Course Structure and Syllabus of

Bachelor of Business Administration (Professional)

Jointly with CIMA, UK

Effective from Batch 2021-22

1 Course Curriculum of Bachelor of Business Administration (Professional)

Version Control

Version	4.0
Effective from	1st July, 2021

Approved by Board of Studies of School of Management on 17th June, 2021

BBA(Professional)

Jointly with CIMA, UK

The BBA (P) program in association with CIMA, UK is an undergraduate program which aims at providing inputs to the students relevant to business, industry and trade and works as an advantage to the students by giving them an International perspective. This program enables them to be able to function in different organizations and face the challenges arising there from. The program not only aims at providing knowledge and skills in different areas of management and accounting, but also provides inputs necessary for the overall development of the personality of the students.

Broadly, the program is of three years divided across Six Semesters. The structure of the program is designed in a way that along with the Management studies, the students are prepared to appear for the CIMA Certifications. The papers for CIMA Certifications have been incorporated in the course curriculum in a way that during the duration of this program, the student can take the CIMA Certification exams for Certificate in Business Accounting, Diploma in Management Accounting and Advanced Diploma in Management Accounting.

Right from the beginning, the focus is on providing relevant inputs through case discussion/analysis, simulation games, role plays etc. keeping in mind the current industry scenario and the need of the hour. Proper emphasis has been given on theory and practical sessions so that the students are groomed with the right exposure for the practicalities.

In order to achieve the spirit of LOCF under CBCS and to empower the students, large number of optional courses under Generic Elective (GE), Skill Enhancement Courses (SECs), Discipline Specific Elective Courses (DSEs) and OE (Open Elective) have been included in the structure.

The program has twenty-three Core papers, twelve Generic Elective Courses placed in first four semesters; eight Skill Enhancement Courses placed in third and fourth semesters and twelve Discipline Specific Elective Courses placed in the last four semesters. One Open Elective is included in the sixth semester. The student has to opt from courses offered by other schools of BBD University. In all, thirty three optional courses under four sets of course types (GE, SEC, DSE, OE) have been developed with an idea to encompass all possible domains of knowledge and skills facilitating interface with various sections of the society so that a student can have a wide choice of courses to have a better living and lead a meaningful and contented life. Keeping in view the needs of the students, Ability Enhancement Compulsory courses (AECCs) have been designed in a manner that provides relevant knowledge and skills.

The course structure also lays emphasis on field study. The third and fourth semester of the

course require students to take up field study on papers taught during the respective semester.

This is essentially done to give the students a hands-on practical exposure about the Management concepts and enables them to apply the acquired knowledge. At the end of these semesters the students are required to submit a 50-page report on the study conducted. They are also expected to make a brief presentation of the report. The evaluations will be based on the report and presentation.

After the successful completion of fourth semester, the students may opt for Summer Internship of 6 to 8 weeks' duration, followed by Project Report and Viva-voce examination. Summer Internship will be a part of fifth semester evaluation. It has been incorporated as Discipline Specific Elective to enable the students to have hands on experience in real life business situations.

The sixth semester i.e., Final semester of the program comprises of Industrial Project Report for the students. The entire course structure is designed in such a manner that it enables the students to be able to apply their knowledge and expertise and simultaneously get industry exposure.

General Proficiency:

In every semester, students will be assessed out of 100 marks based on co-curricular activities, initiatives and general discipline as part of General Proficiency.

Eligibility Criteria:

60% or equivalent in plus 2 or equivalent with Mathematics/Business Mathematics as one paper; 5% relaxation for SC/ST students

Field Study:

The Field Study will be based on the course content of the respective semester on a problem/topic to be assigned by the School of Management under the supervision of a core faculty member of the department.
The student will submit two spiral bound copies of the Field Study report to the Dean/Head of the BBA(P) program. The number of pages in the report will be 50 or more. The report should be typed 12 in font size (Times New Roman), double space with at least one inch margin on either side on A-4 size paper.

Assessment and Evaluation

Assessment and evaluation of course will be as per BBD University guidelines

Credit System

Credit system will be followed during the entire three-year programme. One credit will be equivalent to one contact hour per week.

Summer Internship Report

The student will submit two hard bound copies of the Summer Internship Report to the Dean/Head of the BBA (P) program. The number of pages in the report will be 75 or more. The report should be typed in 12 font size (Times New Roman), double space with at least one-inchmargin on either side on A-4 size paper.

Industrial Project Report:

In sixth semester, candidates will have to submit an Industrial Project Report on a problem/topic to be assigned by the School of Management under the supervision of a core faculty member of the department.
The report will contain the objectives and scope of the study, research methodology, use, importance of the study, analysis of data collected, conclusions and recommendations. The student will submit three hard bound copies of the report to the Dean/Head of the BBA (P) program. The number of pages in the report will be 75 or more. The report should be typed in 12 font size (Times New Roman), double space with at least one-inch margin on either side on A-4 size paper.

Comprehensive Viva

In the last semester, student is evaluated on the overall learning acquired during the complete duration of the program. It is conducted to assess the knowledge of the student related to the subjects taught during the program.

Programme Outcomes (POs)

Bachelor of Business Administration (Professional)

PO1	**Management Knowledge:** Students will acquire adequate understanding about management concepts and principles.
PO2	**Business Analysis:** Use the business and management knowledge gained to analyse the business problems and come up with vialble solutions.
PO3	**Communication:** To impart knowledge to the students towards Business Communication for effective and Professional business management
PO4	**Entrepreneurship:** Build the entrepreneurship acumen.
PO5	**Individual and Team Work:** To inculcate the ability for leading a team and develop group behaviour in achievement of individual, group and organizational goals.
PO6	**Regulatory Framework:** To understand and discuss the broad legal and regulatory framework governing business activities.
PO7	**Ethics:** To recognize and solve business problems in an ethical manner for continuous development of business venture.
PO8	**Technology Orientation:** To develop competency in the use of technology in modern organizational operations.
PO9	**Conduct Investigations :** To stimulate an interest in research and its applications to find solutions for business problems.
PO10	**The Business Leader and Society:** To provide an environment that challenges the students' mind through competitive education which emphasizes on inculcating values, thus transforming them into socially responsible managers and business leaders.
PO11	**Environment and Sustainability:** Understand the relevant issues of environmental concern and sustainable development.
PO12	**Life Long Learning:** Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.
	Program Specific Outcomes (PSO)
PSO1	The program is designed to familiarise students with the finance and accounting operations globally, and also how financial markets work.
PSO2	The program provides, as an integral part, the specific education for students looking for Finance & Management Accounting positions in financial institutions as well as other corporate houses.

PO MATRIX FOR ALL COURSES Bachelor of Business Administration (Professional)														
Course/Code	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**
Management Accounting - I BBAP4101	0.6	1.0	0.4	0.4	0.2	1.0	0.4	0.8	0.2	0.2	0.4	0.4	2.4	2.4
Business Economics I BBAP4102	1.2	1.3	0.2	0.3	0.3	0.5	0.3	0.0	0.5	0.5	0.7	0.7	1.5	1.3
Business Mathematics BBAP4103	0.3	0.4	0.4	0.3	0.3	0.4	0.6	0.1	1.6	0.1	0.3	0.3	1.6	0.6
Financial Accounting BBAP4104	0.3	0.4	0.3	0.3	0.3	0.4	0.6	1.7	0.6	0.1	0.3	0.3	0.4	0.6
Computer Applications GE47301	0.5	1.0	0.3	0.3	0.3	1.0	0.3	0.7	0.2	0.2	0.3	0.3	2.3	2.5
Human Resource Management GE47302	1.3	1.3	0.3	0.5	0.5	1.3	0.5	0.5	0.5	1.2	0.5	1.0	1.3	1.0
Creativity and Innovation GE47303	0.2	0.2	0.2	0.4	0.2	2.0	0.6	0.6	0.2	0.6	0.4	0.2	0.8	0.8
Business Communication AECC47302	1.0	2.0	0.0	3.0	0.0	0.0	1.0	1.0	3.0	1.0	1.0	3.0	3.0	3.0
Business Law BBAP4201	1.0	2.0	2.0	0.0	0.0	3.0	3.0	0.0	3.0	2.0	3.0	3.0	3.0	1.0
Business Economics II BBAP4202	2.0	3.0	0.0	2.0	0.0	0.0	0.0	3.0	3.0	3.0	0.0	0.0	3.0	3.0
Management Accounting II BBAP4203	1.0	0.0	2.0	0.0	0.0	3.0	3.0	0.0	3.0	0.0	3.0	3.0	3.0	1.0
Corporate Governance & Ethics BBAP4204	2.0	0.0	1.0	2.0	1.0	1.0	2.0	0.0	2.0	3.0	1.0	3.0	3.0	3.0
Principles of Management GE47304	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.0	0.0	0.0	0.0	0.0	3.0	3.0
Financial Literacy GE47305	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.0	0.0	0.0	0.0	0.0	3.0	3.0
Public Administration and Business GE47306	1.0	3.0	1.0	0.0	1.0	3.0	0.0	1.0	1.0	0.0	0.0	2.0	3.0	3.0
Management Accounting III BBAP4301	0.7	0.7	0.4	0.1	0.4	0.6	0.3	0.4	1.6	0.4	0.4	0.4	1.0	1.0

Pricing and Product DecisionsBBAP4302	0.5	0.8	0.3	0.3	0.2	0.8	0.3	0.7	0.2	0.2	0.3	0.3	1.8	1.8
Financial Management I BBAP4303	0.4	0.9	0.3	0.3	0.4	0.4	0.4	0.1	0.4	0.3	0.1	0.3	0.9	0.7
Marketing Research BBAP4304	0.1	0.1	0.1	0.3	0.1	1.6	0.6	0.4	0.1	0.4	0.3	0.3	0.7	1.0
Quantitative Techniques and Operations Research GE47307	0.7	0.3	0.6	1.4	0.3	0.7	0.4	0.3	0.3	0.2	0.6	0.1	0.4	1.1
Investing in Stock Markets GE47308	1.0	0.8	0.6	0.2	0.4	0.6	0.4	0.6	2.0	0.6	0.6	0.6	1.0	0.4
Sustainable Development GE47309	0.8	0.8	0.5	0.5	0.5	1.3	0.8	0.3	1.0	1.8	1.3	1.3	2.3	2.3
Event Management SEC47302	1.0	0.6	1.0	2.2	0.6	0.8	0.8	0.6	0.6	0.4	1.0	0.2	0.8	1.6
Stock Market Operations SEC47303	1.0	0.6	1.0	0.8	0.2	0.6	0.8	0.4	0.6	0.4	1.0	0.2	0.8	1.0
MIS & E-Commerce SEC47304	1.0	2.7	0.3	2.3	0.5	1.5	0.7	0.7	1.8	1.5	0.2	2.8	3.0	2.2
Managing Finance in Digital World BBAP4401	1.0	2.0	0.0	3.0	1.0	3.0	1.0	1.0	1.0	2.0	0.0	3.0	3.0	1.0
Financial Reporting BBAP4402	1.0	1.0	1.0	2.0	1.0	2.0	1.0	0.0	2.0	3.0	0.0	3.0	3.0	3.0
Taxation I BBAP4403	1.0	3.0	0.0	3.0	0.0	0.0	1.0	1.0	3.0	1.0	1.0	3.0	3.0	3.0
Taxation II BBAP4404	1.0	3.0	1.0	2.0	1.0	2.0	1.0	0.0	2.0	3.0	0.0	3.0	3.0	3.0
Risk Management GE473010	0.0	3.0	0.0	2.0	0.0	0.0	0.0	0.0	3.0	1.0	0.0	3.0	3.0	2.0
Direct & Digital Marketing GE473011	1.0	3.0	0.0	3.0	0.0	0.0	1.0	1.0	3.0	1.0	1.0	3.0	3.0	3.0
Production & Operations Management GE473012	0.5	3.0	0.3	2.3	0.3	0.8	0.5	0.5	2.3	1.3	0.3	2.8	3.0	2.8
Cyber Security SEC47305	3.0	3.0	1.0	2.0	1.0	3.0	1.0	1.0	1.0	2.0	0.0	3.0	3.0	1.0
Tax Planning SEC47307	0.5	3.0	0.3	2.3	0.3	0.8	0.5	0.5	2.3	1.3	0.3	2.8	3.0	2.8

Training and Development SEC47308	0.5	3.0	0.3	2.3	0.3	0.8	0.5	0.5	2.3	1.3	0.3	2.8	3.0	2.8
Advanced Financial Management BBAP4501	0.8	0.8	0.2	0.2	0.5	1.2	0.7	0.5	0.8	1.0	1.0	0.8	1.2	2.5
Project Planning & Evaluation BBAP4502	0.8	0.8	0.0	0.5	0.5	1.2	0.7	0.5	0.8	1.0	1.0	0.8	1.2	1.7
Financial Management-II BBAP4503	0.5	0.5	0.3	0.3	0.4	0.8	0.5	0.3	0.3	0.8	0.6	0.6	0.8	1.4
Budgeting and Management Control BBAP4504	0.6	0.6	0.1	0.4	0.4	0.9	0.6	0.9	0.3	0.6	0.4	0.6	1.3	1.9
Advanced Financial Reporting DSE47301	0.7	0.7	0.1	0.4	0.4	1.0	0.6	0.9	0.3	0.6	0.4	0.6	1.3	1.9
Advertising & Brand Management DSE47303	0.6	0.6	0.1	0.4	0.4	0.9	0.6	0.9	0.3	0.6	0.4	0.6	1.3	1.9
Organizational Behavior DSE47304	0.5	0.5	0.3	0.3	0.4	0.8	0.5	0.3	0.3	0.8	0.6	0.6	0.8	1.4
Financial Services DSE47305	0.7	0.7	0.0	0.5	0.5	1.0	0.7	0.3	0.7	0.8	0.8	0.8	1.0	1.5
Marketing Management DSE47306	0.6	0.6	0.1	0.4	0.4	0.9	0.6	0.9	0.3	0.6	0.4	0.6	1.3	1.9
IFM BBAP4601	1.0	3.0	0.3	2.4	0.4	1.3	0.7	0.7	2.0	1.4	0.3	2.9	2.4	2.3
Data Base Management System DSE47307	1.0	2.7	0.3	2.3	0.5	1.5	0.7	0.7	1.8	1.5	0.2	2.8	3.0	2.2
Investment Management DSE47308	0.9	1.9	0.3	1.9	0.4	1.0	0.6	0.5	1.6	1.3	0.3	2.3	2.3	1.6
Yoga and Happiness DSE47309	1.2	2.2	0.8	1.6	0.4	1.0	0.6	1.6	1.4	1.2	0.2	3.0	2.8	2.2
Marketing of Services DSE47310	1.0	3.0	0.3	2.4	0.4	1.3	0.7	0.7	2.0	1.4	0.3	2.9	2.4	2.3
Business Policy & Strategy DSE47311	1.0	2.7	0.3	2.3	0.5	1.5	0.7	0.7	1.8	1.5	0.2	2.8	2.3	2.2
Consumer Behaviour DSE47312	0.5	3.0	0.3	2.3	0.3	0.8	0.5	0.5	2.3	1.3	0.3	2.8	3.0	2.8

BBA (Professional)

Course Structure

	Semester- I									
Course Category		**Course Code**	**Course Title**	**Contact Hours**			**Evaluation Scheme**			**Credits**
	Theory/ Practical			**L**	**T**	**P**	**CIA**	**ESE**	**Total**	
AECC - I	**Theory**		Environmental Studies *	4	0	0	40	60	100	4
C-1	**Theory**	BBAP4101	Management Accounting - I	4	0	0	40	60	100	4
C-2	**Theory**	BBAP4102	Business Economics I	4	0	0	40	60	100	4
C-3	**Theory**	BBAP4103	Business Mathematics	4	0	0	40	60	100	4
C-4	**Theory**	BBAP4104	Financial Accounting	4	0	0	40	60	100	4
GE – 1	**Theory**		(Any one)	4	0	0	40	60	100	4
	Practical	GP4101	General Proficiency	0	0	1	40	60	100	1
Total									**700**	**25**

	Code		Course Title
GE – 1	Theory	GE47301	Computer Applications
	Theory	GE47302	Human Resource Management
	Theory	GE47303	Creativity and Innovation

*Course Outline and Course Code of Environmental Studies shall be approved by Department of Chemistry, BBD University

	Semester-2									
Course Category		**Course Code**	**Course Title**	**Contact Hours**			**Evaluation Scheme**			**Credits**
	Theory/ Practical			**L**	**T**	**P**	**CIA**	**ESE**	**Total**	
C-5	**Theory**	BBAP4201	Business Law	4	0	0	40	60	100	4
C-6	**Theory**	BBAP4202	Business Economics II	4	0	0	40	60	100	4
C-7	**Theory**	BBAP4203	Management Accounting II	4	0	0	40	60	100	4
C-8	**Theory**	BBAP4204	Corporate Governance and Ethics	4	0	0	40	60	100	4
AECC - 2	**Theory**	AECC47302	Business Communication	4	0	0	40	60	100	4
GE – 2	**Theory**		(Any One)	4	0	0	40	60	100	4
	Practical	GP4201	General Proficiency	0	0	1	40	60	100	1
Total									**700**	**25**

	Code		Course Title
GE – 2	**Theory**	GE47304	Principals of Management
	Theory	GE47305	Financial Literacy
	Theory	GE47306	Public Administration and Business

	Semester-3								
Course Category	**Theory/ Practical**	**Course Code**	**Course Title**	**Contact Hours**			**Evaluation Scheme**			**Credits**
				L	**T**	**P**	**CIA**	**ESE**	**Total**	
C – 9	**Theory**	BBAP 4301	Management Accounting – III	4	0	0	40	60	100	4
C – 10	**Theory**	BBAP 4302	Pricing and Product Decisions	4	0	0	40	60	100	4
C – 11	**Theory**	BBAP 4303	Financial Management – I	4	0	0	40	60	100	4
C – 12	**Theory**	BBAP 4304	Marketing Research	4	0	0	40	60	100	4
GE – 3	**Theory**		Any One	4	0	0	40	60	100	4
SEC – 1	**Theory***		Any One	4	0	0	40	60	100	4
	Practical	GP4301	General Proficiency	0	0	1	40	60	100	1
Total									**700**	**25**

* If a student opts for field study than it will be treated as a practical paper and CIA will be of 100 marks and 4 credits.

GE – 3	**Code**		**Course Title**
	Theory	GE47307	Quantitative Techniques and Operations Research
	Theory	GE47308	Investing in Stock Markets
	Theory	GE47309	Sustainable Development

SEC – 1	**Code**		**Course Title**
	Practical	SEC47301	Field Study
	Theory	SEC47302	Event Management
	Theory	SEC47303	Stock Market Operations
	Theory	SEC47304	MIS & E-Commerce

	Semester 4									
Course Category		**Course Code**	**Course Title**	**Contact Hours**			**Evaluation Scheme**			**Credits**
	Theory/ Practical			**L**	**T**	**P**	**CI A**	**ESE**	**Total**	
C – 13	**Theory**	BBAP 4401	Managing Finance in Digital World	4	0	0	40	60	100	4
C – 14	**Theory**	BBAP 4402	Financial Reporting	4	0	0	40	60	100	4
C – 15	**Theory**	BBAP 4403	Taxation – I	4	0	0	40	60	100	4
C – 16	**Theory**	BBAP 4404	Taxation – II	4	0	0	40	60	100	4
GE –4	**Theory**		Any One	4	0	0	40	60	100	4
SEC –2	**Theory***		Any One	4	0	0	100		100	4
	Practical	GP4401	General Proficiency	0	0	1	40	60	100	1
Total									**700**	**25**

* If a student opts for field study than it will treated as a practical paper and CIA will be of 100 marks and 4 credits.

	Code		Course Title
GE – 4	**Theory**	GE473010	Risk Management
	Theory	GE473011	Direct & Digital Marketing
	Theory	GE473012	Production and Operations Management

	Code		Course Title
SEC – 2	**Practical**	SEC47305	Field Study
	Theory	SEC47306	Cyber Security
	Theory	SEC47307	Tax Planning
	Theory	SEC47308	Training and Development

			Semester 5							
Course Category		**Course Code**	**Course Title**	**Contact Hours**			**Evaluation Scheme**			**Credits**
	Theory/ Practical			**L**	**T**	**P**	**CIA**	**ESE**	**Total**	
C- 17	**Theory**	BBAP 4501	Advanced Financial Management	4	0	0	40	60	100	4
C- 18	**Theory**	BBAP 4502	Project Planning & Evaluation	4	0	0	40	60	100	4
C- 19	**Theory**	BBAP 4503	Financial Management – II	4	0	0	4	60	100	4
C- 20	**Theory**	BBAP 4504	Budgeting and Management Control	4	0	0	4	60	100	4
DSE –1	**Theory***		**Any One**	4	0	0	40	60	100	4
DSE –2	**Theory**		**Any One**	4	0	0	40	60	100	4
	Practical	GP4501	General Proficiency	0	0	1	4	60	100	1
Total									**700**	**25**

* If a student opts for field study than it will treated as a practical paper and CIA will be of 100 marks and 4 credits and the CIA will be of 100 marks and 4 credits

		Code	Course Title
DSE –1	**Theory**	DSE47301	Advanced Financial Reporting
	Practical	DSE47302	Summer Internship
	Theory	DSE47303	Advertising & Brand Management

		Code	Course Title
DSE –2	**Theory**	DSE47304	Organizational Behavior
	Theory	DSE47305	Financial Services
	Theory	DSE47306	Marketing Management

	Semester-6										
Course Category			**Course Code**	**Course Title**	**Contact Hours**			**Evaluation Scheme**			**Credits**
					L	**T**	**P**	**CIA**	**ESE**	**Total**	
C – 21	**Theory**		BBAP4601	International Financial Management	4	0	0	40	60	100	4
C – 22	**Practical**		BBAP4602	Industrial Project Report	0	0	4	40	60	100	4
C – 23	**Practical**		BBAP4603	Comprehensive Viva				40	60	100	4
DSE –3	**Theory**			Any One	4	0	0	40	60	100	4
DSE –4	**Theory**			Any One	4	0	0	40	60	100	4
OE **	**Theory**			Any One	4	0	0	40	60	100	4
	Practical		GP4601	General Proficiency	0	0	1	40	60	100	1
Total										**700**	**25**

**List of open electives to be prepared centrally by BBD University. Students can opt for anycourse from this list except those offered by School of Management, BBD University.

		Code	Course Title
DSE –3	**Theory**	DSE47307	DBMS
	Theory	DSE47308	Investment Management
	Theory	DSE47309	Yoga and Happiness

		Code	Course Title
DSE –4	**Theory**	DSE473010	Marketing of Services
	Theory	DSE473011	Business Policy
	Theory	DSE473012	Consumer Behaviour

Course Title: Management Accounting I

Course Code: BBAP4101 **Course Credit: 4**

<table>
<tr><td>COURSE OBJECTIVE:</td><td>To familiarize students with:
❖ Concept of Management Accounting.
❖ Classification of cost.
❖ Budgetary Control and Variance Analysis.</td><td rowspan="2">No. of Hours</td><td rowspan="2">No. of Credits</td></tr>
<tr><td>LEARNING OUTCOMES:</td><td>The students should be able to:
1. Understand the concept and components of Management Accounting.
2. Apply the various cost classification concepts.
3. Identify cost behavior and use this information in a range of decisions.
4. Calculate breakeven point and its related quantities.
5. Describe the features of different budgeting systems and calculate budget variances.</td></tr>
<tr><td colspan="2">Module I: Introduction
Concept of Management Accounting: Need, purpose and role of management accounting. Role of CIMA as a professional body for management accounting. Classification of cost in relation to output, activity level and cost Behavior, Activity based Costing, features of digital costing.</td><td>15</td><td>1</td></tr>
<tr><td colspan="2">Module II: Absorption Costing and Marginal Costing
Prepare overhead cost statement, calculation of total cost and marginal cost. Difference between Marginal and Absorption profit. Apply cost information in pricing decision.</td><td>15</td><td>1</td></tr>
<tr><td colspan="2">Module III: Budgeting and Control
Need for budgeting, forecasting and planning. Prepare functional budgets, budget statements: master budget including statement of profit and loss, Stress testing budget, financial position and cash flow. Technologies available for improving budgeting. Human dimensions of budgeting. Importance of cash budget, fixed and flexible budget and calculate budget variance. Budgetary control concept.</td><td>15</td><td>1</td></tr>
</table>

Module IV: Variance Analysis Principle of standard costing, standard costs. Calculate variance for material, labour, overhead, sales price and sales volume. The use of variance to reconcile the budgeted and actual profit that has been calculated using marginal costing. Interpretation of variances.	**15**	**1**

Suggested Readings:

1. Fundamentals of Management Accounting BA2. Kaplan Publications.
2. Maheshwari, S.N., Principles of Management Accounting, Sultan Chand & Sons,2003 Fourteenth Edition.
3. Khan & Jain, Management Accounting, Tata McGraw Hill Publishing House, 2002 Third Edition.
4. Arora, M.N., Cost and Management Accounting, Himalaya Publication,2012 Tenth Edition

Course Title: Business Economics I

Course Code: BBAP4102 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ Relevance and application of economic theories sandconcepts in managerial decision making. ❖ The effect of macro-environment and organizational goals on the decision making of an organization.		
LEARNING OUTCOMES:	The students should be able to: 1. Describe the scope of economics and business economics and become familiar to objectives of firm. 2. Identify demand and the factors governing it and the methods of demand analysis and demand forecasting. 3. Illustrate cost and its concepts and how they are classified on different basis. 4. Describe about different market structure and the pricing decisions according to them. 5. Define profit maximization and policies made and planning done to achieve the goal of profit maximization with customer satisfaction. 6. Illustrate the goals and decision-making process of firms.	**No. of Hours**	**No. of Credits**
Module I: Introduction to Managerial Economics, Demand Analysis and Cost Analysis Introduction to Managerial Economics: Definition & Scope of Managerial Economics, Role & Responsibility of a managerial economist, Objectives of a firm. Demand Analysis: Elasticity of Demands: Concept, Types, Measurement of elasticity of demand, Implications in decision making, Demand forecasting: Meaning & Significance, Characteristics of good forecasting. Cost Analysis: Cost concept, Classification of costs, Cost-output relationships. Economies & diseconomies of scale. Cost control and reduction, Pricing decisions under different market structures (Perfect		**15**	**1**

Competition, monopoly, monopolistic, oligopoly), Price determination, Managerial implications & Methods.		
Module II: Macroeconomic context of Organization Macroeconomic context of Organization (Global Context): Concept of Globalization, Consequences for businesses and national economies, Influence on economic development & Impact on Business, Global trade& Development, Role of institutions promoting Global trade.	**15**	**1**
Module III: Goals and decisions of Organizations Goals and decisions of Organizations: Economic goals of stakeholders, Shareholder's wealth: Variables affecting it and impact in Management Decision making. Identifying stakeholders and their likely impact on goals of organization, Effect on management decisions, distinguish between the potential objectives of management and those of shareholders, and the effects of this principal-agent problem on decisions concerning price, output and growth of the firm.	**15**	**1**
Module IV: Industry Competition, Cost Behavior & Industry Structure Industry Competition, Cost behavior& Industry structure: Behavior of a firm's unit costs in the short run and long run, Potential effects of long run cost behavior on prices, The size of the organization & the number of competitors in the industry. Impact of prices and competition on e- business and globalization, Profit maximization. Theory of Production and production function with two variable inputs.	**15**	**1**

Suggested Readings:

1. Dwivedi, D.N., Managerial Economics, VikasPublishingHouse,2003.
2. Chaturvedi. And S. L. Gupta, Business Economics, BrijwasiPublishers,2003.
3. Mehta, P.L., Managerial Economics, SultanChand&Sons.,2003.
4. Koutsoyiannis, A., Modern Micro Economics, Macmillan Press Ltd.,2003.
5. Salvatore, Dominick, Managerial Economics, McGraw-HillBook Company.

Course Title: Business Mathematics

Course Code: BBAP4103 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ The application of mathematics in the business. ❖ The analysis of data and building relationship among variables.		
LEARNING OUTCOMES:	The students should be able to: 1. Identify the number of ways in which data can beselected and arranged. 2. Calculate and identify the progressions. 3. Present and analyze the business data. 4. Express quantitatively the degree and direction of the co-variation or association between two variables. 5. Use simple linear regression for building models of business data. 6. Understand fundamentals of probability and various probability rules that help to measure uncertainty. 7. Perform several analysis with respect to business decisions involving uncertainty.	**No. of Hours**	**No. of Credits**
Module I: Principle of Counting and Mathematics Induction Permutations and Combination: Concept of factorial, Principle of Counting, Permutation with restriction, Circular Permutation and Combination with restriction. Mathematics Induction Principle. Sequences & Series: A.P., G.P. and H.P. Simple and compound interest, Present value using formulae and CIMA tables, Annuities and perpetuities, Interpretation of NPV and IRR.		**15**	**1**
Module II: Analysis of Data Analysis of Data: Definition, Importance & Limitation, Collection of data and formation of frequency distribution, Graphic presentation of frequency distribution: Graphics, Bars, Histogram. Measures of central tendency: Mean Median and Mode. Partition values: Quartiles, Deciles and Percentiles.		**15**	**1**

Measures of variation: Range, IQR, Quartile deviation, Standard deviation and Lorenz Curve.		
Module III: Correlation Analysis & Regression Correlation Analysis: Correlation Coefficient, Assumptions of correlation analysis, Coefficients of determination and correlation. Measurement of correlation: Karl Person's Methods, Spearman's rank correlation. Concurrent deviation of the correlation coefficient, Pitfalls and limitations associated with regression and correlation analysis, Real world application using IT tools. Correlation & Regression: Scatter Diagram, Correlation Coefficient and the coefficient of determination between two variables, Regression equation between two variables, Dependent variable, and independent variable. Trends in time series: Graphs, Moving averages and Linear regressions.	**15**	**1**
Module IV: Probability Probability: Probability and its relationship with proportion and percentage, Simple & Conditional Probability, Addition and multiplication rules of probability theory. Use of expected value tables in decision making, Limitations of expected values. Concepts of risk and uncertainty. Venn diagrams.	**15**	**1**

Suggested Readings:

1. Thukral,J.K.,Business Mathematics, BVP Publications-latest edition.
2. Sancheti and Kapoor, Business Mathematics, latest edition.
3. Chang, Business Mathematics, latest edition.
4. Soni, R.S., Business Mathematics, latest edition.
5. Bhardwaj,R.S., Mathematics for EconomicsandBusiness,ExcelBooks,2000.
6. Raghavachari, M., Mathematics for Management, TataMcGrawHill,2004.

Course Title: Financial Accounting

Course Code: BBAP4104 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with ❖ The concept of financial accounting. ❖ The preparation of final accounts. ❖ The usage of final accounts as a control tool.		
LEARNING OUTCOMES:	The students should be able to: 1. Define the need for accounting records. 2. Identify user groups and the characteristics of financial statements. 3. Explain the approaches for creating accounting standards. 4. Explain capital and revenue, cash and profit, income and expenditure, assets and liabilities. 5. Identify alternative methods of valuing assets, and their impact on profit measures and statement of financial position values. 6. Understand the role of accounting standards in preparing financial statements. 7. Evaluate the control of Accounting Systems with the uses of financial statements.	**No. of Hours**	**No. of Credits**
Module I: Concepts of Financial Accounting Concepts of Financial Accounting: Need for Accounting Records, distinguish between Financial and Management Accounts, Capital and Revenue, Cash and Profit, Income and Expenditure, Assets and Liabilities, Historical Cost Convention, Regulatory and Legal Framework for Financial Accounting, Role of Accounting Standards, Approaches to Creating Accounting Standards. IFRS.		**15**	**1**

Module II: Accounting Systems and Integrated accounts in a costing environment Accounting Systems: Ledger Accounts and Supporting Documents, Double-Entry Book keeping, Cash and Bank accounts, Bank Reconciliation Statement, Petty Cash statements under an Imprest system, Nominal Ledger Accounts, Journal entries, Trial Balance, Accounts for Indirect Taxes, Payroll, a Non-Current Asset Register, Accounting Codes: Need & Use of Coding Systems.	**15**	**1**
Module III: Preparation of Accounts Preparation of accounts: Prepare Accounts Using Accruals and Prepayments, Bad Debts and Allowances for Receivables, Calculation of Depreciation and for Impairment values, Accounts for Inventories, Manufacturing Accounts, Income and Expenditure Accounts, Account for issue and redemption of Shares and Debentures, Prepare Financial statements from Trial Balance, Calculate basic Ratios.	**15**	**1**
Module IV: Control of Accounting Systems and Financial statements for managers Control of Accounting Systems: Internal & External Audit, Need for External Audit, meaning of fair Presentation, Procedures for Internal Audit, Need for Financial Controls, Audit Checks & Audit Trials, Nature of Accounting errors & Correction of errors, Nature of Fraud, Methods of Fraud Prevention & Detection.	**15**	**1**

Suggested Readings:

1. Maheshwari, S.N. and S.K. Maheshwari, An Introduction to Accountancy, Eighth Edition, Vikas PublishingHouse,2003.
2. Gupta, R.L. and V.K. Gupta, Financial Accounting: Fundamentals, Sultan Chand Publishers,2003.
3. Monga, J.R., An Introduction to Financial Accounting, First Edition, Mayo or Paper books,2005.
4. Monga, J.R., and Girish Ahuja, Financial Accounting, First Edition, An Introduction to Eighteen Edition, Mayo or Paper books,2003.
5. Bhattacharya, S.K. and J. Dearden, Accounting for Manager–Text and Cases, Third Edition, Vikas Publishing House,2003.
6. Maheshwari,S.N.andS.K.Maheshwari,AdvancedAccountancy,EighthEdition, Vol.I&II,VikasPublishingHouse,2003.

Course Title: Computer Applications

Course Code: GE47301 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ Basic functioning of a computer. ❖ Different operating systems. ❖ The concept of networking.		
LEARNING OUTCOMES:	The students should be able to: 1. Study the evolution of computers. 2. Describe the complete details of computer components. 3. Explain the different types of operating systems. 4. Explain the networking concepts. 5. Use various tools of Microsoft Office. **6.** Illustrate the importance and use of computer fundamentals**.**	**No. of Hours**	**No. of Credits**
Module I: Basics of Computer Basics of Computer and its evolution: Evolution of computer, Data, Instruction and Information, Characteristics of computers, Various fields of application of computers, Various fields of computer: Hardware, Software, Human ware and Firmware, Advantages and Limitations of computer, Block diagram of computer, Function of different units of computer, Classification of computers On the basis of technology: Digital, Analog and Hybrid, On the basis of processing speed and storage capacity: Micro, Mini, mainframe and Super, On the basis of Purpose: General & Special. Different Generation of computers I to V, Types of software: System and Application, Compiler and Interpreter, Generation of language: Machine Level, Assembly, High Level, 4GL.		**15**	**1**

Module II: Components of Computers and Attributes Components of a computer system, Generation of computer and computer languages, personal computers in Business, PC-software Packages, An Introduction to Disk. Operating system and windows, GUI, Other system software. Primary Memory: ROM and its types namely, PROM, EPROM, EEPROM, RAM. Secondary memory: SASD and DASD Concept.	**15**	**1**
Module III: Operating System Concept, GUI and File Manipulation Operating System Concept: Introduction to operating system, Function of OS, Types of operating systems, Booting Procedure, Start-up sequence, Details of basic system configuration, Important terms like Directory, File, Volume, Label, Drive name, etc. Introduction to GUI using Windows Operating System: All Directory Manipulation, creating directory, Sub directory, Renaming, Coping and Deleting the directory. File Manipulation: Creating a file, Deleting, Copying, Renaming a file.	**15**	**1**
Module IV: Concept of Data Communication and Networking Concept of Data Communication and Networking: Networking Concepts, Types of Networking: LAN, MAN and WAN, Communication Media, Mode of Transmission: Simplex, Half Duplex, Full Duplex, Analog and Digital Transmission, Synchronous and Asynchronous Transmission, Different Topologies. Introduction to Spread Sheets, Microsoft Excel type spreadsheet, Advantages and disadvantages of spreadsheet software, when compared to manual analysis and other types of software application packages. Use of spreadsheet software in budgeting, forecasting, reporting performance, variance analysis, what-if analysis, discounted cash flow calculations.	**15**	**1**

Suggested Readings:

1. Leonand Leon, Introduction to Information Technology, Leon Tech World.
2. Microsoft Office – 2000Complete-BPBPublication.
3. Sinha, Kr. Pradeep and Preeti Sinha, Foundations of Computing, BPB.
4. Jain, V.K., Computers and Beginner.

Course Title: Human Resource Management

Course Code: GE47302 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ Evolution and challenges of HRM. ❖ Practical application of different theories related to HRM.		
LEARNING OUTCOMES:	The students should be able to: 1. Describe the concept and importance of HRM. 2. Demonstrate the purpose of the HR function and its relationships with other parts of the organization. 3. Explain the contribution of HR to the sustainable delivery of organization's strategies. 4. Apply the tools and techniques of HRM. 5. Demonstrate the HR activities associated with developing employees. **6.** Demonstrate the role of manager in implementation of HR practices**.**	**No. of Hours**	**No. of Credits**
Module I: Introduction to HRM Introduction: Concept, Nature, Scope, Objectives and importance of HRM, Evolution of HRM, Challenges of HRM, Personnel Management vs. HRM, Strategies for the New Millennium: Role of HRM in strategic management, Theories of behavioral aspects of control. Performance management and measurement frameworks, e.g., target setting, management by objectives, Balanced Scorecard. Trust and control, Human capital, Emotional quotient, Mentoring, ESOP, Flexi-time, Quality circles, Kaizen, TQM and Six Sigma. The relationship of the employee to other elements of the business, HR in different organizational form, project based, virtual or networked firms in different organizational contexts, Ethical code and the interface with HR practice.		**15**	**1**

Module II: Acquisition of Human Resources Acquisition of Human Resources: HR Planning, Forecasting, Personnel requirements. Retention, Absence and Leave, Employee turnover. Job analysis, Job description and Job specification. Recruitment: Sources and Process. Selection process: Tests and Interviews. Placement and Induction. Job changes: Transfers, Promotions/demotions, Separations. The psychological contract and its importance to retention, Equality and diversity practices. Issues relating to fair and legal employment practices e.g., recruitment, dismissal, redundancy, and ways of managing these. Practices related to the creation of opportunities for employees to contribute to the organization including, job design, communications, involvement procedures and principles of negotiation.	**15**	**1**
Module III: Training and Development Concept and Importance of training, Types of training, Methods of training, Design of training programme, Evaluation of training effectiveness, Executive development: Process and techniques, Career planning and development, Disciplinary and grievance procedures in resolving poor performance.	**15**	**1**
Module IV: Communication and Negotiation Communication and Negotiation: The communication process, Types of communication tools and their use, Ways of managing communication problems. The importance of effective communication skills for the Chartered Management Accountant. The importance of non-verbal communication and feedback. Developing effective strategies for influence/persuasion/negotiation, The process of negotiation, Negotiation skills.	**15**	**1**

Suggested Readings:

1. Chhabra, T. N., Human Resource Management, Dhanpati Rai and Co. Pvt. Ltd NewDelhi 2003.
2. Dr. Gupta, C. B., Human Resource Management, Sultan Chand and Sons, New Delhi, 2003.
3. Flippo, Edwin B., Personnel Management, Tata McGraw Hill.
4. Rao, V S P, Human Resource Management, Text and Cases, Excel Books, 2004.
5. Aswathappa, K., Human Resource and Personnel Management (Text and Cases), Tata McGraw Hill Publishing Company, New Delhi, 2003.

Course Title: Creativity and Innovation

Course Code: GE47303 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ explore approaches used by managers and organizations for creating and sustaining high levels of innovation.		
LEARNING OUTCOMES:	The students should be able to: 1. Analyse the creative thoughts of renowned personalities in the past and its contribution towards the success 2. and shortcomings of business model; 3. Generate Innovative idea for business and defend/ justify the same; 4. Interpret the Business Competence achieved by various organisations by using the Innovative Business Model; 5. Describe the significance of Innovative Leadership; 6. Analyse patents already granted in their field of interest and make a cause with innovative idea for filing a new patent.	**No. of Hours**	**No. of Credits**
Module I: Introduction Meaning & Concept of Creativity; Creativity Process; Nature & Characteristics of Creativity and Creative Persons; Factors affecting Creativity; Recognizing and Avoiding Mental Blocks; Thinking Preferences; Risk Taking; Creativity Styles; Creative Thinking Tools; Innovation vs Creativity; Types of Innovations: Incremental & Radical.		**15**	**1**

Module II: Idea Generation & Creativity in Problem Solving Ideation; Pattern Breaking Strategies; Mind stimulation: games, brain-twisters and puzzles; Idea-collection processes: Brainstorming/Brain-writing, SCAMPER methods, Metaphoric thinking, Outrageous thinking, Mapping thoughts; Eight-Dimensional (8D) Approach to Ideation; Systematic Inventive Thinking: TRIZ methodology.	**15**	**1**
Module III : Innovation Management Invention and Discovery- Process and Typology; Methods and Techniques; Arenas of Innovative Competence; Categories of Innovation: Product, Process, and Service Finance (Venture Capital, Angel Investors), Offerings, Delivery. Evaluation of Effectiveness of Innovation.	**15**	**1**
Module IV : Setting the Right Ecosystem for Innovation and Intellectual Property The Essence of Right Ecosystem; Dimensions of the Ecosystem for Innovation; Intrinsic Motivation & Extrinsic Motivation; Leadership Styles fostering Innovation; Organisational Alignment; Creating Self-Sustaining Culture of Innovation; Organisational Enrichment. Introduction to intellectual property: Patents (novel, useful, and not obvious), Copyrights, Trademarks; Transforming Innovations into Proprietary Assets: significance and steps; Strategizing Intellectual Property; Issues of IP Enforcement, Piracy, Counterfeiting, Copyright violation, etc. IPR and New Product Development. Government Policies and Issues on National and International IP Legislations and Treaties.	**15**	**1**
Suggested Readings : 1. Harvard Business Essentials. (2003). Managing Creativity and Innovation. Boston: Harvard Business School Publishing. 2. Prather, C. (2010). The Manager's Guide to Fostering Innovation and Creativity in Teams. New York: McGraw-Hill Education.		

Course Title: Business Communication

Course Code: AECC47302 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ Project and report writing. ❖ Skills required for effective presentation. ❖ Drafting of resume. ❖ Interview processes.		
LEARNING OUTCOMES:	The students should be able to: 1. Prepare good and effective projects and reports. 2. Develop proper voice modulation skills. 3. Develop good presentation skills. 4. Illustrate writing skills for various methods ofbusiness communication. 5. Demonstrate orating skills in different activities. 6. Develop confidence and positive body language.	**No. of Hours**	**No. of Credits**
Module I: Project Writing, Report writing and Proposals Project and report writing, and proposals: Writing an effective report, Basics of project writing, Paragraph writing. Paper reading and Voice modulation, Basics of project presentation.		**15**	**1**
Module II: Presentation& Effective Listening Making a presentation, the various presentation tools, along with guidelines of effective presentation, Boredom factors in presentation and ways to overcome them, Interactive presentation& presentation as part of a job interview. Art of effective listening. Professional Communication through new agemediums, body and sign language.		**15**	**1**
Module III: Resume writing Resume writing skills, Guidelines for a good resume. Facing an interview board: Proper body posture, Importance of gestures and Steps to succeed in interviews. Practice mock interview in classrooms with presentations on self, Self-introduction: Highlighting positive and negative traits and dealing with people,		**15**	**1**

face to face.		
Module IV: Leadership and Sessions on Current Topics Leadership: Quality of a leader, Leadership quiz with case study, Knowing skills and abilities. Introduction to group discussion techniques with debate and extempore, Increasing professionalism. Audio Video recording and dialogue sessions on current topics: Economy, Education system, Environment and Politics.	**15**	**1**

Suggested Readings:

1. Wren & Martin, English grammar andcomposition,2003.
2. Sinha,K.K.,BusinessCommunication,GalgotiaPublishers,2003.
3. Robinson, David, Business Etiquette, Kogan Page.
4. Rogets Thesaurus.
5. Hand Book of Practical Communication Skills-Chrissie Wrought, published by JaicoPublishing House.
6. Ray, Reuben, Communication today – Understanding Creative Skills,Himalaya Publishing House, 2001.

Course Title: Business Law

Course Code: BBAP4201 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with ❖ Indian contract act, Sale of goods act, Negotiable instruments act, Companies act and Law of employment. ❖ Comparison of English law with alternative Legal systems.		
LEARNING OUTCOMES:	The students should be able to: 1. Identify the essential elements of a valid contract. 2. Understand basic concepts of Indian Contract Act and Special Contracts. 3. Describe rules related to Sale of Good sAct. 4. Understand fundamental concepts of Negotiable Instruments Act. 5. Understand the basic provisions of Indian Companies Act. 6. Explain the sources of English law and describe elements of sharia law. 7. Explain the law of employment and the protectionavailable to an employee under law.	**No. of Hours**	**No. of Credits**
Module I: Indian Contract Act, Sale of Goods Act, and Negotiable Instruments Act Indian Contract Act, 1872: Essentials of valid contract, Discharge of contract, remedies for Breach of contract, Contracts of Indemnity, Guarantee, Bailment, Pledge and Agency. Sale of Goods Act 1930: Meaning of Sale and Goods, Conditions and Warranties, Transfer of Property, Rights of an unpaid seller. The Negotiable Instruments Act 1881: Essentials of Negotiable instruments, Kinds of Negotiable Instrument Holder and Holder in Due Course, Negotiation by endorsements, crossing of a cheque and Dishonor of a cheque.		**15**	**1**
Module II: The Companies Act		**15**	**1**

The Companies Act 2013: Essential characteristics of a company,Types of companies. Memorandum and Articles of association, Prospectus. Shares: Kinds, Allotment and Transfer. Debentures. Essential conditions for a valid meeting, Kinds of meetings and Resolutions. Directors, Managing Directors: Their appointment, Qualifications, Powers and limits on their remuneration, Prevention of oppression and mismanagement.		
Module III: Comparison of English law with alternative Legal systems Comparison of English law with alternative Legal systems: The sources of English law, Elements of the English legal system and the tort of negligence. Characteristics of the legal systems found in other countries. Describe elements of Sharia law. Describe the role of international regulations.	**15**	**1**
Module IV: Law of employment Law of employment: Essential elements of an employment contract and the remedies available following termination of the contract. Explain how employers and employees are affected by health and safety legislation; Describe the consequences of a failure to comply with health and safety legislation. Explain the nature, legal status and administration of business organizations, The financing and management of companies limited by shares.	**15**	**1**

Suggested Readings:

1. Maheshwari, S.N. and S.K. Maheshwari, A Manual of Business Law, 2 Edition, Himalaya Publishing House, 2004.
2. Kuchhal, M. C., Business Law, Vikas Publishing House, New Delhi, 2004.
3. Kapoor, N. D., Elements of Mercanlite Law, Sultan Chand & Sons, NewDelhi,2003.
4. Gulshan S.S. and Kapoor, G.K., "Business Law including Company Law",2003, New Age International Private LimitedPublishers.
5. Aggarwal S.K., "Business Law ,2003",Galgotia Publishing Company.
6. Dr. Singh, Avtar, Company Law, Eastern Book Co. Lucknow, Bharat Law House, Delhi, 2004.

Course Title: Business Economics II

Course Code: BBAP4202 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with ❖ The impact of price variable on the profitability of an organization. ❖ The role of government in price fixation. ❖ Financial system. ❖ The different kinds of financial markets.		
LEARNING OUTCOMES:	The students should be able to: 1. Calculate the level of output and price to maximize profits. 2. Calculate price elasticity of demand and supply. 3. Demonstrate the determination of prices by market forces and the impact of price changes on revenue from sales. 4. Explain the reasons for and effects of government intervention to stabilize prices. 5. Understand financial system of the country. 6. Explain the impact of surpluses and deficits on the participants of the financial system. 7. Explain the functions of the main financial markets and institutions in facilitating commerce and development.	**No. of Hours**	**No. of Credits**
Module I: Determination of prices Determination of prices by market forces and the impact of price changes on revenue from sale, Price elasticity of demand and supply, Its determinants, Effect of price elasticity of demand on firm's revenue.		**15**	**1**

Module II: Government Intervention Government Intervention: Cause of instability of prices in markets for primary goods, Impact of instability of prices on incomes of producers and stability of industry, Producer revenues, Market equilibrium, Impact of Government policies to influence market prices, Main sources of market failure & policies available to deal with them.	**15**	**1**
Module III: The Financial System The Financial System: Demand for finance and assets used for borrowing, Factors leading to liquidity surpluses & deficits in the short, medium & long run households, firms and governments. Role of financial assets markets and institutions in assisting organizations to manage their liquidity position and to provide an economic return to holders of liquidity.	**15**	**1**
Module IV: The Financial Markets The Financial Markets: The functions of the main financial markets and institutions in facilitating Commerce and Development, Financial and Economic functions of financial intermediaries. Role of Commercial banks in the process of Credit creation, Role of the „Central Bank" in ensuring liquidity, Origins of the 2008 Banking Crisis and Credit crunch, Role of National and International Governmental Organizations in regulating and Influencing the Financial system.	**15**	**1**

Suggested Readings:

1. Chaturvedi, D. D and Anand Mittal., Business-EconomicsII (GGSIPUEdition),BrijwasiBookDistributors,2005.
2. Dwivedi,D.N.,Macro Economics, TataMcGraw Hill,2005.
3. Mishra, S.K. and V.K. Puri, Modern Macro-EconomicsTheory,HimalyaPublishingHouse,2003.
4. EdwardShapiro,Macro-EconomicsAnalysis,TataMcGrawHill,2003.

Course Title: Management Accounting II

Course Code: BBAP4203 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ Cost Volume and Profit Analysis. ❖ Accounts and Reports for Managers. ❖ Capital Budgeting and impact of Risk.	**No. of Hours**	**No. of Credits**
LEARNING OUTCOMES:	The students should be able to: 1. Demonstrate the role of CVP analysis indecision making. 2. To understand the financial and non-financial indicators. 3. Demonstrate the impact of Risk.		
Module I: Performance Measurement Need for performance measure: Characteristics of service industry and responsibility accounting. Calculation of financial and non-financial performance measure.		**15**	**1**
Module II: Accounting report for Managers Integration of cost accounting system with the financial accounting system. Prepare integrated accounts showing standard cost variances. Prepare accounts for job and batch costing. Prepare reports for Managers in manufacturing, service and not for profit organization.		**15**	**1**
Module III: Risk and Uncertainty Concept of Risk and Uncertainty. Probability and its relation with proportion and percentage, expected values table. Use of normal distribution: graph and use of normal distribution table. Measure of central tendency: Arithmetic Mean, Median, Mode, Range, Variances, standard deviation and co-efficient of variation for both group and ungroup data.		**15**	**1**
Module IV: Capital Budgeting		**15**	**1**

Time Value of Money. Discounting, compounding, annuities and perpetuities, NPV, IRR, Accounting Rate of Return, Payback, Discounted Payback, and Profitability Index. Simple practical problems on capital budgeting.		

Suggested Readings:

1. Fundamentals of Management Accounting BA2, Kaplan Publishing.
2. Maheshwari, S.N., Principles of Management Accounting, Sultan Chand& Sons, 2003 Fourteenth Edition.
3. Khan & Jain, Management Accounting, Tata McGraw Hill PublishingHouse, 2002 Third Edition.
4. Maheshwari, S.N., Advanced Cost Accounting and Cost Systems, ShreeMahavir Book Depot, 2003 Second Edition.
5. Horngren, Charles, Introduction to Management Accounting, Prentice Hallof India, 1999 Eleventh Edition.
6. Pandey, I.M., Management Accounting, Vikas Publishing House, 2003Third Edition.

Course Title: Corporate Governance & Ethics

Course Code: BBAP4204 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ The importance of ethics in business. ❖ The concept of corporate governance. ❖ Company administration.		
LEARNING OUTCOMES:	The students should be able to: 1. Explain the interaction of corporate governance with business ethics and company law. 2. Distinguish between detailed rules based and principles-based approaches to governance. 3. Explain the effects of corporate governance on directors‟ powers and duties. 4. Describe different board structures, the role of the board and corporate social responsibility. 5. Describe the types of policies and procedures that constitute „best practice. 6. Explain the regulatory governance framework for companies and benefits to stakeholders.	**No. of Hours**	**No. of Credits**

Module I: Ethics & Business and Need for Ethics Ethics & Business: Importance of Ethics to Business, Values and Attitudes that provide Professional Accountants with a commitment to act in the public interest and with social responsibility, need for a Framework of laws, Regulations and Standards in business and their application, Various means ofregulating ethical behavior, ethical dilemmas and conflicts of interest and their resolution. Need For Ethics: The Need for Continual Personal Improvement and Lifelong Learning, Explain the need to develop the Virtues of Reliability, Responsibility, Timeliness, Courtesy and Respect, the Ethical Principles of Integrity, Objectivity, Professional Competence, Due Care and Confidentiality, Reasons why CIMA and IFAC each have a „Code of Ethics for Professional Accountants.	**15**	**1**
Module II: Financing and management of companies Financing and management of companies limited by shares: Different types of shares, The procedure for their issue, Maintenance of capital principle and the reduction of share capital, Ability of a company to take secured and unsecured loans, the different types of security and the registration procedure. Appointment, Retirement, Disqualification and Removal of directors, Powers and duties of directors, Rules dealing with the possible imposition of personal liability upon the directors of insolvent companies. Rights of majority and minority shareholders. Division of powers between the board of a company and the shareholders. The qualifications, powers and duties of the company secretary.	**15**	**1**

Module III: Corporate Governance and Its Impact Corporate Governance: Define Corporate Governance, Explain the interaction of Corporate Governance with Business Ethics and company law, History of Corporate Governance internationally, Detailed rules based and principles-based approaches to governance. Impact of Corporate Governance: On the Directors, their powers& duties, Different Board structures, the Role of the Board and Corporate Social Responsibility, Describe the types of Policies and procedures that constitute „Best Practice". Explain the Regulatory Governance Framework for Companies and benefits to Stakeholders. Role of SEBI and its responsibilities towards the companies and stakeholders.	**15**	**1**
Module IV: Company Administration Company Administration: Essential characteristics of the different forms of business organizations and the implications of corporate personality. Public and private companies. Establishing a company by registration or purchasing „off the shelf", Articles of association. Advantages and disadvantages of carrying on business through the medium of a company limited by shares, Board meetings and general meetings of shareholders, Voting rights of directors and shareholders, Types of shareholder resolutions.	**15**	**1**
Suggested Readings: 1. Laura P Hartman and Abha Chatterjee, Business Ethics,Tata McGrawHill, 2007. 2. Velasquez, Business Ethics: Concepts and cases, Prentice Hall , 6th Edition. 3. Reed Darry, Corporate Governance , Economic Reforms and and Development, Oxford. 4. Mathur UC, Corporate Governance and Business Ethics, McMillan.		

Course Title: Course Title: Principles of Management

Course Code: GE47304 **Course Credit: 4**

COURSE OBJECTIVE:	**To familiarize students with:** *Skills, competencies, techniques and knowledge needed to successfully manage an organization. * Short and long-term perspective for forming a strategic vision, setting objectives, crafting a strategy and then implementing it.		
LEARNING OUTCOMES:	**The students should be able to:** 1. Understand the management practices of businessorganizations in the dynamic global environment. 2. Comprehend effective management planningand organizing staff. 3. Understand contemporary management concepts and skills and put these concepts and skills into practice. 4. Get an understanding of the basic principles of staffing and leadership. 5. Investigate the ways of developing and maintaining organization's competitive advantage within a changing business environment. 6. Identify the range of controlling tools availablein the management. 7. Reach a systematic understanding of management-related challenges. 8. Apply conceptual tools and techniques in analyzing, evaluating and addressing management issues	**No. of Hours**	**No. of Credits**
Module I: Introduction Concept, nature, process and significance of management. Managerial levels, skills, functions and roles. Management Vs. Administration. Coordination as essence of management. Development of management thought: classical, neo-classical, behavioral, systems and contingency approaches. Mintzberg‟sTen Managerial Roles		**15**	**1**

Module II: Planning and Organizing Planning: Nature, scope and objectives of planning, Types of plans, Planning process, Business forecasting. MBO. Decision Making: Concept, types, process and techniques. Organizing: Concept, nature, process and significance. Principles of an organization: Span of Control, Departmentation& Types of organization. Authority, Responsibility, Delegation and Decentralization, Formal and Informal Organization.	**15**	**1**
Module III: Staffing and Motivation Staffing: Concept, Nature and Importance of Staffing. Motivating and Leading: Nature and Importance of motivation, Types of motivation, Theories of motivation: Maslow, Herzberg, X, Y and Z. Leadership: meaning and importance, Traits of a leader, Types of leaders, Leadership of virtual teams, Leadership and ethics Leadership Styles: Likert's Systems of Management,Tannenbaum and Schmidt Model and Managerial Grid.	**15**	**1**
Module IV: Controlling Nature and Scope of control, Types of Control, Control process, Control techniques: traditional and modern, Effective Control System. Social Responsibilities of Business. Areas of social obligations. Management of change- concept, need for change, process, resistance to change.	**15**	**1**

Suggested Readings:

1. Stoner, Freeman and Gilbert Jr., Management, Prentice Hall of India, NewDelhi, 2003.
2. Gupta, C.B., Management Concepts and Practices, Sultan Chand and Sons,New Delhi, 2003.
3. Koontz. O Donnel and Weirich, Management, Tata McGraw Hill Publishing Company, New Delhi, 2001.

Course Title: Course Title: Financial Literacy

Course Code: GE47305 **Course Credit: 4**

COURSE OBJECTIVE:	**To familiarize students with:** ❖ An integrated approach to understand the concepts and applications of financial planning.		
LEARNING OUTCOMES:	**The students should be able to:** 1. Describe the importance of financial literacy and list out the institutions providing financial services; 2. Prepare financial plan and budget and manage personal finances; 3. Open, avail, and manage/operate services offered by banks; 4. Open, avail, and manage/operate services offered by post offices; 5. Plan for life insurance and property insurance; 6. Select instrument for investment in shares.	**No. of Hours**	**No. of Credits**
Module I: Introduction Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.		**15**	**1**

Module II : Financial Planning and Budgeting Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.	**15**	**1**
Module III : Banking Services Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, microfinance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.	**15**	**1**
Module IV : Protection and Investment Related Financial Services Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI) .	**15**	**1**

Suggested Readings:

1. Avadhani, V. A. (2019). Investment Management. Mumbai: HimalayaPublishing House Pvt. Ltd.
2. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
3. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non- Financial Managers. Indiana: universe
4. Company.
5. Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.

Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

Course Title: Public Administration and Business

Course Code: GE47306 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ Basic knowledge about the structure and working of the public administration system in India.		
LEARNING OUTCOMES:	The students should be able to: 1. Explain the basic concept of public administration and its relevance for business; 2. Explain the difference between Public administration and Business Administration; 3. Analyse the concept of good society and its impact on business; 4. Analyse the impact of political system on business environment in India; 5. Evaluate the impact of judicial system on business environment in India; 6. Assess the impact of governance and public policies on business.	**No. of Hours**	**No. of Credits**
Module I: Introduction Public Administration- meaning, nature and scope and limitations; Concept and functions of a welfare state; Emergence of civil society; Factors leading to emergence of civil society; Concept of liberty, Theories of liberty; Concept of equality, Dimensions of equality; Concept of justice, dimensions of justice. Similarity and Dissimilarity between Public Administration and Business Administration.		**15**	**1**

Module II : Idea of a Good Society Good society: Need and Importance, Moral Reasoning, Theories of Moral Reasoning; Diversity, Equity and Equality; Leadership; Responsibility, Accountability; Globalization and society; Cross cultural issues; Ethical Conduct of National and Multinational Corporations.	**15**	**1**
Module III : Political System and Business Constitution of India- Preamble, Fundamental rights, Directive Principles of state policies; India's federal system, NITI AYOG-role and functions; Impact of political system on business environment- policies, programmes and procedure; Ease of doing business; Start-up India, Stand Up India, Make in India, Recent trends in taxation policies-impact on investment and business.	**15**	**1**
Module IV: Governance and Public Policy Governance- Concept and Nature; Public accountability; Redressal of public grievances with special reference to RTI, Lokpal, and Lokayukta, Election Commission, Association for Democratic Reforms (ADR), Bringing people closer to Administration: E-governance; Political Representation, Decentralization of Governance- Panchayati Raj System, Urban Local Bodies.	**15**	**1**
Suggested Readings: Basu, D. D. (2015). Introduction to the Constitution of India. New York: LexisNexis. Fadia, B. L., &Fadia, K. (2017). Indian Government and Politics. Uttar Pradesh: Sahitya Bhawan. Granville, A. (1999). The Indian Constitution: Cornerstone of a Nation. Oxford: Oxford University Press. Granville, A. (2003). Working a Democratic Constitution: A History of the Indian Experience. Oxford: Oxford University Press. Kashyap, S. C. (2011). Our Constitution. New Delhi: National Book Trust. Sapru, R. K. (2012). Public Policy: Formation, Implementation and Evaluation. New York: Sterling Publishers. Singh, M. P., & Saxena,		

Course Title: Management Accounting III

Course Code: BBAP4301 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ Cost accounting systems. ❖ Budgeting and forecasting. ❖ Variance analysis and its usage in decision making.		
LEARNING OUTCOMES:	The students should be able to: 1. Describe costing methods and their results. 2. Distinguish between various cost and variances. **3.** Demonstrate the effect of variance in firm"s performance**.** 4. Describe the consequence of "what if" scenario. 5. Explain the purpose of forecast and budgeting and discuss budgets based on forecast. 6. Apply TQM system in working. 7. Explain the role of environmental costing.	**No. of Hours**	**No. of Credits**
Module I : Managing the cost creation value Engendering a cost-conscious culture. Logic of ABC as the foundation or managing cost. ABM to transform efficiency of repetitive overhead activities. ABM to analyse and improve customer profitability. ABM to analyse and improve channel performance. Impact of JIT and quality management on efficiency, inventory and cost. Benefits of JIT and TQM. Kaizen, Continuous improvement and cost of quality reporting. Elimination of Non value adding activities and the reduction of cost using process re-engineering. Target Costing, Value chain analysis, Life cycle costing.		**15**	**1**
Module II : Capital Investment Decision Incremental cash flow. Tax, inflation and other factor. Perpetuities. Qualitative issues. Sources and integrity of data. Roll of Business Intelligence system. Investment decision making process, discounting and capital investment as a real option. Evaluate project as per Payback, ARR,IRR and NPV. Pricing decision and pricing strategies.		**15**	**1**

Module III:Managing and controlling the performance of organizational unit. Objective of responsibility center. Controllable and uncontrollable cost and revenue. Cost variability, attributable cost and identification of appropriate measures of performance. Use data analytics in performance management of responsibility center. Key performance indicators. Bench marking. Non-financial performance indicator and Balance Scorecard. Behavioral issues. Use and ethics of transfer pricing.	**15**	**1**
Module IV : Risk and Control Quantification of risk. Use of probabilistic model to interpret distribution of project outcome. Stress-testing of projects. Decision trees and decision making under uncertainty, Sentivity and what-if-analysis, Upside and downside risk. TARA framework- transfer, avoid, reduce, accept. Business Risk. Use of information system and data in managing risks.	**15**	**1**

Suggested Readings:

1. Khan & Jain, Management, Accounting, Tata McGraw Hill Publishing House, 2002, Third Edition.
2. Pandey, I.M., Management Accounting, Vikas Publishing House, 2003 Third Edition
3. Maheshwari, S.N., Advanced Cost Accounting and Cost Systems, Shree Mahavir Book Depot, 2003 Second Edition.
4. Horngren, Charles, Introduction to Management Accounting, Prentice Hall of India, 1999 Eleventh Edition.

Course Title: Pricing and Product Decisions

Course Code: BBAP4302 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ Pricing methodologies adopted by organizations and factors effecting the pricing decision. ❖ Product and product mix decisions and variables influencing the decision.		
LEARNING OUTCOMES:	The students should be able to: 1. Explain concepts of cost and revenue relevant to pricing and product decisions. 2. Explain the issues that arise in pricing and conflict between marginal cost decisions. 3. Illustrate the short term pricing decisions. 4. Apply break even analysis in multiple product concepts. 5. Describe relevant cost analysis to various types of short term decisions. **6.** Analyze product mix decisions, including circumstances where linear programming methods are needed to identify optimal solutions**.**	**No. of Hours**	**No. of Credits**
Module I : Pricing & Product Decisions Pricing & Product Decisions: Concept of Cost & Revenue relevant to pricing. Principles of decision making: The importance of strategic, intangible and non-financial judgements in decision-making. Identification of relevant cash flows, Conflict between Cost accounting for Profit Reporting and Stock Valuation and Information required for decision-making. Marginal Cost principle, Marginal and full Recovery of cost & related pricing decisions in the short and long-term.		**15**	**1**
Module II : Short-term Pricing Decisions Short-term Pricing Decisions: Product mix analysis in situations if there are limitations on product/service demand and production constraint, Multi-product break-even analysis, Break-even and profit/volume charts, Contribution/sales ratio, Margin of safety etc. Linear programming, Solution by graphical methods of two variable problems, together with		**15**	**1**

understanding of the mechanics of simplex solution, shadow prices etc. Sensitivity analysis of CVP-based decision models.		
Module III : Pricing Strategies Pricing Strategies: Pricing based on profit maximization in imperfect markets, Financial consequences of alternative pricing strategies. Joint costs to be allocated to final products for financial reporting purposes and its limitations in decisions concerning process and product viability.The allocation of joint costs and decisions concerning process and product viability based on relevant costs and revenues.	**15**	**1**
Module IV: Cost Planning and Analysis for Competitive Advantage Cost Planning and Analysis for Competitive Advantage: Evaluate techniques for analyzing and managing costs for competitive advantage and contrast value analysis and functional cost analysis. Total Quality Management and theory of constraints and the implications of these methods for decision-making in the new manufacturing environment Learning curves and their use in predicting product /service costs. The value chain and supply chain management, Pareto Analysis.	**15**	**1**
Suggested Readings: 1. Pricing decisions, Mark I. Alpert, Scott, Foresman. 2. Pricing decisions in small business, W.Warren Haynes. 3. Total Quality Management by Dale H. Besterfield, Pearson. **4.** Chary- Production and operation Management, Tata McGrawHill**.**		

Course Title: Financial Management I

Course Code: BBAP4303 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize the students with: ❖ Major decision-making areas of managerial finance and some selected topics in financial theory. ❖ Available corporate securities that firms canuse to finance investment, short term and long term. ❖ Evaluation of various projects using capital budgeting techniques. ❖ Working capital management.		
LEARNING OUTCOMES:	The students should be able to: 1. Describe the scope and objectives of financial management. 2. Illustrate the different sources of financing. 3. Discuss the potential for conflict within the roleof the finance function. 4. Analyse information for use in long-term decision making including consideration of tax, inflation and other factors. 5. Discuss the financial consequences of dealing with long-run projects, in particular the importance of accounting for the „time value of money". 6. Evaluate investment appraisal techniques and explain their results. 7. Calculate working capital requirements and manage key components of working capital.	**No. of Hours**	**No. of Credits**

Module I : Introduction Financial Management: Meaning, Scope, Objectives of Financial Management. Profit Maximization Vs. Wealth Maximization, Liquidity Vs Profitability. Financial Management and other Areas of Management, Methods of Financial Management, Organization of Finance Function. Sources of Financing: Classification of Sources of Finance, Security Financing, Loan Financing, Project Financing, Loan Syndication. Book Building, New Financial Institutions and Instruments viz. Depositories, Factoring, Venture Capital, Credit Rating, Commercial Paper, Certificate of Deposit, Stock Invest, Global Depository Receipts. Types of short-term finance including trade payables, Overdrafts, Short-term loans and debt factoring. Types of cash investment including interest bearing deposits, short-term treasury bills and other securities. Potential conflicts: interdependence/independence, Short-term/long-term, Capital/revenue.	**15**	**1**
Module II: Valuation, Capital Structure and Leverages Concept in Valuation: Time Value of Money, Valuation Concepts, Valuation of Securities viz., Debentures, Preference shares and Equity Shares. Capital Structure: Meaning, Concept of Capital Structure and Financial Structure, Patterns of Capital Structure, Optimum Capital Structure, Capital Structure Theories, Factors Determining Capital Structure, Capital Structure Practices in India. Cost of Capital: Concept, Importance, Classification and Determination of Cost of Capital. Leverages: Concept, Types of leverages and their significance.	**15**	**1**
Module III: Relevant Cash Flows and Investment Decisions Relevant cash flows taking into account tax, inflation and other factors, and the use of perpetuities to derivefinal‟ project value where appropriate. The identification and integration of non-financial factors in long-term decisions	**15**	**1**

The process of investment decision making including origination of proposals. Creation of capital budgets. Go/no go decisions on individual projects where judgements on qualitative issues interact with financial analysis. Discounting, including the use of annuities in comparing projects with unequal lives and the profitability index in capital rationing situations. Capital investment real options i.e.to make follow-on investment, abandon or wait. The strengths and weaknesses of: Payback, Discounted payback, Accounting rate of return (ARR), Net present value (NPV), Internal rate of return (IRR) and Modified internal rate of return based on a project's terminal value. Prioritization of projects that are mutually exclusive, and/or are subject to single-period capital rationing, and/or have unequal lives.		
Module IV : Working Capital Management Working Capital Management: Concept, Management of Cash, Management of Inventories, Management of Accounts Receivable and Accounts Payable, Over and under Trading. Interpretation of Inventory ratios either in comparison to prior periods, competitors or to the industry as a whole, taking into account the nature of the industry. Workingcapital cycle. Policies for the management of the total level of investment in working capital: Aggressive, moderate and conservative. Methods of trade receivables management, including credit control procedures. Methods of trade payables management and significance of trade payables as a source of finance and how this affects the relationship with suppliers. Financial impact of changing working capital policies. Identification of areas for improvement. Dividend, Bonus and Rights: Dividend Policy, Relevance and Irrelevance Concepts of Dividend, Corporate Dividend Practices in India.	**15**	**1**

Suggested Readings:

1. Maheshwari S.N., Financial Management, Principles and Practice, Sultan Chand & Sons, 9th Edition 2004.
2. Khan M.Y, Jain P.K., Financial Management, Tata McGraw Hill, 2001, 3rdEdition.
3. Pandey I. M., Financial Management, Vikas Publishing House, Revised Ed., 2003.
4. Hampton, Joh J, Financial Decision Making, Prentice Hall of India, 4th Edition, 1998.
5. Horne Van C. &Wachowich M., "Fundamentals of Financial Management", Prentice Hall of India, 11th Edition 2002.

Course Title: Marketing Research

Course Code: BBAP4304 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ Concept and relevance of marketing research. ❖ Marketing research process and report preparation.		
LEARNING OUTCOMES:	The students should be able to: 1. Describe marketing research process and illustrate its applications. 2. Identify various types of experimentalerrors. 3. Apply sampling techniques in researchprocess. 4. Formulate hypothesis. 5. Distinguish and select between differentmethods of data collection. 6. Prepare analysis and interpretation ofresearch work. 7. Prepare a research report.	**No. of Hours**	**No. of Credits**
Module I : Introduction to Marketing Research and Research Design Introduction of Marketing Research: Definition, aims and objectives of marketing research, Applications of marketing research, Marketing information system, Evaluation and control of marketing research, Value of information in decision making, Steps in marketing research. Research Design: Formulating the research problem, Choice of research design, Types of research design and Sources of experimental errors.		**15**	**1**
Module II : Sample and Sampling Design Sample and Sampling Design: Some basic terms, Advantages and limitation of sampling, Sampling process, Types of sampling, Types of sample designs, Determining the sample size, Sampling distribution of the mean, Testing of hypothesis.		**15**	**1**

Module III : Data Collection, Data Processing and Tabulation Methods of data collection: Secondary data, Sources of secondary data, Primary data, Collection of primary data, Observation, Questionnaire, Designing of questionnaire, Interviewing. Data Processing and Tabulation: Editing, Coding, Problems in editing, Tabulation.	**15**	**1**
Module IV : Data Analysis, Interpretation and Report Writing Data Analysis: Measurement of central tendency, Dispersion, Univariate analysis, Bivariate analysis, Multidimensional analysis I, Multivariate analysis II, Factor analysis, cluster analysis, multidimensional analysis, conjoint analysis. Interpretation and Report Writing: Interpretation, Types of research reports, Guidelines for writing a report, report format, Evaluation of research report.	**15**	**1**
Suggested Readings: 1. Beri, G.C., Marketing Research, Tata McGraw Hill, 2003. 2. Gupta, S.L., Marketing Research, Excel Books, 2004. 3. Aaker, Marketing Research, John Willey & Sons, 2001. **4.** Tull& Hawkins, Marketing Research, Prentice Hall of India, 2000**.**		

Course Title: Quantitative Techniques and Operations Research

Course Code: GE47307 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ Linear Programming and its practical application ❖ Transportation problem, Assignment problem and Game Theory. ❖ Project Management techniques like PERTand CPM.		
LEARNING OUTCOMES:	The students should be able to: 1. Explain how linear programming helps in business decision making. 2. Demonstrate and solve linear programming problems and interpret such solutions. 3. Explain transportation problem and its use in business decision making. 4. Illustrate and solve transportation problems and interpret such solutions. 5. Explain assignment problem and its application in business decision making. 6. Solve assignment problems and interpret such solutions. 7. Prepare optimal timetable for jobs, equipment, people, material, facilities and all other resources that are needed to support the production schedule. 8. Demonstrate the role of game theory in scheduling. 9. Rules for drawing the network diagram and project planning techniques .	**No. of Hours**	**No. of Credits**
Module I : Linear Programming Linear programming problem: Formulation, Methods of solving, graphical and simplex, problems with mixed constraints. Duality: Concept, Significance, Usage and Application in business decision making.		**15**	**1**

Module II : Transportation Problem & Assignment Problem Transportation Problem: General structure of transportation problem, Solution procedure for transportation problem, Methods for finding initial solution, Test for optimality, Maximization Transportation problem. Assignment Problem: Concept, problem approach of the assignment model, Solution methods of assignment problem, Maximization in an assignment, unbalanced assignment problem, Restriction on assignment.	**15**	**1**
Module III : Project Management Rules for drawing the network diagram, Applications of CPM andPERT techniques in Project planning and control, crashing of operations.	**15**	**1**
Module IV : Game theory Game Theory: Decision analysis and Game Theory, Operations. Scheduling: Scheduling problems, Shop floor control, Gantt Charts, Principals of work center scheduling, Principles of job shop scheduling, Personnel scheduling.	**15**	**1**

Suggested Readings:

1. Gupta, S.P. and Gupta, P.K., Quantitative Techniques and Operations Research, Sultan Chand &Sons.
2. Vohra, N.D., Quantitative Techniques in Management 2003.
3. Gupta, S.P. Statistical Methods, Sultan Chand &Sons.2004.
4. Srivastava, U.K., Shenoy, G.V. and Sharma, S.C., Quantitative Techniques for managerial Decisions, New Age International Pvt. Ltd.,(2002) 2nd Edition.
5. S.D. Sharma, Operations Research, New Edition
6. Sharma, J.K., Operations Research: problems & solutions, Macmillan India Ltd., 2004(2nd edition)
7. Sancheti , D.C. &Kapoor, V.K., Statistics-Theory, Methods and Applications, , Sultan Chand &Sons,2004

Course Title: Investing in Stock Markets

Course Code: GE47308 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ The basic skills required to operate in the stock market. ❖ Trading mechanism of the stock exchanges.		
LEARNING OUTCOMES:	The students should be able to: 1. Explain the basics of investing in the stock market, the investment environment as well as risk & return; 2. Analyze Indian securities market including the derivatives market; 3. Examine EIC framework and conduct fundamental analysis; 4. Perform technical analysis 5. Explain interaction of fundamental and technical analysis	**No. of Hours**	**No. of Credits**
Module I : Introduction to Investment Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.		**15**	**1**
Module II : Fundamental Analysis Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA		**15**	**1**

Module III : Technical Analysis Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets	**15**	**1**
Module IV : Indian Stock Market Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders	**15**	**1**

Suggested Readings:

1. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
2. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning.
3. Ranganatham, M., & Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
4. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

Course Title: Sustainable Development

Course Code: GE47309 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ The key challenges to sustainable development ❖ The socially inclusive and environmentally sustainable pathways to sustainable development.		
LEARNING OUTCOMES:	The students should be able to: 1. Explain key initiatives required to enhance the contribution of an organisation towards Sustainable Development; 2. Analyze the significance of various steps taken by UNDP to ensure Sustainable Development; 3. Assess the results of Smart Cities Mission Initiative of Government of India; 4. Explain the key achievements of National Programmes/Initiatives aligned with SDGs.	**No. of Hours**	**No. of Credits**
Module I : INTRODUCTION Sustainable Development: Meaning, Principles, History of Sustainable Development. Components of sustainability, Goal Based Development, Feasibility of Sustainable Development; Sustainable Development and International Contribution: International Summits, Conventions, Agreements. Triple Bottom Line approach. Environmental, social and governance (ESG) factors. Role of ICT in Sustainable Development. Community Engagement. Policy framework on Sustainable Development in India**.**		**15**	**1**
Module II : Sustainable Development Goals (SDGs)-I Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance**.**		**15**	**1**

Module III : Sustainable Development Goals (SDGs)-II SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life Below Water, Life on Land. Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance.	**15**	**1**
Module IV : Responsible Production and Mindful Consumption Responsible Production and mindful consumption: concept, rationale, implications, challenges and opportunities. Global initiatives on Sustainable Development by Industry: World Business Council for Business Development	**15**	**1**

Suggested Readings:

1. Edwards, A. R., & Orr, D. W. (2005). The Sustainability Revolution: Portrait of a Paradigm Shift. British Columbia: New Society Publishers.
2. Ossewarde J. Martin, Introduction to sustainable Development, Cloudtail India
3. Rogers, P. P., Jalal, K. F., & Boyd, J. A. (2012). An Introduction to Sustainable Development. Abingdon: Routledge.
4. Patel N. Bimal and Nagar Ranita,Sustainable Development and India, OUP

Course Title: Event Management

Course Code: SEC47302 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ The skills needed to plan and manage events.		
LEARNING OUTCOMES:	The students should be able to: 1. Exhibit the capability to organize a formal event 2. Analyze, interpret, and present the learning lessons of organizing theevent and Critical Success Factors 3. Create, organize, and manage team; 4. Prepare and present the promotional material 5. Plan and prepare sponsorship proposals	**No. of Contact Hours**	**No. of Credits**
Module I: Introduction Management: meaning and functions. Event Management: Concept, and Scope, Categories of Events: Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles & Responsibilities of Event Manager in different events; Special event topics.		**15**	**1**
Module II: Planning and Organizing for Events Characteristics of a Good Planner, SWOT Analysis, Understanding the client needs, identification of target audience; Event Planning Process, Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors; Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility. Event Risk Management and IT for Event Management.		**15**	**1**
Module III Event Marketing Advertising, & PR Nature & Process of Marketing; Branding, Advertising; Publicity and Public relations. Types of advertising, merchandising, giveaways, competitions, promotions, website and text messaging. Media tools – Media invitations, press releases, TV opportunities, radio interviews. Promotional tools – Flyers, Posters, Invitations, Website, newsletters, blogs, tweets.		**15**	**1**

Module IV: Sponsorship Event Partners, Event Associates, Event Sponsor Importance of Sponsorship–for event organizer, for sponsor; Type of Sponsorship; Making sponsorship database; Sponsorship Proposal; Ways to seek Sponsorship; Closing a sponsorship; Research on sponsorship avenues; Converting sponsorship into partnership. Cyber Crimes; Sources of cybercrime law (substantive and procedural); Cyber Crimes Vs. Conventional Crime; Reasons for cyber-crimes and cyber criminals; Cyber Crimes against Individuals, Institution and State; Cyber Crimes: Hacking, Digital Forgery, Cyber Stalking/Harassment, Identity Theft & Fraud, Cyber Terrorism, Cyber Defamation, Salami attacks- Web Jacking, Malware, DDoS attacks, and Botnets; Preventive measures under IT Act, 2000. Block-chain,	**15**	**1**

Suggested Readings:

1. Conway, D. G. (2006). The Event Manager's Bible. Devon: How to books Ltd.
2. Goldblatt, J. (2005). Special Events: Event Leadership for a New World. New Jersey: John Wiley & Sons Inc.
3. Hoyle, L. H. (2002). Event Marketing. New Jersey: John Wiley & Sons Inc.

Course Title: Stock Market Operations

Course Code: SEC47303 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ Basic knowledge about the structure and functioning of the stock market in India ❖ Trading in the stock exchange.		
LEARNING OUTCOMES:	The students should be able to: 1. Explain the basic concept of securities market; 2. Practice trading on stock market; 3. Analyze the legal framework of securities market; 4. Explain different segment of Stock Exchange; 5. Perform demat trading.	**No. of Hours**	**No. of Credits**
Module I : Introduction Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India.		**15**	**1**
Module II : Primary Market Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.		**15**	**1**

Module III : Secondary Market Concept; Functions and Importance; Mechanics of Stock Market Trading- Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers. Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.	**15**	**1**
Module IV: Regulatory Framework SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.	**15**	**1**

Suggested Readings:

1. Gordon E. and Natarajan K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House.
2. Benjamin, G. (1949). The Intelligent Investor. New York: Harper Publishing.
3. Dalton, J. M. (2001). How The Stock Market Works? New York: Prentice Hall Press.
4. Machiraju, H. R. (2019). Merchant Banking. New Delhi: New Age Publishers.
5. SEBI Regulations from SEBI Website

Course Title: **MIS & E-Commerce**

Course Code: **SEC47304** **Course Credit**: **4**

COURSE OBJECTIVE:	To familiarize students with: ❖ The information systems and information technologiesthat help intaking right decisions for betterment of an organization. ❖ The concepts of E,Commerce, Networking and DataCommunication. ❖ The latest trends of IT and security issues.	**No. of Contac tHours**	**No. of Credits**
LEARNING OUTCOMES:	The students should be able to: 1. Understand the role of information system in an organization. 2. Design the physical and information systems according to organizational requirement. 3. Understand the concept of system and design for developing managerial perspective and an informed decision, marking ability. 4. Develop an understanding of the concept of data communicationand the requirement of hardware& software systems. 5. Understand the recent trends of networking, Ecommerce and security issues. 6. Identify the emerging trends in IT.		
Module I: MIS and Decision Making Information System: Foundation of Information System, Operating elements of Information System, Structure of Information System, Evaluation of Information System, Typical Information Systems including MIS and DSS. Types of Information. Structured and Unstructured decisions.		**15**	**1**
Module II: System Analysis and Design System: Concept, system concepts applied to MIS, Distinction between physical system and information system. Multiprogramming, Multiprocessing, Real Time systems. Online and distributed environments. Design considerations.		**15**	**1**
Module III : Data Communication and Networking Data Communication: Fundamental communication concepts, Hardware and Software requirements, Simplex, Duplex, Half,Duplex. Communication Medium: Wired and Wireless. Networking: Concept, LAN, MAN and WAN,Topologies, Types of switching.		**15**	**1**

Module IV: E,Commerce and Recent Trends in IT E,Commerce: Concept, importance, recent trends, problems, internet tools and techniques, legal & security issues of E,Commerce. Emerging trends in IT including ERP and Business Process Re,engineering.	**15**	**1**

Suggested Readings:

1. Agarwala, Kamlesh. N. and Agarwala ,Deeksha., Macmillan, India, New Delhi.
2. Diwan, Parag. and Sharma, Sunil. , E,commerce, A Managers Guide to E,Business, Excel.
3. Javadekar, W.S.(2003),Management Information System, Tata MacGraw Hill Publication.

Course Title: **Managing Finance in Digital World**

Course Code: **BBAP4401** **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize the students with: ❖ Finance plays in an organization. ❖ Technical foundation for understanding Information Systems. ❖ Role of Data and Information in enhancing business processes and management decisionmaking across the enterprise.		
LEARNING OUTCOMES:	The students should be able to: 1. Demonstrate the value of information systems in organizations. 2. Describe the purpose of finance function in organization. 3. Demonstrate ways of organizing and managing information systems in thecontext of the wider organizations. 4. Explain the technical components and options for information technology and system design. 5. Explain the role of emerging technologies e.g. Big Data digitization and their uses. 6. Describe technologies that effect Business andfinance. 7. Explain the elements of ecosystem ans it'simpact on organization 8. Examine elements of business models	**No. of Hours**	**No. of Credits**
Module I : Finance Function and technology in a digital world Role of finance function in organization. Features of fourth industrial revolution. Technologies that effect business and finance: cloud computing, big data analytics, process automation, AI, datavisualization,block chain, internet of things, mobile, 3D printing.		**15**	**1**

Module II: Data and information in a digital world Describe the ways in which data is used by the finance function. Explain the competency that finance professional need: data strategy and planning, data engineering, extraction and mining, data modeling, manipulation and analysis, data and insight communication.	**15**	**1**
Module III: Shape and structure of the finance function Evolution of the shape of the finance function. Shape of finance function in digital era. Finance operation, financial reporting and financial planning and analysis, strategic partnering for value, strategic leadership of the finance team.	**15**	**1**
Module IV: Business Models and Finance interacting with the organization Ecosystem of organization ,Elements of business model, Disruptive and Resilient business models, Digital Operating model, Finance interaction with operations: Process management, product and service management, supply chain management. Finance function interact with sales and marketing: Market segmentation, big data analytics in marketing, channel management, sales forecast and management. Finance function interacts with Human Resource. Finance function interacts with IT.	**15**	**1**
Suggested Readings: 1. CIMA Official Study Text, CIMA & Kaplan Publishing.		

Course Title: Financial Reporting

Course Code: BBAP4402 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize the students with: ❖ Regulatory Framework of Financial Reporting. ❖ IFRS conceptual framework. ❖ Managing cash and working capital.		
LEARNING OUTCOMES:	The students should be able to: 1. To understand the regulatory environment of financial reporting. 2. To know the financial reporting standards andhow they are applied to prepare financial statement. 3. Explain how working capital is managed to ensure continuous operations.	**No. of Hours**	**No. of Credits**
Module I: Regulatory environment of financial reporting Major regulators: Regulators and their roles. National Regulators, IFRS Foundation, IASB, IOSCO, Standard setting process, IIRC, difference between rule based and principal based regulation. Describe the role of board in corporate governance. Corporate Governance and financial stewardship principles to financial reporting.		**15**	**1**
Module II: Financial Statements and Ethical Reporting Main elements of financial statement contained in the IFRS conceptual framework: objective and purpose of financial reporting, qualitative characteristics of financial information, reporting entity and its boundaries, recognition, measurement basis, presentation and disclosure , concept of capital maintenance. Ethics in Financial Reporting: Ethical principles in reporting and assessing information, Sources of ethical codes, Provisions of the CIMA Code of Ethics for Professional Accountants, Assurance and tax-related activities of the accountant. The need and scope of corporate governance regulation, Approach to corporate governance regulations in primary markets around the world in particular, the US and UK, key differences in approach across these markets. Need and scope for corporate governance regulations		**15**	**1**

Module III: Financial Reporting Standards IAS16, IFRS5, IFRS16, IAS36, IAS1, IAS2, IAS7 and IAS10. Preparation of financial position. Statement of comprehensive income, statement of changes in equity and statement of cash flow. List of International Financial Reporting Standards along with IAS issued between 1973 and 200. Role of IIRC : Integrated thinking, International Integrated reporting Framework, Six capitals of Integrated Reporting : Financial Capital, Manufactured Capital, Intellectual Capital, Human Capital, Social and Relational Capital, Nature Capital.	**15**	**1**
Module IV: Managing Cash and Working capital Management Types and sources of short term finance. Calculation of operating and cash flow cycle: Techniques used to manage working capital like receivable management, payable management, inventory management, risk of overtrading, short term cash flow forecasting, investing short term cash. Trade payables , Overdrafts, Short- term loans, Debt Factoring, trade terms, Inventory days, Trade receivable days and Trade payable days.	**15**	**1**
Suggested Readings: 1. CIMA Official Study Text, CIMA & Kaplan Publishing		

Course Title: Taxation I

Course Code: BBAP4403 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize the students with: ❖ Fundamental concepts in direct and indirect taxes. ❖ Computation of taxable income under various heads of income, exemptions from income, deductions and rebates. ❖ Assessment of taxable income.		
LEARNING OUTCOMES:	The students should be able to: 1. Understand the important terms of income tax. 2. Calculate the taxable income from Salary, House property, Business & Profession, Capital Gains, Other sources. 3. Apply the deductions and rebates available under different sections for calculating taxableincome. 4. Determine the taxable income of individuals 5. Identify the deductions available under different sections. 6. Determine the amount of income on which tax has to be calculated.	**No. of Hours**	**No. of Credits**
Module I: Introduction Introduction to Income Tax Act 1961: Salient Features and Basic Definition of important terms used in Income Tax, Agricultural Income, Gross Total Income, Total Income, Assessee, Assessment year, Previous year. Residential status & Tax liability. Types of Residents: Individual, HUF, Firm & Other Association of Persons & Companies.		**15**	**1**

Concepts, Previous year, Assessment year, Person, Gross total income and Agricultural income. Residential status and incidence of tax, Fully exempted incomes.		
Module II: Income from Salary Income from salary, meaning of salary, allowances, perquisites, valuation of perquisites, profit in lieu of salary, deductions u/s 16 (i& ii),provident fund and classification of provident fund, taxable income from salary.	**15**	**1**
Module III: Income from House Property, Business & Profession Income from house property: rules regarding computing taxable income from house property, annual value, deduction u/s 24 and calculation of income from house property. Income from business and profession: expenses expressly allowed, expenses expressly disallowed, expenses under certain circumstances, determination of income from business and profession.	**15**	**1**
Module IV: Income from Capital gains and other sources Income from capital gains: meaning, kinds of capital assessed, meaning of transfer, exempted capital gains, calculation of capital gains. Income from Other Sources: Provisions regarding dividend and interest and interest on securities, determination of income from other sources. Assessment of individual, clubbing of income, set off and carry forward of losses, deduction from gross total income (u/s 80c- 80u), determination of taxable income.	**15**	**1**

Suggested Readings:

1. Singhania Dr., V. K.and Singhania Monica, Students Guide to Income Tax, Taxman Publications.
2. Ahuja, Girish and Gupta Dr. Ravi, Systematic Approach to Income Tax, Bharat Law House.
3. Datey V.S., Indirect Taxes-Law and Practice, Taxmann Publications.
4. Government of India, Bare Acts (Income Tax, Service Tax, Excise and Customs).
5. Singhania, Vinod, K., GST and Custom Law, Taxmann Publication. 3rd edition, 2019.
6. Modi, Anoop& Gupta, Mahesh, GST and Custom Law, SBPD Publications, 1st edition, 2018.

Course Title: Taxation II

Course Code: BBAP4404 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize the students with: ❖ The concept of Corporate tax ❖ Basic concepts related to GST ❖ Taxation across international borders		
LEARNING OUTCOMES:	The students should be able to: 1. Understand the different principles of taxation. 2. Calculate the incidence of corporate tax 3. Apply various reliefs and exemptions allowed in corporate tax calculation. 4. Understand GST, its calculation and various formalities to be assumed. 5. Explain GST returns 6. Calculate taxes while working in an international organization. 7. Calculate the impact of double taxation and the various methods to overcome this issue. 8. Understand the concept of transfer pricing and the OECD regulation on it.	**No. of Hours**	**No. of Credits**
Module I : Principles of Taxation Features of Direct and Indirect taxes, corporate and personal taxes. Basis of taxation. Definitions of direct taxation, Indirect taxation, Taxable person, Incidence and competent jurisdiction. Types of taxation: progressive, proportional and regressive. Features of different types of indirect taxation: Unit taxes, Ad valorem taxes, Excise duties, Property and wealth taxes, Consumption taxes, mechanism of value added tax in the context of an incorporated entity. Features of different types of direct taxation: Tax on trading income, Capital taxes. Impact of employee taxation. Tax avoidance and Tax evasion.		**15**	**1**

Module II : Corporate Income Tax Computations Corporate income tax computations: Distinction between accounting profit and taxable profit and the reconciliation between them. This will include: Identification and treatment of exempt income or income taxed under different rules, Identification and treatment of disallowable expenditure, Replacement of accounting depreciation with tax depreciation, Calculation of tax depreciation allowances, Calculation of corporate income tax liability, Relief for trading losses. Capital tax computations: Principle of a capital tax computation on the sale of an asset, Allowable costs, Methods of relieving capital losses, Concept of roll over relief.	**15**	**1**
Module III: Introduction to Goods and Services Tax Concept and Need: Salient features, Relevant Definitions under GST law, GST counsil, subsuming of taxes, types of GST, meaning of supply interstate and intrastate, levy and collection of tax. Process for registration, Amendment and cancellation of registration, tax invoice, bill of supply, payment and refund voucher, delivery challan, e- way bill, debit and credit notes Assessments and Returns: Concept of time and value of supply of goods and services, valuation ofsupply under GST. Exemptions from GST, Input Tax credit, payment of tax, GST Return	**15**	**1**
Module IV : International Taxation Taxation across international borders. Corporate Residence, types of oversees operation for e.g. subsidies or branch, double taxation, transfer pricing	**15**	**1**

Suggested Readings:

1. CIMA Official Study Text, CIMA & Kaplan Publishing
2. Singhania, Vinod, K., GST and Custom Law, Taxmann Publication. 3rdedition, 2019.
3. Modi, Anoop& Gupta, Mahesh, GST and Custom Law, SBPD Publications, 1stedition, 2018.

Course Title: Risk Management

Course Code: GE473010 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize the students with: ❖ The spectrum of risks faced by businesses ❖ The techniques of managing risks.	**No. of Hours**	**No. of Credits**
LEARNING OUTCOMES:	The students should be able to: 1. Explain the types of risk in business; 2. Identify and evaluate business risk; 3. Evaluate various techniques of managing business risk; 4. Perform quantitative analysis of business risk; 5. Analyze financial leverage and credit risk.		
Module I : Introduction Concept and meaning of Risk, Risk and Uncertainty, Classification of Risks, Dynamic Nature of Risks, Types of Risk, including Systematic and Unsystematic Risk, Strategic and Operational Risks, Business Risk, Financial Risk. Information Risk, Liquidity Risk.		**15**	**1**
Module II : Measurement and Management of Business Risk Identification and Sources of Risk, Various methodologies for measuring Business Risk. Risk Management- concept, objectives and importance; Process of Risk Management, Risk Management techniques, managing risk through diversification, Strategy of transferring the risk through re-insurance, underwriting and factoring etc., Role of risk manager		**15**	**1**
Module III: Population and Sample Analysis, Bayesian analysis, Statistical inference and hypothesis testing, EWMA and GARCH Model, Volatility, Artificial Intelligence and Business Analytics, Risk model- VAR, Stress Testing, Scenario Analysis. Analysis with the help of relevant software.		**15**	**1**

Module IV : Credit Risk Measurement and Financial Leverage Credit risk- concept, components, relevance, evaluation and reduction. Emerging sources of credit risk and their impact on business development, Credit Risk and Financial Leverage	**15**	**1**

Suggested Readings:

1. Crouhy, M., Galai, D., & Mark, R. (2013). The Essentials of Risk Management. New York: McGraw-Hill Education.
2. Hopkin, P. (2018). Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management. London: Kogan Page.
3. Indian Institute of Banking and Finance, Risk Management, Cloudtail India

Course Title: Direct & Digital Marketing

Course Code: GE473011 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ The scope of online and offline marketing. ❖ The business and marketing objectives in today‟s challenging environment. ❖ The effective and emerging trends of digital marketing and online advertising.		
LEARNING OUTCOMES:	The students should be able to: 1. Understand direct and digital marketing strategies and its underpinning principles and concepts. 2. Examine role and applications of marketing research, and the concept and practice of profiling, segmentation and targeting. 3. Discuss multichannel marketing, customer behaviour, brands and integrated marketing communications. 4. Develop the strategy, plan, implement and evaluate effective, integrated direct and digital marketing programmes. 5. Examine ROI driven customer acquisition campaigns and key metrics. 6. Gain a thorough understanding of the creative process from proposition to promotional delivery. 7. Explore the direct & digital future and looking at trends that shape the use of technology.	**No. of Hours**	**No. of Credits**
Module I: Direct Marketing Direct Marketing: Introduction, Definition, Scope, Objectives, Growthand Benefits of Direct Marketing. Benefits to Buyers, Benefits to Sellers, New Direct Marketing approaches, Integrating the communication, Direct Marketing Media, Developing a positioning strategy, Managing the creative process, Copy appeals, Guidelines to create good copy, Improving the mailing package.		**15**	**1**
Module II : Direct-Mail Marketing Forms of Direct Marketing: Direct-Mail Marketing, Catalog Marketing, Telephone Marketing, Direct-Response Television Marketing, Direct Response Radio marketing, Kiosk Marketing, Direct Response in print		**15**	**1**

media, B2B Direct Marketing. New Digital Direct Marketing Technologies, Managing the lead generation program, Direct Marketing profitability, Direct Marketing testing and experimentation, Direct Marketing research and its future.		
Module III : Introduction to Digital Marketing Introduction to Digital marketing and its Evolution, digital marketing for the 21st century, Importance and scope of digital marketing. Working of websites: dynamic, static, blogs. Search engine optimization marketing. Introduction to Search Engines: Google guidelines, Best Practices, Quality guidelines, Design guidelines, Search engine page results, familiarizing Google results. Working of Google: Search engine ranking methods, Techniques to get on top of Google, Meta tags best practices. Social media: Examples, Uses, Impact and benefits of social media. Analytics.	**15**	**1**
Module IV: Digital Marketing Management Online Ads, Working of online ads: Interactive ads, Creative ads, Google Ad words, Online ad methods. Types of online advertisements: Face book ads, LinkedIn ads, Video ads, Text ads, Image ads, Local ads, Content network ads. Best practices, Campaign set up, Billing, Budget, Segment, Audience Effective Ads. Calculating ROI, Budget, Choosing ad partner. Digital Marketing Management: Role of web marketing manager, Web marketing department structure, Roles and responsibilities, Job description, Targets and goals. Digital Marketing Plan: Goals, objectives, KPI's, Marketresearch, Value creation process.	**15**	**1**
Suggested Readings: 1. McDonald, William. J., (1998), Direct Marketing: An integrated approach , McGraw Hill, Singapore, 1st Edition, 2. Stone, Bob., (1995),Successful Direct Marketing Methods, NTC Business BOOK, USA, 5th Ed. 3. Chaffey, Dave. and Chadwick, Fiona Ellis.,(2012), Digital Marketing: Strategy, Implementation and Practice, Pearson Education.		

Course Title: Production & Operations Management

Course Code: GE473012 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize the students with: ❖ Different types of production processes, plant layout and material handling, operations planning and control, inventory management and quality management. ❖ The appropriate tools and techniques needed for understanding the operational situation and also understanding the logistics management.		
LEARNING OUTCOMES:	The students should be able to: 1. Demonstrate the contribution of operations management to the efficient production and delivery of fit-for-purpose goods and services. 2. Understand the establishment and management of supply chains. 3. Conceptualize lean management. 4. Apply the statistical tool & techniques to manage and control the quality. 5. Explain and apply the facility layouts and location decisions in production system. 6. Apply the tools and concepts of operations management to deliver sustainable performance.	**No. of Hours**	**No. of Credits**
Module I: Introduction to Operation Management Introduction to Operation Management: Need and significance of OM, Five P"s of Production, Types of Transformation. Forecasting of Demand: Quantitative & Qualitative Techniques in Forecasting. Waiting Line & Inventory Management: Economics of Waiting Line, Queuing System, Four Waiting Line Models along with application. Inventory management and analysis, Inventory Models.		**15**	**1**

Supply chains in competition with each other, Role of supply networks, Demand networks as an evolution of supply chains. Design of products/services and processes and its relationship with operations and supply. Concept of Reverse Logistics. Ways to manage relationships with suppliers. Process design, tools and concepts of lean management, lean synchronization, Implementation of a quality programme.		
Module II: Relational Procurement And Operations Shift from price-based to relational procurement and operations, Relationship of operations and supply management to the competitiveness of the firm, Issues surrounding operations management in services. Importance of sustainability in operations.	**15**	**1**
Module III: Quality Management & Statistical Quality Control Quality Management &Statistical Quality Control: TQM, Quality Specification, Design Quality, Quality at Source, Zero Defects, Cost of Quality, Continuous Improvement, Benchmarking, Poka Yokes, Quality Award. Statistical Quality Control: Acceptance Sampling, AQL &LTPD , P-Chart, X & R Chart, Kaizen, Six Sigma.	**15**	**1**
Module IV : Facility Location & Layout and Process Technology Facility Location and Layout: Issues in Facility Location, Plant Location Methods, Factor Rating, Centre of Gravity Methods, Analytic Delphi Method, Four Basic Lay Out Formats, Assembly Line Balancing, Splitting Tasks, Problems in Facility Layout. The concept of CSR and sustainability in operations management. Process technology: CNC, Robots, AGV, FMS, CIM, Decision Support Systems, Expert Systems, Work study.	**15**	**1**

Suggested Readings:

1. N.J. Aquilano, R.B. Chase & F.R. Jacob: Operation Management for Competitive Advantage, Tata McGraw –Hill, 9th Edition.
2. R.C. Manocha: Production & Operation Management (Latest Edition).
3. S.P. Gupta, Statistical Method, Sultan Chand, Latest Ed.
4. E.S. Buffa, Modern Production Management, John Wiley Ed. 2002.
5. S.N. Charry, Production and Operation Management, Tata McGraw- Hill, 2000.
6. Paneerselvam: Production and Operation Management, Prentice Hall, 2003.
7. D.D. Sharma, Total Quality Management, Sultan Chand & Sons, Ed. 2002.

Course Title: Cyber Security

Course Code: SEC47306 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize the students with: ❖ Cyber threats and challenges ❖ Cyber security process and cyber risk reporting. ❖ Cyber security tools and techniques.	**No. of Hours**	**No. of Credits**
LEARNING OUTCOMES:	The students should be able to: 6. Analyse and understand cyber threats. 7. Analyse cyber security process, 8. Describe cyber security tools and techniques. 9. Evaluate risk reporting.		
Module I : Analyse Cyber Threats Malware. Application attacks. Hackers. Result of vulnerabilities including downtime, reputational loss, customer flight, legal and industry consequences.		**15**	**1**
Module II : Cyber Security Processes Cyber security objectives: Protection, detection and response. Security controls. Centralization in cyber security: centralized management and centralized monitoring.		**15**	**1**
Module III: Cyber security tools and techniques System level Analysis, storage analysis and network analysis. Reverse engineering, decomplication and disassembly. Network discovery, vulnerability probing and exploiting vulnerabilities. Tiers of software security.		**15**	**1**
Module IV : Evaluate Risk reporting Description criteria including nature of business and operations, nature of information at risk, risk management programme objectives, cyber security risk governance structure.		**15**	**1**
Suggested Readings: 1. E. Fritzvold, Cyber Security in Organizations, OmegaTech Series, 2018.			

Course Title: Tax Planning

Course Code: SEC47307 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize the students with: ❖ The importance of tax planning and use various instruments and measures for tax planning. ❖ systematic investment and selection of investment avenues that can help in tax planning		
LEARNING OUTCOMES:	The students should be able to: 1. Examine how tax planning is useful and essential for every tax payer and to understand the concept of tax evasion and tax planning from direct taxes point of view; 2. Determine residential status and its relationship with tax planning. Examine how tax planning is permitted under different provisions of the Income Tax Act; 3. Assess the tax liability of individuals and HUFs having income under different heads, by considering tax planning measures providing for optimal tax relief; 4. Choose the avenues of investment with an intent to reduce tax liabilities and identify merits and limitations of different means of investments and examine various provisions relating to deduction and collection of tax at source and advance tax obligations	**No. of Hours**	**No. of Credits**
Module I: Basic Concepts Meaning, Need of Tax Planning- Principles and objectives of Tax Planning, Obligations of parties to Tax Planning, Tax Avoidance and Tax Evasion- Legal thinking on Tax Planning, Tax Planning-Scope of Tax Planning.		**15**	**1**

Module II: Tax Planning with reference to residential status Tax planning through exempted income for residents/ non-residents, Tax planning through permissible deductions for residents/non-residents, Tax planning with reference to clubbing provisions.	**15**	**1**
Module III: Tax Planning under different heads of Income Tax planning measures relating to income from salary, Income from House Property, profits and gains of business or profession, capital gains and income from other sources.	**15**	**1**
Module IV : Tax Planning through investments Tax planning through various tax saving investment avenues available for individuals and HUF like Mutual funds unit linked insurance plans, Bonds, Equity linked savings schemes, Post office savings schemes and others. Tax deductions under Income-Tax Act.	**15**	**1**

Suggested Readings:

1. Ahuja, G., & Gupta, R. (2018). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
2. Gaur, V. P., Narang, D. B., & Gaur, P. (2018). Income Tax Law and Practice. New Delhi: Kalyani Publishers.
3. Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi: Taxmann Publication.

Course Title: **Training and Development**

Course Code: **SEC47308** **Course Credit**: **4**

COURSE OBJECTIVE:	To familiarize students with: ❖ The concept and practice of Training and Development in the modern organisational setting. ❖ How to design a training and development program		
LEARNING OUTCOMES:	The students should be able to: 1. Analyze the training strategies adopted by companies in real situations 2. Identify training needs of an individual by conducting Training Need Analysis 3. Differentiate between the applicability of various training strategies and select a strategy based upon the result of TNA 4. Develop a training and development module 5. Evaluate and assess the cost and benefits of a training and development programme.	**No. of Contact Hours**	**No. of Credits**
Module I: Introduction: Concepts and Rationale of Training and Development; overview of training and development systems; organizing training department; training and development policies; linking training and development to company's strategy; Requisites of Effective Training; Role of External agencies in Training and Development.		**15**	**1**
Module II: Training Need Analysis (TNA) Meaning and purpose of TNA, TNA at different levels, Approaches for TNA, output of TNA, methods used in TNA.		**15**	**1**
Module III: Training and Development Methodologies: Overview of Training Methodologies- Logic and Process of Learning; Principles of Learning; Individual differences in learning, learning process, learning curve, learning management system; Criteria for Method Selection; Skills of an Effective Trainer; Use of Audio-Visual Aids in training; Computer Aided InstructionsDistance Learning, Open Learning, E- Learning; Technologies Convergence and Multimedia Environment. Development Techniques for enhancing decision–making and interpersonal skills, Case-study, in-basket exercise, special projects, multiple management Programme Learning, Action learning, Syndicate Work, Games, Action Maze, Role Play; Demonstration and Practice Monitoring; Coaching; Self Diagnostic Skills, Experience Learning, Discovery Learning, Brainstorming, Counselling, Position Rotation, Team Building, and Sensitivity Training		**15**	**1**

Module IV: Designing Training & Development Programme and its Evaluation Organisation of Training and Development programmes, Training design, kinds of training and development programmes- competence based and role-based training; orientation and socialization; diversity training, choice of training and development methods, Preparation of trainers; developing training materials; E-learning environment; Flexible learning modules; Self-development; Training process outsourcing Evaluation of Training and Development Reasons for evaluating Training and development programmes,	**15**	**1**
Suggested Readings: 1. Ahuja, G., & Gupta, R. (2018). Direct Taxes Ready Reckoner. New Delhi: WoltersKluwer India Private Limited. 2. Gaur, V. P., Narang, D. B., & Gaur, P. (2018). Income Tax Law and Practice. New Delhi:Kalyani Publishers. 3. Singhania, V. K., & Singhania, K. (2020). Direct Taxes: Law & Practice. New Delhi:Taxmann Publication.	**15**	**1**

Course Title: Advanced Financial Management

Course Code: BBAP4501 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize the students with: ❖ Management's Role and Responsibility towards stakeholders. ❖ Valuation methods and financial decisions relating to debt/equity, pay-outs, equity issuance. ❖ Issues related to corporate risk management. ❖ Developments in the international financial market.		
LEARNING OUTCOMES:	The students should be able to: 1. Understand accountabilities of Management towards stakeholders. 2. Generate a valuation range for a project or a company with different valuation approaches. 3. Apply financial derivatives to hedge against forex risk and interest rate risk. 4. Understand the value impact of capital structure. 5. Conduct performance appraisal on the basis of financial reports. 6. Understand issues related to dividend policy and transfer pricing in multinationals. 7. Develop conversance with the emerging trendsin the global financial market.	**No. of Hours**	**No. of Credits**
Module I: Management's role and responsibility towards stakeholders and Investment Appraisal Management's role and responsibility towards stakeholders, The role and responsibility of senior financial executive/advisor. Financial strategy formulation. Ethical issues in financial management, Conflicting stakeholder interests. Advanced investment appraisal: Concept of FCFF and FCFE, discounting of cash flow, Valuation of Firm v/s valuation of equity, Use of free cash flows. Impact of financing on investment decisions and adjusted present values. Costs, Benefits and Risks analysis for projects. Linking investment with customer's requirements. Designing Capital Structure.		**15**	**1**

Module II: Capital Decision and Enterprise Performance Appraisal Modes of Capital: Seed capital, Angel Investment, Venture Capital, Private Equity and Capital markets. Modes of debt: Preference equity, Term loans, CC, Bonds, Debentures etc. Exotic capital instruments and their impact on financial reporting. Hybrid financing, Option pricing theory in investment decisions. International investment and financing decisions. Impact of capital investment on financial reporting. Enterprise performance measurement systems like Balanced Score Card, EVA & V.A.R analysis.	**15**	**1**
Module III : Treasury and risk management Role of the treasury function in multinationals. Types of risk and its classification. Use of financial derivatives to hedge against forex risk. Use of financial derivatives to hedge against interest rate risk, Black- scholes model, other forms of risk. Dividend policy in multinationals and transfer pricing. Economic environment for multinationals. Management of international trade and finance. Strategic business and financial planning for multinationals.	**15**	**1**
Module IV: Emerging Issues in Finance and Financial Management Development in world financial markets. Financial engineering and emerging derivative products. Developments in international trade and finance, relate their technical understanding of issues of strategic importance to the firm. Management of international trade and finance.	**15**	**1**

Suggested Readings:

1. Stern, Joel, M., and Chew, Donald, H., (2003) -The Revolution in Corporate Finance, 4e, Blackwell Publishing ISBN 1-40510-781-2
2. Chisholm, Andrew, M., An Introduction to Capital Markets – products, strategies and participants, Wiley Finance ISBN 0-471-49866-1
3. Koller, Tim, Goedhardt, Marc, and Weasels, David, (2005) -Valuation measuring and managing the value of companies, Wiley. ISBN 0-471-70221-8
4. I Demirang and S Goddard, Financial Management for International Business, - McGraw Hill, ISBN 0077078691
5. IM Pandey – Financial Management – Vikas Publishing

Course Title: Project Planning & Evaluation

Course Code: BBAP4502 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize the students with: ❖ Financial feasibility of a project. ❖ The entire process of project management.		
LEARNING OUTCOMES:	The students should be able to: 1. Understand the importance of Capital investments. 2. Evaluate project propositions by using capital budgeting techniques. 3. Evaluate a project to develop the scope of work, provide accurate cost estimates and to plan the various activities. 4. Conduct and analyze market and demand through primary and secondary surveys, thereby, forecasting demand. 5. Conduct technical analysis of the project. 6. Identify the resources required for a project and to produce a work plan and resource schedule 7. Monitor the progress of a project and to assess the risk of slippage, revising targets or counteract drift. 8. Understand behavioral aspect of Project Management.	**No. of Hours**	**No. of Credits**

Module I : Overview and Introduction Overview of Capital Investments: Importance and Difficulties, Types of Capital Investments. Phases of Capital Budgeting, Objectives of Capital Budgeting, Common Weaknesses in Capital Budgeting. Levels of Decision Making. Facets of Project Analysis, Feasibility Study. Financing of Projects: Capital Structure, Menu of Financing, Equity Capital, Preference Capital, Internal Accruals, Term Loans, Debentures, Working Capital, Advanced Miscellaneous Sources. Raising Venture Capital. Raising Capital in International Markets. Financial Estimates and Projections: Cost of Project, Estimates of Sales and Production, Cost of Production, Working Capital Requirement and its Financing. Means of Finance. Profitability Projections, Projected Cash Flow Statement, Projected Balance Sheet, Multi Year Projections.	**15**	**1**
Module II: Market Analysis, Demand Analysis and Technical Analysis Market and Demand Analysis: Situational Analysis and Specification of Objectives. Collection of Secondary Information, Conduct of Market Survey, Characterization of Market. Demand Forecasting, Uncertainties in Demand Forecasting. Market Planning, Technical Analysis: Manufacturing Process/ Technology, Technical Arrangements, Material Inputs and Utilities, Product Mix, Plant Capacity, Location and Site, Machineries and Equipment, Structures and Civil Works, Environmental Aspects, Project Charts and Layouts. Schedule of Project Implementation, Need for Considering Alternatives.	**15**	**1**

Module III: Project Management Managing projects: Definition of project attributes. Time, cost and quality project objectives. The purpose and activities associated with the key stages in the project lifecycle. Examples of role of Project Management methodologies in project control e.g. PRINCE2, PMI. Key tools for project management, including Work Breakdown Schedule (WBS),Gantt Charts and Network analysis. Managing project risk. PERT charts. Scenario planning and buffering. Contribution of project management software. Project structures including matrix structure and their impact on project achievement. The role and attributes of an effective project manager. The role of the Chartered Management Accountant and other key players in projects. Managing key project stakeholders. The lifecycle of project teams. Leading and motivating project teams. Network Techniques: Development of Project Network, Time Estimation with Simple Practical Problem using EST, EFT, LST, LFT, Total Float, Determination of the Critical Path, Scheduling when Resources are limited, PERT Model, CPM Model, Simple Practical Problem of Crashing, Network Cost System.	**15**	**1**
Module IV: Project Review, Administrative Aspects and Risk Analysis Project Review and Administrative Aspects: Control of In- Progress Projects, Post Completion Audits, Abandonment Analysis, Administrative Aspects of Capital Budgeting, Agency Problem, Evaluating the Capital Budgeting System of an Organization. Risk Analysis: Firm Risk and Market Risk, Portfolio Related Risk Measures. Mean Variance Portfolio Construction, Portfolio Theory and Capital Budgeting. Capital Asset Pricing Model, Developing the Inputs Required for Applying CAPM, Empirical Evidence on Capital Asset Pricing Model, Capital Asset Pricing Model and Capital Budgeting.	**15**	**1**

Suggested Readings:

1. Desai, Vasant, Project Management, Himalaya Publishing House, 2003.
2. Chandra, Prasanna, Projects: Planning, Analysis, Financing, Implementation and Review, Tata McGraw Hill Publishing Company Limited, 200 Fifth Edition.
3. Nagarajan, K., Project Management, New Age International (P) limited, Publishers, 2001.
4. Maheshwari, S.N., Management Accounting & Financial Control, Sultan Chand & Sons, 2003 Fourteenth Edition.

Course Title: Financial Management II

Course Code: BBAP4503 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize the students with: ❖ Preparation and analysis of full consolidated financial statements. ❖ Principles of Accounting for Capital Reconstruction. ❖ Issues related to recognition and valuation of assets. ❖ Developments in external reporting.		
LEARNING OUTCOMES:	The students should be able to: 1. Prepare the full consolidated statements of a company. 2. Explain the principles of accounting for capital reconstruction schemes and financing in foreign currency. 3. Analyze and interpret financial accounts using various accounting ratios. 4. Identify issues in recognition and measurement of assets. 5. Explain developments in external reporting. 6. Identify the differences between IFRS and US GAAP and the measures designed to contribute towards their convergence.	**No. of Hours**	**No. of Credits**
Module I: Group Financial Statements Preparation of consolidated financial statements, The impact on group financial statements where there is an interest of minority, the interest in a subsidiary or an associate is acquired or disposed of part way through an accounting period to include the effective date of acquisition and dividends out of pre-acquisition profits, shareholdings, or control, are acquired in stages, intra-group trading and other transactions occurred, Concept of a joint venture and their accounting.		**15**	**1**
Module II: Principles of Accounting and Interpretation of Financial Accounts Principles of accounting for a capital reconstruction scheme or a demerger. Foreign currency translation principles, The closing rate/net investment method and the historical rate method. Treatment of foreign		**15**	**1**

loans, Financing foreign equity investments. Analysis and Interpretation of Financial Accounts: Full range of accounting ratios, Limitations of accounting ratio analysis and analysis based on financial statements. Analyses of financial statements in the context of information provided in the accounts and corporate report, Evaluate performance and position based on analysis of financial statements.		
Module III : Issues in Recognition and Measurement Issues in Recognition and Measurement: Problems of profit measurement and alternative approaches to asset valuations, Measures to reduce distortion in financial statements when price levels change. Treatments of financial instruments in the issuer's accounts, i.e. liabilities versus equity and the implications for finance costs. Amortized cost, Fair value and Hedge accounting recognition and valuation issues concerned with pension schemes including the treatment of actuarial deficits and surpluses and share-based payments.	**15**	**1**
Module IV: Developments in External Reporting Developments in External Reporting: Pressures for extending the scope and quality of external reports to include prospective and non-financial matters and narrative reporting generally Interaction of a business with society and the natural environment with reference to published accounts, Importance of social and environmental issues to stakeholders, Process of measuring, recording and disclosing the effect of exchanges between a business and society, Human resource accounting. Differences between IFRS and US GAAP and the measures designed to contribute towards their convergence.	**15**	**1**
Suggested Readings: 1. CIMA Official : Financial Management 2010 By Jo Watkins		

Course Title: Budgeting and Management Control

Course Code: BBAP4504 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize the students with: ❖ The relevance of budgeting as an effective tool for management control. ❖ Behavioral issues related to budgetary control system.		
LEARNING OUTCOMES:	The students should be able to: 1. Identify the role of Budgeting in management control and planning. 2. Distinguish between various relevant costs according to the performance reports. 3. Compare and contrast traditional and non-traditional approaches to performance measurement. 4. Discuss the criticisms and behavioural aspects of budgeting in responsibility centres. 5. Analyze the issues arising from the use of performance measures and budgets for control. 6. Manage and control performance of various units of the organization in line with both short-term budgets and long-term strategy.	**No. of Hours**	**No. of Credits**
Module I: Budgeting and Management Control Budgeting and Management Control: Control system concepts, The use of Budgets in Planning: „Rolling Budgets" for Adaptive Planning. Responsibility Accounting and the use of Budgets for Control: Controllable Costs and Treatment of Uncontrollable Costs. The Conceptual Link between Standard costing and Budget Flexing. Evaluation of Projected Performance using Ratio analysis, "what if" scenarios and its impact on the Master Budget.		**15**	**1**
Module II: Performance Reports and Behavioral issues in Budgeting Performance Reports: Recognizing issues of controllable/uncontrollable costs, variable/fixed costs and tracing revenues and costs to particular cost objects. Behavioral issues in Budgeting: Participation in budgeting and its possible beneficial consequences for Ownership and Motivation, Participation in budgeting and its possible adverse consequences for		**15**	**1**

Module III: Setting Budget Targets and Sensitivity Analysis Setting Budget Targets for Motivation, Implications of Setting Standard Costs etc. Criticisms of Budgeting and the arguments for and against „Beyond Budgeting". Sensitivity analysis to identify the input variables that most affect the chosen measure of project worth e.g., Payback, ARR, NPV or IRR.	**15**	**1**
Module IV : Budgetary Control Budgetary Control: Impact of Budgetary Control Systems and Setting of Standard Costs on Human Behaviour, Role of Non-financial Performance Indicators, Comparison of Traditional Approaches to Budgeting, Balanced scorecard, Budgeting: Critical analysis.	**15**	**1**

Suggested Readings:

1. Das Subhash Chandra, Management Control Systems, PHI Learning Pvt. Ltd.
2. I M Pandey, Management Accounting, Vikas Publishing House Pvt Ltd.
3. M Y Khan and P K Jain, Management Accounting: Text, Problems and Cases, Tata McGraw Hill.

Course Title: Advanced Financial Reporting

Course Code: DSE47301 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize the students with: ❖ Effective sources of the long-term finance required to fund the operations of organizations. ❖ The various accounting standards for financial reporting. ❖ The issues related to Additional Acquisition and Indirect Effective Holding.		
LEARNING OUTCOMES:	The students should be able to: 1. Demonstrate the characteristics of different types of long-term debt and equity finance. 2. Calculate the cost of equity for an incorporated entity using the dividend valuation model. 3. Calculate the post-tax cost of debt for an incorporated entity. 4. Calculate the weighted average cost of capital for an incorporated entity. 5. Produce primary financial statements in accordance with relevant international accounting standards. 6. Discuss the nitty-gritty related to Additional Acquisition 7. Analyze the impact of indirect effective holding. 8. Evaluate the performance of an organization using various ratios.	**No. of Hours**	**No. of Credits**
Module I : Long Term Debt-Equity Financing and Calculation of WACC Long Term Debt-Equity Financing: Characteristics of Ordinary and Preference Shares and Different Types of Long-term Debt. Operation of the Stock and Bond markets. Share and Bond issues. Role of Advisors. Calculation of WACC: Cost of Equity Using The Dividend Valuation Model, With and Without Growth in Dividends. WACC and its Use. Post-tax Cost of Bank Borrowings. Yield to Maturity of Bonds and Post- tax Cost of Bonds. Post-tax Cost of Convertible Bonds up to and		**15**	**1**

Module II: Financial Reporting Financial Reporting: Ethics in Financial Reporting. Production of Consolidated Statement of Comprehensive Income, Financial Position, Changes in Equity, Cash Flows, including the adoption of both full consolidation and the principles of equity accounting, in accordance with the provisions of IAS1, IAS27, IAS28, IFRS3, IFRS10 and IFRS11.IAS21 in respect of consolidating a foreign subsidiary and the calculation of the foreign exchange gains and losses in the period. The need for and nature of disclosure of interests (IFRS12), Contingent Assets and Liabilities (IAS37), Related party transactions (IAS2). Recognition and measurement of Revenue (IAS18) Operating and Finance Leases (IAS17), Financial Instruments (IAS32 and IAS39 excluding hedge accounting), IAS37, Share-based Payments (IFRS2), Deferred Taxation (IAS12).	**15**	**1**
Module III: Provisions of IFRS3 and IAS33 Additional Acquisition in the period resulting in a simple investment becoming a controlling interest (IFRS3). Calculation of the gain/loss on the disposal of a controlling interest in a subsidiary in the year (IFRS3). Adjustment to parent‟s equity resulting from acquiring or disposing of shares in a subsidiary (IFRS3). Calculate basic and diluted earnings per share (IAS33).	**15**	**1**
Module IV : Impact of Indirect Effective Holdings and Ratios for Profitability Impact of indirect effective holdings on the preparation of group financial statements. Ratios for Profitability, Performance, Efficiency, Activity, Liquidity and Gearing. Action that could be realistically taken by the entity's management to improve financial performance and strengthen financial position, taking into account ethical considerations and internal and external constraints. Inter-segment comparisons. International comparisons. Gartner Data Analytics maturity model: descriptive, diagnostic, predictive and prescriptive	**15**	**1**
Suggested Readings: 1. David Alexander, Anne Britton, Ann Jorissen, International Financial Reporting and Analysis, Cengage Learning EMEA. 2. John Dunn and Margaret Stewart, Advanced Financial Reporting and Analysis,		

Course Title: Advertising and Brand Management

Course Code: DSE47303 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize the students with: ❖ The use of advertising and branding tools in marketing. ❖ The advertising and branding policies from development and execution perspectives . ❖ The marketing communications in the contexts of classic and new media to develop integrated communication strategies.		
LEARNING OUTCOMES:	The students should be able to: 1. Identify advertising decision areas. 2. Understand the implications of current trends in advertising and promotion. 3. Examine critical marketing factors that influence advertising decisions. 4. Develop an advertising campaign plan that reflects an integrated marketing communications (IMC) perspective. 5. Understand key issues in crafting and evaluating brand strategies. 6. Discuss theories, models, and other analytical tools to make better branding decisions.	**No. of Hours**	**No. of Credits**
Module I: Introduction to Advertising Introduction: Definition, nature and evolution of advertising. Functions, role and criticism of advertising. Social, economic and legal aspects of advertising. Advertising and Marketing Mix. Indian advertising industry. Creative aspects of advertising: copy writing, advertising artwork, copy in conventional media and Cyberspace.		**15**	**1**

Module II: Advertising Message, Objectives and Effectiveness Advertising message: Message objectives, recall, attitude, emotions and feelings, Message tactics. Advertising Objectives: Goals and objectives, DAGMAR. Media strategy: budgeting, approaches and allocation. Media planning types, class, vehicle, scheduling and new media forms. Advertising effectiveness: Pre and post launch research. Advertising in the evolving marketing environment	**15**	**1**
Module III: Brand Concept Brand concept: Nature and Importance of Brand, Types of brands, Strategic Brand Management Process, Brand Identity perspectives, Brand identity prism and Identity levels. Concepts and Measures of Brand Equity, Brand Loyalty and Measures of Loyalty. Branding strategies: product, line, range and umbrella branding. Brand Image Dimensions.	**15**	**1**
Module IV: Brand Positioning Brand Positioning: Concepts and Definitions, 3 Cs of positioning, Brand positioning and differentiation strategies, Repositioning, Celebrity Endorsements. Brand Extension, Managing brands over time, Brand reinforcement, brand revitalization, managing global brands, Branding in different sectors.	**15**	**1**

Suggested Readings:

1. Wells W., Burnet J. and Moriarty S. (2007), Advertising: Principles & Practice, Pearson Education.
2. Keller K. L., (2008), Strategic Brand Management, Pearson Education.
3. Belch, G. E. & Belch, M. A., (2001), Advertising and Promotion, Tata McGraw Hill.

Course Title: Organizational Behavior

Course Code: DSE47304 **Course Credit: 4**

COURSE OBJECTIVE :	To familiarize the students with: ❖ Basic concepts of organizational behavior. ❖ Different forms of organization. ❖ Impact of group and culture on the overall well-being of the organization.		
LEARNING OUTCOMES :	The students should be able to: 1. Describe the concept of organizational behavior. 2. Explain different types of organization. 3. Understand the hierarchy of management. 4. Describe the process of group formation, group structure, the role of individual in 5. group and team working. 6. Explain the key concepts and theories regarding to individuals and group. 7. Explain the theories of group creation and development in workplace. 8. Illustrate the models of change and its effects. 9. Define organizational culture and conflict management.	**No. of Hours**	**No. of Credits**
Module I: Introduction to Organization Introduction to Organization: Different Purposes of Organizations, Ownership: private sector, public sector, Motive: for-profit, non-profit, Mission and vision: shared values and beliefs, Creating value for stakeholders: control and coordination of resources to achieve goals and outcomes, efficient production of goods and services, facilitating innovation. Different structures of organization, Mintzberg: technical core, technical support, administrative support, top and middle management, Organizational configuration: Contextual dimensions, Structural dimensions. The effect of Technology, Environment & Culture.		**15**	**1**

Module II: Introduction to Organizational Behaviour Various forms and functional boundaries of the organization including externalization, Shared service centres (SSC) and Business process outsourcing (BPO): Closed and open systems, Vertical and horizontal structures, Outsourcing, Alliances, Virtual network structure. Concept and nature of Organizational behaviour, contributing disciplines to the field of O.B., O.B. Models, Need to understand human behaviour, Challenges and Opportunities.	**15**	**1**
Module III: Group Behaviour& Team Development Group Behaviour& Team Development: Concept of Group and Group Dynamics, Types of Groups, Formal and Informal Groups, Stages of Group Development, Theories of Group Formation, Group Norms, Group Cohesiveness, Group Think and Group Shift, Group Decision Making, Inter Group Behaviour, Concept of Team Vs. Group, Types of teams, Building and managing effective teams. Motivating team members.	**15**	**1**
Module IV: Organization Culture, Conflict and Change Management Organizational Culture: Concept, Levels, Functions, Socialization, Creating and sustaining culture, Analysing organizational culture: The cultural web framework. Models for categorizing culture. Managing across Cultures, Empowerment and Participation. Managing Conflict: Sources, Types, Process and Resolution of conflict. Managing Change: Types of change, External and internal triggers for change, Stage model of change management, Principles of change management, Problem identification as a precursor to change, Reasons for resistance to change, Approaches to managing resistance to change.	**15**	**1**

1. Stephen P., Robbins, Organizational Behaviour, "Prentice Hall of India Pvt Ltd.", New Delhi, 2003.
2. Luthans, Fred, Organizational Behaviour, Tata McGraw Hill, New Delhi, 2003.
3. Prasad, L.M., Organizational Behaviour, Sultan Chand & Sons, 2003.
4. Chabbra, T.N. &Singh, B.P., Organization Behavior, Sultan Chand & Sons.
5. Khanka, S.S., Organizational Behaviour, Sultan Chand and Sons, New Delhi.
6. Joseph, Weiss, Organization Behavior and Change, Vikas Publishing house, 2004

Course Title: Financial Services

Course Code: DSE47305 **Course Credit: 4**

COURSE OBJECTIVE :	To familiarize the students with: ❖ The nature and scope of various types of financial services in India. ❖ Regulatory Framework in which financial services are undertaken		
LEARNING OUTCOMES :	The students should be able to: 1. The concept of Financial Services 2. Understand the role of Regulatory bodies of various financial services 3. Explain the functions of merchant banking. 4. Assess the credit rating process and methodology. 5. Explain the use of hire purchase and leasing business; 6. Describe the functioning of mutual funds and venture capital industries; 7. Explain factoring and forfeiting services.	**No. of Hours**	**No. of Credits**
Module I: Introduction and Regulatory Framework of Financial Services Financial Services: Concept, Emergence, Fund based and Non-Fund based financial services, Emerging issues in Financial Services, Need for Financial Regulation System, Purpose of regulatory framework of financial services, Regulatory Role of RBI, Regulatory Role of SEBI, Regulatory Role of AMFI		**15**	**1**
Module II: Advisory Services Merchant Banking: Meaning of Merchant Banks and Commercial Banks, Services of Merchant Banks; Regulation by SEBI, Merchant Banking in India. Underwriting: Meaning and Nature of Underwriting, Underwriting of Capital Issues in India. Credit Rating: Meaning and Functions of Credit Rating, Significance of Credit Rating, Credit Rating in India, Rating Process and Methodology, Credit Rating Agencies in India, Limitations of Rating, Future of Credit Rating in India.		**15**	**1**

Module III: Fund based Services Hire-Purchase and Leasing: Conceptual Framework, Features, Hire-purchase and Credit Sale, Hire-purchase and Installment Sale, Legal Framework, Taxation Aspects, Banks and Hire-purchase Business, Bank Credit for Hire-purchase Business. Leasing and its types. Financial Evaluation of Leasing. Factoring and Forfeiting: Meaning of Forfeiting, Modus Operandi, Terms and Conditions, Functions, Types of Factoring, Forfeiting: Definition, Working of Forfeiting, Factoring Vs. Forfeiting.	**15**	**1**
Module IV: Mutual Fund and Venture Capital Fund Mutual Fund: Meaning and Classification of Mutual Funds, Organization of the Funds, Operation of the Funds, Net Asset Value, Mutual Funds in India, Regulation of Mutual Funds in India. Venture Capital Fund: Meaning, Importance, Methods of Venture Capital Financing, Current scenario of Venture Capital in India.	**15**	**1**

Suggested Readings:

1. Khan, M. Y. (2005). Financial Services. New Delhi: Tata McGraw Hill Education.
2. Gordon E. and Natarajan K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House.
3. Shanmugham, R. (2016). Financial Services. New Delhi: Wiley India
4. Machiraju, H. R. (2010). Indian Financial System. New Delhi: Vikas Publishing House.
5. Wright, M., Watkins, T, & Ennew, C. (2010). Marketing of Financial Services. Abingdon: Routledge.
6. Gopal ,C Rama.(2014).Management of Financial Services. New Delhi: Vikas Publishing House.

Course Title: Marketing Management

Course Code: DSE47306 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ The concept of marketing. ❖ Fundamentals of marketing mix and its practical application.		
LEARNING OUTCOMES:	The students should be able to: 1. Demonstrate the purpose of the marketing function. 2. Describe different types of modern marketing areas. 3. Understand the elements of marketing mix. 4. Explain the role of emerging technologies and media in marketing. 5. Conceptualize marketing sustainability, ethics and social media strategies. 6. Describe and illustrate the effects of internal marketing.	**No. of Hours**	**No. of Credits**
Module I : Introduction to Marketing Introduction to Marketing: Nature, Scope and Importance of marketing, Basic concepts, Marketing environment. Market Segmentation, Targeting and Positioning. Role of Marketing in the Business Plan of the organization. Difference among B2B, B2G & B2C marketing, consumer marketing, services marketing, direct marketing, interactive marketing, E-marketing and internal marketing.		**15**	**1**
Module II : Marketing Mix Product: Product strategy, Product innovation and diffusion, Product development, Product lifecycle and product mix. Pricing Decisions: Designing pricing strategies and programmes, Pricing techniques. Place: Types of channels, meaning & importance, Channel strategies, Designing and managing value network and marketing channel, Managing retailing, Physical distribution, Logistics and supply chain management. Digital marketing. Promotion: Advertising, Meaning and Importance, Types, Media		**15**	**1**

decisions, Promotion- mix. Personal Selling: Nature, Importance and Process. Direct Marketing, Sales Promotion, push versus pull study. Marketing communications: viral, guerrilla and other indirect forms.		
Module III : Marketing Sustainability, Ethics and Social Media Marketing sustainability and ethics, Marketing environment of a range of organizations, marketing in a not-for-profit context e.g. social context of marketing behaviour. Social marketing and CSR. Social Media and its effect on the organization, Big data analytics & its use in marketing process: Predicting demand, Improving customer experiences, Monitoring multi-channel transactions, Identifying customer preferences.	**15**	**1**
Module IV : Internal Marketing Internal Marketing as the process of training and motivating employees to support the firm‟s external marketing activities, Relationship marketing, Experiential marketing, Post modern marketing.	**15**	**1**

Suggested Readings:

1. Kumar, Ramesh, Application Exercises in Management, Vikas Publishing House, 2004.
2. Varshney& Gupta, Marketing Management, Sultan Chand & Sons, 2005.
3. Kotler& Armstrong, Principles of Marketing Management, Prentice hall India, 2003.
4. Gandhi, T.C. Marketing, A Managerial Introduction, 2003.
5. Gupta &Suri, Case Studies in Marketing Mgt., Himalaya Publishing House, 2005.

Course Title: International Financial Management

Course Code: BBAP4601 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize the students with: ❖ Issues and dimensions of international business. ❖ Techniques and concepts used ininternational financial management. ❖ Analysis of risk exposures and risk management techniques of international business.		
LEARNING OUTCOMES:	The students should be able to: 1. Discuss the role and practices of foreign exchange markets. 2. Understand the International Financial and Economic environment. 3. Explain the exchange rate determination and the role of global financial markets. 4. Discuss the various modes of international financing and institutions. 5. Appraise the financial risks faced by international businesses and the principles for managing these risks. 6. Apply the principal financial management techniques in international business. 7. Apply the working capital management principles in the global scenario.	**No. of Hours**	**No. of Credits**
Module I: International Financial Environment International Economic Environment: Issue and Dimensions. International Financial Flow, Comparative Cost Advantage Theory, Balance of Payment Framework. Indian Experiences in International Capital Market, Instruments of Sources of Finance in International Financial Market. ADR,GDR, EURO BOND etc.		**15**	**1**

Module II: Foreign Exchange Risk Management, Markets and Instruments Foreign Exchange Risk Management: Foreign Exchange Markets and Instruments, Exchange Rate Determination, Foreign Exchange Risk, Management of Risk, Currency Risk Management, Country Risk Management, Factors Affecting Forecasting.	**15**	**1**
Module III: International Working Capital Management International Working Capital Management: Concept and Financing Foreign Trade. International Financing Systems and Institutions, International Cash Management, International Receivables & Inventory Management. Export Financing & Import Financing: Modes of Payment, DA/DP, L/C, and Consignment Basis.	**15**	**1**
Module IV: Multinational Business Financing and International Capital Budgeting Multinational Business Financing, Project Appraisal in International Context. Multinational Business Finance: Trends Towards International Operations, Changing Organization and Structure of Multinational Business. Reason for Foreign Investment: Benefits and Risks. Accounting Treatment of Foreign Subsidiaries. International Capital Budgeting: Evolution and Investment Opportunities, Financing The Project. Strategic Tie-up, Mergers and Takeovers.	**15**	**1**

Suggested Readings:

1. P. G. Apte, International Financial Management, Tata McGraw Hill.
2. V. S. Somnath, International Financial Management, I. K. International Pvt. Ltd.
3. Cheol S. Eun& Bruce G. Resnick, International Financial Management, Tata McGraw Hill.

Course Title: Data Base Management System

Course Code: DSE47307 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize the students with: ❖ Data management concepts and database systems. ❖ Representation of information with the relational database model. ❖ Manipulation of data with an interactive query language and database programming. ❖ Database development, database security, integrity and privacy issues.		
LEARNING OUTCOMES:	The students should be able to: 1. Understand the database foundation concepts. 2. Install, configure, and interact with a relational database management system. 3. Describe, define and apply the major components of the relational database model to database design. 4. Utilize a database modeling technique for a single entity class, 1:1, 1:M and M:M relationship between entity classes, and recursive relationships. 5. Learn and implement the principles and concepts of information integrity, security and confidentiality. 6. Learn Schema Refinement and Normalization. 7. Learn and apply the Structured Query Language for database definition and manipulation.	**No. of Hours**	**No. of Credits**
Module I : Introduction to Database Systems Introduction to Database Systems: File System versus DBMS, Advantages of a DBMS, Describing and Storing Data in a DBMS, Queries in a DBMS, Structure of a DBMS, People dealing with Database, Introduction to Data Models, Architecture of DBMS.		**15**	**1**

Module II : Entity Relationship Model and Relational Model Entity Relationship Model: Overview of Database Design, Entities, Attributes and Entity Sets, Relationships and Relationship Sets, Additional Features of the ER Model, Conceptual Database Design with the ER Model, Entity versus Attribute, Entity versus Relationship. Relational Model: Introduction to Relational Model, Foreign Key Constraints, Enforcing Integrity Constraints, Querying Relational Data and Logical Database Design, ER to Relation. Introduction to Views, Destroying/altering Tables and Views, Codd's rules.	**15**	**1**
Module III: Schema Refinement & Normal Forms Introduction to Schema Refinement, Functional Dependencies, Examples, Reasoning about functional dependencies, Normal forms, Decompositions,Normalization up to 3rd Normal Form**.**	**15**	**1**
Module IV : Concept of Objects and SQL Queries Concept of Objects: Objects, Tables, Queries, Forms, Reports, Modules, Database Creation and Manipulation. SQL Queries: The form of a Basic SQL Query, Union, Intersect and Expect, Introduction to Nested Queries, Aggregate Operators, Null values.	**15**	**1**

Suggested Readings:

1. Ramakrishnan, R. and J. Gehrke, Database Management Systems, McGraw Hill,Company, Higher Education, 2000.
2. Elmasri, R. and S B Navathe, Fundamentals of Database Systems, AddisonWesley, 2000.
3. Date, C. J., An Introduction to Database System, Vol. I & Vol. II, Addison WesleyPublishing Company, 2000.

Course Title: Investment Management

Course Code: DSE47308 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ Different aspects of investment management and risks. ❖ Framework of analysis and Valuation. ❖ The process of Portfolio Management		
LEARNING OUTCOMES:	The students should be able to: 1. Explain the basics of investment management and different investment avenues available; 2. Analyze components of risk and to measure the same; 3. Assess the value of bonds and the role of credit rating agencies; 4. Apply the techniques to manage the risk; 5. Advise how to invest in mutual funds.	**No. of Hours**	**No. of Credits**
Module I: Introduction of Investment Management Investment management- concept and need, Investment Process, Avenues for investment- features and classes Security and Portfolio- concept and features, Difference between investment, speculation, and gambling; Meaning of Security Analysis; Investment profile of average household-Non corporate investment; Corporate investment- Primary and Secondary Market. International Investment-concept, challenges, and opportunities.		**15**	**1**

	Module II: Risks and Equity Valuation Models		
B	A (Professional) School of Management, BBD U Risks and Equity Valuation Models Risk- concept, elements, types (systematic and unsystematic); Measurement of risk; Risk and Return Analysis individual security and portfolio; Security Pricing; Factors influencing valuation of securities; Security Pricing Models- Capital Asset Pricing Model, Constant growth model, Dividend capitalization Model, Earning Capitalization Model, P/E Ratio Model and Whitbeck-Kishor Model.		
	Module III: Debt Instruments and Valuation Bonds & Debentures- meaning, types and features; Public Deposits, Public Sector Bonds, Risk in bond market; Calculation of Return on Bond and debentures- Yields on bonds, yield to maturity; Determinants of interest rate; Sovereign Debt; Credit Rating; Scenario of Indian Debt Market.	**15**	**1**
	Module IV: Portfolio Management Portfolio Management- Concept, Objectives, Dimensions, and Theories, Condition of Certainty, Opportunity Set with Uncertainty, Measurement of Portfolio Risk. Ways to Minimize Risk. Diversification-Markowitz Theory; Return on Portfolio Risk and Return, Mutual Fund- concept and types, Derivatives- concept, types, and purpose.	**15**	**1**

Suggested Readings:

1. Avadhani, V. A. (2019). Security Analysis & Portfolio Management. Mumbai: Himalaya Publishing House.
2. Bhalla, V. K. (2008). Investment Management, Security Analysis and Portfolio Management. New Delhi:
3. S. Chand Publishing.
4. Chandra, P. (2008). Investment Analysis & Portfolio Management. New Delhi: Tata McGraw Hill Education.
5. Khatri, D. K. (2012). Investment Management and Security Analysis. New Delhi: Trinity Press Pvt. Ltd.
6. Kevin, S. (2015). Security Analysis and Portfolio Management. New Delhi: PHI Learning.
7. Ranganatham M., & Madhumathi R. (2nd Edition) Security Analysis and Portfolio Management. Noida:
8. Pearson (India) Education
9. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House..

Course Title: Yoga and Happiness

Course Code: DSE47309 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ Healthy mindset and how its free students from (addictions, depression, personal problems). ❖ Cultivating pure mindset will reduce the possibility of corruption, crime, and injustice in the society.		
LEARNING OUTCOMES:	The students should be able to: 1. Demonstrate Asanas, Pranayama, Kriya with proficiency; 2. Demonstrate postures of Hatha Yoga, Raja Yoga, and Laya Yoga; 3. Analyse the relevance of Yog Sutras in real life situation; 4. Interpret the significance of Meditation in Business Context; 5. Summarise the importance of Ayurveda in modern lifestyle; 6. Enhance their Happiness & Spiritual Quotient.	**No. of Hours**	**No. of Credits**
Module I : Introduction Yoga: Concept, Meaning, and Origin, Relation between mind and body, Importance of healthy body and mind; Body Management Techniques: Asana, Pranayama, Kriya Classical Schools of thoughts in Yoga: Hatha Yoga, Raja Yoga, Laya Yoga, Bhakti Yoga, Gyana Yoga, Karma Yoga , Asthang Yoga. Patanjali Yoga Sutra. Emerging schools of thoughts in Yoga.		**15**	**1**
Module II: Meditation: A Way of Life Relation between body, breath, and mind, Meaning of meditation and its types and principles, Meaning and importance of prayer, Psychology of mantras, Essence of Mudras, Relevance of Meditation for different age groups and body requirements, Healing and Meditation, Seven layers of existence, Meditation for adding hours to your day, excellence at workplace, harmony in relationships, better decision making, heightened awareness and concentration.,		**15**	**1**

Module III: Yoga & Meditation in Modern Setting Yogic therapies and modern concept of Yoga; Naturopathy, Hydrotherapy, Electrotherapy, Mesotherapy, Acupressure, acupuncture. Anatomy and Physiology and their importance in Yogic Practices. Food and Lifestyle: Basics of Ayurveda, Yogic Diet; Importance of having Sattvic Ayurvedic Food, Workplace productivity which is directly linked to Healthy Sattvic food. Modulation of ailments through food and balanced nutrition and dieting practices, integrating traditional food items with modern food habits, mental health and food types.	**15**	**1**
Module IV: Developing Happiness & Spiritual Quotient Happiness: Meaning and sources. Four hormones of happiness: Dopamine, Oxytocin, Serotonin, Endorphins, independent variable vs. dependent variable, life view, models of happiness, Distinction between Religion and Spirituality, Myths about Happiness, Principles of being happy, Concept of Self, Positive thinking, Self-Introspection, Religion and Spirituality, Life Stories of Spiritual Masters. Concept of Prana. Techniques of studying spiritual quotient, Introduction to the concept of Applied Kinesiology; Muscle Testing, Nutrient Testing.	**15**	**1**

Suggested Readings:

1. Shankar, S. S. R. (2018). Patanjali Yog Sutra. Bangalore: Sri Sri Publications Trust.
2. Shankar, S. S. R. (2010). 25 Ways To Improve Your Life. Bangalore: Sri Sri Publications Trust.
3. Shankar, S. S. R. (2010). Ayurveda & Breath. Bangalore: Sri Sri Publications Trust.
4. Taimni, I. K. (2005). The Science of Yoga. Adyar, Chennai: Theosophical Publishing House.
5. Verma, K. (2008). Sri Sri Yoga. Bangalore: Sri Sri Publications Trust.
6. Vivekananda, S. (2019). The Complete Book of Yoga: Karma Yoga, Bhakti Yoga, Raja Yoga, Jnana Yoga.Delhi: Fingerprint! Publishing.
7. Zope, S. A., & Zope, R. A. (2013). Sudarshan Kriya Yoga: Breathing for Health. International Journal of Yoga,6(1), 4-10.

Course Title: Marketing of Services

Course Code: DSE473010 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ The understanding of foundation of marketing of services, bank marketing and its marketing mix. ❖ A comprehensive description of hotel and tourism industry, its marketing and marketing of some selected services.		
LEARNING OUTCOMES:	The students should be able to: 6. Understand the basic concept of service marketing. 7. Illustrate the difference between marketing of goods and services. 8. Explain the marketing mix for services. 9. Determine the significance of service quality and its measurement. 10. Understand the impact of technology in service marketing. 11. Identify the marketing mix of banking services. 12. Identify and formulate the marketing strategies for Hotel and Tourism industry. 13. Discuss the marketing tools and strategies of various other services.	**No. of Hours**	**No. of Credits**
Module I : Introduction Basics of Service Marketing, Nature and Types of Services, Difference between Service and Goods, Unique Characteristics of Services, Importance of Service Quality and Service Components, Framework for Marketing of Service, Improving Services, Relationship Marketing. Environment for Service Marketing: Macro and Micro Environment, Understanding Service Customer- model of Service, Consumer Behaviour. Market Segmentation and Selection: Service Marketing Segmentation, targeting and Positioning.		**15**	**1**
Module II: Service Marketing Mix and International MOS Service Marketing Mix: Need for Expanded Marketing Mix, Planning for Service Offer, Pricing, Promotion and Distribution of Services,		**15**	**1**

Management of People, Process and Physical Evidence, Matching Demand and Supply of Services, Service Marketing Triangle. International Marketing of Services and GATT. The Service Based Business Plan. The Future of Marketing of Services. Technological Changes and The Services.		
Module III: Banking and Tourism Marketing Bank Marketing: The Concept, Users of Banking Services, Structure of Bank Product, The Marketing Mix of Banking Services. Tourism Marketing: Introduction, Tourism Product, Salient Features of Tourism Product, Market Segmentation of Tourism, Formulation of Marketing Mix for Tourism Industry.	**15**	**1**
Module IV : Marketing of Selected Services Marketing of Selected Services: Personal Care Service, Hospital Marketing, International Services, Education, Consultancy Services, Transportation Services and Communication Services. Hotel Marketing: The Concept, Hotel and Its Topology, Hotel Product, Market Segmentation of Hotel Industry, Formulation of Marketing Mix of Hotel Industry.	**15**	**1**
Suggested Readings: 10. Donald, Cowell., Marketing of Service, Heinemann, London. 11. Lovelock, C.H., Services Marketing, Prentice Hall, London. 12. Jha, S.M., Services Marketing, Himalaya Publishing House, New Delhi. 13. Akhtar, J., Management of Tourism in India, Ashish Publishing House, New Delhi.		

Course Title: Business Policy & Strategy

Course Code: DSE473011 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize the students with: ❖ All essential aspects of business policy and strategic management. ❖ The process of strategic management. ❖ Strategy formulation for different forms of organization.		
LEARNING OUTCOMES:	The students should be able to: 1. Identify role of Business Policy in corporate governance. 2. Know, understand, and apply the strategic management process to analyze and improve organizational performance. 3. Conduct and draw conclusions from external analysis of an organization's environment. 4. Conduct and draw conclusions from internal analysis of an organization's capabilities. 5. Formulate realistic strategies and develop implementation plans to execute those strategies. 6. Understand Strategy development in different contexts.	**No. of Hours**	**No. of Credits**
Module I: Introduction of Business Policy Introduction: Nature, scope and importance of the course on Business Policy, Evolution of this course. Forecasting, Long-range planning, Strategic Planning and Strategic Management. Defining strategy and strategic management. Core areas of strategic management. Levels of strategy within organizations. Stages in the rational approach to strategy developments.		**15**	**1**
Module II: Environmental Analysis Environmental Analysis: Porter's Five Forces model, Need, Characteristics and Categorization of environmental factors. Approaches to the environmental scanning process: Structural analysis of competitive environment, ETOP a diagnosis tool. 4-D and 7- S models to provide an overview of the project process and the nine key process areas		**15**	**1**

to show what happens during each part of the process. The macro and micro environment: LONGPEST analysis and its derivatives, Globalization, Country and political risk factors, Emerging markets, Porter's diamond and its use for assessing the competitive advantage of nations.		
Module III: Analysis of Internal Resources and Competitor Analysis Analysis of Internal Resources: Strengths and Weakness, Resource Audit, Strategic Advantage Analysis, Value-Chain Approach to Internal Analysis. Methods of analysis and diagnosing Corporate Capabilities: Functional Area Profile and Resource Deployment Matrix, Strategic Advantage Profile, SWOT analysis. The concept of competitive advantage. Generic competitive strategies. Value, Rarity, Inimitability and Non-substitutability as bases of competitive advantage. Achieving sustainable competitive advantage. Key concepts and the role of competitor analysis, Approaches to collecting competitor information. Sources, types and quality of competitor data. Analysing and interpreting competitor data. The application of Big Data to competitor analysis.	**15**	**1**
Module IV: Product/Market Evolution and Issues in the Implementation of Strategy Product/Market Evolution: Matrix and Profit Impact of Market Strategy (PIMS) Model. Major Issues involved in the Implementation of Strategy: Organization structure, leadership and resource allocation. Intended, Emergent, Logical Incrementalism and Political approaches. Strategy development in different contexts, e.g. SMEs, public sector, not-for-profit organizations. Resource-based view: Resources and competencies, Internal value and dynamic capabilities. Strategy and Structure.	**15**	**1**

Suggested Readings:

1. Ghosh, P. K., Strategic Planning and Management, Sultan Chand & Sons, New Delhi, 8th ed., 2000.
2. Kazmi, Azhar, Business Policy, Tata McGraw-Hill, New Delhi, 2000.
3. Suri R.K., Business Policy & Strategic Management, Brijwasi Publisher & Distributor, 2005
4. Thompson, Arthur A. and A. J. Strickland, Strategic Management, McGraw Hill, New York, 1999.
5. Ansoff, H.Igor, "Corporate Strategy", Penguin.

Course Title: Consumer Behaviour

Course Code: DSE473012 **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ The process of consumer decision making and its determinants. ❖ The concepts and theories essential for consumer analysis and the development of effective marketing strategies. ❖ The psychological sides of the marketplace to better understand the why behind the buy.		
LEARNING OUTCOMES:	The students should be able to: 1. Take a holistic view of the buyer. 2. Understand the mental processes that guide consumer perceptions, attitudes, memory and choices. 3. Analyze the differences in these processes as a consequence of social, cultural and group influences. 4. Exhibit the knowledge of opinion leadership, innovation diffusion and various models to help understand buyer behaviour. 5. Understand the intricacies involved in organizational buying process. 6. Distinguish between consumer behaviour in domestic and global perspective.	**No. of Hours**	**No. of Credits**
Module I : Introduction Defining Consumer Behaviour. Scope and Application of Consumer Behaviour. Evolution of Consumer Behaviour as a Field Of Study and its relationship with Marketing: Behavioural Dimension. The interdisciplinary nature of Consumer Behaviour. Profiling the consumer and understanding their needs. Relevance of Market Research with Consumer Behaviour. Approaches to Consumer Behaviour Research.		**15**	**1**

Module II : Consumer Behaviour Theory, Application and its Determinants Consumer Behaviour Theory and Its Application to Marketing Strategy, Consumer Buying Process, Extensive, Limited and Routine Problems-solving Behaviour. Internal Determinants of Consumer Behaviour: Needs, Motivation and Involvement, Information Processing and Consumer Perception, Learning, Attitude and Attitude Change, Personality, Psychograph, Values and Lifestyle. External Determinants to Buying Behaviour: Family and House Hold influences, Reference Groups and Social Class, Influence of Culture and Sub-culture.	**15**	**1**
Module III: Opinion Leadership, Innovation & Diffusion and CB Models Opinion Leadership, Innovation & Diffusion: Opinion Leadership Process, Measurement and Profile, Opinion Leadership and Firms‟ Promotional Strategy, Innovation, Diffusion and Adaptation Process, Innovator as Opinion Leader. Models of Consumer and Individual Buying Behaviour. Models of Consumers Decision Making. Marketing, consumer behaviour and society. Consumption and persuasion: Issues of manipulation and long term impacts on society and children. Consumer materialism**.**	**15**	**1**
Module IV : Organizational Buying Differences between: Industrial Markets & Consumer Market an Organizational & Consumer Buying. Buying Decisions in Organizational Buying Process: Types of Decision Making. Organization Buyer's Decision-Making Process. Factors influencing Organizational Buying Behaviour Decision Makers in Organizational Buying. Webster and Wind model of Organizational buying behaviour. The Sheet model of Industrial buying. Cross-cultural Consumer and Individual Buying Behaviour: Globalization of Consumer Markets and Market Implications, Impact of Information Technology on Consumer Behaviour	**15**	**1**

Suggested Readings: 1. Schiffman and Kanuk, Consumer Behaviour, Prentice hall. 2. Loudon, D.A., Consumer Behaviour, Concepts and Application, Tata McGraw Hil 3. Howard, John A., (1989).Consumer Behaviour in marketing Englewood CliffNew Jersey, Prentice Hall Inc 4. Hawkins, D. I.,(1995). Consumer Behaviour Implications for Marketing StrategyTexas, Business.		

Course Title: Digital Governance

Course Code: **Course Credit: 4**

COURSE OBJECTIVE:	To familiarize students with: ❖ Basic understanding of e-governance. ❖ E-Governance model and infrastructure development, data warehousing and data-mining for e-governance		
LEARNING OUTCOMES:	The students should be able to: 1. Develop knowledge of e-governance. 2. Understand different e-governance models and infrastructure development. 3. Understand the use of data warehousing and mining in e-governance. 4. Analyze and interpret case studies on role of ICT in Governance. 5. Use terms such as 'good governance', 'accountability' and 'consultation' with a critical understanding of their meaning.	**No. of Hours**	**No. of Credits**
Module I: Introduction Concept of Governance and Good Governance, Meaning, Evolution and Importance of E-Governance, Stages of E-Governance, E-governance theories, Maturity Models: Five Maturity Levels; Characteristics of Maturity Levels, Role of ICT's in e-governance, E-Governance in India, E-governance prospects and emerging challenges.		**15**	**1**

Module II: E-Governance Models and Infrastructure Development Introduction; Model of Digital Governance: Broadcasting, Wider Dissemination Model, Critical Flow Model, Comparative Analysis Model, Mobilization and Lobbying Model, Interactive – Service Model , Government-to-Citizen-to-Government Model (G2C2G), Evolution in E-Governance and Maturity Models: Five Maturity Levels; Characteristics of Maturity Levels; Towards Good Governance through E-Governance Models E-readiness, Data System Infrastructure, Legal Infrastructural Preparedness; Institutional Infrastructural Preparedness; Human Infrastructural Preparedness; Technological Infrastructural Preparedness	**15**	**1**
Module III: Applications of Data Mining in E-Governance Introduction of Data warehousing and Data mining in E- Governance; National Data Warehouses: Census Data, Prices of Essential Commodities; Other areas for Data Warehousing and Data Mining: Agriculture, Rural Development, Health, Planning, Education, Commerce and Trade, Other Sectors.	**15**	**1**
Module IV: Government Initiatives E-Governance Initiatives in India, National Informatics Centre (NIC), Citizen Database and Human Development, GIS Based Management Systems, Governance, NICNET- Role of Nationwide Networking in E-Governance, Smart Nagarpalika-Computerization of Urban, Local Bodies (Municipalities), Ekal Seva, Kendra,Aadhar, E-Suvidha, Bhulekh	**15**	**1**

Suggested Readings:

1. C.S.R. Prabhu, "E-Governance: Concepts and Case Studies", Prentice-Hall of IndiaPrivate Limited, 2004.
2. N. Gopalsamy, "Information Technology & e-Governance", New Age Publication,First Edition 2009.
3. Backus, Michiel, "e-Governance in Developing Countries", IICD Research Brief, No.1, March 2001.
4. Subhash Bhatnagar, "Unlocking E-Government Potential: Concepts, Cases