

Faculty of Arts, Humanities & Commerce  
Department of Commerce & Management  
Amritapuri  
2021

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## Programme outcomes

### **PO1. Critical Thinking**

Analyse objectively organizational and Managerial issues on the basis of knowledge acquired, applying the principles of management and economics for arriving at decisions. Verify to what extent these decisions are reliable and feasible in the dynamic business and social environment. critically analyse human behavior at workplace

### **PO2. Effective Communication**

Proficiently comprehending & articulating in English & at least one Indian Language. Impactful communication in professional context ensuring effective transaction.

### **PO3. Social Interaction**

Develop a network of people, ideas, accounting records, media and technology, handle disagreements, facilitate discussion in teams, Instill the attitude of cooperation and harmony while working in a team, at the same time not losing sight of individual goals; develop an effective leader

### **PO4: Effective citizenship**

Sensitisation, awareness & motivation are generated through socially involved activities and pedagogy to enable an informed awareness of issues of national and international relevance and matters concerning to well being of a society

### **PO5: Ethics**

Devise ethical frameworks for developing a upright workplace by Inculcating ethical business practices and implement these values in decisions taken from the organizational perspective. develop personal and corporate ethics.

### **PO6: Environment & sustainability**

Develop Sustainable business and economic models in order to maintain healthy balance between environmental and developmental needs, suitable in changing societal and environmental contexts

### **PO7: Self directed and lifelong learning**

Acquire the ability to engage independent learning in the context of changing perspectives of organization in a dynamic socio technological environment. Become responsible and disciplined person in both professional and personal domains of life.

### **Programme Specific Outcomes – BBA**

**PSO1:** obtain the basic principles of management, banking & insurance, International business for effective administration of organization leading to successful achievement of predetermined goals.

**PSO2:** Possess skills concerning to human resource, finance, production & operation, Marketing, sales and distribution in order to increase the administrative efficiency level of business operations. Evolve and adapt to the needs of specific occasions of business through

**PSO3:** understand & Develop theoretical concepts concerning to Motivation, leadership, Entrepreneurship to efficiently handle the critical situations arising within an organization. Rise to the occasions and needs of an organization for providing goal-oriented and customized solutions

**PSO4:** Use of accounting, financial and statistical tools for analyzing, finding and implementing the solutions for managerial challenges as well as effectively communicate the financial statements to the stakeholder in a manner accessible to the general public in both textual and graphical modes.

apply statistical and accounting tools to analyze and evaluate financial statements to be suitable for corporate usage.

**PSO5:** Effectively communicate the goals and methods to the team members , organisation and general public. To convince others about the effectivity of organizational vision and create fruitful partnership. Enable effective productive management of all the financial resources of corporate entity and support itsgrowth

## CURRICULUM STRUCTURE

### SEMESTER I

Course Code	Course Title	L-T-P	Cr.
21ENG102A	Communicative English	2 0 2	3
21BUS102A	Principles of Management	3 1 0	4
21BUS101A	Financial Accounting	3 1 0	4
21CSA104A	Business and MIS	3 1 0	4
21MAT110A	Basic Concepts of Mathematics	2 1 0	3
	<b>Total</b>		<b>18</b>

### SEMESTER II

Course Code	Course Title	L-T-P	Cr.
21ENG111A	Professional Communication	2 0 0	2
21BUS113A	Business Organization and Systems	3 0 0	3
21BUS111A	Business Economics	3 0 0	3
21ENV200A	Environmental Science and Sustainability	3 0 0	3
21BUS112A	Business Laws	2 1 0	3
21BUS114A	Business Statistics	3 1 0	4
	<b>Total</b>		<b>18</b>

### SEMESTER III

Course Code	Course Title	L-T-P	Cr.
21BUS204A	Organizational Behavior	3 0 0	3
21BUS203A	Introduction to Marketing Management	3 0 0	3
21BUS201A	Banking and Insurance	3 0 0	3
21BUS202A	Cost and Management Accounting	3 1 0	4
	ELECTIVE from Category 1	3 0 0	3
21BUS205A	Quantitative Techniques	2 1 0	3
	<b>Total</b>		<b>19</b>

#### SEMESTER IV

Course Code	Course Title	L-T-P	Cr.
21BUS211A	Advanced Marketing Management	3 0 0	3
21BUS212A	Basics of Human Resources Management	3 1 0	4
21BUS214A	Introduction to Research Methods	3 0 0	3
21BUS213A	Financial Management	3 1 0	4
21BUS215A	Production and Operations Management	3 0 0	3
	ELECTIVE from Category 2	3 0 0	3
	<b>Total</b>		<b>20</b>

#### SEMESTER V

Course Code	Course Title	L-T-P	Cr.
21BUS303A	Principles of International Business	3 0 0	3
21BUS301A	Business Ethics and Corporate Social Responsibility	3 0 0	3
	ELECTIVE from Category 3	3 0 0	3
	ELECTIVE from Category 3	3 0 0	3
21BUS302A	Introduction to Strategic Management	3 1 0	4
21BUS304A	Sustainable Business Administration	3 0 0	3
	<b>Total</b>		<b>19</b>

#### SEMESTER VI

Course Code	Course Title	L-T-P	Cr.
	ELECTIVE from Category 1	3 0 0	3
	ELECTIVE from Category 2	3 0 0	3
	ELECTIVE from Category 3	3 0 0	3
21BUS398A	Internship		15
	<b>Total</b>		<b>24</b>

**Total credits of the programme – 118 credits**

Course code	Course Title	L-T-P	Credits
<b>Category 1 Electives -Data Analytics</b>			
21BUS451A	Data Analysis using Microsoft Excel	3-0-0	3
21BUS452A	Data Visualisation using Power BI	3-0-0	3
21BUS453A	Tableau for Business Intelligence	3-0-0	3
<b>Category 2 Electives - Digital Marketing and Sales</b>			
21BUS461A	Introduction to Digital Marketing	3-0-0	3
21BUS462A	Advertising and Sales Promotion	3-0-0	3
21BUS463A	Social Media Marketing	3-0-0	3
<b>Category 3 Electives – Banking and Fintech</b>			
21BUS471A	Innovations in Banking	3-0-0	3
21BUS472A	Forensic accounting and Fraud management	3-0-0	3
21BUS473A	Introduction to Investing in Stock Markets	3-0-0	3

## Syllabus

### SEMESTER I

Course Code	Course Title	L-T-P	Cr.
21ENG102A	Communicative English	2 0 2	3
21BUS102A	Principles of Management	3 1 0	4
21BUS101A	Financial Accounting	3 1 0	4
21CSA104A	Business and MIS	3 0 1	4
21MAT110A	Basic Concepts of Mathematics	2 1 0	3
	<b>Total</b>		<b>18</b>

**21ENG102A**

**Communicative English**

**2 0 2 3**

#### Course Description:

*English is now the international official language, it is necessary to master the language to stay connected with the world.*

*This course is a speaking course designed to guide the students to use the language with confidence and without committing errors. In order to facilitate their overall ability to interact in English we have incorporated Soft Skills to develop their self-confidence, thus help acclimatize to the requirements and expectations of life, both professional and personal.*

#### Course Outcomes:

**CO1:** Gain awareness on the importance of rules of netiquette in presenting oneself in the virtual class, in chat rooms or on discussion boards. Reinforce protecting one's private information and respecting the online privacy of others when on social media.

**CO2:** Learn to communicate effectively and professionally via e mails or telephones.

**CO3:** Develop self-confidence and positive attitude necessary to compete and challenge themselves. Know oneself well, discover their competencies to achieve their goals, enable them

to identify one’s communication style and to adapt to different communication styles.. They would be able to introduce themselves them in a professional manner.

**CO4:** Hone their presentation skills by understanding the nuances of content creation, effective delivery, use of appropriate body language and the art of overcoming nervousness to create an impact in the minds of a target audience.

**CO 5:** Develop public speaking skills, and story- telling skills, learn to create a digital image of oneself.

**Syllabus:**

**Unit 1 Netiquette :** Etiquette to be followed in online classes – code of conduct, usage of audio, video, lighting, dress code and other physical settings, Email Etiquette: Understand the rules of drafting a professional email, Telephone Etiquette: How to make a call, how to answer a call.

**Unit 2 Know thyself:** Series of activities undertaken to identify one’s hidden potential. Students identify their core values, strengths, skills, and weakness. Activities that help students consciously tap into their inner potential and use these to set and accomplish goals. Knowing your style of communication.

**Unit 3 Elevator Pitch:** Elevator Pitch – Create a script- Practice to deliver it confidently – create self-introduction videos

**Unit 4** Presentation skill, Public Speaking and Story Telling Content creation and delivery.

**Unit 5 Resume Making-** To help students understand the difference between a CV, Bio Data, Resume. How to create a resume, things to be taken care of while creating a resume

**Unit 6 Personal Branding through LinkedIn:** Purpose of LinkedIn – Creating an impressive profile – how to network. To create an impressive brand for self for better reach.

**CO-PO Affinity Map**

CO PO Affinity Mapping												
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
<b>CO 1</b>	-	-	-	-	-	2.8	-	-	2.8	2.8	-	-
<b>CO 2</b>	-	-	-	-	-	-	-	-	2.8	2.8	2.8	-
<b>CO 3</b>	-	-	-	-	-	-	-	-	2.8	2.8	2	-
<b>CO4</b>	-	-	-	-	-	-	-	-	2.8	2.8	2.8	-
<b>CO5</b>	-	-	-	-	-	-	-	-	2.8	2.8	2.5	-

**Textbooks:**

1. *Netiquette: Internet Etiquette in the Age of the Blog* M. Strawbridge
2. *Unleash the Power of Storytelling: Win Hearts, Change Minds, Get Results*
3. *Five Stars: The Communication Secrets to Get from Good to Great* By Carmine Gallo
4. *Presenting to Win: The Art of Telling Your Story* Jerry Weiss
5. *The Professional* by Subroto Bagchi

**References:**

1. *Organizational Behaviour – Stephen Robbins*
2. *Personality Development & Soft Skills – Barun.K.Mitra*
3. *Effective Presentation Skills, Revised Edition: A Practical Guide for Better Speaking – Steve Mandel*
4. *The One Minute Manager – Ken Blanchard*

**Objectives:** To acquaint the students with the challenges and opportunities they will face when managing their lives, the time and skills of other people, and the resources of an organization; to help the students



*understand management theory from functional perspectives; to provide students with opportunities to develop the basic managerial skills of planning, organizing, leading & controlling; to gain experience in working as part of a team and to develop skills necessary for effective work team performance.*

**Course Outcome:**

- CO1:** To understand the basic concepts and theories in management, its application in the real life and to know about the functions and role of managers in the organization.
- CO2:** To appreciate the importance and knowhow of planning before action.
- CO3:** To be familiar with the different organization structure and dementalization and its importance.
- CO4:** To recognise the importance of hiring, leading, and directing people at work and to learn the techniques of motivating them.
- CO5:** To understand the necessity of a good control system and to effectively manage the resistance to control.

**Syllabus:**

**Unit 1 Management Concepts**

Management: Meaning – Process - Science or Art - a Profession - Administration vs Management – Significance - Functions of Management - Levels of Management - Managerial Skills - Roles of Managers. Classical Theory - Scientific Management - Administrative Management - Bureaucracy Modern Theory - System approach - Contingency Theory - Z quality management, Behavioural Theory - Hawthorne Studies - Maslow’s need theory - Theory X, Y and Z.

**Unit 2 Planning**

Definition – Need – Benefits – Steps - Nature and Importance – Objectives - Concepts of Management by Objective – Steps - Difficulties in MBO.

**Unit 3 Organising**

Nature – Purpose – Steps - Types of Organization: Formal & Informal – Power - Authority and Responsibility - Centralisation vs Decentralisation - Span of control – Departmentalization - Project organization - matrix organization.

**Unit 4 Staffing and Directing**

Nature – Significance - Recruitment & Selection Meaning - Training and Placement – Meaning - Difference between Recruitment and Selection - Difference between Training and development. Directing - Meaning – Definition - Key elements.

**Unit 5 Managerial Control**

Definition, Characteristics - Significance – Limitations – Process - Requirement of an effective control system - Feedback mechanisms resistance to control - Overcoming resistance to control.

**CO – PO Affinity Map**

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO							
CO1	3	3	3	3	3	1	3
CO2	3	3	3	1	3	1	3
CO3	3	3	2	1	3	1	3
CO4	3	3	3	3	3	1	3
CO5	3	3	3	3	3	1	3

**Textbooks:**

1. Stephen P. Robins and Marry Coulter, *Management*.
2. Samuel C Certo And S. Trevis Certo, *Modern Management*

**References:**

1. L. M Prasad, *Principles And Practices Of Management*
2. Koontz, *Essentials of Management*.
3. Daft, R. L, *Management*.
4. T. N Chhabra, *Principles of Management*

**21BUS101A****FINANCIAL ACCOUNTING****3 1 04**

*Objectives: To provide basic knowledge of the framework of financial accounting to the extent it is useful for managers*

**Course Outcome:**

- CO1:** To understand the basic accounting principles.  
**CO2:** To develop the skill in preparation of final accounts for trading concerns  
**CO3:** To understand the transactions and recorded in each book.  
**CO4:** To Acquire the knowledge of Depreciation and its calculations.  
**CO5:** To make them do how to create new markets for a product and distributing goods in national and international markets.

**Syllabus:****Unit 1**

Meaning of Book-Keeping – Definition of Accounting - Difference between Book-Keeping and Accounting – Accounting cycle – Objectives of Accounting – Merits of Accounting – Uses of Accounting information – Functions of Accounting – Limitations of Accounting – Branches of Accounting – Management Accounting - Cost Accounting – Basic Concepts and Conventions of Accounting.

**Unit 2**

Basics principles of Double Entry System – Meaning of an Account – Types of Account – Rules of Debit and Credit – Journalizing – Subsidiary Books – Purchases Book – Purchases Returns Book –Sales Book – Sales Returns Book – Cash Book – Petty Cash Book – Bills Receivable Book – Bills Payable Book – Journal Proper – Ledger Posting.

**Unit 3**

Trial Balance – Meaning – Preparation of Trial Balance – Adjustments – Objects of Adjusting Entries– Important Adjustments – Depreciation – Outstanding Expenses – Prepaid Expenses – Provision for Bad and Doubtful Debts – Closing Stock – Drawing both in cash and goods – Earned income –Unearned Income – Goods sent on Sale or Return basis – Goods lost by fire – Interest on Capital and Drawings - Preparation of Final Accounts (Sole Trader only)

**Unit 4**

Depreciation – Meaning – Definition – Accounting Treatment of Depreciation – Methods of Depreciation – Fixed Instalment Method – Diminishing Balance Method - Annuity Method –Depreciation Fund Method.

## Unit 5

Consignment Account – Meaning of Consignment – Parties in Consignment – Types of Commission - Valuation of Closing Stock – Cost Price and Invoice Price Method - Accounting Entries in the Books of Consigner and Consignee.

### CO – PO Affinity Map

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO							
CO1	3	3	3	3	3	1	3
CO2	3	3	3	1	3	1	3
CO3	3	3	2	1	3	1	3
CO4	3	3	3	3	3	1	3
CO5	3	3	3	3	3	1	3

#### *ext books:*

1. *Financial Accounting – S P Jain Vol. I - KalyaniPublishers*
2. *Advanced Accounting – K L Narang - Vol. I - KalyaniPublishers*
3. *Advanced Accounting – S N Maheshwari Vol. I - VikasPublishers*

#### **References:**

1. *Advanced Accounting – Shukla and Grewal Vol. I - Sultan Chand andsons*
2. *Advanced Accounting – R L Gupta and Radhaswamy Vol. I - Sultan Chand andsons*

**21CSA104A**

**BUSINESS AND MIS**

**3 0 14**

*Objectives: This course makes the students to understand introductory application in IT and its use business management. Organizations are relying on internet and network technology to conduct more of their work to organize and manage. In order to be more productive in emerging digital world, knowledge of IT and its applications are essential. This course helps students to apply technical skills in their professional work. Students will learn the computer software, database technology to get hands-on experience using IT for management tasks.*

### **Course Outcomes (CO)**

- CO1. understand the leadership role of Management Information Systems in achieving business competitive advantage through informed decision-making.
- CO2. analyze and synthesize business information needs to facilitate evaluation of strategic alternatives.
- CO3. apply Management Information Systems knowledge and skills learned to facilitate the acquisition, development, deployment, and management of information systems.
- CO4. effectively communicate strategic alternatives to facilitate decision-making.
- CO5. Provide hands-on use of Microsoft Office 2013 applications Word, Excel, and PowerPoint. Completion of the assignments will result in MS Office applications knowledge and skills.

**Syllabus:**

**Unit 1 MS word for communication:** Window parts – Menu Bar, Tool Bar, Status Bar, Scroll Bars. Understanding and arranging windows. Creating simple word documents – Saving files, Opening existing files, creating copies of files, Page set up options - Exiting word. Text Editing – Selection, deletion, cut, copy, Find & Replace, Using Undo & Redo. Document Views, Customizing toolbars, Inserting header & Footer, Zoom options. Inserting Page number, date & time, Symbols, Comments, Auto texts, Footnotes, Picture, Files & Objects, Bookmarks, Hyperlink, Cross references. Formatting Texts – Font, Paragraph, Columns, Bullets & Numbering, Borders & shading, Drop Cap, Auto format options, creating styles, Table of contents. Language Utilities – Spelling & Grammar – Mail merge Options - Creating Macros – Inserting tables, applying formula and sorting tables – Arranging windows and splitting windows.

**Unit 2 MS Excel for data analysis and communication:** Familiarizing with workbooks, work sheets and cells – Excel window – working with cells – moving around in excel – Using the Toolbars – Using Formula bar - Entering and editing data – Selecting ranges, copying and moving cells – Paste special options – Fill options – Clearing formats – Move, copy and delete sheets – finding and replacing texts – Inserting header and footer – Inserting cells, rows, columns and work sheet – Chart options- Inserting functions - Giving names to cell ranges – Manipulating hyperlink – Formatting cells, rows, columns and sheet – Practicing auto formatting and conditional formatting – Creating & merging styles – Spelling and Auto correct – Creating macros, protecting sheet - Sorting and filtering list - creating a form – validation – Creating subtotals - Manipulating pivot table - Consolidating data - arranging windows - Freeze panes - Hiding windows.

**Unit 3 MS Power-point for Communication and Presentation:** Inserting slides – new slide, existing slides, duplicate slide, slides from Auto layout. Slide show – start with first slide, current Slide, customized show. Slide views - normal, slide sorter. Slide Layouts, Design Templates. Deleting slides, Paste special. Inserting Header & Footer, Date & Time, Hyperlink, Picture, Object, Symbols, Text, Table, Chart, Diagram. Paste as hyperlink, Format – Font, Bullets & Numbering. Custom animation, Slide Transitions. Action Buttons.

**Unit 4 Introduction to Management Information Systems (MIS):** Concept, Definition, Role of MIS: A support to management, Management effectiveness and MIS, Basics of MIS, Decision making and MIS: Concepts and process in Decision making

**Unit 5 Information Concepts:** Classification of Information, Methods of data and information collection, general model of human as an information processor; MIS and Information Knowledge.

**CO – PO Affinity Map**

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO							
CO1	3	3	3	3	3	1	3
CO2	3	3	3	1	3	1	3
CO3	3	3	2	1	3	1	3
CO4	3	3	3	3	3	1	3

<b>CO5</b>	3	3	3	3	3	1	3
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**TEXTBOOKS:**

1. Alexis Leon & Mathews Leon: *Fundamentals of Information Technology*, Vikas Publishing
2. Jawadekar, *Management Information Systems*, Tata McGraw Hill

**REFERENCES:**

1. Kenneth C Laudon and Jane P Laudon, *Management Information Systems managing the digital firm*, Prentice Hall India.
2. Williams and Sawyer, *Using Information Technology*,
3. *Microsoft Office 2000 Complete*, BPB publications
4. Dennis P.Curtin, Kim Foley, Kunal Sen, Cathleen Morin : *Information Technology The Breaking Wave*, TATA McGraw-Hill Editi

**21MAT110A**

**BASIC CONCEPTS OF MATHEMATICS**

**2 1 03**

*Objectives: To provide basic understanding of mathematical concepts and fundamentals to enable the student to familiarize himself with the use of mathematics that would be useful in business and financial analysis*

**Course Outcome**

- CO1:** To have a proper understanding of mathematical applications in Economics, Finance, Commerce and Management
- CO2:** Explain the concepts and use equations, formulae, and mathematical expressions and relationships in a variety of contexts.
- CO3:** Apply the knowledge in mathematics (algebra, matrices, calculus) in solving business problems.
- CO4:** Analyse and demonstrate mathematical skills required in mathematically intensive areas in Economics and business.
- CO5:** Integrate concept in international business concepts with functioning of global trade.

**Syllabus:**

**Unit 1 - Fundamentals**

Concepts of variables—Constants—Equations—Types of Equations—LCM—HCF  
 Sets—Set Operations—Venn Diagram—Relations and Their Properties  
 Functions—Definition—One-To-One Function—Onto Functions—Into Functions—Many To One  
 Functions-Composition Of Functions—Quadratic Functions.

**Unit 2 - Matrices and Determinants**

Basic concepts—Scalar—Definition of A Matrix—Types of Matrices—Algebra of Matrices—Matrix Addition—Scalar Multiplication—Matrix Multiplication

Matrix Determinants—Properties of Determinants—Calculation of the values of Determinants up to third order

Ad-joint of a Matrix—Finding the inverse of a matrix through Ad-joint—Business Application of Matrix Algebra.

**Unit 3 - Basic Algebra**

Ratio—Definition—Continued Ratio—Inverse Ratio—Proportion—Continued Proportion—Direct Proportion—Inverse Proportion—Variation—Inverse Variation

Progression—Arithmetic Progression—Geometric Progression—Harmonic Progression.

**Unit 4 - Basic Calculus**

Variables—Constants—Limits of Algebraic Functions—Simple Differentiation of Algebraic Functions—  
 Meaning of Derivatives—Evaluation of First and Second Order Derivatives  
 Maxima and Minima—Application To Business Problems

**Unit 5 - Permutations and Combinations**

Permutation—Definition—Meaning of Permutation—Applicability Problems on Permutations  
 Combination—Definition—Meaning of Combination– Applicability Problems on Combinations  
 Solving Business Problems Using Permutation and Combinations.

**CO – PO Affinity Map**

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO							
CO1	3	1	1	2	2	1	1
CO2	2	1	1	2	2	1	1
CO3	5	3	3	1	2	1	3
CO4	2	1	1	2	2	1	1
CO5	1	1	1	1	1	1	1

**Text books:**

1. P R Vittal, *Business Mathematics and Statistics*, Margham Publications.
2. V K Kapoor, *Business Mathematics*, Sultan Chand and Sons.

**Reference text books:**

1. Steven J Wilson Johnson, *Country Community College, Course Business Math: Using Percents*.

**SEMESTER II**

Course Code	Course Title	L-T-P	Cr.
21ENG111A	Professional Communication	2 0 0	2
21BUS113A	Business Organization and Systems	3 0 0	3
21BUS111A	Business Economics	3 0 0	3
21ENV200A	Environmental Science and Sustainability	3 0 0	3
21BUS112A	Business Laws	2 1 0	3
21BUS114A	Business Statistics	3 1 0	4
	<b>Total</b>		<b>18</b>

**21ENG111A****PROFESSIONAL COMMUNICATION****2 0 0 2****Course overview:**

To convey and document information in a formal environment; to acquire the skill of self-projection in professional circles; to inculcate critical and analytical thinking.

**Course Outcome:**

- CO1 Understand the importance of communication and its various strategies in professional success
- CO2 To be adept at quilling out the meaning of written and spoken communication.
- CO3 To stimulate critical thinking by identifying the barriers in communication and rectifying them.
- CO4 To use English with a high degree of fluency for spoken communication by participating in discussions and delivering presentations.
- CO5 To enhance soft skills and non-verbal communication through discussions, conversations, and presentations.
- CO6 To draft effective business correspondence with brevity, clarity, and accuracy.
- CO7 To develop competency in new media communication skills required for the careers of today.

**Syllabus:**

**UNIT I (Introduction to Professional English)**

- Business English as Language of Business Communication
- Verbal and Non-Verbal Communication
- Effective Communication – Strategies and Barriers
- Importance of English in Professional Communication

**UNIT II (Listening and Speaking)**

- Principles of Effective Listening
- Problems in Effective Listening
- Characteristics of Effective and Ineffective Listeners
- Guidelines for Effective Oral Communication
- Communications to Lead, Persuade & Negotiate
- SoundsofEnglish:Stress,Intonation
- Situational Dialogues
- Group Discussion
- Presentations, Interview

**UNIT III (Reading)**

- Business Reading: Significance and Purpose
- The SQ3R Method of Reading: Survey, Question, Read, Recite, and Review

**UNIT IV (Writing)**

- Skills required in written communication (7 Cs of communication)
- Elements of effective writing- (Use familiar, concrete and specific words; Avoid jargon, redundancy, discriminatory writing etc.) Modal auxiliaries, Error Analysis
- Planning, Writing, and Revising: Business Messages
- Instruction, Recommendation
- Business Proposals and reports
- Circulars, Memos and Business Letters

**UNIT V**

- New Media Communication
- Cross-cultural communication
- Cambridge Business English



### CO – PO Affinity Map

PO	PO1	PO 2	PO 3	PO4	PO 5	PO 6	PO7
CO							
CO1	-	3	-	-	-	-	-
CO2	-	3	-	-	-	-	-
CO3	-	3	-	-	-	-	-
CO4	1	3	1	-	-	-	-
CO5	1	3	1	-	-	-	-
CO6	-	3	-	-	-	-	-
CO7	-	2	2	-	-	-	-

#### Reference:

1. Raman, Meenakshi & Sangeeta Sharma. Technical Communication: Principles and Practice. Third Edition. New Delhi: Oxford University Press, 2015.
2. Thill, John V. & Courtland L. Bovée, Excellence in Business Communication, 12th edition. Boston : Pearson, 2016.
3. Bonet, Diana. The Business of Listening: Fourth Edition. Axzo Press, 2009.
4. Neuliep, James W. Intercultural Communication: A Contextual Approach. Boston: Houghton Mifflin Co., 2017.
5. Thorpe, Edgar & Showick Thorpe. Winning at Interviews. Fifth Edition. Delhi: Dorling Kindersley, 2013.
6. <http://www.albion.com/netiquette/corerules.html>
7. <https://brians.wsu.edu/common-errors/>
8. <https://networketiquette.net/en-gb/>

21BUS113A

BUSINESS ORGANISATION AND SYSTEMS

3 0 03

*Objectives: The purpose of this paper is to impart to the students on understanding of business concepts with a view to prepare them to face emerging challenge of managing the business.*

#### Course Outcome:

- CO1:** Understand the main working aspects of organisations, not only from an economic point of view but also considering organisation as a part of society.
- CO2:** Analysis of the economic environment of organisation by means of the development of conceptual areas such as industry, human resources and production.
- CO3:** Knowledge of comprehensive glossary of economic terms widely used in the analysis and discussion of behaviour organisation
- CO4:** Interpreting the meaning of information emerging from the organisation, particularly with regard to the management of human resources and production.

#### Syllabus:

### Unit 1 Introduction

Meaning, scope and evolution of Commerce and Industry-Industrial Revolution – Its Effects – Emergence of Indian MNCs and Transnational Corporations – Recent trends in business world. Globalisation and challenges for Indian business in New Millennium.

### Unit 2 Business Sectors and Forms of Business Organisations

Business Sectors - Private sector ,Cooperative sectors ,public sector , joint sector, services sector, various forms of business organisations – Sole Proprietorship ,Partnership firms , Joint stock companies- their features , relative merits , demerits and suitability.

### Unit 3 Business Combinations

Business Combinations: Mergers &Acquisitions – mergers in India .Networking, Franchising, BPOs & KPOs, E-commerce, online trading, patents, trademarks & copyright

### Unit 4 Setting up a new enterprise decisions in setting up an enterprise

Opportunity and idea generations, Role of creativity and innovation , Feasibility study and Business Plan ,Business size and location decisions, various factors to be considered for starting a new unit, Relevant Government Policies– SEZ(Special Economic Zone)policy,etc.

### Unit 5 Domestic & Foreign Trade Organisation of wholesale & retail trade

Domestic & Foreign Trade Organisation of wholesale & retail trade – recent trends in wholesale & retailing , Malls and Super Markets – their effect on economy – Organisation of finance , transport , insurance ,Communication & other utilities(services) to trade , import export trade procedure & their organisations.

### CO – PO Affinity Map

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO							
CO1	3	2	3	1	1	2	1
CO2	3	3	3	2	3	1	3
CO3	2	3	2	2	1	2	3
CO4	3	3	2	2	3	2	3

### REFERENCE BOOKS:

1. *Modern Business Organization* by S. A.Sherlekar
2. *Industrial Organization Management: Sherlekar, Patil, Paranjpe,Chitale*
3. *Business Organization and Management* by Jallo, Tata McGrawHill

21BUS111A

BUSINESS ECONOMICS

3 0 0 3

*Objective: The objective is to help the student to understand the various economic parameters that interact with each other so that an economy may function effectively and efficiently. The main focus is on making the various theoretical concepts clear and intelligible to a student.*

### Course Outcomes (CO)

- CO1: Understand and apply supply and demand analysis to relevant economic issues
- CO2: Apply marginal analysis to the “firm” under different market conditions and Understand the causes and consequences of different market structures

CO3: Apply economic models to examine current economic issues and evaluate policy options for addressing these issues

CO4: Understand the concept of macroeconomic equilibrium and implications for the management of the business cycle

CO5: Identify and explain changes in the money supply and analyse the effects of monetary policy changes on the economy

CO6: Analyse the importance of international trade to the economy and evaluate the effects of government policy measures on the exchange rate and trade.

## Syllabus:

**Unit 1** Introduction to Economics: The problems of wants, scarcity and choice -Difference between microeconomics and macroeconomics. Importance and limitations of Microeconomics and Macroeconomics. Production possibilities curve. Basic problems of Economics: What to Produce, How to Produce, For Whom to Produce, Level of Resource Use and Flexibility. Economic systems – Capitalism – Command Economy – Mixed Economy – Emerging Economy. Economics and business.

**Unit 2** Macroeconomics: National income analysis: Meaning, Concepts and Measurement, Problems in measurement - Concept of full employment – Types of unemployment. Inflation: Meaning, Types and control of inflation: Monetary and Fiscal policies. Business cycles: Meaning and Phases.

**Unit 3** Demand and Supply Analysis: Concept of demand - Demand schedule and demand curve – Change in demand and change in quantity demanded – Law of demand: Basis for its operation and factors influencing demand. Elasticity of demand: Types and measurement. Supply: Concept, Supply schedule and supply curve – Change in supply and change in quantity supplied – Law of supply. Factors influencing supply. Equilibrium.

**Unit 4** Production, Cost and Revenue Analysis: Meaning of production – Production function – The Law of Variable Proportions or the Law of Diminishing Marginal Returns – Returns to scale – Cost and production: Various concepts of cost - Revenue function: Total, Average and Marginal revenue – Profit maximisation: TR-TC and MR-MC approaches. Economies of scale.

**Unit 5** Theory of Markets: Meaning and types of markets – Main features of Competitive, Monopoly, Monopolistic and Oligopoly markets. Price discrimination: Meaning and Types.

## CO – PO Affinity Map

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO							
CO1	3	3	3	3	3	1	1
CO2	3	3	3	1	3	1	3
CO3	3	3	2	1	3	1	3
CO4	3	3	3	3	3	1	3
CO5	3	3	3	3	3	1	3

## Text books:

1. John B. Taylor and Rithika Gugnani - Principles of Economics

2. *Samuelson and Nordhaus - MicroEconomics*
3. *Samuelson and Nordhaus -Economics*

**References books:**

1. *Macro-Economics - Theory and application, G. S.Gupta.*
2. *Craig Petersen, W. Chris, ManagerialEconomics.*

**21ENV200A ENVIRONMENTAL SCIENCEANDSUSTAINABILITY 3 0 03**

**Course Outcomes (CO):**

- CO1:** Provide basic understanding of students regarding the environmental problems
- CO2:** Integrate facts and concepts from ecological, physical and social sciences to characterize some common socio-environmental problems.
- CO3:** Systematic and accurate analysis about our goals, our values and their connection with our consumption patterns is necessary to understand and fundamentally resolve the consumerist attitude that is at the root of the unsustainability issue.
- CO4:** Develop simple integrated systems and frameworks for solving common interconnected socio-environmental problems.
- CO5:** Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
- CO6:** Identify the ethical underpinnings of socio-environmental issues in general.
- CO7:** Make students change in their attitudes, values ethics in issues related to environmental issues

**Syllabus:**

**Unit 1**

State of Environment and Unsustainability, Need for Sustainable Development, Traditional conservation systems in India, People in Environment, Need for an attitudinal change and ethics, NeedforEnvironmentalEducation,OverviewofInternationalTreatiesandConventions,Overviewof Legal and RegulatoryFrameworks.

Environment: Abiotic and biotic factors, Segments of the Environment, Biogeochemical Cycles, Ecosystems (associations, community adaptations, ecological succession, Food webs, Food chain, ecological pyramids), Types of Ecosystems – Terrestrial ecosystems, Ecosystem Services, Economic value of ecosystem services, Threats to ecosystems and conservation strategies.

Biodiversity: Species, Genetic & Ecosystem Diversity, Origin of life and significance of biodiversity, Value of Biodiversity, Biodiversity at Global, National and Local Levels, India as a Mega-Diversity Nation (Hotspots) & Protected Area Network, Community Biodiversity Registers. Threats to Biodiversity, Red Data book, Rare, Endangered and Endemic Species of India. Conservation of Biodiversity. People’s action. Impacts, causes, effects, control measures,

international, legal and regulatory frameworks of: Climate Change, Ozone depletion, Air pollution, Water pollution, Noise pollution, Soil/ land degradation/ pollution

## Unit 2

Linear vs. cyclical resource management systems, need for systems thinking and design of cyclical systems, circular economy, industrial ecology, green technology. Specifically apply these concepts to: Water Resources, Energy Resources, Food Resources, Land & Forests, Wastemanagement.

Discuss the interrelation of environmental issues with social issues such as: Population, Illiteracy,

Poverty, Gender equality, Class discrimination, Social impacts of development on the poor and tribal communities, Conservation movements: people's movements and activism, Indigenous knowledge systems and traditions of conservation.

## Unit 3

Common goods and public goods, natural capital/ tragedy of commons, Cost benefit analysis of development projects, Environment Impact Assessment (EIA), Environment Management Plan (EMP), Green business, Eco-labeling, Problems and solutions with case studies.

Global and national state of housing and shelter, Urbanization, Effects of unplanned development case studies, Impacts of the building and road construction industry on the environment, Eco- homes/ Green buildings, Sustainable communities, Sustainable Cities.

Ethical issues related to resource consumption, Intergenerational ethics, Need for investigation and resolution of the root cause of unsustainability, Traditional value systems of India, Significance of holistic value-based education for true sustainability.

### CO – PO Affinity Map

PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO6	PO7	PO8	PO9	PO1 0	PO1 1	PO1 2
CO												
CO1	-	-	-	-	-	2	3	-	-	-	-	-
CO2	-	-	-	1	1	-	3	-	-	-	-	-
CO3	-	-	-	1	-	-	3	-	-	-	-	-
CO4	-	-	-	1	-	-	3	-	-	-	-	-
CO5	-	-	-	1	-	-	3	2	-	-	-	-
CO6	-	-	-	1	-	-	3	-	-	-	-	-
CO7	-	-	-	1	-	-	3	2	-	-	-	-

### Textbooks / References:

1. R. Rajagopalan, *Environmental Studies: From Crisis to Cure*. Oxford University Press, 2011, 358 pages. ISBN: 9780198072089.
2. Daniel D. Chiras, *Environmental Science*. Jones & Bartlett Publishers, 01-Feb-2012, 669 pages. ISBN: 9781449645311.
3. Andy Jones, Michel Pimbert and Janice Jiggins, 2011. *Virtuous Circles: Values, Systems, Sustainability*. IIED and IUCN CEESP, London. URL: <http://pubs.iied.org/pdfs/G03177.pdf>
4. Annenberg Learner, *The Habitable Planet*, Annenberg Foundation 2015. URL: <http://www.learner.org/courses/envsci/unit/pdfs/textbook.pdf>.

**Objective:** To provide general awareness about some important laws relating to business and industry.

**Course Outcomes (CO):**

CO1: Giving a basic knowledge about legal system in India. Knowledge about sources of law and different types of laws in India.

CO2: Giving a basic knowledge about legal system in India. Understanding the legal rules and regulations of a valid contract, creation, valid essentials, discharge of contract, breach of contract, remedies etc.

CO3: Knowledge about different types of contracts in India like the contract of guarantee, contract of indemnity etc.

CO4: To be able to understand contract of agency, its creation, types, relation, rights and duties of agent, termination etc.

**Syllabus:**

**Unit 1** Introduction to Business Law – Definition – Meaning - Scope of Business Law - Need to study law - Introduction to legal systems - Sources of law - The Civil and the Criminal law.

**Unit 2** The Indian Contract Act 1872 - Essentials of a valid Contract - Classification of contracts – Offer - Meaning – Definition - Types - Acceptance – Meaning – Definition – Consideration - Meaning - Definition and Essentials - Exceptions to the rule 'No Consideration No Contract'. Doctrine of privity of contract.

**Unit 3** Capacity of parties - Contract with a Minor – Effect - Free Consent – Coercion - Undue influence – Fraud – Misrepresentation – Mistake - Quasi contract - Legality of Object - Performance of contract - Termination of contract - Breach of a contract and Remedies.

**Unit 4** Indemnity - Meaning – Definition - Rights of Indemnifier – Rights of Indemnified. Guarantee – Meaning - Definition – Parties to Contract of Guarantee and their Rights and Duties. Distinction between Indemnity and Guarantee - Kinds of Guarantee - Discharge of Surety. Bailment and Pledge – Definition - Essential elements - difference between Pledge and Bailment - Rights and Duties of Bailor and Bailee - Pawner and Pawnee.

**Unit 5** The Contract of Agency - Definition of Agent and Principal – Essentials - Kinds of agents - Rights and Duties of an agent and Principal - Creation of agency and Termination of agency. Cyber Law, importance, major categories of cybercrimes, introduction to IT Act, Authorities, Enforcement powers, offences and penalties.

**CO – PO Affinity Map**

PO	PO	PO	PO	PO	PO	PO	PO
CO	1	2	3	4	5	6	7
CO 1	3	3	3	3	1	1	3
CO 2	3	3	3	3	1	1	3
CO 3	3	3	3	3	1	1	3
CO 4	3	3	3	3	1	1	3

**Text books:**

1. *Legal aspects of Business - AkileswarPathak*
2. *Business Law for Management - Saravanavel and Sumitha*
3. *Company Law & Secretarial Practice G.K.Kapoor*
4. *Labour Law - AjayGarg*

**Reference:**

1. *Business Laws – Bhagavathi and Pillai*

**21BUS114A**

**BUSINESS STATISTICS**

**3 1 04**

*Objectives: To understand the fundamental concepts of statistics and its application in business.*

**Course Outcome:**

- CO1:** Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis.
- CO2:** Critically evaluate the underlying assumptions of analysis tools.
- CO3:** Understand and critically discuss the issues surrounding sampling and significance.
- CO4:** Discuss critically the uses and limitations of statistical analysis.
- CO5:** Solve a range of problems using the techniques covered. Conduct basic statistical analysis of data.

**Syllabus:**

**Unit 1 Data Representations and Analysis**

Meaning and Scope of Business Statistics – Real Life Applications of Business Statistics – What are Data and Information – Primary and Secondary Data – Methods of Collection of Data (Both Primary and Secondary) – Classification of Data – Purpose and Advantages of Classifications - Tabulation of Data – Presentation of Data by Diagrams – Bar Diagrams (Simple Bar Diagram – Grouped Bar Diagram - Component Bar Diagram – Percentage Sub-Divided Bar Diagram) – Pie Diagrams.

**Unit 2 Measures of Central Tendency and Dispersion**

Meaning of Central Tendency – Types – Calculation of Arithmetic Mean for Grouped and Ungrouped Data – Calculation of Median for Grouped and Ungrouped Data – Calculation of Mode for Grouped and Ungrouped Data – Applications of Mean, Median and Mode in Business – Measures of Dispersion – Calculation of Range – Calculation of Quartile Deviation - Calculation of Standard Deviation and Co-Efficient of Variation.

**Unit 3 Time Series**

Time Series – Meaning and Application of Time Series - Components of Time Series – Secular Trend - Seasonal Variation - Cyclical Variation - Irregular Variation- Measurement of Trend - Graphic Method - Semi-Average Method (when the Series is Odd and Even) - Moving Average Method (when the Series is Odd and Even).

**Unit 4 Financial Mathematics**

Interest Calculation – Simple and Compound Interest – Reducing Balance and Flat Rate of Interest – Fixed and Floating Rates of Interest – Equated Monthly Installment(EMI).

### Unit 5 Profit and Loss

Problems Involving Cost Price, Selling Price, Trade Discounts and Cash Discounts– Introduction To Commission and Brokerage – Problems on Commission and Brokerage.

### CO – PO Affinity Map

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO							
CO1	2	1	2	1	2	1	1
CO2	2	1	2	1	1	1	1
CO3	3	3	2	1	2	1	2
CO4	2	2	2	1	1	1	1
CO5	3	2	3	2	2	2	2

### TEXTBOOKS:

1. J K Sharma, *Quantitative Techniques for Managers* G C Beri, *Business Statistics*

### REFERENCE BOOK:

1. P N Arora, Sumeeth Arora, S Arora, *Comprehensive Statistical Methods*

### SEMESTER III

Course Code	Course Title	L-T-P	Cr.
21BUS204A	Organizational Behaviour	3 0 0	3
21BUS203A	Introduction to Marketing Management	3 0 0	3
21BUS201A	Banking and Insurance	3 0 0	3
21BUS202A	Cost and Management Accounting	3 1 0	4
	ELECTIVE from Category 1	3 0 0	3
21BUS205A	Quantitative Techniques	2 1 0	3
	<b>Total</b>		19

21BUS204A

**ORGANIZATIONAL BEHAVIOUR**

**3 0 0 3**

*Objectives: To understand the foundations of individual behaviour, to understand the main components of attitudes, job satisfaction parameters, personality and values, interpersonal skills, and leadership skills to understand the role, demands of the role, leadership skills required, and motivational/development efforts needed to increase role efficacy and the effectiveness of the individual.*

### Course Outcome:



- CO1:** To acquire the knowledge on people behaviour, it's necessity and application in the organization.
- CO2:** To be able to understand the individual behaviour, valuing individual differences and to generate strategies to improve motivation in the workplace.
- CO3:** To be identify the personality of individuals their communication pattern to develop an effective work environment.
- CO4:** To understand the group dynamics and to be able to develop strategies for managing conflict and negotiation in the workplace.
- CO5:** To understand the climate and culture of organization and to be capable of managing organizational change through effective implementation.

**Syllabus:**

**Unit 1 Introduction to Organizational Behaviour**

Meaning – Definition – Importance of Organizational Behaviour – Scope - Process - Importance of process.

**Unit 2 The Individual**

Individual Behaviour, psychological foundations of individual behavior, perception, factors affecting perception, attribution theory, learning, learning process, motivation.

**Unit 3 Interpersonal Behaviour**

Interpersonal Relations in organization, interpersonal communication, transactional analysis, life position analysis, Games analysis.

**Unit 4 Group Process**

Group Behaviour, Group formation, group cohesiveness, conflict management.

**Unit 5 Organisational Change and Development**

Role of individual in organizational culture, climate and change, organizational effectiveness.

**CO – PO Affinity Map**

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO							
CO1	3	3	1	1	1	1	3
CO2	3	3	3	1	3	1	3
CO3	3	3	2	1	3	1	3
CO4	3	3	3	3	3	1	3
CO5	3	3	3	3	3	1	3

**Text books:**

1. *Organizational Behavior - Robbins and Judge, Prentice Hall, India.*
2. *Understanding Organizational Behavior - Udai Pareek, Oxford University Press.*

**Reference texts:**

1. *Organizational Behavior - Human Behavior at Work, John W. Newstrom, McGraw Hill*

Companies.

2. *Organizational Behavior - Uma Sekaran*
3. *T. N Chhabra, Principles of Management*

**21BUS203A INTRODUCTION TOMARKETINGMANAGEMENT 3 0 03**

**Objectives:** *The course of marketing will be appreciated through the fundamentals of marketing. Primarily the concept of formulating STP strategies being the one of the major elements of the marketing mix with emphasis to product gives the basis to marketing.*

**Course outcome :**

- CO1. Get an understanding of segmentation , target and positions of different products.
- CO2. Describe Key marketing concepts, theories and techniques for analysing a variety of marketing situations.
- CO3. Identify core concepts of marketing and the role of marketing in the business and society.

**Syllabus:**

**Unit 1 Fundamental concept of marketing**

Market- meaning, definition, features, classification of markets. marketing- introduction, definition of marketing, evolution of marketing concept (marketing philosophy), objective of marketing, features, market and marketing , marketing and selling, Importance of marketing, modern marketing, features, marketing functions (Scope), Marketing management, task of marketing management/ marketing manager. Marketing mix - meaning, definition, elements of marketing mix. Marketing environment - the marketing process - marketing strategy

**Unit 2 Market Segmentation, targeting and positioning**

Segmentation-meaning, definition, benefits, patterns of segmentation, methods of segmentation (bases). Targeting - meaning, strategies, benefits. Positioning - meaning, benefits, techniques of product positioning.

**Unit 4 Marketing Research**

Meaning, definition, objectives, benefits, scope, types, MR process, methods of data collection- observation, experimental, survey etc., marketing information system- meaning, need and importance of marketing information system, Marketing information system and marketing research, marketing intelligence.

**Unit 5 Product Management**

Product: Meaning, definition, classification, product hierarchy, product policies- product planning and development, product line, product mix, product standardization, branding, positioning, packaging, branding, brand loyalty, brand equity, brand rejuvenation, labeling, product life cycle- strategies in different phases , stages in new product development, marketing myopia.

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO							
CO1	3	2	3	2	2	3	3

<b>CO2</b>	3	1	3	1	2	2	3
<b>CO3</b>	3	2	3	2	3	3	3

**Text books:**

1. *Principles of Marketing - Armstrong/ PhilipKotlar*
2. *Marketing Management - PhilipKotlar*

**Reference books:**

1. *Marketing Management -Sherlaker*
2. *Marketing Management - Kotler, Keller,Koshy*

21BUS201A

**BANKINGANDINSURANCE**

**3 0 03**

**Objective:** *The objective is to provide basic knowledge about bank operations, basics of negotiable instruments and the importance of insurance.*

**Course outcome:**

CO1. describe the context of banking: the financial system.

CO2. understand the principles of banking.

CO3. understand the broad functions of banks.

CO4. analyse and explain the basic raison d'etre for banks.

CO5. acquire knowledge of insurance contracts and provisions, and the features of property-liability insurance, life and health insurance, and employee benefit plans.

CO6. knowledge of the operation and management of insurance entities, and the economic implications of organizational design and structure.

**Syllabus:**

Unit 1 Introduction

Banking: Meaning - Definition – History – Types – Systems - Commercial Banks and its functions - Central Banking Functions - Reserve Bank of India (RBI) – Functions – Role - International Monetary Fund - World Bank.

Unit 2 Banking Operations

Banker Customer Relationship Meaning - Definition - Debtor and Creditor relationship - Banker's Obligations to honour Cheques - Cheques honoured and dishonoured – Secrecy – Garnishee order - Rights of a banker - Protection to Paying Bankers - Protection to Collecting Bankers - General Relationships - Particular Relationship - Lien - Crossing – Endorsement. Bank Accounts and Customers Types of Bank Accounts: Savings Bank Account, Current Account, Fixed Deposit Account- Non Resident Indian Account - Opening procedure - Know Your Customer (KYC) norms. Types of customers: Minor - Joint Account - Partnership Firm - Company Accounts Non Trading Association - Brief explanation of legal effect and precautions to taken by bankers while opening an account.

### Unit 3 Negotiable Instrument Act 1881

Nature and characteristics of Negotiable Instruments - Types of Negotiable Instruments - Promissory Notes - Bills of Exchange - Cheques - Parties to Negotiable Instruments - Negotiation - Presentment - Discharge - Dishonor of Negotiable Instruments.

### Unit 4 New Age Clearing System

Electronic Banking: Meaning - Automated Teller Machine (ATM) - Internet Banking - Electronic Clearing Service (ECS) - MICR clearing - Electronic Funds Transfer (EFT) - Electronic Cheques - Credit Card - Debit Card - Smart Card - Risk in E-banking - Core Banking Solutions.

### Unit 5 Risk Management and Introduction to Insurance

Meaning - Concept of Risk - Nature of Risk - Importance - Causes - Types of Business Risks - Methods of Handling Risks - Prevention of Risk. Introduction to Insurance

Insurance: Purpose - Benefits - Functions - Principles - Nature, Classification of Insurance: Life and Non-Life - Marine, Fire, Motor, Miscellaneous Insurance.

#### CO – PO Affinity Map

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO							
CO1	3	3	3	3	3	1	3
CO2	3	3	3	1	3	1	3
CO3	3	3	2	1	3	1	3
CO4	3	3	3	3	3	1	3
CO5	3	3	3	3	3	1	3

#### Textbook:

1. Jyotsna Sethi, Nishwan Bhatia - Elements of Banking and Insurance - Prentice Hall India, New Delhi.

#### References:

1. Tannan - Banking: Law and Practice in India.
2. S. N. Maheshwari and R. R. Paul - Banking: Theory, Law and Practice - Kalyani Publishers, New Delhi.
3. K. C. Shekhar and Lekshmy Sekhar - Banking Theory and practice - Vikas Publishing House, New Delhi

21BUS202A

COST AND MANAGEMENT ACCOUNTING

3 1 04

**Objectives:** To understand the basic concepts and processes used to determine product cost; to gain knowledge of preparation of budgets, standard costs and variance statements; to gain the skills required for cost ascertainment and decision making.

## **Course outcome :**

CO1. apply cost accounting methods to evaluate and project business performance.

CO2. apply appropriate judgment derived from knowledge of accounting theory, to financial analysis and decision making.

CO3. explain the increase in the accuracy of determining the cost of objects resulting from allocation of support departments to operating departments; and from identifying common costs and revenues.

CO4. solve problems on cost accounting

CO5. understand the evolution and development of management accounting

## **Syllabus:**

### Unit 1

Cost, Costing - Cost Accounting - Cost Accountancy - Objectives – Advantages and Disadvantages - Distinction between Cost Accounting, Financial Accounting and Management Accounting - Methods of Costing, Cost Classification – Cost Center and Cost Unit - Preparation of Cost Sheet - Estimated Cost Sheet

### Unit2

Materials: Meaning - Direct and Indirect - Purchase Procedure - Centralized and Decentralized Purchasing - Stock Levels (Problems on Stock Levels) - Issue of Materials - Pricing of Issues (LIFO, FIFO.)

Labor: Meaning – Types - Time-Keeping and Time Booking - Methods of Wage Payment (Piece Rate and Time Rate), Incentive Systems (Problems on Halsey and Rowan) – Overtime - Idle Time - Labour Turnover - Meaning – Causes.

### Unit 3

Overheads: Meaning – Classification - Allocation, Apportionment and Absorption of Overheads - Primary Distribution of Overheads and Secondary Distribution Summary - Calculation of Machine Hour Rate.

Operating Costing: Transport costing - Calculation of Cost Per Km. - Cost Per Passenger Km. - Cost Per Tonne Km. Contract Costing: Recording of Cost-Profit on Incomplete Contracts - Notional Profit and Calculation of profit on the basis of Estimated Profit.

### Unit 4

Budgeting and Budgetary Control: Meaning – Importance - Types of Budgets - Problems on Flexible Budget and Sales Budget.

Marginal Costing: Meaning - Importance – Assumptions - Problems on - Break Even Point – Profit /Volume ratio - Margin of Safety

### Unit 5

Standard Costing: Meaning – Importance - Difference between Standard Costing and Budgetary Control Variance – Meaning - Importance – Problems on Material and Labor Variances.

Process Costing: Preparation of Process Accounts - Normal Loss - Abnormal Loss - Abnormal Gain. Reconciliation between Cost Profit and Financial Profit.

**CO – PO Affinity Map**

PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	3	1	1	2
CO 2	3	3	3	3	1	1	2
CO 3	3	3	3	1	1	1	2
CO 4	3	3	3	3	1	1	2
CO 5	3	3	3	3	1	1	2

**Textbooks:**

1. S. P. Jain and K. L. Narang - *Cost Accounting, Principles and Practice*, Kalyani Publishers.
2. Khanna Pandye and Ahuja – *Cost Accounting*

**References:**

1. B. M. Lall Nigam and I. C. Jain - *Cost Accounting Principles & Practice*.
2. Horngren Foster and Datar - *Cost Accounting*.
3. S N Maheshwari - *Cost Accounting*

**21BUS205A****QUANTITATIVE TECHNIQUES****2 1 0 3**

**Objectives:** To develop an understanding of the concepts of statistics and operations research and to apply the results to real life business problems.

**Course outcome:**

- CO1 : understand the concepts of correlation and regression  
 CO2 : apply parametric and non parametric tests  
 CO3 : apply statistical knowledge for solving LPP

**Syllabus:**

**Unit 1** Correlation - Definition and Meaning – Applications - Scatter Diagrams – Karl Pearson’s Correlation Co-Efficient - Computation and Interpretation - Rank Correlation- Computation and Interpretation - Regression - Meaning and Applications – The Two Regression Equations and Regression Co-Efficient.

**Unit 2** Introduction - Applications - Basic Terminology in Probability – Addition Theorem - Multiplication Theorem - Conditional Probability - Applicability and Problems- Baye’s Theorem - Applicability and Problems

**Unit 3** Introduction – History - Application of LPP - Mathematical Formulation of The Problem - Graphical Solution - Standard Form of LPP - Solution of LPP by Simplex Method - Application of Graphical Solution and Simplex Method in Solving Business Problems.

**Unit 4** Population and Sample – Meaning and Definition – Parameter and Statistic – Definition – Sampling Theory – (Statistical Estimation – Tests of Significance – Statistical Inference) – Meaning and Scope – Methods of Sampling – Random Sampling – Non Random Sampling Methods – Sampling Distributions – (Problems on Z- test – t – test – F – test – Chi – square test).

**Unit 5** Meaning and Applications of Index Numbers - Two Methods of Construction of Index Numbers - Price Index Numbers - Weighted and Un-Weighted Arithmetic Mean Relative Index Numbers - Chain Base Index Number - Cost of Living Index Number.

#### CO – PO Affinity Map

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO							
CO1	3	1	1	1	1	1	1
CO2	3	3	3	3	3	1	2
CO3	2	1	1	1	1	1	1

#### Textbooks:

1. P N Arora, Sumeeth Arora, S Arora, - *Comprehensive Statistical Methods*
2. P R Vittal - *Business Mathematics*

#### Reference:

1. C B Gupta, Vijay Gupta – *An Introduction to Statistical Methods 23rd Revised Edition*

#### SEMESTER IV

Course Code	Course Title	L-T-P	Cr.
21BUS211A	Advanced Marketing Management	3 0 0	3
21BUS212A	Basics of Human Resources Management	3 1 0	4
21BUS214A	Introduction to Research Methods	3 0 0	3
21BUS213A	Financial Management	3 1 0	4
21BUS215A	Production and Operations Management	3 0 0	3

	ELECTIVE from Category 2	3 0 0	3
	Total		20

**21BUS211A      ADVANCED MARKETING MANAGEMENT      3-0-0-3**

*Objectives: To learn the applications of Brand Management, Pricing decisions, Distribution management and Marketing communications; to learn about the emerging trends in marketing*

**Course Outcomes (CO)**

- CO1:** In-depth understanding of a broad range of contemporary issues facing marketing academics, practitioners and consumers within the realm of branding, social responsibility and/or sustainability.
- CO2:** Ability to analyse research on marketing’s impact on society and organisational and societal approaches to social responsibility and sustainability.
- CO3:** Proficiency in applying selected concepts, principles and frameworks of the course in chosen contexts
- CO4:** Enhanced skills in defending opinions academically.
- CO5:** Extended personal boundaries on the future role of marketing
- CO6:** Ability to communicate complex ideas in an engaging manner

**Syllabus:**

**Unit 1 Brand Management and Pricing Decisions**

Brand – Meaning – Definition - Role of Brands in Marketing – Scope of Branding – Brand Building Process – Co-Branding – Ingredient Branding. Price: Meaning – Five Cs – Objectives - Techniques of Pricing – Price Sensitivity – Meaning and Applications – Break Even Analysis – Decision Making – Pricing Methods – Strategies of Pricing.

**Unit 2 Marketing Communications**

Marketing Communications - Role – Process – Objectives. Personal Selling: Nature – Process – Skills. Sales Promotion – Types. Public Relations. Advertising – Role – Structure – Factors to Consider in Designing an Advertisement – Ethical Issues in Advertising.

**Unit 3 Distribution Management**

Meaning of Distribution – Factors in Designing Distribution System – Distribution channels – Meaning – Types – Functions – Channel Members – Whole Selling – Meaning – Important Factors – Wholeselling System in India – Retailing – Meaning – Managing Retailing.

**Unit 4 Global Marketing**

Global Marketing - Meaning – Scope – Reasons for Companies to go Global – Factors to be considered while Entering Global Marketing – Ways of Entering Global Marketing – Importance of Global Marketing to a Company, the National Economy.

**Unit 5 Trends in Marketing**

Meaning – Objectives – Scope and Emerging Trends in marketing practices of the following: Consumerism - Rural Marketing – Agricultural Marketing – Social Marketing – Green Marketing – Direct Marketing – Online Marketing.

**CO – PO Affinity Map**



PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO							
CO1	3	2	3	2	2	3	3
CO2	3	1	3	1	2	2	3
CO3	3	2	3	2	3	3	3
CO4	3	3	1	2	2	1	1
CO5	1	3	3	3	3	1	1
CO6	1	3	3	1	1	2	1

**Text books:**

1. *Principles of Marketing - Armstrong/ Philip Kotlar*
2. *Marketing Management - Philip Kotlar*

**Reference books:**

1. *Marketing Management - Sherlaker*
2. *Marketing Management - Kotler, Keller, Koshy*

**21BUS212A                      BASICS OF HUMANRESOURCESMANAGEMENT                      3 1 04**

**Objectives:** *To familiarize the student with modern trends in the management of an organisation's key resource i.e people; to give the student the give a working knowledge of key elements and functions of human resource management; to enable the student to understand the links between best practice in human resource management and the overall achievement of the firms strategic objectives.*

**Course outcome :**

CO1. Contribute to the development, implementation and evaluation of employer recruitment, selection and retention plan and processes

CO2.Cevelop, implement and evaluate employee orientation, training and development programmes.

CO3. Acquire the analytical skills to utilise Human resources and technological applications.

CO4. Hone the knowledge and skills needed to effectively manage human resources.

CO5. Describe the trends in the labour force and how they effect Human Resource Management.

**Syllabus:**

Unit 1 Introduction to HRM

Meaning – definition – nature – function – importance - challenges. Trends in HR: globalization – technology – demographics - workplace culture - meaning and its effects - strategic dimensions - role of HRM in strategy formulation and execution.

## Unit 2 Recruitment and Performance Appraisal

Recruitment & Selection, Training & development, Performance management and appraisal, Job analysis

Job analysis - forecasting personnel requirements. Recruitment function - Internal and external sources of recruitment - selection process.

Training – Meaning – Definition - process and methods. Performance appraisal: need – steps - performance management – meaning – need - defining - work standard and goals - realistic appraisal - supervisor’s role - common appraisal problems and how to avoid them.

## Unit 3 Compensation management & employee relations and security

Establishing strategic pay plans - competency based pay: reasons - pros & cons and results - pay for performance - .financial incentives - benefits & services. Employee relations and security – ethics - justice and fair treatment - disciplinary action - labour relations - collective bargaining - employee safety and health.

## Unit 4 Managing careers

Career developments: role of employee and employer - career management and employee commitment - planning and handling promotion – transfer – retirement.

## Unit 5 Introduction to Labour and Industrial Laws

Meaning, objectives of - Employees PF Act 1952 - ESI Act 1948 - Factories Act 1948 - Industrial Disputes Act 1947 - Maternity Benefits Act 1961 - Minimum Wages Act 1948 - Payment of Bonus Act 1965 - Trade Union Act 1926 - Payment of Gratuity Act 1972 - Payment of Wages Act 1936 - Workmen’s Compensation Act 1923.

## CO – PO Affinity Map

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	1	3	1	1
CO2	3	3	3	1	3	1	1
CO3	3	3	3	1	3	1	1
CO4	3	3	3	1	3	1	1
CO5	3	3	3	1	3	1	1

### **Text books:**

1. Gary Dessler - Human Resource Management
2. V S P Rao – Human resource Management

### **Reference books:**

1. A Framework For Human Resource Management - ISBN-8177587803
2. Human Resource Management – B Subrao

*Objectives: To equip the students with the required knowledge about the ethical issues related to research, to conduct a simple research, to analyze the data with the help of statistical tools and to derive conclusions.*

**Course outcome :**

CO1. Conduct an individual research project under supervision

CO2. Adhere to responsible laboratory or field practice regarding data collection and recording, and laboratory/field safety

CO3. Understand time and project management in the successful identification of a research project, development of an experimental design, collection of accurate and precise data, critical analysis and interpretation of results, retrieval of information, and critical reading of scientific literature.

CO4. Prepare a minor thesis (draft, edit, format, check for errors), and understand confidentiality issues regarding business

CO5. Present a seminar on the results of a research project.

**Syllabus:**

Unit 1

Research – Meaning – Objectives – Types of Research – Fundamental, Applied, Descriptive, Analytical, Conceptual, Empirical, Qualitative and Quantitative – Significance of Research.

Unit 2

Research Process – Formulating the Research Problem - Literature survey – Hypotheses - Research Design – Sample Design – Collection of data – Execution of the project - Analysis of Data – Testing of Hypothesis – Interpretation and preparation of reports.

Unit 3

Defining the Research problem – Meaning Necessity of defining the problem – Literature review – Reviewing concepts and theories – Review of previous research findings – process of formulating the research problem.

Unit 4

Hypotheses – Meaning – Need – types – Sampling design – methods of sampling - Research Design – Essentials of Research Design – Need for Research Designing – Classification of Research Design.

Unit 5

Preparation of Research Report – Meaning of Research Report – Types of Report – Steps in Preparing Research Report – Format of the Report.

### CO – PO Affinity Map

PO	PO	PO	PO	PO	PO	PO	PO
CO	1	2	3	4	5	6	7
CO1	3	3	3	3	3	1	3
CO2	3	3	3	3	3	1	3
CO3	3	3	2	1	3	1	3
CO4	3	3	3	3	3	1	3
CO5	3	3	3	3	3	1	3

#### TEXT BOOKS:

1. R Panneerselvam – *Research Methodology – Prentice Hall India.*
2. M C Khothari - *Research Methodology*

#### REFERENCE BOOK:

1. R Krishanswami and M Ranganathan - *Research Methodology for Social Sciences – Himalaya Publishing House*

**21BUS213A**

**FINANCIAL MANAGEMENT**

**3 1 0 4**

**Objective:** To help students to understand the techniques of analysis and conceptual framework of financial management.

#### Course outcome:

CO1. understand the financial services component industries (insurance, banking, securities, real estate and financial planning)

CO2. acquire financial decision making skills

CO3. through understanding of financial decisions taken by a corporate .

CO4. evaluate the project on the basis of return on investment

#### Syllabus:

##### Unit 1

Financial management: Introduction – Meaning and definition – Importance – Finance Function – Approaches to finance function – Scope of financial management – Objectives and Functions of financial management – Finance manager – Functions and role of finance manager.

##### Unit 2

Financial Decisions and Planning: Introduction – concept – Major decision areas – Investment decisions – Financing decisions – Dividend decisions – Factors influencing the decisions, Time Value of Money. Financial Planning – Concept – Objectives – Process – Significance – Considerations – Limitations.

### Unit 3

Working capital: Meaning and concept – Objects – Constituents of working capital – Classification of working capital – Adequate and inadequate working capital – Factors determining working capital requirements – Working capital management – Significance – Principles of working capital management – Estimate of working capital requirements – Simple practical problems on estimate of working capital requirements.

### Unit 4

Cost of capital and Leverage: Meaning, concept and significance of cost of capital – Classification of cost – Determination of cost of capital – Computation of cost of capital – Cost of debt – Cost of preference and equity capital – Cost of retained earnings – Marginal cost of capital. – Leverage – Types – Impact.

### Unit 5

Capitalisation and Capital Structure: concept of capitalisation – Theories – Overcapitalisation and undercapitalisation - Causes, consequences and remedies – Concept and patterns of Capital structure – Criteria and factors influencing capital structure decision – Capital Budgeting – evaluation of investment projects – payback period, time factor, discounted cash flow methods.

#### CO – PO Affinity Map

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	1	3
CO2	3	3	3	3	3	1	3
CO3	3	3	2	1	3	1	3
CO4	3	3	3	3	3	1	3

#### **Textbooks:**

1. Shashi K. Gupta, R. K. Sharma – Financial Management Theory and Practice, Kalyani Publishers, 2001.
2. IM Pandey – Essentials of Financial Management, 4th Edition, Vikas Publishing
3. P. C. Tulsian – Financial Management, S. Chand

#### **Reference books:**

1. Prasanna Chandra – Fundamentals of Financial Management, 3rd Edition, TMH
2. S. C. Kuchhal – Financial management - An Analytical and Conceptual Approach, Chaitanya Publishing House, Allahabad, 2001.
3. R. M. Srivastava – Financial Management, Pragati Prakashan, 2002

21BUS215A

PRODUCTION AND OPERATIONS MANAGEMENT

3 0 03

**Objectives:** To appreciate and understand the fundamentals of production management, to introduce basic issues connected to decision making, design, planning, and operations control in the context of achieving a firm's overall goals and strategies: to provide the students with the practice relevance of the various topics of production and operations management.

**Course Outcomes**

- CO1:** Understand the concept of production and operations management.
- CO2:** Decide the location and layout of a plant based on the product.
- CO3:** Gain the knowledge of planning and scheduling in production process.
- CO4:** Realize the need of inventory control and materials management.
- CO5:** Recognize the role of maintenance in manufacturing sector.

**Syllabus:**

**Unit 1 Introduction to Production and Operations Management**

Introduction to production and operations management – need - functions and trends in business - operational strategies - Operation as a system - Operational technologies - innovation management.

**Unit 2 Facilities Locations and Plant Layout** Factors - influencing location decisions - market related

- cost related – regulatory and policy issues and other issues - location planning methods - location factor rating - centre of gravity method - load distance method - transportation model (simple problems)

Layout: meaning – importance – types – product - production line - assembly line - U-shaped process - fixed position - assignment model.

**Unit 3 Aggregate Planning, Capacity Planning and Scheduling**

Aggregate production planning: meaning – need - basic strategies – methods - models used - master production scheduling - material requirement planning (MRP) meaning – concept - multiple levels in products - bill of material - determining lot size.

Definition: measures of capacity – determinants - steps in the process - determining capacity requirements - developing capacity alternatives – challenges - evaluating alternatives.

Scheduling: meaning – need - basis for scheduling – routing - scheduling rules - performance criterion - simple problems in scheduling by using Johnson’s rule - Gantt charts.

**Unit 4 Materials Management, Inventory Control and its Maintenance**

Importance of inventory management - meaning of make or buy decision - inventory control system - continuous review system, periodic review system - selective control of inventories - issues in inventory planning - simple problems in inventory control - quality control - equipment life cycle - cost of maintenance and alternatives.

**Unit 5 Project Management**

Project management: meaning, phases – framework - work breakdown structure organizational breakdown structure and cost of breakdown structure - network representation of a project - constructing the network - PERT/CPM - simple problems.

**CO-PO Affinity Map**

<b>PO</b>	<b>PO</b>	<b>PO</b>	<b>PO</b>	<b>PO</b>	<b>PO</b>	<b>PO</b>	<b>PO</b>
<b>CO</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>

CO 1	3	1	2	2	2	3	1
CO 2	3	1	1	1	1	2	3
CO 3	3	1	2	2	1	2	3
CO 4	3	1	3	3	3	2	2
CO 5	3	1	3	3	3	2	3

**Text books:**

1. *Production and operations management - S NChary*
2. *Production Management - K.Ashwathappa*

**Reference books:**

1. *Operations Management - Theory and Practice - B.Mahadevan*
2. *Production and operations Management - KanishkaBedi*

**SEMESTER V**

Course Code	Course Title	L-T-P	Cr.
21BUS303A	Principles of International Business	3 0 0	3
21BUS301A	Business Ethics and Corporate Social Responsibility	3 0 0	3
	ELECTIVE from Category 3	3 0 0	3
	ELECTIVE from Category 3	3 0 0	3
21BUS302A	Introduction to Strategic Management	3 1 0	4
21BUS304A	Sustainable Business Administration	3 0 0	3
	Total		<b>19</b>

**21BUS303A**

**PRINCIPLES OF INTERNATIONAL BUSINESS**

**3 0 0 3**

*Objectives: To introduce students to the contemporary issues in International Business that illustrates the unique challenges faced by managers in the international business environment; understand the conceptual underpinnings of Multinational Enterprises (MNE's), the environment to which they operate, and the management challenges posed by the environment; to understand ma laws and institutions, and the regulatory environment governing international trade, to learn the basics of international financial management, in particular foreign exchange exposure*

*,management to learn about the effect of cultural differences on the environment of international business; to understand the ethical and social responsibilities of MNE's.*

**Course outcome:**

CO1: To understand the environmental impact on business.

CO2: To appreciate the fundamental rights and duties and directive principles of the state

CO3: To be familiar with the different legislations and an awareness of environment policy of the state regarding industrial location.

CO4: To recognise the importance of environmental policy of the country.

CO5: To understand the utility of internet as a tool for environment protection

**Syllabus:**

**Unit 1** Conceptual Underpinnings, Environment and Challenges

International business: Meaning, Significance, Process of evolution of international business and its development (brief only), Globalization and international business the ways they affect each other. Difference between international business and domestic business, Factors for growth in international business, Reasons for growth in International business. Types of international organizations. Collaborative arrangements – licensing, franchising, management contracts, turnkey operations, joint ventures, equality alliance, strategic alliance, multinational enterprise: impact of each type on domestic firms.

**Unit 2** Modes of Operations in International Business and the Economic Environments facing businesses.

Factors influencing the choice of a particular mode of International business. Various forms of contractual entry mode and challenges In choosing a particular mode. Importance of economic environments, Elements of the economic environment and its impact: Inflation, Unemployment, Income distribution, Gross Domestic Product, Gross National Income, Balance of Payments and Balance of Trade.

**Unit 3** Laws, Regulation and Institutional Framework Brief only: Global trading environment, Trade In commodities, Commodity agreements OPEC, Trade blocs, Bilateral and Multilateral Trade laws, GATT and WTO, UNCTAD, Regional Trading Agreements and NAFTA, ASEAN, TRIPS, TRIMS, National Regulation of International Business: Free Trade versus Trade protection, Forms of trade regulation, Regulation of FDI in India, Problems and prospects for Indian business.

**Unit 4** Foreign Exchange Exposure and Foreign Trade, Meaning and an elementary understanding only. Foreign exchange, Foreign exchange market, Exchange rate, Traditional Foreign exchange Instruments: Spot transactions, Forward transactions; Derivatives Options, Currency swaps, Futures contracts. Export and Import: Meaning, Merits and demerits, characteristics, types, strategic advantages to an economy. Export Documentation: Objectives, Letter of Credit, Draft, Bill of Lading, Additional Documents



**Unit 5** Cultural Environments facing business, Ethical and social Responsibilities of MNEs Nature of assumptions, Major causes of cultural difference and change, Behavioural factors influencing countries' business practices, Process of Cross-cultural adjustment, Impact of cultural differences on Communication, Negotiation & Decision Making, Management of Cultural Diversity and General cultural guidelines for companies that operate internationally. Concepts, Principles, Ethical issues: Sustainability, Global warming and Kyoto Protocol, Labour Issues.

#### CO – PO Affinity Map

PO/CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	1	3
CO2	3	3	3	1	3	1	3
CO3	3	3	2	1	3	1	3
CO4	3	3	3	3	3	1	3
CO5	3	3	3	3	3	1	3

#### **Text book:**

1. *Vyuptakesh Sharan, International Business Concept, Environment and Strategy, Pearson Education*

#### **Reference books:**

1. *Francis Cherunilam, International Business, Text and Cases, Himalaya Publishing Company*
2. *Rathod, Export Management*
3. *O S Srivastava – International Business, Kalyani Publishers*

### **21BUS301A BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY 3 0 03**

**Objectives:** *The primary objective is to help students understand the relevance of ethics in their personal as well as professional life.*

#### **Course Outcomes (CO)**

- CO1:** To acquire a basic and clear understanding of philosophical ethics.
- CO2:** To understand the principles of moral decision making in global business.
- CO3:** To acquire clear understanding of an ethical organization, Corporate moral excellence, corporate code
- CO4:** To understand the concept of Corporate Social Responsibility.
- CO5:** To identify the trade-offs that face an ethical manager.

#### **Syllabus:**

**Unit 1 Business ethics - An overview**

Ethics: nature – objective - business ethics: nature – need – relationship between ethics and business - stages of ethical consciousness.

**Unit 2 Ethics in business in Indian perspective**

Importance of ethical behaviour in personal and professional life - law of karma – meaning - how it operates.

**Unit 3 The ethical organization and its corporate code**

The ethical organization - an overview – characteristics - corporate moral excellence – stakeholders’ corporate governance. Definition of corporate code - development of corporate code– implementation.

**Unit 4 Corporate Social responsibility & Environment ethics** Environmental issues in India – greening - greening initiatives - stakeholders - Internal stakeholders – employee – shareholders – management - External stakeholders – consumers – suppliers – creditors – competitors - community.

**Unit 5 Ethical Dilemmas** - workplace, functional areas & ethical issues in global business  
Dilemmas at work - ethical dilemmas: power - authority and trust – secrecy - confidentiality and loyalty - resolving dilemmas manager - employee. Ethical issues in: marketing – operations – purchase - human resource – finance - accounting and other functions. Multinational organization - reasons Company go global - ethical issues – political sales & marketing – advertising – technology - economics activities - regulatory actions in acquisitions of global business & social obligation.

**CO – PO Affinity Map**

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	-	-	-	-	-
CO2	3	3	-	-	2	-	-
CO3	3	3	3	2	2	-	-
CO4	3	3	-	-	-	-	-
CO5	3	2	1	3	-	-	-
CO6	3	2	-	-	-	-	-

**Text book:**

1. Hartman & Chatterjee, *Perspectives in Business Ethics*

**Reference books:**

- 1 John R Boatright, *Ethics and the conduct of business, Illustrations and supporting articles from business journals*

**21BUS302A**

**INTRODUCTION TO STRATEGIC MANAGEMENT**

**3 1 0 4**

**Objectives:** To appreciate the complexities of managing a formal organisation; to help develop analytical skills for identifying key strategic issues and formulating appropriate strategies given a firm's situation.

**Course Outcome:**

- CO1:** To understand the basic concepts in strategic management and the different phases in the process of strategic management.
- CO2:** To learn, how to formulate & evaluate the mission statements for companies and to analyse the micro & macro environment of business.
- CO3:** To be familiar with the tools for analysing the industry competition and to be critically aware of the factors involved in strategic decisions and thereby identify the general strategies of business and the ways to achieve it.
- CO4:** To be exposed to the various matrices used to generate alternative strategies for business and to develop the student’s skill to analyse and implement strategies at the single business unit level.
- CO5:** To understand the issues while implementing strategies at various levels of organization and to know the necessity of strategy supportive culture while implementing a strategy.

**Syllabus:**

**Unit 1 Strategic Concepts**

Meaning, definition – role – scope – importance - stages- key terms - strategic model – benefits - need for strategic planning -pitfalls of strategic planning - guidelines for effective strategic management – Strategic Business Units - vision and mission – meaning – need – importance – process – characteristics – components - vision vs mission - writing and evaluating good vision and mission statements.

**Unit 2 Internal Assessment and External Assessment**

Key internal forces - management audit - basic functions or activities that make up the different functional areas of business.

Key external forces - sources of external information - Porters five forces model of competition - cooperative vs competitive strategies.

**Unit 3 Strategies for Managing Business**

Types of strategies – integration – intensive – defensive - diversification. Strategies for competing in turbulent - high velocity market - means for achieving strategies – joint venture - merger/acquisition - first mover advantages - outsourcing.

**Unit 4 Strategy Analysis**

Three stage strategy formulation - SWOT matrix - SPACE matrix - BCG matrix - value chain analysis.

**CO – PO Affinity Map**

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO							
CO1	3	3	3	3	1	1	3
CO2	3	3	3	1	3	3	3
CO3	3	3	1	1	3	1	3

<b>CO4</b>	3	3	3	3	3	1	3
<b>CO5</b>	3	3	3	1	3	1	3

**Unit 5 Implementation Strategies, Strategies Review and Evaluation**  
Meaning - Strategy

formulation vs strategy implementation - matching structure with strategy - creating strategy supportive culture - challenges in strategy implementation.

**Text book:**

1. Fred R David, *Strategic Management Concepts and Cases*

**Reference books:**

1 V S P Rao And V Hari Krishna, *Strategic Management Text And Cases*

2 Amita Mital, *Cases in Strategic Management*

3 John A Pearce Ii and Richard B Robinson Jr., *Strategic Management: Formulation, Implementation and Control.*

4 Upendra Kachru, *Strategic Management Concepts and Cases.*

**21BUS304A**

**SUSTAINABLEBUSINESSADMINISTRATION**

**3 0 03**

*Objectives: Green business operations and sustainability are becoming increasingly important in the globaleconomyascompaniesattempttograpplewithcompetingpressuresinordertodeliver goods and services in an environment where scarce natural and energy resources, pollution regulations, population growth and climate change are driving corporate decision-making. Businesses who adapt to this new environment will be better positioned to succeed in the global economy where demand for “green” products is increasing exponentially. This subject is designed as a survey of green business operating principles, sustainability, and social responsibility issues that will impact decision-making of the business leaders of the future.*

**Course Outcome:**

CO1: To understand the environmental impact on business.

CO2: To appreciate the fundamental rights and duties and directive principles of the state

CO3: To be familiar with the different legislations and an awareness of environment policy of the state regarding industrial location.

CO4: To recognise the importance of environmental policy of the country.

CO5: To understand the utility of internet as a tool for environment protection

**Syllabus:**

**Unit 1**

Environment Impact on Business: Social, Economic, Political, Cultural, Legal and constitutional sub-systems of environment and their impact on Business.

**Unit 2**

Constitution of India: Fundamental rights and duties, Directive Principles of State Policy, 74th Amendment of the Constitution pertaining to local Governments.

### Unit 3

Introduction to Environmental Legislation: How the Parliament functions - Bill to Act to Rules. How a Bill is issued in parliament and how it becomes an Act, How a rule is notified/ Gazetted. Difference between Regulation, Law and Notification Bills. Introduction to Environmental Acts, Factory Act, Safety Related rules. Environmental Policy of the Government of India for Industrial Location with respect to ecology. The Command & Control Regime and The Economics Instruments Regime.

### Unit 4

Public Policy for Industry and Business: Environmental Policy of the Government of India and the working of the Ministry of Environment and Forests, Central Pollution Control Board, State Pollution Control Boards. Annual Report of the Ministry of Environment and Forests (current year).

### Unit 5

Internet and Environmental Management: Use of internet as a tool, Specific websites related to environmental management, Extracting latest updated information from related sites. Introduction to software packages for GIS and MIS Reference.

### CO – PO Affinity Map

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO							
CO1	3	3	2	3	3	3	3
CO2	3	3	2	3	3	3	3
CO3	3	3	2	3	3	3	3
CO4	3	3	2	3	3	3	3
CO5	3	3	2	3	3	3	3

#### **Text Book:**

1. *Government & Business Management – by Kumar & Ghosh*
2. *The Economics of Development and Planning – by M. L. Jhingan*
3. *Microeconomic Theory & Welfare Economics – by P. N. Chopra*
4. *Economic Development – Problems, Principles & Policies – by Benjamin Higgins.*
5. *Economic Development – Past & Present – by Gill*
6. *Economic Development of Business – by Dr. M. Adhikari*

### SEMESTER VI

Course Code	Course Title	L-T-P	Cr.
	ELECTIVE from Category 1	3 0 0	3

	ELECTIVE from Category 2	3 0 0	3
	ELECTIVE from Category 3	3 0 0	3
21BUS398A	Internship		15
	<b>Total</b>		<b>24</b>

## 21BUS398A

## INTERNSHIP

15Credit

It is oriented towards developing the skills, knowledge and attitudes needed to make an effective start as a member of the Management profession. Every student will have to do a assigned project work on a particular topic relevant to the area of their study. The final project evaluation will be done at the end of the semester on the basis of the dissertation submitted by the student duly signed by the project supervisor.

### Course outcome

Students will be able to learn

CO1. the selection of a particular project based on certain decisional criteria

CO2.use of data collection methods

CO3. analyse the collected data using statistical tools.

## Syllabus for electives

### Category I Data Analytics

21BUS451A	DATA ANALYSIS USING MICROSOFT EXCEL	3 0 0 3
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### Course Objective

- To help students to understand the techniques of analysis and conceptual framework of financial management.
- Develop knowledge on the allocation, management and funding of financial resources.

### Course Outcome

CO1: To understand the importance of Business Analytics.

CO2: To acquire the knowledge of Operations and Functions in Excel.

CO3: To acquire the knowledge of Statistical analysis in Excel.

CO4: To acquire the skills of Data Visualizations using Excel.

### Contents:

#### Module 1 - Introduction to Business Analytics (1 week)

Introduction – Benefits of Business Analytics, Types of the Data - Structured, Semi-structured and Unstructured, Applications areas of Business Analytics, Types of methods in Analytics – Descriptive, Diagnostic, Predictive and Prescriptive.

#### Module 2 – Working with Excel Functions and Charts (2 weeks)

Text Functions, Logical Functions, Lookup Functions, Math and Statistical Functions. Conditional Formatting, Charts and Graphs in Excel, Trend Lines Analysis.

#### Module 3 – Statistical Analysis with Excel (3 weeks)

Statistical Functions, Descriptive Analysis using Statistics functions in Excel, understanding and usage of **Data Analysis Tool pack** in Excel.

#### **Module 4 – What-if and Pivot Tables (2 weeks)**

What-if analysis – Data Tables, Scenario Manager, Goal Seek, Crating Pivot Tables and Charts, Power Pivot.

#### **Module 5 – Building Dashboard using Excel (1 week)**

Advanced Graphs in Excel, Advanced Conditional Formatting in Excel, Dashboard Building.

#### **References**

1. Manish Nigam – Advance Excel 2019 Training Guide: Tips and Tricks To Kick Start Your Excel Skills – BPB Publications; First edition
2. L. Winston Wayne – Microsoft Excel 2019: Data Analysis and Business Model – PHI Learning Pvt.

<b>21BUS452</b>	<b>DATA VISUALIZATION USING POWER BI</b>	<b>3 0 0 3</b>
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#### **Course Objective**

- To help students to understand the techniques of data Visualization with help tool Power BI.
- Develop knowledge on the Data Visualization and skill of storytelling from data.

#### **Course Outcome**

CO1: To understand the data visualization techniques using Power BI tool

CO2: To understand the usage of Power BI for Data representation.

CO3: To acquire the skills of Storytelling from data and communicating using Data.

#### **Module 1 - Introduction to Data Visualization (1 week)**

Introduction to Data Visualization, Types of Data, Data Visualization designing strategies and principles.

#### **Module 2 – Introduction to Tool Power BI (2 Weeks)**

Introduction to Power BI, Types of services offered by Power BI, Setup Power BI Desktop Application, Interface of Power BI, Importing Data into Power BI from various Sources. Joining and Blending Data. Connecting to Live Data.

#### **Module 3 – Story telling through Data using Power BI (3 Weeks)**

Representing and visualizing multiple variables, Types of plots, Understating the suitability of the graphs with respect to data. Visualising multiple dimensions in 2D.

#### **Module 4 – Dashboards and Communicating using Data Visualisation in Power BI (3 Weeks)**

Data Analysis, understanding metrics and scorecards, Building dashboards and automation, Advanced Interactive visualization.

#### **References**

1. Cole Nussbaumer Knaflic – Storytelling with Data Visualization Guide for Business Professionals – 1<sup>st</sup> edition, Wiley.
2. Alberto Ferrari and Marco Russo – Introducing Microsoft Power BI, Microsoft Press.
3. Alberto Ferrari and Marco Russo - Analysing the Data with Microsoft Power BI and Power Pivot for Excel – 1 January 2019, Microsoft Press.

<b>21BUS453A</b>	<b>TABLEAU FOR BUSINESS INTELLIGENCE</b>	<b>3 0 0 3</b>
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#### **Course Objective**

- To help students to understand basics of Tableau and its application
- Develop knowledge in the domain of data analytics and improve presentation skills using Tableau.

### Course Outcome

- CO1: To understand the business intelligence using Tableau  
 CO2: To understand the process of extraction and formatting of data  
 CO3: To know the formulas and calculations using Tableau  
 CO4: To improve the data visualisation using Tableau

### Contents:

#### Module I- Introduction to Tableau

Data Visualization-Business Intelligence tools-Downloading Tableau-Introduction to Tableau-set up-Introducing Tableau file and data types- data terminologies – navigation- menus - Connecting to data source (Excel, Text Files)-data view - Connecting to Databases - Displaying the data underlying a workbook Adding, duplicating, and renaming worksheets-Reordering, clearing, and deleting worksheets- Changing a worksheet’s tab colour-Saving your changes-Saving your workbook

#### Module II– Data Extractions and formatting

Working with Data- extracting – applying extract filters – field operations – Meta data- data joining – data blending. Formatting - Dashboard Development-Sharing - Presenting Tableau operators and built-in functions-Creating a calculated field-Creating a calculated field on a shelf-Adding a table calculation- Using LOD expressions-Creating calculations in dialog boxes

#### Module III – Functions and Calculations

Calculating averages, medians, minimums, and maximums- Displaying the Summary Card- Calculating percentages of a table total- Forecasting future values -Sorting based on a field’s values-Combining fields to sort by more than one criteria-Creating a selection filter-Creating a wildcard filter-Creating a condition filter-Creating a top filter-Adding a Quick Filter to a worksheet-Editing, clearing, and deleting filters- Filtering data using parameters-Editing and deleting parameters

#### Module IV – Group Editing

Defining a group-Defining a group for “other” values-Finding members of a group-Editing and deleting groups-Defining a set-Creating summaries using sets-Combining sets-Editing and deleting sets.

#### Module V – Data Visualisation

Pivoting data-Creating Histograms, line charts, pie chart , bar chart , scatter plots, Tree maps, word clouds and bubble charts. Creating Pareto charts, Waterfall Charts-Bump Charts-Funnel Chart-Adding a text box to a chart-Formatting chart elements-Changing the colour sequence in charts-Adding a trend line to a chart-Forecasting

#### Reference:

- Getting Started with Tableau 2019.2 by Tristan Guillevin
- Mastering Tableau 2019.1 by Marleen Meier, David Baldwin
- Tableau: Creating Interactive Data Visualizations
- Tableau creating interactive data visualization by Jen Stirrup

### CATEGORY 2: DIGITAL MARKETING AND SALES

21BUS461A

INTRODUCTION TO DIGITAL MARKETING

3 0 0 3

### Course Objective:



To introduce the students to the world of digital marketing; to enable them to develop digital marketing strategy and to equip to face the competition within the industry and to come out with successful digital marketing plans and campaigns.

**Course Outcomes:**

1. Translate some of the key marketing and business models that will help to shape your digital marketing strategy.
2. Review the history of digital marketing to give some perspective to your digital strategic plan.
3. Discuss the opportunities and risks of integrated digital marketing.
4. Outline an approach to developing a digital marketing plan.
5. Explain the key digital marketing activities needed for competitive success

**Contents:**

**Module 1:**

Introduction to Digital Marketing - Importance of digital marketing - Difference between traditional and digital marketing - Recent Trends and Current Scenario of the industry - Digital Marketing as a Tool of Success for Companies - Digital marketing to increase sales - Case studies on digital marketing strategies.

**Module 2:**

Website Planning and Creation – Generating Leads for Business through Websites – Content Development – Search Engine optimization (SEO) – Design Elements for Websites

**Module 3:**

Social Media Marketing – Driving Traffic to Company’s Websites - Paid Advertisements on Social Media Platforms like Facebook, Instagram, YouTube and more – Effective Social Media Strategies – Targeting Right Audience – Social Media Campaign – Cost -per – Click(CPC) – Cost – per – View (CPV), Cost – per – Impression (CPM).

**Module 4:**

Digital Media Planning - Determining When, Where and How often to Advertise to Maximize Conversions and ROI - Media Buying – Types - Cost-per-Install (CPI) - Cost-per-Order (CPO) - Cost-per- Acquisition (CPA) - Click-through-Rate (CTR)

**Module 5:**

Email Marketing – Communicating to Potential Consumer – Types of Email – Creating Appealing Emails - How to Build the Right Subscriber List - Build a Database by Segmenting Based on Demographics - Mode of Acquisition - Target Group - Email Marketing Tools - Software to Design Attractive Emails – Automated Emails – Extracting Information from Email Campaign Analytics.

**Reference :**

1. Marketing 4.0: Moving from Traditional to Digital by Philip Kotler, [Iwan Setiawan](#), [Hermanwan Kartajaya](#) – John Wiley & Sons
2. Fundamentals of Digital Marketing by [Puneet Bhatia](#) - Pearson

**Course Objective:**

To understand different types of advertisements and key players in advertising industry. To recognize the need of ethics in advertisement and to develop decision making capacities. The students will learn effective sales promotion techniques and to manage sales forces successfully.

**Course Outcomes:**

1. Describe different types of advertisement and identify key players in advertising industry.
2. Identify and make decisions regarding the most feasible advertising appeal and media mix.
3. Conduct pre-testing, post testing and concurrent testing of ads to determine their effectiveness.
4. Identify the dealer-oriented promotion techniques, customer-oriented promotion techniques and the salesmen oriented promotion techniques.
5. Explain the steps involved in sales force management.

**Contents:**

**Module 1:**

Overview of Advertising Management: Introduction, Meaning and Framework of Advertising; Defining Advertising; Advertising to Persuade the Buyer; Importance of Advertising in Marketing; Role of Advertising in Marketing Mix and Positioning; Advertisers and Advertising Agencies; Choosing an Advertising Agency

**Module 2**

Structure of an Advertising Agency: Introduction, Overview of an Advertising Agency; Departments of an Advertising Agency, Creative department, Media department, Client servicing department, Marketing research department; Ancillary Services; Interfacing with Client's Organisation; Integration of Services

**Module 3**

Advertising Budgets: Introduction, Factors Influencing Budget Setting, Typical Spending Patterns, Common Budgeting Approaches, Budgeting Methods, Decision Support System (DSS), Structure of DSS, Allocating the Marketing Communication Budget

**Module 4**

Laws for Protection against Malpractices: Introduction, Civil and Penal Codes Applicable to Advertising; Laws Relating to Intellectual Property Rights; Consumer Protection and Consumer Protection Act, 1986; The Monopolies and Restrictive Trade Practices Act, 1969; A Note Regarding Comparative Advertising; Regulation Governing Broadcast Media Advertising

**Module 5**

Sales Promotion: Introduction, Meaning and Importance of Sales Promotion; Strengths and Limitations of Sales Promotion; Difference between Sales Promotion and Advertising; Tools and Techniques of Consumer Sales Promotion; Trade Promotions; Organising Sales Promotion Campaigns

**Reference :**

1. Scientific Advertising by [Claude C Hopkins](#) – Cosimo Classics
2. Advertising & Sales Promotion by Pankhuri Bhagat – SBPD Publishing House

**Course Objective:**

The course will help the students to identify the need of social media marketing and its significance in this fast-moving era. Also, the course will enable them to recognize the cutting edge advantage of the application of social media marketing in different industries, across the globe.

**Course Outcomes:**

1. To identify and recognize the need of social media marketing.
2. To learn about various social media platforms, how they function, and what role they play in marketing
3. To update the fast-changing technologies related to social media, to address the audience.

4. To understand the competitive edge created by social media marketing.
5. To analyze the business environment and formulate marketing strategies.

**Contents:**

**Module 1:**

Social Media Marketing - Throwing a Great “Party” on Social Media - Identifying Goals for Social Media Marketing such as eWOM - Customer Evangelists - Building a Content Marketing Machine

**Module 2:**

Facebook Marketing - The Structure of Facebook: Pages and Profiles - Understanding Edgerank and Interactivity - Page Set up and Posting Rhythm - Leveraging Facebook Advertising

**Module 3:**

LinkedIn Marketing - The Structure of LinkedIn: Profiles, Pages, Groups, and a Social Rolodex - Optimizing LinkedIn Profile - Using LinkedIn as a Social Rolodex Preliminary Syllabus - LinkedIn Pages, Groups, and Other Opportunities

**Module 4:**

Twitter, Instagram, and Pinterest - Twitter: Of @ signs and # hashtags - Instagram: Twitter for Pictures - Pinterest: The Concept of the Idea Board

**Module 5:**

YouTube Marketing - YouTube and the Video Revolution - The Three Uses of Video: Supportive, SEO, and Viral - YouTube Channel Basics and Video Tips

**Reference Books:**

1. Social Media Marketing by Michael R. Solomon – Pearson
2. Social Media Marketing All-in-One for Dummies by Zimmerman Jan - John Wiley & Sons Inc

**CATEGORY 3: BANKING AND FINTECH**

21BUS471A

INNOVATIONS IN BANKING

3 0 0 3

**Course Objectives**

- 1) This course is framed focusing on educating students on the recent trends and innovations in the Banking sector. Topics covered include digital banking, IoT, Recent trends, Datamining, cyber security, and cyber threats.
- 2) The students can understand the cyber security threats, examine the types of frauds and threats, explore methods of fraud detection and prevention, and increase their ability to recognize potential fraudulent situations.
- 3) To educate the students on how Customer Relationship Management has changed in Digital banking

**Course Outcome**

- CO 1: To understand the basic concept of Innovative Banking along with various functions and objectives, qualities of Innovations in Banking
- CO 2: To have a basic understanding about various types of technologies in Banking
- CO 3: To equip with the knowledge of cyber security detecting cyber fraud.
- CO 4: To understand the importance of Digital Banking and cashless payments
- CO 5: To find out the importance of Banking technology management.

**Contents:**

**Module 1 - Introduction to Digital Banking**

**Introduction** - Meaning- Definition- Need for digital Banking-Advantages to customers and Banks- Dimensions of Digital Banking -Trends in Information technology -Recent development in Banking - usage and impact of IT in banking- ICT based banking products- Role of IDBRT-E-Banking in India

**Module 2 –Cash Less Payments**

Cash less payments- meaning&benefits -methods (cards, USSD, AEPS, UPI, point of sale) NFC cards- wallet platform- E-KYC- features of E-KYC services- Aadhaar based payment UIDAI- ASAs- AUA- NEFT- smart cards- cyber security for digital payment.

### **Module 3 – Bank Technology Management and CRM**

Meaning of banking technology- role of ICT in banking- centralised banking services- Data mining- Application of data mining in banking- - SWIFT (Society for Worldwide Interbank Financial Telecommunication-CRM- Meaning- definition- role of CRM in banking- CRM in a digitalized environment- current status of e-CRM in banks- e-CRM techniques- benefits of eCRM- data warehousing and data mining- analytical CRM- customer retention-CRM through data mining

### **Module 4 – Cyber Securities**

Information security- software based security systems hardware based security systems (smart card, M chip)- authentication methodologies and security measures (password protection- smart cards- biometric characteristics)- encryption and security- customer confidentiality- regulatory environment of internet banking.

### **Module 5 – Cyber Security Threats**

hackers- techniques used by the hackers- phishing- pharming- key loggers- screen loggers- phishing Trojans- transaction poisoning- card related fraud- site cloning- false merchant site

### **Reference**

1. New Innovation in Banking Sector, Rabi Narayan Misra & BPN Reddy, Publisher: Discovery Publishing Pvt.Ltd
2. Innovations in Banking Timothy Morris Publisher: Taylor & Francis Ltd,
3. Restructuring and Innovation in Banking Claudio Scardovi Publisher : Springer; 1st ed. 2016 edition (13 October 2016) ISBN-10 : 331940203X ISBN-13 : 978-331940203

21BUS472A

FORENSIC ACCOUNTING AND FRAUD MANAGEMENT

3 0 0 3

### **Course Objectives**

- This course explores the forensic accountant's role in today's economy. Topics covered include fraud detection and fraud investigation techniques, valuation of closely held businesses, lost profits analyses, and various types of litigation support services.
- Fundamental legal concepts governing expert witness testimony are also examined, and students are required to quantify economic damages in cases.
- The students are able to understand both the pervasiveness and the causes of fraud and white-collar crime in our society, examine the types of fraud and fraud schemes that affect business enterprises, explore methods of fraud detection and prevention, and increase their ability to recognize potential fraudulent situations.

### **Course Outcome**

CO 1: To understand the basic concept of forensic accounting along with various functions and objectives, qualities and responsibilities of a forensic accountant

CO 2: To have a basic understanding about various types of fraud and fraudster

CO 3: To equip with the knowledge of detecting financial frauds.

CO 4: To understand the importance of investigation in fraud detection process

CO 5: To find out the importance of fraud prevention in an organisation.

### **Contents:**

#### **Module 1 - Introduction to Forensic Accounting**

**Introduction** - Functions and objectives of forensic accounting - Responsibilities of the qualified forensic accountant - Qualities and characteristics of the effective forensic accountant - Auditing in forensic accountancy - Differences between various types of fraud - Importance of proactive fraud prevention.

### **Module 2 –Types of Fraud**

Nature of Fraud - Why People Commit Fraud - Fighting Fraud Prevention - Fraud Detection – Recognizing the Symptoms of Fraud; Data-Driven Fraud Detection- Fraud Investigation - profiling and exploration of fraudsters - ranging from low-level fraudulent activity to the highest-level cases of criminal fraud - Different types of Frauds – Cash Fraud - Inventory Fraud - Accounts Payable Fraud - Accounts Receivable Fraud - Payroll Fraud - Revenue Recognition Fraud

### **Module 3 - Fraud Detection Techniques**

Importance of taking a proactive approach to fraud-Detection and prevention - Introduction to revenue recognition detection - Financial statement fraud and several key fraud risk factors

### **Module 4 - The Investigative Process**

Fundamentals of the investigative process - Importance of detecting fraudulent activity at the earliest possible stage

### **Module 5 - Fraud Prevention**

Fraud policy and the enforcement of ethics - Effective methods for preventing fraud in a variety of settings

### **References**

1. Forensic Accounting and Fraud Examination by William Hopwood, Jay Leiner and George Young, McGraw-Hill Companies, Inc. (2011) - ISBN 0078136660
2. Forensic Accounting for Dummies, Frimette Kass-Shraibman and Vijay Sampath, Wiley Publishers
3. A Guide to Forensic Accounting Investigation, Thomas Golden, Steven Skalak and Mona Clayton, Wiley Publishers
4. Forensic Accounting and Fraud Examination, Mary-Jo Kranacher, Richard Riley and Joseph Wells, Wiley Publishers
5. Financial Shenanigans – How to Detect Accounting Gimmicks & Fraud in Financial Reports, Howard Schilit, McGraw Hill Publishers
6. Litigation Services Handbook – The Role of the Financial Expert, Roman Weil, Michael Wagner and Peter Frank, Wiley Publishers

### **Course Objective:**

This paper intends to provide basic skills to operate in stock market and the ways of investing in it. It will enable the student to take up investment in stock market independently.

### **Course Outcome:**

CO1: To get a reasonable exposure in the matters relating to capital markets

CO2: To study about the securities market in India

CO3: To study about mutual funds

CO4: To study about credit rating agencies in India

CO5: To study about the new issue markets

CO6: Students will be able to open a D-mat account and buy & sell securities

## **Contents**

### **Module 1**

Introduction: Concept of capital market – importance and role – components of a capital market – Government Securities Market – foreign exchange market – derivatives market – concept of money market – distinction between capital market and money market – money market institutions

### **Module 2**

Securities Market in India: Origin and emergence of the securities market – types of securities – history of stock exchange in India – trading in a stock exchange – procedure of listing shares – investment environment – sources of investment information for existing and new investors. New issue market- functions-steps to be followed in floating a new issue

### **Module 3**

Types of Investment – Equity Shares, IPO/ FPO, Bonds. Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information. Role of Stock Exchange, Stock exchanges in India: BSE, NSE, MCX. Buying and selling of stocks: using brokerage and analysts' recommendations. Use of limit order and market order.

### **Module 4**

Background on Mutual Funds: Advantages of investing in Mutual funds. Motives of mutual fund investments, Net Asset Value, Types of Mutual funds: Open ended, close ended, equity, debt, hybrid, money market, Load vs. no load funds, Factors affecting choice of mutual funds. CRISIL Mutual Fund Ranking and its Usage.

### **Module 5**

Credit rating – credit rating agencies in India-CRISIL-IICRA-CARE-limitations of rating.

### **Reference:**

1. Gordon and Natarajan – Financial Markets and Services, Himalaya Publishing House
2. Clifford Gomez – Financial Markets, Institutions and Financial Services, PHI
3. Punithavathy Pandian – Financial Services and Markets, Vikas
4. Bharati V Pathak – The Indian Financial System: Markets, Institutions and Services, Pearson.
5. G. S. Batra – Financial Services and Markets, Deep and Deep Publication