



**Four Year Under Graduate Syllabus
Bachelor of Business Administration**

2024-2025

(NEP)

Bodoland University

Course Structure *

***Please refer to Bodoland University guidelines issued from time and time.**

Semester I

Paper Code	Paper Name	Credit	L+T+P
Three Weeks Induction Compulsory Induction Programme:			
<ul style="list-style-type: none"> • Physical activity • Creative Arts • Universal Human Values • Literary • Proficiency Modules • Lectures by Eminent People • Visits to local Areas • Familiarization to Dept./Branch & Innovations 			
BBAMAJ1014	Principles of Management	4	3+1+0
BBAMIN1014	Business Statistics	4	3+1+0
BBAIDC1013	Digital Financial Literacy	3	2+1+0
BBAAEC1012	Language/Regional Language (English as per AICTE guidelines)	2	1+1+0
BBASEC1013	IT Skills	3	2+0+2
BBAVAC1014	Business Communication	4	2+0+4

Semester II

Paper Code	Paper Name	Credit	L+T+P
BBAMAJ1024	Marketing Management	4	3+1+0
BBAMIN1024	Business Accounting	4	3+1+0
BBAIDC1023	Retail Management	3	2+1+0
BBAAEC1022	Language/Regional Language (English as per AICTE guidelines)	2	1+1+0
BBASEC1023	Team Dynamics	3	2+1+0
BBAVAC1024	Environmental Studies (Mandatory as per University Rules)	4	

After Year 1, Students are advised to take Social Responsibility & Community Engagement - encompassing Community Engagement with an NGO in the vacation time.

An UNDER GRADUATE CERTIFICATE IN BUSINESS ADMINISTRATION will be awarded, if a student wishes to exit at the end of First year.

Exit Criteria after First Year of BBA Programme

The students shall have an option to exit after 1st year of Business Administration Programme and will be awarded with a UG Certificate in Business Administration. Students on exit have to compulsorily complete additional 04 Credits either in a Skill based subject or work based Vocational Course offered during summer term or Internship/Apprenticeship / Social Responsibility & Community Engagement – encompassing community engagement with an NGO after the second semester of minimum 08 weeks of duration as decided by the respective University / Admitting Body.

The exiting students will clear the subject / submit the Internship Report as per the University schedule.

Semester III

Paper Code	Paper Name	Credit	L+T+P
BBAMAJ2014	Business Economics	4	3+1+0
BBAMAJ2024	Human Behaviour and Organization	4	3+1+0
BBAMIN2014	Business Environment	4	3+1+0
BBAIDC2013	Indian Knowledge System	3	2+1+0
BBAAEC2012	Language/Regional Language (English as per AICTE guidelines)	2	1+1+0
BBASEC2013	Research Methodology	3	2+0+2
BBAAEC2022	Foreign Language/Indian and Regional Language (English as per AICTE guidelines) Spanish, German, Korean, Mandarin, Hindi, Sanskrit and all regional languages as per availability	Audit*	

- Audit Course is non-credit but compulsory. To be evaluated by the course teacher with award of “Pass” or “Fail”.

Semester IV

Paper Code	Paper Name	Credit	L+T+P
BBAMAJ2034	Information Technology for Managers	4	3+1+0
BBAMAJ2044	Human Resource Management	4	3+1+0
BBAMAJ2054	Operations Management	4	3+1+0
BBAMIN2024	Entrepreneurship and Start Up Ecosystem	4	3+1+0
BBAAEC2022	Language/Regional Language (English as per AICTE guidelines)	2	1+1+0
BBAINT2012	Internship as per University Guidelines	2	

Note:

1. At the end of the Fourth Semester every student shall undergo Summer Training / Internship / Capstone for Eight Weeks in the industry/Research or Academic Institute. This component will be evaluated during the fifth semester.
2. An UNDER GRADUATE DIPLOMA IN BUSINESS ADMINISTRATION will be awarded, if a student wishes to exit at the end of Second year.

Exit Criteria after Second Year of BBA Programme:

The students shall have an option to exit after 2nd year of Business Administration Program and will be awarded with a UG Diploma in Business Administration. Students on exit have to compulsorily complete additional 04 Credits either in a Skill based subject or work based Vocational Course offered during summer term or Internship/Apprenticeship / Social Responsibility & Community Engagement – encompassing community engagement with an NGO / Capstone Project after the fourth semester of minimum 8 weeks of duration as decided by the respective University / Admitting Body. The exiting students will clear the subject / submit the Internship Report as per the University / Admitting Body schedule.

Semester V

Paper Code	Paper Name	Credit	L+T+P
BBAMAJ3014	Taxation	4	3+1+0
BBAMAJ3024	Legal Aspects of Business	4	3+1+0
BBAMAJ3034	Business Ethics and Corporate Governance	4	3+1+0
BBAMAJ3044	Management Accounting	4	3+1+0
BBAMIN3014	Internship of 8 weeks as per AICTE Guidelines (Initiated after 4th Semester and evaluated in 5 th Semester)	4	2+0+2
BBAMP3014	Major Project (Evaluation in Sixth Semester)		

Semester VI

Paper Code	Paper Name	Credit	L+T+P
BBAMAJ3054	Project Management	4	3+1+0
BBAMAJ3064	Consumer Behaviour	4	3+1+0
BBAMAJ3074	Essentials of Investment and Portfolio Management	4	3+1+0
BBAMAJ3084	Financial Management	4	3+1+0
BBAMP3024	Major Project (Initiated in 5 th semester)	4	3+1+0

Semester VII

Paper Code	Paper Name	Credit	L+T+P
BBAMAJ4014	Design Thinking and Innovation	4	3+1+0
BBAMAJ4024	Emerging Technologies and Application	4	3+1+0
BBAMAJ4034	Logistics and Supply Chain Management	4	3+1+0
BBAMAJ4044/ BBAREM4014	Advanced Data Analysis Tools Or Academic and Research Report Writing	4	3+0+1
BBAMIN4014	Indian Systems of Health and Wellness and Yoga	4	3+1+0

Semester VIII

Paper Code	Paper Name	Credit	L+T+P
BBAMAJ4054	Strategic Management	4	3+1+0
BBAMIN4024	Marketing for Small Business	4	3+1+0
BBAADL4014	People Management	4	3+1+0
BBAADL4024	Entrepreneurial Marketing	4	3+1+0
BBAADL4034	Finance and Accounting for Small Business	4	3+1+0
	OR		
BBAREP40112	Dissertation or Research Project	12	

Mandatory Visits/ Workshop/Expert Lectures:

- It is mandatory to arrange one industrial visit every semester for the students of each branch.
- It is mandatory to conduct a One-week workshop during the winter break after fifth semester on professional/ industry/ entrepreneurial orientation.
- It is mandatory to organize at least one expert lecture per semester for each branch by inviting resource persons from domain specific industry.

For Summer Internship / Projects / Seminar etc.:

- Evaluation is based on work done, quality of report, performance in viva-voce, presentation etc.

Programme Outcome:

- Graduates will understand effective leadership techniques, including aspects of ethical decision- making.
- Graduates will demonstrate competency in the business disciplines.
- Graduates will function competently in a business environment.

SEMESTER I

Paper Title: Principles of Management

Course Objective: This course imparts understanding of fundamental principles of management.

Course Outcome: To enable students to learn application of management principles.

Course Content:

Unit I:

Management–Evolution, meaning and characteristics, Management thoughts and eras, Management theories, Management functions and principles, Scientific management. Management versus Administration

Unit II:

Planning – Meaning, nature, objectives, Planning process and types, Decision making – need, significance, process and requisites of an effective decision making. Organizational structure – types, authority and responsibility- meaning, needs, significance, types and process of delegation of responsibility.

Unit III:

Directing - Meaning, principles and process, Communication - meaning, process, barriers and types, Motivation –meaning, needs and theories, Leadership – characteristics of a good leader, traits, styles.

Unit IV:

Coordinating– meaning and significance, Management control techniques, essentials of effective management control, steps in management control.

Experiential Learning: Case study on the management of a business organization. Students shall write a case report to be evaluated by the course teacher.

Suggested Readings:

1. Prasad L.M., Principles and Practices of Management, New Delhi: Sultan Chand & Sons.
2. Moshal B.S., Organisational theory & Behaviour, text & cases, Anestudent edition, 2nd, Anne Books Pvt Ltd, 2009.
3. Drucker Peter, F, The practice of Management– Allied Publishers, Delhi.
4. Newman & Warrant Process of Management–PHI, Delhi
5. Hannagan- Management Principles– Mac millan India Ltd.
6. Pathak. Rati, K. and Kalwar, Manik, Ch., Principles of Management- Abhilekh.
7. Robbins, Stephen P.,Coulter. M and Vohra. N., Management-Pearson

Paper Title:Business Statistics

Course objective: This course aims to teach students the basics of statistics and their application in the business world.

Course Outcome: The goal is to help students make informed decisions and solve real-world problems using statistical methods.

Course Contents:

Unit I:

Statistics – A Conceptual Framework – Meaning and Scope of Business Statistics – Definition – Function–Role of Statistics for Business Decisions– Importance- Limitations.

Unit II:

Measures of Dispersion – objectives – Absolute and Relative Measures – Range – Quartile Deviation– Mean Deviation– Standard Deviation– Skewness– Kurtosis– Respective Merits and Demerits.

Unit III:

Fundamentals of Probability- Concepts, basic rules of probability and algebra of events, Probability distributions and their applications in business.

Unit IV:

Time Series & Forecasting– Components of Time Series, Moving Average, Weighted Moving Average, Linear & Nonlinear Trends, Seasonal Variations, Sampling.

Experiential Learning: Presentation on any one topic to be made by the students. It is to be evaluated by the course teacher.

Suggested Readings:

1. Akhilesh, K.B. and Bala Subrahmanyam. Mathematics and Statistics for Management, Vikash Publishing House, Delhi, 2013.
2. Douglas A Lind, William G Marshal and Samuel A Wathen. Statistical Techniques in Business and Economics

Note: Latest edition of books may be used.

Paper Title:Digital Financial Literacy

Course Objective: The basic objective of the course is to acquaint the students with the basic knowledge of managing money involving savings and investment for a secure future.

Course Outcome: Students would acquire the skills to manage personal finance.

Course Contents

Unit I:

Budgeting - Concept , Importance and Steps involved; Savings - Meaning , Importance ;Investment- Concept , Risk and Return trade off , Avenues ; Banking - Deposit Accounts , Mode of Operation, Nomination ;Insurance-Need for Life Insurance, Importance of Health Insurance

Unit II:

Loan - Types, Fixed and Floating Rate of Interest, Loan Documentation; Basics of Mortgage; Tax planning- Need and Steps involved in tax planning ; Introduction to Retirement Planning ;Introduction to Estate Planning

Unit III:

Electronic money, mobile phone wallets, crypto assets, robo advisors, crowd funding, peer-to-peer(P2P) lending, Internet-based insurance services, etc. Phishing; Pharming; Spyware, SIM card swap

Experiential Learning: Presentation/Assignment to submit a suitable investment plan for a young working adult / middle aged person/ retired person prepared by the student based on his/his understanding of various elements of personal finance .

Suggested Readings:

1. Introduction to Financial Planning- Indian Institute of Banking & Finance.
2. Sinha, Madhu. Financial Planning: A Ready Reckoner, McGraw Hill.
3. Halan, Monika, Let's Talk Money: You've Worked Hard for It, Now Make It Work for You, July 2018 HarperBusiness.
4. Pandit, Amar The Only Financial Planning Book that You Will Ever Need, Network 18 Publications Ltd.

Note: Latest edition of books may be used.

AEC-1	BBAEC1012	Language/Regional Language (English as per AICTE guidelines)	2	1+1+0
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Paper Title: IT Skills

Course Objective: This course imparts understanding of fundamental concepts of IT Skills

Course Outcome: To enable students to learn various office applications in both theory and practice.

Course Contents:**Unit I:**

Introduction to Computers; Hardware: Input/Output devices, storage devices, and memory.
Software: System and Application Software, Compilers, Interpreters, and Assemblers.
Computer Languages: Levels of languages, generation, and their features.
Internet.

Unit II: MS Word

Creating and Editing Word Documents.

Saving Documents, Working with Text: Selecting, Formatting, Aligning, and Indenting.

Finding and Replacing Text, Bullets and Numbering.

Header and Footer, Working with Tables.

Using spell checker, Grammar, AutoCorrect Feature, Synonyms, and Thesaurus.

Graphics: Inserting Pictures, Clipart, Drawing Objects, Using Word Art.

Setting page size and margins; Printing documents.

Mail Merge Practical.

MS PowerPoint

Creating and Editing presentations, Auto content wizard, using built-in templates.

Types of Views: Normal, Outline, Slide, Slide Sorter, Slide Show.

Creating customized templates; formatting presentations.

Unit III: MS Excel

Creating, Opening, and Saving Workbooks.

Range of Cells, Formatting Cells.

Functions: Mathematical, Logical, Date, Time, Auto Sum, Formulas.

Graphs: Charts, Types, and Chart Tool Bar.

Printing: Page Layout, Header and Footer Tab.

Spreadsheet

Introduction to spreadsheet software and its applications.

Elements of spreadsheets, such as rows, columns, cells, formulas, functions, and charts.

Formatting and proofing data, such as currency, date, custom, and conditional formats.

Manipulating cells and worksheets, such as editing, copying, pasting, inserting, deleting, resizing, and autofill.

Creating and modifying charts and sparklines to visualize data.

Performing what-if analysis using goal seek, scenario manager, data tables.

Protecting and securing worksheets and workbooks.

Printing and sharing spreadsheet

Experiential Learning: Presentation on any one topic to be made by the students. It is to be evaluated by the course teacher.

Suggested Readings:

1. Walter Holland, Microsoft Office, 2013, Digital Classroom.
2. Microsoft Excel2013Bible, John W Wiley

Note: Latest edition of books may be used.

Paper Title: Business Communication

Course Objective: To develop an understanding of oral, written and non-verbal communication. It also aims to develop better communication and professional skills required for greater employability in students.

Course Outcome: Development of strong communication skills required in professional domains.

Course Content:

Unit I:

Introduction to business communication, characteristics of effective organizational communication, Meta communication, Barriers to Communication.

Unit II:

Oral communication: Meaning, Characteristics and Principles of Oral Communication, Effective Listening; Non-verbal Communication: characteristics and classification

Unit III:

Written communication: Meaning, Business Correspondence, Reports and Summaries, Appropriate Managerial Writings; Employment Communication: Application letter and Resume writing, Curriculum vitae. Report Writing.

Unit IV:

Presentation Skills and Interpersonal Skills.

Experiential Learning: Group discussions, mock interview, roleplay for understanding and developing communication skills, practicing and developing writing skills and presentation skills.

Suggested Readings:

1. Raymond V. Lesikar, Marie E. Flatley, Basic Business Communication, Tata McGraw Hill Publishing Company Ltd, New Delhi, 2005
2. Adler RonaldB., Elmhurst Jeanne Marquardt, Communicating at work, The McGraw-Hill Publications
3. Rai Urmila & Rai S. M, Business Communication, Himalaya Publishing House
4. Chaturvedi P.D, Chaturvedi Mukesh, Business Communication Delhi: Pearson Education.
5. RamanMeenakshi&SinghPrakash,BusinessCommunication,OxfordUniversityPressPublications,(2008)

SEMESTER II

Paper Title: Marketing Management

Course Objective: To enable students to learn various marketing applications in both theory and practice.

Course Outcome: This course imparts understanding of concepts of marketing management.

Course Contents

Unit I:

Meaning and Definition of Market and Marketing- Nature, Goals, Concepts, Functions, Importance and Scope. Products and Services- Concepts, Characteristics, Role and Differences, Marketing mix of product and services, Classification of services, growth of service sector in India. Service processes–Designing the service process–services blueprint.

Unit II:

Marketing environment- Micro and macro, Market segmentation – concept, bases, types and levels, Requisites for sound Market Segmentation. Consumer Behaviour – Factors influencing Consumer Behaviour, Buying Decision Roles, Process and Types, Market analytics.

Unit III:

New product development, Product Pricing- objectives, methods, factors influencing pricing decisions. Branding- types, role and significance, Packing and Packaging, Product lifecycle-meaning, stages and strategies.

Unit IV:

Product promotion- concept, significance and tools, Physical distribution-concept, characteristics roles, functions and types of marketing channels, factors influencing channel selection. Marketing research- concept, significance, data collection, process and designs.

Experiential learning: Case study on the elements of marketing mix.

~~Sugg~~Readings:

1. Kotler P. & Keller Kevin L. Marketing Management, (15thed). Pearson.
2. KotlerP, Armstrong G. & Agnihotri P. Principles of Marketing,(17thed).Pearson
3. Ramaswamy V.S. & Nanakumari S. Marketing Management,(4thed).Om Books
4. Philip Kotler, Principles of Marketing
5. Rajan Saxena, Marketing Management
6. Still and Cundiff, Marketing Management
7. Stanton W.J., Fundamentals of Marketing

Paper Title: Business Accounting

Course Objective: To familiarize students with the mechanics of preparation of financial statements, understanding corporate financial statements, their analysis and interpretation.

Course Outcome: Students would learn to prepare, analyze and interpret financial statements.

Course Contents

Unit I

Introduction to Accounting -Basic Concepts, Purpose, Importance, Scope and Limitations of Accounting. Users of Accounting Information, Generally Accepted Accounting Principles(GAAP) and Accounting Standards(AS), Introduction to International Financial Reporting Standards(IFRS)–need and significance.

Unit II

Recording and Classification of transactions, Preparation of trial balance, capital and revenue Expenditure, Preparing final accounts for business, Adjustment Entries: Inventory, Depreciation, Provision for Bad Debts, Accrued, prepaid, outstanding and unearned income and expenditure

Unit III

Introduction to Cost accounting: Meaning, Objectives and differences with financial accounting, Classification of cost, Preparation of costsheet

Unit IV

Marginal and absorption costing, Cost volume profit analysis, Break even analysis. Methods of Costing: Jobcosting, Process Costing, Activity based costing.

Experiential Learning : Presentation on the contents of an audited annual report to be made by the students.

Suggested Readings:

1. Hanif and Mukherjee, Financial Accounting, McGraw Hill Publishers
2. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
3. SP Jain and K.L. Narang, Financial Accounting, Kalyani Publication
4. M.C. Shukla and Goyal, Advanced Accounting, S Chand.

Note: Latest edition of books may be used.

Paper Title: Retail Management

Course Objective: To develop an understanding of the various aspects of retail business.

Course Outcome: Development of strong retail skills.

Course Content:

Unit I

Marketing: An Introduction; Basics of Consumer Behavior; Introduction to Retail Marketing; Role of Retailer; Retail Channel Management; Multi-channel and Omni-channels Retailing; Evolution of Retail in India

Unit II

Retail formats; Wheel of Retailing & Retail Life Cycle; Consumer Behavior in Retail; Retail formats; Wheel of Retailing & Retail Life Cycle; Consumer Behavior in Retail; Retail Location and Site Decisions; Advertising and sales promotion in retail; Managing Services (Retail); Customer Relationship Management; Customer Portfolio Management

Unit III

Elements of Store Design and Layout & Visual Merchandising; Store Layout; Customer Experiences Management; Merchandise Planning

Experiential Learning: Field surveys on retail concepts in different types of retail stores. Students shall write a report to be evaluated by the course teacher.

Suggested Readings:

1. David Gilbert, Retail Marketing Management, Pearson
2. Claus Ebster, Marion Garaus, Store Design and Visual Merchandising: Creating Store Space That Encourage Buying, Business Expert Press
3. Richard Hammond, Smart Retail: Winning Ideas and Strategies from the Most Successful Retailers in the World, Pearson

AEC-2	BBAAEC2022	Language/Regional Language (English as per AICTE guidelines)	2	1+1+0
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Paper Title: Team Dynamics

Course Objective: To explain the dynamics of Team & Team Building and describe the different learning methodologies in team decision-making and negotiation skills.

Course Outcomes: As a result of this course, students will:

- Apply critical thinking skills to evaluate group dynamics and team processes.
- Recognize and understand the characteristics of teams, the processes of team work and how teams function.

Course Contents

Unit I

Team composition, formation of teams and development, Team Performance and Motivation, Team Conflict and Leadership, Team Decision Making, Group dynamics, Dynamics of teams and Team building.

Unit II

Leadership- Team Decision Making, Discovering the interpersonal orientation, FIRO-B, Experiential learning methodologies- T Groups sensitivity training, encounter groups.

Unit III

Introduction to Negotiation, Negotiation skills and strategies for team building, team morale, team building strategies at workplace.
Nature of conflict, theories of conflict,
Conflict resolution in teams, competitive vs collaborative behavior, developing collaboration.

Experiential learnings:

Conduct any team building activities to identify, demonstrate, analyze, manage, and evaluate team skills within the context of the class project

Suggested Readings:

1. Levi, Daniel. (2014). Group Dynamics for Teams, 5th Edition, SAGE Publications.

2. SimonHartley,Stronger Together:HowGreatTeamsWork,Little,BrownBookGroupUK
3. GregLStewart,CharlesCmanz,TeamWorkandGroupDynamics,JohnWileyandSons.

Paper Title: Business Economics

Course Objectives: To familiarize the students with the conceptual framework of business economics and enable the managers in different spheres to take wise managerial decisions in the areas like production, pricing, etc.

Course Outcome: To understand the background of economics, demand forecasting and provide a detailed view of various roles played by cost and revenue in business

Course Contents:

Unit I:

Business Economics -Introduction, Basic concepts; Nature and scope of business economics - Micro and Macroeconomics; Basic problems of an economy.

Unit II:

Theory of Consumer Behaviour -Theory of utility -Cardinal and ordinal utility theory; Law of diminishing marginal utility; Law of Equi-marginal utility; Indifference curve approach; Consumer surplus.

Unit III:

Demand and Supply Analysis - Types of demand, Law of demand, Determinants of demand, Elasticity of demand, Demand forecasting methods; Concept of supply, Supply curve, Conditions of supply, Elasticity of supply.

Unit IV:

Production and Cost Analysis -The production function, Law of diminishing returns to scale, Law of returns to scale, Economies and Diseconomies of scale; Concept of cost, Relationship between average cost and marginal cost. Pricing in different Market Structures; Pricing strategies.

Experiential learning:

1. Studying the real-life pricing mechanism through a project/case studies OR
2. Conduct a case study to explain simulation technique of demand forecasting

Suggested Readings:

1. Ahuja H.L. Business Economics. S. Chand and Co. New Delhi.
2. Koustsoyianni. A Modern Microeconomics. Macmillan New Delhi.
3. D.M. Mithani, G.K. Murthy. Fundamentals of Business Economics, Himalaya Publishing House, New Delhi.

Paper Title: Human Behaviour and Organisation

Course Objective: To help the students understand the conceptual framework of organisational behaviour and its influence in the work environment.

Course Outcome: To analyse the behaviour of individuals and groups in organizations in terms of organisational behaviour theories, models and concepts.

Course Contents:

Unit I:

Introduction to Organizational Behaviour: Meaning, Definition, Importance, Nature, Scope of OB, Conceptual Models of OB, factors affecting Organizational Behaviour; Organisation Culture and Change.

Unit II:

Individual Behaviour: Meaning, factors affecting individual behavior.

Personality- Types, Determinants and Traits of Personality, Theories. Learning- Types of Learners, The Learning Process.

Attitude – Characteristics, Components, Formation of Attitude. Perception-

Importance, Factors influencing perception, Interpersonal Perception.

Unit III:

Group Dynamics- Meaning, Types of Group, functions of groups, Stages of Group development, strategies for improving group dynamics, Determinants of Group Behaviour. Team Dynamics - Meaning, Types of Teams, Team Building, Effective Team Management, Difference between Groups and Teams.

Conflict- Meaning, Sources of Conflict, Conflict Resolving Strategies.

Unit IV:

Motivation- Nature and Importance of Motivation, Motivation Theories-

Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, McGregor's Theory X and Theory Y. Leadership – Nature and Importance, Qualities of Good Leaders, Types, Theories of Leaders (Contemporary leadership)

Experiential learning:

Create a group or team and analyze each member's personality, attitude, perception and their dynamics.

Suggested Readings:

1. Fred Luthans, Organizational Behaviour, McGraw Hill
2. Robbins, Organizational Behaviour, International Book House.
3. John W. Newstrom and Kieth Davis, Organizational Behaviour, McGraw Hill.
4. K. Aswathappa, Organizational Behaviour, HPH.
5. Sharma R. K and Gupta S. K, Management and Behaviour Process, Kalyani Publishers.
6. M. Gangadhar. V. S. P. Rao and P. S. Narayan, Organizational Behaviour

Note: Latest

edition of textbooks may be used

PaperTitle: BusinessEnvironment

Course Objective: The objective of this paper is to give the basic knowledge about the business environment in industry.

Course Outcome: Students would have the basic knowledge about the business environment in industry.

Course Contents:

Unit I

Meaning, Definition and Significance of Business Environment; Environmental Matrix; Factor affecting Business Environment: Micro and Macro environment; Environment analysis and environmental scanning techniques: SWOT, ETOP , Porter's Five Force Model.

Unit II

Political environment- types, Impact on business in India, Economic Systems- types, Features of Indian Economy: Primary, Secondary and Tertiary Sectors. Public, Private and Co-operative sectors - meaning, role and importance. Economic policies of India, New Economic Policies of India – need, pillars, Industrial Policy-Overview and Role; New industrial policy of India, Trade Cycle.

Unit III

Social environment- meaning, elements and impact on business, Technological environment- meaning and significance, impact on business and society, Appropriate technology – meaning and significance, Technology transfer – meaning, significance and principles. Environmental Protection Act – need and objectives, Consumer Protection Act– characteristics, need, objectives and rights, Competition Act, MRTP.

Unit IV

Role of Government in Regulation and Development of Business; Monetary and Fiscal Policy; Overview of International Business Environment, Trends in World Trade, EXIM Policy; WTO- Objectives and role in international trade, MNC and TNC – meaning, characteristics and significance, entry strategies of companies in the international market.

Experiential Learning: Case discussion and analysis.

Suggested Readings:

1. Essentials of Business Environment - Aswathappa K
2. Rangarajan, C.A.; Perspective in Economics, S. Chand & Sons, New Delhi
3. Cherunilam, Francis; Business Environment - Text and Cases, Himalaya Publishing House.
4. Essentials of Business Environment, Himalaya Publishing House, New Delhi.

PaperTitle:Indian Knowledge System

Course Objective: To provide a comprehensive understanding of the historical development and philosophical underpinnings of the Indian Knowledge System.

Course Outcome: Promote the integration of traditional knowledge with contemporary practices, addressing modern challenges through innovative solutions.

Course Contents

Unit I:

History of Indian Knowledge System ; India's Characteristic Knowledge & India's Epistemology

Unit II:

Scientific Approaches of IKS & Torch-bearers

- a) Khagol Vijnana (Astronomy)
- b) Vastukala (Architecture)
- c) Ayurveda
- d) Krishi Vijnana (Agricultural) Practices
- e) Paryavaran Vigjnana (Environmental Sciences)
- f) Rasa Shastra Evam Dhatu Vijnana Chemistry and Metallurgy
- g) Ganita: Mathematics in India
- h) Yuddha Vidhya (Military Sciences)

Unit III:

Literary Aspects of IKS & Torch-bearers

- a) Chandashastra (Prosody)
- b) Bhasa Va Vyakarana (Language and Grammar)
- c) Bharata's Natyashastra (Science of Drama, Dance and Music)
- d) Niyuddha Kala (Martial Arts)
- e) Ancient Scripts

Societal Involvement of IKS & Way Forward

- a) Pramana Vijnana (Cognitive Science)
- b) Anviksiki (Logic and Disputation)
- c) Rajya, Samaj Va shasan Tantra (State, Society and Polity)
- d) IKS way forward, possibilities & Challenges: systematic, methodological, pedagogical, competencies.

Experiential Learning: Throughout the course, students maintain journals documenting their experiential learning activities, personal reflections, and insights.

Suggested Readings:

1. Introduction to Indian Knowledge System: Concepts and Applications, Archak, K.B. (2012). Kaveri Books, New Delhi. ISBN-13:978-9391818203
2. Introduction To Indian Knowledge System: Concepts and Applications, Mahadevan, B.Bhat, Vinayak Rajat, Nagendra Pavana R.N.PHI, ISBN: 9789391818203
3. Glimpse into Kautilya's Arthashastra Ramachandrudu P. (2010), Sanskrit Academy, Hyderabad, ISBN:9788380171074
4. "Introduction" in Studies in Epics and Purāṇas, (Eds.), KM Munshi and N Chandrashekara Aiyer Bhartiya Vidya Bhavan"

Reference: https://onlinecourses.swayam2.ac.in/ntr24_ed78/preview

AEC-3	BBAAEC2012	Language/Regional Language (English as per AICTE guidelines)	2	1+1+0
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Paper Title: Research Methodology

Course Objective: To provide an exposure to the students pertaining to the nature and extent of research orientation, which they are expected to possess when they enter the industry as practitioners.

Course Outcome : Students shall have understanding of the basic techniques and tools of business marketing research.

Course Content:

Unit I:

Nature and Scope of Research – Role of Research in decision making. The Research process – Steps in the research process; the research proposal; Problem Formulation

Unit II:

Research Design: Exploratory, Descriptive, Causal. Secondary Data Research: Advantages & Disadvantages of Secondary Data, Criteria for evaluating secondary sources, secondary sources of data in Indian Context, Syndicated Research (in India)

Unit III:

Primary Data Collection: Survey Vs. Observations. Comparison of self-administered, telephone, mail, emails techniques. Qualitative Research Tools: Depth Interviews focus groups and projective techniques; Measurement & Scaling: Primary scales of Measurement-Nominal, Ordinal, Interval & Ratio. Scaling techniques paired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Questionnaire-form & design.

Unit IV:

Sampling: Sampling techniques, determination of sample size; Data Analysis: Z test , t test (mean), paired t test, Chi square test, Introduction to concept of ANOVA, Factor Analysis and Discriminate Analysis, Introduction to Time Series Analysis.

Experiential Learning: A comprehensive project integrating the learned research methodologies to address a real-world business research problem.

Suggested Readings:

1. Zikmund, Babin & Carr: Business Research Methods, South-Western.
2. Cooper & Schindler: Business Research Methods McGraw-Hill Education,
3. Churchill: Marketing Research: Methodological Foundations, Cengage Learning.
4. Aaker, Kumar, Day - Marketing Research. Wiley.
5. Naresh Malhotra – Marketing Research, Pearson.

Paper Title: Foreign Language/Indian and Regional Language

(As per AICTE guidelines)

Spanish , German, Korean , Mandarin , Hindi, Sanskrit and all regional languages as per availability

SEMESTERIV**PaperTitle: InformationTechnologyforManagers**

Course Objective: This course provides an overview of information technology and its applications in business.

Course

Outcome:

Students will learn about the development of IT, its impact on modern organizations, and its potential for future innovation.

Course Content:

Unit 1:

Overview of information technology and its impact on business. History and evolution of information technology, Overview of hardware, software, and networking concepts, Common applications of information technology in business, Ethical and legal issues related to information technology, The impact of IT on modern organizations, Emerging trends, and innovations in IT, IT and its role in driving business growth, IT as a strategic tool for competitive advantage

Unit II

IT security threats and vulnerabilities, IT risk management frameworks, Cybersecurity best practices, Enterprise Resource Planning (ERP) systems, Customer Relationship Management (CRM) systems, Supply Chain Management (SCM) systems, Database management systems, Business intelligence and analytics, Big data and analytics.

Unit III

Advanced IT Technologies: 4GL and its applications in business, Image processing and its use in multimedia applications, Virtual Reality and its potential for innovation in business, Video conferencing and remote collaboration, Decision support systems and their applications in business, Expert systems and their role in decision making.

Unit IV

Information Systems: Concept & Technologies, Role of information Systems in Business. Influence of Information Systems in Transforming Businesses. Global E Businesses and Collaborations, Behavioral, Technical and Socio-technical approaches. Types of Business Information Systems. TPS, MIS, DSS and EIS. Organizing the Information Systems function in Business. Ethical and Social issues of Information Systems. Enterprise Systems, Enterprise Resource Planning (ERP) Systems, Customer Relationship Management (CRM), Human Resource Management Systems (HRMS) and Integration Platforms

Experiential Learning: Presentation on the content to be made by the students.

Suggested Readings:

1. Turban, Rainer and Potter, "Introduction to Information Technology", John & Wiley Sons.
2. Alex Leon & Mathew Leon, "Fundamentals of Information Technologies", 2009, 2nd Ed. Vikas Publishing House Pvt. Ltd.
3. Ralph M. Stair & George W. Reynolds, "Principles of Information Systems - A Managerial Approach", 2001, Thomson Course Technology
4. Ramesh Behl, "Information Technology for Management", 2012, McGraw-Hill Companies.

Note:Latest

editionoftextbooksand

referenceBooks may

be used.

Paper Title: Human Resource Management

Course Objective: To familiarize the students with the concepts of human resource practices of organization and techniques of Human Resource Management.

Course Outcome: Understand the role of human resource management in organizations and the factors shaping that role.

Course Contents:

Unit I:

Introduction to Human Resource Management - Meaning and Definition of HRM, Features, Objectives, Importance, Functions and Challenges of HRM. Meaning and Role of HR Analytics.

Unit II:

Manpower Planning: Meaning and Importance of Manpower Planning; Meaning, need and features of Job analysis, Job description, Job specification, Job enlargement, Job rotation and Job enrichment.

Meaning, importance and sources of Recruitment; Meaning and benefits of E-recruitment. Meaning and Definitions of Selection and Selection Process, Steps of Selection Process, Hurdles to Effective Selection.

Meaning and Features of Placement; Meaning and need of Succession planning.

Unit III:

Meaning, Need, Features and Process of Induction, Problems faced during induction.

Meaning, need, features, objectives and significance of training; Differences between training and induction; Steps in training; Methods of Training, A brief discussion of Kirkpatrick Model.

Motivation - Meaning, Importance, Theories of Motivation.

Unit IV:

Meaning, Definitions, Objectives and Methods of Performance

Appraisal; Benefits and Limitations of Performance Appraisal, Outcomes of Performance Appraisal.

Meaning and need of rightsizing and downsizing of the workforce.

Meaning and Definitions of Attrition. Reasons for attrition. Types of attrition.

Meaning, need and types of Compensation. Differences between compensation and remuneration. Meaning and components of CTC

Experiential Learning: Conduct a HRP for a IT Startup enterprise

OR

Identify unique trend or attributes of Training Programs of any two companies.

Suggested Readings:

1. HumanresourceManagement,P.SubbaRao; HimalayaPublishingHouse
2. HumanresourceManagement, CBMamoria, S.V. Gankar;HimalayaPublishingHouse
3. Managing Human Resources, Bohlander, Snell, Sherman; S.Chand (G/L) & CompanyLtd
4. HumanResourceManagement-TextandCases,
K.AswathappaandSadhnaDash;McGraw Hill
5. PersonnelManagement,EdwinFlippo, McGrawHill

Note:Latest editionoftextbooksandreferenceBooksmaybeused.

PaperName: OperationsManagement

CourseObjectives:Theobjectiveofthiscourseistoprovidestudentswithacomprehensiveunderstanding ofOperationsManagementanditsroleinmodern-daybusinesses.

CourseOutcome:Studentswouldlearnthewholeprocessinvolvedinproductionandservicedelivery

CourseContent:

UnitI

Basic fundamentals of Production and Operations; Paradigm change; Operations functions andstrategy

UnitII

Introduction,characteristicsofdecisions,FrameworkforDecisionmaking,Decisionmethodology, Economic model (Break even analysis), Design and Systems capacity, Capacityplanning,Process ofCapacityplanning,Importance ofcapacitydecisions.

UnitIII

Plant/facilities location and design; Plant layout; Plant and facility location and layout analysis
Equipment selection

Unit IV

Operations process and process system designs; Operations Strategy and Decisions; Process – manufacturing, service, Quality assurance; Total Quality Management; Statistical quality control. Experiential Learning: Presentation on the contents of an audited annual report to be made by the students.

Experiential Learning : Presentation on the content to be made by the students.

Suggested Readings:

1. Muhlemann, Oakland, Lockyer, Sudhir and Katyayani. Production and Operations Management. Pearson. 6th Edition, 2013.
2. Chary. Theory and Practices in Production and Operations Management. Tata McGraw Hill Publishing Company: New Delhi, 5th Edition, 2012.
3. Chase, Aquilano, Jacobs. Operations Management for Competitive Advantage. Tata McGraw Hill Publishing Company: New Delhi 11th edition, 2006.
4. Krajewski, Ritzman. Operations Management – Strategy and Analysis. Pearson Education (LPE), 7th edition, 2005.

Note: Latest edition of textbooks and reference books may be used.

Paper Title: Entrepreneurship and Start Up Ecosystem

Course Objective: To get an in depth knowledge of entrepreneurship and start-ups and the various strategies in developing a good start-up and running it efficiently.

Course Outcome: The course will help the learners to identify the needs of the market and start a new venture with the required skill, knowledge and competencies.

Course Contents:

Unit I:

Meaning and concept, types and characteristics of entrepreneurship, role of entrepreneurship in economic development, Difference between entrepreneur and intrapreneur, theories of entrepreneurship, process of entrepreneurial growth, constraints in the growth of entrepreneurship.

Unit II:

Women entrepreneurship, role, functions and importance of women entrepreneurship, concept, scope and economic importance of rural, social, digital and technological entrepreneurship, success stories of entrepreneurs.

Unit III:

Introduction to start-ups, role and importance of start-ups, business environment analysis for start-

ups and elements of business plan, registration of a business, regulatory norms and legal aspects of new business.

Unit IV:

New venture launch and expansion strategies, venture capital, sources of investment, role of central and state government in promoting entrepreneurship, institutional financial support system for small business enterprises, DICs, SFCs, SSIDCs, KVIC, TCO, NSIC, SIDBI- NBFC's in India.

Experiential Learning: Case discussions, field study.

Suggested Readings:

1. Vasant Desai, Small-Scale Enterprises and Entrepreneurship Ecosystem, 6th Edition, Himalaya Publishing House, 2016.
2. Robert Hisrich, Michael Peters, and Dean Shepherd, Entrepreneurship, 11th Edition, McGraw Hill Education, 2019.
3. Poornima M. Charantimath, Entrepreneurship Development and Small Business Enterprises, 3rd Edition, Pearson Education, 2018.
4. Andrew Zacharakis, William Bygrave, and Andrew Corbett, Entrepreneurship, 4th Edition, Wiley, 2016.
5. Marc J. Dollinger, Entrepreneurship: Strategies and Resources, 4th Edition, Marsh Publications, USA, 2008.
6. Rajeev Roy, Entrepreneurship, 2nd Edition, Oxford University Press, 2011.
7. C.V. Bakshi, Entrepreneurship Development, 2nd Edition, Excel Publications, 2010.

Note: Latest edition of books may be used.

AEC-4	BBA AEC 2022	Language/Regional Language	2	1+1+0
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Paper Title: INTERNSHIP

Internship Report

After completion of Internship, the student should prepare a comprehensive report to indicate what he/she has observed and learnt in the training period. The student may contact the Organizational Supervisor/Faculty Mentor for assigning special topics and problems and should prepare the final report on the assigned topics. Daily diary must be maintained by the student during the period

of internship. The training report should be signed by the Organisational Supervisor, Faculty Mentor and the Institutional Head. The Internship report will be evaluated on the basis of following criteria:

- i. Originality.
- ii. Adequacy and purposeful write-up.
- iii. Organization, format, drawings, sketches, style, language, etc.
- iv. Variety and relevance of learning experience.
- v. Practical applications, relationships with basic theory and concepts taught in the course.

Evaluation Through Seminar Presentation/Viva-Voce At The Institute

The student will give a seminar based on his training report, before an expert committee constituted by the concerned department as per norms of the institute. The evaluation will be based on the following criteria:

Quality of content presented. Proper planning for presentation. Effectiveness of presentation.

Depth of knowledge and skills.

5 Copies of the Internship report must be submitted by the student along with the plagiarism report duly signed by the competent authority. The college must send duly authenticated internship report by the head of the institution to the Controller of Examination for record as per notification by the office of the Controller of Examination. The declaration of the student with regard to originality of the work must be part of the internship report. The internship certificate, supervisor's certificate and the certificate of the head of the institution must be part of the internship report

Semester V

Paper Name : Taxation

Course Objective: This course provides a comprehensive understanding of income tax concepts, computation of taxable income for individuals and businesses, and the procedural aspects of tax assessment.

Course Outcome : Students will learn to analyze and manage tax liabilities effectively in compliance with tax regulations.

Course Content

Unit I

Income tax concepts: Previous Year, Assessment Year, Person, Assessee, Income (including agricultural income), Residential Status and their incidence of tax, Gross Total Income, Total Income; Income which do not form part of total income, Tax Evasion, Tax Avoidance.

Unit II

Computation of Income under the head Salary; Computation of Income under the Head: House Property and Profits and gains from Business or Profession. Computation of Income under the Head: Capital gains and Income from other sources.

Unit III

Clubbing of Income, Set-off and carry-forward of losses , Deductions from gross total income as applicable to an individual and Business Units; Computation of total income and tax liability of an individual and Business Units, Procedure for assessment: E-filing of return, Introduction to the concept of Goods and Services Tax (GST) and Direct Tax Code (DTC).

Unit IV

Meaning of Tax Planning and Management; Nature, scope and justification of corporate tax planning; Computation of taxable income and tax liability of companies: Minimum Alternative Tax, Introduction to tax planning with reference to financial decisions; tax planning with reference to amalgamation or de-merger of companies (only theory)

Experiential Learning:

1. Students work in groups to solve complex tax scenarios and present their solutions.

OR

2. Students calculate income under different heads (Salary, House Property, Business/Profession, Capital Gains, and Other Sources) and prepare a complete tax return.

Suggested Readings:

1. Singhanian, V.K. Student Guide to Income Tax. Taxmann Publications Pvt. Ltd. (Latest ed.)
2. Ahuja & Gupta. Simplified Approach to Corporate Tax. Flair Publications Pvt. Ltd (Latest ed.)

References:

1. Ahuja & Gupta. Simplified Approach to Income Tax Flair, Publications Pvt. Ltd.
2. Mahesh Chandra & Shukla, D.C. Income Tax Law & Practice Pragati Publications.
3. Goyal, S.P. Tax Planning and Management. Sahitya Bhawan Publications.
4. Singhanian, V.K. Student Guide to Income Tax. (University ed.). Taxmann Publications Pvt. Ltd.

Online Readings/Supporting Material:

1. Finance Act for the relevant assessment year.
2. CBDT Circulations."

Paper Name: Legal Aspects of Business

Course Objective: To impart in-depth knowledge of the legal aspects prevailing in business and its functioning.

Course Outcome: To develop an understanding of the basic law related to business and to understand the basic provisions of Company's Act.

Course Contents

Unit I:

Indian Contract Act, 1872: Meaning of Law, Commercial Law - Meaning, Importance; Contract-Meaning, Types, Essentials of a Valid Contract, Offer, Acceptance, Lawful Consideration, Capacity of Parties, Free Consent, Legality of Objects, Performance of Contract, Discharge of Contract, Remedies for Breach of Contract, Quasi Contracts; Special Contracts- contract of indemnity and guarantee.

Unit II:

Sale of Goods Act, 1930: Sale and agreement to sell, implied conditions and warranties, Sale by non-owners, rights of unpaid sellers.

Negotiable Instruments Act 1881: Meaning, Characteristics, Kinds of Negotiable Instruments -

Promissory Notes, Bills of Exchange, Cheques - Types of Cheques, Crossing.

Unit III:

The Companies Act, 2013: Company Law - Meaning - Characteristics - Types of Companies - Formation of Company - Memorandum & Articles of Association - Prospectus - Directors - Appointment, Powers and Duties of Directors - Kinds of Company Meeting - Minutes and Resolutions - Winding up - Modes of Winding up.

Unit IV:

Consumer Protection Act, 1986: Objectives and machinery for consumer protection, defects and deficiency removal, rights of consumers.

The Right to Information Act, 2005: Salient features and coverage of the act, definition of terms information, right, record, public authority; obligations of public authorities, requesting information and functions of PIO.

Experiential learning:

1. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and prepare the highlights of the same.
OR
2. Visit any Company and discuss with Directors of the same role and responsibilities and prepare reports on the same.

Readings:

1. M.C.Kuchhal: Business Law/Mercantile Law, Vikas Publishing.House (P) Ltd.
2. M.C.Kuchhal,& Vivek Kuchhal: Business Legislation for Management, Vikas Publishing House (P) Ltd.
3. Dr. G. K. Kapoor & Sanjay Dhamija: Company Law and Practice-A comprehensive textbook on Companies Act 2013, latest edition, Taxmann.
4. Avtar Singh: Principle of Mercantile Law, Eastern Book Company
5. Gulshan Kapoor: Business Law, New Age International Pvt. Ltd. Publishers.
6. Maheshwari & Maheshwari: Principle of Mercantile Law, National Publishing Trust
7. Rohini Aggarwal: Mercantile & Commercial Law, Taxmann.

Paper Name: Business Ethics and Corporate Governance

Course Objective: To impart education on ethics and governance in the workplace.

Course Outcome: Students will learn to make ethical decisions, solve ethical dilemmas and work within the framework of corporate governance.

Course Content:

Unit I: Introduction, principles and theories of business ethics, ethical values, value based management system, types of values, work ethos and values for Indian managers

Unit II: Stress management, Kohlberg's six stages of moral development, managing ethical dilemmas, ethical decision making, ethical code of conduct, ethical leadership, corporate social responsibility.

Unit III: Introduction of corporate governance, theoretical aspects of corporate governance, board of directors-roles, duties and responsibilities, Sarbanes-Oxley Compliance, controlling shareholders, family owned firms and corporate governance.

Unit IV: International corporate governance, cross cultural comparison, cross country difference versus firm level difference, cross border investment by foreign investors-investor protection and home bias.

Experiential Learning: Case discussion and analysis.

Suggested readings:

1. Business Ethics And Corporate Social Responsibility - Dr. S.S. Khanka
2. Business Ethics Text & Cases – CSV Murthy
3. Business Ethics: An Indian Perspective - A C Fernando, K P Muralidheeran, E K Satheesh
4. Corporate Governance : Principles and practices- Sandeep Goel
5. Corporate Governance: Principles, Policies and Practices- A. C. Fernando E. K. Satheesh K. P. Muraleedharan

Paper Name: Management Accounting

Course Objective: To understand the fundamental concepts and significance of management accounting.

Course Outcome: Develop the ability to analyze and interpret accounting information for strategic decision-making.

Course Contents

Unit I:

Management Accounting, Need, Importance and Scope; Use of accounting information for managerial decision making; Tools and Techniques of managerial accounting needed for managerial decisions.

Unit II:

Marginal Costing and Absorption Costing; Differential Cost Analysis and Business Decisions;
Cost –Volume and Profit Analysis; Break Even Analysis

Unit III:

Budget and Budgetary Control; Fixed Budget, Flexible Budget and Cash Budget

Unit IV:

Standard Costing and Variance Analysis

Experiential Learning:

1. Students calculate and analyze various types of variances and present their findings and recommendations.

OR

2. Hands-on practice sessions where students apply these tools to sample data.

Suggested Readings:

1. Khan, M.Y. and Jain, P.K, Cost Accounting, Tata McGraw Hill , New Delhi,2011.
2. Tulsian, P.C, Introduction to Cost Accounting, S.Chand, New Delhi, 2011.
3. Banerjee, B, Cost Accounting, PHI Learning, New Delhi, 2010

Semester VI

Paper Name: Project Management

Course objectives: By the end of this course, students will be able to effectively plan, execute, and control projects to achieve successful outcomes.

Course outcomes: Project management equips students to deliver projects on time, on budget, and meeting all goals.

Course Content:

Unit I

Project Management: Objectives, Importance, Tools and Techniques. Project Team, Roles and Responsibilities of Project Manager, Project Life Cycle, Classification of Projects. Project Management Process and Project Selection: Strategic Position and Action Evaluation, Project Selection Methods, Project Selection Criteria. Generation and Screening of Project Ideas.

Unit II

Technical Analysis: Selection of Locations, Technology Selection, Market Analysis: Conduct of Market Survey, Characterization of Market, Market Planning (Introductory aspects only). Probability of Completing the project within given time, Project Cost Analysis.

Unit III

Financial Estimates and Projections: Feasibility Study: Types, Steps of Feasibility Study, Importance and Steps of Financial Feasibility, Components of Cost of Project and Its Estimation. Financing of Projects: Capital Structure, Sources of Long-term Finance, Debt Financing, Characteristics of Debt, Types of Debts, Equity Financing, Preferential Shares, Equity Shares, Retained Earnings, Short-term

Unit IV

Project Evaluation and Control: Project Monitoring and Controlling, Project Evaluation, Abandonment Analysis. Social Cost Benefit Analysis, Risk Analysis, Managing Risk. Types, Risk, Process and Financing. Emerging Concepts and Issues in Project Management: Role of Information Technology.

Experiential Learning: Explore the successes and failures of different project management approaches

Suggested Readings:

1. Jaiswal B. (2012), Essentials of Management, New Royal Book Company.
2. Marwah, Sanjiv (2011), Project Management, Dreamtech Press, 1st Edition
3. Chandra, Prasanna (2019), Projects: Planning, Analysis, Selection, Financing, Implementation and Review, McGraw-Hill, 9th Edition.
4. Gopalan, M.R. (2014), Project Management Core Textbook, Wiley, 2nd Indian Edition.

5. Shukla, M. B. (2007), Entrepreneurship And Small Business Management, Kitab Mahal, 1st Edition

Paper Name: Consumer Behaviour

Course Objective: To impart education on the consumer decision making process and the factors influencing consumption.

Course Outcome: Students will get a deeper insight of how consumers respond under various social, economic, family and cultural situations towards products and services.

Course Contents:

Unit I: Introduction of consumer behaviour, customer and consumers, consumer segmentation and market positioning strategies, consumer research process.

Unit II: Consumer motivation-introduction, needs, theories, consumer personality- theories, perception- perceptual selection, perceptual organisation, factors affecting consumer perception.

Unit III: Decision making process, factors affecting buying decision, groups and consumer behaviour, culture and consumer behaviour, family life cycle and consumer decisions.

Unit IV: Consumer behaviour in the digital era, organisational and institutional consumer behaviour, marketing ethics and consumer behaviour, culture and consumer behaviour.

Experiential Learning: Case discussion and analysis and field survey.

Suggested Reading:

1. Consumer Behaviour – Satish K Batra, S H H Kazmi
2. Consumer Behaviour in Indian Context – K K Srivastava, Sujata Khandai
3. Hawkins, Best and Coney, Consumer Behaviour, Tata McGraw Hill, New Delhi
4. John A Howard, Consumer Behaviour in Marketing Strategy, Prentice Hall New Delhi
5. Schiffman L G and Kanuk L L Consumer Behaviour, Prentice Hall New Delhi
6. Anita Ghatak, Consumer Behaviour in India, D K Agencies (P) Ltd New Delhi
7. Sarkar A ,Problems of Consumer Behaviour in India, Discovery Publishing House New Delhi

Paper Name: Essentials of Investment and Portfolio Management

Course Objective: The aim of this course is to provide a conceptual framework for analysis from an investor's perspective of maximizing return on investment – a sound theoretical base with examples and references related to the Indian financial system.

Course Outcome: These course outcomes aim to provide students with a comprehensive understanding of securities analysis, portfolio management, and investment strategies in various financial markets.

Course Contents:

Unit I:

Basics of risk and return: concept of returns, application of standard deviation, coefficient of variation, beta, alpha. Bonds : present value of a bond, yield to maturity, yield to call, yield to put, systematic risk, price risk, interest rate risk, default risk. Yield curve and theories regarding shape of yield curve. Unsystematic risk and non-risk factors that influence yields. Duration and modified duration, immunization of a bond portfolio.

Fundamental analysis: EIC framework; Economic analysis: Leading lagging & coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry analysis: stages of life cycle, Porter's five forces model, SWOT analysis, financial analysis of an industry; Company analysis.

Unit II:

Share valuation: Dividend discount models- no growth, constant growth, two stage growth model, multiple stages; Relative valuation models using P/E ratio, book value to market value. Technical analysis: meaning, assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, advances and declines, new highs and lows- circuit filters. Volume indicators- Dow Theory, small investor volumes. Other indicators- futures, institutional activity, Trends: resistance, support, consolidation, momentum- Charts: line chart, bar chart, candle chart, point & figure chart. Patterns: head & shoulders, triangle, rectangle, flag, cup & saucer, double topped, double bottomed, Indicators: moving averages. Efficient market hypothesis; Concept of efficiency: Random walk, Three forms of EMH and implications for investment decisions. (No numerical in EMH and technical analysis)

Unit III:

Portfolio analysis: Portfolio risk and return, Markowitz portfolio model: risk and return for 2 and 3 asset portfolios, concept of efficient frontier & optimum portfolio. Market Model: concept of beta systematic and unsystematic risk. Investor risk and return preferences: Indifference curves and the efficient frontier, Traditional portfolio management for individuals: Objectives, constraints, time horizon, current wealth, tax considerations, liquidity requirements, and anticipated inflation, Asset allocation: Asset allocation pyramid, investor life cycle approach, Portfolio management services: Passive – Index funds, systematic investment plans. Active – market timing, style investing.

Unit IV:

Capital asset pricing model (CAPM): Efficient frontier with a combination of risky and risk free

assets. Assumptions of single period classical CAPM model. Characteristic line, Capital Market Line, Security market Line. Expected return, required return, overvalued and undervalued assets. Mutual Funds :Introduction, calculation of Net Asset Value (NAV) of a Fund, classification of mutual fund schemes by structure and objective, advantages and disadvantages of investing through mutual funds. Performance Evaluation using Sharpe's Treynor's and Jensen's measures.

Experiential Learning:

1. Use financial calculators or software to solve present value and future value problems.

OR

2. Calculate the cost of different capital components and the overall cost of capital for a hypothetical company.

OR

3. Calculate historical and expected returns, and measure risk for a set of stocks.

Suggested Readings:

1. Fischer, D.E. & Jordan, R.J.: Security Analysis & Portfolio Management, Pearson Education.
2. Sharpe, W.F., Alexander, G.J. & Bailey, J.: Investments, Prentice Hall of India.
3. Singh, R: Security Analysis & Portfolio Management. Excel Books.
4. Frank K Reilly & Keith C Brown: Investment Analysis and Portfolio Management, Cengage India Pvt. Ltd.

Paper Name: Financial Management

Course Objective: To acquaint students with the techniques of financial management and their applications for business decision making.

Course Outcome: Students shall be equipped with a comprehensive understanding of financial management concepts, tools, and techniques essential for effective decision-making in corporate finance.

Course Contents:

Unit I

Nature of Financial Management: Finance and related disciplines; Scope of Financial Management; Profit Maximization, Wealth Maximization - Traditional and Modern Approach; Functions of Finance – Finance Decision, Investment Decision, Dividend Decision; Concept of Time Value of Money, present value, future value, and annuity; Risk & Return: Historical return, expected return, absolute return, holding period return, annualized return, arithmetic & geometric return; Risk - Systematic & unsystematic risk – their sources and measures.

Unit II

Long -term investment decisions: Capital Budgeting - Principles and Techniques; Nature and

meaning of capital budgeting; Estimation of relevant cash flows and terminal value; Evaluation techniques - Accounting Rate of Return, Net Present Value, Internal Rate of Return & MIRR, Net Terminal Value, Profitably Index Method.

Concept and Measurement of Cost of Capital: Measurement of cost of capital; Cost of debt; Cost of perpetual debt; Cost of Equity Share; Cost of Preference Share; Cost of Retained Earning; Computation of over-all cost of capital based on Historical and Market weights.

Unit III

Capital Structures: Approaches to Capital Structure Theories - Net Income approach, Net Operating Income approach, Modigliani-Miller (MM) approach, Traditional approach, Capital Structure and Financial Distress, Trade-Off Theory.

Dividend Policy Decision - Dividend and Capital; The irrelevance of dividends: General, MM hypothesis; Relevance of dividends: Walter's model, Gordon's model; Leverage Analysis: Operating and Financial Leverage; EBIT -EPS analysis; Combined leverage.

Unit IV

Working Capital Management: Management of Cash - Preparation of Cash Budgets (Receipts and Payment Method only); Cash management technique, Receivables Management – Objectives; Credit Policy, Cash Discount, Debtors Outstanding and Ageing Analysis; Costs - Collection Cost, Capital Cost, Default Cost, Delinquency Cost, Inventory Management (Very Briefly) - ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock; EOQ, Determination of Working Capital.

Suggested Readings

1. M.Y. Khan & P.K. Jain: Financial Management Text Problem and Cases, Tata McGraw Hill Pubilshlng Co. Ltd.
2. R. P. Rustogi: Financial Management: Theory Concepts and Practices, Taxmann Publication.
3. I.M. Pandey: Financial Management: Theory and Practices, Vikas Publishing House
4. R.A. Brealey, S.C. Myers, F. Allen& P. Mohanty: Principles of Corporate Finance, McGraw Hill Higher Education
5. J.V. Horne & J.M. Wachowicz: Fundamentals of Financial Management Prentice Hall

Semester VII

Paper Title: Design Thinking and Innovation

Course Objective: To explain the fundamental concept of innovation and design thinking and discuss the methods of implementing design thinking in the real world.

Course Outcome: The students will be able to realize their ideas as prototypes, test it and get feedback so that they can iteratively improve their solutions.

Course Content:

Unit I:

Understanding Design Thinking and Innovation Process; Identification and selection of DT&I problem to solve

Unit II:

Secondary Research on Problem Space; Primary Research Methods

Unit III:

Analysis of Problem Space through Visualization/Mappings; Ideation, Explorations and Creativity Techniques

Unit IV:

Soft and hard Prototyping; Test, Feedback and Iterative Design

Experiential learning: Business Model and DT&I Project Presentation/Report

Suggested Readings:

1. www.dsource.in
2. DT&I, Case Studies, Courses, Tools, and Resources
3. <https://dsource.in/dti>
4. <https://dsource.in/case-study>
5. <https://dsource.in/course>
6. <https://dsource.in/tools>
7. <https://dsource.in/resource>

MOOCs reference link: https://onlinecourses.swayam2.ac.in/aic23_ge17/preview

Paper Name: Emerging Technologies and Applications

Course Objective: This course imparts understanding of Emerging Technologies and Application.

Course Outcome: To enable students to learn application of Emerging Technologies

Course Contents:

Unit I:

Introduction to Emerging Technologies, Overview of emerging technologies, Historical context and technological evolution, Key drivers of technological innovation, Artificial Intelligence and Machine Learning, Fundamental concepts of AI and ML, Applications in various industries (healthcare, finance, transportation), Ethical considerations and challenges, Introduction to IoT and IoT. Architecture and key components, Case studies in smart homes, healthcare, and industrial applications, Basics of blockchain and distributed ledger technology Applications in finance, supply chain, and beyond, Security and regulatory considerations

Unit II:

Introduction to quantum computing principles, Potential applications and current limitations, Quantum cryptography and communication, Fundamentals of biotechnology and genetic engineering, Introduction to nanotechnology and material science, Applications in electronics, medicine, and construction, Ethical and environmental implications, Overview of renewable energy sources (solar, wind, hydro, etc.), Advances in energy storage and smart grids.

Unit III:

Basics of 5G technology, Impact on IoT, smart cities, and autonomous systems ,Regulatory and deployment challenges, Introduction to VR and AR technologies, Applications in entertainment, education, and healthcare, Future trends and challenges

Unit IV:

Innovation processes and lifecycle, Startups and commercialization of emerging technologies, Funding and venture capital, Exploration of future trends in technology, Potential disruptive technologies on the horizon, Preparing for technological change, Artificial Intelligence.

Experiential Learning: Prepare a Business Plan with a AI or any other trending technology for your Startup.

Suggested Readings:

1. Emerging Technologies and Applications for a Smart and Sustainable World by Akhil Jabbar Meerja, Mamun Bin Ibne Reaz, and Ana Maria Madureira
2. The Fourth Industrial Revolution: Industry 4.0 by Klaus Schwab
3. Márquez, F. P. G., Karyotakis, A., & Pappalias, M. (Eds.). (2018). Renewable energies: Business outlook 2050. Springer.

Paper Name: Logistics and Supply Chain Management

Course Objectives: A coordination management course prepares you to optimize the flow of goods and information within a supply chain for efficiency and customer satisfaction.

Course Outcome: Logistics Management prepares students to optimize the flow of goods and information within a supply chain for efficiency and customer satisfaction.

Course Contents

Unit I:

Logistics Management: Definition and Evolution -Achievement of competitive advantage through logistics Framework-Role of Logistics Management-Integrated Logistics Management - Model – Flow of process activities.

Unit II:

Outsourcing logistics: Reasons: Third party logistics provider-Fourth party Logistics providers (4 Ps)-Stages-Role of logistics providers

Unit III:

Logistics Strategy: Strategic role of logistics, Definition-role of logistics managers in strategic decisions: Strategy options, Lean Strategy, Agile Strategies & Other strategies: Designing& Implementing logistical strategy.

Unit IV:

Key components and functions of a supply chain, CM and its role in business strategy, Production planning and scheduling, Lean manufacturing and Just-in-Time (JIT) production, Transportation management and logistics optimization, Warehouse management and distribution strategies, Reverse logistics and returns management, Sustainability in supply chain management, Green supply chains and eco-friendly practices, Risk management in supply chains

Experiential Learning: Students will be able to manage inventory, transportation, and production decisions in a dynamic environment, facing challenges like disruptions and fluctuating demand.

Suggested Readings:

1. Fundamentals of Logistics Management (The Irwin/McGraw-Hill Series in Marketing), Douglas Lambert, James R Stock, Lisa M. Ellram, McGraw-hill/Irwin, First Edition, 1998.
2. Vinod V. Sople (2009) Logistic Management (2nd Ed.) Pearson Limited.
3. Donald J. Bowersox & David J. Closs: Logistical Management, Tata McGraw Hill Publishing Co. Ltd, New Delhi, 2004
4. Satish C. Ailawadi& Rakesh Singh: Logistics Management, Prentice-Hall of India Pvt. Ltd., New Delhi, 2005
5. Donald Waters: Logistics. Palgrave Macmillan, New York, 2004 Krishnaveni Muthiah:

Logistics

6. Fundamentals of Logistics Management (The Irwin/Mcgraw-Hill Series in Marketing), Douglas Lambert.

Paper Name: Advance Data Analysis Tools

Course Objective: To impart knowledge about advanced Data Analysis Tools.

Course Outcome: Demonstrate an understanding of data analysis tools.

Course Content:

Unit I:

Introduction to Data Analytics, Working with Formula and Functions, Introduction to Charts, Logical functions using Excel, Analyzing Data with Excel

Unit II:

Data Distribution and framework, Data Science Process, Big data ecosystem and data science, Distributed file systems, Distributed programming framework, data integration framework, machine learning framework, No SQL Databases, scheduling tools, benchmarking tools, system deployments

Unit III:

Introduction to AI, what is AI, Turing test, cognitive modeling approach, law of thoughts, the relational agent approach, the underlying assumptions about intelligence, techniques required to solve AI problems, level of details required to model human intelligence, successfully building an intelligent problem, history of AI

Unit IV:

Data science process, Six steps of data science processes define research goals, data retrieval, cleansing data, correct errors as early as possible, integrating – combine data from different sources, transforming data, exploratory data analysis, Data modeling, model and variable selection, model execution, model diagnostic and model comparison, presentation and automation; Tests about one mean, tests of equality of two means, test about proportions, p-values, likelihood ratio test, ANNOVA, T-Test, F-Test manually and using SPSS

Experiential Learning: students will learn advanced data analysis for visualization capabilities to create clear and insightful charts and graphs that communicate with findings effectively.

Suggested Readings:

1. Analytics Made Accessible 2022 McGraw Hill Publishing house by Mr. AnandMaheshwari
2. Business Analytics 2022 Wiley Publishing house by U. Dinesh kumar

OR**Paper Name: Academic and Research Report Writing**

Course Objective: To understand the significance of report writing in academic and research contexts and the tools available to ensure the integrity and originality of written work.

Course Outcome: Develop the ability to produce well-structured, coherent, and original research documents.

Course Contents**Unit I:**

Importance of report writing in academics and research. Various kinds of academic and research activities. Uses of plagiarism detection tools

Unit II:

Types of research papers, Structure of research papers, Research paper formats, Abstract writing, Methodology, Results and discussions, Different formats for referencing, Ways of communicating a research paper.

Unit III:

Structure of a thesis, Scope of the work, Literature review, Experimental / computational details, Preliminary studies, Results and Discussions, Figures and Tables preparation, Conclusions and future works, Bibliography, Appendices.

Unit IV:

Writing research proposals, Lecture notes, Progress reports, Utilization reports, Scientific reports, etc.

Experiential Learning: Write a research proposal on a chosen topic, including objectives, methodology, and expected outcomes.

Suggested Readings:

References:https://onlinecourses.swayam2.ac.in/ntr24_ed35/preview

Paper Name: Indian Systems of Health and Wellness and Yoga

Course Objective: To get the knowledge and importance of health, wellness and yoga in our daily life.

Course Outcome: The learners will be able to promote their wellness and health through a proper diet and nutrition and yoga and fitness practices.

Course Contents:

Unit I:

Concept of health and wellness, role of health, nutrition, physical activity, and wellness in your daily life, impact of psychological and emotional health on our overall wellbeing and health, health risks based upon current lifestyle choices, lifestyle changes to enhance lifelong health,

Unit II:

Introduction to mental health, dietary patterns and mental health, diet and nutrition for health and wellness, components of balanced diet for healthy living, role of diet and exercise in health management.

Unit III:

Meaning and definition of yoga, aims, objectives and importance of yoga in our daily life, yoga for mental attitude and higher living.

Unit IV:

Yoga practices, postures, asanas, breathing practices, pranayama, relaxation, meditation, mudra.

Experiential learning: Fitness activities, yoga practices.

Suggested Readings:

1. Health and Wellness (A Value Added Course Book for Undergraduate Academic Student from Semester I-III) by Noorul Amin (Author), Asimah Nazir (Author)
2. 'Yoga step by step' by Erling Peterson,
3. 'Yoga for you' by Indra Devi
4. 'Yoga made Easy' by RasalindWiddowson
5. 'Yoga Stretching and Relaxation for Sportsmen' by M. Rajan
6. 'YogasanasFor Health and Longevity' by M. NarayanaMenon
7. 'Daily Yog' by RameshwarDass Gupta

Semester VIII

Paper Name: Strategic Management

Course Objective: To provide an introduction to various components of strategic management and their applications in business organizations.

Course Outcome: This paper will help the students understand and develop the skill of strategic decision making.

Course Contents:

Unit I:

Introduction to Business Strategy, Strategic planning- meaning, significance, levels and process, Types of planning systems, strategic decision making – nature, process and issues. Components of strategic management.

Unit II:

Analyzing Business Environment: external and internal analysis, SWOT Analysis, PESTEL Analysis. Porter's Generic Strategies Model, Functional level strategies, Value Chain Analysis, Porter's Approach to Industry Analysis.

Unit III:

Strategic analysis and choice: Portfolio Analysis-BCG Growth Share Matrix, GE Nine Cell Matrix, Growth and Diversification strategies – Meaning, types and significance of Mergers and acquisition, Vertical Integration, Strategic Alliance and Joint Venture.

Unit IV:

Strategic Implementation, Evaluation and Control - Challenges in implementation, Functional, Structural and Behavioral implementation, Evaluation and control - Nature, meaning, significance and Techniques and process, Turnaround management – meaning, significance and process.

Experiential Learning: Case studies and discussion.

Suggested Readings:

1. A. A. Thomson A. J. Strickland. 2002. Strategic Management – Concept and Cases, Tata McGraw Hill Publishing Company.
2. F. David. 2011. Strategic Management: Concepts and Cases, Prentice Hall.
3. Kazmi Azhar., 2017. Strategic Management and Business Policy. Tata McGraw-Hill.
4. Krishnamurti, Chandrashekar and Vishwanath, S.R. 2018, Mergers, Acquisitions and Corporate Restructuring: Text and Cases. SAGE Publications.
5. M. A. Hitt, R. D. Ireland and R. E. Hoskisson. 2015. Strategic Management: Concepts, Competitiveness and Globalization, Cengage Learning.
6. McCarthy. 2011, Business Policy and Strategy: Concepts and Readings, Richard d Irwin Publishing.

7. R. M. Srivastava. 2015. Business Policy and Strategic Management, Himalaya Publishing House.
8. Sudarsanam, S. 2016, "Creating Value from Mergers and Acquisitions", Pearson Education.

Paper Name: Marketing for Small Business

Course Objective: To impart education on marketing activities practiced by small business organizations.

Course Outcome: Students will be enabled to make effective marketing decisions at the right place and the right time as a small business owner.

Course Contents:

Unit I:

Introduction, challenges in doing small business, new product development for small businesses, creating value proposition.

Unit II:

Product segmentation, targeting and positioning for small business, building blocks of small business marketing, marketing funnel.

Unit III:

Pricing and promotional strategies for small businesses, content creation and management.

Unit IV:

Customer service management- touchpoints, effective ways of delivering expected customer service, customer redressal techniques.

Experiential Learning: Field visit and survey, case analysis.

Suggested Readings:

1. Small Business Marketing-A Guide for Survival Growth and Success- Stuart Atkins
2. The Ultimate Small Business Marketing Book- Dee Blick
3. Marketing Your Small Business For Dummies- Carolyn Tate

Paper Name: People Management

Course Objective: This course provides ability to examine the difference between People Management with Human resource Management

Course Outcome: On successful completion of the course, student will demonstrate ability to explain the need for and importance of People Management.

Course Contents

Unit I:

Introduction to People Management Diversity in organization: age, gender, ethnicity, race, and ability. People Management: Meaning, Features, Significance of people management, Difference between People Management and Human Resource Management, impact of individual and organizational factors on people management.

Unit II:

Getting Work Done and Assessment and Evaluation Getting work done: Challenges of getting work done, significance of prioritization and assigning work to team members. Modern tools of assessment and evaluation of tasks and performance.

Unit III:

Building Peer Networks and Essentials of Communication Building Peer Networks: Understanding the importance of peer networks in an organization; being able to influence those on whom you have no authority; challenges Peer networking and different types of people networking in the workplace.

Unit IV:

Team motivation- meaning, importance team motivation, types of Motivators and Modern methods of motivation; Managing Self Reflection on what does it mean to be a people manager; building a personal development plan for oneself, Self-Stress Management: Causes for stress, work life Balance, Importance of Work life balance, Factors influencing Work life Balance.

Experiential Learning:

1. Analyse two cases on any of the above content indicated above.
2. Conduct a survey of work life balance of working individuals Draft a Career development of working individual in the middle level management.

Suggested Readings:

1. McShane, Steven L. and Mary Ann Von Glinow, Organizational Behavior: Emerging Knowledge and Practice for the Real World. McGraw-Hill, latest edition, ISBN: 0-07-115113-3.
2. Bernardin, H. John and Joyce E. A. Russell. Human Resource Management: An Experiential Approach. McGraw-Hill, 6/e. ISBN: 0078029163
3. Argyris, C. (1974). Personality vs. Organization. Organizational Dynamics. Vol. 3. No. 2, Autumn.

4. Blume, B. Baldwin, T. and Ryan, K. (2013). Communication Apprehension. A barrier to students leadership, adaptability and multicultural appreciation. Academy of Management Learning & Education, Jun, Vol. 12 Issue 2, p158-172.
5. Colquitt, J.A., LePine, J.A., & Wesson, M.J. (2009) Organizational Behavior: Improving Performance and Commitment in the Workplace (International edition). New York: McGrawHill.
6. Goleman, D. (1998). Working with Emotional Intelligence. Bantam Books.

Paper Name: Entrepreneurial Marketing

Course Objective: To impart education on marketing activities practiced by small business organisations.

Course Outcome: Students will be enabled to make effective marketing decisions at the right place and the right time as a small business owner.

Course Content:

Unit I:

Introduction, challenges in doing small business, new product development for small businesses, creating value proposition.

Unit II:

Product segmentation, targeting and positioning for small business, building blocks of small business marketing, marketing funnel.

Unit III:

Pricing and promotional strategies for small businesses, content creation and management.

Unit IV:

Customer service management- touchpoints, effective ways of delivering expected customer service, customer redressal techniques.

Experiential Learning: Case discussion and analysis, field visit and survey.

Suggested Readings:

1. Small Business Marketing-A Guide for Survival Growth and Success- Stuart Atkins
2. The Ultimate Small Business Marketing Book- Dee Blick
3. Marketing Your Small Business For Dummies- Carolyn Tate

Paper Name: Finance and Accounting for Small Business

Course Objective: This course aims to provide a comprehensive understanding of accounting and financial management specifically tailored for small businesses,

Course Outcome: Equipping students with the knowledge and skills necessary to effectively manage financial aspects of small business operations.

Course Contents

Unit I:

Introduction to financial accounting principles and practices.

Recording transactions and preparing financial statements (income statement, balance sheet, cash flow statement).

Analysis of financial statements for small businesses.

Application of accounting standards and regulations relevant to small businesses.

Unit II:

Inventory Management for Small Business

Importance of effective inventory management for small businesses.

Inventory valuation methods (FIFO, LIFO, weighted average).

Inventory turnover ratios and performance analysis.

Strategies for optimizing inventory levels and reducing costs.

Unit III:

Management Accounting for Small Business

Basics of management accounting and its role in decision-making for small businesses.

Cost behavior analysis (fixed costs, variable costs, semi-variable costs).

Budgeting and variance analysis for small business operations.

Cost-volume-profit (CVP) analysis and breakeven analysis.

Unit IV:

Financial Analysis and Management for Small Business

Financial ratio analysis for small businesses (liquidity ratios, profitability ratios, efficiency ratios, leverage ratios).

Cash flow analysis and forecasting for small business operations.

Capital budgeting techniques (NPV, IRR, payback period) for investment decisions.

Financial management strategies for small businesses (working capital management, funding options, risk management).

Experiential Learning: Conduct a financial ratio analysis on small business financial statements to assess liquidity, profitability, efficiency, and leverage.

Suggested Readings:

1. M.Y. Khan & P.K. Jain: Financial Management Text Problem and Cases, Tata McGraw Hill Publishing Co. Ltd.
2. R. P. Rustogi: Financial Management: Theory Concepts and Practices, Taxmann Publication.
3. I.M. Pandey: Financial Management: Theory and Practices, Vikas Publishing House
4. R.A. Brealey, S.C. Myers, F. Allen & P. Mohanty: Principles of Corporate Finance, McGraw Hill Higher Education
5. J.V. Horne & J.M. Wachowicz: Fundamentals of Financial Management Prentice Hall

OR

Paper Name: Dissertation or Research Project
(As per university guidelines)