



St. Joseph's University  
#36, Lalbagh Main Road, Bangalore 560027

DEPARTMENT OF MANAGEMENT

# Bachelor of Business Administration in Strategic Finance

## Curriculum

Based on SEP Framework

2024-2025 onwards

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## 1 ABOUT THE UNIVERSITY

St. Joseph's University, Bangalore is one of the oldest colleges in the state of Karnataka with a history of more than 138 years. St. Joseph's university has around 300 teaching and non-teaching staff and more than 6000 students. In May 2018, St Joseph's University was approved under Rashtriya Uchchatar Shiksha Abhiyan (RUSA) to upgrade from the existing autonomous college through State Public University Act.

### VISION

St. Joseph's University's objective is to prepare men and women for the service of others, especially the poor and the oppressed. We provide opportunities to the students to critically understand society and its structures so that education will assist them in working for a humane and just society. Stress is laid on academic excellence, character formation and social concern.

### MISSION

1. Academic Excellence: Studying subjects is a major task. All the necessary facilities are made available for students like reading room, good library and computer lab with internet facility to assist them in the same.
2. Character Formation: Character development is an essential aspect of education. A person is what his/her values are. Your character includes your behavior, your values and attitudes to life and to others and the way you face life. Building up character, a sense of hard work, perseverance, honesty, integrity, sensitivity to others and universal love that embrace all people, cutting across barriers of language, religion and caste.
3. Social Concern: The Management has made a policy of admitting, as far as possible, students from the socio-economically marginalized groups. It is the vision of the college to train students who are socially conscious and ready to stake their lives for the oppressed and the exploited. Our task as educators is to create in the student a deeper understanding of oneself and to change the world by creating plentiful opportunities for personal and social growth and total development. For the members of the Society of Jesus, education is not a commercial activity. It is a mission.

Our mission is to build up a group of young men and women who would be agents of change in society and work towards a secular world of fraternity, equality, and justice.

## 2 SCHOOL OF BUSINESS

The School of Business at St. Joseph's University provides an enabling environment to help its students stand out both academically and in shaping them to an overall balanced personality both in terms of the college's vision and today's competitive environment. Since its commencement, the Department has continuously evolved offering diverse programs in the field of business studies. The Department aims at a holistic and integral formation of its students, fostering in them a spirit of academic excellence, character formation and social concern, shaping them to become "men and women" for others. The department strives to equip in its students' skills required to face the challenges of a dynamic business world.

- Vision: To impart value-based quality education to serve the ever-changing global needs in the field of commerce by preparing men and women who will be agents of change.
- Mission: School of Business strives to provide quality Commerce education by adopting effective teaching-learning processes along with developing the required values, skills and attitudes to create business leaders with a passion for the world of business who will understand the economic, social, and global context of business.

### 3 PROGRAM PROFILE

- BBA (Strategic Finance) The Programme integrates a bachelors programme in Business Administration with the globally recognized Certified Management Accountant (CMA) certification offered by the Institute of Certified Management Accountants (ICMA), the certification division of IMA, USA. The CMA program is offered the authorised CMA partner Miles Academy. On successful completion of the programme, students will get the BBA degree through St. Joseph's College and CMA certification will be awarded by ICMA on fulfilment of educational requirement and professional requirement. This unique programme is designed to familiarize students with the finance decision- making process and working of financial markets. The programme helps students to:
  - ☞ Learn the advanced technical tools, analytical skills and creative outlook which are essential to be successful in the financial world
  - ☞ Apply current theory and analytical techniques to real finance industry situations
  - ☞ The program is designed to provide students with the expert level knowledge of financial planning, analysis, control, decision support, and professional ethics and the working level knowledge of general management subjects.
- Duration: 3 years (6 semesters). A student successfully completing Three (03) years of the program will be awarded a Bachelor's Degree in Business Administration in Strategic Finance (B.B.A- SF).
- Eligibility for admission: Candidates who have completed Two years Pre–University course of Karnataka State or its equivalent are eligible for admission into this course as notified by the University from time to time. Further, a candidate applying for the program must meet the prescribed performance level in admission interview and admission entrance (if applicable).

#### Program EDUCATIONAL OBJECTIVE [PEOs]

1	The three year BBA program aims at developing a student's intellectual ability, executive personality, and management skills through an appropriate blending of business and general education.
2	To make sustained efforts for the holistic development of the students and thereby empower them to ably faced the challenges posed by changing business environment
3	The program also seeks to prepare students to be job-ready or drive entrepreneurship initiatives or higher education in business at home and abroad.
4	To inculcate a spirit of Ethics and Social Commitment in the personal and professional life of management graduates so that they add value to the society.

**PEOs TO MISSION STATEMENT MAPPING**

MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4
1. Academic Excellence	H		M	
2. Character Formation	M	H	L	
3. Social Concern				H

H=High | L= Low | M=Moderate

**PROGRAM OUTCOMES (POs)**

1	PO1	Acquire knowledge of management practices, skills in functional areas of business and legal and ethical aspects of business administration.
2	PO2	Analyze qualitative and quantitative problems by collecting, analyzing data using mathematical, statistical and ICT to solve complex business problems.
3	PO3	Demonstrate entrepreneurial traits to start and manage their innovative businesses to cater to the needs of consumers and society at large.
4	PO4	Exhibit critical thinking skills in solving managerial issues & problems arising due to changes in the business environment.
5	PO5	Demonstrate people skills, communication skills, personality traits, professionalism, social and emotional intelligence and also exhibit a spirit of cooperation, leadership, and teamwork to accomplish pre-defined goals.
6	PO6	Awareness of social responsibility and issues that business enterprises must address, including business ethics, cultural diversity and ecological concerns.

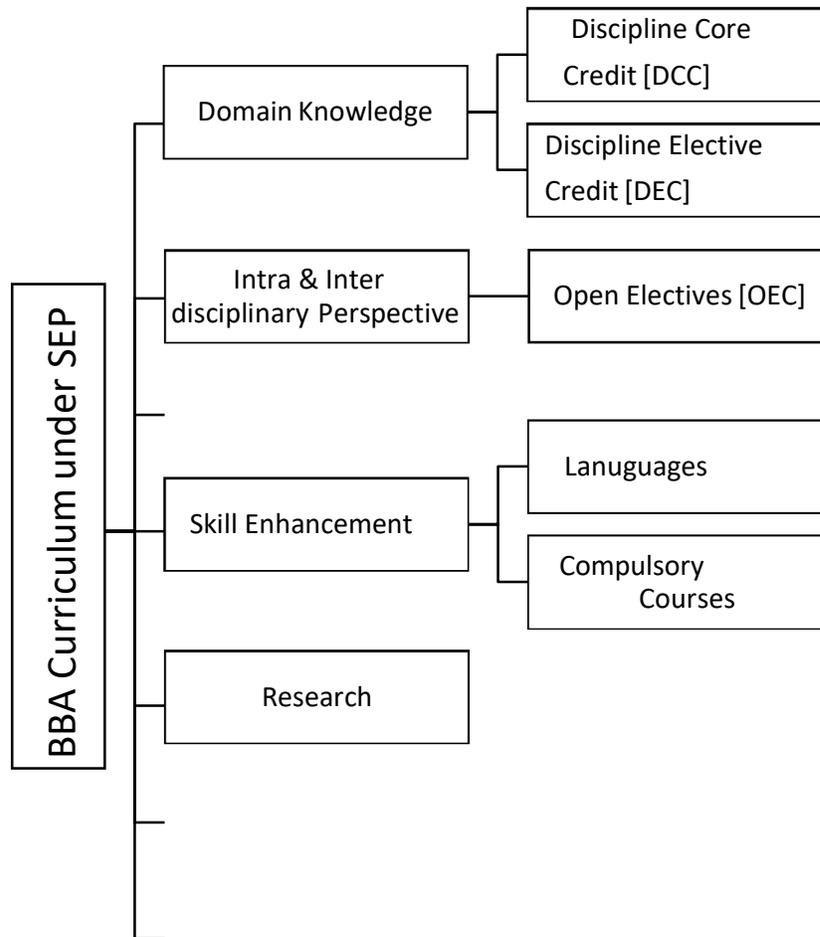
**POs TO MISSION STATEMENT MAPPING**

<b>MISSION STATEMENTS</b>	PEO1	PEO2	PEO3	PEO4	PEO5	PEO6
1. Academic Excellence	H	H	H			
2. Character Formation	M	L	M	H	H	L
3. Social Concern	M		L	L		H

H=High | L= Low | M=Moderate

## 4 BBA – STRATEGIC FINANCE CURRICULUM

Conceptual comprehension must be emphasized through pedagogies that encourage communication, debate, research, and cross-disciplinary and interdisciplinary thinking. The curriculum is developed on the Outcome-Based Education. Outcome-based education defines Program Educational Objectives (PEOs), Program Objectives (POs) and Course Objectives (COs) for every program and student progression is assessed based on their achievement status.



\*Refer glossary section for description of these terms.

## 5 BBA PROGRAMME STRUCTURE

The program shall be structured in a semester mode with Certification, Diploma and Basic Bachelor Degree at the completion of first, second and third years, respectively.

## 6 GLOSSARY

1. **Discipline Core Credit [DCC]:** A Major discipline is the field in which a student focuses during the course of his/her degree. A course in a discipline, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course. The core courses aim to cover the basics that a student is expected to imbibe in that particular discipline. They provide fundamental knowledge and expertise to produce competent, creative graduates with a strong scientific, technical and academic acumen.
2. **Discipline Elective Courses [DEC]:** Elective Course is a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or enables an exposure to some other discipline/ subject/domain or which nurtures the candidate's proficiency/skill. Elective courses offered under the main discipline are referred to as Discipline Specific Electives. These courses provide more depth within the discipline itself or within a component of the discipline and provide advanced knowledge and expertise in an area of the discipline.
3. **Open Elective Courses [OEC]:** These courses can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill.
4. **Skill Enhancement Courses:** Skill enhancement courses are the generic skill courses which are basic and needed to all to pursue any career. These courses ensure progression across all careers.
  - a. Languages: Languages provide the medium of fresh and free thinking, expression and clarity in thought and speech. It forms as a foundation for learning other courses. Helps fluent communication.
  - b. Compulsory Course: Compulsory Courses enable students to develop a deeper sense of commitment to oneself and to the society and nation largely. These courses will supplement in better understanding of how to integrate knowledge to application into a society.
  - c. Skill Based Course: These courses are designed to provide practical exposure to students and equip students with relevant skills required for professional and personal growth.
5. **Practical Knowledge/ Dissertation [with Viva voce] or Internship / Research :** Practical knowledge is considered as a special course involving application of knowledge in solving / analysing / exploring a real-life situation / difficult problem/ data analysis. Project Work has the intention to provide research competencies at Undergraduate level. It enables to acquire special/ advanced knowledge through supplement / support study to a project work. Candidates shall carry out Research work on his/her own with an advisory support by a faculty member to produce a dissertation/ project report.

**Key terms with reference to OBE Framework:**

1. Program: An educational programme in Business Administration leading to award of Degree. It involves events/activities, comprising of lectures/ tutorials/outreach activities/ project work/viva/ seminars/ internship/ assignments/ presentations/ self-study/ quiz etc., or a combination of some of these.
2. Course: Refers to usually referred to as 'subjects' and is a component of a program. All Courses need not carry the same weight. Courses should define learning objectives and learning outcomes. A Course may be designed to comprise lectures/ tutorials/ laboratory work/ fieldwork/ outreach activities/project work/ vocational training/ viva/ seminars/ term papers/assignments/ presentations/ self-study/quiz etc. or a combination of some of these.
3. Credit: Credits represent the number of hours of learning that have been or need to be undertaken in each course of study.
4. Outcome-Based Education (OBE): An approach to education in which decisions about the curriculum are driven by the outcomes the students should display by the end of the course- professional knowledge, skills, abilities, values and attitudes- rather than on the educational process.
5. Programme Educational Outcomes: PEOs are statements that describe the Institution's Mission Aligned with the program.
6. Program Outcomes: POs are statements that describe what the students graduating from any of the educational Programmes should be able to do.
7. Course Outcomes: COs are statements that describe what students should be able to do at the end of a course.

## 7 PROGRAM PEDAGOGY

Our teaching pedagogy is uniquely devised keeping in consideration the potential of every student so that it may cater to the needs of students at every level from brilliant, mediocre to average. The pedagogy used by our course instructors encourages independent thinking and helps the students develop holistic perspectives, strong domain knowledge, contemporary skills-set and a positive attitude.

Classrooms Methodologies	Beyond Classroom	Industry Exposure
1. Classroom learning	1. Conferences	1. Internships
2. Use of multimedia (PowerPoint presentation, audiovisuals).	2. Projects	2. Industrial visits
3. Case studies	3. Seminars and workshops	3. National and International study tours
4. Games and group activities	4. Development programs	
5. Roleplay	5. Fests and competitions	
6. Guest lectures	6. Learning exchange programs	
7. Assignments & quizzes	7. Research-based assignments	
	8. Outreach and drives	

## 8 PROGRAM ASSESSMENT

Being in an Autonomous system, the college has adopted the Credit Grade Based Performance Assessment (CGPA). The course gives 40% weightage to Continuous Assessment (CA) comprising of Centrally Organized Mid Semester Test and other exercises such as quiz, seminars, assignments, etc. and 60% weightage is given to End semester Examinations.

Students must score a minimum of 35% / 21 marks in their End Semester Examination (ESE). The End Semester Examination (ESE) will be held for 2 hours & for 60 marks. Students must score a minimum of 40% in aggregate of the CIA+ESE in each paper, as minimum marks for passing.

Components of Continuous Assessment		
Assessment methods	Remarks	CA marks
Mid-semester examination	<ul style="list-style-type: none"> <li>▪ One hour examination</li> <li>▪ 25 marks written examination</li> <li>▪ Centrally organized test</li> </ul>	20
Assignment and tasks	Decided by the course instructor Activity 1 (Within the 7th Week) Activity 2 (Within the 12 <sup>th</sup> Week)	20
	TOTAL	40

## GUIDELINES FOR QUESTION PAPER SETTING AND SCHEME OF EVALUATION

- ☞ End semester Examination Question Paper Pattern. Time: 2 hours. Maximum marks: 60. The evaluation system comprises of both internal faculty for question paper setting and for valuation of papers.
  - ☞ Question papers received will go through the Board of Examiners for scrutiny for content, the suitability of marks, the inclusion of topics and typographical / mistakes and language.
1. Section A: Conceptual (5x2 marks = 10) 5/6 questions: In this section, questions seek to test a student's conceptual knowledge of the subject and fact retaining abilities
  2. Section B: Analytical (4x5marks = 20) 4/5 questions: Questions in this section are to test whether students can analyze.
  3. Section C: Descriptive (2x10 marks =20) 2/3 questions: In this section, students are required to use a combination of facts, concepts, theories and judgment to explain the subject matter. Writing skills are also tested in this section.
  4. Section D: Case Study/ Compulsory Question (1 x 10 marks = 10): This section tests a student's ability to practically apply their theoretical knowledge of the subject. For papers, theory-based papers, either a case study of compulsory questions can be asked. For practical based papers, questions are numerical in nature.

## 9 COURSE MATRIX

#	Course Code	Course Title	Course Type	Hours per Week	Credits	
SEMESTER I	1	Language I	L 1	3	3	
	2	Language II	L 2	3	3	
	3	BASF1124	Financial Accounting	DCC	4	4
	4	BASF1224	Business Economics	DCC	4	4
	5	BASF1324	Financial Planning and Performance	DCC	4	4
	6		Compulsory Course – Environmental Studies	CC	2	2
			TOTAL CREDITS		20	
SEMESTER II	1	Language I	L 3	3	3	
	2	Language II	L 4	3	3	
	3	BASF2124	Quantitative Methods and Techniques for Business Decisions	DSC	4	4
	4	BASF2224	Human Resource Management	DSC	4	4
	5	BASF2324	Financial Reporting	DSC	4	4
	6		Compulsory Course – Indian Constitutional	CC	2	2
			TOTAL CREDITS		20	
SEMESTER III	1	Language I	L5	3	3	
	2	Language II	L6	3	3	
	3	BASF3125	Marketing in Digital Era	DCC	4	4
	4	BASF3225	Financial Analytics and Control	DCC	4	4
	5	BASF3325	Financial Decision Making-I	DCC	4	4
	6		Course from the Selected Elective	OEC	2	2
			TOTAL CREDITS		20	

SEMESTER IV	1		Language I	L7	3	3
	2		Language II	L8	3	3
	3	BASF4125	Banking Operations	DCC	4	4
	4	BASF4225	Business Research Methods	DCC	4	4
	5	BASF4325	Financial Decision Making-II	DCC	4	4
	6		Course from the Selected Elective	OEC	2	2
			TOTAL CREDITS		20	

<b>ELECTIVES-I</b>			
#	Elective	Subject	SEP
1	BAE3125	Quick Commerce	III SEM
2	BAE3225	Design Thinking in Management	III SEM
3	BAE3325	Business and Corporate Etiquette	III SEM
<b>ELECTIVES-II</b>			
#	Elective	Subject	SEP
1	BAE4125	Event Management	IV SEM
2	BAE4225	Family Business Management	IV SEM
3	BAE4325	Sustainable Business and Finance	IV SEM

# First Semester

Department of Management						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BASF1124	<b>FINANCIAL ACCOUNTING</b>	60 Hours	DCC	4 Hours a Week	4

Course Objective/s:	To acquaint students with the accounting concepts, tools and process.
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**Course Outcomes**

CO1	Retrieve fundamental accounting concepts and standards
CO2	Demonstrate the accounting process & prepare Journal, Ledger & Balancing of Accounts
CO3	Execute various types of Subsidiary Books & prepare a Bank Reconciliation Statement
CO4	Summarize accounting process in conversion of single entry into double entry
CO5	Describe and implement accounting for current assets and non- current assets

Reference Books:

#	Title	Author/s	Publisher
1	Accounting for Manager	Bhattacharya	Vikas publication
2	Fundamentals of Accounting & Financial Analysis	Chowdary	Pearson Education
3	Financial Accounting	R.L. and V.K. Gupta	Sultan Chand
4	Basic Financial Accounting	Jain S P & Narang	Kalyani Publishers
5	An Introduction to Accountancy-	Maheshwari	S Chand

Learning by Doing activities [8 hours]

COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H			L		
2	H	H	M	H		
3	H	H			L	
4	H	H		H		
5	H	H	L			

H=High | L= Low | M=Moderate

<b>Unit 1</b>	<b>INTRODUCTION TO FINANCIAL ACCOUNTING</b>	<b>06 Hours</b>
Accounting: Nature, Objectives and functions of Financial Accounting. Accounting Principles, Concepts & Conventions - GAAP (Concept only). Accounting standards: Definition – importance – Standard setting in India –A brief introduction to IND AS, IAS and IFRS.		
<b>Unit 2</b>	<b>ACCOUNTING PROCESS</b>	<b>10 Hours</b>
Meaning – Process of Accounting – Kinds of Accounts – Rules - Transaction Analysis – Journal –Ledger Balancing of Accounts – Trial Balance (Problems). Rectification of Errors- Classification of Errors, Rectification of errors which do not affect the Trial Balance, Rectification of errors affecting Trial Balance.		
<b>Unit 3</b>	<b>SUBSIDIARY BOOKS</b>	<b>10 Hours</b>
Meaning – Significance – Types of Subsidiary Books – Purchases Book – Sales Book – Purchase Returns, Book –Sales Return Book – Bills Receivable Book – Bills Payable Book – Cash Book (Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book) and Journal proper. Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement.		
<b>Unit 4</b>	<b>CONVERSION OF SINGLE ENTRY INTO DOUBLE ENTRY</b>	<b>10 Hours</b>
Steps in conversion - ascertainment of sales, purchases, stocks, cash and bank balances, capital etc. Preparation of final accounts.		
<b>Unit 5</b>	<b>ACCOUNTING FOR CURRENT ASSETS AND NON- CURRENT ASSETS</b>	<b>16 Hours</b>
Current Assets: Inventories (Ind AS 2) - Meaning — Objectives - Inventory valuation as per Indian Accounting standards. Non-current assets (Ind AS 16) - Initial measurement -Measurement after recognition or subsequent to initial recognition - Disposal of Fixed Assets; - Difference between Intangible and Fictitious Assets -Accounting for Intangible assets (Ind AS 38).		

Department of Management						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BASF1224	<b>BUSINESS ECONOMICS</b>	60 Hours	DCC	4 Hours a Week	4

Course Objective/s:	To acquaint students with the accounting concepts, tools and process.
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**Course Outcomes**

CO1	Understand the basic concepts of business economics and its role in business decisions.
CO2	Interpret and apply the theories of consumer behaviour and utility.
CO3	Identify the determinants of demand and supply and its impact on business cost of production.
CO4	Understand the major characteristics of different market structures and its implications on firm's Pricing and output decision.
CO5	Analyse and apply the different costs and study the short run and long run relationship of costs.

Reference Books:

#	Title	Author/s	Publisher
1	Modern Micro Economics	Bhattacharya	Vikas publication
2	Economics: Micro and Macro	Singh & Mishra	Sahitya Bhawan
3	Principles of Microeconomics	H.L. AHUJA	S Chand
4	Microeconomics	Robert Pindyck, Daniel Rubinfeld	Pearson Education India
5	Microeconomic Theory	Nicholson Walter	Cengage Learning India

Learning by Doing activities [8 hours]

COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H	L	M	M	M	M
2	H	M				
3	H	M	M	M	M	
4	H					
5	H					

H=High | L= Low | M=Moderate

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>INTRODUCTION TO BUSINESS ECONOMICS</b>	<b>08 Hours</b>
Business Economics - meaning, characteristics, distinction between business economics and economics, scope of business economics, uses and objectives of business economics, role and responsibilities of business Economist.		
<b>Unit 2</b>	<b>THEORY OF CONSUMER BEHAVIOUR</b>	<b>10 Hours</b>
Consumer Behavior; Consumer Sovereignty; Limitations; Approaches to the Study of Consumer Behavior- cardinal approach, the law of equi-marginal utility, ordinal approach, indifference curve analysis; Consumer Surplus (Marshall).		
<b>Unit 3</b>	<b>DEMAND AND SUPPLY ANALYSIS</b>	<b>12 Hours</b>
Theory of demand analysis; Demand - demand determinants, law of demand, characteristics, exceptions; Elasticity of Demand - Price elasticity - types, determining factors, change in demand, business applications of price elasticity; Concepts of income and cross elasticity of demand; Price elasticity of demand measurement by total outlay method; Demand Forecasting methods; Demand forecasting methods for a new product; Law of Supply - meaning, determinants of supply and its influence on cost of production.		
<b>Unit 4</b>	<b>MARKET STRUCTURES</b>	<b>10 Hours</b>
Perfect competition - features, price & output determination; Monopoly - features, price & output Determination; Monopolistic competition - features, price and output determination; Oligopoly.		
<b>Unit 5</b>	<b>COST AND PRODUCTION FUNCTION</b>	<b>12 Hours</b>
Concepts of Cost – Total Fixed Cost, Total Variable Cost , Total Cost , Average Fixed Cost, Average Variable Cost, Average Cost and Marginal Cost; Factors influencing cost of production; Opportunity Cost; Cost output relationship in the short and long run; Concepts of revenue – Total Revenue, Average Revenue and Marginal Revenue. Production Function - meaning, law of variable proportion, short-run, laws of returns to scale, long run; Economics of scale, Diseconomies of scale, Iso-quants and Iso-costs properties.		

Department of Management						
I Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BASF1324	<b>FINANCIAL PLANNING &amp; PERFORMANCE</b>	60 Hours	DCC	4 Hours a Week	4

Course Objective/s:	To familiarize the students with financial planning and performance concepts relevant to present business scenario.
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### Course Outcomes

CO 1	Understand the successful strategic planning process
CO 2	Acquire the knowledge on Budgeting concepts and methodologies
CO 3	Analyse of financial statements for top-level decision making
CO 4	Describe the variance analysis and prepare the budget
CO 5	Enumerate key performance indicators through profitability analysis

### Reference Books:

#	Title	Author/s	Publisher
1	Financial Planning, Performance and Analytics	Wiley CMA	Excel Learning System
2	Strategic Management and Business Policy	Wheelen, Thomas L	Prentice Hall
3	Cost Management: A Strategic Emphasis	Blocher, Edward & Others	McGraw Hill India
4	Quantitative Methods for Business	Anderson, David & Others	Mason
5	Cost Accounting: A Managerial Emphasis	Horngren, Charles & Others	Prentice Hall

### Learning by Doing activities [8 hours]

COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H			M		M
2				M		
3		H	M			
4		M				
5			M	H	H	M

H=High | L= Low | M=Moderate

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>STRATEGIC PLANNING</b>	<b>08 Hours</b>
Analysis of external and internal factors affecting strategy; Long-term mission and goals; Alignment of tactics with long-term strategic goals; Strategic planning models and analytical techniques; Characteristics of successful strategic planning process.		
<b>Unit 2</b>	<b>BUDGETING CONCEPTS AND METHODOLOGIES</b>	<b>8 Hours</b>
Operations and performance goals - Characteristics of a successful budget process - Resource allocation - Forecasting techniques - Annual business plans (master budgets) - Project budgeting - Activity-based budgeting - Zero-based budgeting – Continuous (rolling) budgets - Flexible budgeting.		
<b>Unit 3</b>	<b>TOP-LEVEL PLANNING AND ANALYSIS</b>	<b>08 Hours</b>
Annual profit plan and supporting schedules - Operational budgets - Financial budgets - Capital budgets - Pro forma income - Financial statement projections - Cash flow projection.		
<b>Unit 4</b>	<b>COST AND VARIANCE MEASURES</b>	<b>16 Hours</b>
Comparison of actual to planned results - Use of flexible budgets to analyse performance - Management by exception - Use of standard cost systems - Analysis of variation from standard cost expectations.		
<b>Unit 5</b>	<b>PERFORMANCE MEASURES</b>	<b>12 Hours</b>
Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues - Key performance indicators (KPIs) - Balanced scorecard.		

# Second Semester

Department of Management						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BASF2124	<b>QUANTITATIVE METHODS AND TECHNIQUES FOR BUSINESS DECISIONS</b>	60 Hours	DCC	4 Hours a Week	4

Course Objective/s:	<ol style="list-style-type: none"> <li>To familiarize students with basic arithmetic calculations and its application in accounting &amp; finance.</li> <li>To enable students to apply statistical methods in the business context and interpret results.</li> </ol>
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#### Course Outcomes

CO1	Apply basic concepts such as ratios and proportions, equations and profit and loss to the business decision making process.
CO2	Compute simple interest and compound interest for a single and uneven cash flows.
CO3	Explain the relevance and role of statistics in business research.
CO4	Identify the appropriate measure of central tendency and dispersion to be used in accordance with the case.
CO5	Compute of correlation and regression coefficients and the interpretation of the same.

#### Reference Books:

#	Title	Author/s	Publisher
1	Mathematics for Management	M Raghava Chari	McGraw Hill Education
2	Business Mathematics	M Wilson	Himalaya Publishing House
3	Business Mathematics and Statistics	G.R. Veena & Seema	I.K. International
4	Statistical Methods	Gupta S P	Sultan Chand & Sons
5	Quantitative Methods in Management	R. Selvaraj	Excel Books

#### Learning by Doing activities [8 hours]

COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H	M		L	H	
2	M	H		M	M	
3				M		
4		M		H		
5	M	H		H	M	

H=High | L= Low | M=Moderate

<b>COURSE CONTENTS</b>		
<b>UNIT 1</b>	<b>BASIC MATHEMATICAL CONCEPTS</b>	<b>12 HOURS</b>
Theory of equations (Linear, Quadratic and Simultaneous), Application of equations to business and commerce- Ratio and Proportion – Basic Laws of Ratios, proportions –direct, inverse, compound. Mixed proportions (time and work only) – Percentage – Application in business and commerce – Profit and loss, simple discount, Matrices.		
<b>UNIT 2</b>	<b>INTEREST</b>	<b>08 HOURS</b>
Simple interest-meaning-basic calculations-Compound interest -Effective and nominal rate of interest.		
<b>UNIT 3</b>	<b>INTRODUCTION TO STATISTICS</b>	<b>08 HOURS</b>
Importance of Statistics, scope, limitations. Classification of data, Tabulation – diagrammatic representation of data -Relevance in Business research.		
<b>UNIT 4</b>	<b>MEASURES OF CENTRAL TENDENCY AND DISPERSION</b>	<b>12 HOURS</b>
Mean, Median, Mode, Quartiles, Standard Deviation and Coefficient of variation. Skewness and Kurtosis (only theory).		
<b>UNIT 5</b>	<b>CORRELATION AND REGRESSION</b>	<b>12 HOURS</b>
Scatter diagram, Karl Pearson's and Spearman's correlation of coefficient. Regression, properties of regression coefficient.		

Department of Management						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BASF2224	<b>HUMAN RESOURCE MANAGEMENT</b>	60 Hours	DCC	4 Hours a Week	4

Course Objective/s:	<ol style="list-style-type: none"> <li>To enable the students to understand the HR Management and system at various levels in organizations.</li> <li>To Enable the students to integrate the understanding of various HR concepts along with the domain concept in order to take correct business decisions.</li> </ol>
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#### Course Outcomes

CO1	To develop the understanding of the concept of human resource management and define current ethical and moral issues confronting HR managers.
CO2	Synthesize knowledge on effectiveness of recruitment process, sources & understanding of systematic selection procedure.
CO3	Define HRD concept and identify the various training methods and design a training program.
CO4	Understand the concept of performance appraisal process in an organization & its application
CO5	Explain understanding of key concepts and practices within the field of IHRM

#### Reference Books:

#	Title	Author/s	Publisher
1	Human Resource Management	Stephen P. Robbins	Pearson Education
2	Business Mathematics	Gilmore and Williams	Oxford University Press
3	Human Resource and Personal Management	K Aswathappa	McGraw Hill
4	Human Resource Management	IIBF	Macmillan India
5	Human Resource Management	Raju T.	Dream tech Press

#### Learning by Doing activities [8 hours]

COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H					
2		M	M			
3	M		M	L		
4	H	H				
5					H	H

H=High | L= Low | M=Moderate

COURSE CONTENTS		
<b>Unit 1</b>	<b>INTRODUCTION TO HUMAN RESOURCE MANAGEMENT</b>	<b>08 Hours</b>
Meaning and Definition of HRM, Nature and Concept of HRM, Importance and Objectives of HRM, Evolution of HRM, Function and process of Human Resource management, Limitations, Ethical challenges in HR, HRIS (Concept only).		
<b>Unit 2</b>	<b>HUMAN RESOURCE PLANNING</b>	<b>12 Hours</b>
HRP- Meaning, Process, Job Analysis: Process of Job-analysis and Design: Outcomes of Job- analysis- Job Description, Job Specification and Job Enrichment. Job Design. Recruitment, Selection and Placement: Factors affecting Recruitment, Process of Recruitment, Sources of Recruitment. Process of Selection, Outsourcing.		
<b>Unit 3</b>	<b>TRAINING &amp; DEVELOPMENT</b>	<b>10 Hours</b>
Training & Development-Meaning, Objectives, Difference between training and development, Training Methods, Executive Development, Meaning of HRD, Roles and importance of training in HRD.		
<b>Unit 4</b>	<b>PERFORMANCE APPRAISAL AND COMPENSATION</b>	<b>12 Hours</b>
Introduction-Meaning and Definition, Objectives, Methods of Performance Appraisal, Possible Errors in Appraisal Process, Planning for Performance Improvement. – Compensation – Meaning, Objectives and Components of Compensation, Promotion and Transfer, Meaning and definition of Promotion-Purpose of Promotion, Basis of Promotion, Internal mobility, Meaning of Transfer, Reasons for transfer, Types of transfer, Grievances- Meaning and ways of handling Grievances, Employee Retention Strategy factors affecting retention methods of retaining employees.		
<b>Unit 5</b>	<b>INTERNATIONAL HUMAN RESOURCE MANAGEMENT</b>	<b>10 Hours</b>
Introduction and Approaches to Global HRM, Expatriate Management, Cross cultural training, International compensation management -Training, Appraising and Planning, Components & Tools of Job Analysis, Competency Mapping, HR Outsourcing, knowledge Management and Learning Organization. Knowledge Management, HRBP, Servant Leadership.		

Department of Management						
II Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BASF2324	<b>FINANCIAL REPORTING</b>	60 Hours	DCC	4 Hours a Week	4

Course Objective/s:	<ol style="list-style-type: none"> <li>To familiarize students with financial reporting concepts per US GAAP and IFRS</li> <li>To enable students, understand financial accounting and reporting for assets, liabilities and equity.</li> </ol>
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#### Course Outcomes

CO 1	Understand the preparation of various financial statements
CO 2	Evaluate assets value through fair value standards and measurements
CO 3	Measure the value of different types of liabilities
CO 4	Prepare the report of equity transactions
CO 5	Understand revenue recognition principles and global reporting standards

#### Reference Books:

#	Title	Author/s	Publisher
1	Financial Planning, Performance and Analytics	Wiley CMA	Excel Learning System
2	Intermediate Accounting	Kieso, Donald E	Wiley & Sons
3	Advanced Accounting	Hoyle, Joe B., Schaefer	McGraw Hill
4	Intermediate Accounting	Loren A., Bazley John D	Cengage Learning
5	Fundamentals of Corporate Accounting	M Hanif, A Mukherjee	McGraw Hill India

#### Learning by Doing activities [8 hours]

COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	M			M		
2		H			H	
3		M				
4	M					
5	M		H	M		M

H=High | L= Low | M=Moderate

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>FINANCIAL STATEMENTS</b>	<b>12 Hours</b>
Income statement - Statement of comprehensive income - Balance sheet - Statement of changes in equity - Statement of cash flows - Notes to the financial statements.		
<b>Unit 2</b>	<b>ASSET VALUATION</b>	<b>10 Hours</b>
Fair value standards and measurements - Accounts receivable - Inventory – Investment in marketable securities - Property, plant & equipment - Depreciation Methods - Impairment - Intangible assets - Deferred tax assets - Leasehold assets.		
<b>Unit 3</b>	<b>VALUATION OF LIABILITIES</b>	<b>10 Hours</b>
Current liabilities - Contingencies - Long term liabilities and bonds payable – Warranties - Deferred tax liabilities - Lease liabilities.		
<b>Unit 4</b>	<b>EQUITY TRANSACTIONS</b>	<b>08 Hours</b>
Paid-in capital - Retained earnings - Accumulated other comprehensive income - Stock dividends and stock splits - Stock options.		
<b>Unit 5</b>	<b>REVENUE RECOGNITION</b>	<b>12 Hours</b>
Revenue recognition principles - Percentage-of-completion versus completed-contract method - Matching principle - Comprehensive income - Major differences between US GAAP and IFRS.		

# Third Semester

Department of Management						
III Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
		BASF3125	MARKETING IN DIGITAL ERA	60 Hours	DSC	4 Hours a Week

Course Objective/s:	To provide students with an understanding of marketing concepts, consumer behavior, branding strategies, digital marketing, and analytics to make informed marketing decisions.
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Course Outcomes:

CO 1	Understand fundamental marketing concepts, principles, and strategies.
CO 2	Analyze consumer behavior and market segmentation for effective targeting.
CO 3	Apply branding strategies and positioning techniques in a competitive market.
CO 4	Explore digital marketing tools, social media marketing, and e-commerce strategies.
CO 5	Introduce marketing analytics for data-driven decision-making.

Reference Books:

	Title	Author/s	Publisher
1	Marketing Management	Philip Kotler & Kevin Keller	Pearson Education
2	Consumer Behavior	Leon G. Schiffman & Leslie Lazar Kanuk	Pearson Education
3	Digital Marketing	Seema Gupta	McGraw Hill
4	Marketing Analytics	Rajkumar Venkatesan	Wiley
5	Branding and Positioning Strategies	Kevin Lane Keller	Prentice Hall

Learning by Doing activities [8 hours]

COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H	H	M	H	L	
2	H	H	H	M	L	
3	H	H	L	H		
4	H	H	L	H		
5	H	H	M	H		

H=High | L= Low | M=Moderate

<b>Unit 1</b>	<b>INTRODUCTION TO MARKETING</b>	<b>08 Hours</b>
Definition, Nature and Scope of Marketing, Evolution of Marketing: Marketing Approaches, Core Marketing Concepts: Needs, Wants, And Demands, Marketing v/s Selling, Marketing Environment.		
<b>Unit 2</b>	<b>CONSUMER BEHAVIOR</b>	<b>12 Hours</b>
Understanding Consumer Behavior and Decision-Making Process, Consumer Perception and Attitudes, Role Of emotions and Motivation in Consumer Behavior. Market Segmentation, Targeting and Positioning (STP) and Bases for Segmentation.		
<b>Unit 3</b>	<b>MARKETING MIX</b>	<b>10 Hours</b>
Introduction to Marketing Mix, Marketing Mix (4Ps And Extended 7Ps), <b>Product:</b> Product Mix, Product Life Cycle (PLC), New product development stages and Branding. <b>Price:</b> Price Objectives, Pricing Methods/Strategies. <b>Place:</b> Types of Intermediaries. <b>Promotion:</b> Promotion Mix Strategies, Integrated Marketing Communication (IMC), Extended P's - People, Process and Physical Evidence.		
<b>Unit 4</b>	<b>INTRODUCTION TO DIGITAL MARKETING</b>	<b>12 Hours</b>
Evolution to Digital Marketing, Search Engine Optimization (SEO): Types of SEO, Trends in SEO, Different kinds of traffic on and off Page Optimization (OPO) , Search Engine Marketing (SEM): Paid versus natural Search, SEM landscape , Social Media Marketing , Content Marketing , Email Marketing , Analytics and Data-Driven Marketing , Online Reputation Management (ORM) Affiliate Marketing , E-commerce Marketing and Digital Marketing Ethics.		
<b>Unit 5</b>	<b>MARTECH ( MARKETING TECHNOLOGY)</b>	<b>10 Hours</b>
Artificial Intelligence (AI) in Marketing, Voice Search and Conversational Marketing Influencer and Creator Economy, Video and Interactive Content Marketing, Metaverse and Virtual Marketing, Block chain and Web3 in Marketing, Marketing analytics, Data marketing.		

III Semester	#	Course Title	Duration	Course Type	Session	Credits
	BASF3225	<b>FINANCIAL ANALYTICS AND CONTROL</b>	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To understand information systems, data governance, technology-enabled finance transformation and the application of data analytics, SCM, governance and risk compliances.					
Course Outcomes: [Use blooms taxonomy verbs. Prepare Course outcomes based on each chapter]						
CO1	Understand the basic information systems and data analytics.					
CO2	Compare the different types of costing methods.					
CO3	Implement supply chain management for improving business processes.					
CO4	Select the appropriate internal control policies for efficient governance & compliance					
CO5	Choose the right system controls and security measures for business continuity					
Reference Books:						
#	Title	Author/s			Publisher	
1	Part 1: Financial Planning, Performance & Analytics				HOCK Publishing	
2	Cost Management: A Strategic Emphasis	Edward Blocher, David Stout, Paul Juras, and Gary Cokins			McGraw Hill	
3	Cost Accounting: A Managerial Emphasis	Horngren, SrikantDatar, and MadhavRajan			Pearson	
4	Core Concepts of Accounting Information Systems	Core Concepts of Accounting Information Systems			Hocks	
5	Accounting Information Systems	George Bodnar, and William Hopwood			Pearson	
Learning by doing activities 8 hours						

CO-PO MAPPING						
Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO5
1	M		H			M
2		H				
3				M	L	
4		L			H	
5		M				

H=High | L= Low | M=Moderate

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>INFORMATION SYSTEMS AND DATA ANALYTICS</b>	<b>10 Hours</b>
Accounting information systems - Enterprise resource planning systems - Enterprise performance management systems - Database Management systems - Data Warehouse – Data Lake- Data mart- Records Management- Data policies and procedures - Life cycle of data - Controls against security breaches - Systems Development Life Cycle – Process automation - Innovative applications.		
<b>Unit 2</b>	<b>COST MEASUREMENT CONCEPTS</b>	<b>10 Hours</b>
Cost behavior and cost objects - Actual and normal costs - Standard costs - Absorption (full) costing - Variable (direct) costing - Joint and by-product costing- Job order costing - Process costing - Activity-based costing - Life-cycle costing - Fixed and variable overhead expenses - Plant-wide versus departmental overhead - Determination of allocation base - Allocation of service department costs.		
<b>Unit 3</b>	<b>SUPPLY CHAIN MANAGEMENT AND BUSINESS PROCESS IMPROVEMENT</b>	<b>12 Hours</b>
Lean manufacturing - Enterprise resource planning (ERP) – Quality Control - Capacity management and analysis - Value chain analysis - Value-added concepts - Process analysis - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis - Efficient accounting processes.		
<b>Unit 4</b>	<b>GOVERNANCE, RISK AND COMPLIANCE</b>	<b>10 Hours</b>
Internal control structure - Integrated Framework - Internal control policies for safeguarding and assurance - Internal control risk - COSO Control Components – ERM Policies and Procedures - Corporate governance & Responsibilities - Audit Risk - External audit requirements.		
<b>Unit 5</b>	<b>SYSTEMS CONTROLS AND SECURITY MEASURES</b>	<b>10 Hours</b>
General accounting systems controls – Application and transaction controls – Network Controls – Backup Controls – Business Continuity planning - cybercrimes & defenses.		

DEPARTMENT OF MANAGEMENT						
III Semester	#	Course Title	Duration	Course Type	Session	Credits
	BASF3325	<b>FINANCIAL DECISION MAKING – I</b>	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To identify the relationship between risk and return and utilize the knowledge of long-term financial management.		
Course Outcomes:			
CO1	Understand the basic information systems and data analytics.		
CO2	Compare the different types of costing methods.		
CO3	Implement supply chain management for improving business processes.		
CO4	Select the appropriate internal control policies for efficient governance & compliance.		
CO5	Choose the right system controls and security measures for business continuity.		
Reference Books:			
#	Title	Author/s	Publisher
1	Part 2: Strategic Financial Management		Hocks
2	Financial Reporting & Analysis	Charles Gibson	South-Western Cengage Learning
3	Financial Statement Analysis	K. R. Subramanyam, and John Wild	McGraw Hill
4	Principles of Corporate Finance	Richard Brealey, Stewart Myers, and Franklin Allen	McGraw Hill
5	Fundamentals of Financial Management	James Van Horn, and John Wachowicz	Pearson
Learning by doing activities 8 hours			

CO-PO MAPPING						
Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO5
1	M		H			M
2		H				
3				M	L	
4		L			H	
5		M				
H=High   L= Low   M=Moderate						

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>FINANCIAL STATEMENT ANALYSIS AND PROFITABILITY ANALYSIS</b>	<b>10 Hours</b>
Common size financial statements - Common base year financial statements – ROA and ROE – Return on Total Assets – Factors in measuring income – Source, stability and trends of sales and revenue – Relationship between revenue and receivables and revenue and inventory – Effect on revenue due to changes in revenue recognition and measurement methods – Cost of sales analysis – Variation analysis – Calculation and Interpretation of sustainable equity growth.		
<b>Unit 2</b>	<b>FINANCIAL RATIOS</b>	<b>12 Hours</b>
Liquidity (current, quick, cash, cash flow, net working capital) – Leverage (solvency, operating, finance, debt to equity, debt to total assets, fixed charge coverage, interest coverage, cash flow to fixed charge), Activity (receivable turnover, inventory turnover, A/P turnover, days sales outstanding, days inventory outstanding, days purchases, asset turnover. Cash cycle) – Profitability (gross profit, net profit, EBITDA, ROA, ROE), Market (market/book, P/E, book value per share, basic and diluted earnings per share, earnings yield, dividend yield, dividend payout ratio).		
<b>Unit 3</b>	<b>LONG-TERM FINANCIAL MANAGEMENT</b>	<b>12 Hours</b>
Calculating return - Types of risk - Relationship between risk and return - Term structure of interest rates - Types of financial instruments - Cost of capital - Valuation of financial instruments Raising Capital: Financial markets and regulation - Market efficiency - Financial institutions - Initial and secondary public offerings - Dividend policy and share repurchases - Lease financing - Debt Financing Vs Equity Financing.		
<b>Unit 4</b>	<b>WORKING CAPITAL MANAGEMENT</b>	<b>10 Hours</b>
Working capital management: Working capital terminology - Cash management - Marketable securities management - Accounts receivable management - Inventory management - Types of short-term credit - Short-term credit management		
<b>Unit 5</b>	<b>CORPORATE RESTRUCTURING AND INTERNATIONAL FINANCE</b>	<b>08 Hours</b>
Mergers and acquisitions - Bankruptcy - Other forms of restructuring - Fixed, flexible, and floating exchange rates - Managing transaction exposure - Financing international trade		

# ELECTIVES-I

Department of Management						
III Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BAE3125	<b>Quick Commerce</b>	30 Hours	OEC	2 Hours a Week	2

Course Objective:	To provide students with a comprehensive understanding of the business models, supply chain dynamics, technological innovations, and consumer behavior driving the rapid growth of quick commerce.					
<b>Course Outcomes</b>						
CO1	Students will gain a foundational understanding of quick commerce, its market structure, and the major players operating in the space.					
CO2	Students will understand how quick commerce operates from a supply chain perspective and how technology enables fast and efficient deliveries.					
CO3	Students will explore consumer behavior, branding, and the future outlook of quick commerce, preparing them for real-world applications.					
Reference Books:						
#	Title	Author/s	Publisher			
1	Supply Chain Management: Strategy, Planning, and Operation	Sunil Chopra & Peter Meindl	Pearson India			
2	E-Commerce Logistics in India: The Emerging Landscape	Kunal Sharma	Sage Publications India			
3	Delivering the Future: The Story of Indian E-commerce	Meena Ganesh	HarperCollins India			
4	The Future of Warehouse Management: AI, Automation, and Micro-Fulfillment	James A. Cooke	Wiley			
5	India E-commerce Logistics Market Report	RedSeer Consulting	RedSeer Research			
Learning by Doing activities [4 hours]						

COs	Program Outcome				
	PO1	PO2	PO3	PO4	PO5
1		1			
2					2
3	1	2	1		
4			2	3	
5		1			1

3=High | 1=Low | 2=Moderate

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Introduction to Quick Commerce</b>	<b>10 Hours</b>
Key characteristics of Quick Commerce (Q-Commerce), Difference between traditional e-commerce and quick commerce, Evolution of instant delivery models in India and globally, Business Models - Hyperlocal delivery model, Inventory-based vs. marketplace model, Quick commerce vs. dark stores vs. instant grocery delivery, Market size and growth trends in India, Competitive differentiation strategies in quick commerce.		
<b>Unit 2</b>	<b>Operations &amp; Supply Chain in Quick Commerce</b>	<b>7 Hours</b>
Logistics & Inventory Management - Dark stores and micro-fulfillment centers, SKU optimization for high-speed delivery, Last-mile logistics and rider efficiency; Technology & AI in Quick Commerce - AI-driven demand forecasting and route optimization, Real-time tracking and delivery slot management, Automation in warehouse operations; Challenges & Risk Management in Q – Commerce.		
<b>Unit 3</b>	<b>Consumer Behavior &amp; Future of Quick Commerce</b>	<b>9 Hours</b>
Consumer Behavior - Instant gratification and impulse buying, Hyper-personalization and targeted advertising, Customer retention strategies in quick commerce; Marketing & Branding Strategies - Digital marketing tactics for quick commerce platforms, Loyalty programs and gamification strategies, Influencer collaborations and social media engagement; Future Trends - Sustainability and eco-friendly last-mile delivery solutions, Emerging business models and integration with other industries.		

Department of Management						
III Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BAE3225	<b>DESIGN THINKING IN MANAGEMENT</b>	30 Hours	OEC	2 Hours a Week	2

Course Objective/s:	<ol style="list-style-type: none"> <li>1. Explain the principles of design thinking, identify when to use it, and generate innovative ideas to address workplace challenges.</li> <li>2. Demonstrate an understanding of individual behavior concepts and utilize structured approaches to generate and assess ideas that lead to desired organizational outcomes.</li> </ol>
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**Course Outcomes**

CO1	Explain design thinking is and when to use it.
CO2	To help students generate innovative ideas and build prototypes for testing.
CO3	To apply design thinking concepts in real-world business scenarios

Reference Books:

#	Title	Author/s	Publisher
1	Solving Problems with Design Thinking: Ten Stories of What Works	Liedtka, J., King, A., & Bennett, K.	Columbia Business School Publishing
2	Design Thinking	Clarke, R. I.	ALA Neal-Schuman
3	Thinking Design	S Balaram	Sage Publications Pvt. Ltd.

Learning by Doing activities [8 hours]

COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H					
2		M		H		L
3			M			

H=High | L= Low | M=Moderate

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>INTRODUCTION TO DESIGN THINKING</b>	<b>8 Hours</b>
<p>Understanding Design Thinking: Definition, principles, and evolution Importance of design thinking in management Human-centered approach to problem-solving. The Design Thinking Process: Empathize, Define, Ideate, Prototype, Test Role of creativity and innovation in decision-making Case studies of successful businesses using design thinking Empathy &amp; User-Centric Approach: Understanding customer pain points Observation techniques &amp; user interviews creating empathy maps.</p>		
<b>Unit 2</b>	<b>IDEATION &amp; PROTOTYPING</b>	<b>9 Hours</b>
<p>Problem Definition &amp; Framing: Converting insights into problem statements. How to define 'How Might We' (HMW) questions Ideation Techniques: Brainstorming, Mind Mapping, SCAMPER. Role of collaboration in ideation. Prototyping &amp; Testing: Types of prototypes (low-fidelity vs high-fidelity) Rapid prototyping methods. Gathering user feedback &amp; refining solutions.</p>		
<b>Unit 3</b>	<b>EXPERIMENTATION</b>	<b>9 Hours</b>
<p>Design Thinking in Business Strategy: Integrating design thinking into business models. Case studies on corporate innovation (Apple, Google, Airbnb). Design Thinking for Process &amp; Service Innovation: Improving customer experience. Implementing design thinking in HR, Marketing, and Operations. Scaling &amp; Sustaining Design Thinking Culture: Overcoming resistance to change. Building a culture of experimentation and learning</p>		

DEPARTMENT OF MANAGEMENT						
III Semester	Code	Course Title	Duration	Course Type	Session	Credits
		BAE3325	<b>Business and Corporate Etiquettes</b>	30 Hours	OEC	2 Hours a Week
Course Objective/s:		1. To develop communication and presentation skills required to demonstrate corporate etiquettes 2. To equip students with essentials of social skills and professionalism				
<b>Course Outcomes</b>						
CO1	Demonstrating the various types of essential etiquettes in a corporate environment.					
CO2	Evaluate the prevailing corporate culture, ethical issues; and manage conflict effectively.					
CO3	Construct effective presentations, group discussions and other professional pre requisites.					
Reference Books:						
#	Title	Author/s	Publisher			
1	The Essential Guide to Business Etiquette	Lillian H. Chaney & Jeanette S. Martin	Prager Publishers			
2	Indian Business Etiquette	Raghu Palat	Jaico Publishing House.			
3	Corporate Grooming and Etiquette	Sarvesh Gulati	Rupa Publications India Pvt. Ltd			
Learning by Doing activities [8 hours]						
COs	Program Outcome					
	PO1	PO2	PO3	PO4	PO5	PO6
1	H					
2		M		H		L
3			M			
H=High   L= Low   M=Moderate						

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>INTRODUCTION TO BUSINESS AND CORPORATE ETIQUETTE</b>	<b>8 Hours</b>
Business Etiquette – Meaning & characteristics - Essentials of Business Etiquette – Generally accepted Etiquette practice – Dimensions of Business Etiquettes: Telephone, Meeting, Interview (Before, After and During Interview), Workplace, Business party, letter, e-mail. Social Media Etiquettes.		
<b>Unit 2</b>	<b>CORPORATE CULTURE AND EXPECTATIONS</b>	<b>9 Hours</b>
Corporate Culture & its components – values – Addressing Ethical issues – Cross cultural values and expectation – Etiquette techniques and styles under various corporate cultures. Business Communication – SMS Language, Corporate Expectations - Professionalism – Importance of Professional behavior – Dress Code. Meeting: Protocol – Agenda – Chairing. General Disability Etiquette - Attitude and Conflict Management, Indian Business Etiquette. Introduction to Corporate Politics- Case lets. Etiquette		
<b>Unit 3</b>	<b>PRESENTATION ETIQUETTE</b>	<b>9 Hours</b>
Presentation Etiquette: Importance, Basic Courtesies – Small talk, Greetings, Handshakes. PPT presentation – Essentials of good presentation – Spokesperson – Group Discussion: Introduction, Types, Do’s and Don’ts, Elevator pitch, Body Language, Verbal communication, Resume preparation and Grooming		

# Fourth Semester

DEPARTMENT OF MANAGEMENT						
IV Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BASF4125	<b>BANKING OPERATIONS</b>	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To familiarise students with structure of banking laws and its operations		
Course Outcomes:			
CO1	Define banking structure and role in economic development.		
CO2	Annotate the regulatory and operational framework of banks.		
CO3	Elucidate the banker and customer relationship.		
CO4	Categorise and compare negotiable instruments.		
CO5	Summarise the functions of collecting and paying banker.		
<b>Reference Books:</b>			
#	Title	Author/s	Publisher
1	Banking Theory Law and Practice	Gordan.E. and Natrajan.K	Himalaya
2	Banking Theory Law and Practice	Sundharam and Varshney	Sultan Chand and Sons
3	Banking law & Operation	M. Prakhas, Bhargabhi R	Vision Book House
4	Banking Law and Practice in India	Tannan M.L	Indian Law House
5	Banking Theory & Practice	S. P Srivastava	Anmol Publications
Learning by doing activities 8 hours			

CO-PO MAPPING						
Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO5
1	M					
2	M					
3		L				
4	M					
5	L					M
H=High   L= Low   M=Moderate						

<b>COURSE CONTENTS</b>		
<b>UNIT 1</b>	<b>BANKING SYSTEM</b>	<b>10 HOURS</b>
Introduction to Banking: Evolution of Banking in India, Role of Commercial Banks in economy , Structure and Types of Banks: Scheduled Banks, Regional Rural Banks (RRBs), Investment Banks, Development Banks, Small Finance Banks, and Payment Banks, Informal Banking Functions of Scheduled Banks: Primary and Secondary Functions, Investment Policy of Commercial Banks, Distinction between NBFCs and Commercial Banks, RBI, Organisation & Functions, Mechanism of supervision and regulation; monetary policy , credit control measures by RBI		
<b>UNIT 2</b>	<b>BANKER AND CUSTOMER RELATIONSHIP</b>	<b>8 Hours</b>
Banker and Customer: General and Special Relationships. Account Opening Procedure KYC Guidelines Types of Customers and Account Holders: Minors, Partnerships, Joint Stock Companies, HUF, Trusts, Societies, Joint Accounts, and NRI Accounts. Types of Deposits: Features and Meaning of Demand Deposits, Term Deposits, Recurring Deposits, and Fixed Deposits.		
<b>UNIT 3</b>	<b>NEGOTIABLE INSTRUMENTS</b>	<b>10 Hours</b>
Negotiable Instruments: Meaning, Definition, and Features, Types of Negotiable Instruments: Promissory Notes, Bills of Exchange, and Cheques. Cheques: Types of cheques, Crossing, Endorsements (Meaning, Essentials, and Kinds). Paying Banker: Meaning, Precautions, and Statutory Protection. Collecting Banker: Duties and Statutory Protection Dishonor of Cheques and Consequences of Wrongful Dishonour.		
<b>UNIT 4</b>	<b>LENDING OPERATIONS</b>	<b>12 Hours</b>
Lending Operations: Principles of Bank Lending, Types of Lending (Loans, Cash Credit, Overdraft, Bills Discounting, Letters of Credit).CIBIL score, Modes of Creating Charge: Hypothecation, Mortgage, Pledge, and Lien. NPAs (Non-Performing Assets): Meaning and Classification (Substandard, Doubtful, and Loss Assets).Causes of NPA: Internal and External Factors, Identification and Recognition of NPAs (IRAC Norms, Early Warning Signals, SMA Categories). (Meaning only )		
<b>UNIT 5</b>	<b>TECHNOLOGICAL INNOVATIONS AND REFORMS IN BANKING</b>	<b>12 Hours</b>
Bank Ombudsman Scheme: Meaning, Features, and Procedures. Highlights of Narasimham Committee Report on Banking Sector Reforms, Nachiket Mor Committee (2013)Basel Norms (Basel I, II, III )Insolvency and Bankruptcy Code, 2016 overview only E-Banking Benefits and challenges E-Services: Debit and Credit Cards, Internet Banking, Mobile Banking, Digital Wallets, UPI, NEFT, RTGS, IMPS, ECS. FINTECH , Neo banking		

DEPARTMENT OF MANAGEMENT						
IV Semester	Code	Course Title	Duration	Course Type	Session	Credits
	BASF4225	<b>BUSINESS RESEARCH METHODS</b>	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To familiarize students with the concepts and techniques of business research. To enable students to take up practical research projects.		
Course Outcomes:			
CO1	Understand the basic concepts of business research and its types		
CO2	Learn the appropriate method of sampling for selected research area		
CO3	Construct tool for data collection and analysis		
CO4	Learn to formulate hypothesis.		
CO5	Prepare the business research report in standardized format.		
<b>Reference Books:</b>			
#	Title	Author/s	Publisher
1	Statistical Methods	S.P Gupta	Sultan Chand
2	Marketing Research: A South Asian Perspective	Gilbert A. Churchill, Dawn Iacobucci and D. Israel	Cengage Learning.
3	Research Methodology	Kothari	New Age
4	Research Methodology	WilPriti R Majhi & Prafull K Khatua	HPH
5	Research Methodology	O.R.Krishnaswamy	HPH
Learning by doing activities 8 hours			

CO-PO MAPPING						
Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO5
1		H		L		
2		M	H			
3			M	M		
4		M				
5	H		M		M	H
H=High   L= Low   M=Moderate						

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>INTRODUCTION TO BUSINESS RESEARCH</b>	<b>12 Hours</b>
Business Research; Meaning – Objectives – Scope and Purpose of research – Qualities of good researcher – Types of Research – Research Process – Identification, Selection and Formulation of research problem – Research questions – Review of Literature; Need – Sources of Review of literature – Writing review of literature.		
<b>Unit 2</b>	<b>RESEARCH DESIGN AND SAMPLING TECHNIQUES</b>	<b>10 Hours</b>
Research Design; Meaning – Purpose – Principles and developing a research plan - Types of research design – Sampling; Meaning - Steps in sampling - Criteria for Selecting Sampling Techniques - Sampling frame - Sampling methods - probability and non-probability – Sample size - Sampling errors.		
<b>Unit 3</b>	<b>TOOLS FOR DATA COLLECTION</b>	<b>10 Hours</b>
Data; Meaning - Types of Data - Difference between Primary and Secondary Data - Collection of Primary data – Tools for data collection - Questionnaire – Schedules – Interview – Survey - Observation; Secondary data: Meaning - Sources of Secondary Data – Problems in data collection - Pilot study.		
<b>Unit 4</b>	<b>DATA PROCESSING AND HYPOTHESIS TESTING</b>	<b>12 Hours</b>
Processing of data; Questionnaire checking - Editing – Coding - Classification of data -Tabulation of data - Hypothesis testing; Concept - Need - Characteristics of hypothesis -Types of hypothesis - Procedure for hypothesis – Parametric Test; One sample T test – ANOVA – Non Parametric Test; Chi-Square – Mann-Whitney U test.		
<b>Unit 5</b>	<b>REPORT WRITING</b>	<b>08 Hours</b>
Introduction; Types of research report – Format - principles of writing report – precautions while writing research reports- Footnotes and Endnotes - Bibliography – Citation Model; APA Model - Guidelines for writing references.		

DEPARTMENT OF MANAGEMENT						
IV Semester	#	Course Title	Duration	Course Type	Session	Credits
	BASF4325	<b>FINANCIAL DECISION MAKING – II</b>	60 Hours	DSC	4 Hours a Week	4

Course Objective:	To understand management accounting and financial management					
Course Outcomes:	[Use blooms taxonomy verbs. Prepare Course outcomes based on each chapter]					
CO1	Analyse CVP & BEP for decision making.					
CO2	Interpret decisions and suggestions based on Marginal Analysis					
CO3	Understand different types of Enterprise risk management.					
CO4	Compare the various capital budgeting techniques.					
CO5	Demonstrate professional ethics in management.					
Reference Books:						
#	Title	Author/s	Publisher			
1	Wiley CMA excel Learning System, Part 2	C.B. Gupta	Sultan Chand & Sons			
2	Strategic Financial Management Cost Management: A Strategic Emphasis	Edward Blocher, David Stout, Paul Juras, and Gary Cokins;	McGraw Hill			
3	The Committee of Sponsoring Organizations of the Treadway Commission, Enterprise Risk Management – Integrated Framework		COSO			
4	Cost Accountig: A Managerial Emphasis	Charles Horngren, SrikantDatar, and MadhavRajan;	Pearson			
5	Principles of Corporate Finance	Richard Brealey, Stewart Myers, and Franklin Allen	McGraw Hill			
Learning by doing activities 8 hours						

CO-PO MAPPING						
Course Outcome	Programme Outcome					
	PO1	PO2	PO3	PO4	PO5	PO5
1		H		L		
2		M	H			
3			M	M		
4		M				
5	H		M		M	H

H=High | L= Low | M=Moderate

COURSE CONTENTS		
<b>Unit 1</b>	<b>DECISION ANALYSIS</b>	<b>12 Hours</b>
Cost/volume/profit analysis – Breakeven analysis – Profit performance and alternative operating levels – Analysis of multiple products		
<b>Unit 2</b>	<b>MARGINAL ANALYSIS &amp; PRICING</b>	<b>12 Hours</b>
Sunk costs, opportunity costs and other related concepts – Marginal costs and marginal revenue- Special orders and pricing – Make versus buy – Sell or process further- Add or drop a segment – Capacity considerations – Pricing methodologies – Target costing – Elasticity of demand – Product life cycle considerations – Market structure considerations – Regulations on pricing practices		
<b>Unit 3</b>	<b>ENTERPRISE RISK MANAGEMENT</b>	<b>08 Hours</b>
Types of risk – Risk identification and assessment – Risk mitigation strategies – Managing risk.		
<b>Unit 4</b>	<b>INVESTMENT DECISIONS</b>	<b>12 Hours</b>
Capital budgeting process: Stages of capital budgeting – Incremental cash flows – Income tax considerations – Net present value, internal rate of return, comparison of NPV and IRR – Payback and discounted payback – Risk analysis in capital investment		
<b>Unit 5</b>	<b>PROFESSIONAL ETHICS</b>	<b>8 Hours</b>
Business Ethics -Types of Business Fraud – Ethical considerations for management accounting and financial management professionals- Ethical considerations for the organization – Governmental and International Implications for Organizational Ethics – Sustainability and social responsibility – Peer Pressure, Groupthink Behavior, Legal Behavior vs Ethical Behavior – Data Ethics and Principles – Governmental Data Protection Regulations		

# ELECTIVES-II

Department of Management						
III Semester	Code	Course Title	Course Duration	Course Type	Session	Credits
	BAE4125	<b>EVENT MANAGEMENT</b>	30 Hours	OEC	2 Hours a Week	2
Course Objective:		To familiarize students with a conceptual framework of Event Management, Event Services, Conducting Event and Managing Public Relations.				
Course Outcomes:						
CO1	Understand the policies & procedures involved in Event Management					
CO2	Understand event management procedure					
CO3	Comprehend the importance of public relations for an event.					
Reference Books:						
#	Title	Author/s	Publisher			
1	Event Entertainment and Production	Mark Sonderm	Wiley & Sons			
2	Event Management	Anne Stephen	Himalaya Publishing House			
3	Event Management	K. Venkataramana	SHBP			
4	Event Management & Public Relations	Savita Mohan	Enkay Publishing House			
5	Event Management & Public Relations	Swarup K. Goyal	Adhyayan Publisher			

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>INTRODUCTION TO EVENT MANAGEMENT</b>	<b>7 Hours</b>
<p>Meaning, Need, Scope of Event; Analysis of Event; Decision Makers: Event Manager, Technical Staff; Establishing of Policies &amp; Procedure, Event Team, Why Event Management, Requirement of Event Management, Decision makers, career in event management. Principles for Holding an Event; emergency procedures, Health and safety issues, insurance, licenses and permission; Locating People, Clarifying Roles, developing content Guidelines, Participant Tips, Fees &amp; Honorariums, Travel Arrangements, Worksheets Preparing a planning schedule, Organizing Tasks, Assigning Responsibility, Overall Planning Tips, Protocols, Dress Codes, Staging, staffing</p>		
<b>Unit 2</b>	<b>PUBLIC RELATIONS FOR EVENTS</b>	<b>9 Hours</b>
<p>Concept, Nature, Importance &amp; Limitations of PR; Media, Types of Media; Media Management; Public Relation Strategy &amp; Planning; Image branding, Advertising and PR, Meetings and Group Development; Tools of Promotion, Tips on writing a New Release, Direct Marketing, Word of Mouth; Planning a Promotion Campaign for an Event.</p>		
<b>Unit 3</b>	<b>PRIVATE AND CORPORATE EVENTS</b>	<b>9 Hours</b>
<p>Planning for a private event; Special Events - Types, wedding, meetings, sports, rallies, Event Sponsorship; Event Organizer, Event Partners, Event Associates; Planning of Corporate Events; Types of Corporate Events; Job Responsibility of Corporate Events: Organizer, Budgeting, Safety of Guests and Participants, Creating Blue Print; Need for Entertainment in Corporate Events.</p>		

DEPARTMENT OF MANAGEMENT						
IV Semester	BAE4225	Course Title	Duration	Course Type	Session	Credits
		<b>Family Business Management</b>	30 Hours	OEC	2 Hours a Week	2

Course Objectives:	<ol style="list-style-type: none"> <li>1. To familiarise students with approaches to sustainable business</li> <li>2. To familiarise students with sustainable finance practices and products.</li> </ol>		
Course Outcomes:			
CO1	Describe common characteristics and structure of family businesses		
CO2	Evaluate common strategies and models used in family businesses		
CO3	Examine source of conflicts in family business and ways of solving it		
Reference Books:			
#	Title	Author/s	Publisher
1	Managing the Family Business	Thomas Zellweger	Edward Elgar Publishing
2	Family Business	Howorth, Robinson	Taylor & Francis
3	Family Business	Keeling Douglas J	iUniverse
4	Understanding the Family Business	Alderson Keanon J	Business Expert Press
5	Family Business	Bianchi Carmen	Montezuma Publishing

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Essence of Family Business</b>	<b>7 Hours</b>
Family Business – Meaning and Features, Distinction between family and non-family business, Types of family involvement in business, Circle model of family influence, Strengths and weaknesses of family firms, need of governance in family business, Specific governance problems in family business, Components of family charter.		
<b>Unit 2</b>	<b>Strategic Management in Family Business</b>	<b>9 Hours</b>
Strategic decision making in family firms, Socio emotional wealth, Family as a resource provider – Financial, Human, Social, Physical capital and Reputation, conceptualising competitive advantage for family firms, Linking family firm identity to corporate reputation, Strategic conformity of family firms.		
<b>Unit 3</b>	<b>Conflicts in Family Business</b>	<b>9 Hours</b>
Tension and paradoxes in family firms, Management approaches to dealing with tensions, Misaligned interests of family owners and managers, ways in which family members can help or hinder innovation, Sibling rivalry, Resistance to Change. Succession options and road map, Opportunities and Challenges of succession options, Declining relevance of intra-family succession, Sources of complexity in family business succession, Structuring succession process, Successor willingness and abilities, Grooming the successor.		

DEPARTMENT OF MANAGEMENT						
IV Semester	BAE4325	Course Title	Duration	Course Type	Session	Credits
		<b>Sustainable Business and Finance</b>	30 Hours		2 Hours a Week	2

Course Objectives:	<ol style="list-style-type: none"> <li>1. To familiarise students with approaches to sustainable business</li> <li>2. To familiarise students with sustainable finance practices and products.</li> </ol>		
Course Outcomes:			
CO1	Comprehend the importance of sustainability for business		
CO2	Describe sustainability of business from a marketing perspective		
CO3	Acquaint with basic concepts and tools for applying the sustainable finance mechanisms		
Reference Books:			
#	Title	Author/s	Publisher
1	Sustainable Business Development	Rainey David L	Cambridge University Press
2	Business Environment and Sustainable Development	Cherunilam Francis	Himalaya Publishing House
3	Sustainable Business	Landrum Nancy E	Business Expert Press
4	Sustainable Business	Sally & Jean	John Wiley & Sons Inc
5	Sustainable Business - Key Issues	J Blewitt H Kopnina	T&F India

<b>COURSE CONTENTS</b>		
<b>Unit 1</b>	<b>Foundation to Sustainable Business</b>	<b>7 Hours</b>
Sustainable Company – Meaning and Features, Measures of sustainability - Life-Cycle-Analysis, GHG inventories, Measuring social impacts and benefits, Market opportunities for sustainability, Opportunities for Entrepreneurship, integrating sustainability issues within the core Business Strategy, how environmental sustainability is relevant to business. Carbon Credit & Footprint.		
<b>Unit 2</b>	<b>Sustainable Marketing</b>	<b>9 Hours</b>
Sustainable Product Design, Ways to develop sustainable products, Motivations for sustainable consumer behavior, Building a Sustainability Brand, Sustainability as a Competitive Differentiator, Marketing Challenges: Pricing, Greenwashing, PR Challenges, Sustainable marketing communications strategies.		
<b>Unit 3</b>	<b>Sustainable Finance</b>	<b>9 Hours</b>
Sustainable Finance – Meaning and features, Ways of incorporating Sustainability into Organizations and the Financial System, Sustainable investment - meaning and approaches, Key Challenges for Sustainable Finance, The five pillars of sustainable finance concept. Introduction to Environmental, Social and Governance (ESG) Risk Management, elements of a sound impact report and its importance for the integrity of the market, Sustainable Finance Products.		