	-	-	2	-	1
				22	1	2	-	24

CR – Credit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project.

SCHEME – BBA REGULAR– 2022-23 ONWARDS

IV SEM BBA REGULAR

S L	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OF TEACHING				
				L	T	P	S/ P	CR
1	107	22SC2401	General English- IV	3	-	-	-	3
2	107	22SC2402	French-IV	3	-	-	-	3
		22SC2403	German-IV					
		22SC2404	Kannada-IV					
3	107	22BB2401	Production & Operation Management	4	-	-	-	4
4	107	22SC2408	Indian Financial System	4	-	-	-	4
5	107	22BB2402	Statistics for Business	3	1	-	-	4
6	107	22SC2405	Principles of Marketing Management	3	-	-	-	3
7	107	22SC2406	Constitution of India	2	-	-	-	2
8	107	22SC2407	NSS & Others	-	-	2		1
				23	1	2	-	24

CR – Credit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project, AECC - Ability Enhancement Compulsory Course, DSC – Discipline Core. OEC – Open Elective Course, SEC – Skill Enhancement Course .

EXIT OPTION WITH DIPLOMA – Ability to solve broadly defined problems.

SCHEME – BBA REGULAR– 2022-23 ONWARDS

V SEM BBA REGULAR

SL	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OF TEACHING				
				L	T	P	S/ P	CR
1	107	22SC3501	Corporate Accounting	3	1	-	-	4
2	107	22BB3501	Management Information System	4	-	-	-	4
3	107	22BB3502	Income Tax -I	3	1	-	-	4
4	107	22XY351Z	Elective- I*	3	-	-	-	3
5	107	22SC3502	Internship/ Organizational Study	-	-	-	6	3
6	107	22SC3503	Professional Etiquette & Communication	2	-	-	-	2
7	107	22SC3504	Health & Wellness	-	-	4	-	2
				15	2	4	6	22

CR – Credit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project.

List of Electives

Sem V	HR ELECTIVE	MARKETING ELECTIVE	FINANCE ELECTIVE	INTERNATIONAL BUSINESS ELECTIVE	BUSINESS ANALYTICS ELECTIVE
ELECTIVE- I*	22HR3511 Industrial Relations & Labour Law	22MM3511 Digital Marketing	22FF3511 Investment Analysis & Portfolio Management	22IB3511 Global Business Environment	22BA3511 Basics of Econometrics

SCHEME – BBA REGULAR– 2022-23 ONWARDS

VI SEM BBA REGULAR

SL	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OF TEACHING				
				L	T	P	S/ P	CR
1	107	22SC3601	Strategic Management	4	-	-	-	4
2	107	22SC3603	E-Commerce	3	1	-	-	4
3	107	22BB3601	Income Tax- II	3	1	-	-	4
4	107	22XY361Z	Elective- II*	3	-	-	-	3
5	107	22SC3605	Office Automation and Secretarial Practice	3	-	-	-	3
6	107	22SC3606	Career Assistance and Training	2	-	-	-	2
7	107	22SC3607	Red Cross/R&R	-	-	4	-	2
				18	2	4	0	22

CR – Credit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project.

List of Electives

Sem VI	HR ELECTIVE	MARKETING ELECTIVE	FINANCE ELECTIVE	INTERNATIONAL BUSINESS ELECTIVE	BUSINESS ANALYTICS ELECTIVE
ELECTIVE- II*	22HR3611 Training & Development	22MM3611 Retail & Supply Chain Management	22FF3611 Financial Market Instruments and Intermediaries	22IB3611 International HR	22BA3611 Application of R Software

EXIT OPTION WITH BACHELOR DEGREE -Ability to solve complex problems that are illustrated requiring multi-disciplinary skills to solve them.

SCHEME – BBA REGULAR– 2022-23 ONWARDS

VII SEM BBA REGULAR

S L	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OF TEACHING				
				L	T	P	S/ P	CR
1	107	22BB4701	Technology & Innovation Management	4	-	-	-	4
2	107	22SC4705	Financial Service Institutions	4	-	-	-	4
3	107	22BB4702	Indirect Tax	3	1	-	-	4
4	107	22XY4717	Elective- III*	3	-	-	-	3
5	107	22SC4701	Research Related Statistical Platform	2	-	1	-	3
6	107	22SC4702	Research Methodology	3	-	-	-	3
				20	1	1		21

CR – Credit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project.

List of Electives

Sem VII	HR ELECTIVE	MARKETING ELECTIVE	FINANCE ELECTIVE	INTERNATIONAL BUSINESS ELECTIVE	BUSINESS ANALYTICS ELECTIVE
ELECTIVE- III*	22HR4711 Performance and Compensation Management	22MM4711 Sales & Distribution Management	22FF4711 Advanced Financial Management	22IB4711 International Institution and Trade Implications	22BA4711 Application of Python

SCHEME – BBA REGULAR– 2022-23 ONWARDS

VIII SEM BBA REGULAR

S L	PROGRAM CODE	COURSE CODE	COURSE TITLE	SCHEME OF TEACHING				
				L	T	P	S/ P	CR
1	107	22BB4801	Operations Research	4	0	-	-	4
2	107	22SC4801	Insurance & Risk Management	4	-	-	-	4
3	107	22BB4802	Business Psychology	4	-	-	-	4
4	107	22SC4802	Introduction to Fintech	3	-	0	-	3
5	107	22SC4803	Research Project OR	3	-	6	-	6*
	107		Elective- IV*	3	-	-	-	3*
		22SC4804	Public Policy and Business	3	-	-	-	3*
				18	0	6		21

CR – Credit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project.

List of Electives

Sem VIII	HR ELECTIVE	MARKETING ELECTIVE	FINANCE ELECTIVE	INTERNATIONAL BUSINESS ELECTIVE	BUSINESS ANALYTICS ELECTIVE
ELECTIVE- IV*	22HR4811 Human Capital Hiring	22MM4811 Consumer Behaviour	22FF4811 Stock Market & Technical Analysis	22IB4811 International Business Strategy	22BA4811 Basics of Artificial Intelligence

BACHELOR DEGREE WITH HONORS – Experience of workplace problem solving in the form of internship or research experience preparing for higher education or entrepreneurship experience.

SEMESTER/YEAR: III SEM / II

YEAR

COURSE CODE : 22SC2305

TITLE OF THE COURSE : CORPORATE FINANCE

L: T: P: C : 4: 0: 0: 4

Overview

Finance acts as the Life Blood of any Organization. Management of Finance in order to meet their financial objectives using Various tools and techniques which can be used to help firms maximize value by improved decision making relating to capital budgeting, capital structure, working capital management and dividend decisions. This Introductory course on Corporate finance develops a foundation of financial management concepts. The course will enable the student to understand how corporations make important investment and financing decisions and how they establish working capital policies. The course emphasizes on the major decisions made by the financial executive of an organization.

Course Objectives

The objectives of the course are to enable the student to:

- To define & describe the basic concepts of financial management, time value of money and its computation.
- To demonstrate Investment decision and different techniques of its computation & analysis.
- To examine Cost of capital and capital structure.
- To appraise the Capital budgeting techniques & Theories of dividend decision.
- To design & develop Working capital and its management by learning about the significance, advantages and disadvantages of inadequate working capital.

Course Outcomes

At the end of this course, students are able to:

- Describe the basic concept of Financial Management along with time value of money.
- Demonstrate the Calculation of cost of capital by valuing each source of capital.
- Examine the different investments by using investment decision techniques and leverages.
- Appraise the Capital budgeting techniques and dividend decision making.
- Describe a firm's management of working capital.

Approach to Learning	• Lectures • Readings • Case Analysis
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Finance practices by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to Financial Management Introduction, Meaning, Finance Function, Role of Finance Manager. Financial planning – Principles of a good financial plan. Goals of Financial Management – Profit Maximization Vs Wealth Maximization. Sources of fund: Long term and short term sources of fund. Time Preference for Money, Future Value, Present Value, Multi period compounding, Risk-return relationship.	7
Unit II	Cost of Capital Cost of Capital: Meaning & significance of Cost of capital, Computation of Cost of Debt, Cost of equity & theories of Equity, Cost of Preference share capital & Cost of Retained earnings, Calculation of weighted average cost of capital (Book value & Market value).	8
Unit III	Capital Structure and Leverages Meaning of Capital structure, Factors influencing Capital structure) EBIT – EPS Analysis, Point of Indifference. Leverages: Concept, Types of Leverages- Computation of leverages. (Problems & cases)	8

Unit IV	Investment & Dividend Decision Capital Budgeting: Meaning & Definition, Capital budgeting process, Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Profitability Index. (Problems & cases) Dividend Decision: Introduction, Meaning, Definition, Determinants of Dividend Policy, Types of Dividends, bonus issue or stock dividend its advantage and disadvantage, stable dividend policy, Legal and financial aspects of dividend policy.	9
Unit V	Working Capital Management Introduction, concept, Types & components of working capital. Operating cycle and cash cycle (Problems). Determinants of Working Capital, significance of Adequate Working Capital, Evils of Excess or Inadequate Working Capital. Working capital –Techniques and Estimation of working capital requirement (Problems), Latest trend in W.C. finance.	8

CO-PO Mapping

	P01	P02	P03	P04	P05	P06
C01	3	2	2	-	-	-
C02	3	2	2	-	-	-
C03	3	2	3	-	-	-
C04	3	3	2	-	-	-
C05	3	2	3	-	-	-

Action Based Component

- Research Based Mini projects on Corporate Finance

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation / Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Text Book:

1. Financial Management, M Y Khan & P K Jain, McGraw-Hills, ISBN 13:978-93-5316-218- 4, Edition, 2018

Reference Book:

1. Financial Management, William R Lasher, Cengage
2. Financial Management, Dr Prasanna Chandra, McGraw-Hills.

Readings & Case Analysis

1. Harvard Business Review

Suggested Courses on Coursera

1. <https://www.coursera.org/specializations/financial-management>
2. <https://www.coursera.org/learn/finance-fundamentals>

SEMESTER/YEAR : III SEM / II YEAR
COURSE CODE : 22BB2301
TITLE OF THE COURSE: PROJECT MANAGEMENT
L: T: P: C. : 3:1:0:4

Overview

The course aims at introducing basic concepts of fundamental project management concepts and behavioral skills needed to successfully launch, lead, and realize benefits from projects in profit and nonprofit organizations.

Course Objectives

The objectives of the course are to enable the student to:

- To outline the need for Project Management.
- To analyze techniques of activity planning.
- To highlight Project Monitoring and Control
- To Understand the concept of Cost and Quality in Project Management
- To analyze metrics used for tracking and managing a project.

Course Outcomes

At the end of this course, students are able to:

- Understand project management design, development, and deployment.
- Understand the implications, challenges, and opportunities of organizational dynamics in project management.
- Understand how to manage project cost, quality, and delivery.
- Align critical resources for effective project implementation.
- Evaluate and select the most desirable projects.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with students involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Finance practices by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to Project Management and Project Selection Meaning – definition - Objectives of Project Management- Importance of Project Management- Types of Projects Project Management Life Cycle- Project Selection – Feasibility study: Types of feasibility Steps in feasibility study. Need for a project	8
Unit II	Project Planning and Implementation Project Scope- Estimation of Project cost – Cost of Capital – Project Representation and Preliminary Manipulations - Basic Scheduling Concepts - Resource Levelling – Resource Allocation.	9
Unit III	Project Monitoring and Control Setting a base line- Project management Information System – Indices to monitor progress. Importance of Contracts in projects- Teamwork in Project Management - Attributes of a good project team – Formation of effective teams – stages of team formation.	9
Unit IV	Cost Management Work and cost estimation, Direct and indirect (allocated) costs, concept of buffer and buffer management, cost overruns and its impact, Margins; Rolling up of revenue, cost and margins at the company level, concept of EPS Quality Management Concepts of Quality management - assurance and quality control, Quality definition - process, Process Capability Baseline, Process audit, Quality assurance	8
Unit V	Project metrics Defining and tracking metrics, tracking metrics at various levels of hierarchy, Status reports	6

CO-PO Mapping

	P01	P02	P03	P04	P05	P05
C01	3	3	2	-	-	-
C02	3	2	3	-	-	-
C03	3	3	3	-	-	-
C04	3	3	3	-	-	-
C05	3	3	3	-	-	-

Action Based Component

- Mini projects
- Research Based Assignments

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

1. "Project Management – the Managerial Process", Clifford F. Grey, Erik W.Larson and Gautam V.Desai; McGraw Hill Publications, 6th Edition, 2014.
2. "The Art of Project Management", Scott Berkun, 2005s

Reference books

- 1 "Project Management – Core Textbook", Mantel, Meredith, Shafer and Sutton, Wiley Publications, 2nd Indian Edition, 2014
- 2 "Management", Stephen P. Robbins, Mary Coulter and Agna Fernandez, Pearson publications, 14th Edition, 2019

Readings & Case Analysis

1. Project Management Institute: <https://www.pmi.org/business-solutions/case-studies>

Suggested Courses on Coursera

1. <https://www.coursera.org/learn/project-management-foundations>
2. <https://www.coursera.org/professional-certificates/google-project-management>

SEMESTER/YEAR : III SEM / II YEAR
COURSE CODE : 22SC2306
TITLE OF THE COURSE: HUMAN CAPITAL MANAGEMENT
L: T: P: C : 4: 0: 0: 0

Overview

The course aims at introducing basic concepts of human resource management and training and development. The course deals with introductory topics such as job analysis, position analysis, recruitment and selection, training and development, and performance appraisal. Application of basic concepts in management situations is done with the help of topics like job analysis, job description, job rotation, training and development and 360-degree performance appraisal.

Course Objectives

The objectives of the course are to enable the student to:

1. Understand HRM functions and practices and its implication in the organization.
2. Analyze Job Analysis and Job evaluation methods and its importance in the organization.
3. Application of the Recruitment and Selection process in the changing scenario.
4. Examine different Training and Development methods.
5. Evaluate different performance Appraisal methods.

Course Outcomes

At the end of this course, students are able to:

1. Summarize the functions and challenges influencing HR practices.
2. Classify between recruitment and selection and insights on E-Recruitment.
3. Examine the impact of training and development on employees.
4. Justify the importance of performance appraisal and career planning and succession.
5. Predict the trends in IHRM and challenges in EHRM.

Approach to Learning	● Lectures ● Readings ● Active student participation and class room exercises ● Case Analysis collaboratively with student's involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of HR practices by way of: ● Mini projects, ● Submission of assignments ● Group assignments ● Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to HRM: Meaning and significance of HRM, major functions of HRM, line functions and staff functions. HR Responsibilities & Roles: Competitive Challenges Influencing HR, Meeting Competitive Challenges, Business Models & Strategic HR.	6
Unit II	Recruitment and Selection: Introduction to Job analysis, Job description, Job specification and Job evaluation. Meaning and significance of recruitment, process of recruitment, sources of recruitment, cost-benefit analysis of recruitment, E – Recruitment. Meaning and significance of selection, process of selection, selection techniques- types of tests. Issues in E - staff selection. Types of Interviews, Induction, orientation.	10
Unit III	Training and Development Meaning and significance of training and development Training Need Analysis, Training process Training: Designing Formal Training Programs, Choosing & Evaluating Alternative Training Programs, Cross culture and diversity. Development: Management Development implications; Types of Management Development Programs; Types of Management Development Training	10
Unit IV	Performance Appraisal Meaning and significance of performance management, process of performance management, Methods of performance appraisal system, performance evaluation and performance feedback and Career and succession planning.	6
Unit V	International HRM and EHRM: Introduction to International HRM, Meaning, Importance and challenges faced in International HRM. Difference between Domestic and International HRM. Latest trends in IHRM. Expatriation and Repatriation.	8

	Introduction to E-HRM, Meaning, Importance and Challenges faced in EHRM. Latest trends in EHRM.	
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CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	-	-	-
CO2	3	2	3	-	-	-
CO3	3	3	2	-	-	-
CO4	-	3	3	-	-	-
CO5	-	3	3	-	-	2

Action Based Component

- Mini projects on company training and development.
- Role play on recruitment process.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

1. Essentials of Human Resource Management and Industrial Relations – P Subba Rao, HPH, 2012.
2. Human Resource Management - Cynthia D. Fisher, Cengage Learning, 2008.

Reference books

- 1 Human Resource Management - David A. Decenzo, Stephen P. Robbins, 14/e, Wiley India Pvt. Ltd., 2019.
- 2 Human Resource Management – Seema Sanghi, Macmillan, 2011.
- 3 Human Resources Management: A South Asian Perspective, Snell, Bohlander, & Vohra, Cengage Learning, 16th Rep., 2013.

Readings & Case Analysis

1. Finding people who are passionate about what they do (Gary Dessler page no 195).
2. Case Study on “Enterprise Builds on People”, Human Resource Management, Angelo S Denis / Ricky W Griffin / Anita Sarkar, Cengage Learning, Page 22-23.
3. Enterprise Builds on People, Aswathappa, page no 44.
4. Succession Planning for Federal Express Corporation.
Source: HRM A managerial tool for competitive advantage, Lawrence S Kleiman, Biztantra, Pg-82, 3rd Edition.
5. The Geographical Area of Recruitment Source: HRM A managerial tool for competitive advantage, Lawrence S Kleiman, Biztantra, Pg-141, 3rd Edition.

Suggested Courses on Coursera

1. <https://www.coursera.org/specializations/human-resource-management>
2. <https://www.coursera.org/learn/recruiting-hiring-onboarding-employees>
3. <https://www.coursera.org/learn/managing-human-resources>

SEMESTER/YEAR: III SEM / II YEAR

COURSE CODE : 22SC2307

TITLE OF THE COURSE: QUANTITATIVE TECHNIQUES

L: T: P: C : 3: 1: 0: 4

Overview

This course presents basic statistical concepts and methods commonly used to make data-based decisions in business applications. We will review techniques to collect, summarize, analyse, and interpret business- related data. Topics in this course include descriptive statistics, sampling and sampling distributions, statistical inference, relationships between variables, formulating and testing hypotheses, and regression analysis in the context of business decision-making.

Course Objectives

The objectives of the course are to enable the student to:

- To Develop ability to deal with numerical and quantitative issues in business and to enable the use of statistical, graphical and algebraic techniques wherever relevant.
- To Apply the applications of Statistics in Economics and Management.
- To learn some common and simple concepts of applied statistics which will be useful to them while analyzing data sets obtained from different scientific experiments.
- To promote the practice of the scientific method in our students: the ability to identify questions, collect evidence (data), discover and apply tools to interpret the data, and communicate and exchange results.
- To provide students with the foundations of probabilistic and probability distribution mostly used in varied applications.

Course Outcomes

At the end of this course, students are able to:

- Identify statistical tools needed to solve various business problems.
- Achieve statistical literacy and will be able to find ways to move beyond the-what of statistics to the how and why of statistics.
- Interpret the results of Regression and Correlation Analysis for forecasting
- Appreciate business Statistics concepts that are encountered in the real world, understand and be able to communicate the underlying concepts to gain insight into the situation.
- Identify the type of statistical situation to which different distributions can be applied

Approach to Learning	• Lectures • Readings • Case Analysis collaboratively with students involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Finance practices by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to Statistics Basic Concepts: Meaning, Features, Importance and limitations of statistics. Meaning and difference between primary and secondary data. Classification and tabulation of data (problems). Diagrammatic and graphical representation Introduction – Significance – Difference between diagrams and graphs – Types of diagrams (Multiple Bar diagrams & Percentage bar diagrams) and graphs (Histograms, Frequency polygons, Ogives), Stem-and-Leaf Display	8
Unit II	Measures of Central Tendency Mean, Median and Mode and their implications, Measures of Dispersion: Range, Mean deviation, Standard deviation, Coefficient of Variation, Skewness, Kurtosis	8
Unit III	Correlation and Regression Correlation Analysis: Positive and Negative Correlation, Karl Pearson's Coefficient of Correlation, Spearman's Rank Correlation, Concept of Multiple and Partial Correlation. Regression Analysis: Concept, Least Square fit of a Linear Regression, Two lines of Regression, and properties of Regression coefficients.	8
Unit IV	Time Series Time series analysis: Concept, Additive and Multiplicative	

	models, Components of time series. Trend analysis: Least Square method, Linear and Non- Linear equations, Exponential shooting method, Applications in business decision-making.	
Unit V	Probability and Probability Distribution Probability: Concept of probability and its uses in business decision-making; Addition and multiplication theorems; Bayes' Theorem and its applications. Probability Theoretical Distributions: Concept and application of Binomial; Poisson and Normal distributions.	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	-	-	-
CO2	3	2	3	2	-	3
CO3	3	2	3	2	-	-
CO4	3	2	2	-	-	-
CO5	2	2	2	-	-	-

Action Based Component

- Research Based Mini projects

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation / Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Text Book:

1. Business Statistics, C.M.Chikkodi and B.G.Satyaprasad, Himalaya Publishing House, ISBN Number: 978-93-5142-814-5 Edition: 2018

Reference Books:

1. Statistics for Business & Economics, Anderson, Sweeney, Williams, Camm, Cochran, Cengage Learning , ISBN-13: 978-93-5350-251-5
2. Mathematics and Statistics for Management, P.K.Mittal, B.G.Satyaprasad, M.K.Pradeep Kumar Rao , Himalaya Publishing House, ISBN -13 : 9788183183147

Readings & Case Analysis

- 1 Harvard Business Review

Suggested Courses on Coursera

1. <https://www.coursera.org/learn/quantitative-methods>
- 2 <https://www.coursera.org/specializations/social-science>

SEMESTER/YEAR : III SEM / II YEAR
COURSE CODE. : 22SC2307
TITLE OF THE COURSE : START-UP MANAGEMENT
L: T: P: C. : 2:0:0:2

Overview

The course provides the conceptual knowledge relating to start-up of a new business concerns and various kinds of start-up ideas through brain storming. The course also gives the information relating to capital estimations and financial assumptions for start-ups and legal environmental policies relating to incorporation of new business. The course is relating about the various financial issues to start-up and venture capital investment concepts. The course provides enough knowledge in terms of wind up of and organization and bankruptcy position and exit strategies like sale or windup of business organization.

Course Objectives

The objectives of the course are to enable the student to:

1. To outline the venture capital opportunities
2. To understand the resources and requirements for enterprise start-up
3. Addressing the financial issues of start up
4. Understanding on the survival techniques required for startup business ventures
5. Outline each stages of startup business

Course Outcomes

At the end of this course, students are able to:

- Develop a start-up Enterprise with Big Idea Generation.
- Analyze start-up capital requirement by analyzing legal factors.
- Interpret feasibility Analysis towards funding issues.
- Access growth stages in new venture and reasons for scaling ventures.
- Evaluate financial stability and decide on expansion possibilities

Approach to Learning	• Lectures • Active student participation and class room exercises • Case Analysis collaboratively with students involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Finance practices by way of: • Mini projects, • Submission of assignments • Group assignments

	• Written Exam
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Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Start-up opportunities: The New Industrial Revolution – The Big Idea- Generate Ideas with Brainstorming- Business Start-up - Ideation- Venture Choices - The Rise of The start up Economy - The Six Forces of Change- The Start-up Equation – The Entrepreneurial Ecosystem – Entrepreneurship in India. Government Initiatives.	5
Unit II	Startup Capital Requirements and Legal Environment Identifying Startup capital Resource requirements - estimating Startup cash requirements - Develop financial assumptions Constructing a Process Map - Positioning the venture in the value chain - Launch strategy to reduce risks- Startup financing metrics - The Legal Environment- Approval for New Ventures Taxes or duties payable for new ventures.	4
Unit III	Role of Support Institutions and Management of Small Enterprises Entrepreneurship Development Programmes (EDPs) – Phases of EDPs and Evaluation of EDPs. Institutional Finance to Entrepreneurs like Commercial Banks – Other Major Financial Institutions - Role of Small Enterprises in Economic Development. Ownership Structures, MSME Act- Different types of Investors.	4

Unit IV	Starting up Financial Issues Feasibility Analysis - The cost and process of raising capital – Unique funding issues of a high-tech ventures. Funding with Equity – Financing with Debt- Funding startups with bootstrapping- crowd funding- strategic alliances.	4
Unit V	Stages of growth in a new venture Growing with the market - Growing within the industry- Venture life patterns- Reasons for new venture failures Scaling Ventures – preparing for change - Leadership succession Support for growth and sustainability of the venture.	3

CO-PO Mapping

	P01	P02	P03	P04	P05	P06
C01	3	2	3	-	-	-
C02	2	2	3	-	-	-
C03	2	2	3	-	-	-
C04	2	3	3	-	-	-
C05	3	2	2	-	-	-

Action Based Component

- Mini projects
- Preparation of Feasibility Report
- Preparation of Business Plan

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End	40	X	X	X	X	X	

	Examination							
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Recommended Resources

Textbook

1. "Startup Management", K. Swapna, J.S. Moses, Y.Sarada, Himalaya Publishing House, First Edition, 2019
2. Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, Cengage Learning, 2016.
3. Anjan Raichaudhuri, Managing New Ventures Concepts and Cases, Prentice Hall International, 2010.
4. Pushkar Aurangabadkar, Supriya Singh, "Startup and New Management", Nirali Prakashan, 1st Edition, 2017

Reference books

- 1 S. R. Bhowmik & M. Bhowmik, Entrepreneurship, New Age International, 2007.
- 2 Steven Fisher, Ja-nae' Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, Mc Graw Hill Education India Pvt. Ltd, 2016.
- 3 Donald F Kuratko, Jeffrey S. Hornsby, New Venture Management: The Entrepreneur's Road Map, 2e, Routledge, 2017.
- 4 Vijay Sathe, Corporate Entrepreneurship, 1e, Cambridge, 2009

Readings & Case Analysis

1. Case Studies and Management Resources – Startup Case Studies

Suggested Courses on Coursera

1. <https://in.coursera.org/specializations/start-your-own-business>
2. <https://in.coursera.org/learn/startup-financing-without-vc>
3. <https://in.coursera.org/learn/entrepreneurship-strategy>

SEMESTER/YEAR : IV SEM / II YEAR

COURSE CODE :22BB2401

TITLE OF THE COURSE : PRODUCTION AND OPERATION MANAGEMENT

L: T: P: C. : 4:0:0:4

Overview

The course 'Production and Operations management' aims at production planning procedure and production controls to achieve best production practices in manufacturing environment. This course introduces inventory management and deals with various inventory techniques like ABC analysis, VED analysis, JIT, EOQ, FSN Analysis. The Course covers concepts of standard time, ergonomics, charts and diagrams and automation. The course also covers total quality management, quality circles, ISO, and waste management.

Course Objectives

The objectives of the course are to enable the student to:

- Concepts of productions and operations management with different planning procedures.
- Factors determining the production and inventory control techniques like EOQ, ABC analysis, VED analysis, JIT
- Models for Operations Management and International Operations Management
- Concepts like Standard time, method study, Ergonomics, charts, diagrams and work measurement.
- Quality and maintenance concepts with the Quality Control techniques like TQM, ISO

Course Outcomes

At the end of this course, students are able to:

- Recognize the different types of production procedures and also identify the advantages &disadvantages.
- Describe and explain the different inventory management techniques, Concepts of Quality management for enhancing the quality of production.
- Explain the concepts of standard time, method study, ergonomics, charts, diagrams and work measurement
- Understanding the challenges and problems in International Operations and strategic planning for the operations.
- Analyze the concepts of TQM, ISO and Waste management.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with students involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Finance practices by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Production Management Introduction, meaning & definition, classification, objectives and scope of production and operation management. Production Planning & Control: Introduction, meaning & definition, objectives of production planning, Factors determining the production planning procedure, production control, Factors determining the production control, Capacity, Capacity planning, Aggregate planning and RCCP, Scheduling and its associated activities.	7
Unit II	Inventory Management Meaning & definition, purchasing, selection of suppliers, inventory management, material handling principles and practices, economic consideration, criteria for selection of materials handling equipment, standardization, codifications, simplification, inventory control, techniques of inventory control – ABC analysis, VED analysis, JIT, EOQ(Questions), FSN analysis.	8
Unit III	Supply Chain Management Definition of supply chain management Information Technology and SCM- Logistics - An Integral Component of Supply Chain Management - Logistics Operations in Supply Chain Network - Logistics Service Providers keeps Supply Chain Moving - International Logistics - Finished Goods Supply Chain - Spare Parts Supply Chain - Reverse Logistics - 3PL Contract Logistics Operations - Warehouse Management System - Documentation in Supply Chain Management - Aggregate Product Planning - Factors Affecting Aggregate Planning - Aggregate Planning as an Operational Tool - Importance of Aggregate Planning - Aggregate Planning Strategies	9

Unit IV	Operation Management and Strategies for Competitive Advantage Meaning & Definition, Elements of Operational Management- Different schools of management thought, Framework of Managing Operations, Strategic role of Operations, Trends in Operational Management. Forced choice model of strategic planning for Operations, Building Production and Operations Strategy on competitive priorities, International Operations Management - Challenges, Case study on meeting the competitive challenge in operations management.	8
Unit V	Basics of Quality Control Statistical quality control, quality management, control charts & operating characteristics curves, acceptance sampling procedures, quality circles, meaning of ISO & TQM . Maintenance & waste management: Modern scientific maintenance methods.	8

CO-PO Mapping

	P01	P02	P03	P04	P05	P06
C01	3	2	2	-	-	-
C02	3	3	3	-	-	-
C03	3	2	2	-	-	-
C04	-	3	3	-	-	-
C05	-	2	2	-	-	-

Action Based Component

- Mini projects
- Role Play Analysis
- Company Production and Operations Visit to gain practical Exposure

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

1. Ashwathappa. K and Sridhar Bhatt, (2012), Production & Operations Management, Himalaya publications
2. Everett E. Adam, Jr. Ronald J. Ebert, Production and Operations Management, PHI Learning Pvt Ltd

Reference books

1. Sarin Buffa (2011), Modern Production & Operations Management, Wiley India Pvt. Ltd
2. Victory E Sower, Michael J Sovie (2012), Production & Operations Management, MCB Ltd.
3. JK Sharma (2010), Operations Research - Problems & Solutions, Macmillan India Limited.

Readings & Case Analysis

1. International Journal of Scientific Research Engineering & Technology (IJSRET), ISSN 2278 -0882 Volume 3, Issue 3, June 2014
2. <https://onlinelibrary.wiley.com/journal/19375956>
3. https://himadri.cmsdu.org/documents/pom_case_studies.pdf

Suggested Courses on Coursera

1. <https://www.coursera.org/learn/operations-strategy>

SEMESTER/YEAR: IV SEM / II YEAR

COURSE CODE : 22SC2408

TITLE OF THE COURSE : INDIAN FINANCIAL SYSTEM

L: T: P: C : 4: 0: 0: 4

Overview

A Financial System plays a vital role in the economic growth of a country. It intermediates between the flow of funds belonging to those who save a part of their income and those who invest in productive assets. It facilitates the transfer and allocation of funds, efficiently and effectively. The Indian Financial System has metamorphosed in to a substantive, competitive and cost effective system and hence, it is essential to study in depth about its structure and recent developments.

Course Objectives

The objectives of the course are to enable the student to:

- To provide students an overview of financial System
- To familiarize with Financial Markets and Capital Markets.
- To Contrast Financial institutions in India and
- To familiarize them with the functioning of Non-Banking Financial Corporations in India
- To provide Overview of financial services industry.

Course Outcomes

At the end of this course, students are able to:

- Understand the meaning and scope of financial markets as well as institutions in India.
- Understand the concepts of Money Market and Capital Market
- Explain Commercial Banking and its Current developments.
- Explain concept of Non-Banking Financial Companies (NBFC's)
- Examine the Financial Services Industry

Approach to Learning	• Lectures • Readings • Case Analysis collaboratively with students involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Finance practices by way of: • Mini projects, • Submission of assignments • Group assignments

	• Written Exam
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Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction An Introduction to Financial System, Components, Financial System and Economic Development, Financial Inter-mediation, An overview of Indian Financial System since 1951, Financial Sector Reforms since liberalization 1990-91.	6
Unit II	Financial Markets Introduction, Meaning, Types of Financial Markets Money Market – functions, organization and instruments. Role of central bank in money market. Indian Money Market – an overview. Capital Markets –Introduction, role and functions. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets – NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. SEBI and Investor Protection.	9
Unit III	Banking and Financial Institutions I Commercial Banking – Meaning and functions, Types of Banks –Public, Private and foreign Banks, Payments Bank, Small Finance Banks, Cooperative Banking System and RRB's. Investment Policy of Commercial Banks and Consolidation of Banks in India. Financial institutions - Concept, Objective composition and functions of All Indian Financial Institutions (AIFI's)- IFC, SIDBI, NABARD, EXIM Bank and NHB.	9

Unit IV	Financial Institutions II Life and non-life insurance companies in India: public and private. Mutual Funds – Introduction and their role in capital market development. Types of mutual fund schemes (open ended vs close ended), Equity, Debt, Hybrid schemes and ETFs.	8
Unit V	Financial Services Industry Overview of financial services industry. Merchant Banking – pre and post issue management, underwriting. Regulatory framework relating to Merchant Banking in India. Leasing and Hire Purchase, Consumer and Housing Finance, Venture Capital Finance, Factoring Services, Angel Investment, Crowd Funding, Credit Rating, Financial Advisory and Portfolio Management Services.	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	-	-	-
CO2	3	2	2	-	-	-
CO3	3	2	3	-	-	-
CO4	3	3	3	-	-	-
CO5	3	2	2	-	-	2

Action Based Component

- Research Based Mini projects
- Visit to Banks

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation / Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Text Book:

1. Khan, M.Y., Indian Financial System –Theory and Practice, Vikas Publishing House.
2. Sharma, G.L., & Singh, Y.P., Contemporary Issues in Finance and Taxation, Academic Foundation, Delhi.

Reference Book:

1. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company.
2. Kumar, V., Gupta, K., Kaur, M., Financial Markets, Institutions and Financial Services, Taxmann's Publications.
3. Khan M.Y. and Jain, P.K Financial Services, Tata McGraw Hill.

Readings & Case Analysis

- 1 Harvard Business Review
- 2 MIT Sloan Management Review

Suggested Courses on Coursera

1. <https://www.coursera.org/learn/financial-markets-global>
2. Swayam , MOOCS

SEMESTER/YEAR: IV SEM / II YEAR

COURSE CODE : 22BB2402

TITLE OF THE COURSE : STATISTICS FOR BUSINESS

L: T: P: C : 3: 1: 0: 4

Overview

Operational Research (OR)/ Statistics for Business is a discipline to aid decision making and improving efficiency of the system by applying advanced analytical methods. As a formal discipline it originated in the efforts of military planners during World War II. The tools of Operational Research are not from any one discipline; rather Mathematics, Statistics, Information Technology, Economics, Engineering, etc. have contributed to this discipline of knowledge. Today, it has become a professional discipline that deals with the application of scientific methods for decision-making, and especially to the allocation of scarce resources. The courses in Operational Research offer a unique blend of traditional coursework, practical skills, and real world problem solving experience designed to position students for success in today's competitive world.

Course Objectives

The objectives of the course are to enable the student to:

- The purpose of this subject is to introduce the concept of operations research in their proper perspective & present the fundamentals necessary to grasp the features about the techniques and their tools.
- In this subject, the scope, characteristics, the different techniques and the models used in OR will be studied.
- The subject aims at combining the knowledge of various disciplines such as mathematics, statistics, economics engineering and psychology in making decisions in complex situations.
- The various techniques covered in this course include allocation problems, Assignment problems, Transportation problems, Job sequencing, Replacement models, Network Analysis (PERT and CPM) and competitive problems.

Course Outcomes

After completing the course, the student shall be able to:

- Understand and identify optimization problem from a physical situation
- Formulate and solve optimization problems

- Solve a two dimensional Linear Programming Problem using graphical method and also understand the formulation of some of the common problems like Transportation problem and trans-shipment problems
- Apply techniques of PERT CPM in Network problems
- Learn the basic concepts of Sequencing, Replacement and Game theory.

Approach to Learning	• Lectures • Readings • Case Analysis collaboratively with students involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Finance practices by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction Evolution of OR, Definitions of OR, Scope of OR, Applications of OR, Phases in OR study. Characteristics and limitations of OR, models used in OR, Linear Programming Problem (LPP), Generalized LPP- Formulation of problems as L.P.P. Solutions to LPP by graphical method (Two Variables).	8
Unit II	Linear Programming Problem Simplex method, Canonical and Standard form of LP problem, slack, surplus and artificial variables, Solutions to LPP by Simplex method, Big-M Method and Two Phase Simplex Method, Degeneracy in LPP. Concept of Duality, writing Dual of given LPP. Solutions to L.P.P by Dual Simplex Method..	8

Unit III	Transportation & Assignment problems Transportation problem: Basic feasible solution by different methods, finding optimal solution using NW corner rule, Matrix minima method, VAM method, MODI method, Unbalanced transportation problems, Maximization problems. Assignment problem: Balanced and Unbalanced assignment problems, Maximization problem, travelling salesman problems.	8
Unit IV	PERT-CPM Techniques Steps in CPM / PERT Techniques, Network Construction, rules for drawing network diagram, labeling rule. Critical path and Floats in network, PERT time estimates and optimum duration. Cost analysis and crashing of networks, sensitivity analysis.	8
Unit V	Game theory, Sequencing and Replacement models Game theory- Characteristics and formulation of games, two people-zero sum game, games with and without saddle point, principles of dominance, graphical solution for $2 \times n$ and $m \times 2$ games. Sequencing – Introduction, Terminology & Notations. Solution of Sequencing problems, Johnson's algorithm for n jobs Two machines. Replacement models – Introduction, failure mechanism of items, Replacement of items that deteriorate. Replacement of items that fail completely	8

CO-PO Mapping

	P01	P02	P03	P04	P05	P06
C01	3	2	2	-	-	-
C02	3	2	2	-	-	-
C03	3	3	3	-	-	-
C04	3	3	3	-	-	-
C05	2	2	2	-	-	-

Action Based Component

- Research Based Mini projects

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation / Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Text

Book:

1. "Operations Research", S.D. Sharma and Kedarnath Ramnath, , 17th revised edition,2019

Reference Books:

1. "Linear Programming", Katta G. Murthy, Wiley Publications, 1983
2. "Quantitative Techniques in Management", N D Vohra, Tata McGraw Hill Publishing,5th Edition, 2017
3. Mathematical Application for Management for Life and Social Science, Ronald.J.Harsbarger, James.J.Reynolds, Cengage Publication, 12th Edition,2019
4. "Operations Research – An Introduction", Hamdy A Taha, Pearson Publications, 10th Edition, 2019

Readings & Case Analysis

- 1 Harvard Business Review
- 2 MIT Sloan Management Review

Suggested Courses on Coursera

1. <https://www.coursera.org/learn/operations-research-modeling>
2. <https://www.coursera.org/specializations/business-statistics-analysis>
3. <https://www.coursera.org/learn/business-statistics-analysis-capstone>

SEMESTER/YEAR : IV SEM /
IYEAR COURSE CODE : 22SC2405
TITLE OF THE COURSE : PRINCIPLES OF MARKETING MANAGEMENT
L: T: P: C : 3: 0: 0: 3

Overview

The course aims at introducing basic concepts of marketing and promotion models. The course deals with introductory topics such as segmenting, targeting, positioning, and pricing strategies. Application of basic concepts in management situations is done with the help of topics like AIDA Model, personal selling, direct marketing and network marketing.

Course Objectives

The objectives of the course are to enable the student to:

- Analyzing of key marketing concepts and skills.
- Understand the dynamic nature of the environment in which marketing decisions are taken and appreciate the implications for marketing strategy determination and implementation.
- Apply the analytic perspectives, decision tools, and concepts of marketing to decisions involving segmentation, targeting and positioning.
- Examine the product mix, pricing strategy, branding and packaging tools in marketing.
- Understanding of the underlying concepts, strategies and the issues involved in the exchange of products and services and control the marketing mix variables in order to achieve organizational goals.

Course Outcomes

At the end of this course, students are able to:

- Summarize the importance of STP in marketing.
- Classify the various product and pricing strategy.
- Examine the importance of branding and packaging in marketing.
- Evaluate the AIDA model applicable for product development.
- Construct a promotional mix for a new product development.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with student's involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Marketing practices by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	Introduction to Marketing and Focusing Marketing Strategy with Segmentation, Targeting and Positioning: Nature, importance and scope, evolution/various marketing orientations, Evaluating Opportunities in the Changing Marketing Environment. Bases for market segmentation of consumer goods, Effective segmentation criteria, Evaluating & Selecting Target Markets, Concept of Target Market and Concept of positioning – Value Proposition & USP, positioning errors, International Marketing-Entry strategies	7
Unit II	Setting Product and Pricing Strategy: Concept, product hierarchy, new product development, diffusion process, Product Life cycle, Product mix strategies. Pricing Strategy: Pricing concepts for establishing value, Pricing Strategies-Value based, Cost based, Market based, Competitor based, New product pricing – Price Skimming & Penetration pricing.	9
Unit III	Branding and Packaging: Branding: Brand and its importance, Concept of Branding, Types of brands, Brand equity, Branding Strategies. Packaging / Labelling: Packaging as a marketing tool and its challenges, requirement of good packaging, Role of labelling in packaging.	7
Unit IV	Marketing Communications: Concept of communication mix, communication objectives, steps in developing effective communication, Stages in designing message Advertising: Advertising Objectives, Advertising Budget, Advertising Copy, AIDA model, Advertising Agency Decisions.	7
Unit V	Promotion Mix; Marketing Channels: Place Mix; Promotion Decisions: Sales Promotion: Sales Promotion Mix, Kinds of promotion, Tools and Techniques of sales promotion, Push-pull strategies of promotion. Personal selling: Concept, features, and Functions, Steps/process involved in Personal Selling, Types of selling. Publicity / Public Relation: Meaning, Objectives, Types, Functions of Public Relations. Direct Marketing: Meaning, Features, Functions. Social media and social networks marketing.	10

	Place/Channel Design: Channel alternatives, Factors affecting channel choice, Channel design and Channel management decisions, Channel conflict, Distribution system, Supply chain management, Multilevel Marketing (Network Marketing).	
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CO-PO Mapping

	P01	P02	P03	P04	P05	P06
C01	3	2	2	-	-	-
C02	3	3	3	-	-	-
C03	2	2	2	-	-	-
C04	3	2	2	-	-	-
C05	2	2	2	-	-	-

Action Based Component

- Mini projects on company AIDA Model.
- Role play on Personal selling and Direct marketing.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission k (assignments) or length(exam) day/week
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

1. Marketing Management: A South Asian Perspective - Kotler, Keller, Koshy & Jha, 15/e, Pearson Education, 2017.
2. Marketing Management - Ramaswamy V. S. & Namakumar S, 4/e, Macmillan Publishers, 2018.

Reference books

1. Marketing: An Introduction - Rosalind Masterson & David Pickton, 2/e, Sage Publications, 2014.
2. Marketing Management- Karunakaran, HPH.
3. Marketing in India: Neelamegham, 4/e, Vikas publications.

Readings & Case Analysis

1. Target: From "Expect More" to "Pay Less" Armstrong and Philip Kotler, Principles of Marketing, 14e, pp.94-95.
2. Harrah's Entertainment: Hitting the CRM Jackpot Armstrong and Philip Kotler, Principles of Marketing, 14e, pp.129-131.
3. Brentford Square Community Shopping Centre Project: The research proposal pearsoned.com.au/wps/media.
4. Marketing Channels and Logistics: A Case Study of Pepsi International. Ivoryresearch.com

Suggested Courses on Coursera

1. <https://www.coursera.org/specializations/marketing-strategy>
2. <https://www.coursera.org/learn/assess-for-success>
3. <https://www.coursera.org/specializations/social-media-marketing>



DAYANANDA SAGAR UNIVERSITY
SHAVIGE MALLESHWARA HILLS, KUMARASWAMY LAYOUT BENGALURU-
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SCHOOL OF COMMERCE & MANAGEMENT STUDIES



**SCHEME & SYLLABUS FOR
BACHELOR OF COMMERCE (B.Com)**

(B.Com- ACCA)

(With effect from 2022-23)

SEMESTER/YEAR : III SEM / II YEAR

COURSE CODE : 22BC2301

TITLE OF THE COURSE: FINANCIAL MANAGEMENT

L: T: P: C : 3: 1: 0: 4

Overview

To develop knowledge and understanding about various functions of financial management of an organization. It is imperative to understand the finance function which support management in planning, controlling and monitoring performance in a variety of business context.

Course Objectives

The objectives of the course are to enable the student to:

- To discuss the role and purpose of the financial management function.
- To understand concept and application of working capital management techniques
- To identify and evaluate alternative sources of business finance
- To learn how to apply risk management techniques in business.
- To learn investment appraisal techniques.

Course Outcomes

At the end of this course, students are able to:

- Understanding the concept of financial management function.
- Learn investment appraisal techniques and sources of finance
- Evaluation of investment appraisal techniques.
- Understanding the concept of working capital management.
- Understanding the models for the valuation of shares, The valuation of debt and other financial assets, Efficient market hypothesis (EMH)

Approach to Learning	• Lectures • Readings • Case Analysis collaboratively with students' involvement
Assessment Strategy	Participants will be assessed by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	Financial management Function – The nature and purpose of financial management, Financial objectives and relationship with corporate strategy, Stakeholders and impact on corporate objectives, Financial and other objectives in not-for-profit organizations. Financial management environment - The economic environment for business, the nature and role of financial markets and institutions, the nature and role of money market.	6
Unit II	Business finance - Sources of and raising business finance, Estimating the cost of capital, Sources of finance and their relative costs, Capital structure theories and practical considerations, Finance for small- and medium-sized entities. Investment appraisal - Investment appraisal techniques, allowing for inflation and taxation in investment appraisal, Adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy; asset replacement, capital rationing).	6
Unit III	Capital budgeting and discounted cash flows – Discuss the importance of capital investment planning and control, Define and distinguish between capital and revenue expenditure, Outline the issues to consider and the steps involved in the preparation of a capital expenditure budget, Explain and illustrate the difference between simple and compound interest, and between nominal and effective interest rates, Explain and illustrate compounding and discounting. Explain the distinction between cash flow and profit and the relevance of cash flow to capital investment appraisal, Identify and evaluate relevant cash flows for individual investment decisions, Explain and illustrate the net present value (NPV)	10

	and internal rate of return (IRR) methods of discounted cash flow, Calculate present value using annuity and perpetuity formulae, Calculate NPV, IRR and payback (discounted and non-discounted) Interpret the results of NPV, IRR and payback calculations of investment viability.	
Unit IV	Working capital management - The nature, elements and importance of working capital, Management of inventories, accounts receivable, accounts payable and cash, determining working capital needs and funding strategies. Business valuations - Nature and purpose of the valuation of business and financial assets, Models for the valuation of shares, The valuation of debt and other financial assets, Efficient market hypothesis (EMH) and practical considerations in the valuation of shares.	9
Unit V	Risk Management The nature and types of risk and approaches to risk management, causes of exchange rate differences and interest rate fluctuations, Hedging techniques for foreign currency risk, Hedging techniques for interest rate risk	9

CO-PO Mapping

	P01	P02	P03	P04	P05	P06
C01	3	-	-	-	-	-
C02	2	2	3	-	-	-
C03	2	2	3	-	-	-
C04	3	-	2	-	-	-
C05	3	3	3	--	-	-

Action Based Component

- Research Based Mini projects

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission k (assignments) or length(exam) day/week
			1	2	3	4	5	
1	Class Participation / Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Text Book

- IM Pandey, Financial Management, Vikas Publishing house.

References

- Khan, M.Y & Jain, P.K.: Financial Management; Tata McGraw Hill, New Delhi, 2008.
- Pandey, I. M.: Financial Management; Vikas Publishing House, New Delhi, 2005.
- Chandra, Prasana: Financial Management; Tata McGraw Hill, New Delhi, 2008.
- Brealey and Meyers: Principles of Corporate Finance: Tata McGraw Hill, New Delhi, 2008.
- Keown, Martin, Petty and Scott (Jr): Financial Management: Principles and Applications; Prentice Hall of India, New Delhi, 2002.
- Gitman, L.J: Principles of Managerial Finance; Addison Wasley, 2009.
- Vanhorne, James C: Financial Management and Policy; Prentice Hall of India, New Delhi, 2002.

Readings & Case Analysis

Harvard Case Studies

MIT Sloan

Suggested Courses on Coursera

- Latest MOOC Courses from Swayam

SEMESTER/YEAR : III SEM / IIYEAR

COURSE CODE : 22BC2302

TITLE OF THE COURSE : GOODS & SERVICES TAX (GST)

L: T: P: C : 3: 1: 0: 4

Overview

Indirect Tax Laws is one of the dynamic subjects. With GST, there has been a paradigm shift in the indirect tax landscape of the country. GST aims to make India a common market with common tax rates and procedures and remove the economic barriers thus, paving the way for an integrated economy at the national level. By subsuming most of the Central (excise duty, service tax, central sales tax) and State taxes (State-Level VAT) into a single tax and by allowing a set-off of prior-stage taxes for the transactions across the entire value chain, it would mitigate the ill effects of cascading and improve competitiveness. The nitty-gritties of this new tax law coupled with its inherent dynamism, makes the learning, understanding, application and analysis of the provisions of this law in problem solving very interesting and challenging.

Course Objectives

The objectives of the course are to enable the student to:

- To impart knowledge of principles and provisions of GST and the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.
- To provide practical exposure on Levy and collection of GST
- To Comprehend claiming Input Tax Credit and Assessment of Tax Liability
- To Analyze Procedures and Special Provisions under GST
- To impart knowledge of principles and provisions of Customs Law.

Course Outcomes

At the end of this course, students are able to:

- Connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.
- Understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.
- Comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.
- Understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.
- Know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.

Approach to Learning	• Lectures • Readings • Case Analysis collaboratively with students involvement
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Assessment Strategy	Participants will be assessed by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam
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Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	Introduction Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Introduction to GST - History- Meaning and Definition- Features of GST- Genesis of GST in India- Concept of GST- Need for GST in India- Framework of GST- Constitutional Amendments ; GST Council- Structure- Powers and Function; GST Network (GSTN); Goods and Services Tax Suvidha Providers (GSP) – GSP Eco system.	8
Unit II	Levy and collection of GST Supply under sec 7 – Relevant definitions – supply for further business - supply without consideration, composite and mixed supplies - Place of supply. Time and Value of supply of Goods u/s 12 and Services u/s 13: Time of supply of goods u/s 12 services u/s 13 , forward charge and reverse charge, vouchers for exchangeable goods, residual goods, interest and late fee for delayed payment u/s 12(6), Value of supply u/s 15- inclusions u/s 15(2) a,b,c,d – exclusions u/s 15(3), supply where value can't be determined and notified supplier, related person supply. Methods of Valuation of Goods and Services- Problems including Composition levy.	8
Unit III	Input Tax Credit Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work; Problems on claiming Input Tax Credit and Assessment of Tax Liability	8

Unit IV	Procedures and Special Provisions under GST All procedures including registration, tax invoice, credit and debit notes, electronic way bill, accounts and records, returns (GSTRs), payment of tax including reverse charge, refund, job Work-Provisions relating to electronic Commerce-Liability to pay in certain cases Administration of GST; Assessment and Audit- Inspection, Search, Seizure and Arrest Demand and Recovery-Offences and Penalties-Advance Ruling- Appeals and Revision	8
Unit V	Customs Law Introduction to customs duty - Customs Procedures – levy and collection of customs duty- exemptions from customs duties – Methods of Valuation of Customs Duty [including anti-dumping and safe guard duty] - Baggage – Problems. Detailed procedure in relation to transportation and warehousing – relevant rules and regulations. Drawbacks of customs duties paid – Preparation and submission of drawback claim forms. Adjudication and appeals before the customs authorities and the appellate Tribunal.	8

CO-PO Mapping

	P01	P02	P03	P04	P05	P06
C01	3	-	2	-	-	-
C02	3	2	3	-	-	-
C03	2	3	3	-	-	-
C04	3	2	2	-	-	-
C05	3	2	2	-	-	-

Action Based Component

- Research Based Mini projects

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission k (assignments) or length(exam) day/week
			1	2	3	4	5	
1	Class Participation / Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	

4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Text Book:

1. Ahuja, Girish, Gupta Ravi, GST & Customs Law, Commercial Law Publishers(India) Pvt Ltd.

References

1. Bansal, K. M., GST & Customs Law, Taxmann Publication.
2. Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
3. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
4. Sahi, Shilpi. Concept Building Approach to Goods & Service Tax, & Customs Laws. Cengage
5. Singhanian V. K , GST & Customs Lax, Taxmann Publication.

Readings & Case Analysis

- The Central Goods and Services Tax, 2017
- The Constitution (One hundred and First Amendment) Act, 2016
- The Goods and Services Tax (Compensation to States), 2017
- The Integrated Goods and Services Tax, 2017
- The Union Territory Goods and Services Tax, 2017
- Vastu and Sevakar Vidhan, by Government of India

Suggested Courses on Coursera

- Latest MOOC Courses from Swayam

SEMESTER/YEAR : III SEM / II YEAR
COURSE CODE : 22BC2303
TITLE OF THE COURSE: COSTING METHODS
L: T: P: C : 3: 1: 0: 4

Overview

To develop knowledge and understanding of cost accounting techniques to support management in planning, controlling and monitoring performance in a variety of business context.

Course Objectives

The objectives of the course are to enable the student to:

- To understand the concept of budgeting.
- To learn how to prepare various types of budgets.
- To understand budgeting and its reporting.
- To understand standard costing techniques and its application.

Course Outcomes

At the end of this course, students are able to:

- Learning advance costing techniques.
- Explaining the concept of budgeting and use of statistical tools.
- Learn to prepare various types of budgets
- Assessment of budgets and its reporting.
- Make use of standard costing techniques.

Approach to Learning	• Lectures • Readings • Case Analysis collaboratively with students involvement
Assessment Strategy	Participants will be assessed by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	Cost accounting techniques Cost accounting methods - Job and batch costing, Process costing, Service/operation costing. Alternative cost accounting - Explain activity-based costing (ABC), target costing, life cycle costing and total quality management (TQM) as alternative cost management techniques. Differentiate ABC, Target costing and life cycle costing from the traditional costing techniques (note: calculations are not required)	6
Unit II	Budgeting Nature and purpose of budgeting - Explain why organizations use budgeting, describe the planning and control cycle in an organization, Explain the administrative procedures used in the budgeting process, Describe the stages in the budgeting process. Statistical techniques - Explain the advantages and disadvantages of using high low method to estimate the fixed and variable element of costing, Construct scatter diagrams and lines of best fit, Analysis of cost data, use linear regression coefficients to make forecasts of costs and revenues, adjust historical and forecast data for price movements, Explain the advantages and disadvantages of linear regression analysis, Describe the product life cycle and explain its importance in forecasting. Explain the principles of time series analysis (cyclical, trend, seasonal variation and random elements), Calculate moving averages, calculation of trend, including the use of regression coefficients, Use trend and seasonal variation (additive and multiplicative) to make budget forecasts, Explain the advantages and disadvantages of time series analysis, Explain the purpose of index numbers, Calculate simple index numbers for one or more variables, Explain the role and features of a computer spreadsheet system, Identify applications for computer spreadsheets and their use in cost and management accounting.	11
Unit III	Budgeting Budget preparation - Explain the importance of principal budget factor in constructing the budget, prepare sales budgets, prepare functional, prepare cash budgets, prepare	6

	master budgets (statement of profit or loss and statement of financial position), Explain and illustrate 'what if' analysis and scenario planning. Flexible budgets - Explain the importance of flexible budgets in control, explain the disadvantages of fixed budgets in control, identify situations where fixed or flexible budgetary control would be appropriate, Flex a budget to a given level of volume.	
Unit IV	Budgetary control and reporting Calculate simple variances between flexed budget, fixed budget and actual sales, costs and profits, Discuss the relative significance of variances, Explain potential action to eliminate variances, Define the concept of responsibility accounting and its significance in control, Prepare control reports suitable for presentation to management. Behavioural aspects of budgeting - Explain the importance of motivation in performance management, identify factors in a budgetary planning and control system that influence motivation, Explain the impact of targets upon motivation, Discuss managerial incentive schemes, Explain top down, bottom up approaches to budgeting, Discuss the advantages and disadvantages of a participative approach to budgeting. Budgetary control and reporting - Calculate simple variances between flexed budget, fixed budget and actual sales, costs and profits, Discuss the relative significance of variances, Explain potential action to eliminate variances, Define the concept of responsibility accounting and its significance in control, Prepare control reports suitable for presentation to management. Behavioural aspects of budgeting - Explain the importance of motivation in performance management, identify factors in a budgetary planning and control system that influence motivation, Explain the impact of targets upon motivation, Discuss managerial incentive schemes, Explain top down, bottom up approaches to budgeting, Discuss the advantages and disadvantages of a participative approach to budgeting.	11
Unit V	Standard Costing Explain the purpose and principles of standard costing, Explain and illustrate the difference between standard, marginal and absorption costing, Establish the standard cost per UNIT under absorption and marginal costing. Variance calculations and analysis - Calculate sales price and volume variance, Calculate materials total, price and usage variance, Calculate labour total, rate and efficiency variance, Calculate variable overhead total, expenditure and efficiency variance, Calculate fixed overhead total, expenditure and, where appropriate, volume, capacity and efficiency variance,	6

	Interpret the variances, Explain factors to consider before investigating variances, explain possible causes of the variances and recommend control action, Explain the interrelationships between the variances, Calculate actual or standard figures where the variances are given. Reconciliation of budgeted and actual profit - Reconcile budgeted profit with actual profit under standard absorption costing, Reconcile budgeted profit or contribution with actual profit or contribution under standard marginal costing.	
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CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
C01	3	2	3	-	-	-
C02	3	2	3	-	-	-
C03	2	3	2	-	-	-
C04	2	3	3	-	-	-
C05	2	3	3	-	-	-

Action Based Component

- Research Based Mini projects

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission k (assignments) or length(exam) day/week
			1	2	3	4	5	
1	Class Participation / Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Text Book:

- Charles T Horngren, George Foster, Srikant M. Data – Cost Accounting: A

Managerial Emphasis

- ACCA STUDY MATERIAL 2015 of KAPLAN AND BPP

References

- S P Iyengar, Cost Accounting.
- Nigam and Sharma, Advanced Costing.
- B.S. Raman, Cost Accounting.
- K.S Thakur- Cost Accounting
- Palaniappan and Hariharan: Cost Accounting, I.K. International Publishers

SEMESTER/YEAR : III SEM / II YEAR

COURSE CODE : 22SC2310

TITLE OF THE COURSE: HUMAN RESOURCE MANAGEMENT

L: T: P: C : 3: 0: 0: 3

Overview

The course aims at introducing basic concepts of human resource management and training and development. The course deals with introductory topics such as job analysis, position analysis, recruitment and selection, training and development, and performance appraisal. Application of basic concepts in management situations is done with the help of topics like job analysis, job description, job rotation, training and development and 360-degree performance appraisal.

Course Objectives

The objectives of the course are to enable the student to:

- Understand HRM functions and practices and its implication in the organization.
- Analyze Job Analysis and Job evaluation methods and its importance in the organization.
- Application of the Recruitment and Selection process in the changing scenario.
- Examine different Training and Development methods.
- Evaluate different performance Appraisal methods.

Course Outcomes

At the end of this course, students are able to:

- Summarize the functions and challenges influencing HR practices.
- Classify between recruitment and selection and insights on E-Recruitment.
- Examine the impact of training and development on employees.
- Justify the importance of performance appraisal and career planning and succession.
- Predict the trends in IHRM and challenges in EHRM.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with student's involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of HR practices by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	Introduction to HRM Meaning and significance of HRM, major functions of HRM, line functions and staff functions. HR Responsibilities & Roles: Competitive Challenges Influencing HR, Meeting Competitive Challenges, Business Models & Strategic HR.	6
Unit II	Recruitment and Selection Introduction to Job analysis, Job description, Job specification and Job evaluation. Meaning and significance of recruitment, process of recruitment, sources of recruitment, cost-benefit analysis of recruitment, E – Recruitment. Meaning and significance of selection, process of selection, selection techniques- types of tests. Issues in E - staff selection. Types of Interviews, Induction, orientation.	10
Unit III	Training and Development Meaning and significance of training and development Training Need Analysis, Training process Training: Designing Formal Training Programs, Choosing & Evaluating Alternative Training Programs, Cross culture and diversity. Development: Management Development implications; Types of Management Development Programs; Types of Management Development Training	10
Unit IV	Performance Appraisal Meaning and significance of performance management, process of performance management, Methods of performance appraisal system, performance evaluation and performance feedback and Career and succession planning.	6
Unit V	International HRM and EHRM Introduction to International HRM, Meaning, Importance and challenges faced in International HRM. Difference between Domestic and International HRM. Latest trends in IHRM. Expatriation and Repatriation. Introduction to E-HRM, Meaning, Importance and Challenges faced in EHRM. Latest trends in EHRM.	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	3	-	-	-
CO2	2	2	3	-	-	-
CO3	3	2	3	-	-	-
CO4	2	2	3	-	-	-

CO5	3	3	3	-	-	-
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Action Based Component

- Mini projects on company training and development.
- Role play on recruitment process.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission k (assignments) or length(exam) day/week
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

1. Essentials of Human Resource Management and Industrial Relations – P Subba Rao, HPH, 2012.
2. Human Resource Management - Cynthia D. Fisher, Cengage Learning, 2008.

Reference books

1. Human Resource Management - David A. Decenzo, Stephen P. Robbins, 14/e, Wiley India Pvt. Ltd., 2019.
2. Human Resource Management – Seema Sanghi, Macmillan, 2011.
3. Human Resources Management: A South Asian Perspective, Snell, Bohlander, & Vohra, Cengage Learning, 16th Rep., 2013.

Readings & Case Analysis

1. Finding people who are passionate about what they do (Gary Dessler page no 195).
2. Case Study on “Enterprise Builds on People”, Human Resource Management, Angelo S Denis / Ricky W Griffin / Anita Sarkar, Cengage Learning, Page 22-23.
3. Enterprise Builds on People, Aswathappa, page no 44.
4. Succession Planning for Federal Express Corporation.
Source: HRM A managerial tool for competitive advantage, Lawrence S Kleiman, Biztantra, Pg-82, 3rd Edition.
5. The Geographical Area of Recruitment Source: HRM A managerial tool for competitive advantage, Lawrence S Kleiman, Biztantra, Pg-141, 3rd Edition.

Suggested Courses on Coursera

1. <https://www.coursera.org/specializations/human-resource-management>
2. <https://www.coursera.org/learn/recruiting-hiring-onboarding-employees>

SEMESTER/YEAR : IV SEM / II YEAR

COURSE CODE : 22BC2401

TITLE OF THE COURSE: MANAGEMENT ACCOUNTING

L: T: P: C : 3: 1: 0: 4

Overview

This course will develop the understanding about various costing procedure and application of various management techniques like CVP, standard costing, budgetary control etc. for the purpose of decision making.

Course Objectives

The objectives of the course are to enable the student to:

- To help understand costing and management accounting techniques that could be utilized for decision making and control
- To Prepare budgets for planning and control.
- To compare actual costs with standard costs and analyze any variances.
- To understand new concept and techniques which facilitate management to control cost and helps in various decision making
- To understand budgetary control and its reporting.
- To develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control.

Course Outcomes

At the end of this course, students are able to:

- Learning advance cost and advance management techniques.
- Describe the concept of relevant cost analysis
- Application of Decision-making techniques - Make-or-buy and other short-term decisions
- Explain how budgetary systems fit within the performance hierarchy
- Learn Budgeting and Control - Material mix and yield variances

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with student's involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Management Accounting by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	Specialist cost and management accounting techniques Activity based costing, Target costing, Life-cycle costing, Throughput accounting, and Environmental accounting.	4
Unit II	Decision-making techniques Relevant cost analysis- Explain the nature of CVP analysis, Calculate and interpret the break-even point and margin of safety, Calculate the contribution to sales ratio, in single and multi-product situations, and demonstrate an understanding of its use, Calculate target profit or revenue in single and multi-product situations, and demonstrate an understanding of its use, Prepare break even charts and profit volume charts and interpret the information contained within each, including multi-product situations, Discuss the limitations of CVP analysis for planning and decision making. Limiting factors - Identify limiting factors in a scarce resource situation and select an appropriate technique, Determine the optimal production plan where an organization is restricted by a single limiting factor, including within the context of "make" or "buy" decisions, Formulate and solve multiple scarce resource problem both graphically and using simultaneous equations as appropriate, Explain and calculate shadow prices (dual prices) and discuss their implications on decision-making and performance management, Calculate slack and explain the implications of the existence of slack for decision-making and performance management.	12
Unit III	Decision-making techniques Pricing decisions Explain the factors that influence the pricing of a product or service, explain the price elasticity of demand, Derive and manipulate a straight-line demand equation. Derive an equation for the total cost function (including volume-based discounts). Calculate the optimum selling price and quantity for an organization, equating marginal cost and marginal revenue, Evaluate a decision to increase production and sales levels, considering incremental costs, incremental revenues and other factors, Determine prices and output levels for profit maximization using the demand based approach to	12

	pricing (both tabular and algebraic methods), Explain different price strategies, Calculate a price from a given strategy using cost-plus and relevant cost. Make-or-buy and other short-term decisions - Explain the issues surrounding make vs. buy and outsourcing decisions, Calculate and compare “make” costs with “buy-in” costs, compare in-house costs and outsource costs of completing tasks and consider other issues surrounding this decision, apply relevant costing principles insituations involving shut down, one-off contracts and the further processing of joint products. Dealing with risk and uncertainty in decision- making Suggest research techniques to reduce uncertainty e.g. Focus groups, market research, Explain the use of simulation, expected values and sensitivity, Apply expected values and sensitivity to decision-making problems. Apply the techniques of maxi max, and minimax regret to decision-making problems including the production of profit tables, draw a decision tree and use it to solve a multi-stage decision problem, Calculate the value of perfect and imperfect information.	
Unit IV	Budgeting and Control Explain how budgetary systems fit within the performance hierarchy, Select and explain appropriate budgetary systems for an organization, including top down, bottom-up,rolling, zero-base, activity base, incremental and feed- forward control, Describe the information used in budget systems and the sources of the information needed, Indicate the usefulness and problems with different budget types (including fixed, flexible, zero-based, activity- based, incremental, rolling, top- down, bottom up, master, functional), Prepare rolling budgets and activity based budgets Explain the beyond budgeting model, including the benefits and problems that may be faced if it is adopted in an organisation, Discuss the issues surrounding setting the difficulty level for a budget, Explain the benefits and difficulties of the participation of employees in the negotiation of targets, Explain the difficulties of changing a budgetary system or type of budget used, Explain how budget systems can deal with uncertainty in the environment. Quantitative analysis in budgeting - Analyse fixed and variable cost elements from total cost data using high/low method, Estimate the learning rate and learning effect, Apply the learning curve to a budgetary problem, including	11

	calculations on steady states, Discuss the reservations with the learning curve, Apply expected values and explain the problems and benefits, Explain the benefits and dangers inherent in using spreadsheets in budgeting. Standard costing - Explain the use of standard costs, Outline the methods used to derive standard costs and discuss the different types of cost possible, Explain and illustrate the importance of flexing budgets in performance management, Explain and apply the principle of controllability in the performance management system.	
Unit V	Budgeting and Control - Material mix and yield variances - Calculate, identify the cause of, and explain material mix and yield variances, Explain the wider issues involved in changing material mix e.g. cost, quality and performance measurement issues, Identify and explain the relationship of the material usage variance with the material mix and yield variances, Suggest and justify alternative methods of controlling production processes. Budgeting and Control - Sales mix and quantity variances - Calculate, identify the cause of, and explain sales mix and quantity variances, Identify and explain the relationship of the sales volume variances with the sales mix and quantity variances. Budgeting and Control - Planning and operational variances - Calculate a revised budget, Identify and explain those factors that could and could not be allowed to revise an original budget, Calculate, identify the cause of and explain planning and operational variances, Explain and discuss the manipulation issues involved in revising budgets. Budgeting and Control - Performance analysis - Analyse and evaluate past performance using the results of variance analysis, Use variance analysis to assess how future performance of an organisation or business can be improved, Identify the factors which influence behaviour, Discuss the effect that variances have on staff motivation and action, Describe the dysfunctional nature of some variances in the modern environment of JIT and TQM, Discuss the behavioural problems resulting from using standard costs in rapidly changing environments.	11

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	3	-	-	-
CO2	2	2	2	-	-	-
CO3	2	2	2	-	-	-

C04	3	2	2	-	-	-
C05	2	3	2	-	-	-

Action Based Component

- Research Based Mini projects

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission k (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

- Charles T Horngren, George Foster, Srikant M. Data – Cost Accounting: A Managerial Emphasis
- ACCA-study Notes-Paper F2-Management Accounting**

Reference books

- Khan, M.Y and P.K. Jain: Management Accounting: Text, Problems and Cases”, Tata-McGraw Hill, New Delhi, 2007.
- Dearden and Bhattacharya: Management Accounting
- M.N. Arora: Cost Accountancy: Vikash Publishing, New Delhi, 2004.
- Anthony and Dearden: Management Accounting : Books and Cases
- Grewal and Ramanathan: Management Accounting

Readings & Case Analysis

Based on ACCA Curriculum

Suggested Courses on Coursera

Based on ACCA Curriculum

SEMESTER/YEAR : IV SEM / II YEAR

COURSE CODE : 22BC2402

TITLE OF THE COURSE: AUDIT & ASSURANCE

L: T: P: C : 4: 0: 0: 4

Overview

This course to provide students with an overview on assurance of financial reporting taking into accounting current practice issues. The discipline introduces assurance as a service, its regulation standards and the process and chronology of audit to the students. The aim of Assurance course is to ensure students understand the assurance process and fundamental principles of professional ethics and can contribute to the assessment of internal controls and gathering of evidence on an assurance engagement.

Course Objectives

The objectives of the course are to enable the student to:

- To discuss the duties of auditors and other assurance providers and how these have changed over time
- To explain the meaning of concepts that are fundamental to auditing and assurance services, such as 'independence', 'audit evidence', 'audit risk', 'materiality'
- To discuss the form, content and importance of auditors' reports provided at the end of the audit or assurance service
- To describe, in general terms, the processes of internal control and systems
- To distinguish between compliance and substantive testing and describe various audit tests

Course Outcomes

At the end of this course, students are able to:

- Describe audit framework and regulations.
- Determine the appropriate audit report for a given audit situation.
- Students will Learn the process of designing and performing tests of controls
- Students will Learn the audit evidence and report.
- Students will Learn to explain methods used to obtain an understanding of internal control.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with student's involvement
Assessment Strategy	Participants will be assessed on conceptual understanding by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	Audit framework and regulation - The concept of audit and other assurance engagements, External audits, Corporate governance, Professional ethics and ACCA's Code of Ethics and Conduct, Internal audit and governance and the differences between external audit and internal audit, The scope of the internal audit function, outsourcing and internal audit assignments.	8
Unit II	Planning and risk assessment - Obtaining and accepting audit engagements, Objective and general principles, Assessing audit risks, Understanding the entity and its environment, Fraud, laws and regulations, Audit planning and documentation.	8
Unit III	Internal control - Internal control systems, The use and evaluation of internal control systems by auditors, Tests of control, Communication on internal control.	8
Unit IV	Audit evidence - Financial statement assertions and audit evidence, Audit procedures, Audit sampling and other means of testing, The audit of specific items, Computer- assisted audit techniques, The work of others, Not-for-profit organisations.	8
Unit V	Review and reporting - Subsequent events, Going concern, Written representations, Audit finalization and the final review, Audit reports.	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
C01	3	2	2	-	-	-
C02	2	3	2	-	-	-
C03	3	2	2	-	-	-
C04	3	2	2	-	-	-
C05	2	3	2	-	-	-

Action Based Component

- Research Based Mini projects

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission k (assignments) or length(exam) day/week
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

- Davis, Schiller & Wheeler. 2011. IT Auditing: Using Controls to Protect Information Assets, 2nd Edition, McGraw-Hill, ISBN: 978-0-071-74238-2

Reference books

- Richard E. Cascarino. 2007. Auditor's Guide to Information Systems Auditing, John Wiley, ISBN: 0-470-00989-6.
- James A Hall. 2005. Information Systems Auditing and Assurance, Thompson, ISBN: 0-324-19198-7.

Readings & Case Analysis

Based on ACCA Curriculum

Suggested Courses on Coursera

Based on ACCA Curriculum

SEMESTER/YEAR : IV SEM / II YEAR

COURSE CODE : 22BC2403

TITLE OF THE COURSE: FINANCIAL REPORTING

L: T: P: C : 3: 1: 0: 4

Overview

This course is introduced to develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyses and interpret those financial statements

Course Objectives

The objectives of the course are to enable the student to:

- To Identify the users of these financial statements and their needs and evaluate the major components and classifications of each statement.
- Classify how various financial transactions influence the elements of each of the financial statements
- Demonstrate an understanding of the relationship among the financial statements and preparation of balance sheet, an income statement, a statement of changes in equity and a statement of cash flows are prepared

Course Outcomes

At the end of this course, students are able to:

- Know the concepts and principles of groups and consolidated financial statements.
- Analyze and interpret the financial statements of single entities and groups
- Learn the Preparation of financial statements.
- Describe the Preparation of consolidated financial statements including an associate.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with student's involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Financial Reporting by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

<u>Units</u>	<u>Syllabus Details</u>	<u>Teaching Hours</u>
Unit I	The conceptual and regulatory framework for financial reporting The need for a conceptual framework and the characteristics of useful information, Recognition and measurement, Regulatory framework, The concepts and principles of groups and consolidated financial statements.	8
Unit II	Accounting for transactions in financial statements Tangible non-current assets, Intangible assets, Impairment of assets, Inventory and biological assets, Financial instruments, Leasing, Provisions and events after the reporting period, Taxation, Reporting financial performance, Revenue, Government grants, Foreign currency transactions.	8
Unit III	Analyzing and interpreting the financial statements of single entities and groups Limitations of financial statements, Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs, Limitations of interpretation techniques, Specialized, not-for-profit, and public sector entities.	8
Unit IV	Preparation of financial statements Preparation of single entity financial statements.	8
Unit V	Preparation of financial statements Preparation of consolidated financial statements for a simple group including an associate.	8

CO-PO Mapping

	P01	P02	P03	P04	P05	P06
C01	3	2	3	-	-	-
C02	2	3	2	-	-	-
C03	3	2	2	-	-	-
C04	3	2	2	-	-	-

Action Based Component

- Research Based Mini projects

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission k (assignments) or length(exam) day/week
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

- Financial Reporting - BPP Learning Media
- Financial Reporting - Kaplan Publishing

Reference books

- Financial Reporting - Becker Professional Education
- Financial Reporting - London School of Business and Finance
- Financial Reporting - Emile Woolf International

Readings & Case Analysis

Based on ACCA Curriculum

Suggested Courses on Coursera

Based on ACCA Curriculum

DAYANANDA SAGAR UNIVERSITY
SHAVIGE MALLESHWARA HILLS, KUMARASWAMY LAYOUT
BENGALURU-560 111, KARNATAKA.

SCHOOL OF COMMERCE & MANAGEMENT STUDIES



SCHEME & SYLLABUS
FOR
BACHELOR OF BUSINESS ADMINISTRATION (BBA)

(With effect from 2021-22)

SCHEME –BBA– 2021 -22 ONWARDS

I SEM

SL	PROGRAM CODE	COURSE CODE	COURSE TITLE	CR / AU	SCHEME OF TEACHING					PREREQUISITE	
					L	T	P	S/P	C	SEM	COURSE CODE
1	107	21SC1101	FINANCIAL ACCOUNTING	CR	3	1	-	-	4	*	***
2	107	21SC1102	ECONOMICS FOR BUSINESS	CR	3	-	-	-	3	*	***
3	107	21SC1103	PRINCIPLES OF MANAGEMENT	CR	4	-	-	-	4	*	***
4	107	21SC1104	ENGLISH	CR	2	-	-	-	2	*	***
5	107	21SC1105	ENVIRONMENTAL STUDIES	CR	2	-	-	-	2	*	***
6	107	21SC1106	MATHEMATICS FOR BUSINESS	CR	3	1	-	-	4	*	***
7	107	21BB1101	BUSINESS & CORPORATE ENVIRONMENT	CR	3	-	-	-	3	*	***
					20	2	-	-	22		
8	107	21AU0003	CONSTITUTION OF INDIA AND HUMAN RIGHTS	AU	2	-	-	-	-	*	***
9	107	21AU0031	SKILL ENHANCEMENT	AU	2	-	-	-	-	*	***

CR – Credit, AU – Audit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project, C – No. of Credits

SCHEME –BBA– 2021 -22 ONWARDS

II SEM

SL	PROGRAM CODE	COURSE CODE	COURSE TITLE	CR / AU	SCHEME OF TEACHING					PREREQUISITE	
					L	T	P	S / P	C	SEM	COURSE CODE
1	107	21SC1201	QUANTITATIVE METHODS FOR BUSINESS	CR	3	1	-	-	4	*	***
2	107	21SC1202	ORGANIZATIONAL BEHAVIOUR	CR	4	-	-	-	4	*	***
3	107	21SC1203	MARKETING MANAGEMENT	CR	3	-	-	-	3	*	***
4	107	21SC1204	BUSINESS COMMUNICATION	CR	3	-	-	-	3	*	***
5	107	21SC1205	ADVERTISING & PUBLIC RELATIONS	CR	2	-	-	-	2	*	***
6	107	21BB1201	COST ACCOUNTING	CR	3	1	-	-	4	*	***
7	107	21BB1202	BUSINESS LAW	CR	4	-	-	-	4	*	***
					22	2	-	-	24		
8	107	21AU0020	KANNADA KALI - I	AU	2	-	-	-	-	*	***
		21AU0022	KANNADA MANASU - I	AU	2	-	-	-	-	*	***

CR – Credit, AU – Audit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project, C – No. of Credits

SCHEME –BBA– 2021 -22 ONWARDS

III SEM

SL.	PROGRAM CODE	COURSE CODE	COURSE TITLE	CR / AU	SCHEME OF TEACHING					PREREQUISITE	
					L	T	P	S/P	C	SEM	COURSE CODE
1	107	21SC2301	STRATEGIC MANAGEMENT	CR	3	-	-	-	3	I	21SC1103
2	107	21SC2302	CORPORATE FINANCE - I	CR	3	1	-	-	4	I	21SC1101
3	107	21SC2304	CSR INTERNSHIP VIVA	CR	-	-	-	4	2	*	***
4	107	21BB2301	E-COMMERCE	CR	3	1	-	-	4	*	***
5	107	21BB2302	CORPORATE ACCOUNTING	CR	3	1	-	-	4	*	***
6	107	21BB2303	ADVANCED MS-OFFICE	CR	2	-	-	-	2	*	***
7	107	21BB2304	MANAGEMENT INFORMATION SYSTEM	CR	3	1	-	-	4	*	***
					17	4	-	4	23	*	***
8	107	21AU0011	FRENCH - I	AU	2	-	-	-	-	*	***
		21AU0015	GERMAN - I	AU	2	-	-	-	-	*	***

CR – Credit, AU – Audit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project, C – No. of Credits

SCHEME –BBA– 2021 -22 ONWARDS
IV SEM

SL.	PROGRAM CODE	COURSE CODE	COURSE TITLE	CR / AU	SCHEME OF TEACHING					PREREQUISITE	
					L	T	P	S/P	C	SEM	COURSE CODE
1	107	21SC2401	INDIAN FINANCIAL SYSTEM	CR	3	-	-	-	3	*	***
2	107	21SC2402	HUMAN RESOURCE MANAGEMENT	CR	4	-	-	-	4	*	***
3	107	21SC2403	GENERAL PSYCHOLOGY	CR	2	-	-	-	2	*	***
4	107	21BB2401	PRODUCTION AND OPERATIONS MANAGEMENT	CR	4	-	-	-	4	*	***
5	107	21BB2402	PROJECT MANAGEMENT	CR	4	-	-	-	4	*	***
6	107	21BB2403	BUSINESS ETHICS AND CORPORATE GOVERNANCE	CR	4	-	-	-	4	*	***
7	107	21BB2404	PERSONALITY DEVELOPMENT	CR	2	-	-	-	2	*	***
					23	-	-	-	23	*	***
8	107	21AU0012	FRENCH - II	AU	2	-	-	-	-	*	***
		21AU0016	GERMAN - II	AU	2	-	-	-	-	*	***

CR – Credit, AU – Audit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project, C – No. of Credits

SCHEME –BBA– 2021 -22 ONWARDS

V SEM

SL.	PROGRAM CODE	COURSE CODE	COURSE TITLE	CR / AU	SCHEME OF TEACHING					PREREQUISITE	
					L	T	P	S/P	C	SEM	COURSE CODE
1	107	21SC3501	BUSINESS RESEARCH METHODS	CR	4	-	-	-	4	*	***
2	107	21BB3501	PROFESSIONAL ETIQUETTE AND IMAGE GROOMING	CR	3	-	-	-	3	*	***
3	107	21BB3502	CERTIFICATE COURSE	CR	2	-	-	-	2	*	***
4	107	21XY351Z	ELECTIVE - I	CR	4	-	-	-	4	*	***
5	107	21XY352Z	ELECTIVE - II	CR	4	-	-	-	4	*	***
					17	-	-	-	17	*	***

CR – Credit, AU – Audit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project, C – No. of Credits

LIST OF ELECTIVES - I

SL.	SPECIALIZATION	XY	COURSE CODE (21XY351Z)	COURSE TITLE
1	FINANCE	FF	21FF3511	FINANCIAL MARKETS & INTERMEDIARIES
2	HUMAN RESOURCE	HR	21HR3511	INDUSTRIAL RELATIONS & LABOUR LAWS
3	MARKETING	MM	21MM3511	INTEGRATED MARKETING COMMUNICATION
4	BUSINESS ANALYTICS	BA	21BA3511	FUNDAMENTALS OF BUSINESS ANALYTICS
5	INTERNATIONAL BUSINESS	IB	21IB3511	GLOBAL BUSINESS ENVIRONMENT

LIST OF ELECTIVES - II

SL.	SPECIALIZATION	XY	COURSE CODE (21XY352Z)	COURSE TITLE
1	FINANCE	FF	21FF3521	SECURITY ANALYSIS & PORTFOLIO MANAGEMENT
2	HUMAN RESOURCE	HR	21HR3521	TRAINING AND DEVELOPMENT
3	MARKETING	MM	21MM3521	DIGITAL MARKETING
4	BUSINESS ANALYTICS	BA	21BA3521	INTRODUCTION TO ANALYTICS TOOLS
5	INTERNATIONAL BUSINESS	IB	21IB3521	INTERNATIONAL BUSINESS STRATEGY

SCHEME –BBA– 2021 -22 ONWARDS

VI SEM

SL.	PROGRAM CODE	COURSE CODE	COURSE TITLE	CR / AU	SCHEME OF TEACHING					PREREQUISITE	
					L	T	P	S/P	C	SEM	COURSE CODE
1	107	21SC3601	FINISHING SCHOOL	CR	1	-	-	-	1	*	***
2	107	21SC3602	PROJECT WORK & VIVA VOCE	CR	-	-	-	8	4	V	21SC3501
3	107	21SC3603	PAPER PRESENTATION	CR	1	-	-	-	1	*	***
4	107	21SC3604	ENTREPRENEURIAL DEVELOPMENT	CR	3	-	-	-	3		
5	107	21XY363Z	ELECTIVE - III	CR	4	-	-	-	4	*	***
6	107	21XY364Z	ELECTIVE - IV	CR	4	-	-	-	4	*	***
					13	-	-	8	17	*	***
7	107	21AU0041	LEARNING OF LATEST STATISTICAL TOOL - R SOFTWARE	AU	2	-	-	-	-	*	***
8	107	21AU0042	RESEARCH-RELATED STATISTICAL SOFTWARE PACKAGE	AU	2	-	-	-	-	*	***

CR – Credit, AU – Audit, L – Lecture, T – Tutorial, P – Practical, S/P – Seminar/Project, C – No. of Credits

LIST OF ELECTIVES - III

SL.	SPECIALIZATION	XY	COURSE CODE (21XY363Z)	COURSE TITLE
1	FINANCE	FF	21FF3631	BUSINESS TAXATION
2	HUMAN RESOURCE	HR	21HR3631	INTERNATIONAL HRM
3	MARKETING	MM	21MM3631	RETAIL MARKETING
4	BUSINESS ANALYTICS	BA	21BA3631	APPLICATION OF BUSINESS ANALYTICS
5	INTERNATIONAL BUSINESS	IB	21IB3631	INTERNATIONAL INSTITUTIONS & TRADE IMPLICATIONS

LIST OF ELECTIVES - IV

SL.	SPECIALIZATION	XY	COURSE CODE (21XY364Z)	COURSE TITLE
1	FINANCE	FF	21FF3641	DIRECT TAXATION
2	HUMAN RESOURCE	HR	21HR3641	PERFORMANCE AND COMPENSATION MANAGEMENT
3	MARKETING	MM	21MM3641	SERVICES MARKETING
4	BUSINESS ANALYTICS	BA	21BA3641	BUSINESS FORECASTING
5	INTERNATIONAL BUSINESS	IB	21IB3641	CROSS CULTURAL MANAGEMENT

SEMESTER/YEAR : V SEM/III YEAR
COURSE CODE : 21SC3501
TITLE OF THE COURSE: BUSINESS RESEARCH METHODS
L: T: P: C : 4: 4: 0: 4

Overview

This course will assist students in identifying, discussing and formulating a research problem, in selecting and applying appropriate research approaches and methods of inquiry (both quantitative or qualitative), and in presenting their results. Successful completion of this course should be sufficient for students to undertake a research project.

Course Objectives

The objectives of the course are to enable the student to:

1. To familiarize students with basic of research problem followed by the research process.
2. To help in understanding about the formulation of hypothesis & the scales of measurement.
3. The sample technique identification followed by the data collection is understood.
4. To familiarize students with the practical usage of statistical software.
5. To help students in conducting research work and making research reports.

Course Outcomes

At the end of this course, students are able to:

1. To identify the research problem, identify various kinds of research, and the objectives of doing research.
2. Be able to formulate hypothesis as well as measurement & scaling techniques.
3. Have basic knowledge on the sampling techniques used & analyze the usage of appropriate data collection methods.
4. Analyse & assess the knowledge on qualitative & quantitative by data analysis, including descriptive & inferential measures.
5. Be able to write, prepare & develop independent thinking for critically analysing research reports.

Approach to Learning	● Lectures ● Readings ● Active student participation and class room exercises ● Case Analysis collaboratively with students' involvement
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Assessment Strategy	Participants will be assessed on both conceptual understanding and business research methods practices by way of: ● Mini projects, ● Submission of assignments ● Group assignments ● Written Exam
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Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Foundations of Research Meaning and definition of research, Objectives of research, Concept and Importance of research in business - Characteristics of research- Types of research, Research Process , Business research in organizations. Research problem Identification & Formulation - Criteria of a good research problem.	8
Unit II	Research Design & Hypothesis Research design - Exploratory Research Design - concept, types and uses, Descriptive Research Designs - concept, types and uses. Experimental Design: Concept of Independent & Dependent variables. Hypothesis – Meaning , Purpose, Sources, characteristics of hypotheses, types of hypotheses, testing of hypothesis- Measurement Scales - Types of Scale- Scaling techniques , characteristics of good instrument and the errors, Reliability and validity of research instruments.	10
Unit III	Sampling Techniques Sampling: Concepts of Statistical Population, Sample, Sampling Frame, Sampling Error, Sample Size , Non-Response. Characteristics of a good sample. Probability Sample- Simple Random Sample, Systematic Sample, Stratified Random Sample & Multi-stage sampling. Determining size of the sample Practical considerations in sampling and sample size.	11
Unit IV	Data Collection and Statistical Analysis Techniques: Data collection-meaning, methods, tools and techniques Data Analysis: Data Preparation and data cleaning. Parametric and non-parametric test - Univariate analysis, Bivariate analysis, multi-variate analysis.	7
Unit V	Report Writing: Research report -Format of a report- Layout, Research proposal writing- Referencing Styles , Use of Mendeley for references Academic Integrity & Ethics. Plagiarism- Meaning, Precautions to be undertaken- Awareness on available software's.	7

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	2	3	-	-
CO2	2	3	3	3	-	-
CO3	3	3	3	3	-	-
CO4	2	3	3	3	-	-
CO5	2	2	3	2	-	3

Action Based Component

- Mini projects on company based on general topics
- Preparation of final project reports.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or (exam)	Day/week or length
			1	2	3	4	5		
1	Class Participation/ Attendance	5	X	X	X	X	X		
2	Assignment 1	10	X	X					
3	Assignment 2	10				X	X		
4	IAT Exam	20	X	X					
5	CBT	15	X	X	X	X			
6	Semester End Examination	40	X	X	X	X	X		

Recommended Resources

Textbooks

1. Kothari, C. R.(2016), Research Methodology- Methods & Techniques, New age international publishers, ISBN : 978-93-86649- 22-5.
2. Gupta, S L & Gupta, H (2012), Business Research Methods, TMHE Pvt. Ltd, ISBN: 978-1-25-900503-9.
- 3.Cooper, D., & Schindler, P. , Sharma J K (2017). Business research methods. McGraw Hill.

Reference books:

1. Branica,T & Roche, W.K.(1997), Business Research Methods, Jaico Publishing House, ISBN: 1860760007 9781860760006
2. Wilson,J (2013), Essential of Research Methods, SAGE Publication, ISBN: 9781446257333.
3. Sachdeva, J.K.(2009), Business Research Methodology, Himalaya Publishing House, ISBN: 9781441676108.
4. Shajahan, S(2010), Research methods, JAICO publishing house, ISBN: 978-8172244910. Trochim, W.M.K.(2003), Research methods, Dreamtech Press, ISBN: 9788177223729.
5. Shao & Zhou (2006),Marketing Research, Cengage Learning Pvt. Ltd, ISBN: 978-1592602889.
6. Cauvery,R.,Nayak, U. K. S. , Girija ,M. & Meenakshi, R. (2003),Research Methods, Sultan Chand & company Ltd, ISBN:9788121922203.

Readings & Case Analysis

1. Harvard Business Review
2. MIT Sloan Management Review

Suggested Courses on Coursera

1. <https://www.coursera.org/learn/research-methods>
2. <https://www.coursera.org/learn/systematic-review>

SEMESTER/YEAR: V SEM / III YEAR COURSE

CODE : 21BB3501

TITLE OF THE COURSE: PROFESSIONAL ETIQUETTES AND COMMUNICATION

L: T: P: C : 3: 0: 0: 3

Overview

The course aims at introducing and acclimatizing with the concepts related to professional etiquette and professional communication and its applications in the contemporary context.

Course Objectives

The objectives of the course are to enable the student to:

- Comprehend the concepts related to professional communication and etiquette.
- Discuss the communication etiquettes
- Comprehend the various aspects of communication.
- Comprehend the skills required for Inter personal communication.
- Discuss the relation between organizational behavior and professionalism.

Course Outcomes

The course should help future Managers by developing competencies to:

- State the fundamentals of professional communication.
- Describe the etiquettes of communication.
- Articulate the skills required for effective communication.
- Describe the interpersonal skills required for effective communication.
- Connect the linter linking. between organizational behavior and professionalism.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with students' involvement
Assessment Strategy	Participants will be assessed on understanding the professional & business etiquettes practices. • Mini projects • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction Communication : process of communication; Professional etiquette ; significance, need and importance; etiquette for physical interaction : Appearance; gestures; facial expression; eye contact and postures.	6
Unit II	Communication etiquette Importance of email etiquette ; proper Grammar, spelling, punctuation, formatting, body of email ; telephone etiquette; placing telephone calls; tactful responses	7
Unit III	Communication Skills Introduction; Process; barriers to effective communication; strategies to overcome barriers; language as a tool of communication ; meeting etiquette ; managing; minute taking ; duties of chairperson and secretary; conducting a meeting; presentation techniques: importance of preparation and practice; effective delivery, handling stage fright.	6
Unit IV	Inter personal Skills Listening Skills : listening vs Hearing, active listening, passive listening, how to be a good listener; Speaking Skills : transcription, intonation, emphasis, pauses, informal communication and formal communication	6
Unit V	OB and Professionalism Concept of team ; concept of leadership and refining leadership skills, Personality traits : meaning; definition; determinants, conflict management: Introduction; nature; type; causes; resolution handling .	5

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2	-	3	2	2	-
CO2	2	-	3	1	1	1
CO3	2	-	3	1	2	2
CO4	2	-	3	2	2	1
CO5	2	1	3	2	2	2

Action Based Component

- Mini projects on conflict resolution.
- Preparation of meeting minutes.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10				X	X	
4	IAT Exam	20	X	X				
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbooks

1. Rizvi, Ashraf, M. Effective Technical Communication. New Delhi: Tata McGraw Hill.
2. Barbara Pachter, Marjorie Brody. Complete Business Etiquette Handbook. Prentice Hall, 2015

Reference books

1. Mahanand, Anand. English for Academic and Professional Skills. Delhi: McGraw, 2013. Print.
2. Raghu Palat, Indian Business Etiquette, Jaico Books, 2015.
3. Nancy Mitchell. Etiquette Rules: A Field Guide to Modern Manners. Wellfleet Press, 2015.

SEMESTER/YEAR : V SEM / III YEAR
COURSE CODE : 21FF3511
TITLE OF THE COURSE: FINANCIAL MARKETS & INTERMEDIARIES
L: T: P: C : 3: 1: 0: 4

Overview

The Course aims at providing the students, basic knowledge about the Finance concepts, markets and various services provided in those markets. The syllabus is structured in a way which provides adequate information about the roles of intermediaries and its regulating bodies.

Course Objectives

The objectives of the course are to enable the student to:

- To provide an insight into the functioning of Indian financial system.
- Apply concepts relevant to financial markets and financial institutions, such as the flow of funds, levels of interest rates and interest rate differentials, to current events or topical issues.
- To make students understand the various components of the financial system, the inter-relationship among different components and the impact on business enterprise.
- To understand the working of Non-Banking Financial Institutions.
- To provide knowledge about mutual funds and the services offered by the financial sector.

Course Outcomes

The course should help future Finance Managers by developing competencies to:

- To enable the students in obtaining knowledge & insights to the functioning of the Indian Financial System
- Demonstrate the impact of various financial institutions that have impact and influence on business organizations and their functioning
- Comprehend on various components of the financial system
- Classify the Banking & Non-Banking financing institutions and examine their functioning.
- Obtain knowledge on mutual funds and analyze the services offered by the financial sector.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with students involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Finance practices by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	The Nature and Role of Financial System Indian financial system — Introduction – Meaning – Classification of Financial System. Structure of a Financial System, Functions of Financial System.	5
Unit II	Money Markets Money Market- OTC markets – Regulations – underwriting – Call Money Market – Treasury Bills Market – Commercial Bills Market – Markets for Commercial Paper and Certificate of Deposits – The Discount Market – Government- (Gilt-edge) Securities Market. Financial System and Economic Development SEBI – Financial sector reforms – Reserve Bank of India – Organization and Management – Role and Functions – Monetary Policy of the RBI – Recent Policy Developments.	10
Unit III	Banks & Institutions Banks – Operations & Special Role of Banks – Specialized Financial Institutions – EXIM, NABARD, HUDCO, SIDBI, IFCI – Universal Banking & Innovations – Securitization – RTGS & ECS. Co-operative Banks – Features, Types, Structure and Growth, Small Savings and Provident Funds – Provident Funds – Pension Funds – Life insurance Companies – General Insurance Corporation.	7
Unit IV	Non-Banking Finance Companies NBFCs – An Overview – Loan Companies – Investment Companies – Leasing & Hire Purchase – Housing Finance – Chit Funds – Mutual Benefit Financial Companies – Venture Capital Funds – Factors & Forfeiting – Credit Rating Services.	10
Unit V	Mutual Funds Organization – Types of Funds – Valuation of Units – Structure and Size Investment Pattern – Return on Investment in Units – Regulations. Financial Services: Meaning & Definition – Features – Importance. Types of Financial Services – Depository System: Objectives, activities, interacting systems, role of depositories and their services, Advantages of depository system – NSDL and CDSL. The process of clearing and settlement through Depositories, Depository Participants.	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	3	-	-
CO2	-	3	3	-	3	-
CO3	3	2	2	-	3	-
CO4	3	2	2	-	-	-
CO5	3	2	2	-	-	-

Action Based Component

- Mini projects on mutual funds/Banks- recent policy developments

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

1. S. K Gupta, N. Aggarwal, N. Gupta -Financial Institution and Markets, Kalyani Publishers

Reference books

1. Miles Livingston, Financial Intermediaries, Blackwell Publishing
2. Sudhindra Bhat, Financial Institutes and Markets, Excel Books.
3. Avadhani, Marketing of Financial Services, HPH.
4. Niti Bhasin, Banking and Financial Markets in India 1947 To 2007, New Century.

5. Sahadeven & Thiripalraju, Mutual Funds: Data, Interpretation & Analysis, PHI.
6. G.S. Batra – Financial Services & Market.
7. I M. Bhole, Financial Institutions and Market, TATA McGraw Hill

Readings & Case Analysis

1. Harvard Business Review
2. MIT Sloan Management Review

SEMESTER/YEAR : V SEM/III YEAR
COURSE CODE : 21MM3511
TITLE OF THE COURSE: INTEGRATED MARKETING COMMUNICATION
L: T: P: C : 4: 4: 0: 4

Overview

The course helps the students to know how IMC fits into the marketing mix. Understand how the communications process fits into and works with consumer behavior with emphasis on the consumer decision making process. Develop an awareness of the connection between marketing communications tools, and how each can be used effectively individually or in an integrated mix. In this course, students will learn about the IMC process and examine the range of marketing decisions that an organization must make in order to sell its products and services. The students will also learn how to think like a marketer, discovering that the focus of marketing has always been on the consumer. Students will begin to think about who the consumer of goods and services is, what the consumer needs, and what the consumer wants.

Course Objectives

The objectives of the course are to enable the student to:

- Identify the core factors that need to be examined for understanding consumer behaviour.
- Analyse a company's marketing strategy and recognize appropriate and inappropriate marketing alternatives
- Ability to highlight and apply the various marketing concepts in different business contexts. The basic objectives of this course are to provide you with a broad introduction to marketing concepts, help you understand the factors that influence marketing decisions, and focus attention on the vital role of marketing in today's global economy.
- The specific objectives for student learning under this broad goal are: To understand how organizations identify customers and their wants/needs.
- To comprehend marketing decisions, based upon the combination of product, price, promotion, and distribution elements.
- In this course, you will study consumer and industrial markets and understand the value of the marketing mix in the marketing planning process.

Course Outcomes

The course should help future Finance Managers by developing competencies to:

- To identify basic concepts in the area of integrated marketing communication.
- To analyze the role and importance of integrated marketing communication for Business development.
- Helps in the creation of integrated marketing communication in Business.
- Demonstrate the ability to critically evaluate a marketing program from consumer and marketing practitioner viewpoints, including consideration of ethical implications.
- Communicate clearly, in an organized fashion, the concepts of marketing in both oral and written

work.

Approach to Learning	● Lectures ● Readings ● Active student participation and class room exercises ● Case Analysis collaboratively with students' involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Finance practices by way of: ● Mini projects, ● Submission of assignments ● Group assignments ● Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	An Introduction to Integrated Marketing Communication (IMC): Meaning and role of IMC in Marketing process, one voice communication V/s IMC. Introduction to IMC tools – Advertising, sales promotion, publicity, public relations, and event sponsorship; The role of advertising agencies and other marketing organizations providing marketing services and perspective on consumer behaviour.	8
Unit II	Understanding communication process: Source, Message and channel factors, Communication response hierarchy- AIDA model, Hierarchy of effect model, Innovation adoption model, information processing model, The standard learning Hierarchy.	8
Unit III	Planning for Marketing Communication (Marcom): Marcom Objectives and Budgeting for Promotional Programs- Setting communication objectives, Sales as marcom objective, DAGMAR approach for setting ad objectives. Budgeting for marcom- Factors influencing budget.	8

Unit IV	Developing the Integrated Marketing Communication: Creative strategies in advertising, sales promotion, publicity, event sponsorships etc. Creative strategy in implementation and evaluation of marcom- Types of appeals and execution styles. Media planning and selection decisions. Measuring the effectiveness of all Promotional tools and IMC	8
Unit V	Digital Media & Advertising: Digital Media, Evolution of Technology, Convergence of Digital Media, E- Commerce and Digital Media, Advertising on Digital Media, social media, Mobile Advertising, E-PR Advertising Laws & Ethics: Advertising & Law, Advertising & Ethics.	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	-	-	-
CO2	3	2	2	-	-	-
CO3	3	2	2	-	-	-
CO4	2	3	2	-	-	-
CO5	3	2	3	-	-	3

Action Based Component

- Mini projects on company financial statement analysis
- Preparation of financial statements

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbooks

1. Advertising and Promotion: An Integrated Marketing Communications Perspective (SIE)
Author: George E Belch, Michael A Belch, Keyoor Purani, Publisher: McGraw Hill Education
2. Integrated Advertising, Promotion and Marketing Communication, Clow, Kenneth & Black, Donald, Pearson
3. Advertising and Promotion, Belch, George and Belch, Michael, Tata McGraw Hill, New Delhi.

Reference books

1. Kenneth Clown & Donald Bach, Integrated Marketing Communications
2. Belch & Belch, Advertising and Promotions , Tata McGraw Hill
3. Rajeev Batra, John G. Myers& David A Aaker, Advertising Management, PHI
4. Otto Kleepner's, Advertising Procedure– PHI
5. Contemporary Advertising, Irwin/McGraw –Hill
6. Duncon, Integrated Marketing Communications, TMH
7. S.A. Chunawalla & K.C. Sethia, Foundations of Advertising Theory & Practice, Himalaya Publishing

Readings & Case Analysis

1. Harvard Business Review
2. MIT Sloan Management Review

Suggested Courses on Coursera

3. <https://www.coursera.org/learn/integrated-marketing-communications>
4. <https://www.coursera.org/courses?query=integrated%20marketing%20communications>

SEMESTER/YEAR : VI SEM/ III YEAR
COURSE CODE :21BA3511
TITLE OF THE COURSE: FUNDAMENTALS OF BUSINESS ANALYTICS
L: T: P: C : 4: 0: 0: 4

Overview

This course provides the fundamental concepts and methods needed to understand the emerging role of business analytics in organizations. The subject helps to learn how to apply basic business analytics methods using Microsoft Excel and interpret analytic models and results for making better business decisions.

Course Objectives

1. Acquire the requisite knowledge and skills essential for making data-informed business decisions and showcase proficiency in utilizing MS Excel.
2. Execute the necessary steps to efficiently arrange data within MS Excel.
3. Familiarize fundamental calculations and aggregations using MS Excel proficiently.
4. Conduct financial computations and aggregations through MS Excel.
5. Competently undertake basic data analytics and visualization by utilizing Pivot Tables and Pivot Charts within MS Excel.

Course Outcomes

1. To enable the students in obtaining knowledge about the skills of a business analyst & explain the working using Microsoft Excel
2. Demonstrate organizing of data to perform activities using Microsoft Excel functions.
3. Perform & illustrate simple computations and aggregations using excel with dummy data sets
4. To perform financial computations using MS Excel
5. Design data sets to perform working with pivot tables & charts

Approach to Learning	● Lectures ● Readings ● Hands on Training
Assessment Strategy	Students will be assessed on conceptual understanding and practical application in corporate world through ● Submission of assignments ● Data Visualization and Decision-Making Strategy

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Monetizing data & Introduction to Excel window Need for data driven decision making - Solving the business problem using Analytics - Overview of Analytical cycle and Hierarchy of information user - The Complete Business Analytics professional - Understand Business Analyst roles and Responsibilities - Identify the Popular Business Analytics Tools- Tour of Excel window- Explore the ribbon and toolbars - Create and Upload Files to Excel web-based application - Using select options and status bar and getting familiar with the backstage view of Excel - Selecting cells and entering data, Naming conventions in Excel.	8
Unit II	Organizing data with Excel Formatting cells-Using the Ribbon to Format Numbers-Using the Format Cells, Dialog Box- Add a Border, background Color - Change the Font, Font Size, Font Color - Formatting input data- Understanding Dates and Times - Format Percentages, Fractions, In Scientific Notations – Format as Text Bold, Underline, or Italicize - Formatting worksheet-Align Data, Rotate Data, Wrap Text, Merge and Center - Apply a Style, Using Format Painter, Clear Formats – Structuring the workbook - Cut, Copy, and Paste Cells - Using Live Preview with Paste, Paste from the Office Clipboard, Insert or Delete - Find and Replace Information – Change the Name of a Worksheet, Change Column Widths or Row Heights, Hide Columns or Rows, Hide a Worksheet - Move or Copy a Worksheet – Freeze Worksheet Titles - Hide Gridlines, Headings, or the Formula Bar.	8
Unit III	Performing simple computations and aggregations using Excel – I Understanding formulas - Calculate with an Operator - Calculate Using a Function and Cell Addresses - Create an Array Formula using the Sum, Average, Count, Min, and Max Functions - Managing formulas in Excel- Create a Formula that Refers to Another Worksheet- Understanding Relative and Absolute Cell Addresses - Edit Formulas, Name Cells and Ranges - Define and Display Constants - Create Formulas That Include Names - Check Formulas for Errors, Trace Precedents and Dependents - Introduction to functions in Excel - Understanding the Function Wizard - Round a Number - Create a Conditional Formula - Calculate a Conditional Sum	8

	- Calculate a Conditional Count - Find the Square Root.	
Unit IV	Performing simple computations and aggregations using Excel – II Using VLOOKUP and index- Retrieve Column or Row Numbers - Using VLOOKUP - Determine the Location of a Value Using INDEX - Perform Date and Time Calculations Using inbuilt financial functions in Excel- Calculate Future Value, Present Value - Calculate Loan Payments, Principal or Interest, Interest Rate - Calculate the Internal Rate of Return - Calculate Straight-Line Depreciation - Calculate Declining Balance Depreciation - Calculate Sum-of-the-Years-Digits Depreciation - Exploring inbuilt statistical functions and tools- Calculate an Average, Calculate a Conditional Average - Calculate the Median or the Mode- Calculate Rank.	8
Unit V	Working with pivot tables and charts Formatting data in table- Create and format table, use sort and filter - Introducing Pivot Tables - Create a Pivot Table - Modify a Pivot Table Layout - Summarize Pivot Table Values-Working with Pivot Tables - Create a Pivot Table calculated Field - Group the Rows or Columns in a Pivot Table - Apply styles to Pivot Table - Filter a Pivot Table - Sort a Pivot Table - Retrieve Values from a Pivot Table - Using Slicer - Charting data - Create and add chart details - Create a Combination Chart - Change the Chart Type - Add or Remove Chart Data - Add Spark lines - Working with types of Charts, Trend line, Histograms, Bar and Pie Charts - Creating Pivot chart.	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	3	-	-	-
CO2	-	3	3	-	-	-
CO3	3	3	3	2	-	-
CO4	3	2	2	-	-	-
CO5	-	3	3	3	-	-

Action Based Component

- Data Analysis – Organizing, Visualization, Interpretation for decision making

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation & Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

1. Microsoft Office: Excel 2007, John Walkenbach., Reprint 2010, Wiley Publications

Reference books

1. Succeeding in Business with Microsoft® Excel® 2013 : A Problem-Solving Approach – Cengage Publisher
2. VBA for Modelers: Developing Decision Support Systems with Microsoft® Office Excel®, Fifth Edition

Problem Analysis

Dataset will be shared, where students are required to create data analysis using the statistical software

SEMESTER/YEAR: VSEM/ IIIYEAR

COURSE CODE : 21IB3511

TITLE OF THE COURSE: GLOBAL BUSINESS ENVIRONMENT

L: T: P: C : 3: 0: 2: 4

Overview

The course aims at introducing students to the structure and features of the global marketplace and highlights how environmental factors, i.e. social, economic, cultural, and technological aspects, affect international companies and their operations. The course focuses on modes of entering global business, role of regional trading blocks and global institutions in global business.

Course Objectives

- To enable students to evaluate global business.
- To know various modes of entering global business.
- To give knowledge on significance of foreign exchange & its relevance to survival of companies in global market.
- To identify the role of regional trading blocks and global institutions in global business.
- To develop the ability to evaluate the impact of key business environmental factors on global business firms.

Course Outcomes

The course should help future students by developing competencies to:

- Enable the students to know the various scopes in expanding domestic business globally.
- Develop interpersonal skills in individuals from different cultures which will enable students to work in global companies.
- Allow the students to understand foreign exchange market structure.
- Enable them to know the scope of various intermediaries involved in global business.
- Discuss the key factors which influence the global business environment.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with students' involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of business environment by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to Global Business: Global business environment- concept and factors influencing global business environment. Evolution of global business – Characteristic features of global business – Factors influencing global business – Changing scenario of global business – Global business approaches – Advantages and disadvantages of global business.	8
Unit II	Modes of entering Global Business: Exporting – Licensing – Franchising – Contract manufacturing – Management contracts – Turnkey projects – FDI – Alliances like mergers, acquisitions, Joint ventures and BPO.	6
Unit III	Foreign Exchange Markets Foreign Exchange Markets: Determining exchange rates; Fixed and flexible exchange rate system; Participants in the Foreign exchange markets; Cash and Spot exchange market; Exchange rate quotes; LERMS; Factors affecting exchange rates, Exchange rate arrangement in India; Overview of FEMA; the role of the International Monetary Fund (IMF).	8
Unit IV	International Trading Environment Balance of Payments, Trading Strategies - Different types of Trading Strategies, Trade Protection Methods - Methods of Trade Protection Policy, International Commodity Agreements - International Coffee Agreement, International Timber Agreement	.8
Unit V	International Logistics, International Marketing, and International Human Resource Management (a) International Logistics - international logistics - the usefulness of free trade zones. (b) International Marketing - how a foreign target market is selected - the pricing strategy for export items - analysis for estimating market potential. (c) International Human Resource Management - the objectives of human resource management in an international firm - how the HR function changes as a firm goes global - differences and similarities of training employees in different countries.	10

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	2	-	-	-
CO2	2	2	3	2	-	-
CO3	2	2	2	-	2	-
CO4	2	-	2	2	2	-
CO5	2	-	1	-	-	3

Action Based Component

- Mini Project on Challenges in Global Business
- Discussion on the Role of Modern Technologies in enhancing Global business.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	

1	Class Participation & Attendance	5						
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	Mid Semester Exam	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

1. K. Ashwathappa International Business, Tata Mc Graw Hill, New Delhi.
2. P. Subba Rao International Business text and cases, Himalaya Publishing house.
3. Adhikary, Manab, Global Business Management, Macmillan, New Delhi.

Reference books

1. Justin Paul, International Business, Prentice Hall International.
2. V K Balla, International Business, S Chand.
3. Wild, J.J., and K.L. Wild, International Business: The challenges of globalisation, Pearson.

Readings & Case Analysis

- ICFAI Case Studies

Suggested Courses on Coursera

1. <https://www.coursera.org/learn/global-business-environment>
2. <https://www.coursera.org/specializations/international-business>

SEMESTER/YEAR : V SEM/III YEAR
COURSE CODE : 21FF3521
TITLE OF THE COURSE: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
L: T: P: C : 4:0:0:4

Overview

The primary objective of this course is to enhance students' proficiency in the realm of finance and investment, bolstering their business acumen. By immersing themselves in the intricacies of Investment Management, students will develop a comprehensive understanding of various investment avenues and effective tax planning methodologies. They will gain in-depth knowledge of the investment process, exploring the nuanced relationship between risk and return. Additionally, students will acquire the necessary skills to evaluate different securities, employing fundamental security analysis techniques. Furthermore, the course will equip students with a range of portfolio management strategies, enabling them to make informed decisions in optimizing investment portfolios.

Course Objectives

- Develop a comprehensive understanding of the principles and techniques involved in security analysis and portfolio management.
- Acquire knowledge of different types of securities, their valuation methods, and the factors influencing their prices.
- Learn how to assess and analyze the risk and return characteristics of individual securities and portfolios.
- Gain proficiency in constructing and managing investment portfolios, considering diversification, asset allocation, and rebalancing strategies.
- Understand the role of market efficiency, market anomalies, and behavioral finance in the investment decision-making process.

Course Outcomes

- Develop a comprehensive understanding of investment principles, risk assessment, and diversification strategies. Gain insights into different investment avenues and the matrix approach for decision-making.
- Develop proficiency in measuring and assessing risk, including the classification of beta. Acquire the skills to analyze and separate total risk into systematic and unsystematic components. Explore the utilization of the Securities Market Line and Capital Market Line as tools for evaluating risk.
- Acquire skills in valuing equity shares, preference shares, and debt instruments. Learn various valuation methods and models, including dividend valuation. Develop expertise in analyzing yields, running yield, YTM, and bond durations.
- Explore fundamental analysis and the evaluation of economies, industries, and companies. Learn about technical analysis, including Dow Jones Theory and mathematical indicators. Understand risk management in technical analysis.
- Acquire expertise in portfolio selection theories, including the Markowitz Model and Capital Assets Pricing Model. Develop the ability to construct optimal portfolios and assess performance using key metrics such as the Sharpe Ratio, Treynor Ratio, and Jensen's Alpha.

Approach to Learning	● Case Analysis collaboratively with students' involvement ● Group Discussions ● Group Projects ● Field Visits and internship ● Research and Analysis ● Practical Exercises
Assessment Strategy	Participants will be assessed on both conceptual understanding and Business application of Finance practices by way of: ● Submission of assignments ● Presentations ● Group assignments ● Class Participation ● Portfolio Management Simulations ● Written Exam ● Class Participation

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	INTRODUCTION TO INVESTMENT MANAGEMENT Meaning of Investment – Selection of Investment – Classification of Securities – Risk and Uncertainty – Types of Risks – Risk and Expected Return – Measurement of Portfolio Risk – Benefits of Diversification – Investment Strategies – Types of Companies and Stocks – Matrix approach in Investment Decision – Investment Avenues	05
Unit II	VALUATION OF SECURITIES Time value of Money, various valuation methods & models, Equity shares – Concept, Valuation, Preference Shares- Concept, Features, Yields, Dividend Valuation models. Debt instruments and valuations, yield, Running yield, YTM And bond durations convexity (simple problems).	05
Unit III	MEASUREMENT OF RISK Techniques of Risk Measurement and their Application, Concept of Beta, Classification of Beta- Geared and Ungeared Beta, Project Beta, Portfolio Beta, Decomposition of total risk into systematic and unsystematic risk, Securities Market Line, Capital Market Line.	12

Unit IV	Efficient Market Hypothesis, Security Analysis: Fundamental Analysis; Economy, Industry and Company Analysis and Technical Analysis; Dow Jones Theory, Elliot Wave Theory, Patterns of Charts, Mathematical Indicators, Risk Management with technical analysis.	08
UNIT V	PORTFOLIO ANALYSIS Portfolio Selection and Portfolio Theories – Markowitz Model and Capital Assets Pricing Model, Arbitrage Pricing Theory, Portfolio Revision and Performance Evaluation of Managed Portfolios – Sharp Ratio; Treynor Ratio; Jensen's Alpha.	10

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	2	-	-	-
CO2	-	3	-	-	2	-
CO3	3	-	3	-	-	-
CO4	2	2	-	-	2	
CO5	-	3	3	-	-	-

Action Based Component

- **Virtual Trading Simulation:** Engage students in a virtual trading simulation where they can create and manage a virtual investment portfolio
- **Portfolio Construction Project:** Divide students into groups and assign them the task of constructing a diversified investment portfolio based on given objectives, risk profiles, and investment constraints
- **Investment Pitch Presentation:** Ask students to prepare an investment pitch presentation where they analyze a specific security or investment opportunity.
- **Case Study Analysis:** Assign case studies that require students to analyze real-world investment scenarios, evaluate securities, and construct investment portfolios.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	

2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X	X			
5	CBT	15	X	X	X	X		
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbooks

- Chandra, P. (2012). Investment Analysis and Portfolio Management (4th ed.). McGraw Hill Education.
- S, Kevin. (2015). Security Analysis and Portfolio Management. New Delhi: Prentice Hall of India.
- Fischer, D. E., & Jordon, R. J. (2002). Security Analysis and Portfolio Management (6th Ed.). New Delhi: Prentice Hall Of India

Reference books

- A. Brahmiah & P. Subba Rao, Financial Futures and Options, HPH.
- Singh Preeti, Investment Management, HPH
- Alexander Fundamental of Investments, Pearson Ed.
- Hangen: Modern Investment theory. Pearson Ed.
- Kahn: Technical Analysis – Plain and sample Pearson Ed.
- Ranganathan: Investment Analysis and Portfolio Management.
- Chandra Prasanna: Managing Investment – Tata Mc Gram Hill.
- Alexander, shampe and Bailey – Fundamentals of Investments Prentice Hall of India
- Newyork Institute of Finance – How the Bond Market work – PHI.
- Mayo Investment Thomason Hearning

Readings & Case Analysis

1. Investopedia
2. Journal of Portfolio Management
3. Morningstar
4. Harvard Business Review
5. MIT Sloan Management Review

Suggested Courses on Coursera

1. <https://www.coursera.org/specializations/investment-portfolio-management>
2. <https://www.coursera.org/learn/portfolio-risk-management>

SEMESTER/YEAR : V SEM / III YEAR
COURSE CODE : 21MM3521
TITLE OF THE COURSE : DIGITAL MARKETING
L: T: P: C : 3: 1: 0: 4

Overview

The course Digital marketing has become a mainstream course. It is no longer a choice but an inevitable part of marketing. It is changing the face of marketing. Consumers are spending more time online than on mass media such as television or print. This elective helps the learners in understanding in deep about the digital marketing

Course Objectives

In this course, the student will learn how to

- Understand mobile marketing measurement and analytics. Make business decisions from the metrics available in Digital Media.
- To familiarize the graduates with an insight into the way digital marketing impact how the business communicates and maintain relationship with customers.
- To provide the knowledge on technology, procedures, and controls that are necessary in business environment.
- To acquaint the students with the latest techniques of digital marketing.
- To learn the various organization process and procedures through data processing that makes better decisions and advance the organization's strategy.

Course Outcomes

Upon successful completion of this course, a student will be able to

- To define the graduates with the basic concepts and technologies used in digital marketing.
- To describe the various types of marketing techniques like display advertising and search engine advertising
- To demonstrate the various methods of social media marketing
- To illustrate the strategic understanding of business analytics and be able to take into account the relationships between this discipline and other areas of business to make a holistic judgement.
- Develop social media strategies to solve business problems.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises in understanding digital marketing concepts.
Assessment Strategy	Participants will be assessed on both conceptual understanding and application of digital marketing. • Practical assignments using digital marketing assessment tools. • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to Digital Marketing Introduction – Origin of digital marketing – traditional vs digital marketing – Consumer decision journey – POEM framework – segmenting and customizing messages – digital landscape – skills required in digital marketing – Digital marketing plan	8
Unit II	Display and Search Engine Advertising Introduction to concept of digital advertising – Types of display ads – Buying models (CPC, CPM, CPL, CPA, and fixed cost) – Targeting – Programmatic Digital advertising – YouTube advertising – paying for search advertising – understanding Ad placement – performance report	8
Unit III	Social Media Marketing Social media marketing – building successful strategy – Facebook marketing – anatomy of Ad campaign – Adverts – Facebook groups, Hashtags, Live, Avatar – LinkedIn marketing – LinkedIn strategy – Twitter marketing – Twitter usage – Twitter Ads – Twitter analytics – Instagram and Snapchat – Mobile marketing	8
Unit IV	Search Engine Optimization Search engine – SEO phases – Keywords- search engine marketing – Email campaign creation and management – Google AdWords – pricing model online – Page ranking- Paid vs natural search – SEM vs SEO – Data Mining – Scope of data mining – elements – data mining techniques – Blog Mining – Types of blog mining	8
Unit V	Web Analytics and Recent Trends Introduction to web analytics – Data collection – Key metrics (behavioral, outcomes, and experience analysis) – Multichannel attribution and its various models – Artificial intelligence in digital marketing – Chatbots – Personalization – Video marketing – Programmatic advertising – Augmented reality	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2	-	-	-	-	-
CO2	2	3	-	-	-	-
CO3	1	-	2	-	-	-
CO4	3	-	-	2	-	-
CO5	-	3	1	-	2	-

Action Based Component

Assignment 1: Social Media Strategy

Objective: Develop a comprehensive social media strategy for a hypothetical business.

Tasks:

1. Select a business of your choice (e.g., a clothing brand, a restaurant, or an online service) and identify its target audience and goals.
2. Conduct research on the popular social media platforms and their demographics. Determine which platforms are most suitable for your chosen business based on its target audience.
3. Create social media profiles for the business on the selected platforms.
4. Develop a content strategy by identifying the types of content that would resonate with the target audience. This can include images, videos, blog posts, or infographics.
5. Determine the frequency and timing of the posts on each platform. Consider factors such as peak engagement times and the ideal posting frequency.
6. Define key performance indicators (KPIs) to measure the success of the social media strategy. Examples include follower growth, engagement rate, website traffic, or conversions.
7. Implement the social media strategy by creating and scheduling the content.
8. Monitor the performance of the social media profiles using analytics tools. Make adjustments to the strategy based on the insights gained.

Assignment 2: Search Engine Optimization (SEO) Audit

Objective: Perform an SEO audit for a website and provide recommendations for improvement.

Tasks:

1. Select a website from a particular industry (e.g., a local bakery, an e-commerce store, or a travel agency).
2. Conduct keyword research to identify relevant keywords for the industry and the website.
3. Assess the website's on-page optimization factors, such as title tags, meta descriptions, header tags, and keyword usage. Make recommendations for optimizing these elements.
4. Evaluate the website's technical aspects, including site speed, mobile responsiveness, and URL structure. Provide recommendations for improvement.
5. Analyze the website's content quality and relevance. Identify opportunities for creating new content or optimizing existing content to improve search engine visibility.
6. Assess the website's backlink profile and identify opportunities for acquiring high-quality backlinks.
7. Review the website's user experience (UX) and navigation. Provide suggestions for enhancing the overall user experience.
8. Create a detailed report summarizing the findings of the SEO audit and present your recommendations for improvement.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	

1	Class Participation/ Attendance	5						
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

- Digital Marketing, Seema Gupta, McGraw Hill Publications, 2018.

Reference books

- Digital Marketing, Ragjendra K and Shruthi Prabhakar, Himalayan Publishing House, first edition, 2016.
- Digital Marketing Seema Gupta McGraw Hill Education 2017.
- Marketing 4.0: Moving from Traditional to Digital Philip Kotler, Hermawan Kartajaya, Iwan Setiawan Wiley 2017.
- Fundamentals of Digital Marketing Puneet Bhatia Pearson 2/e, 2014.
- Social Media Marketing Tracy L Tuten, Michael R Solomon Sage Publications 3/e, 2020

Readings & Case Analysis

- <https://www.mygreatlearning.com/blog/successful-digital-marketing-case-studies/>
- <https://colorwhistle.com/digital-marketing-case-studies/>
- <https://digitalagencynetwork.com/work/case-studies/>

Suggested Courses on Coursera

- <https://learndigital.withgoogle.com/digitalunlocked/course/digital-marketing>
- <https://www.coursera.org/learn/foundations-of-digital-marketing-and-e-commerce>
- <https://www.coursera.org/specializations/seo>

1. Tanmay Dutta, April 2016
2. Joel Grus, “Data Science from scratch”, O'Reilly, 2015.
3. Wes Mc Kinney, “Python for Data Analysis”, O'Reilly Media, 2012.
4. Jake Vanderplas. Python Data Science Handbook: Essential Tools for Working with Data
1st Edition

Readings & Case Analysis

Problems and software application

Suggested Courses on Coursera

- <https://www.coursera.org/specializations/python>
- <https://www.coursera.org/learn/python-crash-course>

SEMESTER/YEAR : V SEM / III YEAR

COURSE CODE : 21BA3521

TITLE OF THE COURSE: INTRODUCTION TO ANALYTICS TOOLS- R SOFTWARE

L: T: P: C : 3: 1: 0: 4

Overview

This course will expose students to the R statistical programming language. There will be an assumption that students have completed prior statistics courses to the level of multiple regression analysis. Students will be expected to have reviewed the class notes prior to each class and will be expected to bring their laptops, loaded with R and the R Studio to class.

Course Objectives

- Getting introduced to R and R Studio components.
- Classify the Data Structure by applying structures and array functions.
- Identify the use of and should be able to extend the functionality of R by using add-on package.
- Get introduced to and be able to use R to perform the work-horse statistical tasks such as multiple-regression and simulation analyses & graphics.
- Understand the various Statistical Analysis

Course Outcomes

- To define the graduates with the basic concepts and choose the right data analytic tools.
- To classify data structures by applying arrays & it's functions. should be able to code statistical functions in R.
- To demonstrate & identify the use of reading & merging data into R using add-on package.
- To get introduced to Statistical modelling functions & writing graphics.
- Comprehend and workings on various Statistical Analysis

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with students involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of R statistical programming language by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	INTRODUCTION to R R and R Studio, Installation, Packages in R Data Types: Vectors, Lists, Matrices, Arrays, Factors, Data Frames, Variables, Operators.	8
Unit II	R PROGRAMMING Decision Making: If, If else, If else if else, Switch; Loops: Repeat, While, For; Functions; Strings; Vectors; Lists; Matrices; Arrays; Factors; Data Frames; Packages	8
Unit III	DATA OPERATIONS & WRANGLING Data Reshaping, CSV Files, Excel Files, Relational Databases- The Pipe Operator Filter rows- Summarize Variables- Group by rows- Mutate existing variables- Arrange and sort rows- Join Data frames- Other verbs	8
Unit IV	VISUALIZATION Pie Charts, Bar Charts, Histograms, Line Graphs, Scatterplots- The grammar of graphics Five Named Graphs- 5NG#1 Scatterplots- 5NG#2 Line graphs- 5NG#3 Histograms Facets- 5NG#4 Boxplots- 5NG#5 Barplots	8
Unit V	STATISTICAL ANALYSIS Central Tendency, Normal Distribution, Correlation, Chi square test, Linear Regression. R test for stationarity	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	3	-	-	-
CO2	3	3	3	2	-	-
CO3	3	3	2	-	-	-
CO4	3	2	3	-	-	-
CO5	2	3	3	-	-	-

Action Based Component

- Mini projects on data analysis

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

Reference books

1. Data Analytics with R, Dr Bharti Motwani, Wiley
2. Getting Started: <https://moderndive.netlify.app/1-getting-started.html>
3. Data Wrangling: <https://moderndive.netlify.app/3-wrangling.html>
4. Data Visualization: <https://moderndive.netlify.app/2-viz.html>

Readings & Case Analysis

- R Project: <http://www.r-project.org/>
- RStudio (additional libraries required): <http://www.rstudio.com>
- Quick-R <http://www.statmethods.net/>
- Google's R Style Guide: <http://google-styleguide.googlecode.com/svn/trunk/Rguide.xml>

Suggested Courses on Coursera

1. <https://www.coursera.org/learn/data-analysis-r>
<https://www.coursera.org/specializations/data-science-foundations-r>

SEMESTER/YEAR : V SEM / III YEAR
COURSE CODE :21IB3521
TITLE OF THE COURSE: INTERNATIONAL BUSINESS STRATEGY
L: T: P: C : 4: 0: 0: 4

Overview

The course covers the needs of businesses to go international, the various it can expand its operations abroad, the pitfalls and advantage of each of these strategies and the trade treaties entered by nations.

Course Objectives

- Understand the concepts related to international business and explore the diverse environment businesses operate in.
- To familiarize the major world economies and understand the strategies adopted to expand abroad.
- Familiarize with global organizations and regional economic blocks.
- Familiarize with various types of international trade agreements.
- Examine the Indian Companies going International.

Course Outcomes

- Discuss international business, drivers and risks involved in going international.
- Explain the strategies used by businesses to go international.
- Describe the major global organizations and regional economic blocks.
- Review the major global organizations & major economic blocks.
- Explain the various types of international trade agreements.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with students' involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of practices by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction Globalization - definition, drivers, advantages and disadvantages; trade barriers; theories on international trade and barriers; reasons to go international: advantages and disadvantages; Political, Economic, Legal and Social risk with going international	7
Unit II	Major Global economies and Avenues of expansion Economies of – USA, China, Japan, Germany, India.; Major exports of the five leading economies; Exporting- pro and cons, licensing and franchising - pro and cons; partnership and strategic alliances - pro and cons; mergers and acquisitions- pro and cons; Greenfield venture - pro and cons	7
Unit III	Global Organizations and Regional Economic Blocks WTO, APEC, ASEAN, OECD, EMU, EUCU, GCC, MERCOSUR, SAARC, EFTA	10
Unit IV	International trade agreements Trade and international framework agreement; Bilateral investment treaty; free trade agreement, common market, currency union	8
Unit V	Impact of expanding on Indian Companies Introduction- Reasons for going global , strategies used, impact of going international Pharma sector and IT Success Stories.	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2	1	2	3	-	2
CO2	2	-	2	3	-	2
CO3	2	-	1	3	-	3
CO4	2	1	3	3	-	3
CO5	2	2	1	3	-	2

Action Based Component

- Mini projects on listed companies' strategies to go international.
- Discussion on impact of going globalization on individual countries.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	

1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

1. Hill, Charles W.L. and Arun Kumar Jain (Eds.) [2016]: International Business: Competing in the Global Marketplace, 10th Indian Edition, McGraw-Hill Education (India) Pvt Ltd.,

Reference books

1. Andersen, Peter; Syed Zamberi Ahmad and Wai Meng Chan (2014): Revisiting The Theories Of Internationalization And Foreign Market Entry Mode: A Critical Review, International Journal of Business and Commerce, Vol. 4, No.01: Sep 2014[37-86].

2. Frankel, J.A. (2000): Globalization of the Economy, NBER Working Paper No. 7858, National Bureau of Economic Research, Cambridge MA.

SEMESTER/YEAR : VI SEM /III YEAR
COURSE CODE : 21SC3604
TITLE OF THE COURSE : ENTREPRENEURIAL DEVELOPMENT
L: T: P: C : 2: 0: 2: 3

Overview

This core course will help students to learn about the Lean Start-up framework which will allow them to successfully initiate/improve business idea. Concepts like starting and operating a business, developing a feasibility plan, obtaining financing, marketing strategies will be covered. Different dimensions like effectuation, accelerators or incubators will be discussed to broaden the understanding of entrepreneurship. This course will also focus on the development of a business plan, designed to either start a new venture or take an existing venture into new markets. The course will develop required competencies needed to become an innovative, opportunity-driven, market-ready and entrepreneurial manager.

Course Objectives

- This course attempts to enable students to exercise in understanding the opportunities created on Entrepreneurship.
- Explain the ways of startup culture, lean startup and the processes involved.
- Discuss on the various idea generation of business opportunities using business model canvas.
- Understand the operational feasibility in context of finance, legal, technical & operational.
- Manage suitability entrepreneurial challenges and exit of ventures.

Course Outcomes

The course should help budding Entrepreneurs by developing competencies to:

- Interpret the opportunities created in understanding entrepreneurship.
- Create ways in inculcation lean startup culture & its processes.
- Evaluate the business models canvas students build.
- Analyze feasibilities and legal requirements of a new venture.
- Develop an action plan in predicting the growth of the venture.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with students' involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and applicability in becoming entrepreneurs: • Business plan presentations, • Entrepreneurial journey Assessment • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Entrepreneurship opportunities Economic contributions and Challenges faced by entrepreneurs. Opportunities for Women Entrepreneurs, Opportunities through Innovations, Social Entrepreneurship, International Entrepreneurship	5
Unit II	Introduction to Lean Startup Entrepreneurship process, Principles of effectuation, reasoning, effectuation process. Lean Startup, Changes created, Limitations of the Lean Startup method and Customer Development Mode	6
Unit III	Business Opportunity and Idea generation Opportunity Identification- Generating business idea, sources of new ideas. Business Canvas Model and elevator pitch	6
Unit IV	Accelerators to Startup Feasibility study- market feasibility, technical/operational feasibility, financial feasibility. Legal requirements of the venture, Accelerators, Incubation & the agencies associated	6
Unit V	Growth and Exit of Venture Preparing for the new venture launch, management decisions at early stage, managing early growth of the new venture. New venture expansion- strategies and issues. Private capital, Private equity and venture capital, going public – attractions to going public. Exiting strategies	7

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	3	-	-
CO2	3	2	3	3	-	-
CO3	3	2	3	3	-	-
CO4	-	3	3	3	-	-
CO5	2	3	3	3	-	-

Action Based Component

- Customized video report on entrepreneurs' journey
- Preparation of Business plan using business canvas model

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

1. Hisrich, Robert D, Manimala, J. Mathew, Peters, Michael P. and Shepherd, Dean A, (2015). Entrepreneurship. New Delhi: Tata-McGraw-Hill.

Reference books/Readings

1. Ries, E. (2011). The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radical Changes
2. Technology Entrepreneurship: Taking Innovation to the Marketplace by by Thomas N. Duening, Robert A. Hisrich, Michael A. Lechter,
3. Create Radically Successful Businesses. Random House Digital, Inc.
4. Osterwalder, A & Pigneur, Y. (2010) Business Model Generation: A Handbook for Visionaries

Readings & Case Analysis

1. Harvard Business educators
2. ICFAI Case studies

SEMESTER/YEAR : VI SEM/ III YEAR
COURSE CODE : 21FF3631
TITLE OF THE COURSE: BUSINESS TAXATION
L: T: P: C : 3: 1: 0: 4

Overview

The course provides advanced knowledge on computation of “Goods and Services Act”, which came into force with effect from 1 July 2017 under the principle of One Nation, One Tax and One Market. It provides an overview of structure of GST Act, procedure for registration, procedure to claim ITC, reverse charge mechanism, payment of GST, procedure relating to levy of CGST, SGST & IGST.

Course Objectives

- To create students aware about the Taxation
- To impart knowledge on the basics Assessment of Firms
- The course will help students explore on Assessment of Companies
- To enable students with Introduction to GST
- To enable student with regulations of Customs Regulations

Course Outcomes

- Understanding the concept of Taxation in India.
- Analyze the provisions for Assessment of Firms.
- Assess the Provisions of Assessment of Companies.
- Understanding the concept of GST Regime.
- Assess Customs Law and Practices.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with students involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of GST by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	INTROUDCTION TO TAXATION Meaning of tax, types of tax, direct tax and indirect tax, Differences, Indian taxation structure.	6
Unit II	ASSESSMENT OF FIRMS Definition of Partnership, Firm and Partners-Assessment of Firms (Section 184)-Computation of Firm's Business Income Treatment of Interest, Commission, Remuneration received by. Partners (Sec 40b). Presumptive taxation (44AD) Problems on Computation of total income and tax liability of firms (Use of available software package for computation of tax liability, Related Forms and Challans)	8
Unit III	ASSESSMENT OF COMPANY Definition of Company-Types of Companies under Income tax Act -Computation of Depreciation us 32-problems on computation of total income of companies- Including Minimum Alternate Tax (115JB) Applicable Deductions u/s 801A, 8018, 801C, 80G Problems on Computation of Tax Liability.	9
Unit IV	INTRODUCTION TO GST Introduction to GST- GST Acts Meaning Definition-Objectives-Features-Need and Benefits-Taxes subsumed and not subsumed under GST- Dual GST Model- Classification of Goods and Services- Taxable- exempted-GST Council-GST & technology-GSP-GSTN-GST Eco system (Provisions only)	9
Unit V	CUSTOMS ACT Introduction to customs duty Customs Procedures - levy and collection of customs duty exemptions from customs duties-goods included under customs duty ACT-Methods of Valuation of Customs Duty [including anti-dumping and safe guard duty]-Problems	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	-	-	-	-
CO2	-	3	3	-	-	-
CO3	2	2	3	-	-	-
CO4	3	2	2	-	-	-
CO5	3	2	3	-	-	-

Action Based Component

- Mini projects

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

1. Santhil & Santhil Business taxation.

Reference books

1. Vinod K Singhanian - "Direct Taxes Law and Practice",
2. Dr. HC Mehrotra and Goyal, "Direct Taxes", Sahitya Bhavan Publications Taxman Publications.
3. Rajiva S. Mishra -Direct & Indirect Tax
4. S. Bhat Taxation Management.

Readings & Case Analysis

1. Harvard Business Review
2. MIT Sloan Management Review

Suggested Courses

1. MOOCS SWAYAM

SEMESTER/YEAR : VI SEM/III YEAR
COURSE CODE : 21MM3631
TITLE OF THE COURSE: RETAIL MANAGEMENT
L: T: P: C : 4: 0: 0: 4

Overview

- Upon successful completion of this course, a student will be able to highlight the different types of retail formats.
- Describe retail operations. Highlight the relevance of branding. Describe the use of brand communities.
- Present some of the contemporary e-commerce trends.
- Identify and evaluate different types of retailers and know how employ more than one channels of retailing.

Course Objectives

- To develop an understanding of retail formats.
- Develop an understanding of retail operations.
- Illustrate the relevance of branding.
- Enable students to develop an understanding of brand communities.
- To illustrate contemporary e-commerce trends.
- To familiarize students with retailing concepts, strategies, and problems

Course Outcomes

- To identify basic concepts in the area of Retail Marketing Management
- To analyze the role and importance of Retail Marketing Management for Business development.
- Helps in the creation of Retail Marketing Management in Business
- Demonstrate the ability to critically evaluate a Retail marketing program from consumer and marketing practitioner viewpoints, including consideration of ethical implications
- Communicate clearly, in an organized fashion, the concepts of Retail marketing in both oral and written work.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with students involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Retail Management practices by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction An overview of Global Retailing - Challenges and opportunities – Retail trends in India Socio economic and technological Influences on retail management – Government of India policy implications on retails.	8
Unit II	Retail Formats Organized and unorganized formats: Different organized retail formats – Characteristics of each format – Emerging trends in retail formats – MNC's role in organized retail formats.	8
Unit III	Retailing Decisions Choice of retail locations Internal and external atmospherics – Positioning of retail shops – Image - Retail service quality management – Retail Supply Chain Management – Retail Pricing Decisions. Merchandising and category management – buying	8
Unit IV	Retail Shop Management Visual Merchandise Management Space Management – Retail Inventory Management – Retail accounting and audits - Retail store brands – Retail advertising and promotions – Retail Management Information Systems - Online retail – Emerging trends.	8
Unit V	Retail Shopper Behavior Understanding of Retail shopper behavior Shopper Profile Analysis – Shopping Decision Process - Factors influencing retail shopper Behaviour – Complaints Management - Retail sales force Management – Challenges in Retailing in India. Cases in Retail Management	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	-	-	-	-	-
CO2	3	2	3	-	-	-
CO3	-	3	3	-	-	-
CO4	2	3	3	-	-	-
CO5	3	2	3	-	-	3

Action Based Component

- Mini projects on company financial statement analysis
- Preparation of financial statements

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbooks

1. Levy, M and B Weitz. Retailing Management. 6th ed. New York: McGraw-Hill Irwin, 2007 Berman and Evans,
2. Retail Management: A Strategic Approach (11th Edition), Prentice Hall.

Reference books

1. **Retail Management**, Edition: 3rd Edition, Author(s): Suja Nair, Publisher: Himalaya Publishing House, Mumbai, 2008.
2. **Retail Marketing Management**, Edition: 2nd Edition, Author(s): David Gilbert, Publisher: Pearson Education Low Price Edition, New Delhi, 2008.
3. International Retail Marketing Strategies, Dr. Ramkishen Y., Jaico Publishing House, Mumbai.
4. Retailing Management – Text and Cases, Swapna Pradhan, 3rd Edn., Tata Mc Graw Hill.
5. Retail Management, Dunne Lusch, South Western Cengage Learning

Readings & Case Analysis

- Harvard Business Review
- MIT Sloan Management Review

Suggested Courses on Coursera

- <https://www.coursera.org/specializations/wharton-retail-strategy>

<https://www.coursera.org/learn/channel-management>

SEMESTER/YEAR :VI SEM/ III YEAR
COURSE CODE :21BA3631
TITLE OF THE COURSE: APPLICATION OF BUSINESS ANALYTICS- PYTHON
L: T: P: C : 3: 1: 0: 4

Overview

This course enables the student to build their skill and knowledge in applying suitable statistical analytical tool according to the structure of data such as quantitative data (cross sectional, time series and panel data) as well as qualitative data in social science research. In addition, the students can learn the different statistical model available in each software and they can able to apply appropriate tools to meet the study objectives.

Course Objectives

- This course introduces how to present, analyze and interpret data using the various business tools.
- The usage of NumPy, Pandas using syntax in every field of work, being confident and competent in analyzing data.
- The course will enable in solving the use of advanced analytical tools.
- Analyze various statistical learning tool.
- Overall this course will help students to develop those skills using the python tool and in visualizing the data.

Course Outcomes

- Students will be able to define & identify the main features of various business tools.
- Students can apply the learned skills of NumPy and Pandas
- Examining & solving of data can be done by using Data analysis.
- Examining & solving of data can be done by using advanced Data analysis.
- Analyze & visualize data using python.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with students involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of analytics practices by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Data Structures Python Program Execution Procedure – Statements – Expressions – Flow of Controls – Functions – Numeric Data Types – Sequences – Strings – Tuples – Lists – Dictionaries. Class – Constructors – Object Creation – Inheritance – Overloading. Text Files and Binary Files – Reading and Writing.	8
Unit II	NumPy and Pandas Packages NumPy and array - Vectorization Operation - Array Indexing and Slicing - Transposing Array and Swapping Axes - Saving and Loading Array - Universal Functions - Mathematical and Statistical Functions in NumPy. Series and Data Frame data structures in pandas - Creation of Data Frames – Accessing the columns in a Data Frame - Accessing the rows in a Data Frame - Panda's Index Objects.	8
Unit III	Data Analysis I Libraries used (data Source) - Data description- Exploratory Analysis - Scattered plot matrix- Moving Averages - Percentage increase in stock value.	8
Unit IV	Data Analysis II Daily stock returns average - Stationarity Test, Simple Regression- Multiple Regression – Correlation- Rank Correlation, GRACH.	8
Unit V	Visualization in Python Matplotlib and Seaborn Packages – Plotting Graph - Controlling Graphs – Adding Text – More Graph Types – Getting and Setting Values – Patches.	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	-	-	-
CO2	2	2	2	-	-	-
CO3	2	3	3	-	-	-
CO4	3	3	3	-	-	-
CO5	2	3	3	-	-	-

Action Based Component

- Mini projects on data analysis

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
3	Assignment 1	10	X	X				
4	Assignment 2	10			X	X		
5	IAT Exam	20	X	X	X			
6	CBT	15	X	X	X			
7	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

1. Kenneth A. Lambert, (2011), “The Fundamentals of Python: First Programs”, Cengage Learning

Reference books

1. Gowrishanker and Veena, “Introduction to Python Programming”, CRC Press, 2019.
2. Python Crash Course, 2nd Edition, By Eric Matthes, May 2019
3. NumPy Essentials, By Leo Chin and Tanmay Dutta, April 2016
4. Joel Grus, “Data Science from scratch”, O'Reilly, 2015.
5. Wes Mc Kinney, “Python for Data Analysis”, O'Reilly Media, 2012.
6. Jake Vanderplas. Python Data Science Handbook: Essential Tools for Working with Data 1st Edition

Readings & Case Analysis

Problems and software application

Suggested Courses on Coursera

- <https://www.coursera.org/specializations/python>
- <https://www.coursera.org/learn/python-crash-course>

SEMESTER/YEAR :VI SEM/ III YEAR
COURSE CODE :21IB3631
TITLE OF THE COURSE: INTERNATIONAL INSTITUTIONS AND TRADE IMPLICATIONS
L: T: P: C : 4: 0: 0: 4

Overview

This course is designed to help the students to identify the implications of international institutions on international business and economic integration including laws related to India's foreign trade and business.

Course Objectives

- To identify basic concepts in the area of foreign trade
- To analyze the role and importance of foreign trade for economic development
- To identify the pre and post-W T O foreign trade implications.
- To know the implications of international institutions in promoting foreign trade.
- To analyze the Internationalization Process of a Business through ITC, UNCTAD, and ICC.

Course Outcomes

- Identify the various modes of entry into the international business.
- Interpret the various environments affecting international business.
- Relate the knowledge of pre and post-WTO.
- Interpret the various International Institutions which promote foreign trade.
- Understand the working of agencies like ITC, UNCTAD and ICC.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with students involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of international business by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to International Business Meaning and Scope of International Business, Balance of Payment, Components, Deficit in Balance of Payment, Features of International Business, Reasons for Growth of International Business, Recent Trends in International Business, Theories of international trade; Modes of Entry into international business. Internationalization process and managerial implications; Tariffs, quotas, and subsidies.	8
Unit II	International Business Environment Framework for analysing international business environment - Domestic, foreign, and global environments and their impact on international business -. India's forex scenario, Meaning of foreign exchange management with reference to India. Convertibility.	8
Unit III	Trade Agreements Pre W T O trade agreements GATT, GPS, ATC, MFA, GATS, Post W T O scenario of foreign trade TFA, TRIPS, Dispute settlement mechanism, Regional, and Bilateral trade agreements.	8
Unit IV	International Institutions International institutions which encourage foreign trade alongwith their implications: IMF Financial assistance, encouraging countries to adopt sound economic policies and reforms to a stable trade environment, offering of technical assistance, and capacity building.	8
Unit V	International Trade Centres World Bank Group Economic development and poverty reduction programs for member countries. International Trade Centre (ITC) assistance to SMEs, the United Nations Conference of Trade and Development (UNCTAD), and the International Chamber of Commerce (ICC)	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	-	-	-
CO2	2	3	3	-	-	-
CO3	3	-	3	-	-	-
CO4	3	3	3	-	-	-
CO5	2	2	3	-	-	-

Action Based Component

- Mini projects on foreign trade procedures in India.
- Preparation of strategies to be adopted to boost foreign trade.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbooks

1. Handbook on International Trade Policy: William Alexander Kerr, James D. Gaisford
Edward: Elgar Publishing
2. Gandolfo, Giancarlo: International Trade Theory and Policy Springer

SEMESTER/YEAR : VI SEM / III YEAR
COURSE CODE : 21FF3641
TITLE OF THE COURSE: DIRECT TAXATION
L: T: P: C : 3: 1:0: 4

Overview

This course gives an overview of the basic principles of direct tax under the Income-tax act. It helps in understanding the computation of total income under five heads of income with the deductions allowed by the Income Tax act and enhances the knowledge on individual Tax assessment.

Course Objectives

The objective of the course is to aid the student with the knowledge necessary to:

- Comprehend the provisions of the Income Tax Act, 1961 with regards to the concept of Income, assessee, person, residential status, and incidence of tax.
- Understand the provisions and procedures relating to the computation of income from salary and Income from House property.
- Examine the admissible and inadmissible items in determining profit and gains from business or profession
- Analyze provisions for computing capital gains, income from other sources, set-off and carry forward.
- Compute taxable income and tax liability and understand the TDS and Advance tax compliances required for filing of IT Returns.

Course Outcomes

At the end of this course, the student will be able to:

- Exemplify the concepts of Assessment year, previous year, Income, assessee, and person, and determine the Residential status and incidence of tax.
- Compute the taxable income under the head income from salary and income taxable under House property.
- Analyze the taxable profits and gains from Business or Profession.
- Appraise capital gains, Income from other sources and procedure for setting of losses.
- Examine the requirements of TDS, advance tax, filing compliances and computation of taxable income & tax liability.

Approach to Learning	• Lectures • Readings • Active student participation and classroom exercises • Case Analysis collaboratively with student's involvement
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Assessment Strategy	Students will be assessed on both conceptual understanding and application of Income tax practices by way of: ● Mini projects, ● Submission of assignments ● Group assignments ● Written Exam
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Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Direct Tax, Residential Status & Exempted Income Introduction to Direct Tax, Direct tax v/s indirect tax , definitions under IT Act 1961 - Assessment year, Previous year and exemption to the general rule of previous year, Person, Assessee, Income, Heads of Income, Gross total income, Taxable income, Rounding-off of income, Taxes rates and Rebate, Permanent Account Number (PAN). Residential status – determination of residential status for an Individual, problems on Incidence of tax, Income exempt from tax.	10
Unit II	Income under the Head Salary Income from Salary – definition, basis of charge, Allowances – fully taxable, partly taxable and fully exempted allowances, Perquisites and their Valuations – Rent free accommodation, Motor car facility, benefits provided to specified employees. Retirement benefits – Death-cum- retirement Gratuity, Pension, Commuted and uncommuted Pension. Provident Fund and types, Permissible deduction from salary. Computation of Taxable Salary income	12
Unit III	Income from House Property; Profits and Gains from Business or Profession Income from House property – basis of charge, annual value determination, deductions, computation of income from let out house property and self-occupied property. Profits and Gains from Business or Profession – Basis of charge, meaning of Business, admissible and inadmissible expenses, other deductions and General deductions, provisions relating to depreciation – written down value and depreciation calculation. Problems on income from business and income from profession relating to Advocate, Medical practitioner and Chartered Accountant.	10

Unit IV	Income from Capital Gains and Income from other Sources Income from Capital Gains - Basis of charge, Meaning and types of capital assets, cost of acquisition, cost of improvement, indexed cost of acquisition/improvement, computation of STCG and LTCG, Exemptions u/s 54, 54B, 54D and 54EC. Income from other sources – basis of charge, various incomes falling under the head. Set-off and carry forward of losses – Inter-source and inter-head adjustments (Theory)	10
Unit V	Permissible Deductions and Tax Compliances Deductions under section 80C, 80CCC, 80D, 880DD, 80DDB, 80E, 8G, 80TTA and 80U. Computation of Net Taxable Income and Tax liability of Individual only. Advance payment of tax – when a person is liable to pay, Installments and Due Dates of Advance Tax. Tax deduction at Source, Payments subject to TDS, TDS Rate Chart, Tax Collected at Source, Preparation of Income Tax Return and e-Filing of Income Tax Return. Types of ITR – ITR 1, ITR 2, ITR 3, ITR 4.	10

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	-	-	-
CO2	3	2	3	-	-	1
CO3	3	2	3	-	-	2
CO4	2	1	1	-	-	-
CO5	3	2	1	1	-	1

Action Based Component

- Mini projects on Computation of Tax Liability of Individual.
- Preparation of e-Filing of Income Tax Return.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbooks

1. Income Tax 7 Lectures: Assessment Year 2022-23, by Rg Saha, Usha Devi N, Bg Bhaskara(Author), Vision Book House (Publisher), ISBN-139789390352890, 2022
2. Concept Building Approach to Income Tax Law and Practice Assessment Year 2022-23, 4th Edition ISBN: 9789355730992

Reference books

1. Taxmann's Direct Taxes Law & Practice -With special reference to Tax Planning (As amended by Finance Act 2022) by Dr. Kapil Singhania, Dr. Vinod K Singhania, 67th Edition, published May 2022
2. Taxmann's Students' Guide to Income Tax-University Edition- (65th Edition August 2021) by Dr. Vinod K. Singhania, Dr. Monica Singhania

Readings & Case Analysis

- Harvard Business Review Cases

Suggested Courses on Swayam

<https://swayam.gov.in/explorer?searchText=direct+tax>

SEMESTER/YEAR : VI SEM/III YEAR
COURSE CODE : 21HR3641
TITLE OF THE COURSE : Performance and Compensation Management
L: T: P: C : 4: 0: 0: 4

Overview

To equip students with comprehensive knowledge in compensation management, its principles, designing compensation system in the organizations and contemporary strategic compensation

Course Objectives

The objective of the study is to familiarize students about concepts of performance and compensation management and how to use them to face the challenges of attracting, retaining and motivating employees to high performance. In addition, the course also addresses in designing the wage and salary structure and international compensation.

Course Outcomes

- To discuss the principles and importance of compensation management
- To develop and design job evaluation system
- To understand the components of wage and salary
- To analyze linkage between effective appraisal systems with organization goals and compensation
- To identify the practices adopted in the international Compensation.

Approach to Learning	• Lectures • Readings • Case Analysis
Assessment Strategy	Students will be assessed on conceptual understanding and practical application in corporate world through • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to Compensation Management Compensation - Definition - Classification - Types - Wages, Salary, Benefits, DA, Consolidated Pay; Equity based programs, Commission, Reward, Remuneration, Bonus, Short term and Long term Incentives, Social Security, Retirement Plan, Pension Plans, Profit Sharing Plan, Stock Bonus Plan, ESOP ,Employer	10

	Benefits and Employer Costs for ESOP, Individual Retirement Account, Savings Incentive Match Plan for Employees Compensation Management- Compensation and Non-compensation Dimensions, 3-P Concept in Compensation Management, Compensation as Retention Strategy, Compensation Issues, Compensation Management in Multi-National organizations Compensation Strategy : Organizational and External Factors Affecting Compensation Strategies, Compensation Strategies as an Integral Part of HRM, Compensation Policies	
Unit II	Job Evaluation Definition of Job Evaluation, Major Decisions in Job Evaluation, Job Evaluation Methods, Point Factor Method of Job Evaluation: combining Point factor and Factor Comparison Methods, Job Evaluation Committee, FactorEvaluation System (FES), Using FES to determine Job Worth, Position Evaluation Statements	6
Unit III	Wage And Salary Administration Theories of Wages - Wage Structure - Wage Fixation - Wage Payment - Salary Administration. Difference between Salaryand Wages - Basis for Compensation Fixation- Components of Wages - Basic Wages - Overtime Wages - Dearness Allowance - Basis for calculation - Time Rate Wages and Efficiency Based Wages - Incentive Schemes - Individual Bonus Schemes, Group Bonus Schemes - Effect of various Labour Laws on Wages- Preparation of Pay Roll	10
Unit IV	Performance Management Evolution of Performance Management, Definitions of Performance Management, Importance of Performance Management, Aims and Purpose of Performance Management, Employee Engagement and Performance Management, Principles and Dimensions of Performance Management Performance Appraisal Methods: Traditional Methods, Modern Methods, Performance Appraisal Feedback: Role, Types and Principles, Levels of Performance Feedback, 360-Degree Appraisal, Ethics in Performance Appraisal	8
Unit V	Contemporary Strategic Compensation International compensation – components of international compensation – Executive compensation – components of executive compensation - Compensating the Flexible Workforce Contingent Employees – core and fringe compensation- Challenges in International compensation	6

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	-	-	-
CO2	3	3	2	-	-	-
CO3	3	3	3	-	-	-
CO4	2	3	3	-	3	-
CO5	2	2	2	-	-	-

Action Based Component

- Case Study Analysis
- Activity based assignment

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation & Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

1. Milkovich & Newman, Compensation, Tata McGraw Hill. 2020

Reference books

1. Bhatia S.K, Performance Management: Concepts, Practices and Strategies for Organisation Success, 2007, Deep & Deep, New Delhi.
2. BD Singh, Compensation & Reward Management, Excel Books

Readings & Case Analysis

Appropriate Case study will be provided for reading

Suggested Courses on NPTEL

Performance and Reward Management

(https://onlinecourses.nptel.ac.in/noc19_mg52/preview)

SEMESTER/YEAR : VI SEM / III YEAR
COURSE CODE : 20BB3607
TITLE OF THE COURSE: SERVICES MARKETING
L: T: P: C : 3: 1: 0: 4

Overview

The course aims at introducing basic concepts of Services Marketing. The course deals with introductory topics such as GAP Model, customer expectations of service. Application of basic concepts in management situations is done with the help of topics like customer defined in service standards, employee role in service designing and physical evidences in services.

Course Objectives

- Interpret service concepts and consumer behavior in services and its implication in the organization.
- Analyze service product, pricing, promotion and places and its importance in the organization.
- Application of the customer defined service standards in the changing scenario.
- Examine employee role in service designing.
- Evaluate physical evidences in services.

Course Outcomes

- Summarize the concept of service marketing triangle.
- Classify between service pricing and promotion.
- Examine the impact of hard and soft standards in service.
- Justify the importance of customer's role in service delivery.
- Predict the trends in physical evidence strategies.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with student's involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Services Marketing practices by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction to services: Concepts, contribution and reasons for the growth of services sector, difference in goods and service in marketing, characteristics of services, concept of service marketing triangle, service marketing mix, GAP models of service quality. Consumer behavior in services: Search, Experience and Credence property, consumer expectation of services, two levels of expectation, Zone of tolerance, Factors influencing customer expectation of services.	10
Unit II	Service product, Pricing, promotion & Process: Services product -levels, service flow, pricing, service promotion, Channels in services and delivery; process - types, Service process -designing the service process; Service Blueprint-meaning, designing service blueprint; Service Quality- meaning, dimensions, Measuring service Quality-Gap Analysis and SERVQUAL.	8
Unit III	Customer defined service standards: “Hard” & “Soft” standards, challenges of matching supply & demand in capacity, four common types of constraints facing services, optimum v/s maximum use of capacity, strategies for matching capacity & demand. Yield management-balancing capacity utilization, pricing. Waiting line strategies- four basic Waiting line strategies.	8
Unit IV	Employee role in service designing: importance of service employee, Boundary spanning roles, Emotional labour, Source of conflict, Quality- productivity trade off, Strategies for closing GAP 3. Customer’s role in service delivery: Importance of customer & customer’s role in service delivery, Strategies for Enhancing- Customer participation, Delivery through Intermediaries-Key intermediaries for service delivery, Intermediary control strategies.	8
Unit V	Physical evidence in services: Types of service spaces- Role of service scapes, Frame work for understanding service scapes & its effect on Behavior-Guidance for physical evidence strategies.	6

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	-	-	-
CO2	2	3	3	-	-	-
CO3	2	2	2	-	-	-
CO4	3	3	3	-	-	-
CO5	-	3	3	-	-	-

Action Based Component

- Students can prepare service blueprints for any service of their choice.
- Role play on service recovery.

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbooks:

1. Management and Marketing of Services Author(s): Peter Mudie and Angela Cottam
2. Marketing Plans for Service Businesses, Second Edition: A Complete Guide Author(s): Malcolm McDonald, Adrian Payne
3. Principles of Service Marketing and Management Author(s): Christopher Lovelock
Christopher H. Lovelock

Reference books

1. Services Marketing, Zeithaml, Bitner, Gremler & Pandit, TMH Publication.
2. Marketing of Services, Hoffman & Bateson, Cengage Learnings.
3. Services Marketing, Rao, Pearson Education.
4. Services Marketing, Concepts & Cases, Bhattacharjee, Excel Books
5. Service Management, Operations, Strategy, Information Technology, Fitzsimmons & Fitzsimmons, McGraw Hill

Readings & Case Analysis

1. <https://www.oboolo.com/marketing/services-marketing/case-study/>
2. <https://www.studocu.com/row/document/university-of-the-punjab/business-finance/service-marketing-case-study-answers-1-3/15328736>
3. <http://www.ibscdc.org/services-marketing-case-studies.asp>
4. Ask students to choose a service industry of their choice at the beginning of the semester.
5. Ask them to do an in-depth study of the industry and give a presentation at the end of every Module relating to the concepts of that Module to the industry.
6. Identify any existing services. Locate loopholes in their design and suggest modifications.

Suggested Courses on Coursera

1. <https://www.coursera.org/learn/healthcare-marketing-hospitality-management>

2. <https://www.coursera.org/projects/create-a-services-customer-satisfaction-process>
3. <https://www.coursera.org/learn/10k-women-6>

SEMESTER/YEAR : VI/III
COURSE CODE : 21BA3641
TITLE OF THE COURSE: BASICS OF ECONOMETRICS
L: T: P: C : 4: 0: 0: 4

Overview

This course provides a comprehensive introduction to basic econometric concepts and techniques. It covers statistical concepts of hypothesis testing, estimation and diagnostic testing of simple and multiple regression models. The course also covers the consequences of and tests for misspecification of regression models.

Course Objectives

The present course explains the basic principles of econometrics and expertise in estimating standard (general) econometrics models to present a variety of real problems.

Course Outcomes

- To understand and identify the importance of econometric modeling
- Ability to perform statistical analyses on a broad knowledge and hypothesis testing
- Understanding of the causality concept and linear regression modeling
- Basic knowledge of the statistical foundations of regression analysis with OLS
- Basic knowledge on detection and treat violations of OLS assumptions

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Statistical Analysis
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of econometrics models by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Introduction Nature and scope of Econometrics; Economic theory and mathematical economics; Methodology of econometrics; Uses of econometrics	6
Unit II	Statistical Concepts Normal distribution; chi-sq, t- and F-distributions; estimation of parameters; properties of estimators; testing of hypotheses:	6

	defining statistical hypotheses; distributions of test statistics; testing hypotheses related to population parameters; Type I and Type II errors; power of a test; tests for comparing parameters from two samples.	
Unit III	Simple Linear Regression Model: Two Variable Case Estimation of model by method of ordinary least squares; properties of estimators; goodness of fit; tests of hypotheses; scaling and units of measurement; confidence intervals; Gauss-Markov theorem; Coefficient of determination, r^2 -Normality assumption-Hypothesis testing- t and F tests-P value- Practical versus statistical significance-Prediction	10
Unit IV	Multiple Linear Regression Model Estimation of parameters; properties of OLS estimators; goodness of fit - R Squared and adjusted R Squared; partial regression coefficients; testing hypotheses – individual and joint; functional forms of regression models; qualitative (dummy) independent variables.	10
Unit V	Violations of Classical Assumptions Multicollinearity- Nature, consequences, detection and remedial measures-Autocorrelation- Nature, consequences, detection, and remedial measures- Heteroskedasticity -Nature, consequences, detection and remedial measures.	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	-	-	-
CO2	2	3	3	-	-	-
CO3	3	2	3	-	-	-
CO4	3	3	3	-	-	-
CO5	3	3	3	-	-	-

Action Based Component

Problems and software application

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length(exam)
			1	2	3	4	5	
1	Class Participation and Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT Exam	20	X	X	X			
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

1. Damodar N. Gujarathi: Basic Econometrics, New Delhi: Tata McGraw Hill.

Reference books

1. Jeffery Wooldridge: Introductory Econometrics, Cengage Publisher
2. Christopher Dougherty, Introduction to Econometrics, Oxford University Press

Problem Analysis

Problem set assignments will be shared and students are required to create data analysis using the statistical software

Suggested Courses on NPTEL

1. Introduction to Econometric Modelling (<https://nptel.ac.in/courses/110105053>)

DAYANANDA SAGAR UNIVERSITY
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SCHOOL OF COMMERCE & MANAGEMENT STUDIES



SCHEME & SYLLABUS
FOR
BACHELOR OF COMMERCE (B Com)
(ACCA – Integrated)

(With effect from 2021-22)

SEMESTER/YEAR : V SEM/III
COURSE CODE : 21BC3501
TITLE OF THE COURSE: STRATEGIC BUSINESS LEADER-I
L: T: P: C : 3: 1: 0: 4

Overview

Strategic Business Leader mirrors the workplace and provides with real world challenges allowing you to demonstrate a blend of technical, practical and professional skills. This gives insights into professional skills in the workplace.

Course Objectives

The objectives of the course are to enable the student to:

- To apply relevant knowledge, skills, and exercise professional judgement in assessing strategic position.
- To determine strategic choice and implement strategic action through beneficial business process and structural change.
- To demonstrate organisational leadership and senior consultancy or advisory capabilities and relevant professional skills, through the context of an integrated case study.

Course Outcomes

At the end of this course, students are able to:

- Evaluate the strategic position of the organisation against the external environment and the availability of internal resources, to identify feasible strategic options.
- Select and apply appropriate information technologies and data analytics, to analyse factors affecting the organisation's value chain to identify strategic opportunities and implement strategic options within a framework of robust IT security controls
- Enable success through innovative thinking, applying best in class strategies and disruptive technologies in the management of change; initiating, leading and organising projects, while effectively managing talent and other business resources
- Apply high level financial techniques from Skills exams in the planning, implementation and evaluation of strategic options and actions.
- To demonstrate organisational leadership and senior consultancy or advisory capabilities and relevant professional skills, through the context of an integrated case study

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with students involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Strategic Business Leader by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Strategic position - The need for, and purpose of, strategic and business analysis, Environmental issues affecting the strategic position of, and future outlook for, an organization, Competitive forces affecting an organization, Marketing and the value of goods and services, The internal resources, capabilities and competences of an organization, The expectations of stakeholders and the influence of ethics and culture. Strategic choices - The influence of corporate strategy on an organization, Alternative approaches to achieving competitive advantage, Alternative directions and methods of development. Strategic action - enabling success: Organizing, disruptive technologies, talent management, performance excellence, managing strategic change, understanding strategy development, Leading and managing projects	10
Unit II	Business and process change - Business change, the role of process and process change initiatives, Improving the processes of the organization, Software solutions. Information technology - Principles of information technology, cloud, mobile and smart technology, Bigdata and data analytics, Machine learning, AI and robotics Principles of e-business, E- business application: upstream supply chain management, E-business application: downstream supply chain management, E-business application: customer relationship management.	10
Unit III	Project management - The nature of projects, building a business case, Managing and leading projects, Planning, monitoring and controlling projects, Concluding a project	8
Unit IV	Financial Analysis - The link between strategy and finance, Finance decisions to formulate and support business strategy, The role of cost and management accounting in strategic planning and implementation, Financial implications of making strategic choices and of implementing strategic actions.	6
Unit V	People - Strategy and people: leadership, Strategy and people: job design, Strategy and people: staff development.	6

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	3	2	-	-
CO2	3	3	2	3	-	-
CO3	-	3	3	3	-	-
CO4	-	3	3	2	-	-
CO5	2	2	3	3	2	-

Action Based Component

- Mini projects on data analysis

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10		X	X			
4	IAT	20	X	X				
5	CBT	15	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

1. Business Analysis - BPP Learning Media

Reference books

1. Business Analysis - BPP Learning Media
2. Business Analysis - Kaplan Publishing
3. Business Analysis - Becker Professional Education
4. Business Analysis - London School of Business and Finance
5. Business Analysis - Emile Woolf International

Readings & Case Analysis

As per ACCA Specification.

Suggested Courses on Coursera

As per ACCA Specification.

SEMESTER/YEAR :VSEM/III
COURSE CODE : 21BC3502
TITLE OF THE COURSE: STRATEGIC BUSINESS REPORTING
L: T: P: C : 3: 1: 0: 4

Overview

The aim of Strategic Business Reporting is to discuss, apply and evaluate the concepts, principles and practices that underpin the preparation and interpretation of corporate reports in various contexts including the ethical assessment of managements' stewardship and the information needs of a diverse group of stakeholders

Course Objectives

The objectives of the course are to enable the student to:

To apply knowledge, skills and exercise professional judgment in the application and evaluation of financial reporting principles and practices in a range of business contexts and situations.

Course Outcomes

At the end of this course, students are able to:

1. Apply fundamental ethical and professional principles to ethical dilemmas and discuss the consequences of unethical behaviour
2. Evaluate the appropriateness of the financial reporting framework and critically discuss changes in accounting regulation
3. Apply professional judgement in the reporting of the financial performance of a range of entities
4. Interpret financial statements for different stakeholders
5. Communicate the impact of changes and potential changes in accounting regulation on financial reporting.

Approach to Learning	● Lectures ● Readings ● Active student participation and class room exercises ● Case Analysis collaboratively with students involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Finance practices by way of: ● Mini projects, ● Submission of assignments ● Group assignments ● Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	The professional and ethical duty of the accountant - Professional behaviour and compliance with accounting standards, Ethical requirements of corporate reporting and the consequences of unethical behaviour, Social responsibility. The financial reporting framework - The applications, strengths and weaknesses of an accounting framework, Critical evaluation of principles and practices	8
Unit II	Reporting the financial performance of entities - Performance reporting, Revenue, Non-current assets, Financial instruments, Leases, Segment reporting, Employee benefits, Income taxes, Provisions, contingencies and events after the reporting date, Related parties, Share-based payment, Reporting requirements of small and medium- sized entities (SMEs)- other reporting issues	8
Unit III	Financial statements of groups of entities - Group accounting including statements of cash flows, Associates and joint arrangements, Changes in group structures, foreign transactions and entities.	8
Unit IV	Specialised entities and specialised transactions - Financial reporting in specialised, not-for-profit and public sector entities, and Entity reconstructions. The appraisal of financial performance and position of entities - The creation of suitable accounting policies, Analysis and interpretation of financial information and measurement of performance	8
Unit V	Implications of changes in accounting regulation on financial reporting - The effect of changes in accounting standards on accounting systems, Proposed changes to accounting standards. Current developments - Environmental and social reporting, Convergence between national and international reporting standards, Current reporting issues.	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	-	-	-
CO2	2	3	3	-	-	-
CO3	-	3	3	-	-	-
CO4	-	3	3	-	-	-
CO5	2	2	2	3	-	-

Action Based Component

- Mini projects on data analysis

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam) day/week
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
3	Assignment 1	10	X	X				
4	Assignment 2	10			X	X		
5	IAT	20	X	X				
6	CBT	15	X	X	X			
7	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

1. Corporate Reporting (INT) - BPP Learning Media

Reference books

1. Corporate Reporting (INT) - Kaplan Publishing
2. Corporate Reporting (INT) - Becker Professional Education
3. Corporate Reporting (INT) - London School of Business and Finance
4. Corporate Reporting (INT) - Emile Woolf International

Readings & Case Analysis

As per ACCA Specification

Suggested Courses on Coursera

As per ACCA Specification

SEMESTER/YEAR : V SEM / III YEAR
COURSE CODE : 21BC3503
TITLE OF THE COURSE: ADVANCED FINANCIAL MANAGEMENT
L: T: P: C : 3: 1: 0: 4

Overview

Advanced Financial Management is designed to replicate the role of a senior financial executive or advisor, and prepares students to advise management and/or clients on complex strategic financial management issues facing an organisation.

Course Objectives

The objectives of the course are to enable the student to:

To apply relevant knowledge, skills and exercise professional judgement as expected of a senior financial executive or advisor, in taking or recommending decisions relating to the financial management of an organisation in private and public sectors.

Course Outcomes

At the end of this course, students are able to:

- Explain and evaluate the role and responsibility of the senior financial executive or advisor in meeting conflicting needs of stakeholders and recognise the role of international financial institutions in the financial management of multinationals.
- Evaluate potential investment decisions and assessing their financial and strategic consequences, both domestically and internationally.
- Assess and plan acquisitions and mergers as an alternative growth strategy.
- Evaluate and advise on alternative corporate re-organisation strategies.
- Apply and evaluate alternative advanced treasury and risk management techniques.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with students involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Finance practices by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Role of senior financial adviser in the multinational organisation The role and responsibility of senior financial executive/advisor, Financial strategy formulation, Ethical and governance issues, Management of international trade and finance, Strategic business and financial planning for multinational organisations, Dividend policy in multinationals and transfer pricing.	8
Unit II	Advanced investment appraisal Discounted cash flow techniques, Application of option pricing theory in investment decisions, Impact of financing on investment decisions and adjusted present values, Valuation and the use of free cash flows, International investment and financing decisions.	8
Unit III	Acquisitions and mergers Acquisitions and mergers versus other growth strategies, Valuation for acquisitions and mergers, Regulatory framework and processes, Financing acquisitions and mergers.	8
Unit IV	Corporate reconstruction and re-organisation Financial reconstruction, Business re- organisation.	8
Unit V	Treasury and advanced risk management techniques The role of the treasury function in multinationals, the use of financial derivatives to hedge against forex risk, The use of financial derivatives to hedge against interest rate risk.	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	-	-	-
CO2	2	3	3	-	-	-
CO3	-	3	3	2	-	-
CO4	2	2	2	-	-	-
CO5	2	2	2	-	-	-

Action Based Component

As per ACCA Specification

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	Mid Semester Exam	20	X	X	X			
5	CBT	10	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook & Reference books

1. Advanced Financial Management - BPP Learning Media
2. Advanced Financial Management - Kaplan Publishing
3. Advanced Financial Management - Becker Professional Education
4. Advanced Financial Management - London School of Business and Finance
5. Advanced Financial Management - Emile Woolf International

Readings & Case Analysis

As per ACCA Specification

Suggested Courses on Coursera

As per ACCA Specification

SEMESTER/YEAR : VI SEM / III YEAR
COURSE CODE : 21BC3601
TITLE OF THE COURSE: STRATEGIC BUSINESS LEADER - II
L: T: P: C : 3: 1: 0: 4

Overview

Strategic Business Leader mirrors the workplace and provides with real world challenges allowing you to demonstrate a blend of technical, practical and professional skills. This gives insights into professional skills in the workplace.

Course Objectives

The objectives of the course are to enable the student to:

To apply relevant knowledge, skills and exercise professional judgement in carrying out the role of the accountant relating to governance, internal control, compliance and the management of risk within an organization, in the context of an overall ethical framework

Course Outcomes

At the end of this course, students are able to:

- Evaluate the stakeholders' roles, claims and interests in an organisation and how they may conflict and to explain social responsibility and viewing the organisation as a 'corporate citizen' in the context of governance.
- Advise on the guiding principles, the typical content elements and discuss the usefulness of this information to stakeholders.
- Develop a framework for risk management and establish risk management systems.
- Evaluate techniques for risk management.
- Inform concisely, objectively, and unambiguously, while being sensitive to cultural differences, using appropriate media and technology.

Approach to Learning	• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with students involvement
Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Strategic Business Leader practices by way of: • Mini projects • Submission of assignments • Group assignments • Written Exam

Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Governance and responsibility - The scope of governance, Agency relationships and theories, The board of directors, Board committees, Directors' remuneration, Different approaches to corporate governance, Corporate governance and corporate social responsibility, Governance: reporting and disclosure, Public sector governance.	8

Unit II	Internal control and review - Management control systems in corporate governance, Internal control, audit and compliance in corporate governance, Internal control and reporting, Management information in audit and internal control.	8
Unit III	Identifying and assessing risk - Risk and the risk management process, Categories of risk, Identification, assessment and measurement of risk.	8
Unit IV	Controlling risk - Targeting and monitoring risk, Methods of controlling and reducing risk, Risk avoidance, retention and modelling.	8
Unit V	Professional values, ethics and social responsibility - Ethical theories, Different approaches to ethics and social responsibility, Professions and the public interest, Professional practice and codes of ethics, Conflicts of interest and the consequences of unethical behaviour, Ethical characteristics of professionalism, Social and environmental issues in the conduct of business and of ethical behaviour.	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6			
CO1	3	2	3	3	-	-			
CO2	3	2	3	3	-	-			
CO3	3	2	3	3	-	-			
CO4		2	3	-3	--	--	-	-	-
CO5	3	2	3	3	-	-			

Action Based Component

As per ACCA Specification

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission (assignments) or length (exam)	day/week
			1	2	3	4	5		
1	Class Participation/ Attendance	5	X	X	X	X	X		
3	Assignment 1	10	X	X					
4	Assignment 2	10			X	X			
5	Mid Semester Exam	20	X	X					
6	CBT	15	X	X	X				
7	Semester End Examination	40	X	X	X	X	X		

Recommended Resources

Textbook & Reference books

1. Governance, Risks and Ethics - BPP Learning Media
2. Governance, Risks and Ethics - Kaplan Publishing
3. Governance, Risks and Ethics - Becker Professional Education
- 4 Governance, Risks and Ethics - London School of Business and Finance
5. Governance, Risks and Ethics - Emile Woolf International

Readings & Case Analysis

As per ACCA Specification

Suggested Courses on Coursera

As per ACCA Specification

SEMESTER/YEAR : VI SEM / III YEAR
COURSE CODE : 21BC3602
TITLE OF THE COURSE: ADVANCED PERFORMANCE MANAGEMENT
L: T: P: C : 3: 1: 0: 4

Overview

To apply relevant knowledge, skills and exercise professional judgement in selecting and applying strategic management accounting techniques in different business contexts and to contribute to the evaluation of the performance of an organisation and its strategic development. It recognises the impact of external factors on strategic management issues, such as macro-economic, fiscal, market and environmental impacts on performance and covers the risks these factors present and how they can be measured and managed. From appreciating the strategic context of performance management and the impact of wider factors, the syllabus examines the issues relating to performance management information systems and their design. It also addresses the impact which developments in technology will have on the performance management and measurement systems used by organisations.

Course Objectives

The objectives of the course are to enable the student to:

- Strategic planning and control, Impact of risk and uncertainty on organisational performance, Performance management information systems and developments in technology, Strategic performance measurement, Performance evaluation and corporate failure. Utilize professional performance standards and performance indicators that reveal the employee's variety of responsibilities.
- The Advanced Performance Management syllabus further develops key aspects introduced in Performance Management at the Applied Skills level.
- The syllabus introduces candidates to the strategic role of management accounting as a discipline for planning and controlling performance so that strategic objectives can be set, monitored and controlled

Course Outcomes

At the end of this course, students are able to:

- Identify and evaluate the design features of effective performance management information and monitoring systems and recognize the impact of developments in technology on performance measurement and management systems.
- To analyse the role and importance of Advanced performance management for Business development. Assess the impact of risk and uncertainty on organizational performance.
- Helps in the creation of Advanced performance management in Business.
- Demonstrate the ability to critically evaluate a Advanced performance management program from consumer and marketing practitioner viewpoints, including consideration of ethical implications.
- Communicate clearly, in an organized fashion, the concepts of Advanced performance management in both oral and written work.

Approach to Learning
• Lectures • Readings • Active student participation and class room exercises • Case Analysis collaboratively with students involvement

Assessment Strategy	Participants will be assessed on both conceptual understanding and business application of Finance practices by way of: • Mini projects, • Submission of assignments • Group assignments • Written Exam
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Syllabus

Units	Syllabus Details	Teaching Hours
Unit I	Strategic management accounting, Performance hierarchy, Performance management and control of the organisation, Changes in business structure and management accounting, Environmental, social and governance factors.	8
Unit II	Impact of risk and uncertainty on performance management, Impact of other external factors on performance management.	8
Unit III	Performance management information systems, Sources of management information, Recording and processing methods, Data analytics, Management reports.	8
Unit IV	Strategic performance measures in the private sector, Divisional performance and transfer pricing issues, Strategic performance measures in not-for-profit organisations, Non-financial performance indicators, The role of quality in management information and performance measurement systems, Performance measurement and strategic human resource management issues, Other behavioural aspects of performance measurement.	8
Unit V	Alternative views of performance measurement and management, Strategic performance issues in complex business structures, Predicting and preventing corporate failure.	8

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	-	-	-
CO2	3	2	2	-	-	-
CO3	2	3	3	-	-	-
CO4	2	3	2	-	-	-
CO5	2	2	3	2	-	-

Action Based Component

As per ACCA Specification

Course Assessment

#	Description of Assessment Method	Weightage %	Learning Outcomes Assessed					Submission day/week (assignments) or length (exam)
			1	2	3	4	5	
1	Class Participation/ Attendance	5	X	X	X	X	X	
2	Assignment 1	10	X	X				
3	Assignment 2	10			X	X		
4	IAT	20	X	X				
5	CBT	10	X	X	X			
6	Semester End Examination	40	X	X	X	X	X	

Recommended Resources

Textbook

- Advanced Performance Management - BPP Learning Media, Advanced Performance Management - Kaplan Publishing 2022

Reference books

- Advanced Performance Management - Becker Professional Education
- Advanced Performance Management - Emile Woolf International

Readings & Case Analysis

As per ACCA Specification

Suggested Courses on Coursera

As per ACCA Specification