DEPARTMENT OF BUSINESS ADMINISTRATION

CHOICE BASED CREDIT SYSTEM (CBCS) &
LEARNING OUTCOMES - BASED CURRICULUM FRAMEWORK (LOCF)

(Semester – I to VI)

Bachelor of Business Administration

2023-2026 Batch

Program Learning Outcomes (PLO's):

PLO1. To provide students with experience in integrating the concepts and techniques from the various functional areas of business and generating solutions for contemporary business problems.

PLO2. To manifest the students with high level of knowledge and skills including theoretical, analytical and critical thinking, decision making, intellectual independence, leadership, planning and organization, and problem solving with paramount ability to communicate ideas effectively.

PLO3. To transform the student to play a pioneering and leading role in the community, enabling her to take responsibilities and contribute to solving problems through innovative thinking, collective work, reflection, and self-development.

PLO4. To demonstrate competence in applying the tools and techniques of Business Management to industry and to enable students to take intrapreneurial and entrepreneurial activities.

PLO5. To develop competence to become global citizens through appreciating diversity, acquiring skills in digital technologies and demonstrating awareness to professional values, ethics and sustainability issues to solve complex business problems.

Program Specific Outcomes:

Business Administration Department has specifically defined few outcomes of the programme which make students:

PSO1: To apply functional and foundational business concepts, theories, decision-making techniques and practices to succeed in a complex, technology-driven, global society.

PSO2: To effectively communicate their ideas both oral and written in the business context and develop technical skills and human relation skills and attitude that they need for career progression.

PSO3: To apply creation, problem solving skills and innovation in development of an enterprise including sensitization towards ethical, moral and environmental issues.

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SCHEME & SYLLABUS OF EXAMINATION
2023 - 2026 Batch
Semester – I - VI

Semester	Part	Subject Code	Title of the Course	Course Type	Instruction hours/week	Contact hours	Tutorial Hours	Duration of the Examination	CIA	ESE	Total	Credit
I	I	TAM2301A/ HIN2301A/ FRE2301A/	Language Paper I	L	4	58	2	3	25	75	100	3
	II	ENG2301A	English Paper I	E	4	58	2	3	25	75	100	3
	III	BB23C01	Contemporary Management	CC	5	73	2	3	25	75	100	3
	III	BB23C02	Financial Accounting	CC	5	73	2	3	25	75	100	3
	III	BB23C03	Organizational Behavior	CC	5	73	2	3	25	75	100	3
	III	TH23A02/ ES23A01/ ES23A02 HI23A01 EG23A01	Mathematics for Management I/ Indian Economic Development/ International Marketing/ Principles of Modern Government/ English through Classics I	GE	5	73	2	3	25	75	100	4
	IV	NME23B1/ NME23A1/ NME23WS/ NME12GS/ NME12AS/	Basic Tamil-I / Advanced Tamil- I / Women Studies / Gandhian Studies/ Ambedkar Studies	AEC	2	30			100	-	100	2
II	I	TAM2302/ HIN2302/ FRE2302/ MAL2302	Language Paper II	L	4	58	2	3	25	75	100	3
	II	ENG2302	English Paper II	E	4	58	2	3	25	75	100	3
	III	BB23C04	Quantitative Techniques for Management	CC	5	73	2	3	25	75	100	3

Sem	Part	Course Code	Course Title	Cat								
	III	BB23C05	Leadership Communication	CC	5	73	2	3	25	75	100	3
	III	BB23C06	Human Resource Management	CC	5	73	2	3	25	75	100	3
	III	ES23A03/ ES23A04/ ES23A05/ TH23A24/ HI23A02/ EG23A02	Economic Analysis/ Managerial Economics / Money and Banking / Mathematics for Management-II/ Indian constitution / English through classics	GE	5	73	2	3	25	75	100	4
	IV	NME23B2/ NME23A2/	Basic Tamil/ Advanced Tamil	AEC	-	28	2	-	100	-	100	-
	V	23PECM1	Professional English	AEC	2	25	5	-	100	-	100	**2**
	VI	NM23GAW	General Awareness (self-study)		-	-	-	-	100	-	100	-
III	I	TAM2303A/ FRE2303A/ HIN2303A	Tamil Paper III/ Hindi Paper III/ French Paper III	L	4	58	2	3	25	75	100	3
	II	ENG2303A	English Paper III	E	4	58	2	3	25	75	100	3
	III	BB23C07	Production and Materials Management	CC	7	103	2	3	25	75	100	5
	III	BB23C08	Marketing Management	CC	5	73	2	3	25	75	100	4
	III	BB23A01 / ES23A06/ EG23A03	Income Tax / Demography/ Writing for the media	GE	5	73	2	3	25	75	100	4
	III	CS23SBA1 / BB23SB01	GEN - AI / Skill-Based Subject: Finance and Accounting for Business Process Services	SEC	3	44 / 43	1 /2	-	100	-	100	3
	IV	NM23DTG	Design Thinking	AEC	2	30	-	-	100	-	100	2
	IV	NM22UHR	Universal Human Values and Human Rights #	AECC	-	-	-	-	100	-	100	Gr.
IV	I	TAM2304A/ FRE2304A/ HIN2304A	Tamil Paper IV/ French Paper IV/ Hindi Paper IV/	L	4	58	2	3	25	75	100	3
	II	ENG2304A	English Paper IV	E	4	58	2	3	25	75	100	3
	III	BB23C09	Financial Management	CC	6	88	2	3	25	75	100	5
	III	BB23C10	Business Analytics and Intelligence	CC	6	88	2	3	25	75	100	4
	III	BB23A02/ RM23A02	Indirect Taxation/ Sourcing Management	GE	5	73	2	3	25	75	100	4
III/ IV	III	CS23SBGP/ BB23SB01	GEN - AI / Finance and Accounting for Business Process Services	SEC	3	45 / 43	- / 2	2	100	-	100	3
IV	IV	NM23EII	Entrepreneurship and Innovation (Ignite X)	AECC	2	30	-	-	100	-	100	2
	IV	NM23EVS	Environmental Studies	AECC	SS	-	-	-	100	-	100	Gr.

Sem	Part	Course Code	Course Title	Category								
	IV	COM15SER	Community Service (30 Hours)	GC	-	-	-	-	-	-	-	-
	V	COCOACT	Co-curricular Activities	GC	-	-	-	-	100	-	100	1
I - V	VI	16BONL1 16BONL2	Online Course 1 Online Course 2	ACC	-	-	-	-	-	-	-	-
	III	BB23C11	Cost and Management Accounting	CC	5	73	2	3	25	75	100	4
	III	BB23C12	Management Information System	CC	5	73	2	3	25	75	100	4
	III	BB23C13	Company Law	CC	5	73	2	3	25	75	100	4
	III	BB23E01/ BB23E02	Research Methods for Management / Business Ethics and Corporate Social Responsibility	DSE	5	73	2	3	25	75	100	4
V	III	BB23E03/ BB23E04	Financial Markets and Services / Investment and Portfolio Management	DSE	5	73	2	2	25	75	100	4
	III	BB23SBP1	AI Tools For Management Research	SEC	3	41	4	-	100	-	100	3
	III	BB23AC1 / BB23AC2	Banking and Fintech/ Retailing Management	ACC	SS	-	-	3	25	75	100	5
	IV	NM21CS1	Cyber Security I	AECC	2	30	-	-	100	-	100	Gr.
		BB23INST	Field Work / Institutional Training	DSE	-	-	-	-	100	-	100	2
		BB23COM	Comprehensive Examination	GC	-	-	-	-	100		100	Gr.
I-IV	VI	COM15SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-	-
I-V	VI	16BONL1	Online Course	ACC	-	-	-	-	-	-	-	-
	III	BB23C14	AI-Driven Business and Disruption	CC	5	73	2	3	25	75	100	4
	III	BB23C15	International Business	CC	6	88	2	3	25	75	100	4
	III	BB23E05/ BB23E06/ RM23E02	Strategic Management / Corporate Accounting / Consumer Behaviour	DSE	5	73	2	3	25	75	100	4
VI	III	BB23E07 / RM23E03/ IB23E04	Services Marketing / Integrated Marketing Communication / Containerization and Multimodal Transport	DSE	5	73	2	3	25	75	100	4
	III	BB23PROJ	Project and viva voce	DSE	6	-	-	-	25	75	100	5
	III	BB23SBP2	Computational Finance Using a Spreadsheet	SEC	3	41	4	2	100	-	100	3
	III	BB23AC3/ BB23AC4/	Insurance Principles and Practice / Customer Relationship Management/	ACC	SS	-	-	3	25	75	100	5

		BB23AC5/ IB23AC2/ RM23AC3	Metaverse and Immersive Commerce/ Crisis Management/ Omni Channel Retailing									
I-V	VI	16BONL1 16BONL2	Online Course Online Course	ACC	-	-	-	-	-	-	-	-
I - VI			**Total**								**4200**	**140**

L-Language

E-English

CC – Core Courses

GE – Generic Elective

AEC – Ability Enhancement Course

GC – Co-curricular Activity/ Community Service

DSE: Discipline Specific Elective

Gr.: Grade

CA – Continuous Assessment

ESE - End Semester Examination

SEC – Skill Enhancement Course

AECC - Ability Enhancement Compulsory Course

ACC- Additional Credit Course

#SS - Self Study Gr-Grade

GC: General Courses

 - Evaluation through COURSERA for CA only, COURSERA conducted for 100 & converted to 25, ESE evaluation for 75 marks

Examination System

One test for the continuous assessment will be conducted on pre-determined dates, i.e., commencing on the 50th day from the date of reopening. The Model Exam will be conducted after completing 85th working days. Marks for ESE and CA with reference to the maximum for the course will be as follows

Question Paper Pattern

Internal Mark

CIA Test   - 5 Marks (Conducted for 45 marks after 50 days)

Model Exam   - 7 Marks (Conducted for 75 marks - Q.P. Pattern (2,5,8 Marks)

(Each Unit 15 Marks)

Sem/Ass/Quiz   - 5 Marks

Class Participation   - 5 Marks

Attendance   - 3 Marks (91-100% attendance: 3 Marks; 81-90% attendance: 2 Marks; 75-80% attendance: 1 Mark)

Total: 25 Marks

CA Pattern – Core & Allied – Theory - (First 3 Units)

Section A – 3 x 2 = 6 Marks

Section B – 3 x 5 = 15 Marks (either or – same CLO Level)

Section C – 3 x 8 = 24 Marks (either or – same CLO Level)

Total: 45 Marks

UG - Accounts Courses

CA Question from each unit comprising of first 3 units

One question with a weightage of 2 Marks : 3 x 2 = 6 Marks

One question with a weightage of 5 Marks : 3 x 5=15 Marks

One question with a weightage of 8 Marks : 3 x 8 = 24 Marks (either or – same CLO Level)

Total : 45 Marks

Model & ESE Pattern – Core & Allied – Theory
Section A – 5 x 2 = 10 Marks
Section B – 5 x 5 = 25 Marks (either or – same CLO Level)
Section C – 5 x 8 = 40 Marks (either or – same CLO Level)
         Total: 75 Marks

ESE Question Paper Pattern: (for Accounts Paper)
Question from each unit comprising of
One question with a weightage of 2 Marks : 5 x 2=10 Marks
One question with a weightage of 5 Marks : 5 x 5 =25 Marks
One question with a weightage of 8 Marks : 5 x 8 =40 Marks (either or – same CLO Level)
         Total : 75 Marks

Continuous Internal Assessment Pattern for the Foundation Course – Women's Studies & Entrepreneurship and Innovation (Ignite X)
Quiz after each module of class hours   - 50 marks
Assignment after each unit   -25 marks
A project submission at the end of course   - 25 marks

Environmental Studies
Assignment   : 25 marks
Project / Case study   : 25 marks
Quiz   : 50 marks
         Total   : 100 Marks

Evaluation pattern for Gen-AI
Quiz   : 50 Marks (5 quizzes with each 10 marks)
Case study   : 25 Marks
Online Exam   : 25 Marks (Departments to plan and conduct the exam)
         Total   :100 Marks

Assessment pattern for Value Education / Environmental Studies / Design Thinking
Quiz   : 50 marks
Assignment   : 25marks
Project / Case study   : 25 marks
Total   : 100 Marks

Skill-Based Subject: 100 Marks
Test 1 (Theory – Objective type questions): 50 Marks (100 Marks converted to 50)
Test 2 (Theory – Objective type questions): 50 Marks (100 Marks converted to 50)
Total   **: 100 Marks**

Skill-Based Subject (Practical): 100 Marks

Test I	30 Marks (Conducted for 50 Marks, Converted to 30 Marks)
Test II	50 Marks
Lab Performance	10 Marks
Regularity	10 Marks
Total	100 Marks

ADVANCED LEARNERS COURSE (ALC)

CA Pattern
Section A: 4 questions out of 6 - open choice 4x4 = 16 marks
Section B: 1 questions out of 2-open choice 1x9 = 9 marks
Total: 25 marks

Model & ESE Pattern
Section A: 5 questions out of 8 - open choice 5x5 = 25 marks
Section B: 5 questions out of 8-open choice 5x10 = 50 marks
Total: 75 marks

Cyber Security I
Quiz: 60 Marks

Case Study: 20 Marks

Poster: 20 Marks

COMPREHENSIVE EXAMINATION
At the end of semester V of the UG Programme, an online test will be conducted covering the core courses up to semester V of the UG Programme, and grades will be awarded.

FIELD TRAINING / INSTITUTIONAL TRAINING
At the end of the IV semester, the student must complete a 21-day internship in an industrial establishment/ organization approved by the concerned staff. The student must also maintain a work diary and submit a report in the V semester, followed by a viva voce.

MODE OF EVALUATION	MARKS	TOTAL
Attendance	10	100
Work Diary	15	
Report	50	
Viva Voce	25	

PROJECT VIVA VOCE

Individual Project and Viva Voce
At the end of Semester V, students will be assigned to a staff coordinator who will serve as their guide and internal examiner for the project work. Each student should select a topic and have it approved by the guide. The fieldwork must be completed at the beginning of Semester VI. The student should submit the project report on or before the specified submission date. The student submitting the report after the last date of submission will be rejected, and the same will be treated as "Not completed".

Area of Work
Human Resource Management, Marketing, Finance, OB, Entrepreneurship, and General Management topics will be taken for research work.

Methodology
Each project should contain the following details:
- Brief introduction to the study
- Objective of the study
- Review of Literature
- Research Methodology
- Analysis and Interpretation
- Conclusion
- Bibliography

The components of Marks for project work will be as follows:
INTERNAL EVALUATION: 25 Marks

S. No	Components	Mode of Evaluation	Max. Marks
1	I Review	Selection of the Field of Study, Topic & Research Design	5 Marks
2	II Review	Literature & Data Collection	10 Marks
3	III Review	Analysis & Conclusion Preparation of Rough Draft	10 Marks
		Total	**25 Marks**

EXTERNAL ASSESSMENT: 75 Marks

S. No	Mode of Evaluation	Max. Marks
1	Project Report	25 Marks
2	Viva Voce	50 Marks
	Total	**75 Marks**

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME OUTCOME				
	PLO1	PLO2	PLO3	PLO4	PLO5
BB23C01 - CONTEMPORARY MANAGEMENT					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	M	M	S
BB23C02 - FINANCIAL ACCOUNTING					
CLO1	S	S	M	S	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	M
CLO4	S	S	S	S	S
BB23C03 - ORGANIZATIONAL BEHAVIOR					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	M
CLO4	M	S	S	M	M
BB23C04 - QUANTITATIVE TECHNIQUES FOR MANAGEMENT					
CLO1	S	M	S	L	M
CLO2	S	S	M	L	S
CLO3	S	S	S	S	S
CLO4	S	S	S	M	S
BB23C05 - LEADERSHIP COMMUNICATION					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	M
CLO4	S	S	S	S	S
BB23C06 - HUMAN RESOURCE MANAGEMENT					
CLO1	M	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	S	S	S
BB23C07 - PRODUCTION AND MATERIALS MANAGEMENT					
CLO1	S	S	S	S	S
CLO2	S	S	M	S	M
CLO3	S	M	S	S	S
CLO4	S	S	M	S	S
BB23C08 - MARKETING MANAGEMENT					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	M
CLO4	M	S	S	M	M
BB23A01 - INCOME TAX					
CLO1	S	S	S	S	M

CLO2	S	S	S	S	S
CLO3	S	S	M	M	S
CLO4	S	S	M	S	S
BB23SB01 - FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	M	M	S
CLO4	S	S	M	M	S
BB23C09 - FINANCIAL MANAGEMENT					
CLO1	S	S	L	S	S
CLO2	S	S	M	S	S
CLO3	S	S	S	M	S
CLO4	S	S	S	S	L
BB23C10 - BUSINESS ANALYTICS AND INTELLIGENCE					
CLO1	S	M	L	M	M
CLO2	M	M	L	M	M
CLO3	S	S	M	S	S
CLO4	S	S	M	S	S
BB23A02 - INDIRECT TAXATION					
CLO1	S	S	S	S	S
CLO2	S	S	S	M	S
CLO3	S	S	S	M	S
CLO4	S	M	M	S	L
BB23SB01 - FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES					
CLO1	S	S	L	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	M	S	S	M	L
BB23C11 - COST AND MANAGEMENT ACCOUNTING					
CLO1	S	M	L	S	S
CLO2	S	S	M	S	L
CLO3	S	S	M	S	S
CLO4	S	S	S	S	M
BB23C12 – MANAGEMENT INFORMATION SYSTEM					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	M	L
CLO4	S	S	M	S	L
BB23C13 - COMPANY LAW					
CLO1	S	M	L	M	L
CLO2	S	S	M	M	M
CLO3	M	S	S	M	M
CLO4	M	S	S	S	S
BB23E01 - RESEARCH METHODS FOR MANAGEMENT					

CLO1	M	S	L	M	L
CLO2	M	S	M	S	M
CLO3	S	S	M	S	S
CLO4	M	S	S	M	S

BB23E02 - BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY

CLO1	M	M	S	L	S
CLO2	L	M	S	L	S
CLO3	M	M	S	M	S
CLO4	S	S	S	S	S

BB23E03 - FINANCIAL MARKETS AND SERVICES

CLO1	S	M	L	L	M
CLO2	M	S	M	M	S
CLO3	M	S	M	S	S
CLO4	M	S	S	S	S

BB23E04 - INVESTMENT AND PORTFOLIO MANAGEMENT

CLO1	M	M	L	S	L
CLO2	S	S	M	S	M
CLO3	S	S	M	S	M
CLO4	S	S	S	S	S

BB23SBP1 - AI TOOLS FOR MANAGEMENT RESEARCH

CLO1	S	S	M	M	M
CLO2	S	S	M	M	L
CLO3	S	S	S	M	M
CLO4	S	S	L	S	M

BB23AC1 - BANKING AND FINTECH

CLO1	S	M	L	L	M
CLO2	S	S	M	M	M
CLO3	M	S	M	S	S
CLO4	M	S	S	S	S

BB23AC2 - RETAILING MANAGEMENT

CLO1	S	M	L	L	M
CLO2	M	S	M	M	S
CLO3	M	S	M	S	S
CLO4	M	S	S	S	S

BB23C14 - AI - DRIVEN BUSINESS AND DISRUPTION

CLO1	S	M	L	S	M
CLO2	M	S	M	S	S
CLO3	M	S	S	M	S
CLO4	S	S	S	M	S

BB23C15 - INTERNATIONAL BUSINESS

CLO1	S	M	L	M	L
CLO2	M	S	M	S	M
CLO3	M	M	S	L	S
CLO4	S	M	L	S	S

BB23E05 - STRATEGIC MANAGEMENT

CLO1	S	S	M	L	S
CLO2	S	S	M	L	S
CLO3	S	S	S	M	S
CLO4	S	S	S	M	S
BB23E06 - CORPORATE ACCOUNTING					
CLO1	S	M	L	S	M
CLO2	S	S	M	S	M
CLO3	M	S	S	M	S
CLO4	M	S	M	S	S
RM23E02 - CONSUMER BEHAVIOR					
CLO1	S	S	S	S	S
CLO2	S	M	S	S	S
CLO3	S	S	M	S	S
CLO4	S	S	S	S	L
BB23E07 - SERVICES MARKETING					
CLO1	S	M	L	S	M
CLO2	M	S	S	M	L
CLO3	M	S	M	S	S
CLO4	S	M	S	M	S
RM23E03 - INTEGRATED MARKETING COMMUNICATION					
CLO1	S	S	S	S	S
CLO2	S	S	M	S	S
CLO3	S	S	S	S	L
CLO4	S	S	S	M	S
IB23E04 - CONTAINERIZATION AND MULTIMODAL TRANSPORT					
CLO1	S	S	S	S	S
CLO2	S	S	M	S	S
CLO3	S	S	S	M	S
CLO4	S	S	S	S	L
BB23SBP2 - COMPUTATIONAL FINANCE USING SPREADSHEET					
CLO1	S	S	M	L	L
CLO2	S	S	M	M	M
CLO3	S	S	L	S	M
CLO4	S	S	M	M	L

COURSE NUMBER-BB23C01	COURSE NAME – CONTEMPORARY MANAGEMENT	Category	L	T	P	Credit
		Theory	73	2	-	3

Preamble

1. To provide comprehensive knowledge about the fundamentals of management and various management functions to the students;

2. To enable the students to understand various managerial skills that are necessary for becoming successful managers;

3. To manifest the students with knowledge on planning, decision making, organizing and controlling for changing organizational structures, globalization, technological advancements, and various workforce characteristics.

4. To incorporate the concept of social responsibility into business decisions.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand various management concepts, their functions and describe current developments in management practices.	K1
CLO2	Explain the different functions of Management	K2
CLO3	Identify the advantages and challenges of different functions of management.	K3
CLO4	Apply budgetary controls & non budgetary controls that promote efficient and optimal utilization of resources in an organization	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PL05
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	M	M	S

S-Strong; M-Medium; L-Low

CONTEMPORARY MANAGEMENT - BB23C01   (73 Hours)

UNIT – I   **(14 Hours)**
Management: Meaning - Definition – Scope - Features – Levels – Managerial Roles and Skills-Management as an art or a science or a profession – Functions of Management -Management Thoughts (Scientific & Modern Management)- Ethics- Social Responsibility – Sustainable Management.

UNIT – II   **(15 Hours)**
Planning: Meaning - Definition – Nature - Characteristics – Importance – Process – Types Limitations – Management By Objectives - Decision Making: Meaning-Definition - Features – Process –Types - Design Thinking - Creativity – Innovation – Creativity Vs Innovation.

UNIT – III   **(14 Hours)**
Organising: Meaning - Definition – Principles– Formal and Informal Organization - Forms of Organisation (Organisation Structure) - Delegation and Authority — Learning Organization-Centralization and Decentralization.
Staffing – Meaning - Importance - Process of Staffing – Directing- Definition- Characteristics– Importance- Manager Vs Leader.

UNIT – IV   **(15 Hours)**
Controlling: Definition – Characteristics– Importance - Limitations - Control Process – Effective control system - Types of Control - Control Techniques: Budgetary Control and Non budgetary control-Management by Walking Around (MBWA).
Co-ordination: Meaning - Definition – Features – Types – Benefits.

UNIT – V   **(15 Hours)**
Emerging Trends in Management: Crisis Management- Change Management (adapting to change)- Gender Balance.
Introduction to Industry 4.0- Need – Reasons for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0- Skills required for Industry 4.0- Advancements in Industry 4.0-– Impact of Industry 4.0 on Society, Business, Government and People - Introduction to Industry 5.0 - Principles of Industry 5.0.

Case study Analysis- (Internal Evaluation Only)

Text Book:

S. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Harold Koontz, Heinz Weihrich & Mark V. Cannice	Essentials of Management- An International, Innovation and Leadership Perspective	Tata McGraw Hill	11th Edition 2020
2	Pagare Dinkar	Principles of Management	Sultan Chand & Sons	6th Edition 2018
3	Gareth R. Jones & Jennifer M George	Essentials of Contemporary Management / Contemporary Management	McGraw-Hill	2021
	P. Kaliraj, T. Devi, Higher Education for Industry 4.0 and Transformation to Education 5.0			

Reference Books:

S. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Stephen P Robbins; Mary K Coulter	Management	Hoboken, NJ : Pearson	15th Edition 2020
2	P.C Tripathi & P.N Reddy	Principles of Management	Pearson Prentice Hall, New Delhi	6Th Edition 2017

Pedagogy: Chalk& Talk, lecture, Seminar, PPT, Group Discussion, Activity Based, Case Study.

COURSE NUMBER BB23C02	COURSE NAME FINANCIAL ACCOUNTING	Category	L	T	P	Credit
		Theory	73	2	-	3

Preamble
1. To understand the basic concepts and principles of financial accounting.
2. To deepen knowledge on all the components of the final accounts, using a double entry bookkeeping perspective.
3. To convey sufficient knowledge for an adequate interpretation, analysis and use the information provided by financial accounting.
4. To effectively communicate financial results and position to stakeholders.

Course Outcomes
On the successful completion of the course, students will be able to

CLO Number	CLO Statement	Knowledge Level
CLO1	Identify the importance of accounting and to gain a broad understanding of concepts, principles and terminology of financial accounting.	K1
CLO2	Recognize and familiarize kinds of accounts and use of various accounting tools.	K2
CLO3	Associate the components of final accounts using double entry booking keeping.	K3
CLO4	Analyse and perform fundamental accounting operations.	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	S	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	M
CLO4	S	S	S	S	S

S-Strong; M-Medium; L-Low

Financial Accounting - BB23C02   **(73 Hours)**

UNIT – I   **(15 Hours)**
Nature of Accounting - GAAP - Accounting Concepts and conventions – Accounting Cycle – Accounting Equations - Kinds of Accounts - Journal, Ledger, Subsidiary Books: Purchase Book, Sales Book, Returns Book, Cash Book.

UNIT – II   **(14 Hours)**
Trial Balance-objectives and methods of preparing Trial Balance-Rectification of Errors - types of errors - preparation of suspense account - effect of errors on profit– Reasons for Difference between Cash Book and Pass Book Balance - Preparation of Bank Reconciliation Statement

UNIT – III   **(14 Hours)**

Capital and Revenue expenditure- Preparation of Manufacturing – Trading and Profit and Loss Account – Balance Sheet- Treatment of adjustments

UNIT – IV   **(15 Hours)**

Depreciation – Introduction, Need - Methods: Straight line and Diminishing balance methods – Bills of Exchange – entries in the books of drawer and acceptor

UNIT - V   **(15 Hours)**

Final accounts of a company- Horizontal and vertical forms of income statement and Balance sheet and its contents - Financial statement analysis- comparative, common size statements and trend analysis - Ethics in financial reporting- Introduction to Digital Assets.
(Theory and Problems in the ratio of 20% and 80% respectively)

TEXT BOOK:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	S.P. Jain ,K.L. Narang, Simmi Agrawal & Monika Sehgal	Financial Accounting	Kalyani Publishers	January 2020
2	Reddy T.S & Murthy. A	Financial Accounting	Margham Publications	2021

REFERENCE BOOKS:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	S.N. Maheswari, Suneel K.Maheshwari, Sharad K. Maheshwari	Financial Accounting for BBA	Vikas Publishing House Private Limited	2018
2	Grewal T.S	Double entry bookkeeping	Sultan hand & Company	Reprint 2017

Pedagogy: Chalk& Talk, lecture, Seminar, PPT, Group Discussion, Activity Based, Case Study.

COURSE NUMBER- BB23C03	COURSE NAME – ORGANISATIONAL BEHAVIOUR	Category	L	T	P	Credit
		Core 3 Theory	73	2	-	3

Preamble
1. To provide the students with knowledge on organizational behaviour concepts, theories, and business practices at national and global level.
2. To develop human relation skills (group dynamics, team building and leadership).
3. To analyze the impact of personality, values, perception, motivation and attitudes on behaviour in organizations.
4. To apply organizational behaviour approaches in the workplace towards improving organization's effectiveness.

Course Learning Outcome
On the successful completion of the course, students will be able to:

CLO NUMBER	CLO Statement	Knowledge Level
CLO1	Understand Organisational behaviour concepts, theories and relate it to organizational context.	K1
CLO2	Recognize the impact of perceptions, attitudes, personality, culture and rewards on organizational performance.	K2
CLO3	Apply the needs of group dynamics, cohesiveness, power, politics and values for development of team building.	K3
CLO4	Analyse the behaviour of individuals and groups to handle stress and conflict in an organisation and adapt with the organization climate and changes.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	M
CLO4	M	S	S	M	M

S-Strong; M-Medium; L-Low

ORGANISATIONAL BEHAVIOUR – BB23C03 (73 Hours)

UNIT – 1 (15 Hours)
Nature and importance of Organisational Behaviour (OB)— Concept and Relevance of OB in Modern Management - Models of OB- Challenges and Opportunities faced by Managers applying OB- Learning: Concept and implications; Conditioning and Social Learning Theories; Self-concept, Self-Esteem, Personality, Meaning, Major determinants of Personality, Personality traits – Personality tests.

UNIT – II (15 Hours)

Perception- Process, importance, factors influencing perception, Managerial and Behavioural applications of Perception, Attribution Theory –Organisational Applications Motivation- Concept, Theories (Maslow, Herzberg and McGregor) - Evaluation, Feedback and Reward - Attitudes: characteristics, components, Types of Attitudes; Values, Beliefs and Attitudes with Managerial Implications

UNIT – III (15 Hours)

Group Dynamics- Definition, types of Groups, Stages of Group development, Team Building, Group Cohesiveness – Group norms -Group processes and Group Decision Making, Evolution of a Group into teams. Organisation Power: Concept, Source and Classification; Power Tactics; Coalitions; Politics: People's Response to Organisational Politics.

UNIT – IV (14 Hours)

Organisational Culture: Concept; Dominant Culture; Strong vs Weak Cultures; Creating and Sustaining Culture; Across Culture; Employees Learning of The Culture; Creating a Customer- Responsive Culture. Organizational Stress & Conflict: Concept; Consequences and sources; Stress Management: Approaches; Types of Stress and Conflicts; Stages; Effects and Management of Conflicts.

UNIT – V (14 Hours)

Organisational Development and Climate – Objectives-Characteristics-Importance and Factors affecting organisational Development and Climate; Organisational Effectiveness- Organisational Change and innovation - Concept and Forces for Change; Managing Planned Changes; Resistance to Change; Boundedness of Managing the Change.

Case study (internal valuation only)

Text Books:

S. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1.	Stephen P. Robbins, Timothy A. Judge, Neharika Vohra	Organisational Behaviour	19th Edition Pearson	2022
2.	Fred Luthans, Brett C. Luthans, Kyle W. Luthans	Organizational Behavior: An Evidence-Based Approach	Information Age Publishing	2020
3.	Dr. F. C. Sharma	Organisational Behaviour	SBPD Publications	2021

Reference Books:

S.No	Author(s)	Title of the Book	Publisher	Year of Publication
1.	Steven L. McShane, MaryAnn Von Glinow, Himanshu Rai	Organisational Behaviour	9th Edition McGraw-Hill	2022
2.	Mathias J. Seventh	Organizational Behavior: How to Turn Your Business Into The Professional Organization That You Want	Author's Republic	2019
3.	Raisa Arvinen-Muondo, StephenPerkins	Organizational Behavior People, Process, Work and Human Resource Management	Brilliance Publishing	2018

Pedagogy: Chalk& Talk, lecture, Seminar, PPT, Group Discussion, Activity Based, Case Study.

SEMESTER – I FOUNDATION
COURSE INTRODUCTION TO
WOMEN'S STUDIES
SUBJECT CODE: NME23WS

Credits: 2   **Lecture Hours: 30**
Total Hours: 30   **Tutorial Hours: Nil**

COURSE OBJECTIVES
Students will be able to:
- To give overview of the academic discipline of Women's Studies and its genesis
- To familiarize the students with Key concepts, issues and status in Women's Studies
- Identify myths and realities of women's lives.
- Identify the diversity of women's issues nationally approaches for women development

Unit 1: Women's Studies as a Discipline (3hrs)   (6 hrs)

Purpose and Relevance of Women's Studies - Women's Studies in Higher

Education - Understanding Key Terms and Concepts.
Activities:
- Quiz after each module
- Assignment after each unit

Unit II Contextualization of Women's Movement (3hrs)   (6 hrs)

History of Women's Movement -Feminism -Three waves of Feminism- Feminist Thinkers in

Contemporary India.
Activities:
- Quiz after each module
- Assignment after each unit

Unit III Status and Role of Women in Personal Spheres (3hrs)   (6 hrs)

Women in Family -Gender Roles - Violence against Women- Women's Health and Nutrition

Activities:
- Quiz after each module
- Assignment after each unit

Unit IV Status and Role of Women in Social Spheres (3hrs)   (6 hrs)

Women in Leadership-Women's Representation in Social Spheres- Women in

Science and Technology- Gender Stereotyping
Activities:
- Quiz after each module
- Assignment after each unit

Unit V Approach in Women Development (3hrs)   **(6hrs)**

Constitutional and Legal Rights for Women- Plans, Policies and Programs for Women- Roleof United Nations for Women

Activities:
- Quiz after each module
- Assignment after each unit
- A Project Submission

Reference
1. Sheela.J & M. Jayamala (Eds.) 2023. PAAVAI- An Introduction to Women's Studies, PSGR Krishnammal College for Women.
2. Smith, Bonnie. 2013. Women's Studies: The basics. London: Routledge.
3. Miliann Kang, Donovan Lessard, Laura Heston, and Sonny Nordmarken. 2018. Introduction to Women, Gender, Sexuality Studies. University of Massachusetts Amherst Libraries Amherst, Massachusetts.
4. Tharabai L. 2000. Women's Studies in India. Efficient Offset Printers.

Continuous Internal Assessment Pattern for the Course

- **Quiz after each module of class hours   - 50 marks**

- **Assignment after each unit   -25 marks**

- **A project submission at the end of course - 25 marks**

COURSE NUMBER - BB23C04	COURSE NAME – QUANTITATIVE TECHNIQUES FORMANAGEMENT	Category	L	T	P	Credit
		Theory	73	2	-	3

Preamble
1. To enable the students to understand Business and Industrial enterprises, how to make long range planning and also to decide on issues such as location, choice of technology, choice of the optimum solution, formulation of alternatives, etc.;
2. To enable the students to demonstrate the way in which the problems are perceived and formulated and optimization solution are provided.
3. To manifest the students with knowledge on quantitative techniques which reduce the complex and unwieldy problems and play a significant role in framing management policy; and
4. To bring objectivity into decision making process under various quantitative techniques like LPP, Game Theory, PERT & CPM and Queuing models.

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the meaning of operations research and to define various concepts under transportation & assignment problems, game & queuing theory, PERT & CPM and decision trees	K1
CLO2	Identify optimum solution using various techniques of operations research including LPP, O.R. Model, MODI method, PERT, CPM and decision trees	K2
CLO3	Apply the various concepts of quantitative techniques to solve real time problems	K3
CLO4	Analyze and arrive at best possible optimum solutions for highly precise decision making.	K3

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	S	L	M
CLO2	S	S	M	L	S
CLO3	S	S	S	S	S
CLO4	S	S	S	M	S

S-Strong; M-Medium; L-Low

QUANTITATIVE TECHNIQUES FOR MANAGEMENT – BB23C04 (73 HOURS)

UNIT – I **(15 Hours)**

Introduction to Operation Research – Meaning and Definition – Scope and Methodology of OR – Models in OR – Advantages & Limitations of OR – Linear Programming: Formulation – Dual - Graphical Method & Simplex Method. (Simple problems from graphical and simplex methods only)

UNIT – II **(15 Hours)**

Transportation: Meaning & Definition –Application of Transportation problem - Basic Feasible Solution: North West Corner rule – Least Cost Method – Vogel's Approximation Method – Optimum Solution: MODI method. Assignment Problems – Meaning & Definition - Application of assignment problem (Simple problems from transportation problem and assignment problem - only minimization)

UNIT – III **(15 Hours)**

Game Theory – Meaning & Definition – Basic terminology – Maximin- Minimax Principle - Two Person Zero Sum Game – Mixed Strategy Problem – Dominance Property (simple problems)
Queuing Theory – Meaning & Definition – Terms used in queuing theory – Main elements of queuing system – Single channel Formulas (Simple problems from single channel only)

UNIT – IV **(14 Hours)**

Critical Path Method – Meaning & Definition – Basic concepts of Network analysis – Construction of network diagram – Critical Path – Advantages & Limitations.
Programme Evaluation and Review Technique (PERT) – Time scale analysis – Critical Path – Probability of completion of project – Advantages and Limitations – Comparison between PERT and CPM.

UNIT – V **(12 Hours)**

Decision Theory - Decision making under condition of Uncertainty: Maximax criterion, Maximin criterion, Minimax regret criterion, Hurwicz criterion and Laplace criterion.
Decision making under Risk: Expected value criterion, Expected Opportunity Loss (EOL) criterion, Expected Value of Perfect Information (EVPI). Decision Tree – Introduction & Concepts (Theory only)

- Theory and problems in the ratio of 20% and 80%, respectively

Text Books:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1.	R. Latha, R. Nagendran, S. Suriaprakash	Resource Management Techniques	RN Publications	2021
2.	Frederick S. Hillier, Gerald J. Lieberman Bodhibroto Nag	Introduction to Operations Research	Mc Graw Gill	11th Edition 2021
3.	V Sundaresan, KS Ganapathy Subramanian, K Ganesan	Resources Management techniques	AR Publishers	2018
4.	Kanti Swarp, P.K.Gupta, Man Mohan	Operations Research—Introduction to Management Science	Sultan Chand & Sons	2019

Reference Books:

S. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	N.D. Vohra	Quantitative Techniques in Management	Mc Graw Hill	2017
2.	Michael Carter Camille C. Price Ghaith Rabadi	Operations Research A Practical Introduction	Chapman and Hall/CRC	2018

Pedagogy: Chalk& Talk, lecture, Seminar, PPT, Activity Based, Group Discussion

COURSE NUMBER- BB23C05	COURSE NAME - LEADERSHIP COMMUNICATION	Category	L	T	P	Credit
		Theory	73	2	-	3

Preamble:
1. To enable the students to understand the essential principles of effective leadership communication;
2. To prepare students to demonstrate communication as a leader with clarity, precision, brevity and coherence in use of language in both written and oral;
3. To train the students to organize and express ideas in writing and speaking to produce messages suitably tailored for the topic, objective, audience, communication medium and context; and
4. To help the students to apply the critical and creative thinking abilities necessary for effective leadership communication in today's competitive business world.

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the meaning of communication, non-verbal communication, interpersonal communication, corporate culture, crisis communication, group communication, communication ethics, leadership & followership communication, business and email etiquette and its related concepts.	**K1**
CLO2	Identify the barriers in communication, recognize the communication process, meta-communication, leadership & followership communication styles in business correspondence.	**K2**
CLO3	Apply the critical thinking skills as leaders in selecting suitable communication medium and draft letters, emails, agenda, minutes, press release to produce effective business documents, reports and presentations; also build impressive job applications	**K3**
CLO4	Analyze the situation as a leader and choose the right communication channel, communication analytics for knowledge sharing, public speaking, self-branding in any given context or situation following communication ethics to make effective communication.	**K4**

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	M
CLO4	S	S	S	S	S

S-Strong M-Medium; L-Low

Leadership Communication-BB23C05   **73 Hours**

Unit: I   **15 Hrs**

Introduction to communication and leadership

Communication: Meaning – Objectives – Importance – Communication Process- Media – Channels -Barriers and Gateways to communication –- Essentials of effective communication.

Leadership

Definition- Leadership & Followership - The Language of Leaders- Leadership communication Strategy and Structure-- Communication Skills for Team & Leadership Effectiveness- Communication Ethics.

Unit: II   **15 Hrs**

Business Letters

Enquiries and Reply – Offers and Quotations – Orders and Execution – Claims and Adjustments – Collection – Status Enquiries - Application for jobs.
Business & Email-étiquette

Unit: III   **15 Hrs**

Leadership Presentations, Documents and Reports:

Preparing Presentations (including Presentations in Virtual Environment), Agenda, Minutes & Reports- Press Releases -Using Web as a source of knowledge Sharing- Corporate Blogs- Strategic Communication in the Digital Era- Leveraging Digital Communication for Leaders- Communication Analytics.

Unit: IV   **15 Hrs**

Non-verbal communication

Body Language — Meta-Communication-Types- Glossophobia (Measures to Overcome).

Leadership Development

Leadership Styles- Leadership and Followership communication Styles - Power and influence in leadership; Empowerment; Credibility and Compliance Gaining Strategies; Leadership Narratives – Public Speaking- Self-Branding in Transitional Scenarios.

Unit: V   **13 Hrs**

Leadership and Diversity

Leadership in Diverse Organisational Structures, Cultures and Communications - Intercultural Communication- Organizational Communication - Interpersonal Communication-Group Communication- Powerful and Powerless Talks - Crisis Communication- Corporate Culture.

Case study Analysis- (for internal Valuation only)

Text Books:

S. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Rajendra Pal & Korlahalli	Essentials of Business Communication	Sultan Chand &Sons.	Reprint 2020
2	Pragyan Rath & Apoorva Bharadwaj	Communication Strategies for Corporate Leaders Implications for the Global Market	Routledge India	2019
3	Archana Parmar	Business English and Leadership Communication	Swaranjali Publications	2021

Reference Books:

S. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	E. Bruce Harrison	Leadership Communications: How Leaders Communicate and How Communicators Lead in Today's Global Enterprise	Business Expert Press	2021
2	Gerardus Blokdyk	And Leadership During Change A Complete Guide	5STARCooks	2020 Edition
3	Kitty O. Locker, Jo Mackiewicz, Jeanine Elise Aune, Donna S. Kienzler	Business and Administrative Communication	McGraw-Hill	Reprints 2019
4	Deborah Barrett	Leadership Communication	McGraw-Hill	Edition 2014 Reprints 2018
5	Heidi Grant	HBR's 10 Must-Reads on Communication	Harvard Business Review	2021
6	Northouse book online tools for students: http://www.sagepub.com/northouse6e/			

Pedagogy: Chalk& Talk, lecture, Seminar, PPT, Activity Based, Group Discussion

COURSE NUMBER BB23C06	COURSE NAME HUMAN RESOURCE MANAGEMENT	Category	L	T	P	Credit
		Theory	73	3	-	3

Preamble

1. To provide the students with knowledge in Human Resource Management concepts, theories, scope at national and global level.
2. To develop skills for writing a Job Description, Job Specification, and Job Design.
3. Synthesize information regarding the effectiveness of recruiting methods and the validity of selection procedures, and make appropriate staffing decisions.
4. Design a training program using a useful framework for evaluating training needs, designing a training program, and evaluating training results and evaluate a company's implementation of a performance- based pay system.
5. To understand the importance of HR Analytics, HR Audit and metrics

Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the fundamentals and practices of human resource management	K1
CLO2	Recognize the competencies to recruit, induct, learn, train and appraise the performance of employees for better career and succession planning.	K2
CLO3	Apply the concepts of HRM, learning and training, performance appraisal, compensation, career & succession planning towards employee welfare and social security.	K3
CLO4	Analyze the strategies, latest trends & developments in HR and retain the best talents in the organization.	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	M	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	S	S	S

S-Strong; M-Medium; L-Low

Human Resource Management – BB23C06   **(73 Hours)**

UNIT – 1   **(15 Hours)**

Human Resource Management - Meaning, Definition, **Objectives and Nature of**

HRM – Evolution of HRM - Functions & Importance of HRM – Qualities, and Role of HR Manager, Corporate Objective - Human Resource Planning – Concept –objective –Need and Importance – process – levels – Problems - HRM in changing environment -Challenges in HRM - Job Analysis: Introduction, Objectives, Significance - Process of Job Analysis – techniques

UNIT – II   **(14 Hours)**

Job Design – Job Description –Job Specification **-** Concept –Approaches- Methods.
Recruitment: Definition and Objectives of Recruitment – Recruitment Policy – Sources of Recruitment and Methods of Recruitment. (Selection: Definition and Purpose of Selection – step – testing and Competency mapping **-** Recruitment and selection in the Indian Scenario

UNIT – III   **(15 Hours)**

Induction and Socialization - objectives, process and stages - Training and development of Employees – Training Objectives – Need for Training – Training Methods - on-the-job training - off-the-job training - choosing optimum method - Advantages of Training Evaluation of training - Types of instructor led training and learning - coaching, mentoring, job shadowing, online learning and Blended learning

UNIT – IV   **(15 Hours)**

Performance Appraisal- Concept – Objective – Importance – Process – Problems – Essential Method of Performance   Appraisal   - 360-degree appraisal   techniques - Compensation – meaning, Essential,   types, Components   of compensation (direct and indirect) - Moonlighting in HRM - Reasons, types and its effects. Career Planning and Succession Planning- Objectives, Process and Career Counseling – Advantages and Limitations – Career Development Stages

UNIT – V   **(14 Hours)**

Promotion, Transfer and Demotion - Employee engagement and retention - Employee Health, Safety &Welfare, Grievances & Discipline, Social Security - Recent developments in HRM -Use of technology in hiring, HRIS - HR Analytics – Definition, importance, role, and key metrics -HR Audit Ethics in HRM

Text Books

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1.	K. Aswathappa & Sadhna Dash	Human Resource Management, Text & Cases	Mcgraw Hill, 9th Edition	2021
2.	Pravin Durai	Human Resource Management	Pearson Publishers	2020

Reference Books:

Sl.No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Subba Rao. P,	Personnel and Human Resource Management (Text and cases)	Himalaya Publishing House	2018
2.	Gary Dessler & Biju Varkey	Human Resource Management	Pearson Publishers	2020
3.	V.S.P. Rao.	Human Resource Management	Cengage Learning India Pvt. Ltd.	2020

Pedagogy: Chalk& Talk, lecture, Seminar, PPT, Group Discussion, Activity and Case Study.

COURSE NUMBER 23PECM1	COURSE NAME **Professional English for Commerce and Management** (Class: I B.Com & BBA; SEMESTER II)	Category	L	T	P	Credit
		AEC	25	5		2

Objectives
1. To develop the language skills of students by offering adequate practice in professional contexts.
2. To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year commerce and management students
3. To focus on developing students' knowledge of domain specific registers and the required language skills.
4. To develop strategic competence that will help in efficient communication
5. To sharpen students' critical thinking skills and make students culturally aware of the target situation.

Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recognise their own ability to improve their own competence in using the language	K1
CLO2	Use language for speaking with confidence in an intelligible and acceptable manner	K2
CLO3	Read independently unfamiliar texts with comprehension and understand the importance of reading for life	K3
CLO4	Understand the importance of writing in academic life	K3
CLO5	Write simple sentences without committing error of spelling or grammar	K3

(Outcomes based on guidelines in UGC LOCF – Generic Elective)

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PL5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	M
CLO4	S	S	S	S	S
CLO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT (25 Hours)

UNIT 1: COMMUNICATION **5 hours**

Listening: Listening to audio text and answering question Listening to Instructions
Speaking: **Pair work and small group work**
Reading: Comprehension passages Differentiate between facts and opinion
Writing: Developing a story with pictures.
Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 2: DESCRIPTION **5 hours**

Listening: Listening to process description - Drawing a flow chart.
Speaking: Role play (formal context)
Reading: Skimming/Scanning- Reading passages on products, equipment and gadgets. **Writing:** Process Description Compare and Contrast Paragraph-Sentence Definition and Extended definition- Free Writing.
Vocabulary: Register specific -Incorporated into the LSRW tasks.

UNIT 3: NEGOTIATION STRATEGIES **5 hours**

Listening: Listening to interviews of specialists / Inventors in fields (Subject specific) **Speaking: Brainstorming. (Mind mapping). Small group discussions (Subject-Specific)** **Reading:** Longer Reading text.
Writing: Essay Writing (250 words)
Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 4: PRESENTATION SKILLS **5 hours**

Listening: Listening to lectures.
Speaking: Short talks.
Reading: Reading Comprehension passages
Writing: **Writing Recommendations Interpreting Visuals inputsVocabulary:**
Register specific - Incorporated into the LSRW tasks

UNIT 5: CRITICAL THINKING SKILLS **5 hours**

Listening: Listening comprehension- Listening for information.
Speaking: Making presentations (with PPT- practice).
Reading: **Comprehension passages, Note making.**
(Comprehension: Motivational article on Professional Competence, Professional Ethics and Life Skills)
Writing: Problem and Solution essay, Creative writing, Summary writing
Vocabulary: Register specific - Incorporated into the LSRW tasks
Topics offered in blended mode. (Links given)

Textbook

S. No.	Authors	Title of the Book	Publishers	Year of Publication
1	Tamil Nadu State Council for Higher Education (TANSCHE)	English for Commerce and Management Semester 1	--	--

Reference Books

S.No.	Authors	Title of the Book	Publishers	Year of Publication
1	Sreedharan, Josh	The Four Skills for Communication	Foundation books	2016
2	Pillai, G Radhakrishna, K Rajeevan, P Bhaskaran Nair	Spoken English for you	Emerald	1998
3	Pillai, G Radhakrishna, K Rajeevan, P Bhaskaran Nair	Written English for you	Emerald	1998

Blended Learning Links

S.No	Units	Topics	Blended Links
1	I	Pair work and small group work, Developing a story with pictures	https://www.youtube.com/watch?v=9Jb1 SgPFC9U
2	II	Skimming/Scanning- Reading passages on products, equipment and gadgets	https://www.youtube.com/watch?v=T6L ZNhNTIq8
3	III	Brainstorming. (Mind mapping). Small group discussions (Subject-Specific)	https://www.youtube.com/watch?v=-h8RpvqJKoI
4	IV	Writing Recommendations Interpreting Visuals inputs	https://www.youtube.com/watch?v=9OX vTSEDI2Q
5	V	Comprehension passages Note making.	https://www.youtube.com/watch?v=zn8 mbYFAEa0

Pedagogy: Chalk& Talk, lecture, Seminar, PPT, and Group Discussion.

COURSE NUMBER - BB23C07	COURSE NAME – PRODUCTION AND MATERIALS MANAGEMENT	Category	L	T	P	Credit
		Theory	103	2	-	5

Preamble
- To make the students understand the roles/functions of production management in the context of business enterprise;
- To introduce the basic concept of Production Planning and Control, Quality and Materials Management and familiarize its applications in production;
- To understand the quality principles, frameworks, tools, and techniques for effective real-life applications in manufacturing.
- To acquaint with TQM, JIT, Six Sigma, Lean Management and World Class Manufacturing and their contribution towards production management.

Course Learning Outcomes
On the successful completion of the course students will be able to:

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand about Production, PPC, Quality Control, Materials Management, Supply Chain Management, AI, AR and VR.	K1
CLO2	Recognize how Plant location, Master Production Schedules, Material Requirements Plan, Inspection and Material Handling Equipments are used in production.	K2
CLO3	Apply advanced production techniques like KANBAN, JIT, Lean, World Class Manufacturing, Six Sigma and Robotic Process Automation	K3
CLO4	Analyse how Plant Layout, Work Study, TQM, ERP, Vendor Rating and Evaluation can be used towards value creationof products..	K4

Mapping with Program Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	M	S	M
CLO3	S	M	S	S	S
CLO4	S	S	M	S	S

S-Strong; M-Medium

PRODUCTION AND MATERIAL MANAGEMENT – BB23C07 (103 Hours)

UNIT– I (21 Hours)

Production Management: Meaning - Nature, Importance and Scope – Basic Functions of Production Management– Productivity, Efficiency and Effectiveness – Plant Location- Importance – Problems - Advantages and Disadvantages of Urban, Suburban, Rural locations Factors. Plant Layout – Principles - Types and Hybrid layouts – Pros and Cons.

UNIT– II **(21 Hours)**

Production Planning and Control – Functions – Master Production Schedule (MPS) – Material Requirement Planning (MRP) – Bill of Materials – Maintenance: Meaning, Objectives and Types of maintenance – Work study: Method study, Time study – Importance – Procedure – Types.

UNIT– III **(20 Hours)**

Quality Control: Definition, Concepts, Objectives - Importance and Advantages of Quality Control System, Inspection: Meaning and Kinds of Inspection, Control Charts - Types. TotalQuality Management: Core Concepts & Elements of TQM, - Steps in implementing TQM.

UNIT – IV **(21 Hours)**

Materials Management: Meaning, Objectives and Importance – Purchasing principles – Purchase procedure – Vendor Rating and Vendor Evaluation, Inventory Control – Types of inventory – EOQ- Safety Stock - Re-order Point – KANBAN – JIT– Outsourcing. Material Handling: Meaning – Principles - Categories of Material Handling equipment's.

UNIT– V **(20 Hours)**

Recent Trends: An Introduction to ERP–Total Productive Maintenance (TPM)- Six Sigma – concept, benefits, usage – Types and Roles of Six Sigma Belts, 1SO 9000 Systems – Lean, World Class Manufacturing, Robotic Process Automation. AI, Virtual and Augmented Reality Applications in Production, Introduction to Cyber Physical Production Systems (CPPS).

Case study (Internal valuation only)

Text Books:

S. No.	Author(s)	Title of the Book	Publisher	Year & Edition
1	K.Aswathappa	Essentials of Production Management	Himalaya Publishing House	2021 3rd Edition
2	Dr.K. Vidyakala, Dr.N.Kathiravan, Dr.K. Nithyakala	Production and Materials Management	Bonfring Publishers	2018 1st Edition
3	Tony K. Arnold, Steve Chapman, Lloyd M. Clive, Ann K. Gatewood	Introduction to Materials Management	Pearson	2022 9th Edition

Reference Books:

S. No	Author(s)	Title of the Book	Publisher	Year & Edition
1	Joseph G Monks	Operations Management (Theory and Problems)	McGraw-Hill International Second Edition	2020 2nd Edition
2	Chunawalla &Patel	Production and Operations Management	Himalaya Publishing House.	2022 9th Edition
3	Marc Helmold & Brain Terry	Operations and Supply Management 4.0 Industry Insights, Case Studies and Best Practices	Springer Cham	2021 1st Edition
4	Ankita Agrawal	Production and Materials Management	Horizon Press	2022 1st Edition

Pedagogy: Chalk &Talk, lecture, Seminar, PPT, Group Discussion, Activity and Case Study.

COURSE NUMBER - BB23C08	COURSE NAME– MARKETING MANAGEMENT	Category	L	T	P	Credit
		Theory	73	2	-	4

Preamble:
- To provide fundamentals of marketing and marketing environment in business world.
- To assess the importance of product and brand perspective
- To assess the pricing strategies, marketing segmentation and positioning to attain competitive advantage
- To analyse, select marketing channels and promotion aspects
- To analyse the latest developments in marketing and its application

Course Learning Outcomes
On the successful completion of the course, students will be able to:

CLO Number	CLO Statement	Knowledge Level
CLO1	Recognize and recall the concepts in marketing, functions and marketing environment.	K1
CLO2	Understand the implications of product management, pricing strategies, distribution channels, branding, packaging, and segmentation in effectively marketing goods and services.	K2
CLO3	Apply the acquired knowledge of marketing concepts and market information to conduct market research, critically assessing the evolving market landscapes.	K3
CLO4	Analyze marketing strategies and apply contemporary developments in marketing to facilitate informed marketing decisions.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	M
CLO4	M	S	S	M	M

S-Strong; M-Medium

MARKETING MANAGEMENT- BB23C08 (73 HOURS)

UNIT – I (15 Hours)
Introduction to Marketing: Meaning, Definition and Nature of Marketing - Objectives and Characteristics - Marketing Functions-Factors -Marketing Environment–Micro and Macro - Buyer Behavior- Factors - Buyer decision-making process and decision-making roles -Consumer vs Organizational buyers - Buyer behavior and Marketing strategies- Future Ready Marketing.

UNIT – II (15 Hours)

Product: Introduction, Characteristics and Product Policy - Product Classification and Levels - Product mix – Product Personalization and Customization - New Product Development- Product Life Cycle - Adoption process -Rate of adoption in new products. Branding, Packaging & Labelling - Definition, Need and Importance

UNIT – III (14 Hours)

Pricing: Introduction – Objectives - Factors - Methods and - Pricing strategies and Price adjustment strategy Market Segmentation – Targeting and Positioning - Introduction - Importance – Steps – Elements - Strategies.

UNIT – IV (14 Hours)

Channel of Distribution: Introduction - Objectives- Functions- Types- Level- Selection - Factors - Intermediaries- Channel Management decisions – Omnichannel distribution. Marketing Research- Objectives- Elements - Marketing Information-Intelligence – Importance and role in informed decision making

UNIT – V (15 Hours)

Recent Developments in Marketing: Introduction and Role of Digital Marketing - Digital marketing Analytics - Search Engine Optimization (SEO) - Search Engine Marketing(SEM) - Email Marketing - Mobile Marketing - Content Marketing - Marketing Metrics-Relationship Marketing. AI Integration in Marketing - Social, Ethical and Legal Aspects of Marketing

Case study (internal valuation only)

Textbooks:

S. No	Author(s)	Title of the Book	Publisher	Year & Edition
1	Philip Kotler, Kevinlane Keller, Alexander Chernev, Jagdish N.Sheth & G.Shainesh	Marketing Management- Indian Case Studies Included	Pearson Publishers	2022 16th Edn
2	Greg Marshall and Mark Johnston	Marketing Management	McGraw-Hill	2023 4th Edn
3	Rajan Saxena	Marketing Management	McGraw-Hill	2019 6th Edn

Reference Books:

S. No.	Author(s)	Title of the Book	Publisher	Year & Edition
1	Neeru Kapoor	Principles of Marketing	Prentice Hall India	2022 2nd Edn
2	Ramasamy and S. Nama kumari	Marketing Management: Indian Context Global Perspective	Sage Publications India Pvt Ltd; Sixth edition	2018 6th Edn

Pedagogy: Chalk &Talk, lecture, Seminar, PPT, Group Discussion, Activity and Case Study.

Coursera Links

Unit 1 to 5	https://www.coursera.org/learn/wharton-marketing
	https://www.coursera.org/learn/marketing-customers
	https://www.coursera.org/learn/fundamentals-of-marketing-strategy
	https://www.coursera.org/learn/foundations-of-digital-marketing- and- e-commerce
	https://www.coursera.org/learn/marketing-analytics?specialization=digital-marketing#modules
	https://www.coursera.org/learn/marketing-channels?specialization=digital-marketing#modules
	https://www.coursera.org/specializations/marketing-strategy#courses
	https://www.coursera.org/learn/brand-management#modules
	https://www.coursera.org/learn/positioning
	https://www.coursera.org/learn/marketingchannelfunctions
	https://www.coursera.org/learn/uva-darden-artificial-intelligence-marketing

COURSE NUMBER - BB23A01	COURSE NAME – ALLIED 3-INCOME TAX	Category	L	T	P	Credit
		Theory	73	2	-	4

Preamble
- To familiarize students with provisions of the direct taxes.
- To enable the students to know the different heads of income tax and practical information needed for a clear understanding of individual income tax and to know how to process E-Filling;
- To apply the various deductions in respect of incomes.
- To provide the students with knowledge for filing tax returns.

Course Learning Outcomes
On the successful completion of the course, students will be able to:

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the fundamentals of the Income Tax Act and its amendments	K1
CLO2	Recognize the elements of capital & revenue expenditure, heads of income, capital gains & income from various sources.	K2
CLO3	Apply deductions and exemptions, assessment procedures and prepare the taxable income under various heads of income	K3
CLO4	Analyze and compute gross total income with deductions	K4

Mapping with Programme Learning Outcomes

CLOS	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	S
CLO3	S	S	M	M	S
CLO4	S	S	M	S	S

S-Strong; M-Medium

INCOME TAX – BB23A01 (73 Hours)
UNIT – I (16 Hours)
Scope of Income tax Act – Definitions-Important concepts of Income - Basis of Charge – Residential Status and Scope of Total Income (simple problems only) –
Income exempted from Income tax – Agricultural Income – Capital and Revenue Expenditure.

UNIT – II (18 Hours)
Heads of Income - Income from Salary – Computation – Taxable sections connected with income from Salary - Deduction u/s 80C out of GTI (simple problems only). Income from House Property – Computation of Annual Value – Deductions from Net

Annual Value u/s 24. (simple problems only).

UNIT – III (16 Hours)

Income from Business or Profession – Computation of Profits and Gains of Business or Profession- Allowable Deductions. (Including computation of Depreciation) (simple problems only). Capital Gains – Computation of Long-Term Capital Gain – Computation of Short-Term Capital Gain - Exempted Capital Gains. (simple problems only)

UNIT – IV (13 Hours)

Income from Other Sources – Computation of other income -General Deductions. **Carry forward and Set-off of losses** – computation of Set-off and carry forward losses. Computation of Total Income (simple problems only).

UNIT – V (10 Hours)

Assessment Procedure: Introduction to new tax regime - Self-Assessment – Compulsory Best Judgment Assessment – Reassessment – Authorities in Income Tax – Procedure for Filing of Returns. E- Filing – Procedures - Penalties for various defaults under the Income Tax Act

Case study (internal valuation only); Theory 30%, Problem 70%

Text Book:

Sl.No	Author (s)	Title of the Book	Publisher	Year & Edition
1	Gaur and Narang	Income Tax Law and Practice	Kalyani Publishers, New Delhi,	2024 51st Edition

Reference Books:

S.No	Author(s)	Title of the Book	Publisher	Year & Edition
1	H.C. Mehrothra and S.P. Goyal	Income Tax and Practice	Sahitya Bhawan Publications	2024 64th Revised Current Edition
2	Dr. Vinod K.Singhania, Dr. Kapil Singhania	Direct Tax Law and Practice Assessment year 2024-2025	Tax Mann Publication Pvt Ltd.,	2024 & 70th Revised Current Edition

Pedagogy: Chalk & Talk, Lecture, Seminar, PPT, Activity and Numerical Exercise.

COURSE NUMBER- BB23SB01	COURSE NAME – FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES (THEORY)	Category	L	T	P	Credit
		Theory	43	2	-	3

Preamble

- To provide the fundamentals of Business Process Outsourcing, F&A technology and ERP to the students.
- To enable the students to understand Accounts Payable, Accounts Receivable, the general ledger process & the Supply Chain process.
- To familiarize students with F&A control and compliance, Accounting Standards & IFRS.
- To impart knowledge on various Finance & Accounting in BPO scenario, operating models of BPS and quality aspects of F&A.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recognize the Outsourcing Need, AP, AR, GL and the emerging trends in BPO, F&A technology and supply chain process	K1
CLO2	Understand the Outsourcing, AP, AR & GL Process, F & A control & compliance	K2
CLO3	Apply the different operating models of BPS, Indian/US GAAP and IFRS	K3
CLO4	Analyze the quality aspects in BPO, AP, AR, GL Process & Accounting Standards	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	M	M	S
CLO4	S	S	M	M	S

S-Strong; M-Medium

FINANCE AND ACCOUNTING FOR BUSINESS PROCESS (BB23SB01)   (43 Hours)

Unit –I   (8 Hours)

Businesses Outsourcing: Introduction – Need - classification – Strategic Supply Chain - Key trends in F & A technology.

Unit II   (9 Hours)

Accounts payable - Accounts Receivable.

Unit III   **(9 Hours)**

General Ledger – Accounting standards.

Unit-IV   **(9 Hours)**

F&A control and compliance - ICOFR - Sarbanes Oxley Act - Information Security- Business Continuity and Disaster recovery Planning.

Unit-V   **(8 Hours)**

Operating model of Business Process services - Cost effectiveness and Process Efficiency -Services Areas in BPS - Transaction Flows in a Business Process Service - Service Level Agreement- Role of Quality in BPS.

TEXT BOOKS: TCS MATERIALS

COURSE NUMBER- NM23DTG	COURSE NAME – DESIGN THINKING	Category	L	T	P	Credit
		Theory	30	-	-	2

Preamble:
- To expose the students to the concept of design thinking as a tool for innovation
- To facilitate them to analyze the design process in decision making
- To impart the design thinking skills

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO 1	Understand the concepts of Design thinking and its application in varied business settings	K1
CLO 2	Describe the principles, basis of design thinking and its stages	K2
CLO 3	Apply design thinking process in problem solving	K3
CLO 4	Analyze the best practices of design thinking and impart them in business and individual day to day operations.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5
CLO 1	S	M	M	S	S
CLO 2	M	S	S	M	M
CLO 3	S	S	S	M	S
CLO 4	S	S	S	S	S

S-Strong; M-Medium

NM23DTG - DESIGN THINKING   **30 Hours**

UNIT – 1   **(6 Hours)**
Design Thinking Overview: Introduction to Design Thinking and Design Research Strategies -Design Thinking Skills

UNIT – II   **(6 Hours)**
Design Thinking Mindset: Principles of Design Thinking - Basis for design thinking - Design Thinking Hats - Design thinking team

UNIT – III   **(6 Hours)**
Empathize: Definition - Listen & Empathize with the Customers and / or Users - Tools and Techniques

UNIT – IV   **(6 Hours)**
Define: Definition - Defining the Problem - Tools and Techniques - Journey mapping and Ideate - definition - Ideation techniques

UNIT – V   **(6 Hours)**
Prototype: Definition - Prototype Alternate Solutions - Test the Solutions - Visualization - Story Telling - Cautions and Pitfalls - Best Practices

Text Books:

S.No.	Author(s)	Title of the Book	Publisher	Year & Edition
1	Christian Mueller-Roterberg	Handbook of Design Thinking Tips & Tools for how to design thinking	Amazon Kindle Version	1st Edition 2018
2	Gavin Ambrose Paul Harris	Design Thinking	AVA Publishing Switzerland	2010
3	Sambhrant Srivastava and Vijay Kumar	A Text Book of Design Thinking	Vayu Education of India	1st Edition 2022

Reference Books:

S. No.	Author(s)	Title of the Book	Publisher	Year & Edition
1	Maurício Vianna Ysmar Vianna Isabel K. Adler Brenda Lucena Beatriz Russo	Design Thinking - Business Innovation	MJV Press	2011
2	Moritz Gekeler	A practical guide to design thinking	Friedrich- Ebert-Stiftung	2019
3	J. Berengueres	The Brown Book of Design Thinking	UAE University College,	2014

Blended Learning Links

UNIT	TOPICS	LINK
UNIT I	Introduction to Design Thinking	https://www.digimat.in/nptel/courses/video/ 109104109/L01.html
	Design Thinking skills	https://www.youtube.com/watch?v=b-9Id- Jt_PI
UNIT II	Principles & Basis o f Design Thinking	https://youtu.be/6-NRiom8K9Y
	Design Thinking hats	https://www.youtube.com/watch?v=bc-BvFQDmmk
UNIT III	Empathize	http://acl.digimat.in/nptel/courses/video/109 104109/L02.html http://acl.digimat.in/nptel/courses/video/109 104109/L03.html https://youtu.be/ls2mqHs02B0
UNIT IV	Define	http://acl.digimat.in/nptel/courses/video/10 9 104109/L04.html https://youtu.be/veixQsRnZ ZU https://youtu.be/6-bDSKZJEAM
	Ideate	http://acl.digimat.in/nptel/courses/video/109 104109/L11.html http://acl.digimat.in/nptel/courses/video/109 104109/L12.html http://acl.digimat.in/nptel/courses/video/109 104109/L13.html
UNIT V	Prototype	http://acl.digimat.in/nptel/courses/video/109 104109/L15.html
	Testing	http://acl.digimat.in/nptel/courses/video/109 104109/L16.html http://acl.digimat.in/nptel/courses/video/109 104109/L17.html http://acl.digimat.in/nptel/courses/video/109 104109/L18.html http://acl.digimat.in/nptel/courses/video/109 10410 9/L19.html

COURSE CODE	COURSE NAME	Category	L	T	P	Credit
BB23C09	**FINANCIAL MANAGEMENT**	**Theory**	**88**	**2**	**-**	**5**

Preamble

1. To understand the basic concepts, principles and objectives of financial management.
2. To deepen knowledge on all the components of the financial environment of business.
3. To equip necessary skills to take decisions on various financial matters.
4. To convey sufficient knowledge for organizing financial transaction effectively.

Course Learning Outcomes
On the successful completion of the course, students will be able to:

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the basic concepts of financial management to gain a broader understanding of the objectives of financial management and to identify different sources of finance including digital money.	**K1**
CLO2	Recognize how the time value of money, cost of capital, capital structures, capital budgeting, working capital, dividend and analytical decisions are used for financial management.	**K2**
CLO3	Apply the financing decisions by implementing the tools such as time value of money, cost of capital, capital structures, capital budgeting and working capital management techniques for management of financial resources.	**K3**
CLO4	Analyze and apply the critical thinking skills for effective decision-making by using various financial management tools, techniques and analytics functions for efficient financial planning and forecasting.	**K4**

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	L	S	S
CLO2	S	S	M	S	S
CLO3	S	S	S	M	S
CLO4	S	S	S	S	L

S-Strong; M-Medium; L-Low

FINANCIAL MANAGEMENT - BB23C09   **(88 Hours)**

UNIT – I-Theory and Problems   **(18Hours)**
Financial Management: Meaning of Finance – Definition and Scope of Finance Function – Introduction to Financial Management - Objectives of Financial Management – Financial Management lessons from Arthasasthra – Role of AI in Financial Management. Time Value of Money– Present Value, Future Value, Lump Sum & Annuity (Simple problems) - Source of Finance - Long Term-Equity – Preference – Debt – Short Term Bank and Non-Bank Sources - Financial Planning and Forecasting – Basics of Risk and Return - Introduction to Digital Currency and Crowd funding.

UNIT – II-Theory and Problems   **(17 Hours)**
Financing Decision: Introduction - Cost of Capital – Cost of Specific Sources of Capital – Equity – Preferred Stock – Debt – Reserves – Weighted Average Cost of Capital (Simple problems).

UNIT – III-Theory and Problems   **(18 Hours)**
Capital Structure: Introduction - Factors Influencing Capital Structure – Approaches – MM – Optimal Capital Structure – CAPM – Operating Leverages and Financial Leverage (Simple problems). Dividend and Dividend Policy: Types of Dividend Policies - Forms of Dividend.

UNIT – IV-Theory and Problems   **(17 Hours)**
Capital Budgeting: Introduction - Factors Affecting Capital Expenditure -Methods of Appraisal-Pay Back – ARR – NPV – IRR- Profitability Index. (Simple problems).

UNIT – V-Theory   **(18 Hours)**
Working Capital Management: Meaning – Classification – Importance– Determinants of Working Capital- Working Capital Financing - Importance and Types. Cash Management: Motives for Holding Cash – Objectives of Cash Management. Receivables Management: Meaning and Objectives– Credit policies. Financial Analytics: Meaning– Significance. Introduction to Fintech – Fintech Techniques and Tools – Application and Future of Fintech.

Note: Simple problems from Units I, II, III and IV (Theory 50 % and Problems 50 %)
(Case Study – Internal evaluation only)

Text Books:

S.No.	Author(s)	Title of the Book	Publisher	Year & Edition
1.	Sharma RK, Gupta SP & Neetu Gupta	Financial Management Theory and Practice	Kalyani Publications	2023 10th Edition
2	S.N. Maheshwari	Financial Management Principles & Practice	Sultan Chand & Sons	2024 1st Edition

Reference Books:

S.No.	Author(s)	Title of the Book	Publisher	Year & Edition
1.	MY Khan & PK Jain	Financial Management	Tata McGraw Hill Publishing	2018 Revised 8thEdition
2.	I.M. Pandey	Financial Management	Pearson Education	2022 Revised 5th Edition
3.	Prasanna Chandra	Financial Management Theory & Practice	McGraw Hill	2022 Revised 11th Edition
4.	Chandrahauns Chavan, Atul Patankar	Introduction to Fintech	Pearson Education	2024 1st Edition

Pedagogy: Chalk& Talk, Lecture, Problems, Seminar, PPT, Group Discussion and Case Study.

COURSE CODE	COURSE NAME	Category	L	T	P	Credit
BB23C10	BUSINESS ANALYTICS AND INTELLIGENCE	Theory	88	2	-	4

Preamble

1. To understand how managers use business analytics to formulate and solve business problems to support managerial decision making.
2. To use Business Intelligence (BI) for classifying applications and technologies for gathering, storing, analyzing, sharing and provide access to large data for agile organization.
3. To become familiar with the processes needed to develop, report, and analyze business data and focus on the application from Big Data perspective.

Course Learning Outcomes

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

CLO Levels	CLO Statement	Knowledge Level
CLO1	Understand the concepts of business analytics, data science, data warehousing, integration, multidimensional data modeling, business intelligence, business reporting tools, techniques, and usage of big data	K1
CLO2	Describe types of business analytics, data warehouse architectures, data model, BI component and data visualization tools and big data applications	K2
CLO3	Apply the components of data science, real time data warehousing tools, data modelling, big data techniques and technologies for effective business decisions.	K3
CLO4	Analyze Business analytics in practice, components of data science, multidimensional data modelling, business reporting and big data technologies for future applications	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	L	M	M
CLO2	M	M	L	M	M
CLO3	S	S	M	S	S
CLO4	S	S	M	S	S

S-Strong; M-Medium; L-Low

BUSINESS ANALYTICS AND INTELLIGENCE– BB23C10   **(88 Hours)**

Unit I   **(18 Hours)**

Business Analytics: Introduction to Business Analytics - Definition, The Paradigm Shift from Data to Insight – Types of Analytics, Data Analysis vs Data Analytics, Self-Service Analytics, Overview of Business analytics in practice, – Types of digital data – Data Science – Need for Data Science – Data Science jobs – Components of Data Science – Tools for Data Science - Data Science Lifecycle – Applications of Data Science.

UNIT II   **(18 Hours)**

Data Warehousing and Integration: Data Warehouse – Definition – Concept – Process – Framework -ETL, Data Mart and Data Lake - Data Warehouse Architectures - Types of Systems - OLAP – OLTP – Data Querying and Reporting - Data Integration Technologies – Data Quality and Profiling - Data Warehouse Development - Data Warehousing Implementation Issues - Real-Time Data Warehousing- Data Warehouse Administration, Security Issues, and Future Trend.

UNIT III   **(18 Hours)**

Multidimensional Data Modelling: Multidimensional Data Modelling- Types of Data model, Data Modelling Techniques – Fact Table and Dimensional Table, Models, and Life Cycle - Measures – Metrics Business Intelligence: Definition – Evolution of BI – Need for BI – BI Uses - BI value chain –BI Component Framework – Business Intelligence applications – BI roles and responsibilities – Comparison between BI, BA and Data Science. Artificial Intelligence in Business Intelligence

UNIT IV   **(17 Hours)**

Business Reporting: Business Reporting– Definition – Concept – Components – Features of good reporting - Data Visualization – Visual Analytics – Data Visualization Tools – #Tableau and Power BI# - Performance Dashboards – Business Performance Management – Performance Measurement– KPI – Comparison of Balance Scorecards vs Six Sigma. Cloud based BI Solution.

UNIT V   **(17 Hours)**

Big Data and Future Directions for Business Analytics: Big Data – Definition – Fundamentals of Big Data Analytics – Big Data Technologies – Map Reduce – Hadoop Ecosystem – Big Data Vendors –Applications of Big Data Analytics. RPA & AI intervention in Industry 5.0 – Introduction to Quantum Computing, Quantum Computing in AI – Transformative technology trends in India - Ethical Data Governance.

Tableau and Power BI – Mini Project (Internal Evaluation only)
(Case Study – Internal evaluation only)

Text Books:

SI. No.	Author(s)	Title of the Book	Publisher	Year & Edition
1.	Jeffrey D. Camm, James J Cochran, Michael J. Fry, Jeffrey W. Ohlmann	Business Analytics with Mind Tap	Cengage Learning India Private Limited	2024 4th Edition
2.	Dr. Himanshu Gupta, Dr. Nisha Agarwal , Dr. Bhuwan Gupta	Business Intelligence and Analytics	Book Rivers	2023 1st Edition
3.	S. Christian Albright, Wayne L. Winston	Business Analytics: Data Analysis and Decision Making	Springer	2022 6th Edition
4.	Bhimasankaram, Pochiraju Sridhar, Seshadri	Essentials of Business Analytics	Springer	2019 1st Edition

Reference Books:

SI. No.	Author(s)	Title of the Book	Publisher	Year & Edition
1.	Gert H N Laursen& Jesper Thorlund	Business Analytics for Managers	John Wiley & Sons	2021 1st Edition
2.	Jignesh and J Kariya	Business Analytics	N.J. Sonecha Management and Technical Institution	2019 1st Edition

Pedagogy: Chalk& Talk, lecture, Seminar, PPT, Group Discussion and Case Study.

COURSE CODE	COURSE NAME	Category	L	T	P	Credit
BB23A02	INDIRECT TAXATION	Theory	73	2	-	4

Preamble

1. To make the students recognize the need for taxation
2. To introduce the basic concepts of federal finance, GST and Customs duty
3. To develop an understanding of principles, objectives, benefits and challenges in Indirect taxation
4. To impart knowledge pertaining to various regulations of GST and Customs
5. To acquaint with GST registration, Return and Customs Duty.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the concepts, principles of federal finance, taxation, customs duty and GST in India	K1
CLO2	Explain the framework, classification of taxation, and registration procedures of GST	K2
CLO3	Apply various aspects of customs duty, clearance of goods, GST Act and supply in business.	K3
CLO4	Analyze the recent changes in Indian tax structure, levy and administration of Customs duty and GST.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	M	S
CLO3	S	S	S	M	S
CLO4	S	M	M	S	L

S-Strong; M-Medium; L-Low

INDIRECT TAXATION – BB23A02   **(73 Hours)**

UNIT - 1   **(14 Hours)**
Federal Finance - Outline – Evolution and provisions under Indian Constitution - Principles – Problems - Recent Trends in Federal Finance. Taxation – Definition – Features - Objectives - Indian Tax structure– Kautilya's System of Tax Administration – Taxation in Thirukkural. Canons of Taxation - Distinction between Direct & Indirect Taxation – Overview of AI in Taxation.

UNIT – 2   **(14 Hours)**
Customs duty: Meaning and important definitions – Levy of customs duty – Exemption from customs duty – Clearance of goods.

UNIT – 3   **(15 Hours)**
Introduction: GST – Concept - Overview-Features- Benefits - AI in GST – Exemption from GST, GST tax rate - Challenges **-** Opportunities - Overview about ADVAIT (Advanced Analytics in Indirect Taxes) and Data Analytics in GST.

UNIT – 4   **(15 Hours)**
GST Act: CGST Act – UTGST Act – IGST Act – Administration – Concept of Supply: Meaning, Features, Types - exempt supply - Invoice Management System - Levy and collection of Tax.

UNIT – 5   **(15 Hours)**
GST Registration**:** Documents, Fees and Benefits of GST registration - Liable for registration - procedure for GST online registration – Penalties for not completing GST - online registration - GST Return - Steps for filing GST returns - Kinds of GST return forms.

(Case Study – Internal evaluation only)

Text Books:

SI.No.	Author(s)	Title of the Book	Publisher	Year & Edition
1.	Dr.K.Vidyakala	Indirect Taxation	Aram Book House	Revised Edition 2022
2.	Aditya Singhania	GST Practice Manual	Taxman's Publication Pvt. Ltd.	2022 6th Edition
3.	K.M. Bansal	GST & Customs Law	Taxman's Publication Pvt. Ltd.	2022 8th Edition

Reference Books:

SI.No.	Author(s)	Title of the Book	Publisher	Year & Edition
1.	CA Vineet Sodhani, CA Deepshikha Sodhani	Indirect Tax Laws GST, Customs and FTP [For CA Final - New and Old Scheme]	VDi Publications	2021 28th Edition
2.	Dr. H. C. Mehrotra & Prof. V. P.Agarwal	Goods and Services Tax (G.S.T) and Customs Duty	Sahitya Bhawan Publications Agra	2022 Revised 9th Edition
3.	Malcolm James	Taxation of Small Businesses	Spiramus Press	2023 16th Edition

Pedagogy: Chalk& Talk, lecture, Seminar, PPT, Group Discussion and Case Study.

COURSECODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
RM23A02	SOURCING MANAGEMENT	Theory	73	2	-	4

Preamble

1. To enable the students to understand the elementary concepts of sourcing and sourcing management.

2. To help the students develop the skills and knowledge in suppliers' selection, evaluation, price determination, and negotiation in sourcing.

3. To enlighten the students about global sourcing and its importance.

4. To inculcate the students about the importance of information technology in sourcing management.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the importance of sourcing and sourcing management.	K1
CLO2	Identify potential suppliers and negotiate the terms and conditions for effective sourcing.	K2
CLO3	Describe global sourcing strategies, legal considerations, and the role of the global trade management system.	K3
CLO4	Analyze and apply the appropriate technology in sourcing management.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	L	S
CLO3	S	S	M	S	S
CLO4	S	M	S	S	S

S-Strong; M-Medium; L- Low

SOURCING MANAGEMENT- RM23A02   **(73 Hours)**

UNIT – I   **(14 Hours)**
Sourcing – Meaning – Sourcing Vs Procurement – Objectives – Principles – Types – Role of Sourcing in Supply Chain - Sourcing Process – Sourcing Strategies – Supplier Relationship Management – Importance – Opportunities – Challenges - Green Sourcing Strategies – E- Sourcing – Supplier Delivery, RFQ, RFP, Auctions.

UNIT – II   **(15 Hours)**
Supplier Selection and Evaluation – Identifying Potential Supplier – Supplier Database– Supplier Segmentation – Supplier Selection Process – Criteria for Assessing Supplier Performance –
Supplier Evaluation Metrics – Supplier Performance Measurement – Balanced Scorecard – Vendor Rating Systems – Performance Dashboards – Supplier Relationship Management (SRM) Systems in the Digital Age - AI and Machine Learning

UNIT – III   **(15 Hours)**
Price Determination and Negotiation – Pricing Objectives – Factors Influencing Pricing – Types of Pricing Strategies – Market Analysis – Cost Analysis – Supplier Cost Analysis – Total Cost of Ownership – Value-Based Pricing – Benchmarking – AI in Market and Cost Analysis – Negotiation in Sourcing: Types – Process - Skills for Successful Negotiation – AI-Powered Negotiation Bots.

UNIT – IV   **(15 Hours)**
Global Sourcing – Meaning – Importance – Challenges – Sustainability, Ethical Considerations in Global Sourcing– Criteria for Selecting Countries and Suppliers for Global Sourcing – Risk Assessment — Total Cost Analysis – Legal Frameworks – Blockchain for Transparency .

UNIT – V   **(14 Hours)**
Role of Technology in Sourcing Management – Need – Importance – Benefits – Application of Technology: Supplier Portals – Market Intelligence Tools – Big Data – Integrating Market Intelligence with Supplier Portals -Document Management.

(Case Study – Internal evaluation only)

Text Books:

Sl.No.	Authors(s)	Title of the Book	Publisher	Year & Edition
1.	Ashley McDonough	Operations and Supply Chain Management Essentials	Vibrant	2020 1st Edition
2.	Kenneth Lyson & Brain Farrington	Procurement and Supply Chain Management	Pearson	2020 10th Edition
3.	Selvan Athishtaraj V.	Basics of Strategic Sourcing	Notion Press	2020 1st Edition

Reference Books:

S.No.	Authors(s)	Title of the Book	Publisher	Year & Edition
1.	Jonathan O'Brien	Sustainable Procurement: A Practical Guide to Corporate Social Responsibility in the Supply Chain	Kogen Page	2023 1st Edition
2.	Hans J. Dau	Strategic Sourcing: Theory and Practice	Mitchell Madison Group	2020 1st Edition
3.	Cindy Brown	Strategic Sourcing and Category Management	Amazon Direct Publishing	2023 1st Edition

Pedagogy: Chalk& Talk, lecture, Seminar, PPT, Group Discussion and Case Study

COURSE CODE	COURSE NAME	Category	L	T	P	Credit
BB23SB01	**FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES**	Theory	43	2	-	3

Preamble
- To provide the fundamentals of Business Process Outsourcing, F&A technology and ERP to the students.
- To enable the students to understand Accounts Payable, Accounts Receivable, general ledger process & the Supply Chain process.
- To familiarize students with F&A control and compliance, Accounting Standards & IFRS.
- To impart knowledge on various Finance & Accounting in BPO scenario, operating models of BPS and quality aspects of F&A.

Course Learning Outcomes
On the successful completion of the course, students will be able to:

CLO Number	CLO Statement	Knowledge Level
CLO1	Recognize the Outsourcing Need, AP, AR, GL and the emerging trends in BPO, F&A technology and supply chain process	K1
CLO2	Understand the Outsourcing, AP, AR & GL Process, F & A control & compliance	K2
CLO3	Apply the different operating models of BPS, Indian/US GAAP and IFRS	K3
CLO4	Analyze the quality aspects in BPO, AP, AR, GL Process & Accounting Standards	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	L	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	M	S	S	M	L

S-Strong; M-Medium; L-Low

FINANCE AND ACCOUNTING FOR BUSINESS PROCESS (BB23SB01)   (43 Hours)

Unit –I   **(8 Hours)**
Businesses Outsourcing: Introduction-Need-classification – Strategic Supply Chain - Key trends in F & A technology.

Unit II   **(9 Hours)**
Accounts payable - Accounts Receivable

Unit III   **(9 Hours)**
General Ledger – Accounting standards.

Unit-IV   **(9 Hours)**
F&A control and compliance - ICOFR - Sarbanes Oxley Act - Information Security- Business Continuity and Disaster recovery Planning.

Unit-V   **(8 Hours)**
Operating model of Business Process services - Cost effectiveness and Process Efficiency -Services Areas in BPS - Transaction Flows in a Business Process Service - Service Level Agreement- Role of Quality in BPS.

TEXT BOOKS: TCS MATERIALS

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
NM23EII	**ENTREPRENEURSHIP AND INNOVATION (IGNITE X)**	**THEORY**	**30**	-	-	**2**

Ignite Course

Course Learning Objectives

1.	Inspire; develop entrepreneurial mind-set and attributes; entrepreneurial skill sets for venture creation and intrapreneurial leadership
2.	Apply process of problem-opportunity identification and validation through developing a macro perspective of the market, industries and customers while using design thinking principles.
3.	Understand and analyse Customer and Market segmentation, estimation of Market size, Customer personae development and validation
4.	Understand and Initiate Solution design, Prototyping for Proof of Concept. Understand MVP development and validation to determine Product-Market fit
5.	Craft initial Business and Revenue models, financial planning and pricing strategy for profitability and financial feasibility of a venture. Understand relevance and viability of informal and formal funding with respect to different business models.
6.	Understand and develop Go-to-Market strategies with a focus on digital marketing channels.
7.	Understand and apply story telling skills in presenting a persuasive and defensible Venture Pitch.

Course Content

Unit I: Entrepreneurship Fundamentals & Context

Meaning and concept, attributes and mindset of entrepreneurial and intrapreneurial leadership, role models in each and their role in economic development. Gamified role play based exploration aligned to one's short term career aspiration and ambition. An understanding of how to build entrepreneurial mindset, skillsets, attributes and networks while on campus.

Core Teaching Tool: Simulation, Game, Industry Case Studies (Personalized for students – 16 industries to choose from), Venture Activity

Unit II: Problem & Customer Identification

Understanding and analysing the macro-Problem and Industry perspective, technological, socio-economic and urbanization trends and their implication on new opportunities. Identifying passion, identifying and defining problem using Design thinking principles. Analysing problem and validating with the potential customer. Iterating problem-customer fit. Understanding customer segmentation, creating and validating customer personas. Competition and Industry trends mapping and assessing initial opportunity.

Core Teaching Tool: Several types of activities including Class, game, Gen AI, 'Get out of the Building' and Venture Activity.

Unit III : Solution design & Prototyping, Opportunity Assessment and Sizing

Understanding Customer Jobs-to-be-done and crafting innovative solution design to map to customer's needs and create a strong value proposition. Developing Problem-solution fit in an iterative manner. Understanding prototyping and MVP. Developing a feasibility prototype with differentiating value, features and benefits. Initial testing for proof-of-concept and iterate on the prototype.

Core Teaching Tool: Venture Activity, no code Innovation tools, Class activity

Unit IV : Business & Financial Model, Go-to-Market Plan

Introduction to Business model and types, Lean approach, 9 block lean canvas model, riskiest assumptions to Business models. Importance of Build - Measure – Lean approach Business planning: components of Business plan- Sales plan, People plan and Financial plan, Financial Planning: Types of costs, preparing a financial plan for profitability using financial template, understanding basics of Unit economics and analysing financial performance. Introduction to Marketing and Sales, Selecting the Right Channel, creating digital presence, building customer acquisition strategy. Choosing a form of business organization specific to your venture, identifying sources of funds: Debt & Equity, Map the Start-up Lifecycle to Funding Options.

Core Teaching Tool: Founder Case Studies – Sama and Securely Share; Class activity and discussions; Venture Activities.

Unit V: Scale Outlook and Venture Pitch readiness

Understand and identify potential and aspiration for scale vis a vis your venture idea. Persuasive Storytelling and its key components. Build an Investor ready pitch deck.

Core Teaching Tool: Class activity and discussions; Venture Activities.

References

1. Robert D. Hisrich, Michael P. Peters, Dean A. Shepherd, Sabyasachi Sinha (2020). Entrepreneurship, McGrawHill, 11th Edition.

2. Ries, E. (2011). The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radically Successful Businesses. Crown Business

3. Osterwalder, A., & Pigneur, Y. (2010). Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers. John Wiley & Sons.

4. Chowdhry Ajay, (2023) Just Aspire: Notes on Technology, Entrepreneurship and the Future,

5. Simon Sinek (2011) Start with Why, Penguin Books limited

6. Brown Tim (2019) Change by Design Revised & Updated: How Design Thinking Transforms Organizations and Inspires Innovation, Harper Business

7. Namita Thapar (2022) The Dolphin and the Shark: Stories on Entrepreneurship, Penguin Books Limited

8. Collins Jim, Porras Jerry, (2004) Built to Last: Successful Habits of Visionary Companies

9. Burlington Bo, (2016) Small Giants: Companies That Choose to Be Great Instead of Big

10. Saras D. Sarasvathy, (2008) Effectuation: Elements of Entrepreneurial Expertise, Elgar Publishing Ltd

Web Resources

• Learning resource- IgniteX Course Wadhwani platform (Includes 200+ components of custom created modular content + 500+ components of the most relevant curated content

Proposed Assessment Pattern:

Components	Marks
3 Quizzes (25 questions in each quiz)	50
30 Venture Activities (Assignment)	30
Milestone 3 (pitch deck presentation)	20
Total	100

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
BB23C11	COST AND MANAGEMENT ACCOUNTING	Theory	73	2	-	5

Preamble:
1. To understand the fundamental concepts and principles of cost and management accounting.
2. To enhance knowledge of financial statements and their components through ratio analysis.
3. To develop the ability to interpret, analyze, and effectively utilize cost and management accounting information.
4. To communicate cost-related insights and management decisions effectively to stakeholders.

Course Learning Outcomes:

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define and explain key concepts, scope, objectives, and functions of cost and management accounting, along with ESG principles and sustainable accounting.	K1
CLO2	Identify and describe inventory management techniques, budgeting, fund flow analysis, and CVP analysis as essential planning and control tools.	K2
CLO3	Apply cost and management accounting techniques such as cost sheets, labor cost methods, ratio analysis, fund flow statements, and marginal costing in real-world scenarios.	K3
CLO4	Evaluate cost and management accounting tools, ESG reporting, and carbon reporting to make informed financial and strategic business decisions.	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	L	S	S
CLO2	S	S	M	S	L
CLO3	S	S	M	S	S
CLO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

COST AND MANAGEMENT ACCOUNTING   **73 Hours**

UNIT – I   **(14 Hours)**

Meaning- Definition – Scope – Objectives – Functions – Merits and Demerits of Cost and Management Accounting – Distinction between Cost, Management and Financial Accounting – Elements of Cost – Cost Concepts and Cost Classification- Preparation of Cost Sheet.

UNIT – II   **(15 Hours)**

Inventory Control – Maximum, Minimum and Re-order levels – EOQ –Pricing of material issues – FIFO, LIFO, Simple Average and Weighted Average Price Methods. Labour cost – Remuneration – Time rate and Piece rate system- Halsey and Rowan Plan - Taylor's and Merrick's Differential Piece rate system.

UNIT – III   **(16 Hours)**

Ratio analysis – Liquidity, Profitability, Solvency, Efficiency, Capital Structure Ratios – Preparation of Balance Sheet from Ratios- DuPont Analysis - Applications of AI in Management Accounting.

UNIT – IV   **(14 Hours)**

Fund Flow Analysis – Meaning & Scope - Difference between Fund Flow Statement & Balance Sheet – Preparation of Fund Flow Statement.

UNIT – V   **(14 Hours)**

Marginal Costing: Meaning – Importance -CVP analysis – Key Factor-Application of Marginal Costing for Decision Making - Budgets and Budgetary Control – Types of Budgets - Cash Budget – Flexible Budget.

Introduction to ESG Reporting & Sustainable Accounting - Carbon Reporting: Overview, Importance, and Global Standards (Theory Only).

Theory and problems in the ratio of 20% and 80% respectively

Text Books

Sl. No.	Author(s)	Title of the Book	Publisher	Year & Edition
1	S.P. Jain, K.L. Narang, Simmi Agrawal, Monika Sehgal	Cost and Management Accounting	Kalyani Publisher	2025 &18th Edn
2	M N Arora	Cost and Management Accounting	Sultan Chand & Sons	2024 & 11th Edn
3	Shashi. K. Gupta, R. K. Sharma & Neeti Gupta.	Cost and Management Accounting	Kalyani Publishers	2022 & 15th Edn
4	Gupta MP, Gupta Ajay	Cost and Management Accounting	Sultan Chand & Sons	2024 & 2nd Edn

Reference Books:

Sl. No.	Author(s)	Title of the Book	Publisher	Year & Edition
1	Narang K.L. Jain S.P	Practical Problems in Cost Accounting	S. Chand & Company	2023 & 19th Edn
2	Shashi K. Gupta, R.K. Sharma & Neeti Gupta	Management Accounting	Kalyani Publishers	2023 & 15th Edn
3	Maheshwari S.N, CA Sharad K. Maheshwari, Dr Suneel K Maheshwari	Principles of Management Accounting	Sultan Chand & Sons	2021 &18th Edn

Pedagogy: Chalk & Talk, lecture, Seminar, PPT, Activity-Based.

Reference Links:

NPTEL Web Links:

1. Cost Accounting, Preparation of cost sheet, Management accounting, , Different types of Budgets & Marginal Costing: https://nptel.ac.in/courses/110/107/110107127/
2. Introduction to Cost Accounting Classification of Costs, Marginal Costing, Cost Volume Profit Analysis: NPTEL: Management - NOC: Cost Accounting https://archive.nptel.ac.in/courses/110/101/110101132/#

Web-Links:
   1. **AI in Accounting:**
   - https://futurefirm.co/ai-in-accounting/
   - https://www.netsuite.com/portal/resource/articles/accounting/ai-in-accounting.shtml
   - https://karbonhq.com/resources/ai-in-accounting/

   2. **ESG & Carbon Reporting e-resources:**
   - https://www.greenbusinessbenchmark.com/archive/what-is-carbon-accounting
   - https://portal.cemasys.com/blog/carbon-accounting-management/blog-carbon- accounting-standards/
   - https://www.wolterskluwer.com/en/expert-insights/esg-carbon-emissions

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
BB23C12	MANAGEMENT INFORMATION SYSTEM	Theory	73	2	-	4

Preamble
1. To provide foundational knowledge on management information systems in organizations.
2. To explain how MIS supports decision-making and competitive advantage.
3. To outline the system analysis, design, and implementation process.
4. To introduce key technologies like AI, cloud, IoT, and telecommunications in MIS.
5. To understand functional subsystems and global applications of MIS.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Identify the fundamental concepts, functions, levels, and challenges of Management Information Systems, including human-centered design, eco-friendly data centers, and AI-powered automation in business.	K1
CLO2	Recognize and outline the processes involved in systems analysis, design, and implementation, covering database models, business process automation, open-source tools, and AI-based software testing and evaluation.	K2
CLO3	Apply modern technologies such as AI & ML in MIS, predictive analytics in ERP, Internet of Things (IoT), and multi-cloud or hybrid cloud computing models to enhance business performance and competitive advantage.	K3
CLO4	Analyze and evaluate the uses of information and information systems for effective decision-making, integrating AI-powered decision support systems, expert systems, and Knowledge Management in Ancient India.	K4

Mapping with Programme Learning Outcome

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	M	L
CLO4	S	S	M	S	L

S-Strong; M-Medium; L-Low

MANAGEMENT INFORMATION SYSTEM **73 Hours**

UNIT 1 **(14 Hours)**

Managing Information Systems in Organisations: Introduction- Objectives- Foundations-Levels – Features- Real world systems - Human-Centered Design in Information Systems - Types of Decisions- Strategic - Operational – Tactical - Information System Resources-Competitive Advantage - Managing Challenges in Information System - Business Process Re-engineering - Creating Agile and Virtual Company.

UNIT 2 **(15 Hours)**

Information System to Build in Organisations: - System Development Life Cycle-System Analysis Design and Development -Steps in Implementation – Data Base Management System – Concept – Database Models - Business Process Automation - Software -Types- System Software- Application Software- Middleware- Groupware-Software Testing – Role of AI in Software Testing & Evaluation- Software Licensing- Open-Source Software-Software Evaluation - Maintenance.

UNIT 3 **(14 Hours)**

Decision Making and Technologies: Introduction, - Decision Support System -Components - GDSS-Structured-Semi-Structured and Unstructured decisions- What if analysis - Sensitivity Analysis-Goal-seeking- Analysis and Optimizing Analysis- Expert Systems in Decision Making- Knowledge Management Systems- Executive Intelligence Systems – Eco-friendly Data centres - Enterprise Portal and Decision Support - Artificial Intelligence Technologies – AI & ML in MIS - Fuzzy Logic.

UNIT 4 **(16 Hours)**

Managing in Internet Era-Industry 4.0 Technologies: ERP - Concept- Evolution – Integration - Steps-Gap Analysis - ERP Options -Make or Buy – Phases - Benefits and Limitations - Vendors in Market; Cloud Computing– History - Deployment Models - Characteristics - Phases – Architecture – Infrastructure – Models – Public – Private – Hybrid – Community – Multi-cloud and Hybrid Cloud Strategies - PaaS – IaaS – SaaS – NaaS -Benefits –Issues - Cloud Computing Management - Cloud technologies; Internet of Things (IoT) - Introduction to IoT - Architecture of IoT - Technologies for IoT - Applications of IoT- Robotics Process Automation- Introduction and Applications in Industry.

UNIT 5 **(14 Hours)**

Application Systems in Business: Manufacturing - Inventory- Marketing - Order Processing – Accounting – Finance - Accounts Payables - Accounts Receivables - HR – Payroll - AI-driven HR Analytics & Payroll Automation - Electronic Commerce: E-commerce Technology- Business over the Internet - Electronic Data Interchange (EDI)- Online Payment Technology - Mobile Commerce – Mobile based application - E- E-Commerce – Portals - Search Engines.

Text Books:

S. No	Author(s)	Title of the Book	Publisher	Year & Edition
1	James A O Brien, et al	Management Information Systems	McGraw Hill Education (India) P Ltd	2023 & 19th Edn
2	Paige Baltzan	Information Systems	McGraw Hill Education (India) P Ltd	2023 & 7th Edn
3	Amanda Rose	Management Information Systems	Vinod Publications	2024 & 1st Edn

Reference Books:

S. No	Author(s)	Title of the Book	Publisher	Year & Edition
1.	Dr. Suriti Gupta, Er. Dhananjay Gupta	Management Information System	SBPD Publishing House	2024 & 1st Edn
2.	Laudon	MIS-Managing the digitalfirm	Pearson Publications	2023 & 17th E dn
3.	Kenneth C. Laudon Jane P. Laudon	Management Information System	Pearson Education	2022 & 7th Edn

Pedagogy: Chalk &Talk, Lecture, Seminar, PPT, Group Discussion, Activity, and Case Study.

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
BB23C13	COMPANY LAW	Theory	73	2	-	4

Preamble:
1. To provide a comprehensive understanding of Company Law 2013.
2. To impart knowledge about establishing, registering, and conducting of affairs of the company
3. To expose the rights and liabilities of members and directors in a company.
4. To conduct meetings in the company and record the proceedings.
5. To understand regulatory affairs related to the company.

Course Learning Outcomes
   On the successful completion of the course, students will be able to

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the legal provisions related to company formation, incorporation, and sustainability practices within the legal framework of business.	K1
CLO2	Explain legal frameworks, including MOA, AOA, meetings, and winding-up, and assess their ethical, societal, and strategic impacts on business management.	K2
CLO3	Analyze doctrines and judicial interpretations while integrating social, ethical, and strategic decision-making in corporate law.	K3
CLO4	Evaluate directors' and key personnel's roles, responsibilities, and ethical duties while applying legal knowledge to real-world and entrepreneurial contexts.	K4

 Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	L	M	L
CLO2	S	S	M	M	M
CLO3	M	S	S	M	M
CLO4	M	S	S	S	S

S - Strong; M – Medium; L – Low

COMPANY LAW   73 Hours

UNIT-I   (14 Hours)

Nature and concept of company — Kinds of companies (inclusive of Listed, Unlisted companies and One Person Company) — Distinction between private and public Companies — Lifting of Corporate Veil, Incorporation of a company — Filing Documents with Registrar — Use of SPICe+ form – Certificate of Incorporation.

UNIT-II   (15 Hours)

Memorandum of Association — Contents — Alteration of Memorandum of Association — Doctrine of Ultra Vires —Articles of Association—Memorandum & Articles- Distinction. Shares: Types of Shares; Application and allotment of shares; Share capital; Transfer and Transmission of shares; Buy-back; Share certificate, share warrant; Employee Stock Option Plans (ESOPs) – Sweat equity – Demat- Remat of Shares - Equalisation of Shares - Surrender of Shares - Forfeiture – Distinction of Share at Premium & Discount - Dividend Warrant.

UNIT-III   (16 Hours)

Formalities in Issuing Prospectus—Statement in Lien of Prospectus – Membership in a company—Rights & Liabilities of a Member — Register of Members. — Management of a Company — Rules regarding appointment & remuneration to directors - Managing & Whole Time Directors - Key Managerial Personnel — Powers, Rights, Duties, Liabilities & Disabilities of Directors–Independent Directors- Women Directors.

UNIT-IV   (15 Hours)

Company Meetings and Proceedings: Valid meetings, Kinds, Board and Sub Committee Meetings, Virtual Meetings: Technological Advancement in the conduct of General Meetings, Quorum, Voting, Resolution, Minutes, Proxy; Majority power and Minority rights; Prevention of oppression and mismanagement; Relief.

UNIT-V   (13 Hours)

Merger and Demerger of Company - Fast Track Merger Process (Section 233) - Amalgamation, Compromise and Arrangement - Winding of a Company — Voluntary Winding up —Winding up by Court — Consequences of Winding up — Dissolution of a Company - Insolvency and Bankruptcy Code, 2016 (IBC).

Text Books:

S.No	Author(s)	Title of the Book	Publisher	Year & Edition
1	N.D.Kapoor	Elements of Company Law	Sultan Chand &Sons.	2024 & 37th Edn
2	G.K. Kapoor & Sanjay Dhamija	Company Law and Practice	Taxmann Publications	2024 & 1st Edn

Reference Books:

S.No	Author(s)	Title of the Book	Publisher	Year & Edition
1	M.C. Kuchhal & Vivek Kuchhal	Modern Company Law	Vikas Publishing House	2024 & 8th Edn
2	Avtar Singh	Company Law	Eastern Book Company	2024 & 19th Edn

Reference Links:

S.No	Topics	Hours & Modules	Web Link
1	Types of Companies, Incorporation of a Company	10 hrs-Unit1	https://nptel.ac.in/courses/109/105/109105098/
2	Corporate personality and Registration of companies, Kinds of meetings, raising of capital by companies, SEBI	9 weeks	https://onlinecourses.swayam2.ac.in/cec20_hs23/prev

Pedagogy: Chalk & Talk, Lecture, Seminar, PPT, Group Discussion, Case Study, and Activity.

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
BB23E01	**RESEARCH METHODS FOR MANAGEMENT**	**Theory**	**73**	**2**	**-**	**4**

Preamble:
1. To understand the basic concepts of research.
2. To deepen knowledge in all the components of data collection and analysis in research.
3. To impart knowledge on interpretation and use the information provided by research in an effective manner.
4. To effectively communicate the research solution in the form of a report for future use.

Course Learning Outcomes
On the successful completion of the course, students will be able to

CLO Number	CLO Statement	Knowledge Level
CLO1	Identify and understand key research concepts, research design, and the role of statistical measures in research.	**K1**
CLO2	Demonstrate the ability to design a research study by selecting appropriate sampling techniques, drafting a questionnaire, and organizing data collection methods.	**K2**
CLO3	Apply statistical tools and AI-driven techniques to analyze and interpret research data for decision-making.	**K3**
CLO4	Evaluate research findings, effectively communicate insights through reports and visualizations, and uphold ethical research practices.	**K4**

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	M	S	L	M	L
CLO2	M	S	M	S	M
CLO3	S	S	M	S	S
CLO4	M	S	S	M	S

S - Strong; M – Medium; L-Low

RESEARCH METHODS FOR MANAGEMENT   73 Hours

UNIT – I   (15 Hours)

Meaning, Importance and Scope of Research – Concept of Theory: Empiricism – Deductive – Inductive - Characteristics of good research – Methods of research – Defining and identifying a Research Problem - Research process – Research in Business - Importance of Research in Management Decisions

UNIT – II   (15 Hours)

Research Design – Components and Types - Formulation of Research Design – Characteristics of sound measurement tools - Sampling design – Population, sample size determination, Characteristics of good sample - Sampling Techniques - Probability sampling and Non-Probability Sampling – Criteria for selection of a sampling technique

UNIT – III   (15 Hours)

Data - Quantitative and qualitative – Data Collection methods – Primary and Secondary Data – Designing of Questionnaire – Interview Schedule – Observation –Experimentation - details and evaluation – Pilot Study and Case Study. Measurement and Scaling Techniques. Data Processing: Editing, Coding, Classification, and Tabulation

UNIT – IV   (15 Hours)

Statistical Measures for Data Analysis: Types of Hypotheses - Formulation and testing of Hypothesis – Statistical Techniques: Descriptive statistics, t-test, Chi-Square Test, Correlation and Regression analysis, One-way Anova (Simple problems only) – Introduction to SPSS - Cross tabs

UNIT – V   (13 Hours)

Interpretation – Techniques of Interpretation – Norms for data presentation - using Index, Tables, Charts, Diagram - Visualizations and Infographics for Data Presentation - Report Writing – Steps, Layout and Types of Report, Appendix and Bibliography - Ethical Considerations in Research and Reporting -Plagiarism - Application of Arthashastra and Tirukkural in Research Ethics.

- Mini project – Internal Evaluation only
- Theory and problems in the 80% and 20% ratio, respectively.

Text Books:

S.No.	Author(s)	Title of the Book	Publisher	Year & Edition
1.	C.R.Kothari & Gaurav Garg	Research Methodology Methods & Techniques	New Age International(P) Ltd Publishers	2023 & 5th Edn
2	HK Dangi & Shruti Dewen	Business Research Methods	S Chand Publishing	2024 2nd Edn

Reference Books:

Sl. No.	Author(s)	Title of the Book	Publisher	Year & Edition
1	Ram Ahuja	Research Methods	Rawat Publications	2022 & 2nd Edn
2	Pamela S. Schindler	Business Research Methods	Pearson Education	2021 & 14th Edn

Pedagogy: Chalk & Talk, lecture, Seminar, PPT, Group Discussion, Activity, and Mini project.

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
BB23E02	**BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY**	Theory	73	2	-	4

Preamble
1. To understand the role of business ethics in the business world
2. To familiarize oneself with the theory and practice of managing ethics in organizations.
3. To impart knowledge on legal aspects of the ethical environment.
4. Synthesize information about best practices in corporate social responsibility.

Course Learning Outcomes
   On the successful completion of the course, students will be able to

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall and define key concepts and frameworks related to business ethics, work ethics, corporate social responsibility, and legal regulations in India.	K1
CLO2	Explain the nature and causes of unethical behavior, ethical dilemmas in management, and environmental and cultural issues influencing business practices.	K2
CLO3	Apply ethical theories, decision-making models, and sustainable practices to analyze ethical issues in contemporary business scenarios, including gig and platform economies and the ethical use of AI.	K3
CLO4	Analyze corporate governance structures, CSR strategies, ESG norms, and ethical challenges in global and digital business environments to suggest innovative ethical and responsible business practices.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO 4	PLO 5
CLO1	M	M	S	L	S
CLO2	L	M	S	L	S
CLO3	M	M	S	M	S
CLO4	S	S	S	S	S

S - Strong; M – Medium; L - Low

BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY   73 Hours

UNIT - I   (14 Hours)

Ethics –Meaning, Definition & Nature of Business Ethics, Characteristics, Ethical and business;Causes of unethical behavior; Ethical abuses; Work ethics; Code of conduct; Public good. Ethical Decision Making and Ethical Leadership -Sustainable Business Practices - Dharma and Nishkama Karma from Bhagavad Gita - Ethics in Gig and Platform Economy.

UNIT - II   (14 Hours)

Management of Ethics – Ethical dilemma - Ethics in practice - Ethics for managers - Role and function of ethical managers - Comparative ethical behavior of managers - Code of ethics – Competitiveness - organizational size - profitability, and ethics - corporate ethics evaluation Business and ecological/environmental issues in the Indian context - ESG (Environmental, Social, Governance) Reporting Norms in India.

UNIT - III   (15 Hours)

Legal Aspects of Ethics- Political - legal environment - Provisions of the Indian constitution about Business - Political setup – characteristics - implications for business - Prominent features of MRTP & FERA- Social-cultural environment and their impact on business operations, Salient features of Indian culture and values. Cross-culture issues in ethics - Ethical Challenges in Global Outsourcing **-** Right to Privacy and Data Ethics (Digital Personal Data Protection Act, 2023)**.**

UNIT - IV   (15 Hours)

Environmental Ethics- Economic Environment - Philosophy of economic growth and its implications for business - Main features of Economic Planning for business - Industrial policy and framework of government contract - Role of Chamber of Commerce and Confederation of Indian Industries. Introduction to Ethical use of AI and data - Ethical Implications of Generative AI in Business.

UNIT - V   (15 Hours)

Corporate Social Responsibility and Governance - Definition- Evolution- Need for CSR; Theoretical perspectives; Corporate citizenship; Business practices; Strategies for CSR; Challenges and implementation; Evolution of corporate governance; Governance practices and regulation; Elements of good corporate governance Structure and development of boards; Role of capital market and government; Governance ratings; Future of governance-innovative practice. Role of institutional investors and investor associations on corporate governance. CSR and client loyalty.

Note: Simple case study (internal valuation only)

Text Books:

S. No	Author(s)	Title of the Book	Publisher	Year & Edition
1	O.C. Ferrell, John Fraedrich, Linda Ferrell	Business Ethics: Ethical Decision Making and Cases	Cengage Learning	2023 & 14th Edn
2	Jyotsna. G. B & R.C. Joshi	Business Ethics and Corporate Governance	McGraw Hill	2020 & 1st Edn

Reference Books:

S. No	Author(s)	Title of the Book	Publisher	Year & Edition
1	Manuel G. Velasquez	Business Ethics – Concepts and Cases.	Pearson Education	2021 & 8th Edn
2	Dr. Anupam Jain, Dr. Yamini Surolia, Dr. Meenu Joshi, Mr. Farid Khan, Dr. Nandani Sharma	Business Ethics, Corporate Social Responsibility, and Corporate Governance	Redshine Publication	2023 & 1st Edn

Reference Link:

S. No	Topics	Modules	Web Link
1	Ethical and business, Sustainable Business Practices, Governance practices and regulation, corporate citizenship, Environmental Ethics, Economic Environment	Unit-I, IV, V	https://nptel.ac.in/courses/110/105/110105079/

Pedagogy: Chalk &Talk, lecture, Seminar, PPT, Group Discussion, Activity, and Case Study.

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
BB23E03	**FINANCIAL MARKETS AND SERVICES**	Theory	73	2	-	4

Preamble

1. To provide comprehensive knowledge on the structure, functioning, instruments, and regulatory frameworks governing financial markets and services.
2. To develop an understanding of innovations like ESG investing, blockchain, and AI applications, and their impact on global and Indian financial systems.
3. To enhance application skills by enabling students to utilize various financial services like mutual funds, venture capital, and credit ratings in practical decision-making.
4. To build analytical ability to assess market risks, technological advancements, and sustainability challenges, and formulate responsible financial strategies.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall and describe the structure, functions, instruments, and regulatory frameworks of financial markets and services, including capital markets, financial institutions, and derivatives.	**K1**
CLO2	Explain the roles of regulatory bodies, financial instruments, digital finance innovations, and ESG initiatives impacting financial systems globally and in India.	**K2**
CLO3	Apply knowledge of financial products and services like mutual funds, venture capital, credit ratings, securitization, and trading mechanisms to solve basic financial management problems.	**K3**
CLO 4	Analyze risks, technological trends like blockchain and AI, and environmental factors shaping financial markets and services, and suggest responsible investment and risk mitigation strategies.	**K4**

Mapping with Programme Learning Outcome

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	L	L	M
CLO2	M	S	M	M	S
CLO3	M	S	M	S	S
CLO 4	M	S	S	S	S

S - Strong; M – Medium; L - Low

FINANCIAL MARKETS AND SERVICES   **73 Hours**
UNIT - I   **(14 Hours)**
Financial System – Nature – Role – Structure – Stages – An overview of the Indian Financial System – Financial Markets – Services – Instruments – Financial services – Concept Objectives – Functions – Features – Growth – Problems - Financial Inclusion and Digital Literacy Initiatives
- Global financial system - Blockchain in Financial Systems - Introduction - Key features - Applications in finance – Challenges.

UNIT - II **(16 Hours)**

Capital Market – functions – New Issues Market – functions – intermediaries - Stock Market - role – functions– listing– registration of broker - types of brokers – method of trading – speculators – speculative transactions – DEMAT - settlement – Depositories – NSDL – CDSL – NSE – SEBI – NSE - Nifty Index - Financial risk - An Overview, Evolution, Environment - Types: Market Risk, Credit Risk, Liquidity Risk, Operational Risk - Green Finance - Instruments - Benefits & Challenges - ESG Investing – Significance in Capital Market - Ratings and Reporting - Algorithmic and High-Frequency Trading (HFT) – Mechanism – Risks – Advantages – SEBI Regulations.

UNIT - III **(15 Hours)**

Merchant Banking –functions – SEBI regulations, Mutual funds – features – structure – types – benefits–RBI regulations – measurement – mutual funds in India - SEBI Digital Mutual Fund Mandates - AI Applications for share market in India – selection of fund – Net Asset Value method - Systematic Investment Plans (SIP) and Robo-Advisory Platforms

UNIT - IV **(16 Hours)**

Credit rating – features – symbols – validity – functions – benefits – process – credit rating agencies – limitations – ESG Scores in Credit Rating – problems in credit rating - Venture capital – Characteristics – evolution process – stages – advantages – forms – venture capital in India and abroad – Private Equity vs. Venture Capital – Securitization of debt – structure – securing assets – role of institutions – benefits conditions – securitization in India and abroad

UNIT - V **(14 Hours)**

Derivatives – kinds – forwards – types – benefits– options – features – types –benefits - futures -swaps – benefits - growth of derivatives in India and abroad - AI & ML for Stock Market analysis - Commodities market – types – features - exchange platform – clearing and settlement – different forms of risk (currency, interest rate, equity, commodity) Gold ETF – features – working – growth – problem.

Text Books:

S. No	Author(s)	Title of the Book	Publisher	Year & Edition
1	Gurusamy. S	Financial Markets and Institutions	Tata McGraw-Hill	2023 & 5th Edn
2	Frederic S. Mishkin & Stanley G. Eakins	Financial Markets and Institutions	Pearson Education	2024 & 10th Edn

Reference Books:

S. No	Author(s)	Title of the Book	Publisher	Year & Edition
1	Bharati V. Pathak	Indian Financial System	Pearson India	2024 & 6th Edn
2	E. Gordon & K. Natarajan	Financial Markets and Services	Himalaya Publishing House	2024 & 6th Edn
3	Zvi Bodie, Alex Kane, and Alan J. Marcus	Investments	McGraw-Hill	2024 & 13th Edn
4	Dr.S.Poornima	Financial Markets and Services	Bonfring Publications	2015 & 1st Edn

Reference Links:

S. No	Topic	Hours & Modules	Web link
1	Introduction to the Financial System and Commercial Banking	Unit:1,2,3,5 12 Weeks	https://nptel.ac.in/courses/110/105/110105121/
2	Derivatives, Commodity Exchanges, and Commodity Contracts. Commodity Forward, Futures & Options. Risk Management.	Unit: 5 - 8 Weeks	https://nptel.ac.in/courses/110/105/110105071/

Pedagogy: Chalk &Talk, lecture, Seminar, PPT, Group Discussion, Activity, and Case Study.

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
BB23E04	**INVESTMENT AND PORTFOLIO MANAGEMENT**	Theory	73	2	-	4

Preamble
1. To understand the importance of investment and investment decisions
2. To promote knowledge of stock exchange markets
3. To focus on the derivative market and its performance measurements.
4. To impart knowledge about the valuation of shares

Course Learning Outcomes
On the successful completion of the course, students will be able to

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand various investment instruments and portfolio diversification principles, including their role in promoting responsible investing and contributing to economic well-being.	K1
CLO2	Recognize the relationship between risk and return in investment decisions, market theories, and their signification, strategic asset allocation techniques	K2
CLO3	Apply the strategy to measure the risk and return, usage of analytical techniques, and their impact on investment decision-making.	K3
CLO4	Critically anlayse the portfolio performance, hedging strategies, standards governing investment practices, and finance concepts to improve investment decision-making and mitigate cognitive biases.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	M	M	L	S	L
CLO2	S	S	M	S	M
CLO3	S	S	M	S	M
CLO4	S	S	S	S	S

S - Strong; M – Medium; L - Low

INVESTMENT AND PORTFOLIO MANAGEMENT   73 Hours

Unit - I   (14 Hours)

Investment – meaning – importance – speculation – factors favorable for investment – features – process–Sources of investment information. Investment Decision Making – Approaches – errors in investing– Qualities of successful investing - Sustainable and ESG Investing.

Unit - II   (15 Hours)

New Issues Market – functions - mechanics of floating – relationship with stock market. Stock market—brokers—membership—kinds of trading activity—listing— depositories—role of SEBI—NSE—ICSE—Stock market indices in India. Introduction to Exchange–Traded Funds (ETFs) in Portfolio Management—Algo Trading and AI in Stock Markets.

Unit - III   (15 Hours)

Risk–meaning–classification–measures of risk- valuation of shares – debentures - preferred stock. Fundamental Analysis – Technical Analysis – Dow's theory - Charts. Portfolio Optimization Techniques - Sentiment Analysis (NLP and AI).

Unit - IV   (15 Hours)

Efficient Market theory –Portfolio Analysis - return on portfolio – risk on portfolio – portfolio managers - SEBI guidelines for portfolio managers -portfolio management services –portfolio construction –Markowitz theory – Sharpe's optimum portfolio construction – Capital Asset Pricing Model **-** Behavioral Portfolio Theory (BPT).

UNIT - V   (14 Hours)

Investment alternatives: Equity shares – Corporate Bonds – preference shares – derivatives – options – forwards – futures - swaps. Mutual funds – features - classification -
SEBI and mutual fund regulations - performance measurement of mutual funds

Case Studies - 5 Hrs (Internal Evaluation Only) Text Book:

S. No	Author(s)	Title of the Book	Publisher	Year & Edition
1	Prasanna Chandra	Investment Analysis and Portfolio Management	Tata McGraw-Hill	2024 & 7th Edn

Reference Books:

S. No	Author(s)	Title of the Book	Publisher	Year & Edition
1	Dr. Avadani V.A	Investment Management	Himalaya Publications	2022 & 8th Edn
2	S. Kevin	Security Analysis and Portfolio Management: A Primer	PHI Learning Pvt. Ltd.	2024 & 2nd Edn
3	Frank K. Reilly, Keith C. Brown, and Sanford J. Leeds	Investment Analysis and Portfolio Management	Cengage Learning	2024 & 12th Edn

Reference Link:

S. No	Topic	Hours & Modules	Web Link
1	Investment, Regulation of Securities Markets, Primary & Secondary Markets	Unit:1to 5 12Weeks	https://nptel.ac.in/courses/110/107/110107154/

Pedagogy: Chalk & Talk, lecture, Seminar, PPT, Group Discussion, Activity, and Case Study.

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
BB23SBP1	**AI TOOLS FOR MANAGEMENT RESEARCH**	**Practical**	-	4	41	3

Preamble

1. To introduce the fundamental concepts of Artificial Intelligence in management research.
2. To explore AI tools for efficient data collection, analysis, and visualization.
3. To understand the use of open-source libraries and platforms for academic research.
4. To enhance skills in research writing, citation management, and infographic creation using AI tools.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO 1	Identify basic AI tools used in management research	**K1**
CLO 2	Examine research problems using AI-driven data interpretation and presentation.	**K2**
CLO 3	Demonstrate the role of AI in data collection, literature review, and analysis.	**K3**
CLO 4	Analyze and apply AI-based platforms and techniques for report writing and visualization.	**K4**

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	M	M
CLO2	S	S	M	M	L
CLO3	S	S	S	M	M
CLO4	S	S	L	S	M

S-Strong; M-Medium; L-Low

Unit I (9 Hours)

AI Tools for Ideation : Ideating research problems using Prompt – Research Domains: HR – Marketing - Finance -General Management.

Tools Introduced:

- ChatGPT (OpenAI)/ Google Gemini – for ideation, Q&A, and content generation
- QuillBot – for paraphrasing

Unit II (9 Hours)

AI Tools for Identification of Research Gap & Literature Review: Literature Review Searches - AI for Summarizing & Thematic Clustering– Building Knowledge Maps to Visualize Research Gaps.

Tools Introduced:
- Google Scholar – for searching scholarly articles
- Chattube/ Chatpdf/ Chatdoc – for document summarization & collaboration
- ResearchRabbit/ Connected Papers / Elicit/– for key paper discovery & citation tracking
- Lucidchart / Napkin AI – for creating knowledge maps

Unit III (9 Hours)

AI Assisted Survey Design, Sample Size & Data Collection : AI Generated Unbiased Research Survey Questions – Fundamentals of Sample size Determination – Online Survey form Creation & Distribution.

Tools Introduced:
- Google Forms / Survey Monkey- for creating research forms
- Raosoft - Sample Size calculation
- Canva AI (Magic Write) – AI-powered content creation for surveys & communication

Unit IV (9 Hours)

AI for Data Cleaning & Analysis : Data Import – Data cleaning using spreadsheets –Apply Basic Statistical Test– Structured Result Reporting.

Tools Introduced:
- Google Sheets with GPT Add-ons (like GPT for Sheets) – for AI enhanced spreadsheets
- PSPP / jamovi –for statistical analysis

Unit V (9 Hours)

AI Assisted Writing, Citation, Reference Management & Plagiarism Detection:
Write & edit academic content with AI – Manage Citations & References- Plagiarism Checking & Ethical Consideration.

Tools Introduced:

- Grammarly – for AI-powered writing assistant – (grammar, clarity, Style)
- Mendeley / Zotero/ Endnote – for AI Assisted Citation & Reference Management
- QuillBot AI Detector / ZeroGPT / SmallSeo Tools -Plagiarism & AI Content Checker

Text Books:

S. No.	Author(s)	Title of the Book	Publisher	Year & Edition
1.	Valentina Alto	Practical Generative AI: Unleash your prompt engineering potential with OpenAI technologies for productivity and creativity	Packt Publishing	2025 & 2nd Edn
2	Anugamini Priya Srivastava, Sucheta Agarwal	Utilizing AI Tools in Academic Research Writing	IGI Global	2024 & 1st Edn

Reference Books:

Sl. No.	Author(s)	Title of the Book	Publisher	Year & Edition
1	Kathleen Sacco, Alison Norton, Kevin Arms	Navigating AI in Academic Libraries: Implications for Academic Research	IGI Global	2024 & 1st Edn
2	Nitin Seth	Mastering the Data Paradox	Penguin Business	2024 & 1st Edn

Weblinks:

1. **AI Tools for Research - Artificial Intelligence (Generative) Resources:**
   https://guides.library.georgetown.edu/ai/tools
2. **ChatGPT and AI Tools Faculty Research Guide :**
   https://libguides.tcc.edu/c.php?g=1313261&p=10209997
3. **Overview of AI for OA: University of South Florida Libraries :**
   https://guides.lib.usf.edu/c.php?g=1394810&p=10316077
4. **Artificial Intelligence Tools for Detection, Research and Writing:**
   https://guides.library.ttu.edu/artificialintelligencetools/aitools

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
BB23AC1	**BANKING AND FINTECH**	Theory	-	-	-	5

Preamble

1. To provide knowledge on banking services and basic concepts of Fintech.
2. To gain knowledge of e-banking systems and recent trends in Fintech.
3. To understand banking services and their importance in economic development.
4. To understand the role of the RBI and its support to various banks for the growth and development of the economy.
5. To provide an understanding of the implications of Fintech in today's business.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Identify and recall core banking, development banking, negotiable instruments, and fintech concepts, including digital innovations, emphasizing their role in solving modern banking challenges.	**K1**
CLO2	Interpret the functions of commercial banks, RBI, development banks, and fintech services, and analyze their contribution towards economic development, innovation, and inclusive growth.	**K2**
CLO3	Apply emerging technologies like UPI, Blockchain, Open Banking, DeFi, AI, and RegTech to suggest solutions for improving banking efficiency, customer service, cybersecurity, and regulatory compliance.	**K3**
CLO4	Analyze ethical, regulatory, economic, and technological implications of digital transformation and fintech innovations to recommend responsible business strategies aligning with global sustainability and governance standards.	**K4**

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	L	L	M
CLO2	S	S	M	M	M
CLO3	M	S	M	S	S
CLO4	M	S	S	S	S

S – Strong, M – Medium, L - Low

Unit - I

Origin of banks – Definition of Banking, Licensing opening of branches, Functions of Banks – Role of Banks and Economic Development - Central Banking and Role of RBI and their functions - Commercial Banks - Functions - Accepting Deposits - Lending of Funds, E-Banking – ATM Cards, Debit cards, - Electronic Fund Transfer - Electronic Clearing System - Structured Financial Messaging system - Unified Payments Interface (UPI) – Mechanism and Growth.

Unit - II

Development Banking in India: Concept, objectives, and functions of development banks; Operational and promotional activities of development banks – Role of development banks

in poverty alleviation – PMJDY - Role of technology in transforming development banking – DeFi (Decentralized Finance)

Unit - III
Negotiable Instruments Act, 1881- Definition - Acceptance and negotiation - Rights and liabilities of Parties - Dishonor of a Negotiable Instrument. Financial Services – Meaning - importance of financial services- financial services and economic environment. Factoring - Hire Purchase - Leasing - Retail Banking Services (Personal loans, home loans and Consumer loans) - Neo-Legal Issues in Digital Banking (Cyber laws, Data privacy in banking).

Unit - IV
Introduction to FinTech - FinTech Evolution 1.0: Infrastructure, FinTech Evolution 2.0: Banking industry, FinTech Evolution 3.0 & 3.5: Startups and Emerging Markets - FinTech in Banking – Online and mobile banking - Digital payments and wallets - Role of NPCI in the FinTech Ecosystem - Cybersecurity and Fraud Detection in FinTech

Unit - V
Open Banking and Application Programming Interfaces (APIs) – Neo Banking - Cryptocurrencies - Impact on Banking - AI-powered Customer Service – Introduction to GenAI in Banking – Know Your Customer (KYC) in the Digital Era - Digital Onboarding of Customers (e-KYC, Video KYC) - Regulatory Technology (Regtech) Overview - Digital Banking Units (DBUs) – RBI's 2022 Initiative.

Text Books:

S. No	Author(s)	Title of the Book	Publisher	Year & Edition
1	Varshney. P. N	Banking Law and Practice	Sultan Chand & Sons	2023 & 23rd Edn
2	Chandrahauns Chavan, Atul Patankar	Introduction to Fintech	Pearson Education	2024 & 1st Edn

Reference Books:

S. No	Author(s)	Title of the Book	Publisher	Year & Edition
1	K P Kandasami, Natarajan S, Parameswaran R	Banking Law &Practice	S. Chand and Co	2021 & 4th Edn
2	Chander Mohan Gupta	E-banking, Fintech, & Financial Crimes: The Current Economic and Legal Landscape	Springer	2024 & 1st Edn

Reference Link:

S. No	Topic	Hours & Module	Web Link
1	Origin of Banks, Functions, and Forms of Commercial Banking	Unit: 1,2 - 12 weeks	https://nptel.ac.in/courses/ 110/105/110105143/

COURSE CODE	COURSE NAME	Category	L	T	P	Credit
BB22AC2	RETAILING MANAGEMENT	Theory	-	-	-	5

Preamble:

1. To impart comprehensive knowledge about the concepts, theories, models, and trends in retailing at both national and international levels.
2. To develop an understanding of ethical issues, environmental sustainability, and technological advancements impacting the retail sector.
3. To enhance application skills by enabling students to use strategic retail management tools in real-world retailing, including digital and Q-commerce environments.
4. To build analytical ability to assess challenges and opportunities in global retailing, using emerging technologies such as AI, Big Data, and Blockchain for innovative and sustainable practices.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall key concepts, models, and trends in retailing, including retail theories, business models, and the evolution of retail markets locally and globally.	K1
CLO2	Explain the functions, services, and strategies of retailers, along with ethical, technological, and environmental issues influencing retail operations.	K2
CLO3	Apply strategic planning, retail space management, pricing strategies, and consumer decision-making models to real-world retail scenarios, including digital and Q-commerce platforms.	K3
CLO4	Analyze challenges in Indian and international retail environments, and assess the impact of emerging technologies like AI, Blockchain, and Big Data Analytics on the future of retailing.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	L	L	M
CLO2	M	S	M	M	S
CLO3	M	S	M	S	S
CLO4	M	S	S	S	S

S- Strong; M- Medium; L - Low

UNIT – I

Retail: Meaning – characteristics of a Retailer – Functions of a retailer – Services provided by a retailer - Reasons for studying Retailing – Retailing as a career – Trends in Retailing- Ethical issues in retailing- Environmental sustainability in retailing - Impact of Gen Z and Beta on retail.

UNIT – II

Retail Model: Theories of Retail Development – Life cycle and phase in the growth of retail markets – Business models in retail – Rural retailing – Retail value stream - Multichannel retailing –Corporate social responsibility - Subscription-based retail models.

UNIT – III

Strategic Planning in Retailing: Situation Analysis – Objectives – Need for identifying consumer needs – Overall strategy, feedback, and control –Strategic planning process for global retailing-consumer decision-making process- Cross-cultural issues in retail management.

UNIT – IV

Retail in India: Evolution and Size of Retail in India – Drivers of Retail Change in India– Foreign Direct Investment in Retail – Challenges to Retail Developments in India- Role of BPO and IT in Retail - E-retailing - Retail Merchandising – Retail Space Management - retail pricing and promotion - Quick commerce (Q-commerce) in India.

UNIT – V

International Retail Environment - socio-economic, political, legal, technical environment - Global retail markets – Challenges and Threats in global retailing – Factors affecting the success of a global retailing industry - AI technology in retailing - big data analytics - Blockchain in global retail- Overview.

Textbook:

S. No	Author(s)	Title of the Book	Publisher	Year & Edition
1	Swapna Pradhan	Retailing Management- Text & cases	McGraw Hill	2024 & 7th Edn

Reference Books:

S. No	Author(s)	Title of the Book	Publisher	Year & Edition
1	Barry Berman, Joel R. Evans, Patrali Chatterjee	Retail Management – A Strategic Approach	Pearson Education Limited	2024 & 13th Edn
2	Michael Levy, Bartona Weitz, Dhruv Grewal	Retailing Management	The McGraw-Hill	2021 & 9th Edn

Reference Links:

S. No	Topic	Hours & Modules	Web Link
1	Introduction to Retail Management	6 weeks Unit I & II	https://onlinecourses.swayam2.ac.in/imb19_mg0 2/preview
2	Retail Management	12 weeks Units I, III, and IV	https://onlinecourses.swayam2.ac.in/cec20_mg0 1/preview

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
BB23C14	AI - DRIVEN BUSINESS AND DISRUPTION	THEORY	73	2	-	4

Preamble

- Introduce students the fundamentals of Artificial Intelligence (AI) and its role in business transformation.
- Highlights AI-driven disruption across industries, management functions, strategies, and business models.
- Emphasizes ethical, legal, and sustainability issues in AI adoption relevant to Indian and global contexts.

Prerequisite

- To have basic knowledge of business functions and digital technologies with an interest in innovation and analytics for understanding AI-driven business disruption.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the concepts of Artificial Intelligence in transforming business through disruption, functional applications, strategic models, and ethical, legal, and sustainability aspects.	K1
CLO2	Demonstrate the applications of AI in business, and the role of disruption in shaping strategies, processes, and decision-making.	K2
CLO3	Analyze the impact of AI on business fundamentals, sectoral disruption, management applications, and business models in the Indian and global context.	K3
CLO4	Apply AI-driven concepts to assess business opportunities, develop innovative strategies, and integrate ethical, sustainable, and managerial practices for competitive advantage.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	L	S	M
CLO2	M	S	M	S	S
CLO3	M	S	S	M	S
CLO4	S	S	S	M	S

S-Strong; M-Medium; L-Low

AI - DRIVEN BUSINESS AND DISRUPTION- BB23C14 - 73 HRS

Unit I   **(15 Hrs)**

Artificial Intelligence - meaning, scope, myths and realities. Core enablers of AI in business: automation, use of data, and digital technologies - Frameworks for understanding AI - driven shifts in business contexts – Evolution from automation to digital transformation to AI disruption - Business disruption - meaning, characteristics, and exponential change in the AI era - History and waves of disruption - Business disruption vs. digital transformation.

Unit II   **(15 Hrs)**

Role of AI as a disruptor across key industries (retail, healthcare, banking, education, logistics) - AI-driven startups and new-age ventures as disruptors - Managerial strategies for navigating AI-driven disruption - Overview of core AI technologies used in business - Importance of data in AI applications - Introduction to stages of AI adoption in organizations

Unit III   **(15 Hrs)**

AI applications in functional areas - Marketing: personalization and customer insights – HR: recruitment analytics and employee engagement - Finance: fraud detection and risk assessment - Supply chain and operations: automation and forecasting - Linking AI tools with decision-making in organizations - Organizational change and workforce up skilling in the AI age - AI and competitive advantage in business.

Unit IV   **(14 Hrs)**

AI-driven strategy and business models - AI as a product vs. AI as a capability - Digital platforms, innovative pricing approaches, and data-based business strategies - Approaches for adopting AI: developing internally, acquiring externally, or collaborating with others - AI-enabled innovation and growth strategies in enterprises - Indian and global perspectives on AI-driven enterprises - AI maturity models for enterprises

Unit V   **(14 Hrs)**

Issues of bias, privacy, transparency, accountability - AI governance framework - Indian legal frameworks: Data Protection Bill, NITI Aayog's AI strategy - AI ethics in business decision-making and responsible practices - Sustainability and inclusive AI adoption - ESG & AI - AI adoption challenges and risk management in business.

Text Books

S.No	Authors	Title	Publishers	Year and Edition
1.	Rahul Dé	AI for Managers	Cengage Learning India Pvt. Ltd.	2025 1st Edn
2.	Jay Kumar Pandey, Mritunjay Rai, Samrat Ray	AI in Business Management: Bridging the Gap between Technology and Strategy	Productivity Press (Taylor & Francis Group)	2025 1st Edn
3.	Malay A. Upadhyay	Artificial Intelligence for Managers: Leverage the Power of AI to Transform Organizations	BPB Publications, New Delhi	2020 1st Edn

Books for Reference

S.No	Authors	Title	Publishers	Year and Edition
1.	NITI Aayog	National Strategy for Artificial Intelligence	Government of India	2018
2.	Deloitte Insights	AI in India: A Strategic Guide for Managers	Deloitte Touche Tohmatsu India LLP	2021
3.	Harvard Business Review Editors	HBR Insights: Artificial Intelligence in Business	Harvard Business Review Press	2022
4.	NASSCOM	AI Adoption in Indian Enterprises	NASSCOM Research	2021

Pedagogy

- Chalk & Talk, Lecture, Seminar, PowerPoint Presentation (PPT), Group Discussion, and Case Study.

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
BB23C15	INTERNATIONAL BUSINESS	THEORY	88	2	-	4

Preamble

- To understand the concept of international business.
- To identify the various components affecting the environment of international business.
- To outline the phenomena of MNCs and globalisation.
- To provide insights into the operational activities of the Export procedure and documentation.
- To analyse the role of external agencies in international business.
- To act ethically and with emotional sensitivity in international business environments.

Prerequisite

- Basic knowledge of management principles and economic environment.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the terms and concepts of IB (International Business) and international agencies.	K1
CLO2	Interpret the role of IB, IBE (International business environment), MNCs, Globalisation, Export, Import, and external agencies.	K2
CLO3	Identify the impact of IB, IBE, MNCs, Globalisation, and international agencies	K3
CLO4	Examine how the IB facilitates access to global opportunities, entrepreneurial growth, and career development.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	L	M	L
CLO2	M	S	M	S	M
CLO3	M	M	S	L	S
CLO4	S	M	L	S	S

S-Strong; M-Medium; L-Low

INTERNATIONAL BUSINESS - BB23C15 - 88 HRS

UNIT - I   **(19 Hrs)**

International Business – Meaning, Scope – Reasons for growth in International Business- Need for International Business - Impact of AI in International Business.- Constraints of International Business - Ethics in International Business - Role of Indigenous Knowledge in Internationalisation - Domestic Vs International Business – Modes of entry into International Business (Trade, Foreign Direct Investment, Licensing, Franchising, Joint Ventures, Turnkey, Wholly Owned Subsidiary, Joint ventures, Counter Trade and Digital Platforms and E-commerce) – Global Trends - Global Sourcing – Career Opportunities in International Business

UNIT - II   **(17 Hrs)**

International Business Environment – Concept – Significance - Types (Cultural environment, Economic Environment, Political Environment, Regulatory Environment, Technology and Demographic Environment) - INCO Terms.

UNIT - III   **(18 Hrs)**

Globalisation - Meaning, Definition and Features - Advantages and Disadvantages – Factors Favouring Globalisation - Obstacles Facing Globalisation - Globalisation Strategies - Impact of AI on Global Expansion - Globalisation of Indian Business. Multinational Corporation- Meaning-Definition-Characteristics – Evolution of MNCs - Significance of MNCs - Advantages and Disadvantages of MNC- MNCs in India - Role of MNC in International Trade.

UNIT - IV   **(17 Hrs)**

Export & Import – Meaning – Definition – Scope – Importance. Export Procedure – Overview. Preliminary steps – Pre shipment procedure–Shipment procedure – Post shipment procedure – Export Documentation **-** Principal Export documents - Auxiliary documents – Regulatory documents - Document Automation Tools.

UNIT - V   **(17 Hrs)**

Role of International Agencies**:** IMF, World Bank, WTO**,** & IATA. Institutional assistance for export promotion: Export Promotion Council - Commodity Boards – Boards of Trade: FIEO, IIFT, Export Inspection Council, STC, Export Houses- Special Economic Zones. New Multilateral Forums - G20's role in trade and sustainable development & Regional trade blocs like RCEP (Regional Comprehensive Economic Partnership).

Case Studies - 5hrs (Internal Evaluation Only)

Text Books

S.No.	Authors	Title	Publishers	Year & Edition
1	Charles W.L Hill	International Business	McGraw Hill	2025 & 15th Edn
2	Dr. K.Vidyakala	International Business	Aram Publications	2022 & 2nd Edn

3	K. Aswathappa	International Business	Tata McGraw-Hill	2020 & 7th Edn

Books for Reference

S.No.	Authors	Title	Publishers	Year & Edition
1	Sumati Varma	Fundamentals of International Business	Pearson	2024 & 5th Edn
2	Francis Cherunilam	International Trade and Export Management	Himalaya	2019 & 1st Edn

Pedagogy
- Chalk & Talk, Lecture, Seminar, PPT, Group Discussion and Case Study.

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
BB23E05	STRATEGIC MANAGEMENT	THEORY	73	2	-	4

Preamble

- To provide students with a strong foundation in the understanding of strategic concepts, theories, and techniques.
- To enable students to comprehend the applicability of various strategies in diverse organizational situations.
- To foster the growth of students' strategic thinking and decision-making abilities within different organizational environments.
- To encourage students to critically reflect on existing strategic theories and tools, fostering the creativity to combine and generate frameworks or tools for application in organizations when applicable.

Prerequisite

- Basic knowledge in management.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define and describe the principles of strategic management, environmental and organizational analysis frameworks, types of strategies, implementation aspects, and evaluation & control processes.	K1
CLO2	Explain stakeholder expectations, sustainability concepts, and ESG frameworks, interpret AI-powered scanning and analysis methods, summarize corporate and digital strategies, outline strategy implementation challenges and clarify strategic control systems.	K2
CLO3	Apply mission, vision, and objectives to business contexts, use SWOT, TOWS, VRIO, and ETOP for organizational assessment, apply tools like BCG, GE9 Cell, and Business Model Canvas, implement AI-enabled decision-making and structural strategies, and design contingency plans.	K3
CLO4	Analyze leadership and strategic lessons from Indian texts with modern practices, critically evaluate industry and competitor data with AI insights, assess growth, retrenchment, and green strategies, examine geopolitical and behavioral barriers in implementation and evaluate failures, controls, and resilience strategies.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	L	S
CLO2	S	S	M	L	S
CLO3	S	S	S	M	S
CLO4	S	S	S	M	S

S-Strong; M-Medium; L-Low

STRATEGIC MANAGEMENT - BB23E05 - 73 HRS

UNIT- I **(15 Hrs)**
Introduction to Strategic Management: Concept of Strategic Management - Need – Strategic Planning Process – Levels of Strategy - Mckinsey 7S Model- Strategic Vision - Corporate Mission – Objectives –Key Stakeholders Expectations – Strategic Management in a new Globalized Economy- 21st Century Approach to Business Strategy - Sustainability and ESG (Environmental, Social, and Governance) – Strategic Lessons from Indian Mythology (Kautilya's Arthashastra & Mahabharata).

UNIT-II **(14 Hrs)**
Environmental and Organizational Analysis: Concept & Types of Environmental Analysis – Industry and Competitor Analysis – AI-powered Environmental Scanning - Competitive Advantage – ETOP – Organisational Analysis - Internal, Comparative and Comprehensive Analysis - OCP and SWOT Analysis –TOWS Analysis –VRIO Analysis.

UNIT– III **(15 Hrs)**
Types of Strategies: Introduction to Corporate Strategies & Types – Stability, Growth, Retrenchment and Combination Strategies – Global Strategy – Aspects-Types-Importance - Generic Strategies- Blue Ocean Strategy -Digital Strategy -Agile Strategy - ESG-driven Green Ocean Strategies.
Strategic Management Tools: BCG, GE9 cell Matrix**,** DPM and SPACE Matrix-Business Model Canvas for an Industry 5.0 Environment.

UNIT- IV **(15 Hrs)**
Strategy Implementation: Meaning – Aspects of Implementation – Procedural Implementation – Structural Considerations — Resource Allocation -– Behavioral Implementation.
Strategic Thinking –Application of Tantrayukti in Strategy Implementation **-** Impact of AI on Strategic Thinking and Decision Making - Geopolitical Risk in Strategy Execution.

UNIT-V **(14 Hrs)**
Strategy Evaluation and Control: – Meaning - Control Criteria – Control Techniques – Reasons for Strategy Failure and Methods to Overcome -Contingency and Mitigation Planning - Managing Strategic Change - Business Continuity Plan (BCP) and its Influence on Strategic Management.

Case Studies (Internal Evaluation Only)

	Text Books			
S.No	Authors	Title	Publishers	Year and Edition
1	Shantam Shukla, Shashwat Shukla	Strategic Management: Text and Cases	McGraw Hill	2025 & 1st Edn
2	L. M Prasad	Strategic Management	Sultan Chand & Sons	2024 & 8th Edn
3	C B Gupta	Strategic Management	S Chand Publishing	2024 & 1st Edn
4	Fred R. David, Forest R. David	Strategic Management: A Competitive Advantage Approach,	Pearson Education	2022 & 17th Edn

		Concepts and Cases, Global Edition		

Books for Reference

S.No	Authors	Title	Publishers	Year and Edition
1	Melissa A. Schilling, Ravi Shankar.	Strategic Management of Technological Innovation	McGraw Hill	2025 & 7th Edn
2	Rajesh Ray	Sustainable Business Strategies: Integrating ESG and Circular Economy.	McGraw Hill	2025 & 1st Edn
3	Thomas L. Wheelen, J. David Hunger, Alan N. Hoffman, Charles E. Bamford, Purva Kansal	Strategic Management and Business Policy: Globalization, Innovation and Sustainability	Pearson	2023 & 16th Edn

Pedagogy

- PowerPoint Presentations, Group Discussion, Seminar, Quiz Assignment, Discussion.

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
BB23E06	CORPORATE ACCOUNTING	THEORY	73	2	-	4

Preamble

- To equip students with comprehensive knowledge of corporate accounting principles and practices applicable to modern business entities.
- To enable learners to understand and interpret financial statements for effective decision-making in a corporate environment.
- To develop the ability to analyse the impact of various corporate transactions on financial records and reports.
- To foster an in-depth understanding of advanced accounting treatments relating to assets, liabilities, and shareholders' equity.

Prerequisite

- Basic understanding of financial accounting concepts and principles, including journal entries, ledgers, and preparation of a trial balance.
- Fundamental knowledge of business organisation and company law provisions relating to share capital, financial reporting, and accounting standards.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Ability to understand the accounting methods for special company events, including share issues, redemptions, forfeitures, amalgamations, and absorptions.	K1
CLO2	Recognise & familiarise with the various tools used for accounting for owners' equity, debentures, redemption, and amalgamation.	K2
CLO3	Associate the components of final accounts in amalgamation, absorption, reconstruction accounts, and holding companies.	K3
CLO4	Analyse & perform fundamental accounting and reporting requirements of the Companies Act, and the ability to prepare consolidated accounts for a corporate group.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	L	S	M
CLO2	S	S	M	S	M
CLO3	M	S	S	M	S
CLO4	M	S	M	S	S

S-Strong; M-Medium; L-Low

CORPORATE ACCOUNTING - BB23E06 – 73 HRS

UNIT-I   (15Hrs)

Accounting for the issue of shares (Including forfeiture and reissue) and debentures in a company - Redemption of preference shares and debentures - Ind AS / IFRS treatment for issue and redemption of financial instruments (equity, preference, debentures)

UNIT-II   (14Hrs)

Profit Prior to Incorporation – Company Final Accounts

UNIT-III   (14Hrs)

Amalgamation**,** Absorption and Reconstruction Accounts - Accounting for Corporate Restructuring under Insolvency and Bankruptcy Code (IBC), 2016

UNIT-IV   (15Hrs)

Holding Companies – Prepare Consolidated balance sheet of a holding company and its

subsidiaries **-** Consolidated Financial Statements under IFRS 10

UNIT-V   (15Hrs)

Valuation of shares in Companies - Valuation of Goodwill and Liquidators Final Statement of Account – Valuation Techniques for Intangible Assets - Contingency & Events Occurring after the Balance Sheet - Valuation of Start-ups and Unicorns (DCF, VC Method, Comparable Multiples)

Theory - 20% and Problems - 80%

Text Book

S.No	Authors	Title	Publishers	Year & Edition
1.	S.P.Jain & K.L.Narang, Simmi Agrawal	Corporate Accounting	Kalyani Publishers	2024 & 15th Edn
2.	SN. Maheshwari, Suneel K Maheshwari, &Sharad K Maheshwari	Corporate Accounting	Vikas Publishing House Pvt Limited	2023 & 12th Edn

Books for Reference

S.No	Authors	Title	Publishers	Year & Edition
1.	CA Dr. P C Tulsian, Tushar Tulsian, CA Bharat Tulsian	Corporate Accounting	S. Chand & Sons	2023 & 13th Edn
2.	Dr. S.M. Shukla, Dr. K.L. Gupta	Corporate Accounting	Sahitya Bhawan Publications	2023 & 53rd Revised Edn

Pedagogy
- Chalk & Talk, Lecture, Problems, Seminar, PPT, Group Discussion.

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
BB23E07	SERVICES MARKETING	THEORY	73	2	-	4

Preamble
- Services dominate global and Indian economies, making Services Marketing essential to understand the unique nature, scope, and challenges of services.
- The course focuses on the extended marketing mix, consumer behaviour, and strategies for positioning, demand-supply management, and customer relationship building.
- It highlights the role of AI, automation, and digital platforms in optimising processes, monitoring quality, and enhancing customer engagement through omnichannel approaches.
- With applications across diverse industries, learners gain conceptual and practical insights to design strategies, adopt emerging technologies (AR, VR, blockchain, metaverse), and manage service crises effectively.

Prerequisite
- Fundamental knowledge of core marketing concepts (4Ps, consumer behaviour, market segmentation).
- Familiarity with business environment, digital marketing, and globalisation.
- Basic awareness of AI, automation, and analytical skills for interpreting marketing data.

Course Learning Outcomes
On the successful completion of the course, students will be able to:

CLO Number	CLO Statement	Knowledge Level
CLO1	Ability to recognize the primary requirements and magnitude of services marketing in promoting services.	K1
CLO2	Demonstrate the knowledge to design and select strategies in an evolving market to meet the unique characteristics of a service, as well as the challenges and opportunities of the services industry in a new technology-integrated world.	K2
CLO3	Apply the skill in service classification, technology, and promotion strategies to identify the service gap between customer expectations and service delivery. Develop an appropriate communication system to study consumer behavior and deliver quality service in each service sector.	K3
CLO4	Analyse customer satisfaction by applying key service elements and concepts to establish an optimal service design and service excellence by providing better quality service in the long run through AI integration in each service sector.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	L	S	M
CLO2	M	S	S	M	L
CLO3	M	S	M	S	S
CLO4	S	M	S	M	S

S-Strong; M-Medium; L-Low

SERVICES MARKETING - BB23E07 – 73 HRS

UNIT I (14 Hrs)

Service Marketing - Introduction to Services - Meaning and Definition- Nature and Scope- Characteristics - Challenges and issues of service marketing - Service marketing in India – Classifications of services - Services and Technology – AI application in the Service Industry - Effective Management of Service Marketing - Demand and Supply Management through Capacity Planning and Segmentation.

UNIT II (15 Hrs)

Marketing Mix in Service Marketing: The Seven Ps: Product Decision, Pricing, Strategies and Tactics, Promotion of Service and Placing of Distribution Methods for Services - Additional dimension in Services Marketing – People, Physical Evidence and Process – Internal Marketing of Services Consumer Behaviour in Service Marketing- Consumer Behaviour Analysis with AI - Service process design and optimization with automation and AI. Digital & Omni-Channel Service Marketing.

UNIT III (14 Hrs)

Positioning of services – Introduction - Designing service delivery System - Service Channel – Pricing of services – objectives - methods - Services in the retail sector – Service Level Agreements (SLA) – Service marketing triangle – Service Strategy - Internal versus External Orientation of Service Strategy Integrated Service Marketing Communication - AI-powered Chatbots and Virtual Assistants.

UNIT IV (15 Hrs)

Quality of Services – Introduction - Importance of Quality in Services - Delivering Quality Service: Causes of Service Failure – Service Quality Dimensions - Service Quality Models (Parasuraman, Zeithaml, Bitner (PZB) Gap Model - SERVQUAL and SERVPERF) - Service Recovery Strategies with Technology Integration - AI Applications in Monitoring Service Quality. Net Promoter Score (NPS) and loyalty tracking.

UNIT V (15 Hrs)

Service Marketing Strategies and Digital Transformation in - Health – Hospitality – Tourism – Financial – Logistics – Educational – Entertainment – Retail and E-commerce - public utility & IT – Applying technology to service settings – e-services - Crisis Management in Service Marketing - Predictive Analytics for Crisis Forecasting **-** AR and VR in service experiences - Blockchain and its applications in service industries. Metaverse in Service Marketing

Case Studies - Internal Evaluation Only

Text Book

S.No	Authors	Title	Publishers	Year & Edition
1	Valarie A. Zeithaml, Mary Jo Bitner, Dwayne D. Gremler, Martin Mende	Services marketing: Integrating customer focus across the firm	Dubuque McGraw-Hill Education	2023 & 8th Edn

Books for Reference

S.No	Authors	Title	Publishers	Year & Edition
1	Jochen Wirtz, Christopher Lovelock	Services Marketing People, Technology, Strategy	World Scientific	2023 & 9th Edn

2	Sanjeev Bordoloi, James Fitzsimmons and Mona Fitzsimmons	Service Management: Operations, Strategy, Information Technology	McGraw-Hill	2024 & 10th Edn

Pedagogy

- Chalk & Talk, Lecture, Seminar, PPT, Quiz, Assignment, Video, Group Discussion and Case Study.

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
BB23SBP2	COMPUTATIONAL FINANCE USING SPREADSHEET	PRACTICAL	-	4	41	3

Preamble

- To understand the basic spreadsheet functions.
- To deepen knowledge on basic financial functions in spreadsheet.
- To enable the students to construct spreadsheet for financial applications using financial functions available in spreadsheet and use them wherever applicable.

Prerequisite

- Basic Knowledge in Spreadsheet.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand about the various financial tools used in spread sheet.	K1
CLO2	Familiarize with financial analysis techniques, including depreciation calculation, NPV, IRR, credit policy analysis, and capital budgeting.	K2
CLO3	Apply data analysis using spreadsheet, including creating financial models, using tools like VLOOKUP and Pivot Tables, and applying statistical analysis for decision-making.	K3
CLO4	Analyze the financial statements using financial models for forecasting share prices, income statements, and cash budgets.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	L	L
CLO2	S	S	M	M	M
CLO3	S	S	L	S	M
CLO4	S	S	M	M	L

S- Strong; M-Medium; L-Low

COMPUTATIONAL FINANCE USING SPREADSHEET - BB23SBP2 – 41 HRS

Unit I   (8 Hrs)

A) Spreadsheet Basics
Input: Creating Spreadsheet workbook, Entering Data, Using Formulas, Removing Duplicates, Tools to be used: Vlookup, Pivot Table & Charts

Output: Sum, Mean, Median, Mode, Standard Deviation, Correlation & Descriptive Statistics

B) Calculation of Depreciation:
Input: Cost, Salvage, Period
Tools to be used: SLN, DB
Output: Depreciation Value, Asset Value & Chart

Unit II (9 Hrs)
Preparation of Income Statement, Cash Budget & Fund Flow Statement
Input: Receipts & Payments & Cash flows
Tools to be used: Data Validation, Scenarios Manager
Output: Income Statement, Cash Budget & Fund Flow Statement

Unit III (8 Hrs)
Designing Capital Structures:
Input: Summarized Income Statement, Variable Cost, Debt, Equity & Interest Expenses
Tools to be used: Goal Seek
Expected outcome: EBIT, WACC (Weighted Average Cost of Capital), Contribution Margin, DOL, DFL, DCL & BEP Graph

Unit IV (9 Hrs)
Credit Policy:
Input: Opening & Closing Receivables
Tools to be used: Data Function, Count if-Min, Max
Output: Aging Schedule

Capital Budgeting:
Input: Cash Flows
Tools to be used: PV, NPV, IRR
Expected Output: NPV, IRR, Profitability Index & Pay Back

Unit V (9 Hrs)
DuPont analysis:
Input: Net Profit Margin, Asset Turnover, Equity Multiplier & Return on Equity (ROE)
Tools used: DuPont Ratio & Charts
Expected Outcomes: Dupont Model

Forecasting of Share Price:
Input: Share Price
Tools to be used: Regression, Trend, Time Series (Moving Average) & Graph
Expected Output: Share Price Trend

Software essential: Spreadsheet

Text Books

S. No.	Authors	Title	Publishers	Year & Edition
1	Bill Jelen	MrExcel 2024: Igniting Excel Mastery with the Latest Tips & Tricks	Holy Macro! Books	September 2024 & 1st Edn
2	Suraj Kumar Lohani	Excel for Finance and Accounting	Bpb Publications	2023 & 1st Edn

Books for Reference

S. No.	Authors	Title	Publishers	Year & Edition
1	Danielle Stein Fairhurst	Financial Modeling in Excel For Dummies	Wiley	2022 & 2nd Edn

Pedagogy
- Spreadsheet, Demonstration (hands-on) & Discussion

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
BB23AC3	INSURANCE PRINCIPLES AND PRACTICE	THEORY	-	-	-	5

- To provide students with a comprehensive understanding of the concepts of risk, uncertainty, and the principles of insurance in both life and general domains.
- To enable learners to understand the legal, regulatory, and operational framework governing insurance practices in India.
- To familiarise students with emerging trends such as Insurance 4.0, Big Data, Artificial Intelligence, and InsurTech innovations transforming the industry.
- To develop the ability to analyse risk management strategies and evaluate the role of insurance in business, finance, and societal welfare.

INSURANCE PRINCIPLES AND PRACTICE - BB23AC3

UNIT - I

Definition Risk and uncertainty – Classification of Risk – Sources of Risk – External and Internal Insurance – Meaning, nature, and Significance - essential requirements and principles of risk insurance - reinsurance - privatisation of insurance business in India - Insurance Regulatory Development Authority – Recent Developments in the Insurance sector - Indian Insurance Market – Insurance 4.0 - Benefits & Challenges – Impact of Big Data and AI on Insurance

UNIT - II

Life Insurance – Law relating to life Insurance - General Principles of Life Insurance Contract - Proposal and Policy - Assignments and Nomination - Title and Claims - Concept of trusts in life policy - LIC Role and Functions - AI in Regulatory Compliance and Monitoring - Digital Platforms in Life Insurance Distribution (e-KYC, DigiLocker, eNACH).

UNIT - III

General Insurance - Law relating to general insurance - different types of general insurance - General Insurance vs. life Insurance - nature of fire insurance - various types of fire policy; subrogation - double insurance – contribution - proximate cause - claims of recovery. Accident and Motor Insurance –Nature – disclosure - terms, and conditions - claims and recovery - third party insurance - Compulsory motor vehicle insurance - accident insurance - HealthTech Insurance & Cyber Insurance.

UNIT - IV

Deposit and Credit Insurance – Nature - Terms and Conditions – Claim - Recovery etc., public liability insurance - emerging risk insurance - structure and power - AI in Credit Risk Scoring - General Insurance Corporation of India - function - Deposit Insurance and Credit Guarantee Corporation.

UNIT - V

Marine Insurance – Law relating to marine insurance - scope and nature - types of policy - insurable interest - disclosure and representation - insured perils – proximity – cause – voyage – warranties – measurement – subrogation – contribution - under insurance - Marketing issues and emerging career opportunities - Emerging Career Opportunities in InsurTech & Risk Management - Rural and social sector obligation in insurance.

Text Books

S.No	Authors	Title	Publishers	Year & Edition
1.	Jagroop Singh, Prerna Ahuja	Principles and Practices of Insurance	Kalyani Publishers	2024 & 2nd Edn
2.	M N Srinivasan and K Kannan	Principles of Insurance Law	Lexis Nexis	2021 & 11th Edn

Books for Reference

S.No	Authors	Title	Publishers	Year & Edition
1.	M. Eswari Karthikeyan	Principles and Practice of Insurance	Sahitya Bhawan Publications	2023 & 8th Edn
2.	Nicoletti Bernardo	Insurance 4.0: Benefits and Challenges of Digital Transformation	Springer Nature Switzerland AG	2021 & 1st Edn
3.	R K Nagarjun	Law And Practice of Insurance In India	Allahabad Law Agency	2023 & 4th Edn

Reference Links

S. No	Topic	Hours & Modules	Reference Links
1	Fundamental of insurance	Unit- I	https://www.youtube.com/watch?v=EcqWx8jqN0s
2	Introduction to insurance - Overview Role and importance of insurance	Unit-I, II, III, IV	https://onlinecourses.swayam2.ac.in/cec20_mg24/preview
3	Life Insurance	Unit-II	https://policyholder.gov.in/documents/38105/467164/HandbookOnInsurance.pdf/b9b056e9-3e74-83c0-cdd5-74412654e1fd?version=1.0&t=1631664054129 https://policyholder.gov.in/documents/38105/467164/IntroductionToInsurance.pdf/0e17ec5f-6ec8-551a-b476-5553d765340b?version=1.0&t=1631664057150 https://archive.nptel.ac.in/courses/110/104/110104095/

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
BB23AC4	**CUSTOMER RELATIONSHIP MANAGEMENT**	**THEORY**	-	-	-	**5**

Preamble

1. To provide students with a basic knowledge of building customer-retailer relationships and the ways to manage them.
2. To inculcate in students the benefits of customer retention strategies and technologies.
3. To impart knowledge on e- CRM solutions and CRM software packages.
4. To analyse the successful implementation of CRM, aimed at winning and retaining customers profitably.

CUSTOMER RELATIONSHIP MANAGEMENT - BB23AC4

UNIT- I

Relationship Marketing- Overview - Meaning- Basis of Building Relationships - Customer Lifetime Value - Transactional Vs Relationship Approach - Customer Acquisition and Customer Retention (Customer portfolio management, B2B, B2C) - Customer Experience Management – Web-based customer support - Personalization in CRM.

UNIT- II

CRM-Evolution, Meaning, Definition, Objectives, Benefits - Relationship between CRM & Technology- Creating a CRM culture- Building blocks of CRM- CRM Strategies- Customer Strategy Grid - IoT-Enabled Customer Data Collection - Types of CRM- Services Context for CRM - CRM and Cloud Platforms (SaaS CRM).

UNIT- III

Strategic CRM planning process - Framework of Successful CRM - CRM Implementation Steps- - Role of CRM Managers - HCRM Model - CRM: Opportunities - Challenges and Ways to avoid Pitfalls. Customer Strategy Grid Uses of Cost-Benefit Analysis in CRM.

UNIT- IV

Sales Force Automation (SFA) - Sales Territory Management, Lead, Contact and Knowledge Management, Strategic Advantages, Disadvantages - IoT for Sales Force Optimization - Call Centre – Objectives – Classification - Functionality and Developments – Web Based Customer Support – CRM Metrics - Chatbots & Conversational AI in CRM

UNIT- V

e-CRM-Levels, e-CRM tools- Difference between CRM and e-CRM- CRM integrated with the Internet of Things (IoT) - Data Warehousing – Data mining for CRM – an introduction to CRM software packages - Siebel, Oracle, People soft, My SAP CRM – AI strategy for CRM – Social Media Analytics in Predicting Consumer Behaviour.

Text Books				
S. No	Authors	Title	Publishers	Year & Edition
1	Daniel Prior, Francis Buttle, et al.	Customer Relationship Management: Concepts, Applications and Technologies	Routledge Publishers	2023 & 5th Edn

2	C.P. Rai	Customer Relationship Management	ARB Publications	2024 & 19th Edn

Books for Reference

S. No	Authors	Title	Publishers	Year & Edition
1	Gerhard Raab, Riad A. Ajami, G. Jason Goddard	Customer Relationship Management A Global Perspective	Routledge	2024 & 1st Edn
2	Michael Pearce	Customer Relationship Management: How to Develop and Execute a CRM Strategy	Business Expert Press	2021 & 1st Edn

Reference Link

S. No	Topics	Modules	Web Link
1	Building customer relationships, Business-to-business, e-CRM-Levels	Unit I, III and V	NPTEL :: Management - NOC:Customer Relationship Management

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
BB23AC5	**METAVERSE AND IMMERSIVE COMMERCE**	**THEORY**	-	-	-	**5**

1. To provide comprehensive knowledge on the evolution of the web and the emergence of the metaverse as a transformative digital environment.
2. To develop an understanding of immersive commerce and how it extends e-commerce through AR, VR, and virtual experiences.
3. To enhance application skills in analyzing business models, digital assets, and metaverse payment mechanisms.
4. To build analytical ability to assess technological, ethical, and regulatory challenges in metaverse commerce and identify career pathways.

METAVERSE AND IMMERSIVE COMMERCE - BB23AC5

UNIT I – Introduction to Metaverse **–** Evolution of the Internet: Web 1.0 → 2.0 → 3.0 → Metaverse – Concept of Metaverse: virtual worlds, avatars, digital twins, persistence, interoperability – Historical and Contemporary Virtual Environments (Second Life, Fortnite, Roblox, Meta Horizon) – Opportunities, Risks, and Future Potential of the Metaverse.

UNIT II – Metaverse Technologies & Platforms – AR/VR/MR Technologies: Concepts, Tools, and Applications in Business – Metaverse Platforms: Roblox, Decentraland, Sandbox, Spatial.io, Mozilla Hubs – Basics of Immersive Design: User Experience, Interface Design, 3D Modeling Principles – Infrastructure Requirements: Hardware (headsets, haptics), Performance, 5G, Cloud, and Edge Computing – AI Integration in the Metaverse (avatars, personalization, virtual assistants).

UNIT III – Business Models & Strategic Aspects of the Metaverse - Digital Economy: Virtual Goods, NFTs, and Digital Collectibles - Metaverse Payments: Cryptocurrencies, Wallets, Tokenised Loyalty, CBDCs, Regulatory Issues - Revenue Models: Subscription, Digital Asset Sales, Hybrid Phygital Products - Platform Ecosystems and Creator Economy in the Metaverse - Governance, IP Rights, and Cybersecurity in Metaverse Business Models.

UNIT IV – Consumer Experience in Immersive Commerce - Definition and Scope of Immersive Commerce vs Traditional E-commerce - AR/VR Applications: Virtual Try-ons, Product Visualization, Virtual Showrooms - Interactive Product Demonstrations and Gamification of Shopping - Consumer Behavior Drivers: Presence, Immersion, Trust, Adoption - Data Privacy, Personalization, and Ethical Issues in Immersive Consumer Experiences.

UNIT V – Future of Immersive Commerce & Careers - Phygital Commerce: Blending Physical and Digital Retail - Sectoral Applications: Education, Healthcare, Tourism, Retail, and Supply Chain - Emerging Careers: Immersive Commerce Consultants, Virtual Store

Designers, NFT Product Managers, Digital Asset Managers - Challenges: Technological Limitations, Cost, Consumer Adoption, Privacy, Ethics, and Governance - Sustainable & Inclusive Metaverse Commerce (Green Computing, Accessibility, Global Governance Models).

Text Books

S. No	Authors	Title	Publishers	Year & Edition
1	Philip Kotler, Hermawan Kartajaya, Iwan Setiawan	Marketing 6.0: The Future Is Immersive	Wiley	2023 & I Edn
2	Kuldeep Singh	Exploring the Metaverse: Redefining reality in the digital age	BPB Publications	2024 & I Edn

Books for Reference

S. No	Authors	Title	Publishers	Year & Edition
1	Chris Duffey	Decoding the Metaverse: Expand Your Business Using Web3	Kogan Page	2023 & I Edn
2	Devyansh Arora	Virtual Realms & Beyond: A Metaverse Research Odyssey: Exploration of Digital Realities in the Metaverse Environment	Notion Press	2024 & I Edn
3	David Palmer	The Business of Metaverse: How Organizations Can Optimize the Opportunities of Web3 and AI	Kogan Page Ltd	2024 & I Edn
4	Apurv Ulhas Naik	Phygital Revolution - The Future of Marketing	Notion Press	2024 & I Edn