



**PSGR  
Krishnammal College for Women**



## **DEPARTMENT OF BUSINESS ADMINISTRATION**

**CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING OUTCOMES - BASED**

**CURRICULAR FRAMEWORK  
(LOCF)**

**(Semester – I to IV)**

**Bachelor of Business Administration**



### **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:

**PS01:** To apply functional and foundational business concepts, theories, decision-making techniques and practices to succeed in a complex, technology-driven, global society.

**PS02:** 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.

**PS03:** To apply creativity, problem solving skills and innovation in development of an enterprise including sensitization towards ethical, moral and environmental issues.



**Department of Business Administration**  
**CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING OUTCOMES -**  
**BASED CURRICULAR FRAMEWORK (LOCF)**  
**Syllabus & Scheme of Examination**  
**2024-2027 Batch & onwards**  
**I, II, III & IV Semester**

Semester	Part	Course Code	Title of Course	Course Type	Instruction hours / week	Contact hours	Tutorial hours	Duration of Examinations	Examination Marks			Credits	
									CA	ESE	Total		
I	I	TAM2301A/ HIN2301A/ FRE2301A	Tamil Paper I/ Hindi Paper I/ French 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	BB24C01	Contemporary Management	CC	5	73	2	3	25	75	100	3	
	III	BB24C02	Financial Accounting	CC	5	73	2	3	25	75	100	3	
	III	BB24C03	Organizational Behavior	CC	5	73	2	3	25	75	100	3	
	III	TH24A02/ ES24A01/ ES24A02/ HI24A01/ EG24A01	Mathematics for Management I / Indian Economic Development / International Marketing / Indian Constitution / English through Classics I for Commerce and Management	GE	5	73	2	3	25	75	100	4	
	IV	<b>Non Tamil Students</b>											
		NME23B1 / NME23A1	Basic Tamil I / Advance Tamil I	AEC	2	28	2	-	100	-	100	2	
		<b>Students with Tamil as Language</b>											
		NME23WS	Women Studies	AEC	2	30	-	-	100	-	100		
I - V	VI	24BONL1 24BONL2 24BONL3	Online Course 1 Online Course 2 Online Course 3	ACC	-	-	-	-	-	-	-	-	
II	I	TAM2302A/ HIN2302A/ FRE2302A	Tamil Paper II/ Hindi Paper II/ French Paper II	L	4	58	2	3	25	75	100	3	
	II	ENG2302A	English Paper II	E	4	58	2	3	25	75	100	3	
	III	BB24C04	Quantitative Techniques for Management	CC	5	73	2	3	25	75	100	3	

	III	BB24C05	Leadership Communication	CC	5	73	2	3	25	75	100	3
	III	BB24C06	Human Resource Management	CC	5	73	2	3	25	75	100	3
	III	ES24A03/	Economic Analysis/	GE	5	73	2	3	25	75	100	4
		ES24A04/	Managerial Economics/									
		ES24A05/	Money and Banking /									
		TH24A10/	Mathematics for Management II /									
		HI24A02/	Fundamentals of Political Science /									
		EG24A02	English through Classics II									
	IV	NME23B2 /	Basic Tamil II / Advance Tamil II	AEC	-	-	-	-	100	-	100	Gr.
		NME23A2		AECC	2	30	-	-	100	-	100	2
	VI	NM23GAW	General Awareness	AEC	SS	-	-	-	100	-	100	Gr.
III	I	TAM2303A/ HIN2303A/ FRE2303A	Tamil Paper III/ Hindi Paper III/ French Paper III	L	4	58	2	3	25	75	100	3
	II	ENG2403A	English Paper III	E	4	58	2	3	25	75	100	3
	III	BB24C07	Production and Materials Management	CC	7	103	2	3	25	75	100	5
	III	BB24C08	Marketing Management	CC	5	73	2	3	25	75	100	4
	III	BB24A01 / ES23A06/	Income Tax / Demography/	GE	5	73	2	3	25	75	100	4
			EG23A03/	Writing for the media/								
			HI24A03	Indian Geography								
	III	BB24SBP1	Digital Skills for Managers	SEC	3	41	4	2	100	-	100	3
	IV	NM23DTG	Design Thinking	AEC	2	30	-	-	100	-	100	2
	I - IV	VI	COM15SER	Community Services – 30 hours	GC	-	-	-	-	-	-	-
I - V	VI	24BONL1 24BONL2 24BONL3	Online Course 1 Online Course 2 Online Course 3	ACC	-	-	-	-	-	-	-	-
IV	I	TAM2304A FRE2304A HIN2304A	Tamil Paper IV French Paper IV Hindi Paper IV	L	4	58	2	3	25	75	100	3
	II	ENG2404A	English Paper IV	E	4	58	2	3	25	75	100	3
	III	BB24C09	Financial Management	CC	6	88	2	3	25	75	100	5
	III	BB24C10	Business Analytics and Intelligence	CC	6	88	2	3	25	75	100	4
	III	BB24A02/ RM24A02	Indirect Taxation/ Sourcing Management	GE	5	73	2	3	25	75	100	4
IV	III	BB24SB01	Finance and Accounting for Business Process Services	SEC	3	43	2	2	100	-	100	3
IV	IV	NM23EII	Entrepreneurship and Innovation (Ignite X)	AECC	2	30	-	-	100	-	100	2

	V	COCOACT	Co-curricular Activities	GC	-	-	-	-	100	-	100	1
	IV	NM23EVS	Environmental Studies	AECC	SS	-	-	-	100	-	100	Gr.
	IV	COM15SER	Community Service (30 Hours)	GC	-	-	-	-	-	-	-	-
I - V	VI	16BONL1 16BONL2	Online Course 1 Online Course 2	ACC	-	-	-	-	-	-	-	-

L - Language

E - English

CC - Core Courses

GE - Generic Elective

- After Class hour

AEC - Ability Enhancement Courses

ACC - Additional Credit Course

Gr - Grade

AECC - Ability Enhancement Compulsory Courses

SEC - Skill Enhancement Courses

CA - Continuous Assessment

ESE - End Semester Examination

SS - Self Study

GC - Co-curricular Activity/ Community Service

### A Pattern -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**

### 2024 UG - Accounts Courses - (First 3 Units)

#### CA Question from each unit comprising of

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

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

One question with a weightage of 8 Marks (Internal Choice at the same CLO level) :8 x 3 = 24 Marks

**Total : 45 Marks**

#### ESE Pattern (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) 5 x 15 = 75 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks : 2 x 5=10 Marks

One question with a weightage of 5 Marks : 5 x 5 =25Marks

One question with a weightage of 8 Marks (Internal Choice at the same CLO level): 8 x 5 =40 Marks

**Total : 75 Marks**

#### I Year UG/ PG - Continuous Internal Assessment Pattern

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

Model Exam - 7 Marks (Conducted for 75 marks after 85 days - 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 Marks)

**Total : 25 Marks**

## **Continuous Internal Assessment Pattern for the Foundation Course – Women’s Studies**

- 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

## **Continuous Internal Assessment Pattern for the Foundation Course – Universal Human Values**

- 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

### **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 (Each Unit 15 Marks)	- 7 Marks (Conducted for 75 marks - Q.P. Pattern (2,5,8 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 –  $3 \times 2 = 6$  Marks

Section B –  $3 \times 5 = 15$  Marks (either or – same CLO Level) Section C

–  $3 \times 8 = 24$  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 :  $3 \times 2 = 6$  Marks One

question with a weightage of 5 Marks :  $3 \times 5 = 15$  Marks

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

**Total : 45 Marks**

#### **Model & ESE Pattern – Core & Allied – Theory**

Section A –  $5 \times 2 = 10$  Marks

Section B –  $5 \times 5 = 25$  Marks (either or – same CLO Level) Section C –

$5 \times 8 = 40$  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 :  $5 \times 2 = 10$  Marks One

question with a weightage of 5 Marks :  $5 \times 5 = 25$  Marks

One question with a weightage of 8 Marks :  $5 \times 8 = 40$  Marks (either or – same CLO Level)

**Total : 75 Marks**

**Continuous Internal Assessment Pattern for the Foundation Course –**

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**

**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**

**ASSIGNMENT/ SEMINAR**

**Maximum - 20 Marks (converted to 5 marks)**

<b>Criteria</b>	<b>4 Marks</b>	<b>3 Marks</b>	<b>2 Marks</b>	<b>1 Mark</b>
<b>Focus Purpose</b>	Clear	Shows awareness	Shows little awareness	No awareness
<b>Main idea</b>	Clearly presents a main idea.	Main idea supported throughout	Vague sense	No main idea
<b>Organisation: Overall</b>	Well planned	Good overall organization	There is a sense of organization	No sense of organization
<b>Content</b>	Exceptionally well presented	Well presented	Content is sound	Not good
<b>Style: Details and Examples</b>	Large specific examples and detailed descriptions	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples

## CLASS PARTICIPATION

Maximum - 25 Marks (converted to 5 marks)

Criteria	7 Marks	6 Marks	5 Marks	4 Marks	3 Mark	Points scored
<b>Level of Engagement in Class</b>	Student proactively contributes to class by offering ideas and asks questions more than once per class.	Student proactively contributes to class by offering ideas and asks questions once per class	Student contributes to class and asks questions occasionally	Student rarely contributes to class by offering ideas and asking no questions	Student never contributes to class by offering ideas	
<b>Listening Skills</b>	Student listens when others talk, both in groups and in class. or builds off of the ideas of others.	Student listens when others talk, both in groups and in class.	Student listens when others talk in groups and in class occasionally	Student does not listen when others talk, both in groups and in class	Student does not listen when others talk, both in groups and often interrupts when others speak.	
<b>Behavior</b>	Student almost never displays disruptive behavior during class	Student rarely displays disruptive behavior during class	Student occasionally displays disruptive behavior during class	Student often displays disruptive behavior during class	Student almost always displays disruptive behavior during class	
<b>Preparation</b>	Student is almost always prepared for class with required class materials	Student is usually prepared for class with required class materials	Student is occasionally prepared for class with required class materials	Student is rarely prepared for class with required class materials	Student is almost never prepared for class.	

**MAPPING OF PLOs WITH CLOs**

<b>COURSE</b>	<b>PROGRAMME LEARNING OUTCOMES</b>				
	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>	<b>PLO 5</b>
<b>COURSE-BB24C01</b>					
<b>CLO's</b>	<b>PLO 1</b>	<b>PLO 2</b>	<b>PLO 3</b>	<b>PLO 4</b>	<b>PLO 5</b>
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	S	S
CLO4	S	S	M	M	S
<b>COURSE – BB24C02</b>					
<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
CLO1	S	S	M	S	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	M
CLO4	S	S	S	S	S
<b>COURSE – BB24C03</b>					
<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	M
CLO4	M	S	S	M	M
<b>COURSE-BB24C04</b>					
<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PL05</b>
<b>CLO1</b>	S	M	S	L	M
<b>CLO2</b>	S	S	M	L	S
<b>CLO3</b>	S	S	S	S	S
<b>CLO4</b>	S	S	S	M	S
<b>COURSE – BB24C05</b>					
<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>

<b>CLO1</b>	S	S	M	L	S
<b>CLO2</b>	S	S	M	L	S
<b>CLO3</b>	S	S	S	M	S
<b>CLO4</b>	S	S	S	M	S
<b>COURSE – BB24C06</b>					
<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO1</b>	M	S	S	S	S
<b>CLO2</b>	S	L	S	S	S
<b>CLO3</b>	S	L	S	M	S
<b>CLO4</b>	S	S	S	S	S
<b>COURSE – BB24C07</b>					
<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO1</b>	L	S	S	S	S
<b>CLO2</b>	S	S	M	S	M
<b>CLO3</b>	S	M	S	L	S
<b>CLO4</b>	S	S	M	S	S
<b>COURSE – BB24C08</b>					
<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO1</b>	M	S	L	M	M
<b>CLO2</b>	S	S	M	S	M
<b>CLO3</b>	M	S	M	S	S
<b>CLO4</b>	M	S	S	M	S
<b>COURSE- BB24C09</b>					
<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO 1</b>	S	S	L	S	S
<b>CLO 2</b>	S	S	M	S	S
<b>CLO 3</b>	S	S	S	M	S
<b>CLO 4</b>	S	S	S	S	L
<b>COURSE – BB24C10</b>					
<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO 1</b>	S	M	L	M	M
<b>CLO 2</b>	M	M	L	M	M

<b>CLO 3</b>	S	S	M	S	S
<b>CLO 4</b>	S	S	M	S	S
<b>COURSE – BB24A02</b>					
<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO 1</b>	S	S	S	S	S
<b>CLO 2</b>	S	S	S	M	S
<b>CLO 3</b>	S	S	S	M	S
<b>CLO 4</b>	S	M	M	S	L
<b>COURSE – BB24SB01</b>					
<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO 1</b>	S	S	L	S	S
<b>CLO 2</b>	S	S	S	S	S
<b>CLO 3</b>	S	S	S	M	S
<b>CLO 4</b>	M	S	S	M	L

COURSE NUMBER- <b>BB24C01</b>	COURSE NAME – <b>CONTEMPORARY MANAGEMENT</b>	<b>Category</b>	L	T	P	Credit 3
		<b>Theory</b>	73	2	-	

### Preamble

1. To impart thorough understanding of management fundamentals and diverse managerial functions to students.
2. To empower students with comprehension of essential managerial skills crucial for achieving success in managerial roles.
3. To equip students with knowledge in planning, decision-making, organizing, and controlling, essential for navigating evolving organizational structures, globalization, technological advancements, and diverse workforce dynamics.
4. To integrate the concept of social responsibility into business decision-making processes.

### Course Learning Outcomes

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

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
CLO1	Understand various management concepts, their functions, and describe current developments in management practices.	K1
CLO2	Explain the different functions of Management with a deeper understanding of their roles and significance within organizational contexts.	K2
CLO3	Identify the advantages and challenges of different functions of management, demonstrating a critical understanding of their implications for organizational effectiveness.	K3
CLO4	Apply budgetary controls & non-budgetary controls promoting efficient and optimal utilization of resources in an organization, showcasing advanced knowledge and skills in management practices.	K4

### Mapping with Programme Learning Outcomes

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
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;

## **CONTEMPORARY MANAGEMENT - BB24C01**

**(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 - Management Lessons From IKS (Arthashastra and Thirukkural).

### **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 – Role of AI in Management.

### **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 - Global Management Competencies - 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.

**\*Highlighted Text offered in blended mode (Links Provided)**

Case Study Analysis- (Internal Evaluation Only)

**Text Book:**

Sl. No.	Author(s)	Title of the Book	Publisher	Year & Edition
1	Gareth Jones and Jennifer George	Contemporary Management	McGraw-Hill	2022 12 <sup>th</sup> Edition
2	Harold Koontz, Heinz Weihrich & Mark V. Cannice	Essentials of Management- An International, Innovation and Leadership Perspective	Tata McGraw Hill	2020 11 <sup>th</sup> Edition
3	Gupta CB	Management Theory and Practice	Sultan Chand & Sons	2022 21 <sup>st</sup> Edition
4	P. Kaliraj, T. Devi, Higher Education for Industry 4.0 and Transformation to Education 5.0			

**Reference Books:**

Sl. No.	Author(s)	Title of the Book	Publisher	Year & Edition
1	Openstax, David S. Bright, Anastasia H. Cortes	Principles of Management	Open Stax Textbooks	2022 1 <sup>st</sup> Edition
2	Stephen P Robbins; Mary K Coulter	Management	Hoboken, NJ : Pearson	2020 15 <sup>th</sup> Edition

**Reference Links:**

Sl. No.	Units	Topics	Links	No of Hrs
1	Unit: I, II, III, IV, V	Management, Planning, Decision Making, Organizing, Span of management, Staffing: , Organizational Change, Controlling,	NPTEL: <a href="https://archive.nptel.ac.in/courses/110/107/110107150/">https://archive.nptel.ac.in/courses/110/107/110107150/</a>	12 Weeks
2	Unit: I, II	Concept of Management, Organizing, Controlling, Management & Society, Creativity & Innovation	NPTEL: <a href="https://nptel.ac.in/courses/122108038">https://nptel.ac.in/courses/122108038</a>	10 hours
3	Unit V	Introduction to Industry 4.0	Introduction to Industry 4.0 and Internet of Things - (nptel.ac.in) <a href="https://youtu.be/wgWRLu8p90M">https://youtu.be/wgWRLu8p90M</a>	4 hours

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

## Blended Learning Links

S.no	Topic	Blended Learning Links
1	Scope of Management	<a href="https://youtu.be/r19R2oHY1cc">https://youtu.be/r19R2oHY1cc</a>
2	Managerial Roles and Skills	<a href="https://youtu.be/YRN-qlwZnVQ">https://youtu.be/YRN-qlwZnVQ</a>
3	Management Thoughts: Scientific	<a href="https://youtu.be/N0FdYnx9-vA">https://youtu.be/N0FdYnx9-vA</a> <a href="https://youtu.be/O_jsxkRCS4U">https://youtu.be/O_jsxkRCS4U</a>
4	Modern Management Thoughts	<a href="https://youtu.be/B28ipvdbf-U">https://youtu.be/B28ipvdbf-U</a> <a href="https://youtu.be/6553W0BS4y0">https://youtu.be/6553W0BS4y0</a>
5	Social Responsibility	<a href="https://youtu.be/ZoKihFLCY0s">https://youtu.be/ZoKihFLCY0s</a>
6	Nature of Planning	<a href="https://youtu.be/x3RCjZU9n5o">https://youtu.be/x3RCjZU9n5o</a>
7	Process of Planning	<a href="https://youtu.be/QDRkZbbwTq8">https://youtu.be/QDRkZbbwTq8</a>
8	Types of Plans- Singleuse plans & Standing plans	<a href="https://youtu.be/KWy_m6QfFhw">https://youtu.be/KWy_m6QfFhw</a>
9	Decision making process	<a href="https://youtu.be/vliBLYBlxi4">https://youtu.be/vliBLYBlxi4</a>
10	Organising: Principles	<a href="https://youtu.be/bAKgOVSmstQ">https://youtu.be/bAKgOVSmstQ</a>
11	Forms of Organisation (organisation structure)	<a href="https://youtu.be/bj0E1wcdLtE">https://youtu.be/bj0E1wcdLtE</a>
12	Delegation & Authority	<a href="https://youtu.be/kLXk_RoaSLg">https://youtu.be/kLXk_RoaSLg</a> <a href="https://youtu.be/WsqH8ygPS1k">https://youtu.be/WsqH8ygPS1k</a>
13	Process of staffing	<a href="https://youtu.be/uyw9kRCh0Kw">https://youtu.be/uyw9kRCh0Kw</a>
14	Manager Vs Leader	<a href="https://youtu.be/-ktljqpHG8k">https://youtu.be/-ktljqpHG8k</a>
15	Characteristics of Controlling	<a href="https://youtu.be/0FfDk1-JgVs">https://youtu.be/0FfDk1-JgVs</a>
16	Coordination: Meaning and Definition	<a href="https://youtu.be/wFJwzB-0JV4">https://youtu.be/wFJwzB-0JV4</a>
17	Introduction to Industry 4.0- Need	<a href="https://youtu.be/wgWRLu8p90M">https://youtu.be/wgWRLu8p90M</a>

COURSE NUMBER <b>BB24C02</b>	COURSE NAME <b>FINANCIAL ACCOUNTING</b>	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 book keeping 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 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 and the importance of financial accounting.	K1
CLO2	Recognize the kinds of accounting and use accounting tools through application and implementation.	K2
CLO3	Associate with the components of final accounts through the application of double-entry book keeping principles	K3
CLO4	Analyse and perform the accounting operations.	K4

### Mapping with Programme Learning 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

### Financial Accounting - BB24C02

(73 Hours)

#### UNIT – I (15 Hours)

Nature of Accounting - GAAP - Generally Accepted Accounting Principles - Accounting Concepts and conventions – Accounting Cycle – Accounting Equations - AI in Accounting  
- Kinds of Accounts - Journal, Ledger - Self Balancing and Sectional Balancing 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)

\*Highlighted Text offered in blended mode (Links Provided)

**TEXT BOOK:**

Sl. No.	Author(s)	Title of the Book	Publisher	Year & Edition
1	P C Tulsian, Bharat Tulsian, Tushar Tulsian	Financial Accounting	S Chand Publications	2023 1 <sup>st</sup> Edition
2	S.P. Jain ,K.L. Narang, Simmi Agrawal & Monika Sehgal	Financial Accounting	Kalyani Publishers	2022 12 <sup>th</sup> Edition
3	Gupta MP, Agarwal BM	Financial Accounting	S Chand Publications	2023 1 <sup>st</sup> Edition

**REFERENCE BOOKS:**

Sl. No.	Author(s)	Title of the Book	Publisher	Year & Edition
1	S.N. Maheswari, Suneel K.Maheshwari, Sharad K. Maheshwari	Financial Accounting for BBA	Vikas Publishing HousePrivate Limited	2018 6 <sup>th</sup> Edition
2	Grewal T.S	Double entry bookkeeping	Sultan hand &Company	2017 2 <sup>nd</sup> Edition

**Reference links**

Sl. No.	Units	Topics	Links	No of Hrs
1	Unit – 1,2,3	Financial Accounting	Swayam: <a href="https://onlinecourses.swayam2.ac.in/cec19_cm04/preview">https://onlinecourses.swayam2.ac.in/cec19_cm04/preview</a>	12 Weeks
2.	Unit - 4, 5	Financial Accounting	Swayam: <a href="https://onlinecourses.nptel.ac.in/noc23_mg80/preview">https://onlinecourses.nptel.ac.in/noc23_mg80/preview</a>	8 Weeks
3.	Unit -1,2	Introduction to Financial Accounting	Coursera: <a href="https://www.coursera.org/learn/wharton-accounting">https://www.coursera.org/learn/wharton-accounting</a>	12 hours

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

**Blended Learning Links**

S.no	Principles	Blended Learning Links
1	Principles	<a href="https://archive.nptel.ac.in/courses/110/106/110106147/">https://archive.nptel.ac.in/courses/110/106/110106147/</a>
2	Kinds of Accounts	<a href="https://archive.nptel.ac.in/courses/110/106/110106147/">https://archive.nptel.ac.in/courses/110/106/110106147/</a>
3	Objectives, Types of error	<a href="https://archive.nptel.ac.in/courses/110/106/110106147/">https://archive.nptel.ac.in/courses/110/106/110106147/</a>
4	Treatment of Adjustments	<a href="https://archive.nptel.ac.in/courses/110/101/110101131/">https://archive.nptel.ac.in/courses/110/101/110101131/</a>
5	Depreciation – Meaning, Need for depreciation	<a href="https://archive.nptel.ac.in/courses/110/101/110101131/">https://archive.nptel.ac.in/courses/110/101/110101131/</a>
6	Ethics in financial reporting.	<a href="https://www.youtube.com/watch?v=OT5RdoJAKhY">https://www.youtube.com/watch?v=OT5RdoJAKhY</a>

COURSE NUMBER- <b>BB24C03</b>	COURSE NAME – <b>ORGANISATIONAL BEHAVIOUR</b>	Category	L	T	P	Credit
		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;

## **ORGANISATIONAL BEHAVIOUR – BB24C03**

**(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- Revolutionizing Technology - 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, AI in Workplace Collaboration and Team Dynamics - 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; AI Application in Organisational Development- Organisational Effectiveness- Organisational Change and innovation - Concept and Forces for Change; Managing Planned Changes; Resistance to Change; Boundedness of Managing the Change.

### **\* Highlighted Text offered in blended mode (Links Provided)**

Case study (internal valuation only)

### Text Books:

Sl.No	Author(s)	Title of the Book	Publisher	Year & Edition
1.	Stephen P. Robbins , Timothy A. JudgeNeharika Vohra	Organisational Behaviour	19 <sup>th</sup> Edition Pearson	2023 19 <sup>th</sup> Edition
2.	Fred Luthans, Brett C. Luthans, Kyle W. Luthans	Organizational Behavior: An Evidence-Based Approach	Information Age Publishing	2020 12 <sup>th</sup> Edition
3.	Dr. F. C. Sharma	Organisational Behaviour	SBPD Publications	2021 1 <sup>st</sup> Edition

### Reference Books:

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

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

### Blended Learning Links:

S.No.	Topics	Blended Learning Links
1	Concept and Relevance of OB inModern Management	<a href="https://www.youtube.com/watch?v=-sLHfYnxh8s&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTs b&amp;index=3">https://www.youtube.com/watch?v=-sLHfYnxh8s&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTs b&amp;index=3</a>

2	Personality, Personality traits	<a href="https://www.youtube.com/watch?v=vJuYtdksW6c&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=6">https://www.youtube.com/watch?v=vJuYtdksW6c&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=6</a>
3	Personality tests	<a href="https://www.youtube.com/watch?v=fncSqQxgGnw&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=7">https://www.youtube.com/watch?v=fncSqQxgGnw&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=7</a>
4	Factors influencing perception,	<a href="https://www.youtube.com/watch?v=DNdUY4nz1qQ&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=11">https://www.youtube.com/watch?v=DNdUY4nz1qQ&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=11</a>
5	Attribution Theory – Organisational Applications	<a href="https://www.youtube.com/watch?v=hKCcZdqhs1I&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=12">https://www.youtube.com/watch?v=hKCcZdqhs1I&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=12</a>
6	Evaluation, Feedback and Rewards	<a href="https://www.youtube.com/watch?v=MK9Jt7BxoYM&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=18">https://www.youtube.com/watch?v=MK9Jt7BxoYM&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=18</a>
7	Values, Beliefs and Attitudes with Managerial Implications	<a href="https://www.youtube.com/watch?v=qaCs1PyPG04&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=10">https://www.youtube.com/watch?v=qaCs1PyPG04&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=10</a>
8	Team Building	<a href="https://www.youtube.com/watch?v=6mBLT7gux2I&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=22">https://www.youtube.com/watch?v=6mBLT7gux2I&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=22</a>
9	Group Cohesiveness – Group norms - Group processes and Group Decision Making,	<a href="https://www.youtube.com/watch?v=v1gigx9fwcY&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=23">https://www.youtube.com/watch?v=v1gigx9fwcY&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=23</a>
10	Organisation Power: Concept and Classification; Power Tactics; Coalitions	<a href="https://www.youtube.com/watch?v=3wLDyPN4QMY&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=26">https://www.youtube.com/watch?v=3wLDyPN4QMY&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=26</a>
11	Across culture	<a href="https://www.youtube.com/watch?v=_s6z81TGMXQ&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=41">https://www.youtube.com/watch?v=_s6z81TGMXQ&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=41</a>
12	Managing Stress and Conflicts.	<a href="https://www.youtube.com/watch?v=KHD0plh6UEg&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=20">https://www.youtube.com/watch?v=KHD0plh6UEg&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=20</a> <a href="https://www.youtube.com/watch?v=KXTi6S-pLa8&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=25">https://www.youtube.com/watch?v=KXTi6S-pLa8&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=25</a>
13	Organisational Effectiveness- Organisational Change and innovation - Concept and Forces for Change	<a href="https://www.youtube.com/watch?v=TnhBeaFbHYo&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=39">https://www.youtube.com/watch?v=TnhBeaFbHYo&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=39</a>
14	Boundedness of Managing the Change.	<a href="https://www.youtube.com/watch?v=Ws2gVrVzYbo&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=40">https://www.youtube.com/watch?v=Ws2gVrVzYbo&amp;list=PLbMVogVj5nJQYXoO3foSZ6CrU7aCCwTsb&amp;index=40</a>

COURSE CODE	COURSE NAME	Category	L	T	P	Credit
BB24C04	QUANTITATIVE TECHNIQUES FOR MANAGEMENT	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 empower students to demonstrate skills in the formulation and perception of problems, along with deriving optimized solutions to enhance decision-making.
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 Learning Outcome

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the fundamental concepts and methodologies of quantitative techniques, including transportation, assignment and sequencing problems, game and queuing theory, PERT, CPM, Simulation and decision trees.	K1
CLO2	Identify various quantitative techniques, such as Linear Programming, MODI method, PERT, CPM, Simulation and assignment problem methods for optimal solutions in real-world scenarios.	K2
CLO3	Apply quantitative techniques effectively to solve real-time problems, ensuring practical and efficient solutions.	K3
CLO4	Analyze complex scenarios and arrive at the best possible optimum solutions, enhancing precision in decision-making processes using quantitative techniques.	K3

### Mapping with Programme Learning 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 – BB24C04 (73 Hours)**  
**UNIT – I (14 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 (16 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) - Sequencing Problem - Processing n jobs on 2 machines, processing n jobs on 3 machines, processing n jobs on m machines.

**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 (15 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. Simulation – Meaning & Definition – Monte Carlo simulation (simple problems) - Data Driven Optimisation in Industry 4.0 and 5.0.

**UNIT – V (13 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:**

S. No.	Author(s)	Title of the Book	Publisher	
1.	R. Latha, R. Nagendran, S. Suriaprakash	Resource Management Techniques	RN Publications	2021 1 <sup>st</sup> Edition
2.	Frederick S. Hillier , Gerald J. Lieberman Bodhibroto Nag	Introduction to Operations Research	Mc Graw Gill	2021 11 <sup>th</sup> Edition
3	R. Panneerselvam	Operations Research	PHI Learning	2023 3 <sup>rd</sup> Edition

**Reference Books:**

S. No.	Author(s)	Title of the Book	Publisher	Year & Edition
1	N.D. Vohra	Quantitative Techniques in Management	Mc Graw Hill	2021 6 <sup>th</sup> Edition
2.	Michael Carter Camille C. Price Ghaith Rabadi	Operations Research A Practical Introduction	Chapman and Hall/CRC	2023 2 <sup>nd</sup> Edition
3.	V Sundaresan, KS Ganapathy Subramanian, K Ganesan	Resources Management techniques	ARS Publications	2018 12 <sup>th</sup> Edition
4.	Kanti Swarp , P.K.Gupta , Man Mohan	Operations Research— Introduction to Management Science	Sultan Chand & Sons	2022 20 <sup>th</sup> Revised Edition

**Blended Learning Links**

Unit	Topic	Blended Link
1	Advantages & Limitations of OR	<a href="https://archive.nptel.ac.in/courses/112/106/112106134/">https://archive.nptel.ac.in/courses/112/106/112106134/</a>
2	Assignment Problems –Meaning & Definition	<a href="https://archive.nptel.ac.in/courses/110/106/110106062/">https://archive.nptel.ac.in/courses/110/106/110106062/</a>
3	Game theory Basic terminology Terms used in queuing theory	<a href="https://archive.nptel.ac.in/courses/112/106/112106134/">https://archive.nptel.ac.in/courses/112/106/112106134/</a> <a href="https://archive.nptel.ac.in/courses/110/106/110106062/">https://archive.nptel.ac.in/courses/110/106/110106062/</a>
4	Critical Path – Advantages & Limitations. Comparison between PERT and CPM	<a href="https://archive.nptel.ac.in/courses/112/106/112106134/">https://archive.nptel.ac.in/courses/112/106/112106134/</a> <a href="https://archive.nptel.ac.in/courses/110/106/110106062/">https://archive.nptel.ac.in/courses/110/106/110106062/</a>
5	Decision Tree – Introduction & Concepts	<a href="https://archive.nptel.ac.in/courses/110/106/110106062/">https://archive.nptel.ac.in/courses/110/106/110106062/</a>

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

<b>COURSE CODE</b>	<b>COURSE NAME</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>Credit</b>
<b>BB24C05</b>	<b>LEADERSHIP COMMUNICATION</b>	<b>Theory</b>	<b>73</b>	<b>2</b>	<b>3</b>

**Preamble:**

1. To enable students to grasp the fundamental principles of effective leadership communication.
2. To equip students to exhibit clear, precise, and coherent communication as leaders, both in written and oral forms.
3. To effectively structure and convey ideas in written and spoken communication, tailoring messages to match the topic, purpose, audience, communication channel, and context.
4. To foster critical and creative thinking skills essential for effective leadership communication in today's competitive business environment.

**Course Learning Outcome:**

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

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
<b>CLO1</b>	Define key concepts of communication, leadership strategies, and correspondence techniques across organizational contexts.	<b>K1</b>
<b>CLO2</b>	Explain principles of effective communication, business correspondence, and digital strategies, integrating ethics and professionalism.	<b>K2</b>
<b>CLO3</b>	Demonstrate leadership presentation skills, professional document preparation, and strategic communication for Industry 4.0 and 5.0.	<b>K3</b>
<b>CLO4</b>	Analyze communication styles, leadership approaches, and organizational strategies for effective leadership in diverse environments.	<b>K4</b>

**Mapping with Programme Learning Outcomes**

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO1</b>	S	S	M	L	S
<b>CLO2</b>	S	S	M	L	S
<b>CLO3</b>	S	S	S	M	S
<b>CLO4</b>	S	S	S	M	S

S-Strong; M-Medium; L - Low

**Unit : I (15 Hours)**

Introduction to Communication:

Communication: Meaning – Objectives – Importance – Communication Process

- Media – Channels -Barriers and Gateways to Communication – Essentials of Effective Communication - Communication Ethics.

Leadership : Leadership and Followership - Definition - The Language of Leaders- Leadership Communication Strategy and Structure-

Communication Skills for Team and Leadership Effectiveness - Leadership Lessons from Arthashastra and Thirukkural.

**Unit : II (15 Hours)**

Business Correspondence:

Business Letters: Enquiries and Reply – Offers and Quotations – Orders and Execution – Claims and Adjustments – Collection – Status Enquiries - Job Application - Resume Writing - Business Email Etiquette.

**Unit : III (14 Hours)**

Leadership Presentations, Documents and Digital Communication:

Preparing Presentations (including Presentations in Virtual Environment), Agenda, Minutes & Reports - Press Releases.

Digital Communications: Leveraging the Web for Knowledge Sharing – Podcasts – Meaning - Types (Educational, Public Relations) - Professional Networking Sites – Types (Operational, Strategic) - Uses - Corporate Blogs- Tools - Content Writing Techniques- Strategic Communication in the Digital Era- Communication Analytics - Key Aspects of Communication in Industry 5.0.

**Unit : IV (15 Hours)**

Non-verbal communication:

Body Language – Types - Meta-Communication. Leadership Development:

Leadership Styles- Leadership and Followership communication Styles - Power and Influence in Leadership – Empowerment and Credibility Gaining Strategies - Strategies for Effective Team Communication and Collaboration -Leadership for Industry 4.0 & Industry 5.0 - Leadership Narratives – Public Speaking- Overcoming Glossophobia (Fear of Public Speaking) -Self-Branding in Transitional Scenarios.

**Unit : V - (14 Hours)**

Leadership in Diverse Environment:

Leadership in Diverse Organisational Structures, Cultures and Communications - Intercultural Communication- Organizational Communication -

Interpersonal Communication- Group Communication- Powerful and Powerless Talks - BATNA (Best Alternative To a Negotiated Agreement) - Crisis Communication- Leading Change Through Communication - Corporate Culture.

Case study - (for internal valuation only)

Text in bold are offered in blended mode & links are provided

**Text Books:**

S. No.	Author(s)	Title of the Book	Publisher	Year of Publication & Edition
1	K.K Sinha	Fundamentals of Business Communication	Taxmann Publications Pvt Ltd.	2022 5th Edition
2	Rajendra Pal & Korlahalli	Essentials of Business Communication	Sultan Chand & Sons.	Reprint 2020 13 <sup>th</sup> Edition
3	Pragyan Rath & Apoorva Bharadwaj	Communication Strategies for Corporate Leaders Implications for the Global Market	Routledge India	2019 Reprints 2022 1 <sup>st</sup> Edition
4	Archana Parmar	Business English and Leadership Communication	Swaranjali Publications	2021 1 <sup>st</sup> Edition
5	Deborah Barrett	Leadership Communication	McGraw-Hill	Reprint 2021 4 <sup>th</sup> Edition

**Reference Books::**

S. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1	Monika Schaller, Nicole Pfeffermann	New Leadership Communication—Inspire Your Horizon	Springer International Publishing	2023 1 <sup>st</sup> Edition
2	E. Bruce Harrison	Leadership Communications: How Leaders Communicate and How Communicators Lead in Today's Global Enterprise	Business Expert Press	2021 1 <sup>st</sup> Edition
3	Carolyn Mae Kim	Leveraging Technology in Leadership Communication	Taylor & Francis	Reprints 2022 1 <sup>st</sup> Edition
4	Gerardus Blokdyk	Communication And Leadership During Change A Complete Guide	5 STAR Cooks	Reprints 2021 3 <sup>rd</sup> Edition
5	Heidi Grant, Scott Berinato, Tsedal Neeley, Erin Meyer	HBR's 10 Must Reads on Communication	Harvard Business Review	2021 1 <sup>st</sup> Edition
6	Northouse book online tools for students: <b>Leadership: Theory and Practice</b> by Peter G. Northouse: <a href="https://edge.sagepub.com/northouse8e/student-resources-0">https://edge.sagepub.com/northouse8e/student-resources-0</a>			

## Web Resources:

1. <https://www.idsa.in/system/files/jds/jds-13-1-2019-leadership-and-management.pdf>
2. <https://blog.focusu.com/leadership-lessons-from-chanakyas-arthashastra>
3. <https://www.wisdomlib.org/hinduism/book/kautilya-arthashastra>
4. [Contents | Thirukkural in English](#)
5. <https://www.captivate.fm/learn-podcasting/types-of-podcast-explained>
6. [Communication Tools for Business | MOBI @SCU](#)

## Blended Learning Links :

S.no	Topics	Web Links
1.	Introduction to the Communication Meaning – Objectives – Importance	<a href="https://youtu.be/mrSnjEEL1ws">https://youtu.be/mrSnjEEL1ws</a>
2.	Barriers and Gateways to Communication	<a href="https://youtu.be/og5kkKtmQjs">https://youtu.be/og5kkKtmQjs</a>
3.	Communication Skills for Team	<a href="https://youtu.be/aQGQ8PN3x8I">https://youtu.be/aQGQ8PN3x8I</a>
4.	Leadership	<a href="https://youtu.be/TSU2VE38qUI">https://youtu.be/TSU2VE38qUI</a>
5.	Leadership Communication Strategy and Structure	<a href="https://youtu.be/2A6O15PZpd0">https://youtu.be/2A6O15PZpd0</a>
6.	Business Letters	<a href="https://youtu.be/ekFRWnPV6lc">https://youtu.be/ekFRWnPV6lc</a>
7.	Job Application - Resume Writing	<a href="https://youtu.be/36tCzSbtnOY">https://youtu.be/36tCzSbtnOY</a>
8.	Preparing Presentations	<a href="https://youtu.be/36tCzSbtnOY">https://youtu.be/36tCzSbtnOY</a>
9.	Body Language	<a href="https://youtu.be/mXlriwFIXnE">https://youtu.be/mXlriwFIXnE</a>
10.	Leadership Styles	<a href="https://youtu.be/xed2Sz-mjN8">https://youtu.be/xed2Sz-mjN8</a> <a href="https://youtu.be/36sHW0ER4oQ">https://youtu.be/36sHW0ER4oQ</a>
11.	Power and influence in Leadership	<a href="https://youtu.be/vXJmO_gF72w">https://youtu.be/vXJmO_gF72w</a>
12.	Leadership for Industry 4.0	<a href="https://youtu.be/wUVTGg8MATY">https://youtu.be/wUVTGg8MATY</a>
13.	Public Speaking	<a href="https://youtu.be/RB3MJt3dfrg">https://youtu.be/RB3MJt3dfrg</a>
14.	Intercultural Communication	<a href="https://youtu.be/5Lm20a1L89c">https://youtu.be/5Lm20a1L89c</a>
15.	Interpersonal Communication	<a href="https://youtu.be/YrZSkdReOzc">https://youtu.be/YrZSkdReOzc</a>
16.	Group Communication	<a href="https://youtu.be/3UMxnWFxdm8">https://youtu.be/3UMxnWFxdm8</a>
17.	Crisis Communication	<a href="https://youtu.be/cw8vb08Zsp0">https://youtu.be/cw8vb08Zsp0</a>
18.	Corporate Culture	<a href="https://youtu.be/Bxm3j8JOXs4">https://youtu.be/Bxm3j8JOXs4</a>

<b>COURSE CODE</b>	<b>COURSE NAME</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
<b>BB24C06</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<b>Theory</b>	<b>73</b>	<b>2</b>	<b>-</b>	<b>3</b>

### **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 Learning Outcomes**

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

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
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	Apply the strategies, latest trends & developments in HR and retain the best talents in the organization.	K3

### **Mapping with Programme Learning Outcomes**

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO1</b>	M	S	S	S	S
<b>CLO2</b>	S	L	S	S	S
<b>CLO3</b>	S	L	S	M	S
<b>CLO4</b>	S	S	S	S	S

S-Strong; M-Medium; L - Low

## HUMAN RESOURCE MANAGEMENT – BB24C06

(73 Hours)

### UNIT – I (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, Ancient Wisdom for Modern HR: Valmiki’s Perspectives - Corporate Objective - Human Resource Planning – Concept –objective –Need and Importance –process –levels – Problems - HRM in changing environment - Challenges in HRM. HR Structure, Strategy and Concept of People Management in a Systems Perspective

### UNIT – II (15 Hours)

Job Analysis: Job Description - Job Specification – Objectives - Concept –Approaches- Methods. Job Design - Recruitment: Definition and Objectives of Recruitment– Recruitment Policy - Recruitment Philosophy from IKS (Insights from Arthashastra & Tirukkural) – Sources of Recruitment and Methods of Recruitment – Online recruitment, RPA in Recruitment Process. Selection: Definition and Purpose of Selection – Process – testing and Competency mapping - Recruitment and selection in Indian Scenario

### UNIT – III (15 Hours)

Induction and Socialization - objectives, process, and stages - Training and development of Employees – Training Objectives – Need for Training – The Role of Practical Learning in Training: Insights from the Gurukul System - Training Methods - on the job training - off the job training - choosing optimum method - Advantages of Training – Evaluation of training. Types of instructors led training and learning - coaching, mentoring, job shadowing, online learning, and Blended learning. HR Virtual Assistants.

### UNIT – IV (14 Hours)

Performance Appraisal- Concept – Objective –importance –process –problems –essential Methods 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. HRM Tech Trends - Data-driven DEIB. Career Planning and Succession Planning- Objectives, Process and Career Counselling – Advantages and Limitation – Career Development Stages

### UNIT – V (14 Hours)

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

### Topics offered in blended mode. (Links given) Text

#### Books

S. No.	Author(s)	Title of the Book	Publisher	Year & Edition
1.	K. Aswathappa & Sadhna Dash	Human Resource Management, Text & Cases	Mcgraw Hill,	2023 & 10 <sup>th</sup> edition
2.	Gary Dessler & Biju Varkey	Human Resource Management	Pearson Publishers	2023 & 16 <sup>th</sup> edition

**Reference Books:**

S.No.	Author(s)	Title of the Book	Publisher	Year & Edition
1	Dr. Shikha Kapoor	Human Resource Management	Taxmann	2023 & 2 <sup>nd</sup> edition
2.	IIBF	Human Resource Management	Macmillan	2023 & 1 <sup>st</sup> edition
3.	Rahul Kumar Das	Human Resource Management	Notion Press	2022 & 1 <sup>st</sup> edition

**Blended Learning links**

S. No.	Units	Topics	Links
1	Unit –I	Objectives and Nature of HRM – Evolution of HRM - Functions & Importance of HRM – Qualities, and Role of HR Manager	<a href="https://archive.nptel.ac.in/courses/122/105/122105020/">https://archive.nptel.ac.in/courses/122/105/122105020/</a>
		HRM in changing environment - Challenges in HRM	<a href="https://www.youtube.com/watch?v=awUPBxAetlU">https://www.youtube.com/watch?v=awUPBxAetlU</a>
2.	Unit –II	Recruitment: Definition and Objectives of Recruitment – Recruitment Policy	<a href="https://archive.nptel.ac.in/courses/122/105/122105020/">https://archive.nptel.ac.in/courses/122/105/122105020/</a>
		Selection: Definition and Purpose of Selection	<a href="https://archive.nptel.ac.in/courses/122/105/122105020/">https://archive.nptel.ac.in/courses/122/105/122105020/</a>
3.	Unit –III	Training and development of Employees – Training Objectives – Need for Training	<a href="https://archive.nptel.ac.in/courses/122/105/122105020/">https://archive.nptel.ac.in/courses/122/105/122105020/</a>
4.	Unit –IV	Compensation –meaning, Essential, types	<a href="https://www.youtube.com/watch?v=c75U2xofWEM">https://www.youtube.com/watch?v=c75U2xofWEM</a>
		Career Planning	<a href="https://www.youtube.com/watch?v=-3gpquAjios">https://www.youtube.com/watch?v=-3gpquAjios</a>
5.	Unit - V	Employee Health, Safety & Welfare, Grievances & Discipline, Social Security	<a href="https://www.youtube.com/watch?v=KRjsEQXeBvo">https://www.youtube.com/watch?v=KRjsEQXeBvo</a> <a href="https://www.youtube.com/watch?v=KoDiuL6NqgQ&amp;t=1s">https://www.youtube.com/watch?v=KoDiuL6NqgQ&amp;t=1s</a>

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

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
BB24C07	PRODUCTION AND MATERIALMANAGEMENT	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 Equipment's 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	Analyze how Plant Layout, Work Study, TQM, ERP, Vendor Rating and Evaluation can be used towards value creation of products.	K4

### Mapping with Program Learning Outcomes

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

S-Strong; M-Medium; L-Low

## **PRODUCTION AND MATERIAL MANAGEMENT – BB24C07 (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. Circular Economy in Production.

### **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.

Total Quality 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 inventories – EOQ- Safety Stock - Re-order Point – KANBAN – JIT– Outsourcing. Material Planning, Material Handling: Meaning – Principles - Categories of Material Handling Equipment.

### **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, ISO 9000 Systems – Lean, World Class Manufacturing, Robotic Process Automation. AI, Virtual and Augmented Reality Applications in Production, Introduction to Cyber-Physical Production Systems (CPPS).

#### **Topics offered in blended mode. (Links given)**

Case study(Internal valuation only)

#### **Text Books:**

<b>S. No.</b>	<b>Author(s)</b>	<b>Title of the Book</b>	<b>Publisher</b>	<b>Year &amp; Edition</b>
1.	Dr. F.C. Sharma	Production & Materials Management	Mahavir Publication	2024 & 1 <sup>st</sup> Edn
2.	Tony K. Arnold, Steve Chapman, Lloyd M. Clive, Ann K. Gatewood	Introduction to Materials Management	Pearson	2022 & 9 <sup>th</sup> Edn
3.	K. Aswathappa	Essentials of Production Management	Himalaya Publishing House	2021 & Revised 3 <sup>rd</sup> Edn

**Reference Books:**

<b>S. No.</b>	<b>Author(s)</b>	<b>Title of the Book</b>	<b>Publisher</b>	<b>Year &amp; Edition</b>
1.	Dr.K.Vidyakala, Dr.N.Kathiravan, Dr.K.Nithya Kala	Production and Materials Management	Bonfring Publishers	2018 & 1 <sup>st</sup> Edn
2.	Chunawalla & Patel	Production and Operations Management	Himalaya Publishing House.	2022& 9 <sup>th</sup> Edn
3.	Marc Helmold & Brain Terry	Operations and Supply Management 4.0 Industry Insights, Case Studies and Best Practices	Springer Cham	2021& 1 <sup>st</sup> Edn
4.	Ankita Agrawal	Production and Materials Management	Horizon Press	2022& 1 <sup>st</sup> Edn

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

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
BB24C08	MARKETING MANAGEMENT	Theory	73	2	-	3

**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	Identify and recall fundamental marketing concepts, functions, and the micro and macro marketing environment.	K1
CLO2	Explain the role of product management, pricing strategies, distribution channels, branding, packaging, segmentation, and buyer behavior in effectively marketing goods and services.	K2
CLO3	Apply marketing research techniques, digital marketing strategies, and data-driven insights to assess evolving market trends and consumer behavior.	K3
CLO4	Analyze contemporary marketing developments, including AI-driven personalization, ethical marketing, and sustainable practices, to facilitate informed decision-making.	K4

**Mapping with Programme Learning Outcomes**

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

S-Strong; M-Medium; L-Low

**MARKETING MANAGEMENT- BB24C08****(73 Hrs)****UNIT – I****(15 Hrs)**

Introduction to Marketing: Overview - Nature - Objectives - Functions and Factors

- Marketing Environment – Micro and Macro – Application of Marketing Mix & Approaches in Digital Era - Buyer Behaviour- Factors influencing buyer behaviour - Buyer decision-making process and roles -Consumer vs Organisational buyers - Buyer behaviour and Marketing strategies- Future Ready Marketing.

**UNIT – II****(15 Hrs)**

Product: Introduction 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 Hrs)**

Pricing: Introduction – Objectives - Factors – Pricing Methods and strategies and Price adjustment strategy - Market Segmentation, Targeting and Positioning - Introduction - Importance – Steps – Elements - Strategies. Sales Promotion Tools - Sales Force Management - Introduction to Customer Lifetime Value.

**UNIT – IV****(14 Hrs)**

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

**UNIT – V****(15 Hrs)**

Contemporary Marketing Trends: 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 driven Marketing & personalization – Sustainable and Ethical Marketing - Social, Ethical and Legal Aspects of Marketing

Case study (internal valuation only)

**Text books:**

<b>S. No</b>	<b>Author(s)</b>	<b>Title of the Book</b>	<b>Publisher</b>	<b>Year &amp; Edition</b>
1.	Philip Kotler	Marketing Management	Pearson Publishers	2024 & 17 <sup>th</sup> Edn
2.	V.S. Ramasamy and S. Nama kumari	Marketing Management: Indian Context Global Perspective	Sage Publications India Pvt Ltd	2024 & 8 <sup>th</sup> Edn
3.	Torben Hansen	Marketing Management	Pearson Europe	2024 & 5 <sup>th</sup> Edn

**Reference Books:**

S. No.	Author(s)	Title of the Book	Publisher	Year & Edition
1	Dr. Ruchi Gupta , Er. Jayakar Sodagiri	Principles of Marketing	Scholar Tech Press	2024 & 2 <sup>nd</sup> Edn
2	Greg Marshall and Mark Johnston	Marketing Management	McGraw-Hill	2023 & 4 <sup>th</sup> Edn

**Coursera Links**

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

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

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
BB24A01	INCOME TAX	Theory	73	2	-	4

### Preamble

- To familiarize students with the 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-Filing.
- To apply the various deductions concerning income.
- 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, its amendments, and their digital and ethical implications.	K1
CLO2	Recognize and distinguish capital and revenue expenditures, heads of income, and the ethical implications of tax planning.	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	M	S	M	M	L
CLO2	M	S	M	S	L
CLO3	S	S	M	S	M
CLO4	S	S	M	S	M

S-Strong; M-Medium; L - Low

### INCOME TAX - BB24A01

(73 Hours)

#### UNIT – I

(16 Hrs)

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 Hrs)

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 Hrs)**

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) - Capital Gains on sale of digital assets and mutual fund reclassification.

**UNIT – IV (13 Hrs)**

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 Hrs)**

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

**Theory: 30%, Problem: 70%**

**Textbook:**

S. No.	Author (s)	Title of the Book	Publisher	Year & Edition
1	Gaur and Narang	Income Tax Law and Practice	Kalyani Publishers, New Delhi,	2025 & 52 <sup>nd</sup> Edn

**Reference Books:**

S. No.	Author(s)	Title of the Book	Publisher	Year & Edition
1	H.C. Mehrotra and S.P. Goyal	Income Tax and Practice	Sahitya Bhawan Publications	2025 & 65 <sup>th</sup> Revised Current Edn
2	Dr. Vinod K.Singhania ,Dr. Kapil Singhania	Direct Tax Law and Practice Assessment Year 2025-2026	Tax Mann Publication Pvt Ltd.,	2025 & 71 <sup>st</sup> Revised Current Edn

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

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
<b>BB24SBP1</b>	<b>DIGITAL SKILLS FOR MANAGERS</b>	<b>Practical</b>	<b>-</b>	<b>4</b>	<b>41</b>	<b>3</b>

### **Preamble**

1. Introduce advanced Excel tools for data analysis, including data cleaning, transformation, and modelling for better business decision-making.
2. Explore the use of data analytics tools and project management software to support decision-making and improve team collaboration.
3. Understand how automation and workflow optimization tools enhance business process efficiency.
4. Implement cloud-based tools for data management, real-time collaboration, and backup/recovery strategies in business operations.

### **Course Learning Outcomes**

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

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
CLO1	Identify key features and functionalities of Excel and analytics software to enhance business analysis skills.	K1
CLO2	Explore the application of project management tools and data analytics software in business decision-making and collaboration.	K2
CLO3	Analyze how automation tools can optimize business processes and workflow for efficiency.	K3
CLO4	Implement cloud-based tools for effective data management, collaboration, and recovery in real-world business environments.	K4

### **Mapping with Programme Learning Outcomes**

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO1</b>	S	S	M	M	L
<b>CLO2</b>	S	S	S	M	M
<b>CLO3</b>	S	S	S	M	M
<b>CLO4</b>	S	S	S	L	M

S- Strong; M-Medium; L-Low

**DIGITAL SKILLS FOR MANAGERS - BB24SBP1****(43 Hours)****UNIT –I****(9 Hrs)**

**Advanced Excel for Business Analysis and Reporting:** Importing – Cleaning - Transforming Data from Multiple Sources (Databases, CSV, Web) – Data Models with Power Pivot – Advanced DAX (Data Analysis Expressions) – Sparklines – Slicers.

**UNIT – II****(8 Hrs)**

**Data Analytics Software for Decision Making** - Google Analytics: Key Metrics and Reports - Analysing Website Traffic - User Engagement - Setting Up and Analysing Website Traffic Data.

**UNIT –III****(9 Hrs)**

**Project Management Software** - Tools: Asana, Trello, and Monday.com - Reporting and integrating with Google Calendar, Slack tools - Gantt charts - Dependency Tracking.

**UNIT – IV****(8 Hrs)**

**Automation and Workflow Optimization** - Zapier for Business Process Automation – Trello - Power Automate (Microsoft Flow) - Automating Repetitive Tasks.

**UNIT – V****(9 Hrs)**

**Data Management and Cloud Tools** – Creating – Organizing - Sharing Cloud Folders - Real-Time Collaboration - File Versioning - Backup Strategies in Cloud data - Recovery in the Cloud.

**Text Book:**

S. No.	Author	Book name	Publisher	Year & Edition
1.	Jordan Morrow	Be Data Literate: The Data Literacy Skills Everyone Needs to Succeed	Pearson	2024 & 1st Edn

**Reference Books:**

S. No.	Author (s)	Book name	Publisher	Year & Edition
1.	George Mount	Modern Data Analytics in Excel: Using Power Query, Power Pivot, and DAX	O'Reilly Media	2024 & 1st Edn

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
BB24C09	FINANCIAL MANAGEMENT	THEORY	88	2	-	5

#### Preamble

- To understand the basic concepts, principles, and objectives of financial management.
- To deepen knowledge of all the components of the financial environment of business.
- To equip the necessary skills to make decisions on various financial matters.
- To convey sufficient knowledge for organising financial transactions effectively.

#### Prerequisite:

- Students should have foundational knowledge of accounting principles, business mathematics, and economics.

#### 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 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
CLO 2	Recognise how the time value of money, cost of capital, capital structures, capital budgeting, working capital, dividends and analytical decisions are used for financial management.	K2
CLO 3	Apply financing decisions by implementing tools such as the time value of money, cost of capital, capital structures, capital budgeting, and working capital management techniques to manage financial resources effectively.	K3
CLO 4	Analyse and apply critical thinking skills to make effective decisions by utilising 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
CLO 1	S	S	L	M	M
CLO 2	S	S	L	M	M
CLO 3	M	S	M	S	M
CLO 4	M	S	M	S	M

S-Strong; M-Medium; L-Low

## FINANCIAL MANAGEMENT - BB24C09 - 88 HRS

### UNIT I: Theory and Problems

(18 HRS)

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. Central Bank Digital Currency (CBDC) in India (Digital Rupee) – RBI initiatives and implications.

### UNIT II: Theory and Problems

(17 HRS)

Financing Decision: Introduction - ESG-based Financing - Cost of Capital – Impact of ESG scores on the 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 HRS)

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 HRS)

Capital Budgeting: Introduction - Factors Affecting Capital Expenditure - Methods of Appraisal – AI/ML Applications in Capital Budgeting & Investment Appraisal - Pay Back – Accounting Rate of Return – Net Present Value – Internal Rate of Return - Profitability Index. (Simple problems).

### UNIT V: Theory

(18 HRS)

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 - Role of IoT in Financial Analytics. Introduction to Fintech – Fintech Techniques and Tools – Trends – Application and Future of Fintech.

**Note: Simple problems from Units I, II, III and IV (Theory 50 % and Problems 50 %)**

#### Text Books

S.No	Author(s)	Title of theBook	Publisher	Year & Edition
1.	Sharma RK, Gupta SP & Neeti Gupta	Financial Management Theory and Practice	Kalyani Publications	2023 Revised & 9 <sup>th</sup> edn
2	Prasanna Chandra	Financial Management Theory & Practice	McGraw Hill	2022 Revised & 11 <sup>th</sup> edn

## Books for Reference

S.No.	Author	Book name	Publisher	Year & Edition
1.	MY Khan & PK Jain	Financial Management	Tata McGraw Hill Publishing	2018 Revised & 8 <sup>th</sup> edn
2.	I.M. Pandey	Financial Management	Vikas Publishing	2021 Revised & 12 <sup>th</sup> edn
3.	Ravi M. Kishore, Padma Sai Arora	Financial Management	Taxmann	2023 Revised 9 <sup>th</sup> edn

## Reference Links

S.No	Unit	Topic	Reference Links
1	I	Objectives of Financial Management	NPTEL Video: <a href="https://www.youtube.com/watch?v=CCQwz_Gwo6o&amp;t=15s">https://www.youtube.com/watch?v=CCQwz_Gwo6o&amp;t=15s</a>
2		Source of Finance	<a href="https://www.youtube.com/watch?v=Jj0LJQlee14">https://www.youtube.com/watch?v=Jj0LJQlee14</a> <a href="https://www.youtube.com/watch?v=MjeihB5Tjn4">https://www.youtube.com/watch?v=MjeihB5Tjn4</a>
3	II	Cost of Capital	<a href="https://www.youtube.com/watch?v=sjLJKfbpJ7Q">https://www.youtube.com/watch?v=sjLJKfbpJ7Q</a> <a href="https://www.youtube.com/watch?v=hJ3G5BCU_1Q">https://www.youtube.com/watch?v=hJ3G5BCU_1Q</a>
4	III	Factors Influencing Capital Structure	<a href="https://youtu.be/0wBkjFkR-xg">https://youtu.be/0wBkjFkR-xg</a> <a href="https://youtu.be/sSdDej6jpBs">https://youtu.be/sSdDej6jpBs</a> <a href="https://youtu.be/66mVh8NN4ds">https://youtu.be/66mVh8NN4ds</a>
5		Dividend and Dividend Policy	<a href="https://www.youtube.com/watch?v=4Z9AlZVYsEg">https://www.youtube.com/watch?v=4Z9AlZVYsEg</a>
6	IV	Factors affecting capital budgeting	<a href="https://youtu.be/g6UCv4rkZ_Y">https://youtu.be/g6UCv4rkZ_Y</a> <a href="https://www.youtube.com/watch?v=r93pyYGJCLQ">https://www.youtube.com/watch?v=r93pyYGJCLQ</a> <a href="https://www.youtube.com/watch?v=S3DGODVeSqI">https://www.youtube.com/watch?v=S3DGODVeSqI</a>
7	V	Classification and Importance of Working Capital	<a href="https://youtu.be/_7vRffkKb5k">https://youtu.be/_7vRffkKb5k</a>
8		Determinants of Working Capital	<a href="https://youtu.be/4KRUjhwvZ1M">https://youtu.be/4KRUjhwvZ1M</a>
9		Objectives of Cash Management	<a href="https://www.youtube.com/watch?v=XUVhuqlg6G0">https://www.youtube.com/watch?v=XUVhuqlg6G0</a>

## Pedagogy

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

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
BB24C10	BUSINESS ANALYTICS AND INTELLIGENCE	THEORY	88	2	-	4

#### Preamble

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

#### Prerequisite:

- Students should be familiar with basic statistics, Excel operations, and management information systems.

#### Course Learning Outcomes

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

CLO Levels	CLO Statement	Knowledge Level
CLO 1	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
CL02	Describe types of business analytics, data warehouse architectures, data models, BI components, data visualization tools, and big data applications	K2
CLO 3	Apply the components of data science, real-time data warehousing tools, data modelling, big data techniques, and technologies for effective business decisions.	K3
CLO 4	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
CLO 1	S	M	L	M	M
CLO 2	M	M	L	M	M
CLO 3	S	S	M	S	S
CLO 4	S	S	M	S	S

S-Strong; M-Medium; L-Low

## BUSINESS ANALYTICS AND INTELLIGENCE – BB24C10 - 88 HRS

### UNIT I: (18 Hrs)

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, Behavioural 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 Hrs)

Data Warehousing and Integration: Data Warehouse – Definition – Concept – Process – Framework -ETL, Data Mart and Data Lake - Data Warehouse Architectures - Hybrid Data Architecture - 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 Hrs)

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 DataScience. Artificial Intelligence in Business Intelligence

### UNIT IV: (17 Hrs)

Business Reporting: Business Reporting– Definition – Concept – Components – Features of good reporting - Natural Language Generation (NLG) – Automating report writing from data. 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 Hrs)

Big Data and Future Directions for Business Analytics: Big Data – Definition – Fundamentals of Big Data Analytics – Big Data Technologies – Hadoop Ecosystem – Big Data Vendors –Applications of Big Data Analytics. Sustainable Analytics & Green Data Centres. 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)

#### Text Books:

S.No	Author(s)	Title of theBook	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 & 4 <sup>th</sup> edn
2	Dr. Himanshu Gupta, Dr. Nisha Agarwal , Dr. Bhuwan Gupta	Business Intelligence and Analytics	Book Rivers	2023 & 1 <sup>st</sup> edn
3	S. Christian Albright, Wayne L. Winston	Business Analytics: Data Analysis and Decision Making	Springer	2022 & 6 <sup>th</sup> edn

## Book for Reference

S.No	Author(s)	Title of theBook	Publisher	Year & Edition
1	Ramesh Sharda, Dursun Delen and Efraim Turban	Business Intelligence, Analytics, Data Science, and AI	Pearson	2024 & 5 <sup>th</sup> edn
2	Gert H N Laursen & Jesper Thorlund	Business Analytics for Managers	John Wiley & Sons	2021 & 1 <sup>st</sup> edn
3	Jignesh and J Kariya	Business Analytics	N.J. Sonecha Management and Technical Institution	2019 & 1 <sup>st</sup> edn

## Reference Links

S.No.	Units	Topics	Reference Links
1.	I	Data Analysis vs Data Analytics	<a href="https://youtu.be/OmEK7rTj6Pg">https://youtu.be/OmEK7rTj6Pg</a>
2.		Data Science	<a href="https://www.youtube.com/watch?v=N6BghzuFLIg&amp;t=18s">https://www.youtube.com/watch?v=N6BghzuFLIg&amp;t=18s</a>
3.	II	Data Warehouse Architectures	<a href="https://www.youtube.com/watch?v=CHYPF7jxlik">https://www.youtube.com/watch?v=CHYPF7jxlik</a>
4.		Real-Time Data Warehousing	<a href="https://www.youtube.com/watch?v=DXWzdzq0eHkI">https://www.youtube.com/watch?v=DXWzdzq0eHkI</a>
5.		Data Quality and Profiling	<a href="https://www.youtube.com/watch?v=YaArAU4GQwM">https://www.youtube.com/watch?v=YaArAU4GQwM</a>
6.	III	Fact Table and Dimensional Table	<a href="https://www.youtube.com/watch?v=ujIW_f7gfUM">https://www.youtube.com/watch?v=ujIW_f7gfUM</a>
7.		Evolution of BI	<a href="https://youtu.be/_rHrvHy0Ll8">https://youtu.be/_rHrvHy0Ll8</a> <a href="https://www.youtube.com/live/ogubcnlTTus?feature=share">https://www.youtube.com/live/ogubcnlTTus?feature=share</a>
8.		Data Visualization	<a href="https://youtu.be/af70BqIRX6s">https://youtu.be/af70BqIRX6s</a>
9.	IV	Performance Measurement	<a href="https://youtu.be/KgAlfwSwbpE">https://youtu.be/KgAlfwSwbpE</a> <a href="https://youtu.be/RutWfm7alr0">https://youtu.be/RutWfm7alr0</a>
10.	V	Fundamentals of Big Data Analytics	<a href="https://youtu.be/n_Krer6YWY4">https://youtu.be/n_Krer6YWY4</a> <a href="https://youtu.be/SUFq18HGIVs">https://youtu.be/SUFq18HGIVs</a>
11.		Big Data Vendors	<a href="https://www.youtube.com/live/EbXt2v02s40?feature=share">https://www.youtube.com/live/EbXt2v02s40?feature=share</a>

## Pedagogy

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

COURSE CODE	COURSE TITLE	Category	L	T	P	Credit
BB24A02	INDIRECT TAXATION	Theory	73	2	-	4

#### Preamble

- To make the students recognise the need for taxation
- To introduce the basic concepts of federal finance, GST, and Customs duty
- To develop an understanding of principles, objectives, benefits, and challenges in Indirect taxation
- To impart knowledge about various regulations of GST and Customs
- To acquaint with GST registration, Return, and Customs Duty.

#### Prerequisite:

- A background in the fundamentals of accounting and business law is necessary.

#### 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, principles of federal finance, taxation, customs duty and GST in India	K1
CLO 2	Explain the framework, classification of taxation, and registration procedures of GST	K2
CLO 3	Apply various aspects of customs duty, clearance of goods, GST Act and supply in business.	K3
CLO 4	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
CLO 1	S	S	L	M	M
CLO 2	S	S	L	M	M
CLO 3	M	S	M	S	M
CLO 4	M	S	M	M	S

S-Strong; M-Medium; L-Low

## INDIRECT TAXATION – BB24A02 - 73 HRS

### UNIT I: (14 Hrs)

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. Recent Trends in Federal Finance after GST Council reforms.

### UNIT II: (14 Hrs)

Customs duty: Meaning and important definitions – Levy of customs duty – Exemption from customs duty – Clearance of goods. Role of Customs and Customs Clearance in Cross-border E-commerce.

### UNIT III: (15 Hrs)

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. Recent GST Council Recommendations

### UNIT IV: (15 Hrs)

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 V: (15 Hrs)

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. QRMP Scheme (Quarterly Return Monthly Payment).

### Text Books:

S.No	Author(s)	Title of the Book	Publisher	Year & Edition
1.	Dr.K.Vidyakala	Indirect Taxation	Aram Book House	2022 revised & edn
2.	Aditya Singhanian	GST Practice Manual	Taxman’s Publication Pvt. Ltd.	2022 & 6th edn
3	<a href="#">K.M. Bansal</a>	GST & Customs Law	Taxman’s Publication Pvt. Ltd.	2022 & 8 <sup>th</sup> edn

**Books for Reference:**

S. 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 CAFinal - New and Old Scheme]	VDi Publications	2021 & 28 <sup>th</sup> edn
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 9 <sup>th</sup> edn
3.	Malcolm James	Taxation of Small Businesses	Spiramus Press	2023 & 16 <sup>th</sup> edn

**Reference Links**

S. No	Unit	Topics	Reference Links
1	I	Indian Tax Structure	<a href="https://www.youtube.com/watch?v=XRdNEMO5Xm0">https://www.youtube.com/watch?v=XRdNEMO5Xm0</a>
2	III	Overview-Features- Benefits of GST	<a href="https://www.youtube.com/watch?v=U7W-EsLGokQ">https://www.youtube.com/watch?v=U7W-EsLGokQ</a>
3	IV	Concept of Supply	<a href="https://youtu.be/Kmer4TRuEpI">https://youtu.be/Kmer4TRuEpI</a>
4	V	Benefits of GST registration	<a href="https://youtu.be/HZeUaPcr-6o">https://youtu.be/HZeUaPcr-6o</a>
5		GST Return	<a href="https://youtu.be/KvUosB9OGCI">https://youtu.be/KvUosB9OGCI</a>

**Pedagogy:**

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

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>
<b>RM24A02</b>	<b>SOURCING MANAGEMENT</b>	<b>THEORY</b>	<b>73</b>	<b>2</b>	<b>-</b>	<b>4</b>

#### **Preamble:**

- To enable the students to understand the elementary concepts of sourcing and sourcing management.
- To help the students develop the skills and knowledge in suppliers' selection, evaluation, price determination, and negotiation in sourcing.
- To enlighten the students about global sourcing and its importance.
- To inculcate in the students the importance of information technology in sourcing management.

#### **Course Learning Outcomes:**

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

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

#### **Mapping with Programme Learning Outcomes:**

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO1</b>	S	S	S	S	S
<b>CLO2</b>	S	S	S	L	S
<b>CLO3</b>	S	S	M	S	S
<b>CLO4</b>	S	M	S	S	S

S-Strong; M-Medium; L- Low

## **SOURCING MANGEMENT- RM24A02 - 73 HRS**

### **Unit I (14 Hrs)**

Sourcing – Meaning – Sourcing Vs Procurement – Objectives – Principles – Types – Role of Sourcing in Supply Chain - Sourcing Process Steps – RFQ, RFP, Auctions and Supplier Delivery - Sourcing Strategies – Supplier Relationship Management – Importance – Opportunities – Challenges - Sustainable Sourcing Models Green Sourcing Strategies – E-Sourcing – Challenges in E-Sourcing Platforms

### **Unit II (15 Hrs)**

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 Hrs)**

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 – Game Theory & Analytics in Negotiation – AI-Powered Negotiation Bots.

### **Unit IV (15 Hrs)**

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 (14 Hrs)**

Role of Technology in Sourcing Management – Application of Technology: Supplier Portals – Market Intelligence Tools – Big Data – Integrating Market Intelligence with Supplier Portals - Document Management.

**Text Book**

S.No	Authors	Title	Publishers	Year and Edition
1	Ashley McDonough	Operations and Supply chain Management	Vibrant	2020 and 1 <sup>st</sup> edn.
2	Kenneth Lyson & Brain Farrington	Procurement and Supply Chain Management	Pearson	2020 and 10 <sup>th</sup> edn.
3	Selvan Athishtaraj V.	Basics of Strategic Sourcing	Notion Press	2020 and 1 <sup>st</sup> edn.

**Books for Reference**

S.No	Authors	Title	Publishers	Year and Edition
1	Carlos Mena, Remko van Hoek, Martin Christopher	Leading Procurement Strategy: Driving Value Through the Supply Chain	Kogan Page, Limited	2025 and 4 <sup>th</sup> edn.
1	Jonathan O'Brien	Sustainable Procurement: A Practical Guide to Corporate Social Responsibility in the Supply Chain	Kogen Page	2023 and 1 <sup>st</sup> edn.
2	Hans J. Dau	Strategic Sourcing: Theory and Practice	Mitchell Madison Group	2020 and 1 <sup>st</sup> edn.
3	Cindy Brown	Strategic Sourcing and Category Management	Amazon Direct Publishing	2023 and 1 <sup>st</sup> edn.

**Reference Links**

S.No	Unit	Topic	Reference Links
1	I	Sourcing Process	<a href="https://www.prokuria.com/post/sourcing-strategy-steps-effective-sourcing-process">https://www.prokuria.com/post/sourcing-strategy-steps-effective-sourcing-process</a>
3	II	Supplier Evaluation Metrics	<a href="https://www.youtube.com/watch?v=QI5PpY8xz3k">https://www.youtube.com/watch?v=QI5PpY8xz3k</a>
4		Supplier Relationship Management System	<a href="https://www.prokuria.com/post/supplier-relationship-management-platform-benefits">https://www.prokuria.com/post/supplier-relationship-management-platform-benefits</a>

	III	AI in Market and Cost Analysis	<a href="https://www.youtube.com/watch?v=TLXn_GnAr1k">https://www.youtube.com/watch?v=TLXn_GnAr1k</a>
5		AI-Powered Negotiation Bots	<a href="https://www.youtube.com/watch?v=vXP7L8sduis">https://www.youtube.com/watch?v=vXP7L8sduis</a>
7	IV	Criteria for Selecting Countries and Suppliers for Global Sourcing	<a href="https://www.aerostarmfg.com/">https://www.aerostarmfg.com/</a>
8		Blockchain for Transparency	<a href="https://blog.aajjo.com/post/blockchain-technology-in-procurement-and-supply-chain-management">https://blog.aajjo.com/post/blockchain-technology-in-procurement-and-supply-chain-management</a>
9	V	Market Intelligence Tools	<a href="https://www.crayon.co/market-intelligence">https://www.crayon.co/market-intelligence</a>
10		Document Management System	<a href="https://www.youtube.com/watch?v=M57ZEnKDB-4">https://www.youtube.com/watch?v=M57ZEnKDB-4</a>

## Pedagogy

Lecture by chalk and talk, power point presentation, e-content, group discussion, assignment, quiz, peer learning, seminar, case study.

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
BB24SB01	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 systems.
- To enable the students to understand Accounts Payable, Accounts Receivable, the general ledger process, the Supply Chain process, and compliance (AML/KYC, Ind-AS/IFRS).
- To familiarize students with F&A control and compliance, Accounting Standards & IFRS.
- To impart knowledge on various Finance & Accounting in the BPO scenario, operating models of BPS, and quality aspects of F&A.

#### Prerequisite:

- Students should have prior knowledge of financial accounting and organisational processes.

#### Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO 1	Recognize the outsourcing need, AP, AR, GL, and the emerging trends in BPO, F&A technology, supply chain processes, and Blockchain in outsourcing.	K1
CLO 2	Understand the outsourcing, AP, AR & GL processes, F&A control, compliance, and AML & KYC regulations.	K2
CLO 3	Apply the different operating models of BPS, Indian/US GAAP, IFRS, and performance evaluation using KPIs.	K3
CLO 4	Analyze the quality aspects in BPO, AP, AR, GL processes, accounting standards, and measure operational efficiency using KPIs.	K4

#### Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO 1	S	S	M	L	S
CLO 2	S	S	M	L	S
CLO 3	S	M	S	M	S
CLO 4	M	S	M	L	S

**S-Strong; M-Medium; L-Low**

**FINANCE AND ACCOUNTING FOR BUSINESS PROCESS -  
BB24SB01 - 43 HRS**

- Unit I:** (8 Hrs)  
Businesses Outsourcing: Introduction-Need-classification – Strategic Supply Chain - Key trends in F & A technology –Role of Block Chain in Outsourcing.
- Unit II:** (9 Hrs)  
Accounts payable & Accounts Receivable.
- Unit III:** (9 Hrs)  
General Ledger – Accounting standards.
- Unit IV:** (9 Hrs)  
F&A control and compliance - ICOFR - Sarbanes Oxley Act - Information Security- Business Continuity and Disaster recovery Planning - Anti-Money Laundering (AML) & Know Your Customer (KYC).
- Unit V:** (8 Hrs)  
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 - Key Performance Indicators (KPIs).

**TEXT BOOKS: TCS MATERIALS**