BBA Syllabus

VIDYANT

Vidyant College Of Management and Social Science

Tujung,M.Rampur

Approved By All India Council For Technical Education(AICTE)

SEMESTER - I						
S. No.	**Course Code**	**Course Title**	**L**	**T**	**P**	**Credit**
3 WEEKS COMPULSORY INDUCTION PROGRAM (UHV-I)						
1	CC101	Principles and Practices of Management	3	1	0	4
2	AEC101	Business Communication-I	1	1	0	2
3	CC102	Financial accounting	3	1	0	4
4	CC103	Business Statistics and Logic	3	1	0	4
5	AEC102	General English	1	1	0	2
6	MDE101	Indian Knowledge System^	2	0	0	2
7	VAC101	Environmental Science and sustainability	2	0	0	2
8	AEC103	Additional Course - Indian or Foreign Language 1-1-0)) [optional course]*	1	1	0	0*
					TOTAL	**20**

SEMESTER–I

Principles and Practices of Management

CC101	**Principles and Practices of Management**	**4L:0T:0P**	**4Credits**

Course Content:

Unit 1: Introduction to Management

Definition, nature, and significance of management, principles of management, management and administration, levels of management, role of managers and managerial skills; Evolution of management thought: Classical, Behavioral, Quantitative, Systems, Contingency and Modern approaches; Management as a science and an art; Functions of management: Planning, organizing, leading, and controlling

Unit 2: Planning, Organizing and Staffing

Nature, Importance and Purpose of planning in management; Types of plans: Strategic, tactical, operational ; Planning process and techniques ; Decision-making- Importance and steps, decision making models and tools; Organizational structure and design; types of organizational structures: Functional, divisional, matrix; Authority, responsibility, and delegation, Centralization Vs Decentralization of authority and responsibility – Span of Control; Coordination and integration, MBO and MBE; Nature and Importance of staffing – Process of selection and recruitment.

Unit 3: Leading, Directing and Controlling

Meaning and nature of directing, Leadership theories (trait, behavioral, contingency, participative, charismatic, transformational, level-5 leader), Motivation theories and practices (Maslow, Herzberg two factor, McGregor's theory x & theory y), Hawthorne effect, Communication (meaning and importance) in management, Team building and group dynamics; Controlling-meaning and steps in controlling, control process and systems, essentials of sound control system, methods of establishing control, types of control; Performance measurement and management.

Unit 4: Startegic Mangement, Ethics and Social Responsibility

Overview of strategic management, SWOT analysis and strategic formulation, Implementing and evaluating strategies. Ethical issues in management, Corporate social responsibility (CSR), Sustainable management practices.

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AEC101	Business Communication-I	1L:1T:0P	2 Credits

Course Content:

Unit 1: Introduction to Communication in Organizations
Introduction to Business Environment and Communication, Models of communication, Basics of Communication (types, channels and barriers), 7Cs of communication, Formal and informal communication, Listening Skills, communication on social media platforms.

Unit 2: Written Communication

Planning and executing different types of messages, emails, formal letters (Planning & Layout of Business Letter) and informal messages on e-platforms, negative messages: indirect & direct negative messages; Persuasive messages, request letters to various stakeholders, Sales Letters, Complaint & Follow up Letters, Promotion Letters, Job application Letters, cover letters, resume, Resignation Letters.

Unit 3 - Interpersonal Communication

Team communication, managing communication during online meeting, communication with virtual team, communication in gig economy; Presentation skills (Verbal and non-verbal); Powerpoint presentation skills; Infographics, introduction to contemporary alternatives (such as- Prezi,Visme, Microsoft Sway, Zoho)

Unit 4 - Digital Communication

Social media and individual, social media & organizations, Media Literacy; Strong Digital communication skills – email, instant messaging, video conferencing,
e-meetings, Digital collaboration, digital citizenship –digital etiquettes & responsibilities; introduction to personal and organizational websites.

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CC102	**Financial Accounting**	**4L:0T:0P**	**4 Credits**

Course Content:

Unit– I: Introduction to Accounting, Accounting system and process

Meaning, Need for accounting and accounting information system, Stakeholder using accounting information, Qualitative aspects of financial accounting, Accounting standards in India and International (outline), Branches of Accounting, Types of Business Organisations, Accounting taxonomy, Accounting concepts and conventions, Accounting concept of income and expenditure, Classification of capital and revenue- expenditure and income, accounting equation of assets equals capital and liabilities, accounting process, contingent assets and liabilities, Fictitious assets.

Unit – II: Recording transactions and Trial balance

Transactions -nature, Entry in Journal, Purchases, sales, Returns, Receivables, and payables, Inventory, Depreciation and amortizations, reserves, Intangible assets accounting, GST transactions, Entry in Ledger, Accounting accuracy through Trial balance, correction of errors.

Unit – III: Final Accounts

Preparation of Trading and Profit and Loss account, cash books, and

Balance Sheet of sole trading concerns, importance of disclosures in final accounts

Unit - IV: Company Final Accounts

Introduction to company – kinds, share capital, issue of shares, schedules to accounts, Financial statements as per Companies Act- 2013, Provisions as to Preparation of Financial Statements, Preparation of Income statement and Balance sheet (horizontal and Vertical).

Green Accounting and Sustainable Reporting- Need and objectives, Sustainability reporting need and methods, data collection, analysis for sustainable reporting to improve value of business, IFRS Financial sustainability disclosure standards.

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CC103	**Business Statistics and Logic**	**3L:1T:0P**	**4 Credits**

Unit – I: Measures of Central Tendency, Dispersion, Measures of Skewness and Kurtosis

Classification and tabulation of data, frequency distribution, diagrams and graphs, measure of central tendency- arithmetic mean, weighted arithmetic mean, median, mode, geometric mean and harmonic mean (theory only) and meaning of partition values- quartiles, deciles, percentiles, measures of dispersion - range, quartile deviation, mean deviation from mean and median, standard deviation and coefficient of variation.

Skewness - meaning, difference between dispersion and skewness, Karl Pearson's and Bowley's measures of skewness, concept of kurtosis, types of kurtoses and importance.

Unit – II: Correlation and Regression

Meaning, definition and use of correlation, covariance, scatter diagram, types of correlation, Karl Pearson's correlation coefficient, Spearman's Rank correlation coefficient, probable error. regression- meaning and utility of regression analysis, comparison between correlation and regression, regression lines –x on y, y on x, regression equations and regression coefficients. meaning,

Unit – III: Probability and Probability distributions

Introduction to probability, basic concepts of probability- classical definition, addition and multiplication rules, probability distributions – binomial, poisson and normal distributions, expected value.

Unit–IV: Introduction to Logic

Number series, coding decoding and odd man out series, direction sense test, seating arrangements – linear and circular, blood relations, arithmetic and geometric progressions, Inductive and deductive reasoning.

Practical Component:

Understanding basic concepts of statistics is possible by incorporating data sets from real life situations. In every unit one hour could be set aside to handle realistic data such as number of steps taken on a day, daily expenditures of students, air

quality index in various months in various cities, stock prices etc. using EXCEL and make their interpretations. Students may make short presentations of their analysis to add to the learning experience.

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AEC 102	**General English - I**	**1L:1T:0P**	**2 Credits**

Course Content:

Unit- I: Vocabulary Building

The concept of Word Formation, Root words from foreign languages and their use in English, Acquaintance with prefixes and suffixes from foreign languages in English to form derivatives, Synonyms, antonyms, and standard abbreviations.

Unit-II: Basic Writing Skills

Sentence Structures, Use of phrases and clauses in sentences, Importance of proper punctuation, Creating coherence, Organizing principles of paragraphs in documents, Techniques for writing precisely

Unit- III: Identifying Common Errors in Writing

Subject-verb agreement, Noun-pronoun agreement, Misplaced modifiers, Articles, Prepositions, Redundancies

Unit- IV: Nature and Style of sensible Writing

Describing, Defining, Classifying, providing examples or evidence, writing introduction and conclusion, Module V: Writing Practices, Comprehension, Précis Writing, Essay Writing

Unit-V: Oral Communication (This Module involves interactive practice sessions in Language Lab)

Listening Comprehension, Pronunciation, Intonation, Stress and Rhythm, Common Everyday Situations: Conversations and Dialogues, Communication at Workplace, Interviews, Formal Presentations

Unit- VI: Oral Communication (This Module involves interactive practice sessions in Language Lab)

Listening Comprehension, Pronunciation, Intonation, Stress and Rhythm, Common Everyday Situations: Conversations and Dialogues, Communication at Workplace, Interviews, Formal Presentations.

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MDE 101	**Indian Knowledge System**	**2L:0T:0P**	**2 Credits**

*For Detailed Course Refer APPENDIX – 2

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VAC 101	**Environmental Science and Sustainability**	**2L:0T:0P**	**2 Credits**

Course Content:

Unit 1: Understanding Environment, Natural Resources, and Sustainability

Fundamental environmental concepts and their relevance to business operations; Components and segments of the environment, the man-environment relationship, and historical environmental movements. Concept of sustainability; Classification of natural resources, issues related to their overutilization, and strategies for their conservation. Sustainable practices in managing resources, including deforestation, water conservation, energy security, and food security issues. The conservation and equitable use of resources, considering both intergenerational and intergenerational equity, and the importance of public awareness and education.

Unit 2: Ecosystems, Biodiversity, and Sustainable Practices

Various natural ecosystems, learning about their structure, functions, and ecological characteristics. The importance of biodiversity, the threats it faces, and the methods used for its conservation. Ecosystem resilience, homeostasis, and carrying capacity, emphasizing the need for sustainable ecosystem management. Strategies for in situ and ex situ conservation, nature reserves, and the significance of India as a mega diverse nation.

Unit 3: Environmental Pollution, Waste Management, and Sustainable Development

Various types of environmental pollution, including air, water, noise, soil, and marine pollution, and their impacts on businesses and communities. Causes of pollution, such as global climate change, ozone layer depletion, the greenhouse effect, and acid rain, with a particular focus on pollution episodes in India. Importance of adopting cleaner technologies; Solid waste management; Natural and man-made disasters, their management, and the role of businesses in mitigating disaster impacts.

Unit 4: Social Issues, Legislation, and Practical Applications

Dynamic interactions between society and the environment, with a focus on sustainable development and environmental ethics. Role of businesses in achieving sustainable development goals and promoting responsible consumption. Overview of key environmental legislation and the judiciary's role in environmental protection, including the Water (Prevention and Control of Pollution) Act of 1974, the Environment (Protection) Act of 1986, and the Air (Prevention and Control of Pollution) Act of 1981. Environmental justice, environmental refugees, and the resettlement and rehabilitation of affected populations; Ecological economics, human population growth, and demographic changes in India.

S. No.	Course Code	Course Title	L	T	P	Credit
1	CC201	Human Behaviour and Organization	3	1	0	4
2	CC202	Marketing Management	3	1	0	4
3	CC203	Business Economics	3	1	0	4
4	SEC201	Emerging Technologies and application	1	0	2	2
5	MDE201	Media Literacy and Critical Thinking	1	1	0	2
6	VAC201	Indian Constitution	2	0	0	2
7	AEC201	Business Communication-II	1	1	0	2
8	AEC202	Additional Course - Indian or Foreign Language (1-1-0)) [optional course]*	1	1	0	0*
					TOTAL	**20**

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SEMESTER–II

CC201	**Human Behaviour and Organization**	**4L:0T:0P**	**4 Credits**

Course Content:

Unit 1: Introduction to Human Behavior and Organization

Meaning, importance, and historical development of organizational behavior; Factors influencing organizational behavior; Contributing disciplines of OB; OB models

Unit 2: Individual Behavior

Foundations of Individual Behavior; Personality- Determinants of personality, Type A and B, Big Five personality types, stages of personality development;

Attitude - components, job-related attitudes; Learning- concept, theories, and reinforcement; Perception - concept, perceptual process, factors influencing perception; Values - concept and types: terminal values and instrumental values.

Motivation – Concept, importance, and theories of motivation- Early Theories of motivation (Need Hierarchy, Theory X and Theory Y, Two Factors Theory); Contemporary Theories of motivation (Self-Determination Theory, Goal-setting Theory, Reinforcement Theory, Self-efficacy Theory).

Unit 3: Group &Team Behaviour

Groups and Work Teams: Concept: Five Stage model of group development; Groupthink and shift; Indian perspective on group norms, Group, and teams; Types of teams; Creating team players from individual building. Individual & Group conflict; e-teams.

Unit 4: Leadership & Power

Leadership: Concept; Trait theories; Behavioral theories (Ohio and Michigan studies); Contingency theories, Authentic leadership; Mentoring, self-leadership; Inspirational Approaches (transformational, charismatic): Comparison of Indian leadership styles with other countries. Bases of Power.

Organizational Culture : Concept of culture; Impact (functions and liability); Creating and sustaining culture: Employees and culture; Creating positive and ethical cultures; Need and importance of Cross-Cultural management, Stress, and its Management.

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CC202	**Marketing Management**	**4L:0T:0P**	**4 Credits**

Course Content:

Unit 1:
Introduction: Nature, Scope and Importance of Marketing, Evolution of Marketing; Core marketing concepts; Company orientation - Production concept, Product concept, selling concept, Marketing concept, Holistic marketing concept; Marketing Environment: Demographic, Economic, Political, Legal, Socio cultural, Technological environment (Indian context); Market and competition analysis, Market Analysis and Creating and Delivering Customer Value. types of marketing (B2C, B2G, B2B, C2C)

Unit 2:
Segmentation, Targeting and Positioning: Concept; Levels of Market Segmentation, Basis for Segmenting Consumer Markets; Consumer Behavior, The Rise of Consumer Democracy, Stimulus Response Model of Consumer Behavior, Buyer’s Cultural, Social, Personal, and Psychological Characteristics particularly in Indian context, Consumer Buying Decision Process, Business Customer’s Buying Decision Process, and Traditional vs. Experiential Marketing’s View of Customer

Unit 3:

Product decisions: Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging & Labelling. Portfolio approach – Boston Consulting Group (BCG) matrix. Introduction to Brand Management and Innovation and New Product Development.

Pricing Decisions: Determinants of Price, Pricing Methods (Non-mathematical treatment), and Adapting Price.

Promotion Decisions: Factors determining promotion mix, Promotional Tools – Fundamentals of advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling. Marketing Channel Decision: Channel functions, Channel Levels, Types of Intermediaries: Wholesalers and Retailers, Introduction to Retail Management.

Unit 4:

Marketing of Services: unique characteristics of services, marketing strategies for service firms – 7Ps. Contemporary issues in Marketing, E-commerce, Digital Marketing, Ethics and social responsibility in Marketing, Integrated Marketing, Online Payments, Rural Marketing, Social Marketing, Green Marketing (Introductory aspects only).

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Business Economics

CC203	**Business Economics**	**4L:0T:0P**	**4 Credits**

Course Objective:

Business economics uses economic concepts and principles by emphasizing on demand and supply analysis, production & cost analysis and different market structures which are fundamental for further study. This course also introduces important macroeconomic concepts which are indispensable for understanding the functioning of an economy that might affect business performance.

- It equips students with fundamental concepts of microeconomics.
- Business economics delves into the complexities of market structures, helping students navigate
- challenges such as competition, regulatory environments, and technological disruptions.
- It fosters critical thinking by analyzing real-world case studies, enabling students to propose
- innovative solutions to business problems.
- A grasp of business economics is essential for aspiring entrepreneurs, managers, and

analysts
- seeking to thrive in today's dynamic and interconnected business landscape.

Course Content:

Unit-1: Fundamentals and Basic elements of Microeconomics

- The Economic Problem: Scarcity and Choice, Nature and Scope-Positive and Normative Economics.
- Scope of Study and Central Problems of Micro and Macroeconomics
- Demand Schedule: Individual and Market Demand Curve, Determinants of Demand, Law of Demand, Movement and Shift among Demand Curve, Elasticity of Demand.
- Supply Schedule: individual and market supply, determinants of supply, law of supply, Elasticity of supply. Determination of demand and supply, effect of a shift in demand and supply.

Unit-2: Producer And Consumer Behavior

- Theory of Production-Factors of Production, Production Function, Law of Variable Proportions, Returns to Scale, Producers' Equilibrium.
- Theory of Cost- Short Run and Long Run Average, Marginal and Total Cost Curves.
- Cardinal Utility Approach-Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility, Indifference Curves, Budget Lines and Consumer Equilibrium.

Unit-3: Analysis of Market

- Concept of Market and Main Forms of Market.
- Price and Output Determination Under Perfect Competition, Monopoly, Monopolistic Competition, and oligopoly.

Unit-4: National Income and Various Indian Economy Challenges

- Circular Flow of Income. Concept of GDP, GNP, NDP, NNP (At Market Price and Factor Cost), Methods of Calculating National Income.
- A Brief Introduction of Indian Economy - Pre-and Post-Independence.
- Current Challenges Facing by Indian Economy- Human Capital Formation, Poverty, Dynamic

Business Environment, Trade with Various Nations, Sustainable Economic Development.

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SEC201	**Emerging Technologies and Applications**	**1L:0T:2P**	**2 Credits**

Contents:

Unit-1: Cloud Computing

Cloud service models (IaaS, PaaS, SaaS) – Deployment models (public, private, hybrid) - Cloud-based -enterprise solutions – Cost-benefit analysis and scalability – Security and Governance – Data security and compliance in the cloud – Cloud governance frameworks

Unit-2: Internet of Things (IoT) & Industry 4.0

Sensor technologies and connectivity - IoT Applications in Smart cities and infrastructure – Industrial IoT and manufacturing – IoT data processing and storage – Real-time analytics and decision-making – Concept of Industry 4.0 – Automation and smart manufacturing – Cyber-physical systems and digital twins – Robotics and advanced manufacturing technologies – Impact on Business Models – Transformation of production and supply chains – Business process optimization

Unit-3: Block chain Technology

Fundamentals of Block chain – Decentralization and distributed ledger – Cryptography and consensus mechanisms – Smart contracts – Financial services and digital identity – Challenges and Opportunities – Security and privacy issues – Regulatory and compliance considerations

Unit-4: Augmented Reality (AR) and Virtual Reality (VR)

Introduction to AR/VR – Key concepts and differences between AR and VR – Historical development and current state - AR/VR applications in marketing and customer experience – Training and development through immersive technologies – Challenges and Opportunities – Technological limitations and advancements – Integration with existing business processes.

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MDE201	**Media Literacy and Critical Thinking**	**1L:1T:0P**	**2 Credits**

Course Content:

Unit 1: Foundations of Media Literacy and Critical Thinking

Core principles of media literacy and critical thinking; Definition and significance of media literacy, its historical evolution within the Indian context; Understanding media as a powerful communication tool and its role in shaping societal perceptions and behaviors.

Unit 2: Deconstructing Media Texts

Forms of media texts, including print, broadcast, digital, and social media; Textual analysis and the deconstruction of visual media using semiotics; The impact of media representations on individual perceptions and societal attitudes, from relevant case studies in the Indian context.

Unit 3: Media Consumption and Production Dynamics
Dynamics of media production, distribution, and consumption in India: Influence of ownership and control structures on media content; Techniques for critically evaluating media content and analysing audience consumption patterns

Unit 4: Ethics, Regulation, and Digital Media Literacy

Ethical and regulatory considerations inherent in media practices and the evolving landscape of digital media literacy. Ethical principles in media, the regulatory framework governing media content, and the role of self-regulatory bodies in upholding ethical standards; Digital media's impact on contemporary media literacy practices, strategies for navigating online information, and promoting digital citizenship.

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VAC201	**Indian Constitution**	**2L:0T:0P**	**2 Credits**

Course Content:

Unit 1: An Economic History of the Constitution of India
Historical understanding of the constitution as an economic document. Understanding the Preamble, Starting from the land reform cases in the 1950s to the validity of the bitcoin ban imposed by the RBI, this module signpost all of the important economic moments in the constitutional history of post-colonial India; Constitutional design, Legal Regulation and economic justice

Unit 2: Fundamental Rights and Business in India

Article 19(1)(g), grants every citizen the right, to practise any profession, or to carry on any profession, occupation, trade, or business. Like other fundamental rights, this right is subject to reasonable restrictions impose by the state. This particular provision of the Constitution has been one of the most severely litigated freedoms. Fundamental Duties.

Unit 3: Fiscal Federalism

Article articles 301 to 307 of the Constitution pertains to Trade, Commerce and Intercourse within the Territory of India; Challenges associated with fiscal federalism in India including the vertical fiscal imbalance; Article 280 of the Constitution.

Unit 4: Constitutional battles that shaped the economy

This module will be taught through key case studies that demonstrate the complex and fascinating overlap between the constitution and business and shall use Saurabh Kirpal's book Fifteen Judgments: Cases that Shaped India's Financial Landscape as our guide through this landscape. The case studies include the banning of diesel engine cars, Telecom regulation and ownership of broadcast media, Demonetisation, Aadhaar, the lifting of restrictions on dealing in cryptocurrencies

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AEC 201	**Business Communication-II**	**1L:1T:0P**	**2 Credits**

Course Content:

Unit 1: Written communication: intra organizational/ departmental/ workplace communication

Need and Types, Basics of Writing Office Circulars, Agenda, Notice, Office Memoranda, Office Orders, News Letters; Positive and Negative Messages, Use of Technology for Communication, Effective IT communication tools- Electronic mail: advantages, safety and smartness in writing email, E-mail etiquettes; Use of online social media for communication and Public Relations; Ethical dilemmas in use of social media for communication. Report Writing: Types of Business Reports, responding to request for proposals (RFP), response to RFP, Formal Report- Components and Purpose, Organizing Information- Outlining & Numbering Sections, Section Headings, Sub-Headings, &

Presentation; Reporting in Digital Age, Writing Reports on Field Work/Visits to Industries, Business Proposals; Summarizing Annual Reports of Companies- Purpose, Structure and Principles; Drafting Minutes of a Meeting;
Corporate Communication- channels of corporate communication, target segments of corporate communication, types of corporate communication; Managing Crisis-Communication; Managing communication during change; Culture as communication

Unit 2: Oral Communication, Professionalism and team work

Meaning, Nature, and Scope of Effective Oral Communication; Techniques of Effective Speech, Media for Oral Communication- Face-to-Face Conversation, Teleconferences, Press Conference, Telephonic Converzations, Radio Presentation, Public address and Podcast.
Constructing Oral Report; Group Discussion, Teams communication; Communication during online meeting; Online and offline professional etiquettes; Conducting appraisals, conducting interviews.

Unit 3: Negotiation Skills and Cross-Cultural Communication
Negotiation communication with vendors, suppliers, employees and other stakeholders; BATNA & communication during negotiations; Body language and negotiation;

Impact of globalization on organizational communication; Cross-Cultural frameworks (ex. Geert Hofstede); Culture & appropriate communication; Etic and Emic approaches to Culture; Communication to a diverse workforce; Overcoming barriers and biases in Cross-Cultural Communication; Building Inter-Cultural Workplace Skills; Cross-cultural etiquettes across clusters/countries.

Unit 4: Contemporary Communication
Digital communication- individual communicating via social media, organizations communicating via social media, Media Literacy; Strong Digital communication skills – email, instant messaging, video conferencing, e-meetings, digital collaboration, digital citizenship –digital etiquettes & responsibilities; Introduction to personal and organizational websites; communication through podcasts.

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S. No.	Course Code	Course Title	L	T	P	Credit
1	CC301	Cost and Management Accounting	3	1	0	4
2	CC302	Legal and Ethical issues in business	3	1	0	4
3	CC303	Human Resource Management	3	1	0	4
4	MDE301	Indian Systems of Health and Wellness	1	1	0	2
5	SEC301	Management Information System (MIS)	2	0	4	4
6	VAC301	Yoga/Sports/NCC/NSS/Disaster Management	0	0	4	2
					TOTAL	**20**

SEMESTER–III

CC 301	Cost and Management Accounting	4L:0T:0P	4 Credits

Course Content:

Unit-I: Introduction to Cost and management accounting

Definitions, features, objectives, functions, scope, advantages and limitations. Relationship and differences between Cost accounting, Management accounting and Financial Accounting. Cost Concepts-Cost classification – Elements of cost - Preparation of cost sheet and quotation. Material cost- direct and indirect material cost, Inventory control techniques-stock levels, EOQ, ABC analysis. Issue of materials to production-pricing methods-FIFO, LIFO and Average methods. Labor cost: direct and indirect labour cost-methods of payment of wages including incentive plans -Halsey and Rowan plans, Tailors Piece Rate method. Overheads: features, classification, methods of allocation and apportionment of overheads, primary and secondary distributions.

Unit II: Marginal Costing and Budgetary control

Marginal Costing-Meaning - Importance - Marginal Cost Equation - Difference between Marginal costing and Absorption costing - Break Even Analysis-Meaning and

Importance - Break even chart- P/V ratio - Cost Volume Profit Analysis- Margin of Safety-Angle of Incidence- Problems in Marginal costing. Budgets - Meaning and importance - Budgetary Control-Meaning and Importance-Types of Budgets, practical problems - Flexible Budget and cash Budget,

Unit-III: Financial Statement Analysis

Comparative Income Statements and Balance Sheets- Common Size Income Statements and Balance Sheet analysis- Trend Analysis. Ratio Analysis – Introduction, Classification & Interpretation of Ratios-Liquidity ratios, Solvency ratios, Proprietary ratios, Profitability ratios, Leverage ratios and Turnover ratios.

Unit-IV: Cash flow statement and Management Reporting

Introduction- Concept of Cash- Sources of cash flow Cash from operation- cash from Financing and cash from investment- Inflow and outflow of cash- Preparation of cash flow statements with adjustments.

Management Reporting – Meaning and Definitions of reports- Objectives and Purpose- Reports to top level management – Reports to lower level management- Sample Reports

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CC 302	**Legal and Ethical issues in business**	**4L:0T:0P**	**4 Credits**

Course Content:

Unit 1: Introduction to Business Law

Business law – definition, scope, importance of understanding the role of law in business; Elements of a contract – offer and acceptance, consideration, contractual capacity; Essentials of a valid contract; Types of contracts; Performance obligations; Types of contract breaches and remedies; Product liability and consumer protection laws; Business torts; Employment law

Unit 2: Sales and Leasses

Formation of Sales Contract: Contracts for Leasing Goods, Title and Risk of loss, Performance and remedies, Warranties and Product liability;

Introduction to Negotiable Instruments, Negotiability, Negotiation and Holders in due course; Liability and discharge, Bank customer Relations/Electronic Fund Transfers.

Unit 3: Introduction to Business Ethics

The definition and importance of business ethics, business ethics in the Indian context; Institutionalization of Business Ethics in the organization, benefits of Ethical Conduct in Business, Ethical Issues and Stakeholder Concerns; Social Responsibility and Regulatory Framework: Corporate social responsibility; Environment & business;

Issues related to Business Ethics in marketing, finance & human resource functions. Ethical responsibilities of multinational corporations; Ethical dilemmas facing businesses globally including issues related to discrimination, human rights, environmental impact, and intellectual property.

Unit 4: The Ethical Decision-making process

Philosophical approaches to ethical decision making; Ethics & Religious approaches; Moral & Legal aspects of ethical decision making: Ethical aspects in Bhagvat Gita; Kautaliya's Arthshastra; Swami Vivekanand on Ethics; Swami Vivekanand's message to the youth of India; Ethical Decision Making in Organizations: Individual and Organizational Factors Influencing Ethical Decisions; Karmyog, Indian philosophy of work ethics; Kautilya's Arthshastra; Introduction to Integral Humanism; Ethical Decision-Making Frameworks to Improve Decision-Making Outcomes; Corporate Governance and its Impact on Ethical Decision-Making; Whistleblowing; Conflict Resolution.

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CC 303	**Human Resource Management**	**4L:0T:0P**	**4 Credits**

Course Content:

Unit 1: The Nature of HRM

Human Resource Management—An Introduction; Human Resource Business Partnership HRM; HRM policies, HRM in globally competitive environment; Functional HRM; strategic human resource management

Unit 2: Plan, Acquire, Develop, Career Management

Employee life cycle approach, Human Resource Planning; Recruitment and Selection; Training and Development; Competency Management; Career Management Talent Management, Managing the GIG employees and Virtual employees and team

Unit 3: Engagement, Performance, compensation management, Industrial Relations, Compliance, Employment relations

Changing nature of Employee Engagement; Performance Management; Compensation and Benefits; Compensation for Special Groups, Industrial Relations; Workplace Laws and Regulations; Employment Relations

Unit 4: Technology, HR Analytics, Innovation

Human Resource Information and Analytics; Human Resource Management Innovations; Human Resource Management in Small and Medium Enterprises; Human Resource Management in the Service Sector, Organization Transformation and the Human Resource Leadership; Diversity, Equity and Inclusion; Workplace Wellness, sustainability goals and HRM , Green HRM and challenges.

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MDE 301	**Indian Systems of Health and Wellness**	**1L:1T:0P**	**2 Credits**

Course Content:

Unit 1: Introduction to Health & Wellness

- Definition of Health
- Importance of health in everyday life
- Components of health – physical, social, mental, spiritual and its relevance
- Concept of wellness
- Mental health and wellness
- Determinants of health behaviour

Unit 2: Mind Body and Well-Being

- Mind body connection in health – concept and relation
- Implications of mind-body connection
- Wellbeing – why it matters?
- Digital wellbeing

Unit 3: Deficiency & Diseases

- Malnutrition, under nutrition and over nutrition
- Body system and common diseases
- Sedentary lifestyle and risk of disease
- Modern lifestyle and associated health risks

Unit 4 : Indian system of well being

- Health beliefs of India
- Health systems in India – AYUSH.
- Perspective of indigenous people towards health
- Happiness and well-being in India

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SEC 301	Management Information System (MIS)	4L:0T:0P	4 Credits

Course Content :

Unit 1: Fundamentals concepts of MIS

Basics concepts of MIS/ Types of MIS, Dimension and components of IS, Benefits of MIS, IT infrastructure, and IT infrastructure evolution, Components of IT infrastructure, New approaches for system building in the digital firm era

Unit 2: Data base management system:

Objectives of data base approach- Characters of database Management systems- Data processing system- Components of DBMS packages - Data base administration- Entity – Relationship (conceptual)

Unit 3 : Information system applications:

MIS applications, DSS – GDSS - DSS applications in E enterprise - Knowledge Management System and Knowledge Based Expert System - Enterprise Model System and E-Business, E- Commerce, E-communication, Business Process Reengineering.

Unit 4: Managing Projects

Objectives of project management, Fundamentals of project management information systems with agile methodologies -Introduction of SCRUM, Roles and meetings, User stories, Project risk, Controlling risk factors, Ethical, social, and political issues in the information era.

Practical Work List (Suggestive)

- Analyze a real-world Management Information System (MIS) implementation case, identifying the types of MIS used, benefits realized, and challenges faced. Present findings using written and visual formats.
- Set up and manage a Database Management System (DBMS), perform basic operations, and create an Entity-Relationship diagram for a business scenario to demonstrate database conceptual design.

- Design and build an e-commerce website, incorporating features of digital markets, digital goods, and e-commerce business models.
- Manage a mock project using agile methodologies, including roles, meetings, user stories, and risk management.

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VAC301	**Yoga and Physical fitness /Sports/NCC/NSS/Disaster Management**	**0L:0T:4P**	**2 Credits**

Course Content:

Unit-I

- Yoga: Meaning and definition
- Importance of yoga in 21st century
- Introduction to Yogic Anatomy and Physiology
- Yoga & sports, Yoga for healthy lifestyle
- Types of Yoga: - Hatha yaga, laya yoga, mantra yoga,
- bhakti yoga, karma yoga, jnana yoga, raj yoga
- Study of Chakras, Koshas, Pranas, Nadis, Gunas, Vayus and its application in Yogic practices.
- Ashtang Yoga: - Yama, niyama, asana, pranayama, Pratyahar, dharna, dhyan, Samadhi : Benefits, Utilities & their psychological impact on body and mind. According to yoga concept of normality in modern psychology, concept of personality & its development, yogic management of psycho-somatic ailments: frustration, anxiety, depression

Unit- 2

- Sports for Physical Fitness: Meaning and definition
- Physical Activity – Concept, Benefits of Participation in Physical Activities
- Components and Significance of Physical Fitness -Health, Skill and Cosmetic Fitness
- Types of Physical Activities – Walking, Jogging, Running, Calisthenics, Rope Skipping, Cycling, Swimming, Circuit Training, Weight training, Adventure Sports
- Principles of Physical Fitness, Warming Up, Conditioning, Cooling Down, Methods to Develop and Measure Health and Skill related components of Physical Fitness
- Measurement of Health Related Physical Fitness (HRPF)

Unit -3

- Physical Wellness: Concept, Components
- Types of wellness: psychological, social, emotional, and spiritual.

- Significance with reference to Positive Lifestyle 2.2
- Concepts of Quality of Life and Body Image
- Factors affecting Wellness
- Wellness Programmes

Unit-4: Nutrition and Weight Management

- Concept of Nutrients, Nutrition, Balanced Diet, Dietary Aids and Gimmicks
- Energy and Activity- Calorie Intake, Energy Balance Equation
- Obesity - Concept, Causes, Obesity Related Health Problems
- Weight Management through Behavioural Modifications

SPORTS

Sports course offers undergraduate students a comprehensive introduction to the field, covering key principles, organizational structures, and ethical considerations. It also includes marketing, sponsorship, financial management techniques, and the use of analytics and technology in sports to enhance strategic decision-making and fan engagement.

Course Objective(s):

i. Understand the fundamental principles and concepts of sports management,including its scope, organizational structure, and ethical considerations.
ii. Analyse the role of marketing and sponsorship in the sports industry, with a focus on branding, target audience segmentation, and event management.
iii. Develop proficiency in financial management techniques specific to the sports industry, including revenue generation, cost management, and investment strategies.
iv. Apply theoretical knowledge to practical scenarios through case studies and projects, fostering critical thinking and problem-solving skills in sports management contexts.
v. Explore the application of analytics and technology in sports, including performance evaluation, strategic decision-making, and fan engagement.

Course Title: Sports I

Course Content (Any Two out of 4 Units):

Unit -1:Introduction to Physical Education in The Contemporary Context (Any Two)
Learn and demonstrate the technique of Suryanamaskar
Develop Physical Fitness through Calisthenics / Aerobics / Circuit-Training / Weight-Training and demonstrate the chosen activity
Select any one game available in the college and learn different techniques involved in its play

Unit -2:Core Physical Education-: Fitness, Wellness and Nutrition (Any Two)
Measurement of Fitness Components – Leg-raise for Minimal Strength (Muscular Strength); Sit- ups Muscular Endurance); Harvard Step Test, Run and Walk Test (Cardiovascular Endurance); Sit and Reach Test (Flexibility) Measuring height, weight, waist circumference and hip circumference Calculation of BMI (Body Mass Index) and Waist-Hip Ratio
Engage in at least one wellness programme and write a report on it.

Unit-3:Core Physical Education-: Posture, Athletic Care and First Aid (Any Two)
Demonstrate Stretching and Strengthening Exercises for Kyphosis, Scoliosis, Lordosis, Knock Knees, Bow Legs, Flat Foot, Back Pain and Neck Pain
Illustration and Demonstration of Active and Passive Exercises
Asanas with Therapeutic Value (Any five asanas): Karnapeedasana, Padmasana, Dhanurasana, Sarvangasana, Paschimottanasana, Chakrasana, Halasana, Matsyasana, Ardhmatsyendrasana, Usthrasana, Mayurasana, Shirshasana, Vajrasana, Practice P.R.I.C.E. in First Aid.

Unit-4:Sports Administration & Management (Any Two)

- Demonstration of Supervision activities in Sports Management.
- Demonstration of skills of Management.
- Demonstration of fixtures of various kinds in sports competitions.
- Demonstration of technical and non-technical purchase procedure.

Course Title: Sports II

Course Contents (Any Two out of 4 Units)

Unit 1:Sports for all (Any Two)
To participate in any intramural Tournaments (one team game and one Individual Game) of choice. To participate/ attend at least 15 hours in Fitness training at Field or at Gymnasium. Participate in at least one track and one field event on Annual Sports day.
To participate in Inter College Tournament

Unit 2:Media and Careers in Physical Education (Any Two)
Organize an event / intramural / tournament in your college. Prepare a News Report of an observed Sports competition.
Create a presentation on any topic from Physical Education using an audio-visual aid.
Demonstrate Warming-up / Conditioning / Cooling-down exercises.

Unit -3:Management of Aerobics & Group Training (Any Two)
Measurement of Fitness Components – Leg-raise for Minimal Strength (Muscular Strength); Sit- ups (Muscular Endurance); Harvard Step Test or Run and Walk Test (Cardiovascular Endurance); Sit and Reach Test (Flexibility)
Measurement of Pulse Rate / Heart Rate at Radial Artery and Carotid Artery, Calculation of Target Heart Rate Developing a 5-10-minute routine of aerobics with appropriate music for each component of health related physical fitness

Unit -4:Sports Industry & Marketing (Any Two)
Identify an issue or a trend in the sports industry: Players in professional or college sports or Ownership Marketing Plan: Environmental Factors and Product Plan Draft, Paper bibliography/ works cited, Sponsorship proposal,Developing a budget plan for an event Athlete branding

<u>Course Title: Physical Education, Health and Sports</u>

Course Content (Any Two out of 4 Unit)

Unit 1: Physical Education
Concept of physical education, its relation with technical education, health and recreation Scope and importance of physical education

Unit -2: Health
Concept and factors affecting health
Physical Fitness-Concepts and factors affecting physical fitness, sources of fitness Types of physical fitness, Elements of fitness-speed strength, power, endurance, flexibility, agility;Warming up and cooling down

Unit-3: Posture
Concept and values of good posture Causes of poor posture;Postural deformities, their causes and remedies

Unit-4: Sports (Practical)
Every student shall opt minimum of three athletics events.
Each student shall opt minimum one game major/minor i.e. athletics, badminton, basketball, cricket, football, table tennis, volleyball, kabaddi, Lawn Tennis, Chess;Participation in mini marathon, annual athletics meet, physical fitness and cardio respiratory efficiency test

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National Cadet Corps (NCC)

This course develops essential skills in discipline, leadership, and tactical operations through structured curriculum and practical exercises. It emphasizes the role of drills in fostering discipline, leadership, and teamwork, and includes comprehensive weapon handling training with a focus on safety protocols. The course teaches map reading, understanding topographical features, and navigating diverse terrains. Practical units cover the history and objectives of the National Cadet Corps (NCC), various maneuvers, parade formations, saluting protocols, and field and battlecraft techniques. By the end, learners will master discipline, leadership, weapon handling, and tactical decision-making, effectively utilizing terrain features for strategic advantages.

Course Objective(s):

1. Understand the foundational role of drill in fostering discipline and leadership within a group, enabling effective command towards achieving common goals.
2. Appreciate the importance of grace and dignity in executing foot drill movements, recognizing their significance in enhancing performance and teamwork.
3. Comprehend the criticality of weapon handling and detailed safety measures, emphasizing the importance of accident prevention through strict adherence to safety protocols.
4. Develop an awareness of diverse terrain types and their strategic significance in battle craft, enabling informed decision-making and effective utilization of terrain features for tactical advantage.

Course Content (Practical):

Unit 1:

Overview of NCC, its history, aims, objectives, and organizational structure, Incentives and duties associated with NCC cadetship; Maneuvers: Foot drill, Word of Command, Attention, and stand at ease, and Advanced maneuvers like turning and sizing; Parade formations: Parade line, open line, and closed line; Saluting protocols, parade conclusion, and dismissal procedures. Marching styles: style march, double time march, and slow march

Unit 2:

Weapon Training, Handling firearms, Introduction and characteristics of the .22 rifle; Handling Firearm techniques, emphasizing safety protocols and Best practices.

Unit 3:

Map Reading (MR): Topographical forms and technical terms, including relief, contours, and gradients, crucial for understanding terrain features; Cardinal points , magnetic variation and grid convergence

Unit 4:

Field Craft & Battle Craft (FC & BC): Fundamental principles and techniques essential for effective field and battle craft operations; Methods of judging distance, including estimation, pacing, and visual cues

References: (Latest Editions)

- DGNCC Cadet's Hand Book - Common Subjects -All Wings
- Tiwari, R. NCC: Grooming Feeling of National Integration, Leadership and Discipline among Youth. Edwin Incorporation.
- Chhetri, R.S. Grooming Tomorrows Leaders, The National Cadet Corps.
- Directorate General National Cadet Corps . National Cadet Corps, Youth in Action.
- Vanshpal, Ravi, The NCC Days, Notion Press.

Course Outcome(s):

1. Mastery of Discipline and Leadership through Drill Learners would demonstrate the ability to effectively command a group, foster discipline, and work collaboratively towards achieving shared objectives.

2. Mastery of Grace and Dignity in Foot Drill Performance Learners would demonstrate an understanding of how these qualities enhance performance and foster teamwork within a group setting.
3. Proficient Weapon Handling and Safety Adherence Learners would showcase a thorough understanding of the criticality of safety measures, emphasizing accident prevention through strict adherence to safety protocols.
4. Enhanced Tactical Awareness and Strategic Decision-Making Learners would gain the ability to make informed decisions and effectively utilize terrain features to gain tactical advantage during operations.

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National Service Scheme (NSS)

Course Content:

Unit 1: Introduction and Basic Concepts of NSS

National Service Scheme (NSS) - history, philosophy, and fundamental concepts, aims and objectives, providing clarity on the organization's overarching goals. Symbols of NSS - Emblem, flag, motto, song, and badge; Organizational structure of NSS

Unit 2: NSS Programmes and Activities

Diverse programmes and activities conducted under the aegis of the National Service Scheme (NSS); Significance of commemorating important days recognized by the United Nations, Centre, State Government, and University; Examination of the methodology for adopting villages/slums and conducting surveys; Financial patterns of the NSS scheme

Unit 3: Community Mobilization

Dynamics of community mobilization within the framework of the National Service

Scheme (NSS); Functioning of community stakeholders; The conceptual lens of community development

Unit 4: Volunteerism and Shramdan in the Indian Context: Roles and Motivations within the NSS Framework

Ethos of volunteerism and shramdan (voluntary labor) within the cultural context of India and the framework of the National Service Scheme (NSS); Motivations and constraints shaping volunteer engagement; Role of NSS volunteers in initiatives such as the Swatch Bharat Abhiyan and Digital India

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DISASTER MANAGEMENT

In our rapidly evolving 21st-century world, challenges emerge in diverse forms, transcending borders and intertwining economic, societal, and environmental realms. These challenges profoundly affect vulnerable communities, magnifying their susceptibility to climate-related shocks and disasters. As we navigate through these complexities, it becomes increasingly evident that aligning strategies with global Sustainable Development Goals (SDGs) across various geographical scales is paramount. This alignment incorporates perspectives of environmental sustainability, climate adaptation, and disaster resilience. In light of these considerations, this course aims to equip students with the knowledge and skills necessary to address and mitigate the impacts of disasters in a holistic manner.

Course Objective(s):

- to provide understanding of the concepts related to disaster
- to highlight the importance and role of disaster management

- to enhance awareness of institutional processes and management strategies to mitigate the impacts of disasters

Course Content:

Unit 1: Concepts and Terminologies
Understanding key concepts of Hazards, disasters; Disaster types and causes (Geophysical, Hydrological, Meteorological, Biological and Atmospheric; Human-made); Global trends in disasters - Impacts (Physical, Social, Economic, Political, Environmental and Psychosocial); Defining Vulnerability (Physical Vulnerability; Economic Vulnerability; Social Vulnerability)

Unit 2: Key concepts of Disaster Management Cycle
Components of disaster management cycle (Phases: Response and recovery, Risk assessment, Mitigation and prevention, Preparedness planning, Prediction and warning); Disaster risk reduction (DRR), Community based disaster risk reduction

Unit 3: Initiatives at national and international level
Disaster Risk Management in India and at international level: Related policies, plans, programmes and legislation; International strategy for disaster reduction and other initiatives

Unit 4: Emergency Management
Explosion and accidents (Industrial, Nuclear, Transport and Mining) - Spill (Oil and Hazardous material); Threats (Bomb and terrorist attacks) - Stampede and conflicts

Training and Demonstration Workshops (at least two workshops) be organized in association with the NIDM, NDRF, NCDC, Param Military, Fire Brigade, CISF, local administration etc.

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S. No.	Course Code	Course Title	L	T	P	Credit
1	CC401	Entrepreneurship and Startup Ecosystem	1	1	0	2
2	CC402	Operations Management	3	1	0	4
3	CC403	Financial Management	3	1	0	4
4	CC404	Business Research methodology	3	1	0	4
5	VAC401	Business environment and public policy [2-0-0] or Enterprise System and platforms [0-1-2] or Geo Politics and impact on business [2-0-0] or Public Health and management [2-0-0]				2
6	CC405	International Business	2	0	0	2
7	SEC401	Design Thinking and Innovation	1	1	0	2
					TOTAL	**20**

SEMESTER–IV

CC 401	**Entrepreneurship and Startup Ecosystem**	**1L:1T:0P**	**2 Credits**

Course Objective(s):

- To understand Entrepreneurship and its types
- To understand that not all ideas can be turned into viable business models and guestimate business potential of an idea
- To understand different type of finances available and financing methods
- To be able to draft business plans on an identified idea
- To understand the nuances of operating a startup – low budget marketing, stabilizing operations, build a team from scratch and scaling the business
- To know what is a Family Business and how is it different from Entrepreneurship

Course Content:

Unit 1: Introduction to Entrepreneurship & Family Business

- Definition and Concept of entrepreneurship
- Entrepreneur Characteristics
- Classification of Entrepreneurs
- Role of Entrepreneurship in Economic Development –Start-ups
- Knowing the characteristics of Family business with discussion on few Indian cases of Family Business like Murugappa, Dabur, Wadia, Godrej, Kirloskar etc.

Unit 2: Evaluating Business opportunity

- Sources of business ideas and opportunity recognition
- Guesstimating the market potential of a business idea
- Feasibility analysis of the idea
- Industry, competition and environment analysis

Unit 3: Building Blocks of starting ventures

- Low cost Marketing using digital technologies
- Team building from scratch
- Venture Funding
- Establishing the value-chain and managing operations
- Legal aspects like IPR and compliances

Unit 4: Start-up Ecosystem

- Know the components of the start-up ecosystem including Incubators, Accelerators, Venture Capital Funds, Angel Investors etc.
- Know various govt. schemes like Start-up India, Digital India, MSME etc.
- Sources of Venture Funding available in India
- Source of Technology, Intellectual Property management

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CC 402	Operations Management	3L:1T:0P	4 Credits

Course Description:

Operations Management introduces students to the fundamental principles and practices essential for managing business operations efficiently. This course covers various production systems, process design, quality management, and emerging trends in operations management. Students will learn to optimize processes, implement quality management principles, and adapt to technological and sustainable advancements, preparing them to manage operations in a dynamic business environment.

Course Content:

Unit 1: Introduction to Operations Management

Operations management is the backbone of any organization, involving the planning, organizing, and supervision of processes. This unit covers the significance of operations management in achieving organizational success by enhancing efficiency, ensuring quality, and delivering customer satisfaction. Students will explore different production systems, the alignment of operations with business strategies, and the key functions of operations management, including planning, organizing, staffing, leading, and controlling.

Unit 2: Process Design and Analysis

This unit delves into the strategic decisions involved in selecting and designing processes and layouts. Students will learn to analyze processes using tools like flowcharts and process maps and explore various techniques for continuous improvement. The unit also covers capacity planning, providing strategies to balance capacity and demand effectively. Emphasis is placed on understanding process choices, layout decisions, and the importance of space utilization, flexibility, cost, safety, and comfort.

Unit 3: Quality Management

Quality management is crucial for delivering products and services that meet customer expectations and adhere to industry standards. This unit explores essential quality concepts, the principles of Total Quality Management (TQM), and the implementation of Six Sigma and Lean Manufacturing. Students will learn various tools and techniques to enhance quality, reduce defects, and improve operational efficiency, leading to higher customer satisfaction and competitive advantage.

Unit 4: Emerging Trends in Operations Management

The field of operations management is continuously evolving with new trends and technologies. This unit focuses on sustainable operations, the impact of technology, and the complexities of global operations. Students will understand the importance of integrating sustainable practices, leveraging advanced technologies like AI and IoT, and managing operations in a global context. These insights will prepare students to adapt to the dynamic business environment and drive operational excellence.

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CC 403	**Financial Management**	**3L:1T:0P**	**4 Credits**

Course Description:

Financial Management is offered with intent to equip the students with the basic knowledge of finance theory and its application to develop relevant financial strategies pertinent to profit-seeking organizations. The theme of financial management is structured around three decision making financial areas: Investment- long and short term, Financing and Dividend policy. This imbibes students with analytical and decision-making skills in managing finance through application of theoretical questions and practical problems.

Course Objectives:

1. To apply the knowledge in taking finance decisions
2. To develop analytical skills to identify financial management problems and solve them.
3. To analyse the relationship among capital structure, cost of capital, dividend decisions, and value of the business.
4. To assess a firm’s requirement for long-term assets by applying capital budgeting techniques.

Course Content:

Unit I: Introduction to Financial Management

Meaning of finance and financial management, Types of finance, Objective and Scope of financial management– profit maximization and wealth maximization - merits and criticisms- Financial decisions, Internal relation of financial decisions, Factors influencing financial decisions, Functional areas of financial management, Functions of a finance manager, Agency Cost, Definition of ethics and the importance of ethics in Finance, Sources of Finance: Ownership securities – Equity shares, Preference shares, Deferred shares, No par stock/shares, Shares with differential rights, Sweat Equity Creditorship securities – Debentures – Zero coupon bonds, Zero interest bonds, Callable bonds, Deep discount bonds Internal financing or ploughing back of profit – short term and long term sources. Startup finance-Bootstrapping, Series Funding.

Unit II: Capital Structure & Capitalization

Meaning of capitalization – Theories of capitalization – cost theory and earnings theory. Over capitalization and under capitalization (Theory) – causes – effects and remedies, Watered stock, Over trading and under trading. Meaning of capital structure and financial structure, principles of capital structure, Optimum Capital Structure, Determinants of capital structure, capital gearing-Theories of Capital structure, Effect of capital structure on EPS, EBIT-EPS Analysis, Point of indifference-Practical Problems

Unit III: Cost of Capital, Leverages and Managing Working Capital

Meaning of cost of capital, significance of cost of capital, components of cost of capital – Computation of Cost of capital and Weighted Average Cost of Capital, CAPM-Practical Problems. Meaning of Leverage, Types of Leverages – operating, financial and combined leverage, risk and leverage – practical problems.

Managing working Capital - Meaning of working capital, types of working capital, working capital cycle, adequate working capital, determinants of working capital, estimation of working capital-Practice problems. Management of cash. Management of inventory and debtors.

Unit IV: Capital Budgeting and Dividend policy

Meaning of Capital Budgeting, Importance, Need, Time value of money-Present and Future Value (Simple Problems), Capital budgeting process, project appraisal by using traditional methods and modern methods, Practical problems on Payback Period, Net Present Value, Profitability Index, IRR and MIRR methods, Dividend policy-Meaning, Kinds, Theories of dividend decisions, determinants of dividend policy decisions, Companies Act, 2013 and SEBI Guidelines on Dividend Distribution.

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CC 404	**Business Research Methodology**	**3L:1T:0P**	**4 Credits**

Course Description: Business Research Methodology provides an in-depth understanding of the fundamental concepts and applications of research methods in business. This course covers various research designs, data collection methods, statistical techniques, and the process of writing research reports. Through this curriculum, students will develop the skills required to design sound research, effectively collect and analyze data, and communicate research findings comprehensively.

Course Objectives:

1. To grasp the fundamentals of research methodology and apply them in various research or project works.
2. To identify and utilize appropriate research methods aligned with research objectives.
3. To master the techniques of data collection, editing, and analysis to prepare for advanced studies and professional requirements.
4. To learn the intricacies of interpreting data and writing comprehensive research reports.

Course Contents:

Unit 1: Introduction to Research

This unit explores the definition, history, evolution, and types of scientific inquiry and research. It addresses the ethical considerations in research, the process of research, and the characteristics and components of good research work.

Unit 2: Formulating the Research Problem

Students will learn how to identify and formulate research problems, conduct literature reviews, and develop research questions and objectives. This unit also covers the process of creating effective research designs.

Unit 3: Measurement and Data Collection

This unit focuses on measurement and scaling, discussing different types of data, sources of measurement error, and scale construction techniques. It also covers various data collection methods, including questionnaires, interviews, and observations.

Unit 4: Data Analysis and Interpretation

Topics include sampling methods, data preparation (editing and coding), and hypothesis testing using parametric and non-parametric tests. This unit also discusses the tools and techniques for data visualization like charts, tables, and box plots.

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VAC 401	**Business Environment and Public Policy** **Or** **Enterprise System and Platforms** **Or** **Geo Politics and impact on Business** **Or** **Public Health and Management**	**2L:1T:0P** **0L:1T:2P** **2L:1T:0P** **2L:1T:0P**	**2 Credits**

Business Environment and Public Policy

Course Objective(s):

The objective of this course is to give an orientation to the students with various aspects of economic, social, political and cultural environment of India. This will help them in gaining a deeper understanding of the environmental factors influencing Indian business organizations. Additionally, delving into public policies will give students a grasp of the regulatory framework and government initiatives shaping the business landscape in India.

Course Content:

Unit 1:
Theoretical Framework of Business Environment: Concept, Significance and Nature of Business Environment. Micro and Macro Dimensions of Business Environment, Changing Dimensions of Business Environment. Problems and Challenges of Indian Business Environment.

Unit 2:
Global Framework: EPRG Framework, Liberalization, Privatization & Globalization concept & its impact on Indian Economy. Significance of FDI & FII, IMF & WTO, Regional Economic Integrations in the development of the Nations.

Unit 3:
Public Policies: Background, Meaning and Importance of Public Policy. Significance of Industrial Policy, Fiscal Policy, Monetary Policy, Foreign Trade Policy, FERA & FEMA. Structural Adjustment Programs and Banking Sector Reforms in India.

Unit 4:
Problems and Challenges of Growth of Economy: Unemployment, Poverty, Regional Imbalance. Social Injustice, Inflation, Parallel economy, Lack of technical knowledge and information. Remedies to solve these problems, Challenges & Opportunities of Indian Business Environment.

Unit 5:
Emerging Trends in Business: Concepts, Advantages and Limitations-Franchising, Aggregators, Business Process Outsourcing (BPO) & Knowledge Process Outsourcing (KPO); E-Commerce, Digital Economy. Technological Growth and MNC's.

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Enterprise System and Platforms

Course Objective:

The course aims to provide students with comprehensive knowledge and practical skills in the field of Enterprise Resource Planning (ERP). Students will learn to design, implement, and manage ERP systems, as well as understand advanced ERP features and future trends, using various free or student-accessible tools.

Course Content:

Unit 1: Introduction to Enterprise Resource Systems

Overview of Enterprise Resource Planning (ERP), Definition and Evolution of ERP, Key Drivers for ERP Implementation, ERP Components and Architecture, Core Modules (Finance, HR, Supply Chain, etc.), Common Challenges and Solutions

Unit 2: ERP System Design and Architecture

ERP System Design, System Development Life Cycle (SDLC) for ERPs, Customization vs. Standardization, ERP Architecture, Three-Tier Architecture, Integration of ERP with Other Systems, ERP Vendors and Solutions, Overview of Major ERP Vendors (SAP, Oracle, Microsoft, etc.), Comparison of ERP Solutions

Unit 3: ERP Implementation and Management

Implementation Strategies, Planning and Preparation, Data Migration and Integration, Project Management for ERP Implementation, Project Planning and Execution, Risk Management and Mitigation, Post-Implementation Activities, Training and Support, Continuous Improvement and Maintenance

Unit 4: Advanced Topics and Future Trends in ERP

Advanced ERP Features, Business Intelligence and Analytics, Cloud-Based ERP Solutions, Emerging Trends in ERP, Internet of Things (IoT) and ERP Integration, Artificial Intelligence and Machine Learning in ERPs, Impact of ERP on Business Strategy, Strategic Decision Making with ERP, ERP and Digital Transformation

Practical Work List (Suggestive)

- Create a comprehensive report and presentation on the evolution, key drivers, core modules, technical architecture, and business benefits of ERP systems using any software or platform. Explore an ERP system to understand core modules such as Finance, HR, and Supply Chain. Detail the benefits and challenges of using ERP systems in a demonstration report.

- Design the architecture of an ERP system, illustrating the Three-Tier Architecture and integration with other systems, using any software or platform. Compare features, benefits, and costs of major ERP vendors. Prepare a comparison report and present findings.

- Develop a detailed project plan for ERP implementation, including phases like planning, data migration, risk management, and post-implementation activities using any software or platform. Manage a mock ERP implementation project, including planning, execution, risk management, and progress tracking.
- Explore cloud-based ERP solutions to understand their features and benefits. Create a report on the implementation and management of cloud ERP systems.

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Geopolitics and impact on Business

Course Objectives:

The course aims to help students to Understand the role and significance of geopolitics and global dimensions of international business and examine the changing nature of global geopolitics and its potential effects of global and persistent geopolitical conflicts on political economy

Course Content:

Unit 1: Introduction to Geopolitics

Definition, Nature and Scope of Geopolitics, Theories of Geopolitics- Mackinder's Heartland Theory, Sea Power (Alfred Thayer Mahan), Rimland Theory (Nicholas **J** Spykman), Robert D Kaplan.

Contemporary Issues in Geopolitics- Global Environmental Issues, Geopolitics of Energy and Natural Resources, Geoeconomics, Geopolitics of Technology, Globalization and geopolitics, Border Disputes, Popular Culture and Geopolitics, Geopolitics and Risk Analysis. Rise of Protectionism, and Geopolitical Tensions

Unit 2: Globalization and International Political Economy in geopolitical scenario

Post-War International Economic Order- IMF, World Bank, WTO; New International Economic Order- BRICS, North-South, South-South Cooperation; Globalization, National Differences in Political Economy.

Unit 3: Global Trade and Monetary Systems

Foreign Direct Investment, Foreign Exchange Market, Global Capital Market, International Monetary System, Supply Chain Disruptions and Management. Case studies on the Suez Canal, COVID Pandemic, US-China trade war, Russia- Ukraine, Israel-Palestine and China-Taiwan conflict.

Unit 4: Emerging Trends and Issues in Geopolitics and Business

Ethics and Culture in International Business, Differences and Challenges in International Business trade wars, unfair trade practices by developed and developing economies, anti-dumping, Tariff wars, MNCs and their lobbying and influence in domestic politics, Cyber Warfare and Cyber Attacks and anti-piracy law, Global and Sustainable Trade Practices and its impact on national economies, Issues in Brexit, World Recession, Inflationary Trends

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- Create a basic understanding of fundamentals of public health.
- Know the health system of India along with public health planning and implication of policy making.
- Provide an overall exposure to contemporary issues of Indian Public Health and know the recent policy initiatives to address those challenges.

Course Content:

Unit 1: Public Health - Key concepts, approaches, frameworks & measures

- Concept of Public Health and its role in society
- Evolution of Public Health
- Global Health Framework - Understanding health and disease
- Health equity and social determinants of Health

Unit 2: Health systems in India

- History of public health in India
- Organization of health systems in India
- Health system in India : Key Issues
- Major Contemporary Health Schemes and Programmes as case studies - National Health Mission, Integrated Child Development Services (ICDS), Janani Suraksha Yojana, Ayushman Bharat Scheme, POSHAN Abhiyan etc.

Unit 3: Concepts and practices of management & health planning

- Basic concepts of planning – macro to micro
- Tool for planning
- Health management in a district

Unit 4: Monitoring & Evaluation

- Introduction to Monitoring & Evaluation
- Health system frameworks
- Application of health system frameworks

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CC 405	International Business	0L:1T:2P	2 Credits

Course Objectives:

The course aims to help students to understand the evolution and significance of international trade in contemporary business environment and examine various economic integration by analyzing the emerging trends in International Business

Course Contents :

Unit 1: Introduction to International Business

Introduction to International Business Stages of Internationalization – EPRG Framework - International Trade Theories: Theories of International Trade Mercantilists, Absolute Cost and Comparative Advantage, Factor Proportions, Neo-factor Proportions Theories, Country Similarity Theory, Intra-industry Trade, Tariff and Non-Tariff Barriers in Global Businesses

Unit 2: Introduction of Foreign Direct Investment

Introduction Foreign Direct Investment in the World Economy, Trends in FDI

Theories of Foreign Direct Investment, Greenfield and Brownfield FDI, Benefits and Costs of FDI, International Institutions and the Liberalization of FDI, CAGE Model.

Unit 3: Economic Integration

Economic indicators and their impact on international business decisions, Regional Economic Integration and Trade Blocs, Basic Principles of Multilateral Trade Negotiations, Instruments of Trade Regulation, FDA, custom union, common market economic union, Emerging Markets and Developing Economies.

Unit 4: Emerging Trends in International Business

International Entrepreneurship and Born Global Firms, Ethical Considerations - CSR Frameworks and Approaches and ethical considerations, ESG investing and reporting standards, corporate responses to climate change and social justice issues

Implications of Brexit on international business laws, the rise of digital platforms, and e-commerce. Re-shoring and Nearshoring Trend, Impact of pandemic on International Business.

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SEC 402	**Design Thinking and Innovation**	**1L:1T:0P**	**2 Credits**

Course Objectives:

Operating under turbulent and uncertain business environment, 'innovation' has become the key driver of organizational success for all companies. Managers are expected to be leading this change by navigating companies into rapid evolution of new products/services and business models.

The primary focus of DTI is to help learners develop creative thinking skills and apply design based approaches/tools for identifying and implementing innovation opportunities into implementable projects. Following a learning-by-doing approach, the objectives of the course are –

1. Introduce students to design-based thinking approach to solve problems
2. Observe and assimilate unstructured information to well framed solvable problems
3. Introduce student to templates of ideation
4. Understand the importance of prototyping in the innovation journey
5. Implementing innovation projects

Course Content:

Unit 1: Basics of Design Thinking

1. Understand the concept of innovation and its significance in business
2. Understanding creative thinking process and problem solving approaches
3. Know Design Thinking approach and its objective
4. Design Thinking and customer centricity – real world examples of customer challenges, use of Design Thinking to Enhance Customer Experience, Parameters of Product experience, Alignment of Customer Expectations with Product.
5. Discussion of a few global success stories like AirBnB, Apple, IDEO, Netflix etc.
6. Explain the four stages of Design Thinking Process – Empathize, Define, Ideate, Prototype, Implement

Unit 2: Learning to Empathize and Define the Problem

1. Know the importance of empathy in innovation process – how can students develop empathy using design tools
2. Observing and assimilating information
3. Individual differences & Uniqueness Group Discussion and Activities to encourage the understanding, acceptance and appreciation of individual differences.
4. What are wicked problems
5. Identifying wicked problems around us and the potential impact of their solutions

Unit 3 : Ideate, Prototype and Implement

1. Know the various templates of ideation like brainstorming, systems thinking
2. Concept of brainstorming – how to reach consensus on wicked problems
3. Mapping customer experience for ideation
4. Know the methods of prototyping, purpose of rapid prototyping.
5. Implementation

Unit 4 : Feedback, Re-Design & Re-Create

1. Feedback loop, focus on User Experience, address ergonomic challenges, user focused design
2. Final concept testing,
3. Final Presentation – Solving Problems through innovative design concepts & creative solution

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SEMESTER V

S. No.	Course Code	Course Title	L	T	P	Credit
1	CC501	Strategic Management	3	1	0	4
2	CC502	Logistics and Supply Chain Management	3	1	0	4
3	DSEXXX	Discipline Specific Electives - I				4
4	DSEXXX	Discipline Specific Electives - II				4
5	SEC501	Internship/capstone Project (refer Appendix -4)	-	-	-	4
6	SEC502	Major Project [evaluation in sixth semester (refer Appendix -5)	-	-	-	0
7	DSE*	Discipline Specific Elective (Audit Course)	3	1	0	0
					TOTAL	20

SEMESTER–V

CC 501	**Strategic Management**	**3L:1T:0P**	**4 Credits**

Course Objective(s):

The objective of this course are:

1. To enhance the ability to do the job of a general manager responsible for strategic performance. Specifically, to integrate the different functional areas of business (e.g. accounting, finance, human resources, information systems, marketing, operations management, etc.) into a cohesive whole.

2. Analyse the competitive situation and evaluate challenges faced by managers in implementing and evaluating strategies based on the nature of business, industry, and cultural differences.

Course Content:

Unit 1: Introduction to Strategy

The objectives of this topic is to understand concept of "strategy", and discuss the most common elements of strategy; the topic also undertakes the evolution of strategic management thinking over the decades; the topic covers the importance of strategic thinking and gives insight into how the firms build and sustain competitive advantage.

Strategy – concept, relevance, role and benefits; Importance of Strategic Management; Strategic Management Process, Levels of Strategy; Approaches to Strategic Decision Making; Strategic Intent – Vision, Mission, Goals and Objectives; Strategy and Corporate Governance, Social Responsibility and Ethics in Strategic Management

Readings:

Thomas L Wheelen, J David Hunger, Alan N Hoffman, Charles E Bamford and Purva Kansal (2018). Concepts in Strategic Management and Business Policy: Globalization, Innovation and Sustainability, 15th Edition, Pearson. [Chapter 1, 2 and 3].
Frank T Rothaermel (2023). Strategic Management – 5th Edition (Indian), McGraw Hill. [Chapters 1 and 12].

Hambrick, D. C., & Fredrickson, J. W. (2005). Are you sure you have a strategy?. *Academy of Management Perspectives*, *19*(4), 51-62.
Porter, M. E., & Kramer, M. R. (2006). The link between competitive advantage and corporate social responsibility. *Harvard business review*, *84*(12), 78-92.

Unit 2: Strategic Analysis
The objective of the unit are to evaluate the value-capturing ability of incumbents in an industry using the industry analysis tools, to forecast industry profitability from shifts in underlying conditions and forces; to understand the industry for strategy formulation.

Environmental appraisal- Scanning the Environment ,Technological, Social, Cultural, Demographic, Political, Legal; Evaluating Company's External Environment: Components of External Environment; Analysis of the general environment; Nature, Characteristics, Types and Approaches of External environment, Key External Forces, Industry Analysis – Analysis of the competitive environment ; Analysis of the Internal environment: Strategic capability, Nature, Characteristics, Types and Approaches to internal environment; Value chain analysis , Experience Curve, SWOT analysis, BCG Matrix, GE-Cell Matrix.

Readings:

Thomas L Wheelen, J David Hunger, Alan N Hoffman, Charles E Bamford and Purva Kansal (2018). Concepts in Strategic Management and Business Policy: Globalization, Innovation and Sustainability, 15th Edition, Pearson.

Frank T Rothaermel (2023). Strategic Management – 5th Edition (Indian), McGraw Hill.

Porter, M. E. The five competitive forces that shape strategy. *Harvard business review*, *86*(1), 78.

Collis, D. J., & Montgomery, C. A. Competing on resources. *Harvard business review*, *86*(7/8), 140.

Unit 3: Strategy Formulation

The objectives of the Unit are to review corporate strategy for a diversified firm and identify the sources of corporate advantage; to understand the mechanism of diversification leading to value creation. It also helps to develop understanding about the different corporate strategies which are crucial for the survival, growth and expansion of the business.

Business Strategy Formulation: Generic strategies; Functional areas and link between business strategy and functional strategy; Corporate Strategy Formulation: Creating value and diversification; Strategic alliances; International expansion strategies; Introduction to strategies of growth, stability and renewal, types of growth strategies concentrated growth, product development, integration, diversification, international expansion (multi domestic approach, franchising, licensing and joint ventures); Types of renewal strategies retrenchment and turnaround. Strategic fundamentals of merger & acquisitions

Readings:

Thomas L Wheelen, J David Hunger, Alan N Hoffman, Charles E Bamford and Purva Kansal (2018). Concepts in Strategic Management and Business Policy: Globalization, Innovation and Sustainability, 15th Edition, Pearson. [Chapter 6,7,8]

Frank T Rothaermel (2023). Strategic Management – 5th Edition (Indian), McGraw Hill. [Chapters 6 , 7, 8 and 9]

Kim, W. C. (2005). Blue ocean strategy: from theory to practice. *California management review*, *47*(3), 105-121.

Unit 4: Strategy Implementation and Control

The objectives of this topic are to understand the importance of internal alignment and learn to leverage temporary opportunities into sustainable advantages; the topic also dwells in Value Innovation, Business Delivery System Innovation and Eco System

Innovation for sustainable business performances.

Structural Implementation; Functional and Operational Implementation; Behavioural Implementation; Strategy Evaluation and Control; Strategic leadership; Strategic control and corporate governance; Issues in Strategy Implementation; Creating effective organizational designs; Strategy and society; Managing innovation and fostering corporate entrepreneurship; Integration of Functional Plans and Policies- Strategy Evaluation and Control - Operational Control - Overview of Management Control.

Readings:

Thomas L Wheelen, J David Hunger, Alan N Hoffman, Charles E Bamford and Purva Kansal (2018). Concepts in Strategic Management and Business Policy: Globalization, Innovation and Sustainability, 15th Edition, Pearson. [Chapter 9,10,12 and 12]

Frank T Rothaermel (2023). Strategic Management – 5th Edition (Indian), McGraw Hill. [Chapters 11]

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CC 502	Logistics and Supply Chain Management	3L:1T:0P	4 Credits

Course Description: Supply Chain Management is a comprehensive course that equips students with essential skills to manage and optimize supply chains in modern business environments. The course covers logistics, strategic fit, network design, sourcing, pricing, and demand management, emphasizing the impact of digital transformation on supply chain strategies and operations. Through case studies and practical insights, students will learn to design effective supply chain networks, optimize e-commerce operations, and manage global challenges.

Course Objectives:

1. To understand the strategic role of supply chain management in enhancing organizational competitiveness.
2. To explore the design and optimization of supply chain networks, particularly for e-commerce.
3. To examine the impact of sourcing and pricing decisions on supply chain efficiency and effectiveness.
4. To develop skills in coordinating and managing supply and demand in a globalized market environment.

Course Content:

Unit 1: Introduction to Supply Chain Management

This unit explores the role of supply chain management in organizations, achieving strategic fit, and understanding supply chain drivers and metrics. Students will learn about the integral nature of supply chains in aligning business strategies with operational capabilities to enhance performance and competitiveness.

Unit 2: Supply Chain Network Design

Students will learn to design distribution networks with a focus on e-business applications and global supply chain networks. This unit covers the strategies and challenges of creating efficient and responsive supply chain networks that align with business objectives and the dynamic nature of global markets.

Unit 3: Sourcing and Pricing Strategies

This unit addresses sourcing decisions and pricing management within supply chains. Students will explore various sourcing strategies and pricing models that can be employed to optimize revenue management and cost-efficiency in supply chains, with a particular focus on e-commerce dynamics.

Unit 4: Demand and Supply Coordination

Focusing on the synchronization of demand forecasting, aggregate planning, and sales operations planning, this unit teaches students how to coordinate supply chain activities to balance demand and supply efficiently. Key topics include demand forecasting techniques, aggregate planning strategies, and the importance of coordination across the supply chain.

SEMESTER VI

S. No.	Course Code	Course Title	L	T	P	Credit
1	CC601	Project Management	3	1	0	4
2	CC602	Business Taxation	2	0	0	2
3	DSEXXX	Discipline Specific Electives - III				4
4	DSEXXX	Discipline Specific Electives - IV				4
5	SEC601	Corporate Governance	2	0	0	2
6	SEC602	Major Project [Initiated in 5th Semester] (refer Appendix -5)	-	-	-	4
7	DSEXX*	Discipline Specific Elective (Audit Course)	3	1	0	0
					TOTAL	**20**

SEMESTER–VI

CC 601	Project Management	3L:1T:0P	4 Credits

Course Description: Project Management is a core course designed to introduce students to the fundamental aspects of planning, executing, monitoring, and closing projects across diverse industries. The course emphasizes the use of project management tools, particularly Microsoft Project, to manage timelines and resources efficiently. Through exploring risk management, stakeholder communication, and Agile methodologies, students will develop the critical thinking and practical skills necessary for successful project management.

Course Objectives:

1. To provide a comprehensive understanding of the project management lifecycle from inception to closure.
2. To enhance skills in using project management tools such as Microsoft Project for managing complex projects.

3. To explore effective stakeholder management and communication strategies critical for project success.
4. To analyze risk management strategies and their application to ensure project success under varying circumstances.

Course Content:

Unit 1: Fundamentals of Project Management

This unit covers the core concepts of project management, including the project life cycle, the role of the project manager, and the organizational context of projects. Students will learn about the stages of a project from initiation to closure and the key responsibilities of a project manager in driving project success.

Unit 2: Project Planning and Tools

Focusing on the planning phase of project management, this unit explores setting project scope and objectives, developing a Work Breakdown Structure (WBS), and managing time through scheduling techniques such as Gantt charts and PERT/CPM. Practical application includes using Microsoft Project to create and manage schedules, emphasizing the integration of project management tools to streamline project planning.

Unit 3: Executing and Monitoring Projects

This unit delves into resource allocation, budgeting, and quality control within project execution. Students will also learn about risk management processes including identification, analysis, and response strategies. Practical exercises will include resource management and performance tracking using Microsoft Project, highlighting effective control measures to ensure project alignment with planned objectives.

Unit 4: Concluding Projects and Agile Methodologies

The final unit discusses the closing phase of projects, including performance measurement, stakeholder communication, and post-project evaluation. Additionally, this unit introduces Agile project management principles and the Scrum framework, comparing Agile with traditional project management methods to provide students with a broader understanding of managing projects in dynamic environments.

Suggested Case Topics:

- The Big Dig: A project management analysis of Boston's Central Artery/Tunnel Project.
- The launch of Apple’s iPhone: Managing high-stakes technology projects.
- Project management in non-profits: The case of the Global Fund's initiatives

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CC 602	Business Taxation	2L:0T:0P	2 Credits

Course Description:

This course provides a comprehensive understanding of business taxation, focusing on Goods and Services Tax (GST) and Customs Duty. Students will examine the principles, concepts, and practices of key areas, gaining insights into impact on business operations. By the end of the course, students will be equipped with the knowledge and skills necessary to navigate the complexities of GST and Customs Duty in the business environment.

Course Content:

Unit 1: Goods and Service Taxes (GST) – Overview and Concepts

Fundamentals of GST, Constitution {101st Amendment} Act 2016, Tax Structure in India, Types of Taxes – Direct and Indirect Taxes. Introduction to GST – need for GST, origin, Constitutional amendment for bringing GST, one nation one tax, objectives, structure, GST council, tax rates, GST vis-à-vis earlier tax laws, advantages, disadvantages.
Introduction to Central Goods and services Tax 2017 (CGST), State Goods and Service Tax Act 2017 (SGST), Union Territory Goods and Services Tax Act 2017 (UTGST), Integrated Goods and Services Taz Act 2017, Goods and Service Tax Network (GSTN), GST Council. Dual Model of GST – GSTN. Process of registration, compulsory registration, exemption from registration, liability for registration, deemed registration, cancellation of registration and revocation of registration. GST Unique Identification Number (GSTIN).

Unit 2: Levy, Collection and Input Tax Credit

Meaning of Supply, scope of supply, types of Supplies – Composite and Mixed Supplies. Levy and Composition, Composition of Levy. Persons liable to pay GST, Time of Supply and Value of Supply. Input Tax Credit – eligible and ineligible tax credit. Availability of Tax Credit under special circumstances- Transfer of Input Tax Credit – Input Service Distributor-Tax Invoice - Bill of Supply- Credit Note -Debit Note - Receipt Voucher - Payment Voucher - Revised Invoice - Transportation of goods without issue of Invoice - Delivery Challan. Payment of Tax -Modes of Payment - Electronic Liability Register - Electronic Credit Ledger - Electronic Cash Ledger- Time line for Payment of Tax - Challan Reconciliation - Interest on Late Payment - Set off of Input Tax Credit - Refunds- Application for Refund of Tax, Interest, Penalty, Fees or any Other Amount.

Unit 3 : Filing of GST Returns and Audit

Overview of GSTR 1- GSTR 3B - GSTR 4 GSTR 5- GSTR6- GSTR7-GSTR8- GSTR – 9 - GSTR10- GSTR11. Audit by tax authority's U/s 65 – Special Audit U/s 66- Audit by department- Power of Departmental Audit – Returns- Authorization to Audit – Audit Procedure – Duration of Audit- Audit Findings-Reply to Audit Findings - Period of Limitation to issue Show Cause Notice - Assessment under Chapter XII- Assessment & Audit Rules (no 98 to 102) - Demands and Recovery.

Practical's on online GST Registration Process and Payment of Tax; Enabling GST and Defining Tax Details - Tally ERP; Defining Tax Rates at Master and Transaction Levels; Defining GST Rates at Stock Group Level; Defining GST Rate at Transaction Level; Accounting of GST Transactions; Creation of GST Duty ledgers; GST Reports; Generating GSTR; Exporting GSTR; Uploading of GSTR on GST portal.

Unit 4: Customs Duty

Introduction- Basic Concepts - Territorial Waters - High Seas – Types of Customs Duties

- Basic customs duty - Protective duties - Safeguard duty – Countervailing Duty on subsidized articles - Anti-dumping duty – Baggage - Valuation - Baggage Rules and Exemptions. Procedure (including warehousing) - Export Procedure - Deemed Exports - Duty drawback - Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 - Valuation of Imported Goods -Valuation of Export Goods.

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SEC 601	**Corporate Governance**	**2L:0T:0P**	**2 Credits**

Course Description:

This course will teach the fundamental theories and practice of corporate governance. This course covers the history of the corporation, boards of directors, the division of profit sharing and various forms of employee ownership and equity ownership among insiders, regulation, shareholder activism, the impact of takeovers and mergers and acquisitions on governance, ethical issues such as conflicts of interest and insider trading, international corporate governance, and policy developments likely to impact the corporation.

Course Objectives:

1. To provide learners with a comprehensive understanding of the concept of Corporate Governance, its emergence, and its significance in the modern organizational context.
2. To equip learners with the ability to assess and identify the various global corporate failures, using international codes of corporate governance.
3. To enable learners to understand and apply various composition of the board, the role of board and board committees, and concepts like insider trading, shareholder activism, class action suits, whistleblowing mechanism, and CSR in corporate governance.
4. To develop learners' skills for understanding the regulatory framework of corporate governance in India and to investigate the impact of corporate failures in India and common governance problems in these failures.

Course Content:

Unit 1: Conceptual Framework of Corporate Governance

Corporate Governance: Meaning, significance, and principles; Management and corporate governance; Theories of Corporate Governance: Agency Theory, Stewardship theory, Stakeholders' Theory; One Tier and Two-Tier Boards

Unit 2: Corporate Governance and Role of Stakeholders

Board composition: Executive directors, non-executive directors and independent directors; Role of Board and board committees; Insider Trading; Shareholder activism; Class action suits; Whistleblowing Mechanism, CSR and Corporate Governance

Unit 3: Global Corporate Failures and International Codes

Maxwell (UK), Enron (USA); Sir Adrian Cadbury Committee Report 1992, SOX Act 2002, OECD Principles of Corporate Governance.

Unit 4: Corporate Governance Regulatory Framework in India and Corporate Failures in India

Kumar Mangalam Birla Committee (1999), NR Narayana Murthy Committee (2005) and Uday Kotak Committee (2017); Regulatory framework: Relevant provisions of Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015.Satyam Computer Services Ltd, Kingfisher Airlines, PNB Heist; ICICI Bank; Common Governance Problems in various Corporate Failures in India and abroad.

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SEMESTER VII - (BBA (Honours))

S. No.	Course Code	Course Title	L	T	P	Credit
1	OE701	AI for Business; Diversity, Equity and Inclusion; Digital Ethnography and Online Communities	3	1	0	4
2	CC701	Entrepreneurial Leadership	2	2	0	4
3	DSEXXX	Discipline Specific Electives - V				4
4	DSEXXX	Discipline Specific Electives - VI				4
5	SEC701	Dissertation work [evaluation in Eight semester]	-	-	-	-
6	SEC702	Summer Internship –II (refer Appendix -6.1)	-	-	-	4
					TOTAL	**20**

SEMESTER VIII - (BBA (Honours))

S. No.	Course Code	Course Title	L	T	P	Credit
1	DSEXXX	Discipline Specific Electives - VII	3	1	0	4
2	DSEXXX	Discipline Specific Electives - VIII	3	1	0	4
3	DSEXXX	Discipline Specific Electives - IX	3	1	0	4
4	SEC801	Dissertation work [Started in Seventh semester]	-	-	-	8
					TOTAL	**20**

SEMESTER VII - (BBA – (Honours with Research))

S. No.	Course Code	Course Title	L	T	P	Credit
1	CC701	Advanced Data Analysis Tools	2	0	4	4
2	CC702	Advanced Research Methodology	2	0	4	4
3	SEC701	Research Internship Report and Viva –Voce (refer Appendix -6.2)	-	-	-	4
4	DSEXXX	Discipline Specific Electives - X				4
5	DSEXX	Discipline Specific Electives - XI				4
					TOTAL	**20**

SEMESTER VIII- (BBA –(Honours with Research))

S. No.	Course Code	Course Title	L	T	P	Credit
1	SEC801	Dissertation (For Research Track)* (refer Appendix -7)	-	-	-	20
					TOTAL	**20**

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