

SANMARG SHIKSHAN SANSTHA'S
SMT. RADHIKATAI PANDAV COLLEGE OF ENGINEERING, NAGPUR

Near Dighori Naka, Umrer Road, Nagpur-440034

(AN AUTONOMOUS INSTITUTE)

(Affiliated to Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur)

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**SCHEME
&
SYLLABUS FOR**

MASTER OF BUSINESS ADMINISTRATION



Submitted by

Board of Studies in Master Of Business Administration



Submitted to

Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur - 440033

FYPG Curriculum: NEP- MASTER OF BUSINESS ADMINISTRATION

2026-2027

Preface

This syllabus for the Master of Business Administration (MBA) program at our autonomous college marks a significant step in our commitment to cultivating exceptional business leaders. In today's rapidly evolving global economy, the demands on management professionals are more complex and dynamic than ever before. This program is meticulously designed to not only meet these challenges but to empower our graduates to lead with foresight, innovation, and ethical integrity.

As an autonomous institution, we have had the distinct opportunity to redefine and refine our curriculum, ensuring it is both rigorous and relevant. This syllabus reflects extensive research, feedback from industry experts, and a deep understanding of contemporary business practices. It integrates core management principles with cutting-edge concepts, fostering a holistic approach to business education. You'll find a blend of foundational knowledge, specialized electives, and practical, experiential learning opportunities that prepare you for real-world scenarios.

Our goal is to equip you with the critical thinking skills, analytical tools, and leadership acumen necessary to thrive in diverse organizational settings. This syllabus is more than just a list of topics; it's a road-map for your transformative journey in becoming a strategic and impactful business professional. We are confident that the knowledge and skills you acquire here will not only enhance your career prospects but also enable you to contribute meaningfully to the business community and society at large.



Sanmarg Shikshan Sanstha's
SMT. RADHIKATAI PANDAV COLLEGE OF ENGINEERING
AN AUTONOMOUS INSTITUTE
NAAC ACCREDITED

Recognized by Government of Maharashtra & AICTE New Delhi
Affiliated to Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur
Near Dighori Naka, Umrer Road, Nagpur - 440 034
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DEPARTMENT OF MANAGEMENT STUDIES (M.B.A.)

Vision

To be a center of excellence in management education by nurturing ethical, innovative, and industry-ready leaders for sustainable global development.

Mission

M1: To provide quality management education through innovative teaching, experiential learning, and industry collaboration.

M2: To develop competent professionals with ethical values, leadership qualities, and entrepreneurial mindset.

M3: To promote research, innovation, interdisciplinary learning, and effective use of technology.

M4: To foster industry, alumni, and community engagement for sustainable and inclusive societal development.



Programme Educational Objectives:

PEO1: Holistic Development: Provide a supportive academic environment for students to excel in communication, critical thinking, responsibility, teamwork, and leadership in their careers.

PEO2 Corporate Readiness: Enable students to apply management principles and practices effectively for success in today's corporate world.

PEO3: Problem-Solving Leadership: Develop problem-solving and leadership skills to handle business challenges and uncertainties with a rational approach.

PEO4: Understanding Business Environment: Create managers who understand sociocultural and business challenges in local, regional, and national business environments and stay updated with the latest information.

PEO5 Social Responsibility: Encourage students to actively participate in social responsibilities, value social commitments, and embrace lifelong learning.

Programme Outcomes:

A management graduate will be able to:

PO1: Business Management Knowledge: Acquire problem-solving skills through management principles and practices.

PO2: Investigate business problems: Utilise research-based knowledge and methodologies to conduct a thorough investigation and arrive at a well-founded conclusion.

PO3 Problem Analysis: Use critical thinking to understand managerial issues by collecting and analyzing data.

PO4: Development of Solutions: Design management solutions using contemporary methods to improve organizational efficiency and find innovative business solutions.

PO5: Effective Communication: Proficiency in conveying ideas in verbal and non-verbal modes

PO6: Ethical Decision-Making: Apply ethical principles and consider their societal and environmental impact while making managerial decisions.

PO7: Entrepreneurial Mindset: Identify opportunities and develop traits for successful business management.

PO8 Global Business Awareness: Understand the global economic, social, and technological environment for business development.

PO9: Lifelong Learning in Management: Recognizing the Value of Continuous Education and Acquiring New Knowledge

PO10 Team Work: Working in diverse environments with individuals from various disciplines

PO11: Utilizing Technology Tools: Employing ICT resources for the managerial decision-making process

PO12: Leadership Expertise: Develop an understanding of various leadership theories and best practices to apply in diverse organizational contexts.

Program-specific outcomes:

A management graduate will be able to:

PSO 1: Acquire knowledge, skills, and abilities through classroom learning, case analysis, live projects, and training.

PSO 2: Apply business management knowledge for the development of diverse businesses at the local, regional, and national levels.

MBA Program Regulations at Smt. Radhikatai Pandav College of Engineering (SRPCE)

This document outlines the specific rules and guidelines for the **Master of Business Administration (MBA)** program offered at Smt. Radhikatai Pandav College of Engineering (SRPCE), an institution with academic autonomy. These regulations, titled the "**ADMISSIONS AND EXAMINATIONS LEADING TO THE AWARD OF DEGREE OF MASTER OF BUSINESS ADMINISTRATION (OUTCOME BASED - CBCS) DIRECTION, 2024**," draw from the University's framework to detail the implementation of the outcome-based, Choice-Based Credit System (CBCS) for the MBA degree awarded by RTMNU Nagpur .

These rules are **effective immediately** from their issuance by the relevant academic bodies at SRPCE and also apply to students admitted under previous regulations (University's Direction No. 14 of 2023), which are now superseded.

Understanding Key Terms

To ensure clarity, this section defines important terms used throughout these guidelines:

- A. ATKT (Allowed to Keep Term):** Progression to the next semester is permitted under specific rules defined by SRPCE.
- B. Board of Studies:** Refers specifically to the Board of Studies for Business Administration and Management at SRPCE.
- C. Course:** Any theory subject, practical session (or combination), or research project within a semester with defined maximum marks and minimum passing requirements. An MBA student at SRPCE must complete these to earn their degree.
- D. Credit:** A unit representing the weight age of a course, typically based on the number of weekly class hours.
- E. Credit Point (CP):** Calculated by multiplying the Grade Point achieved in a course by its assigned Credits (Number of Credits x Grade Points).

- F. CET (Common Entrance Test):** The entrance exam conducted by the Directorate of Technical Education, Government of Maharashtra, used for MBA admissions at SRPCE.
- G. CMAT (Common Management Aptitude Test):** The aptitude test conducted by the All India Council for Technical Education, also used for MBA admissions at SRPCE.
- H. Cumulative Grade Point Average (CGPA):** Your overall academic performance across all semesters of the MBA program at SRPCE, calculated by averaging all earned credit points.
- I. Degree:** The Master of Business Administration (Outcome Based - Choice Based Credit System) degree awarded by RTMNU.
- J. Grade Letter:** A letter (O, A, B, C, etc.) indicating your performance in a specific course at SRPCE, based on marks obtained and corresponding to a defined range within the college's grading system.
- K. Grade Point:** A numerical value assigned to each grade letter within SRPCE's grading framework.
- L. MOOCs (Massive Open Online Courses):** Courses offered on platforms like SWAYAM / NPTEL and IGNOU (or other UGC/AICTE approved platforms recognized by SRPCE for credit transfer).
- M. Programme:** Refers to the Master of Business Administration (Outcome Based - Choice Based Credit System) program at SRPCE.
- N. Student:** Anyone officially admitted to the MBA program at SRPCE under these guidelines.
- O. Semester Grade Point Average (SGPA):** Your academic performance in a single semester at SRPCE, based on the total credit points earned in that semester.
- P. University:** Rashtrasant Tukadoji Maharaj Nagpur University, the affiliating university whose broad guidelines are adapted within SRPCE's autonomous framework.

Program Structure and Duration

The MBA program at SRPCE is a **two-year program**, divided into **four semesters**: Semester I & II in the first year, and Semester III & IV in the second year.

The program follows a **Choice Based Credit System (CBCS)** structure, comprising:

- 21 core and elective courses
- 2 skill base courses and 4 Audit based course
- Two MOOC course and Summer internship program &
- A specialization project

Course Types:

- **Core Courses:** These are compulsory subjects in fundamental business management areas that all MBA students at SRPCE must complete. The specific core courses are determined by the college's Board of Studies.
- **Elective Courses:** Students can choose elective courses from a pool offered by SRPCE, allowing for specialization and the development of specific skills. Students will select their two elective courses before the start of the third semester, based on the specializations offered by the college.
- **Skill-Based Course:** A Skill-Based Course is designed to develop practical, industry-relevant competencies that enhance students' employability and professional effectiveness. It emphasizes hands-on learning, application of management tools, and the development of technical, analytical, communication, and leadership skills.
- **Audit-Based Course:** An Audit-Based Course is a non-credit course intended to enrich students' knowledge, values, and overall personality without affecting their CGPA. Students are expected to attend and participate actively, and performance is evaluated on a satisfactory/unsatisfactory basis rather than through grades.

Admission Information

General Admission Requirements:

To be eligible for admission to the MBA program at SRPCE, you need a bachelor's degree from a recognized university with at least **50% marks** (45% for reserved categories, or as per the directives of the State Government and SRPCE's admission policies). Admission is primarily based on scores from entrance exams like **CMAT or**

CET (or other approved tests), and you must also meet any additional eligibility criteria specified by SRPCE.

Direct Entry to the Second Year (Lateral Entry):

Students with a four-year Bachelor of Engineering (BE) or Bachelor of Technology (B.Tech) degree from a recognized university may be eligible for direct admission to the **third semester (second year)** of the MBA program at SRPCE. This follows the guidelines of the State CET Cell and SRPCE's specific procedures. Such students will need to:

1. Obtain an "**Eligibility Certificate**" as per the requirements of SRPCE (which may involve verification with RTMNU).
2. Successfully complete "**Bridge Courses**" as prescribed by SRPCE to ensure foundational business knowledge.
3. Successfully complete an "**Internship Project**" during their third semester, as mandated by SRPCE.

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DEPARTMENT OF MANAGEMENT STUDIES
(AN AUTONOMOUS INSTITUTE)
Two Year Post Graduate Degree Program In MBA
Choice Based Credit System (Semester Pattern)

Sr.No	YEAR	SEMESTER	SEMESTER MARKS	YEARLY MARKS	SEMESTER CREDITS	YEARLY CREDIT
1	FIRST YEAR	I SEMESTER	600	1300	23	50
2		II SEMESTER	700		27	
3	SECOND YEAR	III SEMESTER	700	1500	26	52
4		IV SEMESTER	800		26	
	TOTAL		2800	2800	102	102

Compulsory Core Courses--13 *4=52 Credit

Elective/Specialization Course--8*4=32+ Mooc=4 , Total=36 Credits

Experimental learning--- SIP+ Project=8 Credits

Skill base learning 2*3=6 Credits

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Choice Based Credit System (Semester Pattern)

SEMESTER - I																	
SR. NO	SUBJECT TYPE	SUBJECT CODE	SUBJECT	TEACHING SCHEME				EXAMINATION SCHEME									
				HOURS/WEEK				THEORY					PRACTICAL				
				L E C T U R E S	T U T O R I A L	Total Hours / Week	C R E D I T S	Duration on Paper (Hrs)	Theory Paper Marks ESE	MARKS			MARKS			T O T A L	PASS ING MAR KS
										Internal Marks CIE	Total Marks	Min Pass ing Mar ks	I N T	E X T			
1	CORE	1 MBA01T	Managerial Economics	4		4	4	3	60	40	100	50					
2		1 MBA02T	Accounting for Business Decisions	4		4	4	3	60	40	100	50					
3		1 MBA03T	Management Principles & Organization Behaviour	4		4	4	3	60	40	100	50					
4		1 MBA04T	Business Statistics & Analytics	4		4	4	3	60	40	100	50					
5		1 MBA05T	Business Law	4		4	4	3	60	40	100	50					
6	SKILL	1 MBA06T	Managerial Communication	2	2	4	3	2	* *		100	50					
7	AUDIT	1 MBA0A	Indian Knowledge system		2	2											
			TOTAL	22	4	26	23				600						

** Overall Internal Assessment Based on Test, Assignment & Teacher Assessment during The Semester.

Signature

Signature

Signature

SEMESTER - II																	
SR. NO	SUBJECT TYPE	SUBJECT CODE	SUBJECT	TEACHING SCHEME				EXAMINATION SCHEME									
				HOURS/WEEK				Duration Of Pappar (Hrs)	THEORY				PRACTICAL				
				L E C T U R E	T U T O R I A L	Total Hours Week	C R E D I T S		Theory Marks	Internal Marks	Total Marks	Min Passi ng Mar ks	MARKS		T O T A L	PASST NG MAR KS	
													I N T	E X T			
1	C O R E	II MBA01T	Business Research	4		4	4	3	60	40	100	50					
		II MBA02T	Managerial Cost Accounting	4		4	4	3	60	40	100	50					
3		II MBA03T	Financial Management	4		4	4	3	60	40	100	50					
4		II MBA04T	Human Resources Management	4		4	4	3	60	40	100	50					
5		II MBA05T	Operation Management	4		4	4	3	60	40	100	50					
6		II MBA06T	Marketing Management	4		4	4	3	60	40	100	50					
7	SKILL	II MBA07T	Computer Application for Business	2	2	4	3	2	* *		100	50					
8	AUDIT	II MBA01A	Indian Ethose & Business Ethics		2	2											
			TOTAL	26	4	30	27				700						

** Overall Internal Assessment Based on Test, Assignment & Teacher Assessment during The Semester.

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Choice Based Credit System (Semester Pattern)

SEMESTER - III																	
SR. NO	SUBJECT TYPE	SUBJECT CODE	SUBJECT	TEACHING SCHEME				EXAMINATION SCHEME									
				HOURS/WEEK			C R E D I T S	Duration of Paper (Hrs)	THEORY				PRACTICAL				
				L E C T U R E	T U O R I A L	Total Hours /work			Theory Marks	Internal Marks	Total Marks	Min Pass ing Mar ks	MARKS			T O T A L	PASSI NG MAR KS
													I N I	E X I			
1	CORE	III MBA01T	Strategic Management	4		4	4	3	60	40	100	50					
2		III MBA02T	Elective - I - P1	4		4	4	3	60	40	100	50					
3		III MBA03T	Elective - II - P2	4		4	4	3	60	40	100	50					
4		III MBA04T	Elective - I -P1	4		4	4	3	60	40	100	50					
5		III MBA05T	Elective -II - P2	4		4	4	3	60	40	100	50					
6	EXPERIMENTAL LEARNING	III MBA01P	Summer Internship Project Assessment				4	**Internal Assessment			100	50					
7		III MBA02P	Dissertation (Final Report Submission)		4	4	2	## Internal Assessment			100	50					
8	AUDIT	III MBA01A	Business Environment		2	2											
			TOTAL	20	6	26	26				700						

**** Submission of SIP Report & Presentation On SIP Completion At The Start of IIIrd Semester**
(with Completion Certificates)

##Overall continues Internal assessment based on Seminar and presentation on progress of dissertation till during the semester

***Discipline Specific Elective (DSE) : Student can select any one Discipline Specific Elective Group (Specialization) in SEM III from different specialization offered by autonomy.**

DSE 1: (P1)(III MBA 01MM)-Marketing Mmanagement (III MBA 01FM) Financial Management
(III MBA01BA)Business Analytics (III MBA01OM)Operation Management
(III MBA 01 HRM) Human Resource Management

DSE 1: (P1)(III MBA 02MM)-Marketing Mmanagement (III MBA 02FM) Financial Management
(III MBA02BA)Business Analytics (III MBA02OM)Operation Management
(III MBA 02 HRM) Human Resource Management

M. K. Kulkarni

Radhikatai Pandav
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DEPARTMENT OF MANAGEMENT STUDIES

(AN AUTONOMOUS INSTITUTE)

Two Year Post Graduate Degree Program In MBA

Choice Based Credit System (Semester Pattern)

SEMESTER - IV																	
SR. NO	SUBJECT TYPE	SUBJECT CODE	SUBJECT	TEACHING SCHEME				EXAMINATION SCHEME									
				HOURS/WEEK			C R E D I T S	Duration Of Paper (Hrs)	THEORY				PRACTICAL				
				L E C T U R E	T U T O R I A L	Total Hours/ Week			Theroy Marks	Internal Marks	T O T A L	Min Pas sing Marks	MARKS		T O T A L	PASS ING MAR KS	
													I N T	E X T			
1	CORE	IV MBA01T	Enterpreneurship Development	4		4	4	3	60	40	100	50					
4		IV MBA02T	Elective - I - P3	4		4	4	3	60	40	100	50					
5		IV MBA03T	Elective - I - P4	4		4	4	3	60	40	100	50					
6		IV MBA04T	Elective - II -P3	4		4	4	3	60	40	100	50					
7		IV MBA05T	Elective -II - P4	4		4	4	3	60	40	100	50					
2	ELECTIVE SPECIALIZ ATION	IV MBA 06T	Mooc - 1				2	Through NPTEL/ Swayam/IGNOU Portal Udeemy/Kowsera				100	50				
3		IV MBA07T	Mooc - 2				2					100	50				
8	EXPERIME NTAL LEARNING	IV MBA01P	Dissertation (Pre Report Submission)		4	4	2	External Assessment				100	50				
9		IV MBA01A	Employee enhancement Program		2	2											
			TOTAL	20	6	26	26				800						

*Discipline Specific Elective (DSE) : Student can select any one Discipline Specific Elective Group (Specialization)in SEM III from different specialization offered by autonomy.

DSE 1: (P3)(III MBA 03MM)-Marketing Mnanagement (III MBA 03FM) Financial Management
(III MBA03BA)Business Analytics (III MBA03 OM)Operation Management
(III MBA 03 HRM) Human Resource Management

DSE 1: (P4)(III MBA 04MM)-Marketing Mnanagement (III MBA 04FM) Financial Management
(III MBA04BA)Business Analytics (III MBA04OM)Operation Management
(III MBA 04 HRM) Human Resource Management

Signature

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Sr. No	Group	Specialization
1	Core Group	Marketing Management
2		Finance Management
3		Human Resource Management
4	Complementary Group	Business Analytics
5		Operations management
6		Entrepreneurship Development
7		International Business
8		Information Technology
9		Health Care Development



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An Autonomous Institute Affiliated to RTMNU, Nagpur
Faculty of Commerce and Management
Managerial Economics

Semester	I	Course Code	I MBA 01T	Type Of Course	Core
Course Name	Managerial Economics				
Credit	4	Lecture (L) : 4 Hrs		Tutorial/Activity (T/A) : Hr	
Examination Scheme					
CIE	ESE	Minimum Passing Marks		Examination Duration	
40 Marks	60 Marks	50		3 Hours	

Course Objectives

1	Understand and apply fundamental economic concepts such as opportunity cost, marginal analysis, and time perspective in managerial decision-making.
2	Analyze demand behavior and market trends by evaluating demand determinants, elasticity, and forecasting techniques to support business planning
3	Examine production processes and cost structures to improve resource allocation, operational efficiency, and profitability.
4	Evaluate different market structures and pricing strategies for effective managerial decision-making in competitive and dynamic business environments
5	Assess the impact of macroeconomic factors such as inflation, business cycles, fiscal policy, monetary policy, and exchange rates on business performance and strategic decisions

Course Outcomes

After completion of syllabus, students would be able to	
1	CO1: Explain the nature, scope, and role of managerial economics in business decision-making, and apply basic economic principles such as opportunity cost and marginal analysis. (Mapped to Unit I)
2	CO2: Analyze demand determinants, measure different types of elasticity, and apply appropriate demand forecasting techniques for managerial decisions. (Mapped to Unit II)
3	CO3: Evaluate production processes and cost structures, and apply cost-output relationships to optimize resource utilization and business efficiency. (Mapped to Unit III)
4	CO4: Compare different market structures and pricing practices, and formulate pricing strategies based on market conditions and cost considerations. (Mapped to Unit IV)
5	CO5: Assess macroeconomic indicators such as inflation, business cycles, and national income, and interpret the impact of fiscal and monetary policies on managerial decisions. (Mapped to Unit V)

Signature

Signature *Signature*

SYLLABUS

Unit	Detailed Contents
1	Introduction to Managerial Economics (9 Hours): Meaning, nature, scope, significance, and characteristics of Managerial Economics, role and responsibilities of a managerial economist in an organization, basic economic concepts for managerial decision-making including opportunity cost, incremental principle, marginal analysis, time perspective, and discounting principle, objectives of the firm with a critical analysis of profit maximization, sales maximization, and value maximization, and the relationship of Managerial Economics with other disciplines such as Accounting, Statistics, and Operations Research.
2	Demand Analysis and Forecasting (9 Hours): Concept of demand: Individual and Market Demand, Determinants of Demand, Law of Demand, Elasticity of Demand (Price, Income, and Cross Elasticity), Measurement and Managerial Applications of Elasticity, Importance of Demand Forecasting, Demand Estimation for Short-term and Long-term Managerial Decisions, Demand Forecasting Techniques: Survey Methods and Statistical Methods (Trend Analysis and Regression Analysis).
3	Production and Cost Analysis (10 Hours): Factors of Production, Production Function (Short-run and Long-run), Laws of Production (Law of Variable Proportion and Returns to Scale), Isoquants, Isocost Lines, Producer's Equilibrium, Cost Concepts (Fixed, Variable, Average, Marginal, and Total Costs), Cost-Output Relationships in the Short Run and Long Run, Economies and Diseconomies of Scale.
4	Market Structures and Pricing Practices (10 Hours): Market Classification: Features, Price-Output Determination under Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly, Pricing Methods: Full Cost Pricing, Marginal Cost Pricing, Mark-up Pricing and Price Discrimination, Kinked Demand Curve and Price Leadership in Oligopoly, Pricing Strategies: Skimming Pricing, Penetration Pricing, Peak-Load Pricing and Transfer Pricing
5	Macro-Economic Environment and Business Decision-Making (10 Hours): Business Cycles: Phases, Causes and Managerial Implications, Inflation: Causes, Types, Effects and Control Measures, Monetary Policy and Fiscal Policy: Tools and Impact on Business, National Income Concepts: GDP, GNP, NNP, Per Capita Income and Methods of Measurement, Exchange Rates and their Impact on International Business.

Textbooks / Reference Books

Textbooks:

- Managerial Economics Christopher R Thomas Edition 8 Publisher Mc Graw Hill Book Co.
- Managerial Economics Damodaran Edition 11 ,Publisher Oxford University Press
- Managerial Economics Dwivedi D.N. Edition 8 , Publisher Pearson Education
- Managerial Economics Rastogi S.K. Edition 8
- Managerial Economics V L Mote Publisher Tata Mc Graw Hill Book Co.
- Managerial Economics Analysis Of Managerial Decision Making
- Ahuja H L Edition 1 Publisher S. Chand And Co.
- Managerial Economics Theory And Application Mithani D M Edition 5 . Himalaya Publishing House
- Managerial Economics Theory And Applications . D M Mithani .Himalaya Publishing House
- Dwivedi, D. N. *Managerial Economics*. Vikas Publishing House.
- Mehta, P. L. *Managerial Economics: Analysis, Problems and Cases*. Sultan Chand & Sons.

Reference Books:

- Christopher R., & Maurice, S. Charles. *Managerial Economics*. McGraw Hill.
- Ahuja, H. L. *Managerial Economics*. S. Chand Publications.
- Petersen, Craig, & Lewis, W. Cris. *Managerial Economics*. Pearson Education.
- Dean, Joel. *Managerial Economics*. Prentice Hall of India.

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An Autonomous Institute Affiliated to RTMNU, Nagpur
Faculty of Commerce and Management
Accounting for business decision

Semester	I	Course Code	I MBA02T	Type Of Course	Core
Course Name	Accounting for business decision				
Credit	4	Lecture (L) : 4 Hrs		Tutorial/Activity (T/A) : Hr	
Examination Scheme					
CIE	ESE	Minimum Passing Marks		Examination Duration	
40 Marks	60 Marks	50		3 Hours	

Course Objectives	
1	To develop an understanding of the concepts, principles, and techniques of accounting and their role in supporting business decision-making.
2	To equip students with the skills required to analyze and interpret financial statements using appropriate accounting and analytical tools for managerial purposes
3	To provide knowledge of cost concepts and costing techniques for evaluating alternatives and making effective operational and strategic decisions
4	To enable students to use budgeting, standard costing, and variance analysis as tools for planning, performance measurement, and managerial control
5	To familiarize students with contemporary managerial accounting practices and ethical considerations relevant to modern business organizations and decision-making environments.

Course Outcomes	
After completion of syllabus, students would be able to	
1	CO1: To familiarize students with contemporary managerial accounting practices and ethical considerations relevant to modern business organizations and decision-making environments. (Mapped to Unit I)
2	CO2: Analyze and interpret financial statements effectively using various analytical tools to derive business insights. (Mapped to Unit II)
3	CO3: Apply various costing techniques for informed managerial decision-making processes, including make-or-buy and product mix decisions. (Mapped to Unit III)
4	CO4: Utilize budgeting and standard costing as crucial tools for planning, performance evaluation, and control within an organization. (Mapped to Unit IV)
5	CO5: Appreciate and address contemporary and ethical issues relevant to managerial accounting practices in modern business environments. (Mapped to Unit V)

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SYLLABUS	
Unit	Detailed Contents
1	Introduction to Accounting (9 Hours) : Concept, nature, scope, principles and objectives of accounting, distinction between financial accounting, cost accounting and managerial accounting, functions of accounting in business decision-making, techniques and tools of accounting, role and responsibilities of an accountant in business decisions, limitations of accounting.
2	Financial Statement Reporting (9 Hours) : Meaning and objectives of financial statement analysis, preparation of depreciation account, bank reconciliation statement, inventory valuation (LIFO method only).
3	Financial Statement Reporting(10 Hours): Journal entries, ledger accounts, double-entry bookkeeping, basic business transactions, trial balance.Accounting for Goods and Services Tax (GST),Introduction to GST,Types of GST (CGST, SGST, IGST) ,GST Accounting Treatment ,Journal Entries for GST Transactions (Purchase, Sales, Input Tax Credit, Output Tax Liability),Accounting Entries for GST Payment and GST Set-off ,Practical Problems on GST Journal Entries
4	Financial Statement Reporting (9 Hours): Preparation of financial statements, statement of profit and loss (income statement), statement of financial position (balance sheet), statement of changes in equity, adjusting entries, accruals and prepayments, depreciation, bad debts and provisions, inventory adjustments, revenue and expenses, gross profit and net profit, assets, liabilities, equity, classification of current and non-current items, capital, retained earnings, dividends, reserves.
5	Analysis of Financial Accounting (8 Hours): Cash flow analysis (introduction, meaning, features, objectives, importance, concept), operating, investing and financing activities, interpretation of cash flows, ratio analysis, liquidity ratios, profitability ratios, solvency ratios, efficiency (activity) ratios, market value ratios.

Textbooks:

- Financial Accounting For Management. Gupta A. Edition 6 .REPRINT Publisher Pearson Education
- Financial Accounting For Management Ramachandran N.,Kakani P.K. edition 5 Publisher Mc Graw Hill BookCo.
- Financial Accounting For Management .,S Sharma Publisher Macmillan Press Ltd.,

Reference Books:

- Financial Accounting Jerry J. Weygandt, Paul D. Kimmel & Donald E. Kieso John Wiley & Sons
- Financial Accounting (depreciation) T. S. Reddy & A. Murthy Margham Publications
- Advanced Accountancy(BRS) S. P. Jain & K. L. Narang Kalyani Publishers
- Cost Accounting (Inventory) Principles and Practice M. N. Arora Vikas Publishing House Pvt. Ltd
- Financial Accounting (BBT) S. N. Maheshwari & S. K. Maheshwari Vikas Publishing House Pvt. Ltd
- Financial Accounting & Analysis" Narender Ahuja & Varun Dawar Taxman Publication

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Faculty of Commerce and Management
Management Principles and Organizational Behaviour

Semester	I	Course Code	I MBA03T	Type Of Course	Core
Course Name	Management Principles and Organizational Behaviour				
Credit	4	Lecture (L) : 4 Hrs		Tutorial/Activity (T/A) : --Hr	
Examination Scheme					
CIE	ESE	Minimum Passing Marks		Examination Duration	
40 Marks	60 Marks	50		3 Hours	

Course Objectives	
1	To develop an understanding of the fundamental principles, functions, and evolution of management thought and their relevance in contemporary organizations
2	To equip students with knowledge of planning, decision-making, and organizing processes required for effective managerial functioning and organizational effectiveness.
3	To provide insights into individual behaviour in organizations by examining personality, perception, learning, and motivation and their influence on workplace performance
4	To enhance understanding of group dynamics, teamwork, and leadership concepts for improving collaboration, employee engagement, and organizational success
5	To familiarize students with organizational culture, change management, conflict resolution, and stress management practices for creating productive and adaptive work environments.

Course Outcomes	
After completion of syllabus, students would be able to	
1	CO1: To familiarize students with organizational culture, change management, conflict resolution, and stress management practices for creating productive and adaptive work environments. (Mapped to Unit I)
2	CO2: Analyze the processes of planning, decision-making, and organizing within a business context. (Mapped to Unit II)
3	CO3: Explain the basic concepts of organizational behaviour, including individual differences, motivation, and learning. (Mapped to Unit III)
4	CO4: Evaluate the dynamics of group behaviour, team development, and various leadership theories and styles. (Mapped to Unit IV)
5	CO5: Assess the impact of organizational culture, the processes of organizational change, and strategies for managing conflict and stress in the workplace. (Mapped to Unit V)

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SYLLABUS

Unit	Detailed Contents
1	Principle of Management(9 Hours): Meaning, nature, scope and importance of management, levels of management (top, middle and lower), functions of management (planning, organizing, staffing, directing and controlling), roles and skills of a manager, Henry Mintzberg's managerial roles (interpersonal, informational and decisional), evolution of management thought, classical approaches (scientific management, administrative theory and bureaucracy), neo-classical approaches (human relations movement), modern approaches (systems approach and contingency approach).
2	Planning and Organising (9 Hours): Planning, meaning, types of plans (strategic, tactical and operational), steps in planning, advantages and limitations of planning, decision making, types of decisions, decision-making process, techniques for decision making, organising, nature and process of organising, organisational structure (functional, divisional, matrix and network), delegation and decentralization of authority, concepts and significance.
3	Introduction to Organisational Behaviour (OB) (9 Hours): Definition, nature, scope and importance of organisational behaviour, models of organisational behaviour (autocratic, custodial, supportive and collegial), individual behaviour, personality (determinants and traits), perception (process and influencing factors), attitudes (components and formation), learning (theories of learning), motivation, concept and importance, theories of motivation (Maslow's hierarchy of needs, Herzberg's two-factor theory and McGregor's Theory X and Theory Y).
4	Group Dynamics and Leadership (9 Hours): Group behaviour, types of groups (formal and informal), stages of group development, group norms, group cohesiveness, team building, types of teams, stages of team development (forming, storming, norming, performing and adjourning), leadership, meaning, traits of effective leaders, leadership styles (autocratic, democratic and laissez-faire), theories of leadership (trait theories, behavioural theories, situational/contingency theories and transformational leadership).
5	Organisational Culture, Change, and Conflict (9 Hours): Organisational culture, meaning, types and dimensions of organisational culture (strong and weak culture), organisational change, forces for change (internal and external), resistance to change, strategies for managing change (Lewin's three-step model: unfreezing, changing and refreezing), organisational conflict, types of conflict (intrapersonal, interpersonal and intergroup), causes of conflict, conflict management strategies, stress management, causes and effects of workplace stress, coping mechanisms and stress reduction strategies.

Textbooks / Reference Books

Textbooks -

- Management And Organisational Behaviour. J Prakash Reddy , Himalaya Publishing House
- Organisational Behaviour Aswathapa EDITION 8 REVISED, Himalaya Publishing House
- Organisational Behaviour , P Subba Rao, Himalaya Publishing House
- Organisational Behaviour , Vasishth Neeru , EDITION 6 Taxmann
- Koontz, H., & Weihrich, H. *Essentials of Management*. McGraw Hill Education.
- Robbins, S.P., & Judge, T.A. *Organizational Behaviour*. Pearson Education.
- Luthans, F. *Organizational Behavior*. McGraw Hill Education.
- Prasad, L.M. *Principles and Practice of Management*. Sultan Chand & Sons.

Reference Books -

- Robbins, Stephen P., & Coulter, Mary. *Management*. Pearson Education.
- Griffin, Ricky W. *Management: Principles and Practices*. Cengage Learning.
- Chhabra, T. N. *Principles and Practices of Management*. Dhanpat Rai & Co.

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Faculty of Commerce and Management
Business Statistics and Analytics

Semester	I	Course Code	I MBA04T	Type Of Course	Core
Course Name	Business Statistics and Analytics				
Credit	4	Lecture (L) : 4 Hrs		Tutorial/Activity (T/A) :-- Hr	
Examination Scheme					
CIE	ESE	Minimum Passing Marks		Examination Duration	
40 Marks	60 Marks	50		3 Hours	

Course Objectives	
1	Develop an understanding of fundamental statistical concepts, data types, measurement scales, and their applications in business decision-making.
2	Equip students with the skills to organize, summarize, visualize, and interpret business data using descriptive statistical techniques and analytical tools
3	Enable learners to apply probability concepts, sampling methods, and inferential statistical techniques for analyzing uncertainty and making evidence-based business decisions
4	Develop competency in using correlation, regression, and time series analysis techniques for forecasting, prediction, and performance evaluation in business environments
5	Introduce students to contemporary business analytics concepts, tools, and ethical practices for transforming data into actionable managerial insights

Course Outcomes	
After completion of syllabus, students would be able to	
1	CO1: Understand fundamental statistical methods and data analysis within a business context. (Mapped to Unit I)
2	CO2: Develop the ability to organize, summarize, interpret, and present quantitative data effectively. (Mapped to Unit II)
3	CO3: Apply probability and inferential statistical tools for robust decision-making in various business scenarios. (Mapped to Unit III)
4	CO4: Utilize regression, correlation, and time series analysis techniques to gain predictive insights from business data. (Mapped to Unit IV)
5	CO5: Gain foundational knowledge of business analytic tools and techniques with practical software support. (Mapped to Unit V)

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SYLLABUS	
Units	Detailed Contents
1	Fundamentals of Statistics (10 Hours) Meaning, scope and importance of statistics in business, types of data (qualitative, quantitative, cross-sectional and time series), levels of measurement (nominal, ordinal, interval and ratio), role of statistics in managerial decision-making, data cleaning and preparation techniques for analysis.
2	Descriptive Statistics and Data Visualization (10 Hours) Measures of central tendency (mean, median and mode), measures of dispersion (range, standard deviation, variance and coefficient of variation), measures of skewness and kurtosis, tabulation and graphical representation (pie charts, bar diagrams, histograms and boxplots), introduction to visualization tools using Excel and Tableau.
3	Probability and Inferential Statistics (10 Hours) Concepts and applications of probability in business, probability distributions (binomial, Poisson and normal), concepts of sampling and sampling distributions, hypothesis testing (parametric tests: z-test, t-test, F-test and ANOVA; non-parametric test: Chi-square test), confidence intervals and statistical significance.
4	Correlation, Regression, and Time Series Analysis (8 Hours) Correlation (Pearson and Spearman coefficients and interpretation), regression analysis (simple and multiple regression, coefficient of determination (R^2), standard error of estimate), time series analysis (trend, seasonal, cyclical and irregular components), forecasting techniques (moving average and exponential smoothing).
5	Introduction to Business Analytics (7 Hours) Business intelligence and data-driven decision-making, predictive analytics (logistic regression and decision trees—conceptual introduction), clustering and segmentation (K-means—conceptual introduction), overview of software tools (Excel, R, Python and Power BI), ethical use of business data and analytics in decision-making.

Textbooks / Reference Books

Textbooks:

- Business Statistics ,A B Rao., Himalaya Publishing House
- Business Statistics ,P N Arora,, S. Chand And Co.
- Business Statistics Padmalochan Hazarika ,Edition 3, S. ,Chand And Co.
- Business Statistics Problems And Solutions ,Sharma J.K. Vikas Publishing House
- Gupta, S.P. *Statistical Methods*. Sultan Chand & Sons.
- Levine, D.M., Berenson, M.L., & Krehbiel, T.C. *Business Statistics: A First Course*. Pearson.

Reference Books:

- Anderson, D.R., Sweeney, D.J., & Williams, T.A. *Statistics for Business and Economics*. Cengage Learning.
- Black, Ken. *Business Statistics for Contemporary Decision Making*. Wiley.
- Evans, James R. *Business Analytics*. Pearson.
- Albright, S.C., & Winston, W.L. *Business Analytics: Data Analysis & Decision Making*. Cengage.
- Vohra, N.D. *Business Statistics*. McGraw-Hill.
- **Online Learning Resources:** SWAYAM, Coursera, NPTEL, Kaggle (for practical application and extended learning)

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Faculty of Commerce and Management
Business Law

Semester	I	Course Code	I MBA05T	Type Of Course	Core
Course Name	Business Law				
Credit	4	Lecture (L) : 4 Hrs	Tutorial/Activity (T/A) : --Hr		
Examination Scheme					
CIE	ESE	Minimum Passing Marks		Examination Duration	
40 Marks	60 Marks	50		3 Hours	

Course Objectives	
1	Develop a comprehensive understanding of the fundamental principles of business law and the legal framework governing commercial transactions in India.
2	Familiarize students with the provisions of the Indian Contract Act, 1872 and enable them to analyze the formation, performance, and discharge of contracts in business situations.
3	Equip learners with knowledge of special contracts, including indemnity, guarantee, bailment, pledge, and agency, and their application in organizational decision-making.
4	Develop an understanding of the legal provisions related to the Sale of Goods Act, 1930 and the Consumer Protection Act, 2019 for effective management of commercial and consumer relationships.
5	Introduce students to emerging legal issues in business, including cyber law, intellectual property rights, GST, environmental regulations, and competition law, to ensure legally compliant business practices.

Course Outcomes	
After completion of syllabus, students would be able to	
1	CO1: Interpret and apply the provisions of the Indian Contract Act, 1872 relating to the formation and validity of business contracts in real-life business situations. (Mapped to Unit I)
2	CO2: Analyze the performance, discharge, breach of contracts, and evaluate the legal remedies available under the Indian Contract Act, 1872.(Mapped to Unit II)
3	CO3: Examine and apply the legal provisions governing special contracts, including indemnity, guarantee, bailment, pledge, and agency, in business decision-making.(Mapped to Unit III)
4	CO4: Apply the provisions of the Sale of Goods Act, 1930 and the Consumer Protection Act, 2019 to resolve commercial and consumer-related legal issues.(Mapped to Unit IV)
5	CO5: Assess the implications of emerging business laws, including Cyber Law, Intellectual Property Rights, GST, Environmental Law, and Competition Law, for ensuring legal compliance in business organizations. (Mapped to Unit V)

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SYLLABUS	
Unit	Detailed Contents
1	The Indian Contract Act, 1872. (9 Hrs): Essentials of a Valid Contract, Offer and Acceptance, Consideration, Capacity of Parties, Free Consent, Legality of Object and Consideration, Void and Voidable Agreements
2	Performance and Breach of Contract (9 Hours): Performance and Breach of Contract, Performance and Discharge of Contract, Modes of Discharge, Breach of Contract (Actual and Anticipatory), Remedies for Breach:, Damages Specific Performance, Injunction, Quantum Meruit
3	Special Contracts (9 Hours): Contract of indemnity and guarantee, rights and liabilities of indemnity holder, indemnifier, surety, principal debtor and creditor, bailment and pledge, rights and duties of bailor, bailee, pawnor and pawnee, contract of agency, types and creation of agency, rights and duties of principal and agent, delegation of authority, personal liability and termination of agency.
4	Sale of Goods Act, 1930 & Consumer Protection Act, 2019 (8 Hours): Contract of sale, sale and agreement to sell, conditions and warranties, transfer of property, delivery of goods, rights of unpaid seller, consumer, complaint, deficiency in service, unfair trade practices, Consumer Dispute Redressal Commissions (District, State and National) and their jurisdictions.
5	Emerging Areas of Business Law (10 Hours): Emerging Areas of Business Law, Information Technology Act, 2000, Cyber Crimes and Digital Signatures, Digital Personal Data Protection Act, 2023 (DPDP Act), Personal Data and Data Fiduciary, Rights of Data Principal, Consent Management, Obligations of Organizations, Data Protection Board of India, Penalties for Non-compliance, Business and HR Implications, Intellectual Property Rights (Patents, Trademarks, Copyrights), GST – Overview and Legal Implications on Business Operations

Textbooks:

- Business Law, K. R Bulchandani, Himalaya Publishing House
- Business Law, P C Tulsian edition 2, Tata Mc Graw Hill Book Co.
- Business Law, R S N Pillai, S. Chand And Co.
- Business Law, For Management, Bulchandani, Himalaya Publishing House
- Kapoor, N. D. *Elements of Mercantile Law*. Sultan Chand & Sons.

Reference Books:

- Singh, Avtar. *Business Law*. Eastern Book Company.
- Pathak, Akhileshwar. *Legal Aspects of Business*. McGraw Hill.
- Taxmann Publications. *Bare Acts: Indian Contract Act, 1872; Companies Act, 2013; Information Technology Act, 2000; Consumer Protection Act, 2019.*

Reference Books:

- Singh, Avtar. *Business Law*. Eastern Book Company.
- Pathak, Akhileshwar. *Legal Aspects of Business*. McGraw Hill.
- Taxmann Publications. *Bare Acts: Indian Contract Act, 1872; Companies Act, 2013; Information Technology Act, 2000; Consumer Protection Act, 2019*.

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Faculty of Commerce and Management
Managerial Communication

Semester	I	Course Code	I MBA01S	Type Of Course	Skill
Course Name	Managerial Communication				
Credit	2	Lecture (L) : 2 Hrs		Tutorial/Activity (T/A) : 2Hr	
Examination Scheme					
CIE	ESE	Minimum Passing Marks		Examination Duration	
100Marks		50		2 Hours	

Course Objectives	
1	To develop an understanding of the principles, processes, and significance of managerial communication in achieving organizational goals and enhancing workplace effectiveness.
2	To equip students with professional business writing skills required for preparing clear, concise, and effective business correspondence and official documents.
3	To enhance interpersonal and oral communication competencies necessary for teamwork, leadership, conflict resolution, negotiation, and professional interactions.
4	To build confidence in presentation and public speaking skills through the effective use of verbal, non-verbal, and multimedia communication techniques
5	To familiarize students with digital, ethical, and cross-cultural communication practices required for effective communication in contemporary global business environments.

Course Outcomes	
After completion of syllabus, students would be able to	
1	CO1. Describe the fundamentals of managerial communication and analyze its role in effective organizational functioning, including verbal and non-verbal aspects. (Mapped to Unit I)
2	CO2. Apply principles of business writing to draft professional documents such as emails, memos, reports, notices, and resumes with clarity and correctness. (Mapped to Unit II)
3	CO3. Demonstrate effective interpersonal communication skills, including active listening, feedback exchange, conflict management, and negotiation. (Mapped to Unit III)
4	CO4. Prepare and deliver structured business presentations using appropriate verbal, non-verbal, and multimedia tools. (Mapped to Unit IV)
5	CO5. Utilize digital communication tools and platforms effectively while observing business etiquette, cross-cultural sensitivity, and ethical standards in communication. (Mapped to Unit V)

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SYLLABUS

Detailed Contents

Unit1	Introduction to Managerial Communication (9 Hours) Meaning, nature and significance of managerial communication, objectives and scope of communication in management, communication process and its elements (sender, receiver, message, channel, encoding, decoding, feedback and noise), communication models, types of communication—formal and informal, upward, downward, lateral and diagonal communication, barriers to effective communication and methods to overcome them, verbal and non-verbal communication and their impact on effective message delivery.
Unit 2	Written Business Communication (9 Hours) Principles of effective business writing (clarity, conciseness, coherence and correctness), drafting business emails, memos, inquiry letters, complaint letters, response letters, appreciation letters, notices, circulars and office orders, resume and cover letter writing, proofreading and editing techniques, business tone and writing etiquette.
Unit 3	Oral Communication and Interpersonal Skills (9 Hours) Role of interpersonal communication in organizations, active and empathetic listening skills, giving and receiving constructive feedback, conflict resolution and negotiation skills, group dynamics, team communication, group discussions and collaborative decision-making, meeting etiquette, preparation of agendas and minutes of meetings.
Unit4	Presentation and Public Speaking Skills (9 Hours) Planning and preparing presentations, audience analysis and content development, structuring presentations with effective openings, body and conclusions, presentation delivery techniques including voice modulation, gestures, eye contact and body language, use of visual aids and multimedia tools, overcoming stage fear and public speaking anxiety, confidence building and persuasive speaking strategies.
Unit 5	Digital and Contemporary Business Communication (9 Hours) Email and Mobile Communication in Business ,Virtual Meetings and Video Conferencing Etiquette ,Professional Networking Platforms and Social Media Communication,Artificial Intelligence (AI) in Business Communication ,Introduction to Generative AI,AI Tools for Professional Communication (ChatGPT, Microsoft Copilot, Google Gemini) ,AI-assisted Email, Report and Presentation Preparation ,Prompt Engineering for Business Communication ,AI-assisted Resume, Cover Letter and Linked-In Profile Development AI Ethics, Data Privacy and Responsible Use of AI,Cross-cultural Communication in Global Business ,Emerging Trends in Digital and AI-enabled Communication

Textbooks:

- Managerial Communication,Rai And Rai., Himalaya Publishing House
- Dwivedi, R.S. *Managerial Communication: Principles and Practice*. Pearson India, 2nd Ed.
- Madhukar, R.K. *Business Communication: Concepts, Cases, and Applications*. Himalaya Publishing, 1st Ed.

Reference Books:

- Muruganandan, R. *Effective Business Communication*. Himalaya Publishing, 1st Ed.
- Raman, Meenakshi & Singh, Prakash. *Business Communication: Building Skills for Professionals*. Oxford, 4th Ed.
- Rao, M.S. *Interpersonal Communication Skills for Managers*. Excel Books, 1st Ed.
- Bhuyan, Sunita & Bhuyan, Alok. *Communication Skills for Managers*. Dorling Kindersley India, 2nd Ed.
- Sharma, Priti. *Effective Presentation Skills*. SAGE Publications, 1st Ed.

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Faculty of Commerce and Management
Indian Knowledge System (IKS) for Management

Semester	I	Course Code	I MBA01A	Type Of Course	Audit
Course Name	Indian Knowledge System (IKS) for Management				
Credit		Lecture (L) : Hrs		Tutorial/Activity (T/A) : 2Hr	
Examination Scheme					
CIE	ESE	Minimum Passing Marks		Examination Duration	
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Course Objectives	
1	Develop an understanding of the philosophical foundations, evolution, and significance of the Indian Knowledge System and its relevance to modern management.
2	Familiarize students with Indian ethical values, leadership principles, and governance practices derived from ancient scriptures and classical texts
3	Enable learners to appreciate indigenous approaches to economics, sustainability, entrepreneurship, and societal welfare embedded in Indian traditions
4	Develop the ability to apply Indian management wisdom and decision-making frameworks to contemporary organizational challenges
5	Encourage students to integrate Indian cultural values, holistic thinking, and sustainable practices into professional and managerial life.

Course Outcomes	
After completion of syllabus, students would be able to	
1	CO1.Explain the evolution, principles, and interdisciplinary nature of the Indian Knowledge System and its contribution to society and management.(Mapping to Unit I)
2	CO2.Analyze ethical values, leadership philosophies, and governance principles from Indian scriptures and classical literature.(Mapping to Unit II)
3	CO3.Evaluate Indian perspectives on economics, entrepreneurship, social responsibility, and sustainable development.(Mapping to Unit III)
4	CO4.Apply Indian management concepts and decision-making models to solve organizational and managerial problems.(Mapping to Unit IV)
5	CO5.Integrate traditional Indian knowledge, cultural values, and holistic approaches into modern business practices and leadership.(Mapping to Unit V)





SYLLABUS

Detailed Contents

Unit 1	Introduction to Indian Knowledge System (6 Hours) Concept, scope and importance of Indian Knowledge System, historical evolution and sources of Indian knowledge, Vedas, Upanishads, Puranas and Itihasas as knowledge repositories, contributions of ancient Indian scholars and universities, relevance of IKS in contemporary education and management.
Unit 2	Indian Ethics, Values, and Leadership (6 Hours) Dharma, Karma and Purusharthas, ethical principles in the Bhagavad Gita, leadership lessons from the Ramayana and Mahabharata, Chanakya's principles of governance and leadership, value-based management and corporate ethics.
Unit3	Indian Economic Thought and Sustainable Development (6 Hours) Economic ideas in the Arthashastra, wealth creation and resource management in ancient India, concept of Trusteeship by Mahatma Gandhi, sustainable development and environmental consciousness in Indian traditions, social responsibility and inclusive growth.
Unit 4	Indian Management Practices and Decision-Making (6 Hours) Chanakya's management principles, decision-making and strategic thinking in Indian texts, conflict resolution and negotiation from epics, human resource management from Indian perspectives, applications of Indian management wisdom in organizations.
Unit 5	Contemporary Relevance of IKS in Business and Society (6 Hours) Holistic well-being and workplace spirituality, yoga, mindfulness and stress management, Indian approaches to innovation and entrepreneurship, global relevance of the Indian Knowledge System, integrating IKS with modern management practices.

Textbooks / Reference Books

Textbooks:

1. Knowledge Human Resource Management ,Ganesh Shermon ,Himalaya Publishing House
2. Knowledge Management Tapan K Panda Elbc Co ,
3. Indian Knowledge System, McGraw Hill Education.
4. Indian Ethos and Values in Management, Tata McGraw Hill.
5. Indian Ethos for Modern Management, Himalaya Publishing House.

Reference Books:

- Kautilya's Arthashastra.
- The Bhagavad Gita.
- Hindu Economics.

- Indian Ethos and Human Values.
- Foundations of Indian Heritage.
- AICTE, UGC and NEP-2020 Resource Material on Indian Knowledge Systems.

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Faculty of Commerce and Management
Business Research

Semester	II	Course Code	II MBA 01T	Type Of Course	Core
Course Name	Business Research				
Credit	4	Lecture (L) : 4 Hrs		Tutorial/Activity (T/A) : --Hr	
Examination Scheme					
CIE	ESE	Minimum Passing Marks		Examination Duration	
40 Marks	60 Marks	50		3 Hours	

Course Objectives

1	To provide students with a comprehensive understanding of the concepts, significance, and ethical foundations of business research in managerial decision-making.
2	To develop the ability to identify business problems, formulate research questions and hypotheses, and design appropriate research methodologies
3	To familiarize students with various data collection methods, sampling techniques, measurement scales, and research instruments used in business research
4	To equip students with analytical skills for interpreting quantitative and qualitative data using statistical techniques and software tools such as SPSS and Excel
5	To enable students to prepare professional research reports, communicate research findings effectively, and understand emerging trends such as Big Data, Artificial Intelligence, and Machine Learning in business research

Course Outcomes

After completion of syllabus, students would be able to

1	CO1:-To understand the basic concepts and techniques used in business research.(Mapped to Unit I)
2	CO2:-To develop skills for identifying research problems, formulating hypotheses, and designing research methods.(Mapped to Unit II)
3	CO3:-To apply various research methods (qualitative and quantitative) in business decision-making.(Mapped to Unit III)
4	CO4:-To interpret and analyze data using statistical tools and techniques.(Mapped to Unit IV)
5	CO5:-To effectively communicate research findings through research reports and presentations.(Mapped to Unit V)

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SYLLABUS	
Unit	Detailed Contents
1	Introduction to Business Research (9 Hours): Definition, objectives and types of business research, research process (problem identification, literature review and research design), research problem formulation and hypothesis development, significance of business research in decision making, ethics in business research.
2	Research Design and Methods (9 Hours): Types of research design (exploratory, descriptive and causal), sampling techniques (population, sample, sampling methods and sample size determination), data collection methods (primary and secondary data, questionnaire design and interviewing techniques), measurement scales (nominal, ordinal, interval and ratio), reliability and validity in research.
3	Data Analysis and Interpretation (10 Hours): Introduction to data analysis, types of data and data collection tools, descriptive statistics (measures of central tendency and dispersion), inferential statistics (hypothesis testing, Z-test, t-test and Chi-square test), correlation and regression analysis, use of SPSS and Excel for data analysis.
4	Report Writing and Presentation (8 Hours): Structure and format of a research report, writing literature review and methodology, interpretation of research findings and conclusions, presentation of research findings using visual aids, graphs and charts, ethical considerations in research reporting.
5	Recent Trends in Business Research (9Hours): Applications of Big Data, Artificial Intelligence and Machine Learning in business research, role of surveys and online research tools, case studies in business research, emerging research areas (consumer behavior, marketing research, etc.), challenges and future of business research.

Textbooks / References

Textbooks:

- Business Research Methodology., J K Sachdeva .,Himalaya Publishing House
- Business Research Methods .,Appannaiah., Himalaya PublishingHouse
- Business Research Methods Babin B.J. edition 8 Oxford University Press
- Business Research Methods Bryman A. Oxford University Press
- Business Research Methods Donald R Cooper Pamala S Schindler 9 Tata Mc Graw Hill Book Co.
- Business Research Methods Zikmund W.G.,Barry J.B.,Carr J.C.,Griffin M.,,Cengage

References:

- **C.R. Kothari** – *Research Methodology: Methods and Techniques*, New Age International Publishers
- **Donald R. Cooper & Pamela S. Schindler** – *Business Research Methods*, Tata McGraw-Hill
- **Uma Sekaran & Roger Bougie** – *Research Methods for Business: A Skill-Building Approach*, Wiley
- **William G. Zikmund & Barry J. Babin** – *Business Research Methods*, Cengage Learning
- **Deepak Chawla & Neena Sondhi** – *Research Methodology: Concepts and Cases*, Vikas Publishing House

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Faculty of Commerce and Management

Managerial Cost Accounting

Semester	I)	Course Code	II MBA 02T	Type Of Course	Core
Course Name		Managerial Cost Accounting			
Credit	4		Lecture (L) : 4 Hrs	Tutorial/Activity (T/A) :-- Hr	
Examination Scheme					
CIE	ESE	Minimum Passing Marks		Examination Duration	
40 Marks	60 Marks	50		3 Hours	

Course Objectives

1	Develop an understanding of the concepts, objectives, functions, and significance of Cost and Management Accounting, including cost classification and cost sheet preparation.
2	Enable students to understand and apply various costing methods and techniques used in manufacturing and service organizations.
3	Provide knowledge of budgeting concepts, budgetary control techniques, and various budgeting methods for effective planning and control.
4	Develop analytical skills in standard costing, variance analysis, and responsibility accounting for performance evaluation and cost control.
5	Equip students with management accounting tools and techniques for business decision-making, cost analysis, and profit planning.

Course Outcomes

After completion of syllabus, students would be able to

1	CO1:-Explain the concepts, objectives, functions, and importance of Cost and Management Accounting and prepare cost sheets using appropriate cost classification techniques.(Mapped to Unit I)
2	CO2:-Apply suitable costing methods such as Job, Batch, Process, Contract, and Operating Costing, and reconcile Cost and Financial Accounts.(Mapped to Unit II)
3	CO3:-Prepare various functional budgets and evaluate the role of budgetary control, Zero-Based Budgeting, and Performance Budgeting in organizational planning(Mapped to Unit III)
4	CO4:-Analyze material, labour, overhead, and sales variances using standard costing techniques and assess responsibility centres for performance control.(Mapped to Unit IV)
5	CO5:-Apply marginal costing, CVP analysis, differential costing, and other management accounting techniques to solve managerial decision-making problems such as make-or-buy, product mix, and shutdown decisions(Mapped to Unit V)

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SYLLABUS

Unit	Detailed Contents
1	Fundamentals of Cost & Management Accounting (9 Hours): Introduction to Cost Accounting and Management Accounting, Objectives, Functions and Importance, Differences between Financial, Cost and Management Accounting, Elements of Cost (Direct and Indirect Cost), Cost Sheet Preparation and Cost Classification.
2	Costing Methods & Forecasting Techniques (8 Hours): Job Costing, Batch Costing, Contract Costing, Operating (Service) Costing, Introduction to Forecasting, Qualitative and Quantitative Forecasting Techniques, Time Series Forecasting, Moving Average Method, Exponential Smoothing, Trend Analysis and Regression Forecasting, Applications of Forecasting in Business Planning and Decision Making
3	Budgeting and Budgetary Control (10 Hours): Concept of Budget and Budgetary Control, Types of Budgets (Flexible, Fixed, Sales, Production and Cash Budgets), Zero-Based Budgeting (ZBB), Performance Budgeting, Advantages and Limitations of Budgeting.
4	Standard Costing and Variance Analysis (9 Hours): Meaning and Concept of Standard Costing, Types of Standards, Material, Labour, Overhead and Sales Variance Analysis, Control through Variances, Responsibility Accounting.
5	Management Accounting for Decision Making (9 Hours): Break-even Analysis and CVP Analysis, Marginal Costing and Absorption Costing, Decision Making (Make or Buy, Product Mix and Shutdown Decision), Differential Costing, Limitations of Management Accounting.

Textbooks

- Dr. Jawahar Lal – Cost Accounting, Tata McGraw-Hill
- Khan M.Y. & Jain P.K. – Management Accounting, Tata McGraw-Hill
- Cost Accounting Pillai, R S N, S. Chand And Co.

Reference Books

- M.N. Arora – Cost and Management Accounting, Himalaya Publishing House
- S.P. Jain & K.L. Narang – Cost Accounting – Principles and Practice, Kalyani Publishers
- Horngren, Datar, Foster – Cost Accounting: A Managerial Emphasis, Pearson Education
- Maheshwari S.N. & Mittal S.N. – Cost Accounting: Theory and Problems, Mahavir Publications

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Faculty of Commerce and Management

Financial Management

Semester	II	Course Code	II MBA 03T	Type Of Course	Core
Course Name		Financial Management			
Credit	4		Lecture (L) : 4 Hrs	Tutorial/Activity (T/A) : Hr	
Examination Scheme					
CIE	ESE	Minimum Passing Marks		Examination Duration	
40 Marks	60 Marks	50		3 Hours	

Course Objectives

1	Develop an understanding of the fundamental concepts, principles, objectives, and scope of financial management, including the time value of money, risk-return relationship, and wealth maximization.
2	Enable students to analyze and interpret financial statements using various analytical tools and techniques for effective financial decision-making
3	Provide knowledge of capital budgeting techniques and investment appraisal methods to evaluate long-term investment decisions.
4	Develop competency in determining the optimal capital structure and cost of capital for maximizing the value of the firm.
5	Equip students with the concepts and techniques of working capital management to ensure efficient management of short-term financial resources.

Course Outcomes

After completion of syllabus, students would be able to	
1	CO1:-Explain the concepts, objectives, and functions of financial management and apply time value of money principles to financial decision-making.(Mapped to Unit I)
2	CO2:-Analyze financial statements using ratio analysis, comparative statements, trend analysis, funds flow, cash flow, and DuPont analysis to assess organizational financial performance.(Mapped to Unit II)
3	CO3:-Evaluate investment proposals using capital budgeting techniques such as Payback Period, ARR, NPV, IRR, and Profitability Index under varying risk conditions(Mapped to Unit III)
4	CO4:-Assess capital structure alternatives, compute the cost of capital, and recommend appropriate financing decisions for business organizations.(Mapped to Unit IV)
5	CO5:-Apply working capital management techniques to estimate working capital requirements and manage cash, inventory, receivables, and working capital financing effectively(Mapped to Unit V)





SYLLABUS

Unit	Detailed Contents
1	Introduction to Financial Management (9 Hours): Introduction to Financial Management: Meaning, Nature, Scope and Objectives of Financial Management, Role and Functions of Financial Manager, Profit Maximization vs. Wealth Maximization, Agency Problem in Finance, Time Value of Money (Compounding and Discounting Techniques), Risk and Return Trade-Off.
2	Financial Statement Analysis (10 Hours): Types of Financial Statements, Techniques of Financial Statement Analysis (Comparative, Common Size and Trend Analysis), Ratio Analysis (Liquidity, Solvency, Profitability and Turnover Ratios), Funds Flow and Cash Flow Analysis, DuPont Analysis.
3	Capital Budgeting and Investment Decisions (8 Hours): Concept and Significance of Capital Budgeting, Capital Budgeting Techniques (Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index), Capital Rationing.
4	Capital Structure and Cost of Capital (8 Hours): Meaning and Significance of Capital Structure, Capital Structure Theories (Net Income, Net Operating Income, Traditional and Modigliani-Miller Hypothesis), EBIT-EPS Analysis and Indifference Point, Cost of Capital (Cost of Debt, Equity, Preference Shares and Weighted Average Cost of Capital).
5	Working Capital Management (10 Hours): Concept, Need and Types of Working Capital, Determinants and Estimation of Working Capital, Working Capital Financing Strategies, Cash, Inventory and Receivables Management, Working Capital Cycle.

Textbooks / Reference Books

Textbooks:

- M.Y. Khan & P.K. Jain – Financial Management, McGraw-Hill
- I.M. Pandey – Financial Management, Vikas Publishing House
- Financial Management (Management And Policy)R M Srivastava 4 Himalaya Publishing House

Reference Books

- Prasanna Chandra – Financial Management: Theory and Practice, McGraw-Hill
- S.N. Maheshwari & S.K. Maheshwari – Financial Management, Sultan Chand
- Van Horne & Wachowicz – Fundamentals of Financial Management, Pearson Education

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Faculty of Commerce and Management
Human Resources Management

Semester	II	Course Code	II MBA 04T	Type Of Course	Core
Course Name		Human Resources Management			
Credit	4		Lecture (L) : 4 Hrs	Tutorial/Activity (T/A) : --Hr	
Examination Scheme					
CIE	ESE	Minimum Passing Marks		Examination Duration	
40 Marks	60 Marks	50		3 Hours	

Course Objectives	
1	To develop an understanding of the concepts, functions, scope, and strategic role of Human Resource Management in achieving organizational objectives.
2	To provide knowledge of human resource planning, job analysis, recruitment, selection, and induction processes for effective workforce acquisition.
3	To enable students to understand training, development, performance appraisal, career planning, and succession planning for employee growth and organizational effectiveness
4	To develop competency in compensation management, job evaluation, employee welfare, and work-life balance practices for enhancing employee satisfaction and productivity.
5	To familiarize students with contemporary HR practices, including HR analytics, digital HR, employee engagement, diversity, ethics, and Green HRM for sustainable organizational development

Course Outcomes	
After completion of syllabus, students would be able to	
1	CO1:-Explain the concepts, objectives, functions, and strategic role of Human Resource Management and evaluate its contribution to organizational effectiveness.(Mapped to Unit I)
2	CO2:-Apply human resource planning, job analysis, recruitment, selection, and induction techniques to meet organizational manpower requirements.(Mapped to Unit II)
3	CO3:-Analyze training and development needs, evaluate performance appraisal systems, and recommend career and succession planning strategies for employee development.(Mapped to Unit III)
4	CO4:-Assess compensation systems, job evaluation methods, employee welfare measures, and work-life balance initiatives to improve employee motivation and organizational performance.(Mapped to Unit IV)
5	CO:-5Evaluate contemporary HR practices by applying HRIS, HR analytics, employee engagement, diversity and inclusion, ethical HR practices, and Green HRM concepts in modern organizations(Mapped to UnitV)

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SYLLABUS	
Unit	Detailed Contents
1	Introduction to Human Resource Management(9 Hours): Introduction to Human Resource Management – Evolution, nature, scope and importance of HRM, HRM vs. Personnel Management, objectives and functions of HRM, role of HR manager, Strategic HRM and HRM environment.
2	Human Resource Planning and Procurement(10 hours): Human Resource Planning and Procurement – Human resource planning (process, objectives and importance), job analysis, job description, job specification, recruitment (sources and methods), selection (process and techniques), induction and socialization.
3	Training and Development, Performance Appraisal(9 hours): Training, Development and Performance Appraisal – Training (need, on-the-job and off-the-job methods), management development programs, performance appraisal (purpose, methods and errors), potential appraisal, career planning, succession planning.
4	Compensation and Employee Welfare(9 Hours): Compensation and Employee Welfare – Compensation management (components and factors influencing compensation), job evaluation, wage determination, incentives and benefits, employee welfare measures, work-life balance.
5	Contemporary Issues in HRM(9 Hours): Contemporary Issues in HRM – Human Resource Information Systems (HRIS), HR analytics, Digital HR, employee engagement and retention, diversity and inclusion, ethical issues in HRM, Green HRM.

Textbooks / Reference Books

Textbooks

- Gary Dessler – Human Resource Management, Pearson Education
- Human Resource Development And Management edition 3 , A M Sheikh S. Chand And Co.
- Human Resource Management R A Noe 9 Tata Mc Graw Hill Book Co
- Human Resource Management S S Khanka S. Chand And Co.

Reference Books

- K. Aswathappa – Human Resource Management, McGraw Hill
- C.B. Gupta – Human Resource Management, Sultan Chand & Sons
- V.S.P. Rao – Human Resource Management: Text and Cases, Excel Books
- Armstrong, Michael – A Handbook of Human Resource Management Practice, Kogan Page
- P. Subba Rao – Essentials of Human Resource Management and Industrial Relations, Himalaya Publishing

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Faculty of Commerce and Management

Operation Management

Semester	II	Course Code	II MBA 05T	Type Of Course	Core
Course Name		Operation Management			
Credit	4		Lecture (L) : 4 Hrs	Tutorial/Activity (T/A) : Hr	
Examination Scheme					
CIE	ESE	Minimum Passing Marks		Examination Duration	
40 Marks	60 Marks	50		3 Hours	

Course Objectives

1	To develop an understanding of the concepts, scope, functions, and strategic importance of Operations Management in manufacturing and service organizations
2	To provide knowledge of product and process design, facility planning, capacity planning, and work study for improving operational efficiency.
3	To enable students to understand quality management practices, supply chain management, and lean manufacturing techniques for continuous improvement.
4	To develop competency in inventory management, demand forecasting, aggregate planning, and material requirement planning for effective production planning and control
5	To familiarize students with contemporary trends in Operations Management, including ERP, Industry 4.0, operations analytics, sustainability, and best practices.

Course Outcomes

After completion of syllabus, students would be able to	
1	CO1:- Explain the concepts, scope, functions, and strategic role of Operations Management and evaluate its contribution to organizational competitiveness.(Mapped to Unit I)
2	CO2:- Apply product and process design principles, facility layout techniques, capacity planning, and work study methods to improve operational performance.(Mapped to Unit II)
3	CO3:- Analyze quality management systems, supply chain practices, and lean manufacturing techniques to enhance operational efficiency and customer satisfaction.(Mapped to Unit III)
4	CO4:- Apply inventory control techniques, forecasting methods, aggregate production planning, Master Production Scheduling (MPS), and Material Requirement Planning (MRP) to optimize production and inventory decisions(Mapped to Unit IV)
5	CO5:- Evaluate contemporary operational practices by applying ERP systems, Industry 4.0 technologies, operations analytics, green manufacturing, and benchmarking for sustainable organizational performance(Mapped to Unit V)

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SYLLABUS	
Unit	Detailed Contents
1	Introduction to Operations Management (9 Hours): Meaning, Scope and Importance of Operations Management, Functions of Operations Manager, Manufacturing and Service Operations, Operations Strategy and Competitiveness Productivity and Performance Measurement, Digital Transformation in Operations
2	Product, Process Design & Facility Planning (9 Hours): Product Design and Development Process, Process Design, Types of Production Systems (Job, Batch, Mass and Continuous), Facility Layout (Types and Comparison), Capacity Planning (Concept, Measures and Strategies), Line Balancing and Work Study, Design Thinking in Product Development
3	Quality Management & Supply Chain (10 Hours): Quality Concepts (Dimensions and Cost of Quality), Total Quality Management (TQM), Six Sigma, Kaizen, 5S, ISO Standards, Statistical Quality Control (SQC), Supply Chain Management (Scope and Components), Lean Manufacturing, Just-in-Time (JIT) and Agile Systems, Sustainable Supply Chain Management
4	Inventory, Forecasting and Aggregate Planning (9 Hours): Inventory (Objectives, Types, EOQ, ABC and VED Analysis), Demand Forecasting Techniques (Qualitative and Quantitative), Aggregate Production Planning (Strategies and Methods), Master Production Schedule (MPS), Material Requirement Planning (MRP), AI-based Demand Forecasting
5	Contemporary Trends in Operations Management (8 Hours): Green Manufacturing and Sustainability in Operations, Enterprise Resource Planning (ERP) Systems, Industry 4.0 in Operations (IoT, AI and Robotics), Operations Analytics and Decision Support Systems, Benchmarking and Best Practices in Operations, Digital Twin in Manufacturing, Smart Factory Concepts, Generative AI Applications in Operations

Textbooks / Reference Books

Textbooks:

- Mahadevan, B. – Operations Management: Theory and Practice, Pearson Education.
- Management Along The Supply Chain- Russell And Taylor publisher -Wilex Publisher
- Operations Management Theory And Practice Mahadevan,B. publisher Pearson Education

Reference Books:

- Krajewski, Lee J. & Ritzman, Larry P. – Operations Management: Processes and Supply Chains, Pearson Education
- Chase, Jacobs & Aquilano – Operations Management for Competitive Advantage, McGraw Hill
- Pannerselvam, R. – Production and Operations Management, PHI
- Buffa, Elwood S. & Sarin, Rakesh K. – Modern Production/Operations Management, Wiley
- Slack, Nigel et al. – Operations Management, Pearson

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Faculty of Commerce and Management

Marketing Management

Semester	II	Course Code	II MBA 06T	Type Of Course	Core
Course Name		Marketing Management			
Credit	4		Lecture (L) : 4 Hrs	Tutorial/Activity (T/A) : Hr	
Examination Scheme					
CIE	ESE	Minimum Passing Marks		Examination Duration	
40 Marks	60 Marks	50		3 Hours	

Course Objectives

1	Develop an understanding of the fundamental concepts, evolution, scope, and strategic role of marketing, including marketing environment, marketing mix, and marketing planning.
2	Enable students to analyze consumer and organizational buying behavior, identify factors influencing purchase decisions, and distinguish between B2B and B2C marketing.
3	Develop the ability to apply Segmentation, Targeting, and Positioning (STP) strategies to identify attractive markets and create sustainable competitive positioning
4	Provide comprehensive knowledge of marketing mix strategies related to product, price, place, promotion, branding, packaging, and integrated marketing communications
5	Expose students to contemporary marketing practices, including digital marketing, CRM, services marketing, green marketing, ethics, AI-driven marketing, and emerging trends

Course Outcomes

After completion of syllabus, students would be able to	
1	CO1:- Explain the concepts, evolution, scope, and importance of marketing, and evaluate the impact of the marketing environment on organizational strategy(Mapped to Unit I)
2	CO:-2 Analyze consumer and organizational buying behavior and assess the factors influencing purchasing decisions in B2C and B2B markets.(Mapped to Unit II)
3	CO:-3 Apply market segmentation, targeting, positioning, and differentiation strategies to formulate effective marketing strategies for diverse markets.(Mapped to Unit III)
4	CO4:- Design appropriate marketing mix strategies involving product, pricing, distribution, promotion, branding, and packaging decisions to achieve marketing objectives(Mapped to Unit IV)
5	CO5:- Evaluate contemporary marketing practices by integrating digital marketing tools, CRM, ethical marketing, sustainability, and emerging technologies to address modern business challenges.(Mapped to Unit V)

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SYLLABUS

Unit	Detailed Contents
1	Introduction to Marketing (9 Hours): Definition, Scope and Core Concepts of Marketing, Evolution of Marketing Concepts (Production to Societal), Marketing vs Selling vs Branding, Marketing Environment (Micro and Macro Factors), Marketing Mix and Marketing Strategy, Marketing Planning Process
2	Consumer and Organizational Buying Behavior (8 Hours): Consumer Behavior :Nature, Importance and Process, Factors Influencing Consumer Buying Behavior (Cultural, Social, Personal and Psychological), Models of Consumer Behavior, Organizational Buying Behavior :Characteristics, Process and Participants, B2B vs B2C Marketing
3	Segmentation, Targeting, and Positioning (STP) (9 Hours): Market Segmentation (Bases and Process), Targeting (Types and Strategies), Positioning (Concept, Importance and Process), Differentiation Strategies, STP in the Digital Era
4	Marketing Mix Strategies (10 Hours): Product :Product Classification, Product Life Cycle, New Product Development, Price :Pricing Objectives, Strategies and Methods, Place :Distribution Channels and Logistics Management, Promotion :Promotion Mix and Integrated Marketing Communication, Branding and Packaging Decisions
5	Contemporary Marketing Practices (9 Hours): Services Marketing and Customer Relationship Management (CRM), Digital Marketing : SEO, SEM, Content Marketing and Social Media Marketing, Green Marketing, Rural Marketing and International Marketing, Ethics in Marketing and Social Responsibility, Emerging Trends in Marketing :Artificial Intelligence in Marketing and Data-Driven Marketing.

Textbooks / Reference Books

Textbooks:

- Basics Of Marketing Management R B Rudani S. Chand And Co.
- Marketing Management Biplab S Bose Himalaya PublishingHouse
- Marketing Management Philip Kotler 13 Pearson Education

Reference Books:

- Kevin Lane Keller – Marketing Management, Pearson
- Ramaswamy & Namakumari – Marketing Management, McGraw-Hill
- Saxena, Rajan – Marketing Management, Tata McGraw-Hill
- Etzel, Walker, Stanton – Marketing, McGraw-Hill
- Lamb, Hair, McDaniel – Marketing, Cengage Learning
- Chaffey, Dave – Digital Marketing, Pearson
- Michael Solomon – Consumer Behavior: Buying, Having, and Being, Pearson
- Relevant articles from Harvard Business Review, NPTEL, and Industry Reports

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Faculty of Commerce and Management

Computer Application for Business

Semester	II	Course Code	II MBA 07T	Type Of Course	Core
Course Name		Computer Application for Business			
Credit	4		Lecture (L) : 2 Hrs	Tutorial/Activity (T/A) : 2Hr	
Examination Scheme					
CIE	ESE	Minimum Passing Marks		Examination Duration	
100 Marks		50		3 Hours	

Course Objectives

1	Develop a fundamental understanding of computer applications, hardware, software, operating systems, internet technologies, and their role in business automation and decision-making
2	Equip students with practical knowledge of business software tools, particularly Microsoft Office applications, for business documentation, data analysis, presentations, and problem-solving.
3	Enable students to understand business information systems, enterprise resource planning (ERP), business intelligence, and their role in organizational decision support
4	Provide knowledge of database management systems, database design, SQL fundamentals, data security, and the application of databases in business operations and customer relationship management.
5	Develop an understanding of e-commerce models, digital business technologies, online payment systems, digital marketing, and the legal and ethical aspects of electronic commerce.

Course Outcomes

After completion of syllabus, students would be able to

1	CO1:- Explain the concepts of computer applications, hardware, software, operating systems, internet technologies, and evaluate their significance in modern business operations.(Mapped to Unit I)
2	CO2:- Apply Microsoft Office tools, especially Word, Excel, and PowerPoint, to prepare business documents, analyze data, and develop effective business presentations(Mapped to Unit II)
3	CO3:- Analyze the role of information systems, ERP, MIS, DSS, and business intelligence in improving organizational efficiency and strategic decision-making.(Mapped to Unit III)
4	CO4:- Demonstrate the application of database management systems, SQL fundamentals, and database security concepts to manage business information effectively(Mapped to Unit IV)
5	CO5:- Evaluate e-commerce models, digital marketing practices, online business technologies, and legal and ethical issues for conducting secure and efficient electronic business operations.(Mapped to Unit V)

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SYLLABUS	
Unit	Detailed Contents
1	Introduction to Computer Applications in Business (9 Hours) Evolution of Computers in Business, Computer Hardware and Software: Components and Functions, Overview of Operating Systems and Their Role in Business, Types of Software: System Software, Application Software and Business Software, Role of Computers in Automation and Decision-Making, Overview of Internet Technologies and Their Applications in Business.
2	Business Software Tools and Their Applications (10 Hours) Microsoft Office Suite (Word, Excel and PowerPoint) for Business Applications, Spreadsheet Applications: Data Entry, Formatting, Functions and Formulas in Excel, Excel for Data Analysis: Pivot Tables, Graphs and Charts, Microsoft PowerPoint for Business Presentations: Design, Layout and Templates, Word Processing for Document Creation and Formatting, Applications of Software Tools in Business Problem-Solving
3	Information Systems and Decision Support (8 Hours) Overview of Information Systems in Business, Types of Information Systems (TPS, MIS and DSS), Enterprise Resource Planning (ERP): Concepts and Applications, Role of Information Systems in Strategic Decision-Making, Introduction to Business Intelligence and Decision Support, Case Study on Business Information Systems.
4	Database Management Systems (DBMS) in Business (10 Hours) Introduction to Databases and DBMS, Types of Databases: Relational, Object-Oriented and Distributed Databases, Database Design, Development and SQL Basics, Applications of DBMS in Business Operations, Data Integrity, Security and Privacy, Case Study on Customer Relationship Management (CRM).
5	E-Commerce and Its Impact on Business (8 Hours) Introduction to E-Commerce: Definition, Types and Models, E-Commerce Applications (B2B, B2C and C2C), E-Commerce Technologies: Web Development, Payment Systems and Security, Social Media and Digital Marketing, E-Commerce and Supply Chain Management, Legal and Ethical Issues in E-Commerce

Textbooks / Reference Books

Textbooks:

- Computer Business Application ., Vishal Soni ., Himalaya Publishing House
- Computer Languages For Management ., Sarvanavel P., Himalaya Publishing House

Reference Books

- R. Kelly Rainer & Casey G. Cegielski – Introduction to Information Systems: Supporting and Transforming Business, Wiley
- Kathy Schwalbe – Information Technology Project Management, Cengage Learning
- Raymond McLeod & George Schell – Management Information Systems, Pearson Education

- James A. O'Brien & George M. Marakas – Management Information Systems, McGraw-Hill
- Alexis Leon – Database Management Systems, Vikas Publishing
- Efraim Turban, Jae K. Lee, and David King – Electronic Commerce: A Managerial and Social Networks Perspective, Springer
- P.T. Joseph – E-Commerce: An Indian Perspective, Prentice-Hall India

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Faculty of Commerce and Management

Indian Ethose & Business Ethics

Semester	II	Course Code	II MBA 08 A	Type Of Course	Audit
Course Name		Indian Ethose & Business Ethics			
Credit	2		Lecture (L) : Hrs	Tutorial/Activity (T/A) : 2Hr	
Examination Scheme					
CIE	ESE	Minimum Passing Marks		Examination Duration	

Course Objectives

1	To introduce students to the fundamental concepts of Indian Ethos, Purusharthas, and traditional Indian value systems, and their relevance to modern management practices.
2	To develop an understanding of Vedic leadership principles, Karma Yoga, and ethical work culture for fostering effective and value-based organizational behavior.
3	To familiarize students with major ethical theories and frameworks, enabling them to analyze and resolve ethical issues in business and professional environments
4	To examine the role of corporate governance, social responsibility, and Gandhian Trusteeship in promoting sustainable and stakeholder-oriented business practices
5	To equip students with the ability to identify, evaluate, and address contemporary ethical challenges related to workplace conduct, technology, data privacy, and emerging business practices

Course Outcomes

After completion of syllabus, students would be able to	
1	CO1:-Analyze the foundational principles of Indian Ethos and the Purushartha framework to distinguish between Western "Ethics" and Indian "Ethos" in management. (Mapping to unit I)
2	CO2:-Apply Vedic leadership models, specifically Nishkama Karma and the Rajarshi concept, to foster a self-motivated and values-driven work culture.. (Mapping to unit II)
3	CO3:-Evaluate global ethical theories (Utilitarianism, Deontology) in comparison with the Indian concept of Dharma to make balanced professional decisions.. (Mapping to unit III)
4	CO4:- Integrate the Gandhian philosophy of Trusteeship with modern Corporate Governance frameworks to manage diverse stakeholder interests.. (Mapping to unit IV)
5	CO5:- Formulate ethical strategies to resolve contemporary workplace and digital dilemmas, including AI ethics, data privacy, and functional impropriety.. (Mapping to unit V)

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SYLLABUS	
Unit	Detailed Contents
1	Foundations of Indian Ethos (9 Hours): Introduction to Indian Ethos, difference between Ethos and Ethics, relevance of Sanatana values in modern management, Purusharthas (Dharma, Artha, Kama, Moksha), concept of Rina (Obligations), Vasudhaiva Kutumbakam, holistic vs. analytical approach, management by control vs. management by self-motivation.
2	Leadership & Work Culture (The Vedic Way) (8 hours): Karma Yoga and Nishkama Karma, leadership insights from the Bhagavad Gita and Kautilya's Arthashastra, concept of Rajarshi (The Sage King), transforming work into worship (Atmano Mokshartham Jagat Hitaya Cha).
3	Business Ethics in the Global Context (9 Hours): Nature, scope and importance of business ethics, Utilitarianism, Deontology (Kant's Ethics), Virtue Ethics, comparison with Indian Dharma, ethical decision-making models based on Justice, Rights and Utilitarianism.
4	Corporate Governance & Social Responsibility (CSR) (10 Hours): Board structure, transparency, accountability, Gandhian philosophy of Trusteeship, CSR in the Indian context, stakeholder theory, managing interests of employees, customers, shareholders and the environment.
5	Contemporary Ethical Issues (9 Hours): Whistle-blowing, workplace harassment, gender equality, ethics in marketing, finance and HR, deceptive advertising, insider trading, fair recruitment, data privacy, AI ethics, environmental impact of business operations.

Textbooks / Reference Books

1. Text Books:

- Indian Ethos And Values : For Leadership Excellence Nagarajan,K. 1Publisher New Age International
- Indian Ethos and Business Ethics by Dr. P.K. Sinha and Dr. Vikas Barbate (Nirali Prakashan).
- Indian Ethos and Business Ethics by Dr. S.G. Walke and Dr. Meghana Bhilare (Thakur Publications).
- Business Ethics: An Indian Perspective by A.C. Fernando (Pearson Education).
- Indian Ethos and Values for Management by N.M. Khandelwal (Himalaya Publishing House).

2. Reference Books

- Ethics in Management: Vedantic Perspectives by S.K. Chakraborty (Oxford University Press).
- Kautilya's Arthashastra: The Way of Financial Management and Government by L.N. Rangarajan (Penguin Books).
- Management Transformation by Values by S.K. Chakraborty (Sage Publications).
- Business Ethics: Concepts and Cases by Manuel G. Velasquez (Pearson).
- The Responsible Leader: A Journey through Gita by G. Narayana (Ahmedabad Management Association).

3. E-Resources & Journals

- Journal of Human Values: Published by IIM Calcutta (available on Sage), focuses specifically on the interface of Indian culture and management.
- NPTEL Course: "Indian Ethos and Management" by IIT/IIM faculty (available on SWAYAM).
- ISB Insight: Search for "Indian Leadership Models" for modern case studies.



1. Skill-Based Course

Purpose

- Skill-Based Courses are designed to enhance students' employability, entrepreneurship, and professional competencies through practical learning.
- These courses focus on industry-relevant skills such as communication, leadership, digital tools, business Analytics, design thinking, financial literacy, and presentation skills.

Rules and Regulations

1. Skill-Based Courses are **credit-bearing** and form part of the MBA curriculum.
2. Successful completion of the prescribed Skill-Based Course is **mandatory** for the award of the MBA degree.
3. The course shall be delivered through practical sessions, workshops, simulations, case studies, role plays, projects, field assignments, or laboratory work.
4. Students shall maintain the minimum attendance prescribed by the institution (normally 75%).
5. Evaluation shall be based on continuous assessment, including assignments, presentations, practical performance, viva-voce, projects, and/or end-semester examination as prescribed.
6. Credits earned shall be included in the computation of SGPA/CGPA unless otherwise specified by the university.
7. Students must obtain the prescribed minimum passing marks/grade to earn the credits.

2. Audit Course

Purpose

- Audit Courses are intended to provide awareness, value addition, ethical orientation, and life skills without affecting the student's academic credit performance.
- Examples include Environmental Sustainability, Indian Knowledge System, Professional Ethics, Constitution of India, Cyber Security Awareness, Gender Sensitization, Yoga, and Happiness & Well-being.

Rules and Regulations

1. Audit Courses are **non-credit** courses and **do not contribute to SGPA/CGPA**.
2. Completion of the prescribed Audit Course may be **mandatory** as per institutional or university regulations.
3. Students are required to attend the prescribed number of sessions (generally a minimum of 75% attendance).
4. Assessment shall normally be through internal evaluation such as assignments, quizzes, presentations, participation, reflective reports, or online tests.
5. Performance shall be recorded only as "**Satisfactory (S)/Completed**" or "**Unsatisfactory (U)/Not Completed**".

6. No grade points or credits shall be awarded.
7. Students receiving an "Unsatisfactory" grade shall complete the course requirements in the manner prescribed by the institution before becoming eligible for the award of the degree.
8. The completion status shall be reflected on the student's grade card/transcript but shall not affect the CGPA.

Summer Training (Summer Internship Project - SIP)

At the end of the second semester, all students are required to undergo a **4-6 week summer training program** with an industrial, business, or service organization, involving a project study. Successful completion of the MBA program is contingent upon the student undertaking this summer training under the supervision of the department in organizations approved by the Director/Principal/Head/Faculty. Alternatively, the Director/Principal/Head/Faculty of the Department/College/Institute may allocate sector/industry/company-specific projects to individual students.

Each student must submit a project report for the work undertaken during this period to the Department/College/Institute within **three weeks of the commencement of the third semester** for evaluation purposes.

Project Preparation:

A Guide for 3rd and 4th Semester Students

As a MBA student, project work is a crucial component of program, allowing student to apply theoretical knowledge to real-world scenarios. This guide outlines the key steps and requirements for preparing project synopsis and subsequently, your final project report.

Project Objective and Types

The primary goal of this project is to equip you with the skills to analyze organizational challenges, develop innovative frameworks, or assess business viability. You can choose from various project types based on your interests and specialization:

- **Comprehensive Case Study:** An in-depth analysis of a single organization or a complex, multi-functional problem.
- **Inter-organizational Study:** A comparative analysis of different organizations or a validation of existing management theories.
- **Conceptual/Theoretical Framework Evolution:** Developing a new theoretical model or concept.
- **Business Plan/Viability Studies:** Creating detailed business plans or evaluating the feasibility of new ventures.
- **Field Study (Empirical Study):** Conducting research through direct observation or data collection.
- **Software Analysis, Design, and Solutions:** (For IT specialization) Focusing on software solutions for organizational improvements.

Selecting Project Topic

Project topic should align with your MBA specialization and program of study. The project title must be clear, specific, and accurately reflect the objective and scope of study. For instance, "Employee Welfare Measures – A Case Study of XYZ Ltd." is a good example of a specific title. Always consult with assigned supervisor, who will also act as project guide, to finalize your topic.

Pre-project Submission (End of 3rd Semester - 100 Marks)

Before your final project report, you'll need to prepare and submit a pre-project report by the end of your 3rd semester. This submission, worth 100 marks, serves as a foundational document for your main project. It should be presented in a **spiral binding** and include the following key chapters:

- **Subject Title:** Your finalized project title.
- **Introduction to Topic:** Provide background information and context for your chosen topic.
- **Objectives:** Clearly state what your project aims to achieve.
- **Hypothesis (if applicable):** Formulate testable statements that your research will aim to prove or disprove.
- **Research Methodology (including Data Collection Method):** Outline the research design, approach, and the specific methods you plan to use for data collection.
- **Literature Survey and review:** A thorough review of existing research and publications relevant to your topic

This pre-project submission demonstrates your initial understanding, planning, and readiness to embark on the full-scale project. Last date of submission of one copy of spiral binding report to department is 15 days prior to start of 3rd semester examination. Internal viva will be conducted by supervisor/HOD after submission before 3rd Sem examination

Scope of Work for the Final Project(to be submitted before end of 4th semester)

Beyond the pre-project submission, your comprehensive project work in the 4th semester will involve several key activities:

- **Data Collection/Observation:** Gathering all necessary data or making observations as per your chosen methodology.
- **Expert Consultation:** Seeking insights and guidance from professionals in your field of study.
- **Organizational Visits:** (If applicable) Visiting relevant organizations to gain practical insights.
- **Data Compilation:** Organizing and presenting your collected data in a clear and structured format.
- **Conclusions/Recommendations/ limitations:** Drawing insightful conclusions from your analysis and providing actionable recommendations.
- **Bibliography/ References** . It should be written in statdered format

- **Project Report Preparation:** Compiling all your research, analysis, and findings into a detailed report.
- **Report Length:** The final project report should typically be between **80 to 100 pages**.
- **Supervisor Approval:** Obtaining final approval for your complete project report from your supervisor.
- **Report Submission:** Submitting **two hardbound copies** of your Project Report to the Institute.
- **Submission Deadline:** The Project Report must be submitted **one month prior to the commencement date of the 4th Semester Examinations**.

General Format of the Final Report

Your final project report should adhere to the following structure:

- **Executive Summary:** A concise overview of your project, its findings, and recommendations.
- **Introduction to Topic:** Detailed background, problem statement, and significance of your study.
- **Research Methodology:** A comprehensive description of your research design, data collection methods, and analytical techniques.
- **Data Collection/Data Analysis:** Detailed explanation of how data was gathered and subsequently analyzed.
- **Analysis and Findings of the Study:** Presentation and interpretation of your collected data.
- **Hypothesis Testing (if applicable):** Presenting the results of your hypothesis testing.
- **Results Findings:** Presenting your key findings in a clear and structured manner.
- **Limitations of the Project:** Acknowledging any constraints or limitations encountered during your research.
- **Conclusions and Recommendations of the Study:** Summarizing your main conclusions and offering practical recommendations.
- **References and Future Scope:** Listing all sources cited and suggesting areas for future research.
- **Bibliography:** A comprehensive list of all consulted literature.
- **Annexure (Appendices):** Including supplementary materials like questionnaires, interview transcripts, etc., in binding form.

Examination and Evaluation (End of 4th Semester - 100 Marks)

Your final project, a core course in the 4th Semester, carries a total of 100 marks. The evaluation comprises two equally weighted components:

- **Internal Evaluation of Project Report (50 marks):** An Internal faculty member and/or supervisor will assess your submitted project report.
- **Viva Voce (Oral Examination - 50 marks):** An oral examination where you will present and defend your project to an external examiner.

Both internal and external examiners will evaluate your project work at your institute/college center according to a schedule fixed by the College.

MBA Program: MOOCs and Credit Transfer Guidelines

Every student in this MBA program must successfully complete two Massive Open Online Courses (MOOCs) to be eligible for their degree. These MOOCs are available on the **SWAYAM/NPTEL/IGNOU** portal.

Below is a detailed outline of the mechanism for transferring credits earned through these courses.

Key Guidelines for MOOCs and Credit Transfer

Credit Transfer in Semester IV: Credits earned from MOOCs will be reflected in your Semester IV Mark List. While you have the flexibility to complete these courses at any time during your MBA program after admission, we highly recommend completing them before the 4th Semester to enhance your placement opportunities.

MOOC Selection Criteria: In compliance with the Choice Based Credit System, you're free to choose any course available on the SWAYAM/NPTEL portal during a particular semester, provided it has a minimum of 2 credits. Successful completion of two such MOOCs, totaling 4 credit points, is mandatory for degree eligibility.

Credit Cap for MOOCs: If you complete a MOOC carrying more than 2 credits, only 2 credits will be considered and reflected in your Semester IV mark list for that specific course.

Process for MOOC Selection and Credit Transfer

The following guidelines must be adhered to by all stakeholders (students, the University, and the Institute/College/Department) for MOOC selection and credit transfer:

Academic Bank of Credits (ABC)

Students seeking to transfer credits from any other platform must mandatory open an account with the 'Academic Bank of Credits' and upload their earned credits there.

Institute/Department Responsibilities

The Institute/Department/College shall:

- Provide students with a list of available MOOCs (each with a minimum of two credits) at the beginning of the first or subsequent semester. This list should be disseminated via the institution's website, notice board, and other communication channels.
- Organize an orientation program to provide detailed information about MOOCs and associated university regulations.

- Provide an option as "MOOC-1" and "MOOC-2" in the drop-down list while filling out the online examination form for the IVth Semester.

Student Responsibilities

Students are required to:

MOOC Selection and Registration: Select and register for a MOOC of their choice from the provided list (with a minimum of 2 credits).

Successful Completion: Appear for and successfully complete the online examination for their chosen MOOC.

Certificate without Credits: If a MOOC certificate does not explicitly mention credits, the Principal/Director/Head shall certify the number of credits. A course with a minimum duration of 8 weeks will be considered equivalent to 2 credits.

Grading Guidelines: Ideally, students should prefer courses with a 100-mark examination and a minimum passing mark of 50. If such MOOCs are not available or of no interest, the college/Department should convert the obtained marks to a scale out of 100 and submit them to the Examination Section as required.

Completion Deadline: Ensure selected MOOCs are completed, and their results declared, before the submission of internal marks for the 4th Semester to the University.

Examination Form: Fill out the examination form for Semester IV, listing the completed or ongoing MOOCs using the terminology "MOOC-1" and "MOOC-2" only.

Examination Fees: Pay and bear the examination fees for MOOCs separately.

Exam Date Conflict: Ensure that MOOC examination dates do not coincide with institutes examination dates.

Passing Grade for MOOCs: In the case of MOOCs where the minimum passing percentage is 40% or less than the standard 50% (as desired for other subjects), a student scoring below 54 marks will be awarded an 'E' grade with 5 grade points.

Submission of MOOC Results

The marks/grades obtained by the student in such MOOCs, along with a copy of the completion certificate, must be submitted by the Department to the Institute along with the Internal Assessment Marks for Semester IV.

Consequences of Non-Completion

If a student fails to complete 2 MOOCs before the last date of submission of internal marks to the university, they will be marked "absent" in that subject, and their 4th semester result will be declared "fail".

To successfully complete the MBA degree, these students will need to fill a fresh examination form for a subsequent examination. Their results will only be declared successful once they have completed the mandatory MOOC courses along with any other backlog subjects from previous examinations. Upon successful completion of the MOOCs and submission of certificates through the college to that effect, such students will be declared successful and eligible for the award of the degree.

Mooc Ceritification Courses

Sr.No	Name of Course	Credit	Enrollment Date	Duration
1	COMPANY LAW AND ADMINSTRATION	2	30-Aug	8 WEEKS
2	BANKING AND RISK MANAGEMENT	2	30-Aug	8 WEEKS
3	INTRODUCTION TO BANKING	2	30-Aug	8 WEEKS
4	INTRODUCTION TO INSURANCE	2	30-Aug	6 WEEKS
5	COST ACCOUNTING	2	30-Aug	6 WEEKS
6	ADVANCED TOPICS IN ORGANIZATIONAL BEHAVIOUR	2	30-Aug	6 WEEKS
7	UNDERSTANDING ORGANIZATIONAL BEHAVIOUR	2	30-Aug	6 WEEKS
8	HEALTH COMMUNICATION	2	30-Aug	6 WEEKS
9	ADVANCED MARKETING:MARKETING 5.0	2	30-Aug	6 WEEKS
10	PERSONAL BRANDING	2	30-Aug	6 WEEKS
11	ADVANCE LEAN MANUFACTURING	2	30-Aug	6 WEEKS
12	ADVANCED PRODUCT QUALITY PLANNING	2	30-Aug	6 WEEKS
13	MANAGEMENT INFORMATION SYSTEM TECHNOLOGY	2	30-Aug	6 WEEKS
14	STRATEGIC MANAGEMENT	2	30-Aug	6 WEEKS
15	BUSINESS AND SUSTAINABLE DEVELOPMENT	2	17-Aug	4WEEKS
Available for Students of 1st sem Before August 26				

Appendix A: Bridge Course Structure

This appendix outlines the structure for both compulsory and elective bridge courses, designed to provide foundational knowledge in key business disciplines. Each course is 12 hours in duration.

Compulsory Bridge Courses

1. Managerial Economics and Foundations of Finance (12 Hrs.)

Course Outcomes (COs): Upon completion, students will be able to:

- **CO 1:** Interpret concepts of demand, supply, and pricing practices in various market structures, and analyze national income determination.
- **CO 2:** Calculate the weighted average cost of capital (WACC) for a firm, given details about the cost of different sources of finance.
- **CO 3:** Calculate and determine a firm's working capital requirements, given details about working capital elements.

Modules:

Module 1: Micro and Macro Economics

- **Microeconomics:** Covers demand and supply analysis (concepts, law of demand, elasticity types, indifference curve analysis), law of supply, theory of production, economies and dis-economies of scale, market structures, and pricing practices.
- **Macroeconomics:** Includes circular flow of income, multiplier, accelerator, inflation, economic growth, national income, and theories of national income determination.

Module 2: Foundations of Finance & Working Capital Management

- **Foundations of Finance:** Explores finance functions, goals and objectives of financial management, cost of capital (concept, cost of different sources, WACC computation), leverage (EBIT-EPS analysis), and concepts of capital structure.
- **Working Capital Management:** Defines meaning, scope, importance, and limitations of working capital, factors affecting working capital needs, estimation of working capital requirement, and the concept of the operating cycle.

2. Business Laws and Organizational Behaviour (12 Hrs.)

Course Outcomes (COs): Upon completion, students will be able to:

- **CO 1:** Apply provisions of the Contract Act to evaluate commercial contracts.

- **CO 2:** Explain the legal process involved in company formation and understand stakeholder relationships.
- **CO 3:** Explain the concept of organization design and identify factors affecting it.
- **CO 4:** Differentiate between various theories of motivation.
- **CO 5:** Analyze individual and group behavior in organizations based on key influencing factors.

Modules:

Module 1: Legal Aspects of Business

- **Legal Aspects of Business and Contracts:** Covers the concept and types of law, definition, nature, and types of contracts, essentials of a valid contract, legality and validity of contracts, and discharge of contracts.
- **Companies Act 2013:** Discusses characteristics and types of companies, formation processes (documents and registration), and directors' appointment, powers, duties, and liabilities.

Module 2: Organizational Behaviour

- **Organizational Structure:** Introduces organizational design (organization and stakeholders, strategy, alternative structures), management process (authority and responsibility relationship), organizational control mechanisms, and organizational decision-making.
- **Organizational Behaviour:** Explores motivation (concept, types, theories), and group and team behavior (foundations of group behavior, group development).

3. Foundations of Managerial Effectiveness (12 Hrs.)

Course Outcomes (COs): Upon completion, students will be able to:

- **CO 1:** Effectively use words, synonyms, antonyms, phrases, idioms, and proverbs for verbal communication.
- **CO 2:** Write essays and draft business letters for various situations.
- **CO 3:** Utilize various spreadsheet functions and create useful spreadsheets.

Modules:

Module 1: Communication Skills

- Covers basics of **verbal communication**, **essay writing**, **letter writing**, and drafting **business letters and quotations**.

Module 2: Working with Spreadsheets

- Focuses on **sorting and filtering**, creating **charts**, using **statistical functions**, applying **conditional formatting**, and utilizing **formulas and functions** (mathematical, statistical, logical like 'And', 'Or', 'If', and 'Lookup' functions).

4. Foundations of Costing and Operations Management (12 Hrs.)

Course Outcomes (COs): Upon completion, students will be able to:

- **CO 1:** Interpret various cost concepts and classifications, and prepare a basic cost sheet.
- **CO 2:** Given production and sales data, apply marginal costing principles for decision-making and conduct Cost-Volume-Profit (CVP) analysis.
- **CO 3:** Explain the fundamental concepts of operations management and identify factors influencing plant location and layout.
- **CO 4:** Describe various inventory management techniques and their importance in optimizing operational efficiency.

Modules:

Module 1: Foundations of Costing

- **Introduction to Costing:** Definition, objectives, scope, and importance.
- **Cost Concepts and Classification:** Direct and indirect costs, fixed and variable costs, product and period costs, sunk costs, opportunity costs.
- **Elements of Cost:** Material, Labor, and Overheads.
- **Cost Sheet:** Preparation and interpretation of cost sheets.
- **Marginal Costing and CVP Analysis:** Contribution, P/V ratio, break-even analysis (units and value), margin of safety, and decision-making under marginal costing (make or buy, accept or reject special order).

Module 2: Basics of Operations Management

- **Introduction to Operations Management:** Definition, scope, objectives, and role in an organization.
- **Plant Location and Layout:** Factors affecting plant location, types of plant layouts (product, process, fixed position, cellular).
- **Production Planning and Control (PPC):** Concepts and objectives of PPC, brief overview of demand forecasting and capacity planning.
- **Inventory Management:** Importance of inventory, types of inventory, inventory costs, and basic inventory control techniques (e.g., Economic Order Quantity - EOQ, reorder level - conceptual).
- **Quality Management:** Introduction to quality, quality control vs. quality assurance, and basic Total Quality Management (TQM) concepts (brief).

Elective Bridge Courses (Choose Any One)

1. Foundations of Marketing Management (12 Hrs.)

Course Outcomes (COs): Upon completion, students will be able to:

- **CO 1:** Develop a suitable **marketing mix** for a given company marketing objective.
- **CO 2:** Recommend a suitable **pricing strategy** for various stages in a product's life cycle.

- **CO 3:** Develop a suitable **promotion mix** for a given company promotional objective.
- **CO 4:** Evaluate different **distribution channel** options and their suitability for a company's product.

Modules:

Module 1: Introduction to Marketing Management & Product Decisions

- **Introduction to Marketing Management:** Covers concepts, nature, scope, and importance of marketing; marketing concept and its evolution; marketing mix; marketing environment (macro and micro components and their impact on marketing decisions); market segmentation and positioning.
- **Product Decision:** Explores the product life cycle, new product development, consumer adoption process, packaging, and labeling.

Module 2: Pricing, Distribution, and Promotion Decisions

- **Pricing Decisions:** Discusses pricing objectives and factors affecting price determination.
- **Distribution Channels and Physical Distribution Decisions:** Covers nature, functions, and types of distribution channels.
- **Promotion Decisions:** Addresses the communication process and promotion mix.

2. Foundations of Financial Management (12 Hrs.)

Course Outcomes (COs): Upon completion, students will be able to:

- **CO 1:** Estimate project cash flows and distinguish between value-creating and value-destroying investments using time-value intensive **DCF techniques** (NPV, IRR, PI, Discounted PBP, ARR & PBP), given project cash flows.
- **CO 2:** Compute the value of a share using various **dividend discount models** and illustrate dividend relevance for firm valuation, given expected dividends, future share price, investor expectations, and funding requirements.

Modules:

Module 1: Capital Budgeting

- Covers the concept of **capital budgeting** and discounted and non-discounted cash flow techniques: NPV, IRR, PI, Discounted PBP, ARR, and PBP.

Module 2: Dividend Policy

- Examines **dividend policy** models (Walter's, Gordon's, and MM Hypothesis) for dividend policy and firm valuation, along with determinants and constraints of dividend decisions.

3. Foundations of Human Resource Management (12 Hrs.)

Course Outcomes (COs): Upon completion, students will be able to:

- **CO 1:** Explain the importance of **Human Resource Management (HRM)** for an organization and differentiate between Personnel and HR Management.
- **CO 2:** Develop a **job analysis** and produce a **job description and job specification** for a given job profile.
- **CO 3:** Justify the applicability of various **training techniques**.
- **CO 4:** Outline the **performance appraisal process** and identify/explain the utility of modern and traditional methods of performance appraisal.

Modules:

Module 1: Introduction to HRM & Job Analysis

- **Introduction:** Covers nature, scope, objectives, importance, and functions of HRM, and roles and qualities of an HR Manager.
- **Job Analysis:** Defines meaning, uses, process, and methods of data collection for job analysis, job description, job specifications, role analysis, concept of job design, factors affecting Job Design, and techniques of Job Design.

Module 2: Recruitment, Selection, Training & Performance Appraisal

- **Recruitment and Selection:** Covers meaning, sources, and process.
- **Training:** Introduces objectives, importance, process, and training needs identification.
- **Performance Appraisal:** Discusses concept, objectives, importance, methods, and potential appraisals.

4. Foundations of Business Analytics (12 Hrs.)

Course Outcomes (COs): Upon completion, students will be able to:

- **CO 1:** Understand the basic concepts of **Business Analytics and Descriptive Analytics**.
- **CO 2:** Develop models for forecasting and analysis using basic concepts of **Predictive Analytics**.
- **CO 3:** Apply **optimization tools** for improving models.
- **CO 4:** Understand the concepts of business analytics and apply them in building models for analysis.

Modules:

Module 1: Introduction to Business Analytics & Descriptive Analytics

- **Introduction to Business Analytics:** Covers terminology, process, relationship with organization, and role in decision-making.
- **Descriptive Analytics:** Explains meaning, visualizing and exploring data, sampling and estimation, and sampling methods.

Module 2: Predictive Analytics & Data Mining

- **Predictive Analytics I:** Discusses predictive modeling and analysis, forecasting techniques, simulation, and risk analysis.
- **Introduction to Data Mining:** Covers introduction, types of data mining, and data mining process.

5. Operations Management & Healthcare Management (12 Hrs.)

Course Outcomes (COs): Upon completion, students will be able to:

- **CO 1:** Apply principles of operations management to optimize processes in service and manufacturing settings.
- **CO 2:** Analyze inventory control and quality management techniques for improving operational efficiency.
- **CO 3:** Understand the unique aspects of healthcare operations and apply basic management principles to healthcare delivery.
- **CO 4:** Identify key challenges and opportunities in managing healthcare organizations.

Modules:

Module 1: Advanced Concepts in Operations Management

- **Process Flow and Analysis:** Brief overview of process mapping, analysis, and improvement techniques.
- **Supply Chain Management:** Introduction to supply chain concepts, logistics, and supply chain strategies.
- **Lean Operations and Just-In-Time (JIT):** Basic principles of lean manufacturing and JIT systems.
- **Total Quality Management (TQM) and Six Sigma:** Introduction to TQM principles and basic concepts of Six Sigma.
- **Project Management:** Introduction to project management concepts, phases, and tools (e.g., Gantt charts, PERT/CPM - conceptual).

Module 2: Introduction to Healthcare Management

- **Overview of Healthcare Industry:** Structure, stakeholders, and current trends.
- **Healthcare Service Delivery Models:** Different models of care delivery (e.g., primary, secondary, tertiary care).
- **Quality and Patient Safety in Healthcare:** Concepts of healthcare quality, patient safety initiatives, and accreditation.
- **Healthcare Operations Challenges:** Management of waiting lines, capacity planning, resource scheduling, and technology adoption in healthcare.
- **Ethical and Legal Issues in Healthcare Management:** Brief overview of ethical dilemmas and legal considerations.

6. International Business Management (12 Hrs.)

Course Outcomes (COs): Upon completion, students will be able to:

- **CO 1:** Explain the fundamental concepts of international business and its importance in the global economy.
- **CO 2:** Identify the major drivers of globalization and their impact on business strategies.
- **CO 3:** Analyze different modes of entry into international markets and their implications.
- **CO 4:** Understand the complexities of managing cultural, political, and economic differences in an international context.

Modules:

Module 1: Introduction to International Business Environment

- **Concept of International Business:** Definition, scope, and distinguishing features from domestic business.
- **Globalization:** Drivers of globalization (technological, economic, political), dimensions, and debates (pros and cons).
- **International Trade Theories:** Brief overview of classical theories (absolute advantage, comparative advantage) and modern theories.
- **International Institutions:** Roles and impact of key organizations like WTO, IMF, and World Bank.
- **Cultural Environment:** Importance of culture in international business, Hofstede's cultural dimensions, and cross-cultural communication.

Module 2: Strategies and Operations in International Business

- **Foreign Direct Investment (FDI):** Types of FDI, motivations for FDI, benefits, and costs to host and home countries.
- **Modes of Entry into International Markets:** Overview of exporting, licensing, franchising, joint ventures, strategic alliances, and wholly owned subsidiaries.
- **International Marketing:** Product, pricing, promotion, and distribution adaptations in international markets.
- **International Human Resource Management:** Challenges of managing a global workforce, expatriate management, and global staffing approaches.
- **Political and Legal Environment:** Political risk assessment, different legal systems (common law, civil law), and intellectual property rights in international business.

Evaluation of Bridge Courses

1. The Institute will evaluate bridge courses based on **assignments, MCQ-based exams, and/or viva-voce.**
2. Upon successful completion, the Institute will submit a **certificate of successful completion** to the Examination section/university along with **Internal Assessment marks.**