

**Jharkhand University of Technology
Ranchi, 834010**



**SCHEME OF INSTRUCTION AND SYLLABUS
For BBA Program in
(Effective from 2025-26)**

DEPARTMENT OF BUSINESS MANAGEMENT

SEMESTER-III

Cost and Management Accounting

Course Code-

L-3:T-0:P-0,Credits-3

Course Description:

His course provides a comprehensive understanding of cost management and cost accounting concepts essential for effective managerial decision-making. It covers the principles, functions, and importance of cost accounting, along with cost concepts, classification, and costing systems. The course also emphasizes capital project planning, cost estimation, scheduling techniques, and cost control mechanisms such as budgeting, Pareto's law, and earned value analysis. Further, it examines material, labour, and overhead costing to enable efficient cost control and management. The course equips learners with both theoretical knowledge and practical tools required for planning, controlling, and managing costs in business and project environments.

Course Objectives:

1. To understand the functions, role, objectives and principles of cost accounting.
2. To learn the cost object, cost unit, types and characteristics of cost accounting.
3. To understand the capital project planning cycle, work breakdown and scheduling techniques.
4. To learn the cost control techniques and Pareto's law.
5. To get the knowledge about material costing, labour costing and overhead costing for better cost management.

Course Outcomes:

- To apply the cost accounting principles and methods in business.
- To adopt the cost concepts and classify the cost centres for decision making.
- Able to schedule, plan and estimation the of cost in projects.
- Adopt different cost control techniques, time control and cost control cycle.
- Able to analyse the cost incurred towards material, labour and overheads and

its management.

Course Contents:

Unit-I: Overview of Cost Management

Introduction, Cost Accounting, Cost Accounting and Cost Accountancy, Functions, Role, Objectives, Advantages, Principles, Importance of cost accounting, Classification of cost accounting.

Unit-II: Cost Concepts

Business and Cost Concepts, Cost of Product, cost, expenses and loss, Features of cost, cost object, cost unit and cost centre, types of cost centres, classification of costs, costing principles, components of Total Costs, Types of Costing System, Methods of Costing, Characteristics of Cost Information.

Unit-III: Cost Plan

Capital project overview-the planning cycle, types of projects, project organization, the work breakdown structure, scheduling-project duration, the bar chart, process scheduling, network planning, precedence diagramming, resource planning, Capital Cost Estimating-estimating qualities, range estimating, estimating techniques.

Unit-IV: Cost Control

Cost collection-basic accounting, cost vs cash, quantitative cost collection, Cost Control System- Definition and Concepts, the control cycle, objectives and requirements, cost information flow, Time control-scheduling Control system, Resource Levelling, Conventional Cost control, Pareto's Law, Budgeting and Trending, Cost/Schedule Integration, the earned value concept, fast tracking.

Unit-V: Elements of cost

Cost of Materials-Introduction, Scope of material costing, essential of material control procedure. Costing for Labour- Introduction, labour cost, classification of labour costs, labour cost records, methods of remuneration. Overheads-Direct expenses and Indirect expenses, Limitations of Direct expenses, Overheads, classification of Overheads.

Suggested Readings:

- Paresh Shah, Management Accounting, Oxford,2e,2022.
- MN Arora, Cost and Management Accounting, Vikas Publishing House Pvt Ltd,11e,2021.
- S.P. Jain &K.L. Narang, Cost and Management Accounting, Kalyani Punlihers,2018
- Mohammed Hanif, Cost and Management Accounting-I, Tata Mc Graw Hill,2018
- Kurt Heinze, Cost Management of Capital Projects, CRC Press, 2017.
- Dr. B. K. Mehta, Cost And Management Accounting , SBPD Publications, 2021.

Course Outcomes:

On having completed this course student should be able to:

- Apply fundamental cost accounting principles, methods, and systems to business and project-related decision-making.
- Identify cost objects, cost units, and cost centres, and classify costs appropriately for planning, control, and managerial analysis.
- Plan, schedule, and estimate project costs using work breakdown structures, network techniques, and capital cost estimation methods.
- Implement cost and time control techniques, including budgeting, Pareto's law, resource levelling, and earned value management.
- Analyze and manage material, labour, and overhead costs to improve cost efficiency and organizational performance.

Examination Scheme

Mid-Semester Examination: 25 marks

Internal Evaluation Weightage

S. No.		Marks	Weightage Percentage
1.	Written Exam (Mid Semester)	10	40%
2.	Attendance	5	20%

3.	Assignments/ Projects/ Quiz/ Case Study	10	40%
	Total	25	100%

Attendance records will be graded as follows:

Attendance	Marks
70%-75%	1
76%-80%	2
81%-85%	3
86%-90%	4
91%-100%	5

End-Semester Examination: 75 Marks

Question Paper Pattern

1. PART –A Very Short type questions -5 ($5 \times 1 = 5$ marks)
Short Answers type (150-200 words) - 2 ($2 \times 5 = 10$ marks)
2. PART –B Essay Type Questions (400-500 words): Answer 4 out of 6 Questions ($15 \times 4 = 60$ marks)

Legal and Ethical Issues in Business

Course Code-

L-3:T-0:P-0,Credits-3

Course Description:

This course provides a comprehensive exploration of the key legal concepts, regulations, and ethical dilemmas that businesses face across various sectors. Through lectures, case studies, and interactive discussions, students will develop the ability to critically analyze legal scenarios and ethical issues, and make informed decisions that align with both legal requirements and ethical business practices.

Course Objectives:

1. The course aims to provide students with the understanding of key legal and ethical issues in the business context of India
2. The course will help students analyze ethical dilemmas in business decisions
3. The course will help the students understand the legal and regulatory aspects of business ethics that concern the financial, competitive and charitable responsibilities of organizations.
4. The course will help the students gain knowledge about the ways in which organizational and individual factors impact business ethics

Course Contents:

Unit 1: Introduction to Business Law

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

Unit 2: Sales and Negotiable Instrument

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

Introduction to Negotiable Instruments, Negotiability, Negotiation and Holders in due course

Unit 3: Introduction to Business Ethics

The definition and importance of business ethics, business ethics in the Indian context; Institutionalization of Business Ethics in the organization, benefits of Ethical Conduct in Business, Ethical Issues and Stakeholder Concerns; Social Responsibility and Regulatory Framework: Corporate social responsibility; Environment & business; Issues related to Business Ethics in marketing, finance & human resource functions. Ethical dilemmas facing businesses globally including issues related to discrimination, human rights, environmental impact, and intellectual property.

Unit 4: The Ethical Decision-making process

Ethical Decision Making in Organizations: Individual and Organizational Factors Influencing Ethical Decisions; Karmyog, Indian philosophy of work ethics; Kautilya's Arthashastra; Introduction to Integral Humanism; Ethical Decision-Making Frameworks to Improve Decision-Making Outcomes; Corporate Governance and its Impact on Ethical Decision-Making; Whistleblowing; Conflict Resolution.

Suggested Readings:

Text Books (Latest Edition):

- Tulsian, P. C. Business and Corporate Laws. S. Chand Publishing.
- Fernando, A.C. Business Ethics and Corporate Governance. Pearson
- Bayern, S. Business Law Beyond Business. J. Corp. L., 46, 521.
- Vivekanand, S. To the Youth of India. Advaita Ashrama.

References:

- Ratan Tata: Ethical Leadership| By: Ashok K. Dua, Sumita Rai| Ivey Publishing|

- <https://hbsp.harvard.edu/product/W17258-PDF-ENG>
- [www.https://scroll.in/tag/competition-commission-of-India](https://scroll.in/tag/competition-commission-of-India)
- Mascarenhas, A. J. O. et al. (2019). **J.R.D. Tata: Orations on Business Ethics.** Rupa Publications India
- Holloway, J. E. (2023). The Foundation of the Theory of Law and Business. *Am. U. Bus. L. Rev.*, 12, 51.
- Vivekanand, S. (2022) *Karam Yoga: The Yoga of action.* Sanage Publishing House LLP
- Vivekanand, S. (2015): *Lectures on Bhagavad Gita.* CreateSpace Independent Publishing Platform
- Laasch, O. (2022). *Principles of Management.* Sage Textbook

Suggested Exercises and Cases Unit 1

Cases:

1. *Salomon Vs. Salomon & Co. Ltd*
2. *Balfour Vs. Balfour*
3. *Durga Prasad Vs. Baldeo*

Unit 2

Cases:

1. *Mool Chand Ram Bhagat v. Harish Chandra*
2. *Coop. Cane Unions Federations v. West U.P. Sugar Mills Assn. (2004).*
3. *State of Maharashtra v. Champalal (1971).*
4. *Union of India v. Martin Lottery Agencies Ltd. (2009).*
5. *Camera House, Bombay v. State of Maharashtra (1969)*

Unit 3

1. Reflective exercise on ethics and morality in the context of Mahabharata.
2. Reflective exercise on integral humanism as given by Indian thought leaders.

Cases:

1. *Corporate America and Sarbanes-Oxley Act: Costs Vs. Benefits*
2. Apple: Privacy vs. Safety (A)| By: Henry W. McGee, Nien-he Hsieh, Sarah McAra, Christian Godwin| Harvard Business School| 321004-PDF-ENG
<https://hbsp.harvard.edu/product/321004-PDF-ENG>
3. Quick Case: Is Legal Compliance Good Enough? By: Bonnie Peter| Harvard Business Publishing| <https://hbsp.harvard.edu/product/8268-HTM-ENG>

Unit 4

Cases:

1. *CEO Compensation and Corporate Governance at NYSE*
2. *ICICI Bank: Restoring Faith in Corporate Governance*<https://hbsp.harvard.edu/product/W19323-PDF-ENG>
3. *The Dance of Dharma: On the Difficulty of Being Good*
<https://hbsp.harvard.edu/product/821058-PDF-ENG>
4. *Blind Spots: The Roots of Unethical Behaviour in Life and Work*
5. Max H. Bazerman, Ann E. Tenbrunsel | Rotman Management | ROT140-PDF-ENG <https://hbsp.harvard.edu/product/ROT140-PDF-ENG>
6. *Leadership Simulation: Patient Zero* <https://hbsp.harvard.edu/product/7215-HTM-ENG>
7. *Eliot Spitzer: A Crusader of Corporate Reform*
8. *Sterlite copper plant shutdown*
9. *Facebook–Cambridge Analytica data scandal*

Course Outcomes:

- Recall major laws and regulations and ethical principles that guide business conduct.

- Analyse case studies to identify legal and ethical challenges within business operations.
- Evaluate the effectiveness of existing legal frameworks in governing business practices
- Propose solutions to ethical dilemmas based on ethical theories and principles that align with corporate social responsibility

Examination Scheme

Mid-Semester Examination: 25 marks

Internal Evaluation Weightage

S. No.		Marks	Weightage Percentage
1.	Written Exam (Mid Semester)	10	40%
2.	Attendance	5	20%
3.	Assignments/ Projects/ Quiz/ Case Study	10	40%
Total		25	100%

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76%-80%	2
81%-85%	3
86%-90%	4

End-Semester Examination: 75 Marks**Question Paper Pattern**

1. PART –A Very Short type questions -5 ($5 \times 1 = 5$ marks)
Short Answers type (150-200 words) - 2 ($2 \times 5 = 10$ marks)

2. PART –B Essay Type Questions (400-500 words): Answer 4 out of 6
Questions $15 \times 4 = 60$ marks)

E Commerce and Digital Marketing

Course Code-

L-3:T-0:P-0,Credits-3

Course Description

This course introduces students to the fundamentals of E-Commerce and Digital Marketing and their growing role in modern business. It covers e-business models, web technologies, electronic payment systems, and emerging digital transaction methods. The course also focuses on digital marketing tools and strategies such as SEO, social media marketing, content marketing, and online advertising. Ethical, legal, and regulatory issues in digital marketing are discussed, along with practical activities to develop hands-on skills in digital payments, content creation, and brand analysis.

Learning Objectives:

1. Latest Trends, Practices in E-Commerce and Digital Marketing,
2. To understand increasing significance of E-Commerce and its applications in Business.
3. To provide an insight on Digital Marketing activities on various Social Media platforms and its emerging significance in Business

Course Contents:

UNIT – I

An overview of E-Business, Models, Types

- Conceptual Framework of E-Commerce, General Model of Business; Defining E-commerce, Characteristics, advantages and disadvantages.
- Electronic Data Interchange (EDI); Types of e-Transactions – B2B, B2C, C2C, C2B etc., Electronic Storefronts, E-Marketplace.

E-Business Technology

- Web Presence – domain registration, website development, developing static and dynamic webpages and hosting, registering the Website with Search Engines.

- Web server hardware and software; digital certificates, encryption, SSL, Digital signatures.

UNIT – 2

E-payment Methods-

- Debit card, Credit card, Smart cards, E-Money, E-Wallets; Digital signatures- procedures and legal position; Payment gateways; Online banking- concepts, importance; Electronic fund transfer; Automated Clearing House. Automated Ledger Posting,
- Emerging modes and systems of E-payment (M-Paisa, PayPal and other digital currency), UPI Apps, Aadhar Enabled Payment Systems, BHIM App E-payments risks.

UNIT – 3

Digital Marketing

- Introduction to Digital Marketing, Advantages and Limitations of Digital Marketing. Keyword research.
- Various Activities of Digital Marketing: Search Engine Optimization and stages, Search Engine Marketing, Content Marketing and Content Influencer Marketing, Remarketing, Campaign Marketing, E-mail Marketing, Display Advertising, Blog Marketing, Viral Marketing, Podcasts and Vodcasts.

Unit- 4

Interactive Marketing and Ethical and Legal Issues

- Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing. Payment options.
- Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.

Practical Exercises

The learners are required to:

- Help others to learn the use of e-wallet, e-payment, digital signatures. Prepare a report on the skills used by them to help others learn.
- Create their own YouTube channel and post one video on awareness of cyber security and crime.
- Prepare a report on the difference between the popularity of any brand using both digital advertising as well as traditional advertising tools; versus any one brand still focusing most of funds on traditional advertising tools.

Suggested Readings:

- Agarwala & Agarwala, E-Commerce
- Bajaj & Nag, E-Business (TMH: New Delhi)
- E-Commerce: An Indian Perspective Paperback – Import, 30 Nov 2015-by P. T. Joseph
- Gupta, Seema (2018). Digital Marketing. Mc Graw Hill Education (India) PrivateLtd.
- Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge
- Agarwal Anita, Kotian Vasant Rahul, Agarwal Tushar, Kannan Vijayalaxmi. 2016,
- E-Commerce and Digital Marketing, Himalaya Publishing House Pvt. Ltd.

Course outcomes:

After studying this paper, the students will

- Understand the concept, types, and models of e-commerce and identify the basic technologies used in e-business and website development.
- Understand various electronic payment methods, online banking systems, and emerging modes of e-payment along with their risks and security features.
- Understand the concept, tools, and techniques of digital marketing and explore different online marketing activities such as SEO, SEM, content, and email marketing.
- Explain the concept of interactive and social media marketing and understand the

ethical and legal issues related to digital marketing practices in India.

Examination Scheme

Mid-Semester Examination: 25 marks

Internal Evaluation Weightage

S. No.		Marks	Weightage Percentage
1.	Written Exam (Mid Semester)	10	40%
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3.	Assignments/ Projects/ Quiz/ Case Study	10	40%
Total		25	100%

Attendance records will be graded as follows:

Attendance	Marks
70%-75%	1
76%-80%	2
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86%-90%	4
91%-100%	5

End-Semester Examination: 75 Marks

Question Paper Pattern

1. PART –A Very Short type questions -5 (5 x 1 = 5 marks)
Short Answers type (150-200 words) - 2 (2 x 5 = 10 marks)
2. PART –B Essay Type Questions (400-500 words): Answer 4 out of 6 Questions (15 x 4 = 60 marks)

Business Environment

Course Code-

L-3:T-0:P-0,Credits-3

This course provides a comprehensive understanding of the business environment and its influence on business decision-making. It examines the micro and macro-economic forces, industrial policies, and regulatory framework shaping business operations in India. The course covers India's fiscal and monetary policies, trade and EXIM policies, balance of payments, and the impact of liberalization, privatization, and globalization. It also introduces the international business environment, including the role and functioning of the World Trade Organization (WTO) and global trade agreements. The course equips students with the ability to analyze domestic and international economic policies and evaluate their impact on business activities

Course Objectives:

1. To understand the significance, nature and concepts of Business Environment.
2. To get a knowledge about industry and LPG policies and regulations.
3. To understand the Fiscal and Monetary policy of India.
4. To understand the trade policy, Balance of payment, EXIM policy.
5. To enable students to examine and evaluate business in International Environment.

Unit – I: Introduction to Business Environment

Significance, nature and scope of Business Environment – Theoretical Framework of Business Environment: - 1. Micro- Environment 2. Macro - Environment 3. Social, Economic, Cultural, Ecological and Political Factors influencing Business.

Unit-II: Industry Policy and Regulation

Introduction -Objectives of Industrial Policy - Industrial Policies: - 1. Industrial Policy 1948, 2. Industrial Policy 1956, 3. Industrial Policy 1977, 4. Industrial Policy 1991, 5. LPG Policy: a. Liberalizations b. Privatizations c. Globalizations.

Unit –III: Fiscal & Monetary Policies

Public revenues, public expenditure, public debt, development activities financed by public expenditure, an evaluation of recent fiscal policy of Government of India – Highlights of

Budget - Functions of the Reserve Bank of India- RBI and Monetary Policy: - Factors affecting Money Supply in India-Monetary policy instruments: - 1. Cash Reserve ratio (CRR) 2. Statutory liquidity ratio (SLR), 3. Bank rate.

Unit – IV: India’s Trade Policy & Balance of Payments

India’s Trade Policy – Magnitude and direction of Indian International trade, bilateral and multilateral trade agreements, EXIM Policy, Role of EXIM Bank. Balance of Payments: Structure, Major components, causes for dis-equilibrium in Balance of Payments, Impact of New Economic Policy on Balance of Payments.

Unit – V: World Trade Organization (WTO)

Nature and scope - organization and structure – Role and functions of WTO in promoting world trade – Principles followed- Agreements reached in the Uruguay round including TRIPS, TRIMs and GATS, Disputes settlement mechanism- Dumping and Anti-dumping measures – Critical review of WTO functioning.

Suggested Readings: -

- Dr. V. C. Sinha, Ritika Sinha (eBook), Business Environment, SBPD Publications, 2020
- Bhalla, V.K. and S. Shivaramu: International Business Environment and Business, Anmol, New Delhi, 2003.
- Vivek Mittal: Business Environment, Excel, 2009.
- Francis Cherunilam: International Business Environment, Himalaya, 2008.
- David Miles and Andrew Scott, Macro Economics and The Global Business Environment, Wiley, 2007.
- Saleem, Shaikh, Business Environment, Pearson Education India, 2011

Course Outcomes:

After completing this course, students will be able to:

- To understand micro and macro-economic environment and its impact on business.
- To Understand the industrial policy and LPG.
- To analysis of a fiscal and monetary policies and its impact on business.

- To learn about EXIM policy, BOPs, New economic policy.
- To understand the global trades and its impact on business.

Examination Scheme

Mid-Semester Examination: 25 marks

Internal Evaluation Weightage

S. No.		Marks	Weightage Percentage
1.	Written Exam (Mid Semester)	10	40%
2.	Attendance	5	20%
3.	Assignments/ Projects/ Quiz/ Case Study	10	40%
Total		25	100%

Attendance records will be graded as follows:

Attendance	Marks
70%-75%	1
76%-80%	2
81%-85%	3
86%-90%	4
91%-100%	5

End-Semester Examination: 75 Marks

Question Paper Pattern

1. PART –A Very Short type questions -5 (5 x 1 = 5 marks)
Short Answers type (150-200 words) - 2 (2 x 5 = 10 marks)
2. PART –B Essay Type Questions (400-500 words): Answer 4 out of 6 Questions (15 x 4 = 60 marks)

Management Information System (MIS)

Course Code-

L-3:T-0:P-0,Credits-3

Course Description

The Management Information System (MIS) course provides a comprehensive understanding of how information systems support organizational decision-making, operations, and strategic planning in the digital era. The course covers fundamental MIS concepts, IT infrastructure, database management systems, enterprise applications, and project management methodologies. Emphasis is placed on practical applications of MIS, including decision support systems, e-business solutions, knowledge management, and agile project management practices such as SCRUM. Through case studies and practical exercises, students gain hands-on experience in designing, implementing, and managing effective information systems while addressing ethical, social, and risk-related issues in the information age.

Course Objective

1. Provide a strong foundation in the concepts, types, components, and dimensions of Management Information Systems (MIS).
2. Develop an understanding of IT infrastructure and its evolution in supporting digital organizations.
3. Equip students with practical knowledge of database management systems, data models, and database administration.
4. Introduce various MIS applications, including decision support systems, knowledge management systems, and enterprise systems.
5. Enable students to design and evaluate e-business and e-commerce solutions using modern digital technologies.
6. Familiarize students with project management principles and agile methodologies, including SCRUM.
7. Enhance students' ability to manage project risks and understand ethical, social, and political issues related to information systems.

Course Contents:

Unit 1: Fundamentals concepts of MIS

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

Unit 2: Data base management system:

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

Unit 3 : Information system applications:

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

Unit 4: Managing Projects

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

Practical Work List (Suggestive)

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

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

Suggested Readings –(Latest Edition):

- Laudon, K. C., & Laudon, J. P.. Management information systems: managing the digital firm. Fifteenth Edition. Pearson.
- Coronel, C., & Morris, S.. Database systems: design, implementation, & management. Cengage Learning.
- Olson, D. . Information systems project management (First;1; ed.). US: Business Expert Press.
- Schiel, J. The ScrumMaster Study Guide. Auerbach Publications.
- The Scrum Master Guidebook: A Reference for Obtaining Mastery" ,
CHANDAN LAL PATARY
- Scrum: The Art of Doing Twice the Work in Half the Time", Jeff Sutherland, J.J. Sutherland
- Stair, R., & Reynolds, G. Fundamentals of information systems. Cengage Learning.

Case Studies

- Developing MIS for National Innovation Foundation: Choosing Process, Product and Vendor, Sanjay Verma; Priyanka Sharma, <https://hbsp.harvard.edu/product/A00137-PDF-ENG?Ntt=MIS>
- Enterprise-Wide Business-IT Engagement In An Empowered Business Environment: The Case of FedEx Express EMEA, Stijn Viaene; Steven De Hertogh, <https://hbsp.harvard.edu/product/JIT025-PDF-ENG?Ntt=MIS>
- From Products to Product-Service Systems: IT-Driven Transformation of a

Medical Equipment Manufacturer, Jens Fahling; Felix Kobler; Jan Marco Leimeister; Helmut Krcmar, <https://hbsp.harvard.edu/product/JIT062-PDF-ENG?Ntt=MIS>

Course Outcomes:

- Understand the basic concepts, types, dimensions, and components of MIS, and evaluate the benefits and evolution of IT infrastructure in the digital firm era.
- Apply database management principles by setting up and managing DBMS packages, creating Entity-Relationship diagrams, and understanding data models, data warehouses, and administration techniques.
- Analyze various MIS applications, including DSS, GDSS, and knowledge management systems, and develop e-commerce solutions by leveraging enterprise models, business process reengineering, and digital communication strategies.
- Evaluate project management objectives and methodologies, including agile practices such as SCRUM, and manage projects effectively to control risk factors and understand ethical, social, and political issues in the information era.

Examination Scheme

Mid-Semester Internal Examination: 25 marks

Internal Evaluation Weightage

S. No.		Marks	Weightage Percentage
1.	Written Exam (Mid Semester)	10	40%
2.	Attendance	5	20%

3.	Assignments/ Projects/ Quiz/ Case Study	10	40%
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Attendance records will be graded as follows:

Attendance	Marks
70%-75%	1
76%-80%	2
81%-85%	3
86%-90%	4
91%-100%	5

End-Semester Examination: 75 Marks

Question Paper Pattern

1. PART –A Very Short type questions -5 ($5 \times 1 = 5$ marks)
Short Answers type (150-200 words) - 2 ($2 \times 5 = 10$ marks)
2. PART –B Essay Type Questions (400-500 words): Answer 4 out of 6 Questions ($15 \times 4 = 60$ marks)

Document Processing and Office Automation for Managers Lab

Course Code-

L-0:T-0:P-4,Credits-2

Course Description

This course provides comprehensive training in creating, formatting, managing, and reviewing professional documents using word processing software. Students will learn to create and edit documents, format text and pages, manage tables and lists, insert and format graphic elements, and create references such as footnotes, citations, and tables of contents. The course also emphasizes document collaboration, version control, security, accessibility, and review features to prepare learners for professional and academic document management.

Course Objectives

The objectives of this course are to:

- 1. Develop proficiency in creating and managing professional documents.**
- 2. Enable learners to format text, paragraphs, sections, and pages effectively.**
- 3. Equip students with skills to create and manage tables, lists, and references.**
- 4. Introduce the use of graphics, SmartArt, and visual elements in documents.**
- 5. Familiarize learners with document review, collaboration, security, and accessibility features.**
- 6. Prepare students for efficient document management in academic and workplace environments.**

Course Content

1. Create and Manage Documents

Create a Document

- Create a blank document
- Create a blank document using a template
- Open a PDF in Word for editing
- Insert text from a file or external source

Navigate Through a Document

- Insert hyperlinks
- Search for text
- Create bookmarks
- Move to a specific location or object in a document

Format a Document

- Modify page setup
- Apply document themes
- Apply document style sets
- Insert headers and footers
- Insert page numbers
- Format page background elements

Customize Options and Views for Documents

- Change document views
- Customize views by using zoom settings
- Customize the Quick Access toolbar
- Add document properties
- Show or hide formatting symbols

Print and save documents

- Inspect a document for hidden properties or personal information
- Inspect a document for accessibility issues
- Inspect a document for compatibility issues

2. Format Text, Paragraphs, and Sections

Insert Text and Paragraphs

- Find and replace text
- Cut, copy and paste text

- Replace text by using AutoCorrect
- Insert special characters

Format Text and Paragraphs

- Apply font formatting
- Apply formatting by using Format Painter
- Set line and paragraph spacing and indentation
- Clear formatting
- Apply a text highlight color to text selections
- Apply built-in styles to text
- Change text to WordArt

Order and Group Text and Paragraphs

- Format text in multiple columns
- Insert page, section, or column breaks
- Change page setup options for a section

3. Create Tables and Lists

Create a Table

- Convert text to tables
- Convert tables to text
- Create a table by specifying rows and columns
- Apply table styles

Modify a Table

- Sort table data
- Configure cell margins and spacing
- Merge and split cells
- Resize tables, rows, and columns

- Split tables
- Configure a repeating row header

Create and Modify a List

- Create a numbered or bulleted list
- Change bullet characters or number formats for a list level
- Define a custom bullet character or number format
- Increase or decrease list levels
- Restart or continue list numbering
- Set starting number value

4. Create and Manage References

Create and Manage Reference Markers

- Insert footnotes and endnotes
- Modify footnote and endnote properties
- Create bibliography citation sources
- Modify bibliography citation sources
- Insert citations for bibliographies
- Insert figure and table captions
- Modify caption properties

Create and Manage Simple References

- Insert a standard table of contents
- Update a table of contents
- Insert a cover page

5. Insert and Format Graphic Element

Insert Graphic Elements

- Insert shapes
- Insert pictures

- Insert a screen shot or screen clipping
- Insert text boxes

Format Graphic Elements

- Apply artistic effects
- Apply picture effects
- Remove picture backgrounds
- Format objects
- Apply a picture style
- Wrap text around objects
- Position objects
- Add alternative text to objects for accessibility

Insert and Format SmartArt Graphics

- Create a SmartArt graphic
- Format a SmartArt graphic
- Modify SmartArt graphic content

6. Manage document options and settings

Manage Documents and Templates

- Manage document versions
- Compare and combine multiple documents
- Link to external document content
- Enable macros in a document
- Display hidden ribbon tabs
- Change the application default font

Prepare Documents for Review

- Restrict editing

- Mark a document as final
- Protect a document with a password

Manage Document Changes

- Track changes
- Manage tracked changes
- Lock or unlock tracking
- Add comments
- Manage comments

Suggested Readings

- Joan Lambert & Joyce Cox, *Microsoft Word Step by Step*, Microsoft Press.
- Katherine Murray, *Microsoft Word Plain & Simple*, Microsoft Press.
- Steve Sagman, *Microsoft Word 365/2021 In Depth*, Pearson Education.
- Curtis Frye, *Microsoft Word 2019 Step by Step*, Pearson.
- Online Microsoft Learn Documentation: *Word User Guide*.

Course Outcomes

After successful completion of the course, students will be able to:

- Create, edit, format, save, and print professional documents efficiently.
- Apply advanced text, paragraph, section, and page formatting techniques.
- Design and manage tables, lists, references, and bibliographies.
- Insert and format graphic elements, SmartArt, and multimedia content.
- Use document collaboration tools such as track changes, comments, and document comparison.
- Prepare documents for distribution by ensuring security, compatibility, and accessibility.

Examination Scheme

No Mid Semester Examination to be conducted for Practical papers.

End Semester Examination:

S. No.		Marks	Weightage Percentage
1.	Internal Assessment based on Assignments/ Projects/ Quiz/ Case Study	30	60%
2.	External Assessment based on Viva - Voce	20	40%
Total		50	100%

Mathematical and Computational Thinking Lab

Course Code-

L-0:T-0:P-4,Credits-2

Course Description

This course introduces students to fundamental mathematical concepts essential for logical reasoning, quantitative analysis, and problem-solving. It covers elementary arithmetic, set theory, logic, and mathematical induction to build a strong foundation in mathematical thinking. The course emphasizes clarity of concepts, analytical skills, and the ability to apply mathematical principles to academic and real-life situations.

Course Objectives

The objectives of this course are to:

1. Develop a clear understanding of elementary arithmetic and rapid calculation techniques.
2. Introduce fundamental concepts of sets and their operations.
3. Build logical reasoning skills through the study of logical statements and connectives.
4. Familiarize students with the principle of mathematical induction and its applications.
5. Enhance analytical and problem-solving abilities using mathematical methods.

Course Contents:

Unit-1: Elementary Arithmetic:

Number System and Rapid Method of Calculation, Approximation, Decimalization, Ratio, Proportion.

Unit-2: Sets:

Sets and their representation, kinds of sets, finite, infinite sets, Empty set, singleton set, Disjoint sets, sub-set, superset, proper sub-set, Equality of sets, Family or class of sets, Universal set, Venn diagram, Union of sets, Intersection of sets, Difference of sets.

Unit 3: Logic:

Logical Connectives and Tautologies, Implications/Conditional statements, Converse statement, positive statement, Validating statement.

Unit 4: Mathematical Induction:

Introduction, Motivation, The Principle of Mathematical Induction, Progression: Elementary idea of A.P., G.P., and H.P.

Books Recommended:

- *R. K. Tiwary, V. K. Mishra & B. N. Gupta, Mathematical and Computational Thinking and Analysis.*
- *Morris H. DeGroot, Probability and Statistics.*
- *Lalji Prasad, Arithmetic, Student Friends Publication.*
- *E. Rosen, Discrete Mathematics and Its Applications, McGraw-Hill.*
- *S. Lipschutz, Theory and Problems of Discrete Mathematics, McGraw-Hill.*

Course Outcomes

After completing this course, students will be able to:

- Apply arithmetic techniques for efficient numerical computation.
- Use set theory concepts and operations to solve mathematical problems.
- Analyze and construct logical statements and validate arguments.
- Apply the principle of mathematical induction to prove mathematical results.
- Develop logical and analytical thinking for advanced mathematical studies.

Examination Scheme

No Mid Semester Examination to be conducted for Practical papers.

End Semester Examination:

S. No.		Marks	Weightage Percentage
1.	Internal Assessment based on Assignments/ Projects/ Quiz/ Case Study	30	60%
2.	External Assessment based on Viva - Voce	20	40%

Total	50	100%
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E Commerce and Digital Marketing Lab

Course Code-

L-0:T-0:P-4,Credits-2

Course Description

This course provides practical and conceptual knowledge of digital marketing with a focus on web store creation, search engine marketing, social media marketing, and web analytics. Students learn how to create and promote online platforms using SEO, paid advertising, and social media strategies across major digital channels. The course also introduces web analytics tools to measure, analyze, and optimize digital marketing performance for effective online business growth.

Course Objectives

The objectives of this course are to:

1. Enable students to create and manage an online webstore and web presence.
2. Provide practical knowledge of search engine optimization and search engine marketing techniques.
3. Develop skills in planning and executing social media marketing campaigns.
4. Familiarize learners with content creation for various social media platforms.
5. Introduce web analytics tools to evaluate and improve digital marketing performance.

Unit-I

Creating the Webstore, registering domain name, web hosting, search engine application, search engine optimization, use of keywords, backlinks, directory submissions, search engine marketing, adwords, using adword planner, bidding for keywords, ad rank.

Unit II

Social Media Marketing, Facebook Marketing Strategies and Implementation, Creating Banners for Facebook, YouTube Marketing Strategies and Implementation, Creating YouTube Videos, Twitter Marketing Strategies and Implementation, Using Tweets, Retweets and Hashtags for Marketing, , LinkedIn Marketing Strategies and Implementation, Creating LinkedIn Pages for Companies, Instagram Marketing Strategies and Implementation, Creating banners and videos for Instagram Marketing.

Unit III

Introduction to Web Analytics, Application of Google Analytics, Application of Facebook Analytics, Application of Twitter Analytics, Application of YouTube Analytics, Application of Instagram

Analytics, Analyzing Exit Rate, Bounce rate, Click-Through-Rate(CTR), Conducting A/B Tests.

Suggested Readings

- Philip Kotler, Hermawan Kartajaya & Iwan Setiawan, *Marketing 4.0: Moving from Traditional to Digital*, Wiley India.
- Seema Gupta, *Digital Marketing*, McGraw Hill Education.
- Alan Charlesworth, *Digital Marketing: A Practical Approach*, Routledge.
- Ryan Deiss & Russ Henneberry, *Digital Marketing for Dummies*, Wiley.
- Simon Kingsnorth, *Digital Marketing Strategy*, Kogan Page.
- Chuck Hemann & Ken Burbary, *Digital Marketing Analytics*, Pearson Education.
- Google Analytics Academy – Official Online Learning Resources.
- HubSpot Academy – Digital Marketing and Social Media Certification Materials.

Course Outcomes

After successful completion of the course, students will be able to:

- Create and manage a webstore, domain registration, and web hosting.
- Apply SEO techniques and execute search engine marketing campaigns effectively.
- Design and implement marketing strategies across major social media platforms.
- Create digital content such as banners and videos for online promotion.
- Use web analytics tools to analyze user behavior and optimize marketing strategies.

Examination Scheme

No Mid Semester Examination to be conducted for Practical papers.

End Semester Examination:

S. No.		Marks	Weightage Percentage
1.	Internal Assessment based on Assignments/ Projects/ Quiz/ Case Study	30	60%
2.	External Assessment based on Viva - Voce	20	40%
Total		50	100%

SEMESTER -IV

Entrepreneurship and Startup Ecosystem

Course Code-

L-3:T-0:P-0,Credits-3

Course Objective(s):

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

Course Content:

Unit 1: Introduction to Entrepreneurship & Family Business

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

Unit 2: Evaluating Business opportunity

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

Unit 3: Building Blocks of starting ventures

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

Unit 4: Start-up Ecosystem

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

Suggested Readings (Latest Edition):

- Startup India Leaning Program by Start Up India available at www.startupindia.gov.in
- Entrepreneurship, Rajeev Roy, Oxford University Press
- Entrepreneurship: Successfully Launching New Ventures by R. Duane Ireland Bruce R. Barringer, Pearson Publishing
- Family Business Management by Rajiv Agarwal, Sage Publishing

- Anish Tiwari, "Mapping the Startup Ecosystem in India", Economic & Political Weekly
- Ramachandran, K, Indian Family Businesses: Their survival beyond three generations, ISB Working Paper Series

Course Outcomes:

- At the end of the course, the student would be able to -
- Understand basic building blocks of creating a venture
- Be able to identify a business opportunity and translate it into a viable business model
- Identify the elements of the Indian entrepreneurship ecosystem and take relevant benefits from the constituents
- Know the legacy of family businesses and key differentiations from entrepreneurship

Examination Scheme

Mid-Semester Examination: 25 marks

Internal Evaluation Weightage

S. No.		Marks	Weightage Percentage
1.	Written Exam (Mid Semester)	10	40%
2.	Attendance	5	20%
3.	Assignments/ Projects/ Quiz/ Case Study	10	40%
Total		25	100%

Attendance records will be graded as follows:

Attendance	Marks
70%-75%	1
76%-80%	2
81%-85%	3
86%-90%	4
91%-100%	5

End-Semester Examination: 75 Marks

Question Paper Pattern

3. PART -A Very Short type questions -5 ($5 \times 1 = 5$ marks)
Short Answers type (150-200 words) - 2 ($2 \times 5 = 10$ marks)

4. PART -B Essay Type Questions (400-500 words): Answer 4 out of 6 Questions
($15 \times 4 = 60$ marks)

Operations Management

Course Code-

L-3:T-0:P-0,Credits-3

Course Description:

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

Course Content:

Unit 1: Introduction to Operations Management

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

Unit 2: Process Design and Analysis

This unit delves into the strategic decisions involved in selecting and

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

Unit 3: Quality Management

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

Unit 4: Emerging Trends in Operations Management

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

Suggested Readings (latest Edition):

- Operations Management by William J. Stevenson

- Operations Management: Processes and Supply Chains by Lee J. Krajewski, Manoj K. Malhotra, and Larry P. Ritzman
- The Goal: A Process of Ongoing Improvement by Eliyahu M. Goldratt and Jeff Cox
- Introduction to Operations and Supply Chain Management by Cecil C. Bozarth and Robert B. Handfield

Case Topics:

- Case study on Toyota's Production System: Exploring Lean Manufacturing.
- Analysis of Amazon's supply chain operations for customer satisfaction and efficiency.
- Case on Zara's fast fashion operations strategy and its global supply chain management.

Reference Paper

Jaboob, A. S., Awain, A. M. B., & Ali, K. A. M. (2024). Introduction to Operation and Supply Chain Management for Entrepreneurship. In Applying Business Intelligence and Innovation to Entrepreneurship (pp. 52-80). IGI Global.

Course Outcomes:

- Understand the core principles of operations management and their significance in enhancing efficiency, quality, and customer satisfaction.
- Analyze different production systems and develop strategies aligned with business objectives.

- Optimize operational processes through effective process design, layout decisions, and capacity planning.
- Implement quality management principles to enhance product/service quality and reduce defects.
- Evaluate emerging trends in operations management, such as sustainable operations and technological advancements.

Examination Scheme

Mid-Semester Internal Examination: 25 marks

Internal Evaluation Weightage

S. No.		Marks	Weightage Percentage
1.	Written Exam (Mid Semester)	10	40%
2.	Attendance	5	20%
3.	Assignments/ Projects/ Quiz/ Case Study	10	40%
Total		25	100%

Attendance records will be graded as follows:

Attendance	Marks
70%-75%	1
76%-80%	2

81%-85%	3
86%-90%	4
91%-100%	5

End-Semester Examination: 75 Marks

Question Paper Pattern

1. PART -A Very Short type questions -5 ($5 \times 1 = 5$ marks)
Short Answers type (150-200 words) - 2 ($2 \times 5 = 10$ marks)
2. PART -B Essay Type Questions (400-500 words): Answer 4 out of 6 Questions
($15 \times 4 = 60$ marks)

Financial Management

Course Code-

L-3:T-0:P-0,Credits-3

Course Description:

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

Course Objectives:

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

Course Content:

Unit I: Introduction to Financial Management

Meaning of finance and financial management, Types of finance, Objective and Scope of financial management- profit maximization and wealth maximization - merits and criticisms- Financial decisions, Internal relation of financial decisions, Factors influencing financial decisions, Functional

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

Unit II: Capital Structure & Capitalization

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

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

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

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

Unit IV: Capital Budgeting and Dividend policy

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

Suggested Readings (Latest Editions):

- Khan, M, Y, & Jain, P, K . Financial Management. Tata Mc Graw Hill.
- Chandra, P. Financial Management. New Delhi, India. Tata McGraw Hill Book Co.
- Pandey,I.M. Financial Management. New Delhi, India. Vikas Publishing House.
- Kumar, A. Financial Management, Khanna Publishing House.
- Gupta, S, K., Sharma, R.K. & Gupta, N . Financial Management. Kalyani Publishers.
- Khan, M, Y, & Jain, P, K . Financial Management. Tata Mc Graw Hill.
- Brigham and Houston. Fundamentals of Financial Management, Cengage Learning.

Course Outcomes:

On having completed this course, student should be able to:

- Summarize the motives behind financial decision making.
- Interpret the relevant theories and concepts of various practices of financial management and ethics in Finance.
- Analyze the relationship among capital structure, cost of capital, dividend decisions, and value of the business.
- Evaluate projects for profitability

Examination Scheme

Mid-Semester Internal Examination: 25 marks**Internal Evaluation Weightage**

S. No.		Marks	Weightage Percentage
1.	Written Exam (Mid Semester)	10	40%
2.	Attendance	5	20%
3.	Assignments/ Projects/ Quiz/ Case Study	10	40%
Total		25	100%

Attendance records will be graded as follows:

Attendance	Marks
70%-75%	1
76%-80%	2
81%-85%	3
86%-90%	4
91%-100%	5

End-Semester Examination: 75 Marks**Question Paper Pattern**

1. PART -A Very Short type questions -5 ($5 \times 1 = 5$ marks)
Short Answers type (150-200 words) - 2 ($2 \times 5 = 10$ marks)
2. PART -B Essay Type Questions (400-500 words): Answer 4 out of 6 Questions ($15 \times 4 = 60$ marks)

Business Research Methodology

Course Code-

L-3:T-0:P-0,Credits-3

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

Course Objectives:

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

Course Contents:

Unit 1: Introduction to Research

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

components of good research work.

Unit 2: Formulating the Research Problem

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

Unit 3: Measurement and Data Collection

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

Unit 4: Data Analysis and Interpretation

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

Suggested Case Topics:

Using Market Research to Assess Willingness to Pay for Pricing Decisions by: Kamel Jedidi, Robert J. Morais (2023) - <https://hbsp.harvard.edu/product/CU378-PDF- ENG>

Suggested Readings (Latest Edition):

- Malhotra, N. K., Nunan, D., & Birks, D. F., Marketing research. Pearson

UK.

- Research Methodology by Ranjit Kumar.
- Research Methods for Business by Uma Sekaran.
- Methodology of Research by C.R. Kothari.

Course Outcomes:

- Prepare a detailed research plan covering all essential aspects of a research project.
- Construct and administer effective research instruments like questionnaires.
- Execute data collection strategically to gather relevant information.
- Apply advanced statistical techniques for data interpretation.
- Draft comprehensive research reports tailored to specific audience needs.

Examination Scheme

Mid-Semester Internal Examination: 25 marks

Internal Evaluation Weightage

S. No.		Marks	Weightage Percentage
1.	Written Exam (Mid Semester)	10	40%
2.	Attendance	5	20%
3.	Assignments/ Projects/ Quiz/ Case Study	10	40%
Total		25	100%

Attendance records will be graded as follows:

Attendance	Marks
70%-75%	1
76%-80%	2
81%-85%	3
86%-90%	4
91%-100%	5

End-Semester Examination: 75 Marks

Question Paper Pattern

1. PART -A Very Short type questions -5 ($5 \times 1 = 5$ marks)
Short Answers type (150-200 words) - 2 ($2 \times 5 = 10$ marks)
2. PART -B Essay Type Questions (400-500 words): Answer 4 out of 6 Questions
($15 \times 4 = 60$ marks)

International Business

Course Code-

L-3:T-0:P-0,Credits-3

Course Objectives:

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

Course Contents :

Unit 1: Introduction to International Business

Introduction to International Business Stages of Internationalization – EPRG Framework

- International Trade Theories: Theories of International Trade Mercantilists, Absolute Cost and Comparative Advantage, Factor Proportions, Neo-factor Proportions Theories, Country Similarity Theory, Intra-industry Trade, Tariff and Non-Tariff Barriers in Global Businesses

Unit 2: Introduction of Foreign Direct Investment

Introduction Foreign Direct Investment in the World Economy, Trends in FDI Theories of Foreign Direct Investment, Greenfield and Brownfield FDI, Benefits and Costs of FDI, International Institutions and the Liberalization of FDI, CAGE Model.

Unit 3: Economic Integration

Economic indicators and their impact on international business decisions, Regional Economic Integration and Trade Blocs, Basic Principles of

Multilateral Trade Negotiations, Instruments of Trade Regulation, FDA, custom union, common market economic union, Emerging Markets and Developing Economies.

Unit 4: Emerging Trends in International Business

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

Text Books (Latest Edition):

- International Business: Competing in the Global Marketplace" by Charles W. L. Hill.
- International Business: Concept, Environment and Strategy, 3e by Vyuptakesh Sharan Pearson Education
- International Business: The Challenges of Globalization by John J. Wild and Kenneth L. Wild.
- Rakesh, M. J. International Business, New Delhi, Oxford University Press.
- Aswathappa, A. . International Business, 2e. Tata McGraw-Hill Education.

References Research articles

- Cuervo-Cazurra, A. (2006). Who cares about corruption? Journal of international business studies, 37, 807-822.
- Hofstede, G. (2006). What did GLOBE really measure? Researchers' minds versus respondents' minds. Journal of international business studies, 37, 882-896.
- Sharma, P., Leung, T. Y., Kingshott, R. P., Davcik, N. S., & Cardinali, S. (2020). Managing uncertainty during a global pandemic: An

international business perspective. *Journal of business research*, 116, 188-192.

- Bahoo, S., Alon, I., & Paltrinieri, A. (2020). Corruption in international business: A review and research agenda. *International Business Review*, 29(4), 101660.
- Shams, R., Vrontis, D., Belyaeva, Z., Ferraris, A., & Czinkota, M. R. (2021). Strategic agility in international business: A conceptual framework for “agile” multinationals. *Journal of International Management*, 27(1), 100737.
- Krueger, A. O. (1990), “Trends in Trade Policies of Developing Countries” in C. S. Pearson and James Riedel (eds.), *The Direction of Trade Policy* (Cambridge, MA.: Basil Blackwell).

Case Study

- The Battle in Seattle and the Anti-Globalization Movement Pg 82 *International Business, Managing Globalization*, John S. Hill
- Making the Apple iPhone *International Business*, Eleventh Edition (McGraw Hill 2019), by Charles W.L. Hill, G. tomas M. Hult, Rohit Mehtani
- Case Study: Pharmeasy Expansion Dilemma amidst Regulatory Uncertainties *Ivey Publishing* 2020
- Case Study: Unilever's Lifebuoy in India: Implementing the sustainable plan *Harvard Business School Case study* 2017

Course Outcomes:

- Demonstrate and interpret the fundamental theories of international business and trade.

- Develop an understanding of the concept of Foreign Direct Investment and its impact on various world economy
- Analyse the significance of economic Integration in International Business
- Appraise and develop a comprehensive understanding of global emerging trends and stakeholder engagement

Examination Scheme

Mid-Semester Internal Examination: 25 marks

Internal Evaluation Weightage

S. No.		Marks	Weightage Percentage
1.	Written Exam (Mid Semester)	10	40%
2.	Attendance	5	20%
3.	Assignments/ Projects/ Quiz/ Case Study	10	40%
Total		25	100%

Attendance records will be graded as follows:

Attendance	Marks
70%-75%	1
76%-80%	2
81%-85%	3
86%-90%	4
91%-100%	5

End-Semester Examination: 75 Marks

Question Paper Pattern

1. PART -A Very Short type questions -5 ($5 \times 1 = 5$ marks)
Short Answers type (150-200 words) - 2 ($2 \times 5 = 10$ marks)
2. PART -B Essay Type Questions (400-500 words): Answer 4 out of 6 Questions
($15 \times 4 = 60$ marks)

Business Development Plan Lab

Course Code-

L-0: T-0:P-4,Credits-2

Course Description:

This course introduces students to the fundamentals of preparing a practical and effective business plan. It covers business idea evaluation, market and customer analysis, financial projections, strategic planning, and organizational and legal aspects. Students learn to assess business feasibility using tools such as break-even analysis, projected financial statements, and competitive strategy frameworks. By the end of the course, learners will be able to develop a structured and realistic business plan for entrepreneurial or managerial applications.

Course Objectives:

1. To learn about a business plan, its elements and fit.
2. To learn the importance of a marketing plan while preparing a business plan
3. To develop an understanding of financial analysis while preparing a business plan
4. To develop an understanding of strategy while preparing a business plan
5. To learn the importance of organizational structure and legal aspects while preparing the business plan.

Course Contents:

Unit - I: Introduction

Business Plan, write a business plan Issues beyond the plan; Self-Evaluation; Describe business; Need-Gap Analysis, Taste, Trend and Technology: Future prospects of business.

Unit - II: Marketing plan

Resource issues and economic systems; Customer Analysis; Market Analysis; Market Demand; Market supply and price; Market type and market forces (Competition).

Unit – III: Financial Analysis

Required investment for your business; Important Assumptions; Break-Even Analysis; Projected Profit and Loss; Projected average cost of sales; Projected Balance Sheet; Projected Cash Flow; Long Term Plan.

Unit – IV: Strategic Implementation

Strategy Pyramids; Value Proposition; Competitive Edge; Marketing Strategy; Sales Strategy.

Unit – V: Organization Plan and Personnel Plan

Organizational Structure; Organizational Budget; Personnel Plan; Plan for Legal Details

Suggested Readings:

- McKeever, M. (2017). *How to write a business plan* (10th ed.). Nolo.
- Pearce, L. M. (2014). *Business plan handbook*. Gale Cengage Learning.
- Berry, T. (2008). *The book on business planning*. Hurdle.
- Barringer, B. R. (2015). *Preparing effective business plans: An entrepreneurial approach* (2nd ed.). Pearson.
- Brown, S. A. (2015). *Writing a business plan that works*. Entrepreneur Press.

Course outcomes:

- To prepare an outline of a business plan by evaluating the business and market forces in which the business is set to operate.
- To evaluate the marketing economics of the business and incorporate it into a business plan.
- To be able to analyze the basic financial aspects of a business and incorporate it into a business plan.
- To assess the strategic aspects of a business.
- To be able to plan for the required organizational structure and plan for the legal

requirements.

Examination Scheme

No Mid Semester Examination to be conducted for Practical papers.

End Semester Examination:

S. No.		Marks	Weightage Percentage
1.	Internal Assessment based on Assignments/ Projects/ Quiz/ Case Study	30	60%
2.	External Assessment based on Viva - Voce	20	40%
Total		50	100%

Accounting Information System Lab

Course Code-

L-0: T-0: P-4,Credits-2

Course Description:

This course provides hands-on training in the use of accounting software (Tally) for recording, processing, and reporting business transactions. It covers the creation of accounting groups and ledgers, inventory management, voucher entry, and taxation features such as GST, TDS, and professional tax. Students also learn payroll accounting, including employee records, salary processing, and payroll reporting. The course emphasizes the generation and interpretation of financial, inventory, and payroll reports, enabling learners to apply accounting concepts in a computerized business environment. By the end of the course, students will be able to efficiently use accounting software to manage organizational financial data and prepare accurate reports.

Course Objectives

- To understand the Accounting groups & Inventory vouchers.
- To learn about taxation aspects in Tally.
- To understand voucher entries using tally.
- To know the payroll system is in Tally.
- To understand the reports.

Course Contents:

Unit -I: Accounting Groups in Tally

Charts of groups, groups, multiple groups, ledgers, multiple ledgers.

Unit -II: Inventory and Vouchers in Tally

Stock Group, Multiple stock group, stock categories, multiple stock categories, unit of measures, stock items. Introduction to vouchers, types, chart, accounting, inventory, invoicing.

Unit -III: Tax in Tally

TDS, TDS Reports, GST, GST Returns, Professional Tax.

Unit -IV: Payroll Accounting in Tally

Employee creation, salary define, employee attendance, register, pay head creation, salary report.

Unit -V: Generating Reports in Tally

Financial statements, trading, profit and loss a/c, balance sheet, inventory report, payroll report, stock summary.

Suggested Readings:

- Dhingra, J. (2022). *Goods and services tax*. Kalyan Publishers.
- Goyal, N. (2018). *Tally*. Kalyani Publishers.
- Lewis, J. (2014). *The book you need before you buy that accounting software*. Evolve Instant.
- Goyal, N. (2018). *Accounting software*. Kalyani Publishers.
- Goyal, N., & Sacheva, R. (2018). *Tally with GST applications*. Kalyani Publishers.
- Singh, S. (2015). *Tally ERP 9: Power of simplicity*. V&S Publishers.

Course Outcomes:

After completion of the course students will be able to:

- Create the accounting groups.
- Able to perform the inventory data in software.
- Adopt Goods and Services Tax, tax deducted at source, professional tax in Accounting
- Enter the payroll system using Accounting Software.
- Generate the financial report and stock report of a company.

Examination Scheme

No Mid Semester Examination to be conducted for Practical papers.

End Semester Examination:

S. No.		Marks	Weightage Percentage
1.	Internal Assessment based on Assignments/ Projects/ Quiz/ Case Study	30	60%
2.	External Assessment based on Viva - Voce	20	40%
Total		50	100%

Digital Presentation Tools and Techniques for Managers

Lab

Course Code-

L-0: T-0: P-4,Credits-2

Course Description

This course provides comprehensive, hands-on instruction in creating professional presentations using Microsoft PowerPoint. Learners will explore the full presentation workflow—from creating and designing slides to incorporating text, graphics, SmartArt, tables, charts, and multimedia elements. The course also covers visual design principles, transitions, proofing tools, presentation delivery techniques, and exporting presentations for sharing and printing. By the end of the course, participants will be able to design clear, visually engaging, and effective presentations for academic, business, and virtual presentation environments.

Course Objectives

By the end of this course, learners will be able to:

1. Create new presentations using templates and themes, and modify them as needed.
2. Add, organize, and format slide content using appropriate slide layouts.
3. Enter and edit text effectively, including the use of bulleted and numbered lists.
4. Use Outline View to efficiently structure and revise presentation content.
5. Insert, crop, resize, and adjust pictures and graphics for visual clarity and consistency.
6. Apply picture effects, borders, and corrections to enhance visual impact.
7. Manage layered objects through alignment, distribution, grouping, and reordering.
8. Create and customize SmartArt to visually represent information and processes.
9. Design and format shapes, lines, text boxes, and connector lines.
10. Create, format, and manage tables, including merging cells and adjusting spacing.
11. Copy and paste charts from Excel and update them when source data changes.
12. Apply slide transitions and customize transition effects and timing.

13. Proof, edit, and reorganize slides using built-in PowerPoint tools.
14. Run and navigate slide shows confidently in live and virtual environments.
15. Use presenter tools such as Presenter View and Presenter Notes in Teams and Zoom.
16. Print presentations using appropriate layout options and export presentations as PDFs.

Course Contents:

Creating New Presentations

- Creating a Presentation
- Choosing a Template/Theme
- Changing the Template/Theme
- Adding Slides & Typing in Content

Slide Layouts

- Choosing a Slide Layout
- Changing the Slide Layout

Adding Text & Outline View

- Adding Text
- Bulleted vs Numbered Lists
- Adding & Editing Text with Outline View • Outline View Keystrokes

Pictures & Graphics

- Placing Pictures into Placeholders • Cropping Photos
- Sizing Graphics
- Fixing Stretched/Squished Photos • Where to Get Photos
- Crop to Shape & Aspect Ratio

Adjusting Photos & Graphics

- Picture Adjustments (such as converting to Black & White)
- Picture Border & Effects

Layered Objects

- Layered Object vs Placeholder Content • Aligning
- Evenly Distributing • Grouping
- Reordering Layered Objects

SmartArt

- Creating SmartArt
- Adding Text
- Layouts, Styles, & Shapes
- Converting Text into SmartArt
- SmartArt with Picture Placeholders

Shapes & Lines

- Adding Shapes
- Styling Shapes
- Adding Text to Shapes
- Resizing, Moving, & Rotating Shapes • Connector Lines
- Text Boxes

Tables

- Creating Tables in PowerPoint
- Typing in Table Data
- Designing Tables
- Table Layout
- Sizing Tables & Columns/Rows • Alignment & Spacing In a Table
- Adding or Removing Rows/Columns • Merging Cells

Copying & Pasting Charts from Excel

- Importing a Chart from Excel
- Updating the Chart Data when the Excel File Changes

Transitions

- Adding Slide Transitions
- Transition Effect Options & Duration

Proofing & Editing

- Spell Check
- Slide Sorter View

Running a Presentation

- Starting & Stopping a Slide Show
- Ways to Navigate Slide Shows
- Tools to Use When Presenting
- Presenter Notes
- Presenter View
- Presenting in Microsoft Teams (PowerPoint Live)
- Presenter Notes in Zoom

Printing

- Choosing What Will Go On the Printed Page

Saving a PDF

- Why Make a PDF?
- Saving a PDF & Setting Options

Suggested Readings:

- Kaul, A. (2014). *Effective business communication* (2nd ed.). PHI Learning.
- Kogent Learning Solutions Inc. (2021). *Microsoft PowerPoint 2019: The complete reference*. Kogent Learning Solutions.
- Raman, M., & Singh, P. (2012). *Business communication* (2nd ed.). Oxford University Press.
- Reynolds, G. (2012). *Presentation zen: Simple ideas on presentation design and delivery* (2nd ed.). New Riders.
- Williams, R. (2016). *The non-designer's presentation book* (2nd ed.). Peachpit Press.

Course Outcomes

Upon successful completion of this course, learners will be able to:

- Design and produce professional-quality PowerPoint presentations from start to finish.
- Apply consistent themes, layouts, and formatting to enhance visual communication.
- Integrate text, images, SmartArt, tables, and charts in a clear and meaningful way.
- Edit and refine presentations efficiently using Outline View and proofing tools.
- Deliver presentations effectively using Presenter View and presentation navigation tools.
- Prepare presentations for multiple formats, including live delivery, virtual meetings, printing, and PDF distribution.
- Demonstrate best practices in presentation design, organization, and delivery suitable for academic and professional settings.
- **End Semester Examination:**

S. No.		Marks	Weightage Percentage

1.	Internal Assessment based on Assignments/ Projects/ Quiz/ Case Study	30	60%
2.	External Assessment based on Viva - Voce	20	40%
Total		50	100%
