

B.B.A. (Regular)

BANGALORE
Jnanabharathi



UNIVERSITY
560 056

BANGALORE

UNIVERSITY

Jnanabharathi, Bengaluru, Karnataka – 560 056

DEPARTMENT OF COMMERCE

BBA

REGULAR



CHOICE BASED CREDIT SYSTEM
(As per SEP – 2024)
SYLLABUS
(SEMESTER SCHEME)
2024 & Onwards

Dr. K. Nirmala
Dean &



I SEMESTER

**Name of the Program: Bachelor of Business Administration (B.B.A)****Course Code: BBA-1.1****Name of the Course: FUNDAMENTALS OF ACCOUNTING**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

Pedagogy: Classroom lecture, tutorials, Group discussion, Seminar, Case studies, fieldwork etc.,

Course Objective:

The Subject Accounting for Business typically aims to introduce students to the fundamentals of accounting skills, integrate accounting principles with practical business applications, focussing on how accounting information is used in decision-Making within businesses.

Course Outcomes:

On successful completion of the course, the subject Accounting for Business typically focus on the skills and knowledge students should acquire.

- Understand the basic Concepts of Accounting.
- Pass Journal Entries and Prepare Ledger Accounts.
- Prepare Subsidiary Books.
- Prepare Trial Balance and Final Accounts of Proprietary concern.
- Reconciliation of Pass Book and Cash Book.

SYLLABUS:	Hours
Module No. 1: INTRODUCTION TO ACCOUNTING	08
Introduction – Meaning and Definition – Objectives of Accounting – Functions of Accounting– Uses of Accounting Information – Limitations of Accounting – Terminologies used in accounting - Accounting Process and Cycle – Basis of Accounting - Cash basis and Accrual Basis – Accounting Equations - Branches of accounting - Accounting Principles – Accounting Concepts and Accounting Conventions.	
Module No. 2: ACCOUNTING PROCESS	14
Process of Accounting - Double entry system – Kinds of Accounts – Rules-Transaction Analysis – Journal – Ledger – Balancing of Accounts – Trial Balance – Illustrations on Journal, Ledger Posting and Preparation of Trial Balance.	
Module No. 3: SUBSIDIARY BOOKS	14
Meaning – Significance – Types of Subsidiary Books –Purchases Book, Sales Book (With Tax Rate), Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book. Types of Cash Book- Simple Cash Book, Double Column Cash Book and Petty Cash Book (Illustrations only on Two Column Cash Book and Petty Cash Book).	



MODULE NO. 4: FINANCIAL STATEMENTS OF PROPRIETARY CONCERN	14
Introduction to Financial Statement, Income Statement /P&L A/c and Balance Sheet - Preparation of Statement of Profit and Loss and Balance Sheet of a proprietary concern with special adjustments like Depreciation, Outstanding and Prepaid Expenses, Outstanding and Received in Advance of Incomes, Provision for Doubtful Debts, Drawings and Interest on Capital.	
MODULE NO. 5: BANK RECONCILIATION STATEMENT	10
Definition and purpose of Bank Reconciliation Statement (BRS) – Importance is reconciling Bank Statements and Bank Accounts prepared in Businesses – Causes for Differences between Cash Book and Pass Book – Timing differences, outstanding cheques and deposits in transit, Errors in the Cash Book and Bank Statements, Bank charges and Interest, Direct debits, standing instructions and auto payments, dishonoured cheques – Preparation of Bank Reconciliation Statement. Problems	
SKILLS DEVELOPMENT	
1. List out the accounting concepts and conventions. 2. Prepare a Bank Reconciliation Statement with imaginary figures 3. Collect the financial statement of a proprietary concern and record it. 4. Prepare a financial statement of an imaginary company using spreadsheet 5. Any other activities, which are relevant to the course.	
BOOKS FOR REFERENCE:	
1. S.AnilKumar,V. Rajesh Kumar and B.Mariyappa–Fundamentals of Accounting, Himalaya Publishing House. 2. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication 3. S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication 4. Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand 5. M.C. Shukla and Goyel, Advanced Accounting, S Chand. 6. Hanif and Mukherjee, Financial Accounting, McGraw Hill Publishers 7. Arulanandam & Raman; Advanced Accountancy, Himalaya Publishing House	



Name of the Program: Bachelor of Business Administration (B.B.A) Course Code: BBA-1.2 Name of the Course: MANAGEMENT DYNAMICS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & Fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to - To provide an Understanding about the Management in various organisations. - To give complete insight about policies like planning and organising in any organisation. - To upgrade the knowledge of students about present trends in recruiting and staffing. - Students will have the complete knowledge of being a leader and will develop the right attitude for their life in decision making. - Management decision and impact of Ethics in decision making gives a complete insight to the students for their future.		
SYLLABUS:		Hours
MODULE 1: INTRODUCTION TO MANAGEMENT		14
Concept of Management, Management- Art and Science, Management Vs Administration, Levels of Management, Functions of management, Management as a Profession, Managerial skills, Qualities and characteristics of managers. Quality Circle-Meaning, features and Objectives. Evolution of Management thought: Early contributions: Taylor and Scientific Management, Fayol's (Introduction only) Administrative Management, Bureaucracy, Human Relations, and Modern Approach, Social responsibility of managers, Horizontal and Vertical Fit in HR System.		
MODULE 2: PLANNING AND ORGANIZING		12
Concept of planning, Significance of planning, Classification of planning: Strategic plan, Tactical plan and Operational plan, Process of planning, Barriers to effective planning. MBO (Management by Objective), Management by Exception. Decision Making: Strategies of decision making, Steps in rational decision-making process, Factors influencing decision making process, Psychological bias and decision support system. Organizing: Defining organising, Principles of organising, Process of organising, Types of organizational structure, Span of control, Centralization vs. Decentralization of authority. Informal organization.		
MODULE 3: STAFFING, DIRECTING & CONTROLLING		12
Staffing: Meaning and Definition, Concept, Objective of staffing, System approach to staffing, Manpower planning. Controlling: Meaning and Definition, Concept, Importance of controlling, Types of control, Steps in control process. Directing: Concept, Techniques of directing and supervision, Types of supervision, Essential characteristics of supervisor.		



MODULE 4: LEADERSHIP AND MOTIVATION.	12
Leadership vs Management, Process of Leadership, Importance of leadership, Characteristics of an effective leader. Modern styles of leadership- Transactional, Transformational, Servant leadership, Democratic, Autocratic, Laissez-Faire (Delegative), Bureaucratic, Charismatic, Coaching – Meaning and concepts only. Motivation: Concept, Forms of employee motivation, Need for motivation. Theories of motivation. Need for Motivation Theory, Theory of Herzberg, ERG Theory, Attribution Theory, Incentive theory, Safety theory.	
MODULE 5: ETHICS IN MANAGEMENT & RECENT TRENDS IN MANAGEMENT.	10
Ethics in Management- Meaning and Definition, Hindrances in Ethical decision, Impact of policy matters in Ethical Decision making. Ethical issues in implementing Government norms and organizational policies. Managerial Ethics. Emerging Trends in Management-Business Process Re-engineering- Objectives of BPR- Total Quality Management-Principles of TQM- Benchmarking -Steps Involved in Benchmarking	
SKILL DEVELOPMENT-	
• Develop a concept of Leader Management Team and assign a recruitment process. • Conduct a Group discussion about present recruitment policies. • Prepare a chart showing the various types of leadership. • Visit a Government School and motivate students about better education. • List out the ethical issues faced by a HR manager in decision making.	
BOOKS FOR REFERENCE	
1. Durai, P. (2015). Principles of Management, Text and Cases. New Delhi: Pearson Education. 2. Koontz, H. (2010). Essentials of Management. New Delhi: Tata McGraw-Hill Education. 3. Stoner, Freeman & Gilbert Jr. (2009). Management. New Delhi: Prentice Hall. 4. Weihrich, H. & Koontz, H. (2010). Management- A Global Perspective: New Delhi: Tata McGraw-Hill Education. 5. Robbins & Coulter (2013). Management. New Delhi: Prentice Hall. 6. Robbins, S.P. & Decenzo, D. A. (2014). Fundamentals of Management: Essential Concepts and Applications. New Delhi: Pearson Education. 7. Luthans, F. (2010). Organizational Behaviour. New York: McGraw-Hill.	

Name of the Program: Bachelor of Business Administration (B.B.A) Course Code: BBA-1.3 Name of the Course: BUSINESS ENVIRONMENT		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & Fieldwork etc.,		
Course Objectives: - To provide foundational knowledge of the business environment and its elements, including the legal, political, socio-cultural, economic, and technological dimensions that influence business decisions. - To enable students to understand the forms of business entities and the legal-regulatory framework within which businesses operate, including corporate structures and recent government initiatives.		
Course Outcomes: On successful completion of the course, the students' will be able to: CO1: Describe the concept, nature, elements, and significance of micro and macro business environments. CO2: Identify and differentiate between various forms of business entities and understand the process of incorporation and documentation. CO3: Analyze key provisions of the Companies Act 2013 and explain corporate concepts like MOA, AOA, lifting the corporate veil, and SPICE forms. CO4: Conduct a PESTEL analysis to assess macro-environmental factors affecting business operations. CO5: Explain the relevance of Intellectual Property Rights and assess the impact of recent national initiatives such as Startup India, Skill India, and Make in India on entrepreneurship and innovation.		
SYLLABUS:		Hours
MODULE 1: INTRODUCTION OF BUSINESS ENVIRONMENT		12
Concept and Nature of business environment, Need - Elements & Significance. Business Environment; Micro and Macro Business Environment; Factors affecting Micro environment.		
MODULE 2: FORMS OF BUSINESS ENTITIES		10
Forms of Business: Sole proprietorship concern, Partnership Firm, LLP, Company; Steps to incorporate Sole Proprietary concern; Preparation of Partnership Deed; Basic documentational Requirements; Significance of separate legal entity.		
MODULE 3: BUSINESS UNDER CORPORATE ENVIRONMENT		14
Companies Act 2013: Meaning & features of Company, Private Company, Small Company, One Person Company, Section 8 Company, Holding and Subsidiary Company, Foreign Company. MOA and AOA, Lifting the		



Corporate veil. Incorporation of Company, SPICE Form (Simplified Proforma for Incorporation of Company Electronically), Doctrine of Ultra-Vires; Indoor management.	
MODULE 4: PESTEL ANALYSIS	12
Macro Environment: Political: Political Stability, Political Policies & Ideologies; Economical: Economic Cycles, Interest Rate & Exchange Rates, Inflation & Unemployment; Socio-cultural: Demographical pattern of society, Consumer behaviour & buying pattern – Ethnic & Religious Factors; Technological: Technology access, licencing, patents, property rights & copy rights, digitalization; Environmental: Environmental hazards & remedy, Sustainability; Legal environment analysis: Labour laws.	
MODULE 5: REGULATORY FRAMEWORK & RECENT DEVELOPMENTS	10
Intellectual Property Right: Definition of Intellectual property, Types of IPR; Copy Right, Trade Mark, Patent, Design; Procedure for applying IPR. Infringement of IPR. Skill India; Start-up India, Framework and benefits available for entrepreneurs. Make in India Initiatives and benefits available.	
SKILL DEVELOPMENT	
- Analyze the impact of macro-environmental changes (using PESTEL) on a selected Indian industry. - Prepare a sample partnership deed and a checklist for incorporation of a sole proprietorship. - Create a business plan for a startup considering legal and regulatory aspects under Startup India. - Deliver a presentation on the different types of companies and their features under the Companies Act, 2013. - Simulate a process of company registration using SPICE form or IP registration.	
BOOKS FOR REFERENCE	
- Dr. K. Aswathappa (2021). <i>Essentials of Business Environment</i>. Himalaya Publishing House. - Francis Cherunilam (2020). <i>Business Environment: Text and Cases</i>. Himalaya Publishing House. - Dr. P. Subba Rao (2019). <i>Business Environment</i>. Himalaya Publishing House. - S.S. Gulshan & G.K. Kapoor (2022). <i>Business Law Including Company Law</i>. New Age International Publishers. V. Balachandran & S. Chandrasekaran (2020). <i>Business Law</i>. Tata McGraw Hill Education.	

**Name of the Program: Bachelor of Business Administration (B.B.A.)****Course Code: BBA-1.4****Name of the Course: QUANTITATIVE BUSINESS ANALYSIS**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

To familiarize the students with various Statistical Data Analysis tools that can be used for effective decision making. Emphasis will be on the application of the concepts learnt to various managerial situations

COURSE OUTCOMES:

CO:1 Understand the fundamental concepts, definitions, and importance of statistics in business decision-making.

CO:2 Apply statistical tools for organizing and presenting data through tables, charts, and graphs.

CO:3 Compute and interpret various measures of central tendency such as mean, median, and mode.

CO:4 Analyze data dispersion using standard deviation, coefficient of variation, and skewness measures.

Construct and evaluate index numbers using appropriate statistical methods for economic and business analysis.

SYLLABUS:**MODULE 1: INTRODUCTION TO STATISTICS 10 Hrs**

Introduction, Meaning, Definitions, Features, Objectives, Functions, Importance and Limitations of Statistics -Important terminologies in Statistics – Data, Raw Data, Primary Data, Secondary Data, Population, Census, Survey, Sample Survey, Sampling, Parameter, Unit, Variable, Attribute, Frequency, Seriation,- Individual, discrete and continuous. Classification of Data-Requisites of Good Classification of Data.-Types of Classification – Quantitative and Qualitative Classification (Concepts only)

MODULE 2: TABULATION AND PRESENTATION OF DATA 12 Hrs

Types of Presentation of Data – Textual Presentation, Tabular Presentation, One-way Table-Important terminologies – Variable, Quantitative Variable, Qualitative Variable, Discrete Variable, Continuous Variable, Dependent Variable, Independent Variable, Frequency, Class Interval, Tally Bar. Diagrammatic and Graphical Presentation, Rules for Construction of Diagrams and Graphs. Types of Diagrams – One Dimensional Simple Bar Diagram, Sub-divided Bar Diagram, Multiple Bar Diagram, Percentage Bar Diagram – Two-Dimensional Diagram – Pie Chart, Graphs



MODULE 3: MEASURES OF CENTRAL TENDENCY	12 Hrs
Meaning and Objectives of Measures of Tendency- Definition of Central Tendency-Requisites of an Ideal Average, -Types of Averages--Arithmetic Mean-Median-Mode (Direct method only) Empirical Relation between Mean, Median & Mode-Graphical Representation of Median- Ogive Curves & Mode- Histogram- Illustrations	
MODULE 4: MEASURES OF DISPERSION	12 Hrs
Significance of Measuring Variation-Properties of Good Variation-Methods of Studying Variation-Absolute and Relative Measure of Variation- Standard Deviation- Co-efficient of Variation- Illustrations Skewness - Introduction- Differences between Variation and Skewness-Measures of Skewness- Karl Pearson's Co-efficient of Skewness-Illustrations	
MODULE 5: INDEX NUMBERS	14 Hrs
Introduction- Uses of Index Number-Classification of Index Numbers-Methods of Constructing Index Numbers- Un-weighted Index Numbers –Simple Aggregative Method-Simple Average Relative Method- Weighted Index Numbers-Weighted Aggregative Index numbers- Fishers Ideal Index number-Test of Perfection- Time Reversal Test-Factor Reversal Test-Weighted Average of Relative Index Numbers- Illustrations	
SKILL DEVELOPMENT 1. Collect data from at least 5 friends about their monthly expenditure on Mobile Recharge, Cosmetics, Chats, and Other Expenses and present the same in a Tabular Form. 2. Collect data from at least 5 friends about the percentage of marks obtained in SSLC and PUC and present the same in a Bar Diagram Form. 3. Collect the marks scored in Accountancy in PUC from at least 30 students of your class and calculate Arithmetic Mean, Median, and Mode. 4. Collect the data about the age of at least 10 married couples and compute Standard Deviation, Co-efficient of Variation, and Karl Pearson's Co-efficient of Skewness. 5. Collect the Consumer Price Index (CPI) for the last 6 months for a few commodities and construct an Index Number using the Simple Aggregative and Simple Average of Relatives Methods.	
BOOKS FOR REFERENCE: • Anand Sharma : Statistics For Management, HPH • S P Gupta: Statistical Methods- Sultan Chand, Delhi • D.P Apte ; Statistical Tools for Managers. • Dr. B N Gupta: Statistics (Sahitya Bhavan), Agra. • S.C Gupta: Business Statistics, HPH • N.V.R Naidu : Operation Research I.K. International Publishers • Ellahance : Statistical Methods, Kitab Mehel. • Sanchethi and Kapoor: Business Mathematics, Sultan Chand • Veerachamy: Operation Research I.K. International Publishers • S. Jayashankar: Quantitative Techniques for Management	



II SEMESTER

Name of the Program: Bachelor of Business Administration (B.B.A) Course Code: BBA-2.1 Name of the Course: FINANCIAL ACCOUNTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,		
Course Objective: The Subject Financial Accounting aims to essential skills and knowledge needed to succeed in the field of accounting and to support broader business management roles.		
Course Outcomes: On successful completion of the course, the students are well - prepared to learn and handle accounting tasks in a business environment and contribute to decision-making processes within the organisation.		
1. Understand the Basic Concepts of Ind AS and its applicability. 2. Students will learn how to calculate royalties and short workings and record them properly in accounts. 3. Students will understand how hire purchase and installment systems work and how to record them properly in the books of buyer and seller. 4. Demonstrate various accounting treatments between Branches. 5. Learn the methods and accounting procedures of fire insurance claims		
Syllabus:		Hours
Module No. 1: ACCOUNTING STANDARDS		8
Meaning and Objectives of Accounting Standards – importance and benefits – Standard setting Bodies (IASB, FASB, ICAI) – Indian Accounting Standards Vs. International Financial Reporting System (IFRS)- Procedure for issuing Standards in India – Need for IFRS Convergence into Ind AS –Opportunities and Challenges– Role of Institute of Chartered Accountants of India (ICAI) in issuance of Standards.		
Module No. 2: ROYALTY ACCOUNTS		14
Introduction - Meaning - Definition - Differences between Rent and Royalty - Types of Royalty - Terms used in Royalty – Lessor – Lessee – Short Workings – Irrecoverable Short Workings - Recoupment of Short Workings - Methods of Recoupment of Short Workings – Preparation of Royalty Analysis Table (Excluding Government Subsidy) - Journal Entries and Ledger Accounts in the books of Lessee only – i) With Minimum Rent Account ii) Without Minimum Rent Account under fixed and Floating recoupment methods. <i>Note: Problems including Strikes and Lockouts, but excluding sub-lease</i>		
Module No. 3: HIRE PURCHASE & INSTALMENT SYSTEM		14

Meaning of Hire Purchase and Installment Purchase System- difference between Hire Purchase and Installment Purchase – Important Definitions – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only).	
MODULE NO. 4: ACCOUNTING FOR FIRE INSURANCE CLAIMS	12
Meaning, Features and Principles of Fire Insurance. Meaning of Fire Claim. Procedure for making a Fire Insurance Claim. Concept of Loss of Stock, Salvage and Average Clause. Illustrations on ascertainment of claim amount covering the adjustments for over-valuation and under-valuation of stock and abnormal line of items.	
MODULE NO. 5: CONVERSION OF SINGLE ENTRY INTO DOUBLE ENTRY	12
Meaning - Features - Merits - Demerits - Types of Single Entry System - Differences between Single Entry System and Double Entry System - Need and Methods of conversion of Single Entry into Double Entry - Problems on Conversion of Single Entry into Double Entry (Simple Problems only).	
SKILLS DEVELOPMENT	
1. List out the countries that adopted and converged with IFRS around the world 2. List out 2 Departmental Undertakings with the following details: Name & Address of the Departmental Undertaking. List of departments. 3. Provide students with a real-life inspired scenario involving a royalty agreement (e.g., a publishing house and an author). 4. Students work in pairs or groups to simulate a real-world hire purchase deal between a buyer and a seller. 5. Collect Insurance claim form and fill the necessary details to claim Fire Insurance 6. Using spreadsheet, Prepare Statement of Insurance claims, Columnar Departmental Trading and Profit and Loss account and Balance sheet.	
BOOKS FOR REFERENCE:	
1. Anil Kumar, Rajesh Kumar and Mariyappa, "Financial Accounting", HPH 2. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications New Delhi 3. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers 4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand 5. Dr. Janardhanan: Financial Accounting, Kalyani Publishers 6. Srinivas putty Advanced financial Accounting-HPH 7. M.C. Shukla and Grewal, Advanced Accounting	

Name of the Program: Bachelor of Business Administration (B.B.A) Course Code: BBA-2.2 Name of the Course: MARKETING DYNAMICS		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
COURSE OBJECTIVES: - To provide a comprehensive understanding of marketing in the current competitive landscape, emphasizing its meaning, concepts, and strategic importance in business contexts. - To empower students with the skills to identify, analyse, and leverage new trends in marketing, advertising, and technology for effective consumer engagement.		
COURSE OUTCOMES: Upon successful completion of the course, the students will be able to CO 1: Understand the meaning and concept of Marketing in the present scenario of competitive world. CO 2: Understand the evolution and growth of business with an approach to understand the value-based business activity CO 3: insight to the students about the product planning and pricing based on various aspects in the market. CO 4: Enhances the knowledge about the new trends in market, advertising and tech-based approach in reaching consumers. CO 5: Possess the knowledge and skills to develop comprehensive and integrated marketing strategies that leverage emerging trends in marketing.		
SYLLABUS		
MODULE 1: INTRODUCTION TO MARKETING		10 Hrs
Marketing: Meaning and Definition – Importance, Functions, Concept and Approaches to Marketing - Classification of Markets – Societal Marketing, Holistic Marketing, Relationship, Marketing, Integrated Marketing, Internal Marketing and Performance Marketing.		
MODULE 2: MARKETING ENVIRONMENT		12 Hrs
Meaning – Micro Environment & Macro Environment – Market Segmentation – Meaning and Definition – Importance – Bases of Market Segmentation. Target Marketing and Positioning. Niche Marketing.		
MODULE 3: MARKETING MIX		12Hrs
Marketing Mix - the components (Ps) of Marketing mix -Meaning and Elements, Product Mix- Product Line, Product Life Cycle (PLC) - Product Planning - New Product Development - Branding, Packaging and Labelling –Product Positioning, Product Differentiation – Concept and Importance - Pricing – Factors Influencing Pricing - Methods of Pricing.		
MODULE 4: MARKETING RESEARCH		12Hrs

Marketing Research- Types, process – tools and techniques – application of marketing research – product launching, demand estimation, advertising, brand preferences, customer satisfaction, retail stores image, customer perception, distribution, customer relationship, competitor analysis and related aspects

MODULE 5: E-MARKETING ENVIRONMENT & ETHICS IN MARKETING 14 HRS

E-Marketing Environment– Digital Media Industry– Reaching Audience Through Digital Channels- Traditional and Digital Marketing -Introduction to Online Marketing Environment- Dotcom Evolution- Internet Relationships- Business in Modern Economy- Integrating E-Business to an Existing Business Model – concept of digital marketing- Online Marketing Mix–SoLoMo (Social-Local-Mobile)-Careers in Social Media Marketing. Ethics in Marketing-Meaning, Importance, Role of ethics in Marketing, Marketing Ethics in the digital age.

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a chart showing different types of Marketing Strategies.
2. Identify the product of your choice and describe in which stage of the product life cycle it is positioned.
3. Suggest strategies for development of a new product.
4. Develop an Advertisement copy for a product.
5. List out the areas where sensory marketing and neuro marketing is applicable and discuss your opinion on application of these marketing
6. Any other activities, which are relevant to the course.

REFERENCE BOOKS:

- Philip Kotler - Marketing Management, PHI
- Rekha. M.P. & Vibha V – Marketing & Services Mgt – VBH.
- Sunil B. Rao - Marketing & Services Mgt – HPH.
- Dr. Alice Mani: Marketing & Services Management, SBH.
- J.C. Gandhi - Marketing Management, TMH
- Stanton W.J. et al Michael & Walker, Fundamentals of Management, TMH
- Jayachandran ; Marketing Management. Excel Books.
- K. Venkatramana, Marketing Management, SHBP.
- P N Reddy & Appanniah, Essentials of Marketing Management, HPH
- Sontakki, Marketing Management, HPH
- Cengiz Haksever et al – ‘Service Management and Operations’; Pearson Education.
- Ramesh and Jayanthi Prasad : Marketing Management I.K. International Publishers
- K. Karunakaran; Marketing Management, HPH.
- Davar: Marketing Management

Name of the Program: Bachelor of Business Administration (B.B.A) Course Code: BBA-2.3 Name of the Course: ORGANIZATIONAL BEHAVIOUR		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & Fieldwork etc.,		
Course Objectives: This course is designed to equip the students with the tools necessary to understanding the dynamics of individual and group behaviour for efficient and effective utilization of human resources in the organizations.		
Course Outcomes: On successful completion of the course, the students' will be able to 1. To understand the behaviour of individual and groups in the Organization. 2. To access the potential impact of organizational factors (such as change, culture, and structure) on organizational behaviour. 3. To Analyze and apply the practical experience in the field of Management and Organization Behaviour 4. To demonstrate the leadership styles and apply the concepts of personality, perception, attitude, and motivation. 5. To develop skills and ability to work as individual and in groups to achieve organizational goals.		
SYLLABUS:		Hours
MODULE 1: INTRODUCTION TO ORGANIZATIONAL BEHAVIOUR		12
Introduction to organizational behaviour, overview of historical and current perspective of organizational behaviour, Significance of organizational behaviour, Foundations of Individual behaviour, fundamental principles of organizational behaviour, organizational behaviour models, emerging challenges and opportunities in organizational behaviour, Future of organizational behaviour.		
MODULE 2: PERSONALITY ATTITUDE AND PERCEPTION		10
Meaning & Definition, personality traits, determinants of personality, theories of personality. Meaning, types, components and formation of attitudes, change in attitude, barriers to change. Meaning and process of perception, need and factors influencing perception, link between perception and decision-making.		
MODULE 3: LEADERSHIP AND MOTIVATION		12
Meaning and concept of leadership, difference between leadership and management, types of leadership styles, Women as leaders. Concept and importance of organizational citizenship behaviour (OCB), difference between performance and OCB, transactional and transformational leadership, Meaning, nature, and importance of motivation, theories of motivation, motivating performance.		
MODULE 4: GROUP BEHAVIOUR AND GROUP DYNAMICS		14
Meaning and concept of leadership, difference between leadership and management, types of leadership styles, Women as leaders. Concept and importance of organizational		

citizenship behaviour (OCB), difference between performance and OCB, transactional and transformational leadership, Meaning, nature, and importance of motivation, theories of motivation, motivating performance..	
MODULE 5: CONTEMPORARY DYNAMICS IN ORGANIZATIONAL BEHAVIOUR	12
The role of artificial intelligence (AI) in change management, communication, data analysis, and training in the organization. Stress management, power and politics, conflict management, family and work life balance, role of ethics in organizational behaviour.	
SKILL DEVELOPMENT	
• The simulation technique could be applied by making small groups of students as teams to select, analyze, and develop a plan for determine a key problem that an organization is facing and to examine and apply OB concepts in an organization. • Students should prepare a structured questionnaire, interact with the employees of the organization to observe their organizational citizenship behaviour and analyze their personality. • Students should conduct extensive literature survey to review the impact of AI on change management, communication, data analysis, and training in the organization and prepare report with findings and learning outcomes	
BOOKS FOR REFERENCE	
1. Fred Luthans: Organisational Behaviour – McGraw hill 2. Stephen Robins: Organisational Behaviour 3. Shashi.K.Gupta: Organisational Behaviour – Himalaya Publications 4. K.Ashwathappa: Organisational Behaviour – Himalaya Publications 5. Sharma, S Organizational Behaviour, Tata McGraw-Hill Education, 6. Hellriegel, Slocum and Woodman- Organisational Behaviour- South Western 7. Thomson Learning. 8. John W Newstrom- Organisational Behaviour	

Name of the Program: Bachelor of Business Administration (B.B.A.) Course Code: BBA-2.4 Name of the Course: QUANTITATIVE BUSINESS TECHNIQUES		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
COURSE OBJECTIVES: - To enable students to understand and apply statistical techniques such as correlation, regression, index numbers, interpolation, extrapolation, and probability for analyzing and interpreting quantitative data in business and economic contexts. - To develop analytical and forecasting skills by using appropriate statistical tools to make informed decisions based on trends, relationships, and probabilistic outcomes.		
COURSE OUTCOMES: CO:1 Understand and apply the concepts of correlation and compute Karl Pearson's and Spearman's coefficients to analyze relationships between variables. CO:2 Analyze and interpret regression equations to predict values and distinguish between correlation and regression analysis. CO:3 Apply various methods of trend analysis in time series data, including moving averages and least squares, and interpret graphical trends. CO:4 Perform interpolation and extrapolation using algebraic and graphical methods for estimating intermediate and future values. 1. Understand fundamental probability concepts and apply basic probability laws to solve real-world problems involving uncertainty.		
SYLLABUS:		
Module No. 1: CORRELATION ANALYSIS		12 Hrs
Correlation: Meaning and Definition - Uses – Types – Karl Pearson's coefficient of correlation – probable error – Spearman's Rank Correlation Coefficient.		
Module No. 2: REGRESSION ANALYSIS		12 Hrs
Regression: Meaning, Uses, Difference between Correlation and Regression, Regression lines, Regression Equations- Regression Co-efficient- Correlation Coefficient through Regression Coefficient		
MODULE 3: TIME SERIES.		10 Hrs
Introduction – Meaning – Uses –Components of Time Series –Methods of Trends- Method of Moving Averages Method of Curve Fitting by the Principle of Least Squares - Fitting a		

straight-line trend by the method of least squares and Computation of Trend Values (when $\sum X = 0$) including Graphical presentation of trend values – Problems.

Module 4 : INTERPOLATION AND EXTRAPOLATION
13 Hrs

Introduction- Meaning-Definition-Assumptions-Importance-Methods of Interpolation- Graphic Method- Merits and Limitation Algebraic Method- Binomial Expansion Method- Conditions of Characteristics-Simple Method of Expansion Binomial- Newton's Method of Advancing Differences -Illustrations & Illustrations on Practical usage in Time Value of Money.

MODULE 5: THEORY OF PROBABILITY
13 Hrs

Probability: Definitions and examples -Experiment, Sample space, Event, mutually exclusive events, Equally likely events, Exhaustive events, Sure event, Null event, Complementary event and independent events. Mathematical definition of probability, Definition of Conditional Probability. Statements of Addition and Multiplication laws of probability. Problems on Probabilities, Conditional probabilities, Probabilities using Addition and Multiplication laws of probabilities (without use of permutations and combinations).

SKILL DEVELOPMENT

1. Collect data on height and weight from at least 10 classmates and calculate the Karl Pearson's coefficient of correlation to understand the relationship.
2. Collect data on the number of study hours and marks obtained in a subject from 10 students and develop a Regression Equation to predict marks based on study hours.
3. Collect monthly sales data of a local shop for the last 12 months and compute the trend using the Moving Average Method and Least Squares Method.
4. Collect population data from any census record for selected years and estimate the population for a missing year using Newton's Method of Advancing Differences.
5. Toss a coin 50 times and record the outcomes to calculate the probability of getting heads, tails, and conditional probability when the previous outcome was heads.

BOOKS FOR REFERENCE:

- Anand Sharma : Statistics For Management, HPH
- S P Gupta: Statistical Methods- Sultan Chand, Delhi
- D.P Apte ; Statistical Tools for Managers.
- Dr. B N Gupta: Statistics (Sahitya Bhavan), Agra.
- S.C Gupta: Business Statistics, HPH
- N.V.R Naidu : Operation Research I.K. International Publishers
- Ellahance : Statistical Methods, Kitab Mehel.
- Sanchethi and Kapoor: Business Mathematics, Sultan Chand
- Veerachamy: Operation Research I.K. International Publishers
- S. Jayashankar: Quantitative Techniques for Management

Name of the Programme: Bachelor of Business Administration B.B.A (Regular)		
Paper: Job Skill		
Name of the Course: COMPUTER ACCOUNTING WITH TALLY PRIME		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
2	3	45
PEDAGOGY:		
Classroom Lecture, Group Discussions, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
COURSE OBJECTIVES:		
The Subject Computer Accounting- Tally Prime typically aims to introduce students to the fundamentals of computerized accounting skills with practical business applications, focusing on how accounting information is recorded in Tally prime.		
COURSE OUTCOMES:		
Upon successful completion of the course, the students will be able to CO:1 Understand the basic concepts of computerized accounting CO:2 Understanding payroll accounting through the usage of excel worksheet. CO:3 Setting up new company profiles, configuring financial years, and managing multiple company data within Tally Prime. CO:4 Entering various types of transactions such as sales, purchases, receipts, payments, journal entries, etc., accurately into Tally Prime CO:5 Understanding how to configure and manage GST (Goods and Services Tax) compliance within Tally Prime for businesses operating in regions where GST is applicable.		
SYLLABUS		
Module 1: Introduction to Computerized Accounting		5 Hrs
Introduction to Computerized Accounting- Computerized Accounting Vs. Manual Accounting-need and Importance of Computerized Accounting. Components and limitations of Computerised Accounting.		
Module 2: Payroll Accounting using Excel		10 Hrs
Ms-Excel: Introduction to Excel interface -Understanding rows and columns, Naming Cells - Working with Excel workbook and sheets-Formatting Excel work book-New, Open, Close, Save, Save As -Formatting Text: Font Size, Font Style - Font Color, Use the Bold, Italic, and Underline - Modifying Columns, Rows & Cells- Sort and filtering data-Basic functions (Sum, Sumif, Count, Countif, If, Percentage, Max, Min, Average) Payroll accounting: Concept of payroll accounting, application of spread sheet for computing gross & net salaries		
Module 3: Introduction to Tally Prime and Transactions in Tally		10 Hrs
Introduction to Tally Prime - Downloading & Installation of Tally Prime -Company Creation - Getting Started with Tally Prime - Shut a Company - Select a Company -Alter Company Details - Company Features and Configurations- Chart of Accounts -Ledger Creation -Group Creation - Deletion of Ledgers and Group - Creating Inventory Masters- Creation of Stock Group -Creation of Units of Measure - Creation of Stock Item - Creation of Godown -Stock Category		
Module 4: Transactions in Tally & Reports		20 Hrs

- a) Introduction to Vouchers in Tally Prime** - Components of Voucher Entry Screen - Accounting Voucher - Basic Vouchers: Receipt, Payment, Contra, Sales, Purchase, Journal, - Credit Note, & Debit Note - Voucher Alteration & Deletion - Non-Accounting Vouchers - Voucher Type - Double & Single Mode Voucher Entry
Inventory Vouchers - Basic Voucher: Stock Transfer, Manufacturing, Physical Stock Voucher - Accounts Voucher with Inventory Transactions - Invoice & Voucher Entry Mode - Inventory Linked Accounts Ledger
- b) Reports** - Display financial statements (Display balance – sheet, configuring the balance sheet, Integrate accounts with inventory, setting closing- stock manually in the balance sheet with different stock valuation methods) - Display profit & loss A/c (configuring profit & loss A/c , income/expense statement instead of P&L) - Display trial balance (configuring in trial balance) - Display registers & ledgers (display sales register , purchase register, cash book , bank book, journal register, day book, statement of accounts)

Compulsory Lab Activities

1. Prepare a payroll sheet in Excel to compute Gross Salary, Deductions, and Net Salary for at least 5 employees.
2. Create a new company in Tally Prime, configure features, and prepare a Chart of Accounts by creating at least 5 ledgers under various groups (e.g., Sales, Purchases, Capital, and Expenses).
3. Create Stock Groups, Units of Measure, Stock Items, and Godowns, then enter sample stock transactions.
4. Basic and advanced voucher handling, including debit/credit note creation and voucher alteration.
5. Generate and customize financial reports including Balance Sheet, Profit & Loss Account, Trial Balance, Sales/Purchase Registers, and Cash Book for a given period.

Lab Record and Internal Assessment Guidelines

In addition to completing all practical lab activities, students are required to maintain a Lab Record Book to document each activity performed during the course. The Lab Record must be updated regularly, signed by the course instructor after each session, and submitted at the end of the practical sessions for internal assessment purposes.

BOOKS FOR REFERENCE:

1. Computer Fundamentals and Office Automation by Dr. Santosh Kumar Miri-I I P Iterative International Publishers
2. Computer Fundamentals and Office Tools : C. Divya, E. Murali Mohan Reddy, K.V.V. Murali Someswara Rao, Neelima Ramireddi, HPH
3. Learn Tally Prime With GST Book by Gaurav Agrawal
4. Tally Prime (Including GST) course By ACCA Amarjit Kaur
5. Learn Tally Prime with All New Features 4/E By Rajesh Chheda
6. Mastering Tally PRIME: Training, Certification & Job Paperback – by Asok K Nadhani
7. Tally Essentials from Tally Solutions



III SEMESTER

Name of the Programme: Bachelor of Business Administration (B.B.A)		
Paper: BBA-3.1		
Name of the Course: CORPORATE ACCOUNTING		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
COURSE OBJECTIVES: - To apply underwriting principles, comply with SEBI regulations, and prepare debenture redemption accounts and financial statements as per Schedule III. - To assess share values using valuation methods, develop financial statements under Schedule III compliance, and understand and apply buyback and bonus issues, analyzing legal frameworks and accounting for transactions.		
COURSE OUTCOMES: Upon successful completion of the course, the students will be able to		
CO.1 Understand the regulatory framework and accounting procedures related to the issue and buyback of shares.		
CO.2 Apply accounting treatments for the redemption of debentures and preference shares in compliance with company law.		
CO.3 Evaluate the intrinsic and market value of shares using different valuation methods.		
CO.4 Prepare company final accounts as per the latest accounting standards and statutory requirements.		
CO.5 Understand and apply the concept of underwriting of shares, including the calculation of liability of underwriters.		
SYLLABUS		
MODULE 1: ISSUE OF SHARES AND BUY BACK		14 Hrs
Issue of Shares –Initial Subscription, Right Issue, Private Placement, IPO, FPO, Book Building, Prospectus, Red herring Prospectus, Issue of Bonus Shares, Reasons for issuing bonus shares. Legal Framework, Relevant provisions of the Companies Act, 2013. Illustrations on journal entries relating to issue of shares at par and premium. Buyback of shares – Meaning, Objectives & Legal framework for buyback under the Companies Act, 2013 (concept only).		
MODULE 2: UNDERWRITING OF SHARES		12 Hrs
Introduction - Meaning and Definition of Underwriting - Importance of Underwriting in Raising Capital - Types of Underwriting: Firm Underwriting, Conditional Underwriting, and Sub-Underwriting - Calculation of Liabilities and Commission: Gross Liability and Net Liability, Marked Applications and Unmarked Applications, Proportionate Liability		

in Syndicated Underwriting - Accounting for Underwriting: Treatment of Underwriting Commission in the Company's Books. Preparation of Statement of Underwriters Liability. Illustrations.	
MODULE 3: VALUATION OF SHARES	10 Hrs
Introduction – Meaning and need for valuation of shares - Factors affecting value of shares - Methods of share valuation – Illustration on Intrinsic Value Method, Yield Method, Earning Capacity Method and Fair Value Method. Rights Issue and Valuation of Rights Issue, Valuation of Warrants.	
MODULE 4: PROFIT PRIOR TO INCORPORATION	10 Hrs
Introduction - Meaning – Concept of profit (or Loss) Prior to the date of Incorporation – Pre-incorporation vs. post-incorporation periods - calculation of apportionment ratios - Sales ratio – Time ratio – Weighted ratio – treatment of capital and revenue incomes and expenditures – Ascertainment of pre-incorporation and post- incorporation profits by preparing statement of Profit and Loss (Vertical Format) as per schedule III of Companies Act, 2013.	
MODULE 5: FINANCIAL STATEMENTS OF A COMPANY AS PER COMPANIES ACT 2013 – SCHEDULE III	14 Hrs
a) Statutory Provisions regarding maintenance of Accounts by Company Section 128, 129, 134. Fundamental Accounting assumption- Going Concern, Accrual, consistency.; Annual Returns under Section 92, (Form AOC-4 & MGT-7A) Preparation of financial statements of companies as per schedule III to companies act,2013 –, Illustrations b) Schedule 7 to Companies Act of 2013 for understanding the rate of depreciation on key assets such as, Plant and Machinery, Furniture's and fixtures, Office equipment, vehicle, buildings, Intellectual properties and intangible assets	
SKILL DEVELOPMENT ACTIVITIES 1. Draft a report on SEBI underwriting regulations, compliance, and disclosure norms. 2. Identify the pre-and post-incorporation period, apportionment of incomes and expenditures and prepare Balance sheet after incorporation. 3. Find a real or recent public issue of a company from newspapers or the internet like IPO and write a brief report on whether underwriting was involved and what role it played in the success of the issue. 4. Discuss how market conditions, company performance, and industry trends influence share valuation with real-world examples as per latest models. 5. Compare financial statement formats under Schedule III vs. Indian GAAP and analyze the impacts on reporting. 6. Describe the impact analysis of the buyback on the retained earnings and reserves. 7. Analyze how this buyback of shares would affect the company's Earnings Per Share (EPS). 8. AI tool and software Intervention for valuation of shares.	

9. Any other activities, which are relevant to the course.

REFERENCE BOOKS:

- Corporate Accounting by S. N. Maheshwari and S. K. Maheshwari (Vikas Publishing House, 2022, 13th Edition)
- Corporate Accounting by M. C. Shukla, T. S. Grewal, and S. C. Gupta (S. Chand Publishing, 2022, 12th Edition)
- Advanced Accountancy by Dr. S. K. Bhattacharya and Dr. John N. Sinha (Prentice Hall India, 2022, 13th Edition)
- Corporate Accounting by R. L. Gupta and V. K. Gupta (Sultan Chand & Sons, 2022, 12th Edition)
- Financial Accounting for Management: An Analytical Perspective by Dr. Sanjay Dey (McGraw Hill Education, 2023, 3rd Edition)
- Corporate Accounting by Tulsian P. C. (S. Chand Publishing, 2023, 4th Edition)
- Modern Advanced Accounting by William H. Beaver (McGraw-Hill Education, 2023, 8th Edition)
- Corporate Accounting: Theory and Practice by A. K. Bhattacharyya (Pearson Education, 2022, 11th Edition)
- Principles of Corporate Finance by Richard A. Brealey, Stewart C. Myers, and Franklin Allen (McGraw-Hill Education, 2023, 13th Edition)

Name of the Programme: Bachelor of Business Administration (B.B.A)**Paper: BBA 3.2****Name of the Course: FINANCIAL MANAGEMENT**

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- To provide students with a comprehensive understanding of financial management principles and the ability to evaluate and apply various sources of finance to meet organizational goals.
- To equip students with the skills to analyse and make informed decisions on capital structure, investment opportunities, and dividend policies using relevant financial models and techniques.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

- CO.1** Understand the fundamental concepts and functions of financial management, as well as various sources of finance.
- CO.2** Apply the concepts of the time value of money to calculate the future and present values of cash flows.
- CO.3** Analyse capital structure decisions using EBIT-EPS analysis and leverage concepts, and assess the impact of operating and financial leverage on a firm's profitability.
- CO.4** Evaluate investment opportunities using capital budgeting techniques, including both traditional and discounted cash flow methods.
- CO.5** Understand and apply various dividend theories and models, such as Walter's Model, Gordon's Model, and the Miller-Modigliani Hypothesis, to analyse and make informed decisions regarding a firm's dividend policy.

SYLLABUS

MODULE 1: OVERVIEW OF FINANCIAL MANAGEMENT	14Hrs
Introduction- Meaning of Finance - Finance Function - Objectives of Finance function - Organization of Finance function -Meaning and definition of Financial Management - Objectives of Financial Management - Functions of Financial Management Financial Decisions - Role of Finance manager - Financial planning- Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan.	
MODULE 2: TIME VALUE OF MONEY	12 Hrs
Introduction – Meaning & definition- Importance –Future Value; Single Flow – Uneven Flow & Annuity – Present Value; Single Flow, Uneven Flow & Annuity – Doubling Period	

– Concept of Valuation – Valuation of Bonds & Debentures – Preference Shares – Equity Shares – Simple Illustrations	
MODULE 3: FINANCING DECISIONS	10 Hrs
Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis-Illustrations. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. Illustrations.	
MODULE 4: INVESTMENT DECISION	12 Hrs
Investment Decision-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value- Internal Rate of Return under Trail & Error Method using Interpolation & Extrapolation and Profitability Index- Illustrations	
MODULE 5: & DIVIDEND DECISIONS & EXCEL UTILITY	12 Hrs
Dividend Decision - Meaning - Types of Dividends – Types of Dividends Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy - Dividend Theories - Theories of Relevance – Walter’s Model and Gordon’s Model –Illustrations Excel Utility (Only adopted for Internal Assessment & should not consider for University Examination) - Creation of Organization Chart for Finance using Excel Shapes – Designing a Financial Plan for Startup with Variables – Calculation of PV, PVAF and IRR, PBP, DCF Methods using excel utilities and formulas, Annuity Vs Lumpsum Analysis –Leverage Calculator – Capital Budgeting Calculations	
SKILL DEVELOPMENT ACTIVITIES 1. Visit the Finance Department of any organization and collect and record the Functions and Responsibilities of Finance Manager. 2. As a finance manager of a company advice the management in designing an appropriate Capital Structure. 3. Evaluate a capital investment proposal by using NPV method with imaginary figures. 4. Illustrate with imaginary figures the compounding and discounting techniques of time value of money. 5. Choose a publicly listed company with available financial data, including dividend history and examine the company’s recent dividend payments, type of dividends issued (cash, stock, etc.), and any changes in the dividend policy over the past five years. 6. AI tools and software intervention for Investment analysis. 7. Any other activities, which are relevant to the course.	
REFERENCE BOOKS: • I M Pandey, Financial management, Vikas publications, New Delhi. • Abrish Gupta, Financial management, Pearson. • Khan & Jain, Basic Financial Management, TMH, New Delhi.	



- S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
- Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
- B.Mariyappa, Financial Management, Himalaya Publishing House, New Delhi.
- Ravi M Kishore, Financial Management, Taxman Publications
- Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.
- Moneycontrol.com.

Name of the Programme: Bachelor of Business Administration (B.B.A) Paper: BBA 3.3 Name of the Course: INDIAN FINANCIAL SYSTEM		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3	4	60
PEDAGOGY: Classroom Lectures and Interactive Discussions, Case Studies on Financial Institutions and Markets, Practical Sessions on Financial Services and Instruments and Guest Lectures by Industry Professionals		
COURSE OBJECTIVES: - To provide a detailed understanding of the structure, components, and functioning of the Indian financial system. - To analyze the role of financial institutions, markets, and regulatory frameworks in economic development. - To equip students with knowledge about financial instruments and services.		
COURSE OUTCOMES CO.1 Understand the structure and components of the Indian financial system. CO.2 Gain insights into the functioning of financial institutions and markets. CO.3 Develop knowledge of regulatory frameworks and financial services. CO.4 Analyze financial trends and their impact on economic growth.		
SYLLABUS:		
MODULE 1: INTRODUCTION TO INDIAN FINANCIAL SYSTEM		14 Hrs
Concept & Components – Meaning, Functions, and Structure of Financial System – Financial Markets (Money Market, Capital Market, Forex Market) – Financial Institutions (Banks, NBFCs, Asset Management Company (AMC)) – Financial Instruments (T-Bills, Commercial Papers, Derivatives, Delivery and Non-Delivery contracts in capital market) – Regulatory Bodies (RBI, SEBI, IRDAI, PFRDA). Impact of Digital Rupee (e₹) on Traditional Banking - Rise of Fintech and Shadow Banking - Case Study: Paytm Payments Bank Transition		
MODULE 2: MONEY MARKET & CAPITAL MARKET		12 Hrs
Money Market – Meaning, Instruments (Call Money, T-Bills, CPs, CDs), Participants – Capital Market – Primary vs Secondary Market – Stock Exchanges (NSE, BSE) – SEBI Regulations – Recent Reforms (T+1 Settlement, ASBA). Adani-Hindenburg Case: Market Volatility & SEBI's Role - IPO Boom in India (2021-2023) (Concepts only)		
MODULE 3: BANKING & NON-BANKING INSTITUTIONS		12 Hrs
Banking System – Structure (Commercial Banks, RRBs, Payment Banks) – RBI's Monetary Policy Tools (Repo Rate, Reverse Repo Rate, CRR, SLR)- Income Recognition and Asset Classification (Standard- Sub-Standard-Doubtful and Loss Assets) – Punjab		

and Maharashtra Cooperative Bank(PMC) Crisis-NBFCs – Types, Regulations, Role in Financial Inclusion - Neo-Banks vs Traditional Banks (Fi vs SBI) (Concepts only)

MODULE 4: FINANCIAL REGULATORS & INSURANCE **12 Hrs**

Regulators – RBI, SEBI, IRDAI, PFRD– Functions & Recent Interventions – **Insurance Sector** – Life & General Insurance – ULIPs – Micro insurance – Deposit Insurance Reforms –Deposit Insurance & Credit Guarantee Corporation(DICGC)- **Pension System** – NPS, Atal Pension Yojana. LIC IPO & Disinvestment Policy - IRDAI’s “Bima Sugam”.

MODULE 5: CONTEMPORARY CHALLENGES **10 Hrs**

Emerging Trends – Green Finance (Sustainable Bonds) – AI in Fraud Detection – CBDCs – **Challenges** – NPAs, Cyber security Risks, Crypto Regulation.

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a report on the structure of the Indian financial system and its role in economic development.
2. Create a comparison chart of banking and non-banking financial institutions, highlighting their roles and functions.
3. Track stock market indices (Sensex, Nifty) for a week and prepare a report analyzing the trends.
4. Prepare a case study on a successful microfinance institution or a fintech company in India.
5. Draft a simple investor grievance form based on SEBI guidelines.
6. Create an infographic on green finance and sustainable investment opportunities in India.

REFERENCE BOOKS:

1. Babu, G. R. (2020). Indian Financial System. Himalaya Publishing House.
2. Desai, V. (2020). The Indian Financial System. Himalaya Publishing House.
3. Machiraju, H. R. (2020). Indian Financial System: Markets, Institutions, and Services. Vikas Publishing House.
4. Rao, B., & Bharghavi, B. R. (2020). Indian Financial System. Himalaya Publishing House.
5. Bhole, L. M., & Mahakud, J. (2022). Financial Institutions and Markets. McGraw-Hill Education.
6. Desai, V. (2022). Development Banking and Financial Intermediaries. Himalaya Publishing House.
7. Khan, M. Y. (2022). Financial Services. McGraw-Hill Education.
8. Mishkin, F. S., & Eakins, S. (2022). Financial Markets and Institutions. Pearson Education.
9. Pandey, I. M. (2022). The Indian Financial System and Financial Market Operations. Vikas Publishing House.
10. Pathak, B. V. (2022). Indian Financial System. Pearson Education.



11. Paul, J., & Suresh, P. (2022). Management of Banking and Financial Services. Pearson Education.

Reports and Manuals:

1. RBI Annual Reports
2. SEBI Guidelines and Publications
3. “Narasimham Committee Reports” on Banking Sector Reforms, Ministry of Finance, Government of India

Name of the Programme: Bachelor of Business Administration (B.B.A)**Paper: BBA -3.4****Name of the Course: SUPPLY CHAIN & LOGISTICS**

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classroom lectures, case studies (Walmart, Zara), and group discussions. Hands-on labs (Excel dashboards, ERP/IoT demos), role-playing (vendor negotiations), and global case analyses.

COURSE OBJECTIVES:

1. To develop a comprehensive understanding of supply chain management (SCM) and logistics, covering core concepts, functions, challenges, transportation modes, warehousing, and cost optimization techniques.
- To equip students with analytical and technological skills in inventory control (EOQ, ABC, VED, JIT), procurement strategies, emerging SCM technologies (ERP, IoT, AI, Blockchain), and Excel-based problem-solving for global supply chain operations.

COURSE OUTCOMES:**By the end of the course, students will be able to:**

1. Understand the core concepts, components, and functions of supply chains, including the role of logistics and challenges in modern SCM. *(Knowledge/Comprehension)*
2. Analyse logistics strategies by comparing transportation modes, warehousing functions, and third-party logistics (3PL).
3. Apply inventory control techniques (EOQ, ABC, VED, JIT) and procurement strategies to enhance supply chain efficiency.
4. Assess the role of emerging technologies (ERP, IoT, AI, Blockchain) in improving supply chain transparency and decision-making. *(Evaluation)*
5. Solve real-world SCM problems using Excel (dashboards, cost optimization, forecasting) and analyze global supply chain risks through Incoterms 2020 and case studies. *(Synthesis/Application)*

SYLLABUS**MODULE 1: INTRODUCTION TO SUPPLY CHAIN MANAGEMENT 10 Hrs**

Introduction – Meaning of Supply Chain – Evolution of SCM – Objectives of SCM – Components of Supply Chain (Suppliers, Manufacturers, Distributors, Retailers) – Functions of SCM (Planning, Sourcing, Production, Delivery) – Role of Logistics Manager – Types of Supply Chains (Lean, Agile, Hybrid) – Challenges in Modern SCM (Globalization, Sustainability).

MODULE 2: LOGISTICS & TRANSPORTATION MANAGEMENT 12 Hrs



B.B.A. (Regular)

BANGALORE. UNIVERSITY
Jnanabharathi, Bengaluru – 560 056

Introduction – Meaning & Definition of Logistics – Importance – Modes of Transportation (Road, Rail, Air, Sea) – Cost Analysis – Warehousing: Types & Functions – Inventory Management – Reverse Logistics -scope – return reasons – Third-Party Logistics (3PL)	
MODULE 3: INVENTORY CONTROL & PROCUREMENT	12 Hrs
Introduction – Meaning of Inventory – Types (Raw Materials, WIP, Finished Goods) – EOQ Model – ABC Analysis – VED Analysis – JIT Inventory – Procurement Process – Vendor Selection Criteria – Green Procurement – Green Manufacturing – Green Distribution System.	
MODULE 4: SUPPLY CHAIN ANALYTICS & TECHNOLOGY	13 Hrs
SCM Technologies – ERP Systems – RFID & IoT in SCM – Blockchain for Transparency – AI in Demand Forecasting – Big Data Analytics – Digital Twins – Integration of technologies in end-to-end supply chain.	
MODULE 5: GLOBAL SCM & EXCEL APPLICATIONS	13 Hrs
Global SCM – Introduction – Incoterms 2020 – Cross-Border Documentation – Risks in Global SCM – Trade Compliance – Case Study: Apple’s Global Supply Chain. Excel Utility – Design a Supplier Comparison Dashboard - Data sorting - Filtering and validation in excel – use of excel for inventory and order management.	
SKILL DEVELOPMENT ACTIVITIES: 1. Visit a Local Warehouse/Retail Store observe & document functions of a logistics manager (inventory, transport coordination). 2. Design a Transportation Cost Plan, compare road/rail/air/sea for shipping goods (e.g., 500kg Bangalore→Chennai) using real logistics data. 3. Explore RFID/IoT in Daily Life, find real examples (e.g., Metro smart cards) & explain their SCM impact in a 5-slide PPT. 4. Analyze a Global Company’s Supply Chain, Research Incoterms & risks (e.g., Apple’s imports) and summarize findings.	
REFERENCE BOOKS: 1. Chopra, S., & Meindl, P. (2021). <i>Supply Chain Management: Strategy, Planning, and Operation</i> (8th ed.). Pearson. 2. Christopher, M. (2016). <i>Logistics & Supply Chain Management</i> (5th ed.). FT Press. 3. Jacobs, F.R., & Chase, R. (2020). <i>Operations and Supply Chain Management</i> (16th ed.). McGraw-Hill. 4. Hugos, M. (2018). <i>Essentials of Supply Chain Management</i> (4th ed.). Wiley. 5. Wisner, J.D., et al. (2022). <i>Principles of Supply Chain Management</i> (5th ed.). Cengage. 6. Albright, S.C. (2020). <i>Business Analytics: Data Analysis & Decision Making</i> (7th ed.). Cengage. CASE STUDIES: • Walmart SCM: Refer to Chopra (Ch. 10) or Wisner (Ch. 6). • Zara’s Fast-Fashion Model: Christopher (Ch. 4) or HBR case studies.	



IV SEMESTER

Bachelor of Business Administration (B.B.A)

Paper: BBA – 4.1

Name of the Course: FUNDAMENTALS OF COSTING

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Class rooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit etc.,

COURSE OBJECTIVES:

- To equip students with a comprehensive understanding of cost accounting principles, enabling them to prepare accurate cost sheets, tenders, and manage costs related to materials, labor and overheads through effective control techniques and pricing methods.
- To help students inculcate the skills to accurately calculate and allocate costs for products and services / departments.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

- CO.1** Understand the fundamental concepts of cost accounting, including preparation of cost sheet, tenders and Quotations.
- CO.2** Implement effective material control techniques, including inventory management, stock level setting, EOQ calculation, and material pricing using various methods.
- CO.3** Analyse and control labour costs, including time-keeping, payroll procedures, handling idle time and overtime, and applying different wage payment methods and incentive schemes.
- CO.4** Manage overhead costs by executing allocation, apportionment, and absorption techniques, and accurately calculate overheads using methods like the machine hour rate.
- CO.5** Identify and resolve discrepancies to ensure accurate financial reporting and informed decision making.

SYLLABUS**MODULE 1: INTRODUCTION TO COST ACCOUNTING****14Hrs**

Cost Accounting – Nature and scope of cost accounting, Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting - Methods and Techniques of Cost accounting -Marginal costing and absorption costing– List of Cost Accounting Standards (CAS 1 to CAS 24)-Classification of Cost-Elements of Cost – Cost Sheet –Presentation of Costing Information in Cost Sheet – Illustrations. Preparation of Tenders and Quotations..

MODULE 2: MATERIAL COST	16Hrs
Nature and Types of Materials – Direct and Indirect Material –Inventory Control-Techniques- Material Storage – Stock Levels, Economic Order Quantity (EOQ), ABC Analysis and VED Analysis, JIT- Procurement– tender and quotation making & analysis , Procedure for procurement of materials and introduction to E-procurement-GEM portal, CPP (central public procurement) and e-proc.Karnataka.gov.in and documentation involved in materials accounting-invoice, delivery Challans , debit note, credit note – Pricing of Material Issues– FIFO, Weighted Average Price and Standard price Methods.– Illustrations	
MODULE 3: LABOUR COST	10Hrs
Introduction to Labour Cost –Types of Labour Cost – Labour Cost Control –Time Keeping – Time Booking – Over Time Causes and Treatment - Methods of Wage Payment - Time Rate System and Piece Rate System – Incentive Schemes – Halsey Plan-Rowan Plan – Labour Hourly Rate- Illustrations	
MODULE 4: OVERHEAD COST	12 Hrs
Overhead cost distribution - Meaning and Classification of Overheads -Treatment of Over and Under absorption of Overheads, Methods of Absorption – Machine Hour Rate (MHR)- Distribution of Overheads – Types of Distribution – Primary and Secondary Distribution – Types of Secondary Distribution - Repeated & Simultaneous Equation method. illustrations on MHR and Overhead Distribution-primary and secondary	
MODULE 5:RECONCILIATION OF COST AND FINANCIAL ACCOUNTING	8 Hrs
Reasons for differences in Profit /Loss shown by Cost Accounts and Profit/ Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.	
SKILL DEVELOPMENT ACTIVITIES	
1. Visit any Manufacturing entity, collect the method of inventory valuation adopted & procedure involved in procuring inventory. 2. Draw the format of five documents used for material accounting 3. Prepare dummy Pay roll with imaginary figures. 4. Visit any large – scale organization, identify the techniques used for controlling, administrative, Selling & distribution overheads. 5. Visit any manufacturing entity and collect the cost data and prepare the cost sheet. Any other activities,	
REFERENCE BOOKS:	
• M.N. Arora: <i>Cost Accounting – Principles and Practice</i>, Publisher: Vikas Publishing House. • S.P. Jain and K.L. Narang: <i>Cost Accounting: Principles and Methods</i>, Publisher: Kalyani Publishers	



- **S.N. Maheshwari and S.N. Mittal:** *Cost Accounting: Theory and Problems*, Publisher: Sultan Chand & Sons.
- **M.C. Shukla, M.P. Gupta, and T.S. Grewal:** *Cost Accounting*, Publisher: S. Chand & Company Ltd.
- **Charles T. Horngren, Srikant M, Datar, Madhav V. Rajan,** *Cost Accounting: A Managerial Emphasis*, Pearson Education.

Name of the Programme: Bachelor of Business Administration B.B.A (Regular)
Paper: BBA 4.2
Name of the Course: DIGITAL ENTREPRENEURSHIP

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classroom Lectures - Group Discussions - Startup Case Studies - Business Model Canvas Workshops - Guest Lectures by Entrepreneurs - Digital Marketing Simulations

COURSE OBJECTIVES:

- To understand the transition from traditional to digital business models.
- To analyze funding, legal, and growth strategies for digital ventures.

COURSE OUTCOMES:
Upon successful completion of the course, the students will be able to

- **CO1:** Understand digital entrepreneurship concepts and startup ecosystem.
 - **CO2:** Compare different digital business models (B2B/B2C/C2C).
 - **CO3:** Design basic digital marketing strategies.
 - **CO4:** Evaluate funding options and legal requirements for startups.
1. **CO5:** Discuss emerging trends like AI and blockchain in entrepreneurship.

SYLLABUS
MODULE 1: INTRODUCTION TO DIGITAL ENTREPRENEURSHIP 12 Hrs

Introduction - Meaning of Digital Entrepreneurship - Evolution from Traditional to Digital Business - Objectives - Startup Ecosystem - Meaning and Definition of Startup - Functions of Digital Ventures - Role in Digital Economy - Digital Business Planning Steps - Principles of Digital Business Models - Factors Affecting Digital Ventures (Regulatory, Technological, Market).

MODULE 2: DIGITAL BUSINESS MODELS & E-COMMERCE 14 Hrs

Introduction - Meaning of Digital Business Models - Types (B2B, B2C, C2C, SaaS, Subscription, Freemium) - Revenue Streams (Ads, Affiliate, Subscriptions) - Platform Models (Amazon, Uber, Swiggy) - Lean Startup Methodology - Minimum Viable Product (MVP) - E-Commerce Future - Valuation of Digital Marketplaces - Customer Acquisition Cost vs Lifetime Value Problems.

MODULE 3: DIGITAL MARKETING & GROWTH STRATEGIES 14 Hrs

Introduction - Meaning of Digital Marketing - Tools (SEO, SEM, Social Media, Email, Influencer Marketing) - Growth Hacking - Payment Gateways and Logistics - Customer Retention - Viral Campaign Case Studies - Metrics (CTR, Conversion Rates, ROI) - Digital Marketing Funnel - Challenges of Ad Budget.

MODULE 4: FUNDING & LEGAL FRAMEWORK 14 Hrs

Introduction - Funding Sources (Bootstrapping, Angel Investors, VC, Crowdfunding) - Business Pitching (Elevator Pitch, Business Plan) - Legal Compliances (GST, IT Act)

2000, Data Privacy) - Intellectual Property (Trademarks, Copyrights, Patents) - Contract Management - Startup Failure Case Studies.

MODULE 5: EMERGING TRENDS & APPLICATIONS

10 Hrs

1. Emerging Trends - AI, Blockchain, IoT in Entrepreneurship - Gig Economy & Freelancing - Cybersecurity Risks (Phishing, Data Breaches) - Future of Digital Entrepreneurship in India.

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a one-page digital business idea summary.
2. Design a lean canvas model for an e-commerce startup.
3. Create a mock social media marketing campaign.
4. Develop a 60-second elevator pitch for a startup idea.
5. Prepare a cybersecurity checklist for digital businesses.

Name of the Programme: Bachelor of Business Administration B.B.A (Regular)
Paper: BBA- 4.3
Name of the Course: BUSINESS RESEARCH METHODOLOGY

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- To equip students with the knowledge and skills to effectively conduct business research, including understanding different types of research, designing research studies, selecting appropriate data collection methods, and addressing ethical considerations.
- To enable students to synthesize literature, analyze data using traditional and AI-powered tools, and write well-structured research reports, thereby enhancing their ability to conduct comprehensive and impactful business research.

COURSE OUTCOMES:
Upon successful completion of the course, the students will be able to
CO 1: Understand business research concepts and apply ethical research practices.

CO 2: Conduct a thorough literature review using various sources and AI tools.

CO 3: Design and plan research studies with clear objectives, hypotheses, and methods.

CO 4: Collect data using different techniques, including AI tools, while minimizing errors.

CO 5: Analyze data and present findings in clear and well-structured research reports.

SYLLABUS
MODULE 1: FUNDAMENTALS OF RESEARCH 10 Hrs

Introduction, Meaning, Definition, characteristics and objectives of research, Types of research, Research approaches (Induction and deduction) Ethical Issues in Research, - Plagiarism and its types, Steps in Research Process, Problem formulation-Criteria of good research problem, Sources of problems, Selection and definition of research objectives.

MODULE 2: REVIEW OF LITERATURE 12Hrs

Meaning, Importance and Purpose of Literature Review – Types of Literature Review–Sources of literature review-Process in conducting literature review: (Search Strategy, Note-Taking, Synthesizing and Evaluating Literature) AI Tools for literature review: Zotero, Mendeley, Connected Papers, Scholarcy, Semantic Scholar Research Rabbit(Concepts only), Research gaps and its types(Concepts only)

MODULE 3: RESEARCH DESIGN 10 Hrs

Meaning Characteristics and significance of research design, Types of research Design(Exploratory, Descriptive and Causal), Components of research design, Meaning of variable Types of Variables(Dependent, Independent, Discrete, Continuous, Extraneous Control,

Mediating, Moderating, Numerical, Categorical.) Sampling- Meaning of Sample, Sampling Frame, Sampling Error, Sample size, characteristics of a good sample, Types of Sampling- Probability and Non-Probability, Sampling and Non sampling errors Hypotheses formulation- Meaning, Characteristics of Hypothesis Basics concepts relating to hypothesis testing, Types,	
MODULE4: DATACOLLECTION & HYPOTHESES TESTING	12Hrs
Data Collection: Primary Data: Observations, Interviews, Questionnaires, Focus Groups (used in Indian market research). Secondary Data: Government Portals (MOSPI, RBI, SEBI), Reports (CMIE, ASSOCHAM, FICCI), Journals, News Archives. AI-powered Data Collection: Chatbots (for customer surveys), Google Forms, Typeform, KoboToolbox. Hypothesis Testing: Steps involved in testing of hypothesis- Level of significance- Chi Square Test- T-Test- Z-Test- Using Excel/SPSS.	
MODULE 5: DATA ANALYSIS AND REPORT WRITING	16 Hrs
Meaning, Steps in data analysis, Classification and Tabulation(Concepts only) Types of Data Analysis: Descriptive, Inferential, Qualitative, Quantitative. Basic descriptive tools in Excel or SPSS: (Mean, Median, Mode, SD). Graphical Representations using Excel/SPSS Bar Charts, Pie Charts, Histograms. Introduction to AI tools for analysis: ChatGPT (for qualitative summaries), MonkeyLearn, Orange Data Mining(Concepts only) Report Writing: Meaning and purpose of Report Writing–Types of Research Reports Report Sections: Abstract, Introduction, Methodology, Data Analysis, Conclusion, Writing Bibliography. Writing Bibliography-APA and MLA format	
SKILL DEVELOPMENT ACTIVITIES	
1. Use AI tools (like Zotero or Mendeley) to find and summarize relevant sources for a research topic. 2. Create a research plan with objectives, hypotheses, and methods for a case study. 3. Design and distribute surveys (using tools like Google Forms) to collect data. 4. Analyze a dataset using Excel or SPSS, and interpret basic descriptive statistics. 5. Write a research report following the standard structure and participate in peer reviews.	
REFERENCE BOOKS:	
• "Business Research Methods" by Donald R. Cooper and Pamela S. Schindler. • "Research Methodology: Methods and Techniques" by C.R. Kothari. • "Business Research Methods" by William G. Zikmund. • "Data Analysis for Business Decisions" by Duane J. Ireland and Robert E. Hoskisson. • "Research Methodology: A Step-by-Step Guide for Beginners" by Ranjit Kumar. • "Practical Research: Planning and Design" by Paul D. Leedy and Jeanne Ellis Ormrod.	

Name of the Programme: Bachelor of Business Administration B.B.A (Regular)		
Paper: BBA- 4.4		
Name of the Course: HUMAN RESOURCE MANAGEMENT		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
3	4	60
PEDAGOGY: Classroom Lectures, Group Discussions, Case Studies (Indian Examples), Blackboard Teaching, Q&A Sessions		
COURSE OBJECTIVES: - To understand traditional and modern HR practices in organizations - To analyze the role of HR in employee management and organizational growth		
COURSE OUTCOMES: <i>Upon successful completion of the course, students will be able to:</i> CO1: Explain core HRM functions using real-world examples CO2: Demonstrate understanding of recruitment and selection processes CO3: Describe modern training and performance appraisal methods CO4: Analyze contemporary HR trends like work-from-home policies CO5: Discuss legal and ethical aspects of HR practices		
SYLLABUS		
MODULE NO. 1: FOUNDATIONS OF HRM		12 Hrs
Introduction - Meaning and Definition of HRM - Objectives of HRM - Evolution of HRM: Personnel Management to Strategic HR - Functions of HRM: Managerial Functions (Planning, Organizing) - Operational Functions (Recruitment, Training) - HR Policies and Procedures - HRM vs HRD: Key Differences - Importance of HRM in Modern Organizations.		
MODULE NO. 2: HUMAN RESOURCE PLANNING & JOB ANALYSIS		12 Hrs
Human Resource Planning - Meaning and Process - Demand Forecasting Techniques - Supply Forecasting Techniques - Job Analysis: Meaning and Methods (Questionnaires, Interviews) - Job Description vs Job Specification - Traditional Methods: Time-and-Motion Studies - Modern Trends: AI in Workforce Planning - Challenges in HR Planning.		
MODULE NO. 3: RECRUITMENT & SELECTION		12 Hrs
Recruitment - Meaning and Sources (Internal vs External) - Selection Process: Steps from Screening to Appointment - Traditional Tools: Interviews, Reference Checks - Modern Tools: AI-Based Screening, Psychometric Tests - Legal Aspects: Equal Employment Opportunity (EEO) - Barriers to Effective Selection - Difference Between Recruitment and Selection.		
MODULE NO. 4: TRAINING & PERFORMANCE MANAGEMENT		12 Hrs
Training and Development - Meaning and Objectives - Methods of Training (On-the-Job, Off-the-Job) - Kirkpatrick's Model of Training Evaluation - Performance Appraisal: Meaning and Methods (Graphic Rating Scales, 360-Degree Feedback) - Traditional vs Modern Appraisal Techniques - Challenges in Performance Management - Bias in Appraisals.		
MODULE NO. 5: EMERGING TRENDS IN HRM & EMPLOYEE WELFARE		12 Hrs

Compensation Management - Meaning and Components (Salary, Incentives) - Employee Welfare: Statutory and Non-Statutory Measures - Work-Life Balance: Flexible Work Arrangements - Grievance Handling: Traditional vs Digital Methods - Future Trends: Gig Economy, Automation in HR - Employee Analytics - Ethical Issues in HRM.

SKILL DEVELOPMENT ACTIVITIES

1. Prepare an organizational chart for a local business
2. Draft a job description for "Sales Executive"
3. Conduct a mock interview session
4. Create a training evaluation form
5. Design a work-from-home policy

REFERENCE BOOKS:

- C.B. Gupta (2023), *Human Resource Management*, Sultan Chand
- P. Subba Rao (2022), *Essentials of HRM*, Himalaya Publishing
- K. Aswathappa (2021), *Human Resource Management*, McGraw Hill
- NHRD Journal (2023), *Future of Work*, NHRD Network India

Name of the Programme: Bachelor of Business Administration B.B.A. (Regular)			
Paper: Job Skill			
Name of the Course: SOFT SKILLS FOR BUSINESS			
Course Credits		No. of Hours Per Week	Total No. of Teaching Hours
2		3	45
Duration Of Exam		Marks	
1½ Hours 2	Internal Assessment (Certification Course)	University Exam	Total Marks
	10 Marks	40 Marks	50
PEDAGOGY: Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations,			
COURSE OBJECTIVES: - To master professional writing (emails, reports, resumes). - To develop speaking and negotiation skills for workplaces.			
COURSE OUTCOMES: After this course, students will: - CO1: Write formal business letters and emails. - CO2: Prepare job-ready resumes and cover letters. - CO3: Conduct effective meetings with agendas/minutes. - CO4: Deliver confident presentations and handle negotiations.			
SYLLABUS			
MODULE 1: FOUNDATIONS OF BUSINESS COMMUNICATION			12 Hrs
Communication meaning - Types of communication (verbal-nonverbal-written) - Formal vs informal communication - Barriers to communication - Office communication tools - Circulars and memos - Samples and templates - Email etiquette basics - Professional vs personal communication.			
MODULE 2: PROFESSIONAL WRITING			12 Hrs
Introduction - Format of Formal Letters -Letters of Enquiry with Sample -Order Letters - Letters of Complaint -Reply to Letter of Complaint Promotional Letters -Sales Letters - Recovery Letters Introduction -Format - Anatomy of a good e-mail - Value Points for writing good e-mails - Writing an effective e-mail - - Difference between a well drafted and poorly structured e-mail			
MODULE 3: CAREER SKILLS			12 Hrs
Resume writing essentials - Chronological format - Functional format - Cover letter components - Meeting management - Agenda preparation - Minutes writing - Action reports - Case studies of effective documents.			
MODULE 4: PUBLIC SPEAKING & NEGOTIATION			9 Hrs
Public speaking and overcoming stage fear, negotiation skills- its principles and tactics, interpersonal communication in teams, cross cultural communication, mock negotiation and feedback, communication assessment and review			
SKILL DEVELOPMENT ACTIVITIES			
1. Draft a professional complaint letter to a company			



2. Rewrite an informal email into formal business style
3. Prepare a resume for "Amazon Internship" position
4. Perform a 2-minute mock product presentation

REFERENCE BOOKS

- Sharma, R. C., & Mohan, K. (2023). *Business Correspondence and Report Writing* (5th ed.). McGraw Hill Education.
- Kaul, A. (2022). *Effective Business Communication* (4th ed.). Pearson India.
- Chhabra, T. N. (2021). *Business Communication: Concepts and Applications*. Sultan Chand & Sons.
- Gupta, S. (2023). *The Perfect Resume: Indian Job Market Edition*. Rupa Publications.
- NASSCOM (2023). *Meeting Management for IT Professionals*. NASSCOM Press.
- Batra, R. (2022). *Speak Like a Leader: Indian Context*. HarperCollins India.
- Kumar, V. (2021). *Negotiation Skills for Indian Professionals*. Sage Publications.
- IIM Ahmedabad (2023). *Soft Skills Compendium for Commerce Graduates*. McGraw Hill.
- RBI (2023). *Professional Communication in Banking Sector*. RBI Publications.

Annexure – 2 : Syllabus for Certification Course in accordance with the curriculum of NISM & ICSI

1. FINANCIAL LITERACY FOR BHARAT (NISM)		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
1	2	22
PEDAGOGY:		
Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.		
Focus:		
Empowering the next generation with financial literacy ensures they enter adulthood equipped to make informed financial decisions.		
MODULE 1: MONEY AND TRANSACTIONS		
Money & Transactions: Definition of Money - Types of Money- Functions of Money - Currency System in India- Security Features of Bank Note. Income: Classification of Income- Generating Passive Income- Time Value of Money- Saving Vs Investment- Pre-Retirement Investment Products- Post-Retirement Investment Products. Purchase, Price and Payment: Meaning - Types of Payment- National Payments Corporation of India- NACH, BBPS, and Rupay- USSD 2. Financial Records and Contracts: Financial Records- About Digilocker- Maintenance and Preservation of Records- 8P's to Consider.		
MODULE 2: MANAGING YOUR FINANCES		
Managing Income and Expenditure: Budgeting- Networth- Income- Expenses. Savings: Compounding Interest- Rule of 72, 115, 144 - Nominal and Real Interest Rate- Impact of Inflation- Cost of Procrastination. Investments: What is Risk? Investment Fundamentals- Investment Options and Risk Associated- Understanding Returns- Factors Affecting Investment Returns- Investment Strategies. Credit: Types of Credit- Equated Monthly Instalments- Flat Rate Loans- Floating Rate Loans- Loans & Collateral- Loans Advantages and Disadvantages- Loan Providers. Debt and Debt Management: Burden of Debt- Credit Information Companies and Credit Scores- Improving Credit Score- Debt Management Ratios- Use Credit Responsibly		
MODULE 3: FINANCIAL PLANNING		
Long Term Planning: Procrastination and Parkinson's Law- Long Term Vs Short term goals- Strategies for Long Term Planning. Financial Planning: Introduction to Financial Planning- Importance of Budgeting and Savings- Savings Ratio- Budgeting Exercise. Retirement Planning: About Pension- Retirement Planning- Retirement Planning Assumptions- Accumulating Retirement Corpus.		

MODULE 4: RISK AND REWARD

Identifying Risks: An Overview of Risk- Financial Products and Associated Risks
 External Risks- Risk Appetite and Risk Capacity- Pure Risk vs Financial Risk.
Financial Safety Nets and Insurance: Types of Insurance- Sum Assured – The Most important factor- Buying Insurance Products- Government insurance Schemes.
Balancing Risk and Reward: Risk - Ignore, Avoid or Manage? Balancing Risks- Risk Management Strategies.

MODULE 5: FINANCIAL LANDSCAPE

External Influences: Structure of the Indian Economy- The Business Cycle- Personal Taxes- Pension System and Reforms. **Regulation and Consumer Protection:** Financial Services Regulators in India- Role of RBI, SEBI, IARDAL, and PFRDA-Consumer Rights- Unregulated Entities- Selecting Financial Services Providers. **Education, Information and Advice – Rights and Responsibilities:** The Financially Literate- Sources of Information- Benefits of Continuous Learning. **Financial Products and Services – Taxes and Public Spending:** Financial Product Categories Products and their Features- Life Stages and Suitable Financial Products- Financial Products and Taxes. **Scams and Frauds:** Regulated and Unregulated entities- Understand the Fine Print- Social Media and Online – Financial Scams- Online Data Security

2. DIGITAL MARKETING (ICSI)

No. of Hours Per Week	No. of Hours Per Week	Total No. of Teaching Hours
2	2	20

PEDAGOGY:

Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.

Focus:

Skills in SEO, social media marketing, content creation, email marketing, and analytics.

Relevance:

Supports subjects like Principles of Marketing and Technology for Business, making students adept at modern business promotion techniques.

Session	Detailed Coverage
1	Overview of Digital Marketing: Core concepts, digital channels, current trends.
2	Market Research & Website Basics: Validating business ideas, creating a WordPress website.
3	SEO Fundamentals: On-page, off-page SEO, keyword research, optimizing content.
4	Social Media Marketing: Strategies for Facebook, Instagram, Twitter, LinkedIn, content planning.
5	Email Marketing: Building lists, campaign design, automation, and analytics.
6	Paid Advertising: Google Ads, Facebook Ads, campaign setup, budgeting.
7	Content Marketing: Blogging, copywriting, video content, and YouTube marketing.
8	Analytics Tools: Using Google Analytics, interpreting metrics, improving campaigns.
9	Digital Marketing Plan: Integrating channels, project work, and strategy formulation.
10	Live Campaign Review: Presentations, feedback, and assessment.

3. BUSINESS ANALYTICS AND DATA VISUALIZATION (ICSI)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
1	2	20

PEDAGOGY:

Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.

Focus:

Using tools like Excel, Power BI, or Tableau for data analysis, statistical modelling, and business decision-making.

Relevance:

Ties in with Statistics for Business Decisions and equips students for data-driven roles.

Session	Detailed Coverage
1	Introduction to Analytics: Data types, analytics lifecycle, industry applications.
2	Data Collection & Cleaning: Sources, data quality, cleaning techniques.
3	Excel for Analytics: Functions, formulas, data manipulation.
4	Descriptive Statistics: Summarizing data, measures of central tendency, variability.
5	Data Visualization Tools: Introduction to Power BI/Tableau, creating basic charts.
6	Dashboards & Reporting: Building dashboards, using pivot tables, visual storytelling.
7	Predictive Analytics: Basics of forecasting, introduction to regression and classification.
8	Business Case Studies: Applying analytics to solve real business problems.
9	Project Work: Creating a business dashboard, group project.
10	Project Presentations: Review, feedback, and assessment.

4. HUMAN RESOURCE MANAGEMENT PRACTICES (ICSI)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
1	2	20

PEDAGOGY:

Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.

Focus:

Recruitment, employee engagement, performance management, and HR analytics.

Relevance:

Complements Human Resource Management and Organizational Behaviour, preparing students for HR roles.

Session	Detailed Coverage
1	HRM Basics: Role, functions, HRM systems.
2	Recruitment & Selection: Process, tools, best practices.
3	Onboarding & Induction: Orientation, integration, compliance.
4	Performance Management: Appraisal systems, KPIs, feedback.
5	Compensation & Rewards: Payroll, benefits, reward strategies.
6	Employee Engagement: Motivation, retention, workplace culture.
7	Training & Development: Needs assessment, program design, evaluation.
8	HR Analytics: Data-driven HR decisions, basic analytics tools.
9	Conflict & Grievance Handling: Dispute resolution, legal compliance.
10	Case Studies & Role Plays: Real-life scenarios, assessment, feedback.

5. ENTREPRENEURIAL SKILLS AND START-UP MANAGEMENT (ICSI)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
1	2	20

PEDAGOGY:

Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.

Focus:

Business planning, funding, innovation, and managing start-ups.

Relevance:

Aligns with Entrepreneurship and Start-up Ecosystem, fostering entrepreneurial thinking and practical business management skills.

Session	Detailed Coverage
1	Entrepreneurship Fundamentals: Key concepts, traits, and mindset.
2	Types of Entrepreneurs: Serial, social, intrapreneurs, Indian examples.
3	Start-up Ecosystem: Key players, funding sources, government schemes.
4	Ideation & Validation: Generating ideas, feasibility analysis, market need.
5	Business Models: Business Model Canvas, value proposition, innovation.
6	Financial Planning: Budgeting, funding, break-even analysis.
7	Scaling Strategies: Marketing, growth planning, team building.
8	Legal & Compliance: Registration, IP, regulatory requirements.
9	Pitching & Fundraising: Investor pitch, presentation skills, negotiation.
10	Case Studies & Review: Real-world examples, project presentations, feedback.



V SEMESTER

Name of the Programme: Bachelor of Business Administration B.B.A (Regular)

Paper: BBA-5.1

Name of the Course: Direct Taxation

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- Provide students with a clear understanding of the concept, importance, and structure of direct taxation in India.
- Familiarize students with the basic provisions of the Income Tax Act, 1961, relevant to individuals and small businesses.
- Enable students to understand residential status and scope of total income under Indian tax laws.
- Develop the ability to compute taxable income under salary, house property, business, and capital gains at a basic level.
- Introduce students to tax planning, deductions, rebates, and compliance procedures.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

CO 1.Explain the meaning, importance, and structure of direct taxation in India.

CO 2.Determine the residential status of an individual and assess the scope of total income.

CO 3.Compute taxable income under the heads Salary and House Property using basic provisions.

CO 4.Understand income from business or profession and capital gains from a managerial perspective.

CO 5.Identify major deductions, rebates, and exemptions available under the Income Tax Act.

SYLLABUS

MODULE 1: Introduction to Direct Taxation

10Hrs

Meaning and objectives of taxation – Direct tax and indirect tax – Importance of direct taxes – Overview of Income Tax Act, 1961 – Definitions: Assessee, Assessment Year, Previous Year, Income, Person – Scope of total income – Residential status: Individual (Resident, Non-Resident, RNOR) – Incidence of tax based on residential status.

Basic Reasons to impose taxation-Type of Taxation-Constitutional Validity of Taxes-Administration of Tax Laws-Sources or Component of Income Tax Law in India-Basic principles for charging Income Tax [Sec. 4]- Important Definitions- Tax Year [Sec 3]-Assessee [Sec 2(11)]- Capital Asset 2(22)-Person [Sec. 2 (77)]- Income [Sec. 2(49)]- Heads of Income [Sec. 13]- Gross Total Income (GTI) [Sec. 122]- Total Income (TI) [Sec. 2(108) read with section 122]- Distinguish between Gross Total Income and Taxable Income Income-Rounding-off of total income [Sec. 516] - Capital Receipts -vs.- Revenue Receipts- Rate of Tax Under Old Tax Regime / Regular Tax Regime- -Rate Of Tax Under Default Tax Regime



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~~(New Regime) U/S 202. Basic concepts of Double Taxation Avoidance Agreement (DTAA).~~	
MODULE 2: Income from Salary & House Property	14 Hrs
Income from Salary- Introduction - Basic Elements of Salary- Employer-employee relationship- Definition of Salary [Sec. 17(1)]- Basis of Charge [Sec. 15]- Overview of Allowances and Perquisites- Standard Deduction [Sec. 16(ia)]- Entertainment Allowance [Sec. 16 (ii)] Tax on employment or professional tax [Sec. 16(iii)]-Computation of Taxable Salary-Computation of Salary income (only on Standard Deductions) Income from House Property- Chargeability of income from house property- Self-occupied and let-out property- Deductions under Section 24(Only Standard Deduction) Computation of income from house property	
MODULE 3: Profits and Gains of Business or Profession	12 Hrs
Meaning of Business 2(13) -Definition of Profession 2(36)- Income chargeable under the head Profits & gains of business or profession [Sec. 28]- Incomes not taxable under the head Profits and gains of business or profession[Sec. 29]- Depreciation [Sec. 32]- Block of Assets [Sec. 2(11)]- Scientific Research [Sec. 35]- Deduction in respect of expenditure on specified business [Sec. 35AD]- Bad Debts [Sec. 36(1)(vii)]- Provision for Bad Debts [Sec. 36(1)(viii)]- Residual Deduction [Sec. 37], Illustrations on Business Income- Setoff and carry forward of business Loss and un absorbed depreciation.	
MODULE 4: Capital Gains & Income from Other Sources	12 Hrs
Capital Gains- Meaning of capital asset- Short-term and long-term capital gains- Capital gains on sale of shares, property-Exemptions under Sections 54, 54F (basic)-Simple Problems Income from other Sources- Introduction - Basis of chargeability [Sec.145]- Casual Income: Winning from lotteries, crossword puzzles, etc. [Sec. 56(2)(ib)]- Family pension-Gift [Sec. 56(2)(x)]- Interest on Securities [Sec. 56(2)(id)]- Sum received under a Life Insurance Policy [Sec. 56(2)(xiii)]- Dividend [Sec. 2(22)]- Specific disallowance [Sec. 58]- Computation of Income from other Sources-Illustrations	
MODULE 5: Income Exempt from Tax & Deductions Under Chapter VI-A	12 Hrs
Income Exempted Sec 10 – Agriculture Income 10(1)- Instances of Agricultural (Agro) Income- Instances of Non-agricultural (Non-agro) Income- Treatment of Partly Agricultural & Partly Non-Agricultural Income- Impact of agricultural income on tax computation- Illustrations Deductions- Differences between deduction and Exemptions -General Provisions 80(A)- 80(C) -80(CCC)-80(CCE)- 80(CCB)-80(D)- 80(E)- 80(G)-80(JJAA)-80(TTA)-80(TTB)-Rebate u/s 87A- Computation Tax Gross Total Income and Tax Liability	
SKILL DEVELOPMENT ACTIVITIES • Ability to interpret basic provisions of the Income Tax Act, 1961 • Skill in computing taxable income under different heads of income • Understanding of tax implications in business and managerial decisions • Practical knowledge of deductions, rebates, and tax planning techniques • Awareness of tax compliance procedures such as PAN, Aadhaar, advance tax, and return filing	
REFERENCE BOOKS: 1. Singhanian, V. K., Direct Taxes – Law and Practice, Taxmann Publications. 2. Mehrotra, H. C., Income Tax Law and Practice, Sahitya Bhawan.	



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3. Gaur & Narang, Income Tax, Kalyani Publishers.
4. B. B. Lal, Direct Taxes, Konark Publishers.
5. Income Tax Act, 1961 – Bare Act (latest amended edition).



B.B.A. (Regular)

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Name of the Programme: Bachelor of Business Administration B.B.A (Regular)

Paper: BBA- 5.2

Name of the Course: Business Law

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- To provide a comprehensive understanding of the concepts, scope, and importance of international business in the global economy.
- To familiarize students with the international trade theories, policies, and global economic environment.
- To develop awareness of cultural, political, legal, and economic factors influencing international business operations.
- To equip students with knowledge of international market entry strategies and global competitive dynamics.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

- CO 1. Understand the legal environment governing business activities.
CO 2. Apply principles of contract law in business decision-making.
CO 3. Explain consumer rights and competition regulations affecting businesses.
CO 4. Recognize the importance of intellectual property and cyber laws in modern business.
CO 5. Appreciate the role of law in environmental protection and sustainable business practices.

SYLLABUS

MODULE I: Foundations of Business Law and Contracts	12 Hrs
Meaning and nature of Business Law – Importance of Business Law for managers – Sources of Business Law – Classification of business laws (contract law, employment law, consumer law, competition law, IPR law, business formation laws) – Overview of the Indian Contract Act, 1872 – Meaning and essentials of a valid contract – Types of contracts: valid, void, voidable, and quasi contracts – Offer and acceptance – Consideration – Capacity to contract – Free consent – Breach of contract – Remedies for breach of contract: damages, injunction, and specific performance – Business relevance of contract law.	
MODULE II: Contracts Relating to Sale, Agency, and Partnership	12 Hrs
Sale of Goods Act, 1930 – Meaning and nature of contract of sale – Conditions and warranties – Rights and duties of buyer and seller – Rights of an unpaid seller – Distinction between sale and agreement to sell – Contract of agency: meaning and significance – Creation and termination of agency – Rights and duties of agent and principal – Indian Partnership Act, 1932 – Nature and features of partnership – Rights, duties, and liabilities of partners – Types of partners – Dissolution of partnership firm – Legal implications of partnership in business.	
MODULE III: Consumer Protection and Competition Law	12 Hrs



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Consumer Protection Act, 2019 – Objectives and importance – Definitions: consumer, defect, deficiency, and unfair trade practices – Consumer rights and responsibilities – Consumer dispute redressal mechanisms: District Commission, State Commission, and National Commission – Consumer protection in e-Business Administration – Competition Act, 2002 – Objectives and scope – Role and powers of Competition Commission of India – Anti-competitive agreements – Abuse of dominant position – Penalties and appellate mechanism – Importance of competition law for fair business practices.	
MODULE IV: Intellectual Property Rights and Cyber Law	12 Hrs
Intellectual Property Rights (IPR): meaning and importance in business – Types of IPR: patents, copyrights, trademarks, trade secrets, and geographical indications – Patent law: features, conditions for patentability, infringement, and remedies – Information Technology Act, 2000 – Objectives and scope – Cybercrimes: meaning and types (phishing, identity theft, cyber stalking) – Legal recognition of electronic records and digital signatures – Encryption and data security – Privacy and data protection issues – Offences and penalties under cyber law – Managerial challenges in the digital business environment.	
MODULE 5: INSOLVENCY AND BANKRUPTCY LAW – 10 Hrs	
Concept of insolvency and bankruptcy; relation between bankruptcy, insolvency, and liquidation; Introduction to IBC 2016.; Why its called Code and Not the Act? Objective of the Code; Institutional Framework under the Code: Process under the Code	
SKILL DEVELOPMENT ACTIVITIES • Analysis of real-life business contract cases. • Case studies on consumer disputes and competition law violations. • Group discussion on intellectual property issues faced by startups. • Presentation on cyber law challenges in e-Business Administration businesses. • Case analysis on environmental compliance by corporate entities.	
REFERENCE BOOKS: 1. N. D. Kapoor, Business Law, Sultan Chand & Sons. 2. M. C. Kuchhal & Vivek Kuchhal, Business Law, Vikas Publishing House. 3. P. C. Tulsian & Bharat Tulsian, Business Law, McGraw-Hill Education. 4. Avtar Singh, Business Law, Eastern Book Company. 5. R. K. Bangia, Business Law, Allahabad Law Agency. 6. S. S. Gulshan & G. K. Kapoor, Business Law including Company Law, New Age International. 7. A. K. Singh, Competition Law and Practice, LexisNexis. 8. B. L. Wadehra, Law Relating to Intellectual Property, Universal Law Publishing. 9. Suresh T. Viswanathan, Cyber Law – IT Act with Rules & Amendments, LexisNexis. 10. Shyam Divan & Armin Rosencranz, Environmental Law and Policy in India, Oxford University Press.	



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Name of the Programme: Bachelor of Business Administration – B.B.A (Regular)

Paper: BBA- 5.3

Name of the Course: GST LAW & PRACTICE

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- Understand the concept, structure, and framework of Goods and Services Tax (GST) in India.
- Familiarize students with important definitions, supply concepts, and GST procedures.
- Enable students to understand registration, levy, collection, and compliance requirements under GST law.
- Develop practical knowledge in time, place, and value of supply for goods and services.
- Equip students with the ability to compute GST liability, input tax credit, and file GST returns

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

CO 1.Explain the concept, need, constitutional background, and framework of GST in India.

CO 2.Identify and apply important GST definitions and supply concepts, including composite and mixed supply.

CO 3.Understand GST registration, levy, invoicing, reverse charge mechanism, and compliance procedures.

CO 4.Determine the time, place, and value of supply for goods and services under GST law.

CO 5.Apply input tax credit provisions and GST return filing procedures to compute GST liability.

SYLLABUS

MODULE 1: GST IN INDIA- AN INTRODUCTION

10 HRS

The concept of tax and the objective for its levy, the concept of Direct and Indirect tax and the differences between the two types of taxes, the basic features of Indirect taxes and the principal Indirect taxes in India, Source Based Vs destination based taxation structure and its features. The need for GST in India, The historical background of GST in India, The framework of GST (Dual Model) and various benefits to be accrued from implementation of GST. The significant amendments made in Constitution (101st Amendment) Act, 2016. GST Council: Constitution, Power and Functions.

MODULE NO. 2: IMPORTANT DEFINITIONS IN GST AND SUPPLY UNDER GST 10 HRS

Definitions of: Goods, Services, Person, Business, Business Vertical, Consideration, Aggregate Turnover, Fixed Establishment, Casual taxable person, Taxable Supplies,



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Exempt Supply, Zero rated Supply.	
Supply: Meaning- Supply with consideration in course/ furtherance of business, Supply without consideration; Schedule I, II, and III to the GST Act- Composite supply, Mixed Supply, Taxability of Interstate supply and Intra state supply, Concept of Outward supply and Inward supply over Sales and Purchases. Illustrations on Composite and Mixed Supply	
MODULE NO. 3: PROCEDURE AND LEVY UNDER GST 16 Hrs	
Registration under GST based on Turnover Limits. Casual registration; Levy and collection of CGST/SGST/IGST, Apportionment of GST between Centre and State, Composition levy, Reverse Charge Mechanism (RCM), Classification of rate of Taxes under GST and Composition scheme. Tax Invoice and essential elements in Invoice. GST Returns and other regular compliances. Illustrations on Apportionment of GST between Centre and State-Reverse Charge Mechanism	
MODULE NO. 4: Time, Place and Value of Supply	14 Hrs
Time of Supply for Goods/Services (Point of Tax) for both forward and reverse charge when consideration is received in money and when consideration other than money, residuary cases- Illustrations Value of Supply to unrelated persons when price is the sole consideration of the supply, when supply to related party, Inclusions and exclusion from Value of supply, concept of Discount and its treatment- Determination of Transaction Value and Taxable Value of Supply of Goods and Services	
MODULE NO. 5: Input Tax Credit & Filing of Returns	10 Hrs
Definition of: Input Goods, Input Services, Capital goods, Input on Capital Goods, Concept of elimination of Tax Cascading Effect through Value added tax system. Concept of Input tax credit. Eligibility and conditions for taking ITC, Cross Utilization of ITC between Goods and Services, Apportionment of credit and blocked credits, Availability of credit in special circumstances, availing and utilization of ITC- Illustrations Definition of Returns, Concept of Electronic Credit Ledger, Electronic Cash Ledger, Brief introduction and contents in- Returns for Outward supply (GSTR-1), Returns for Inward Supply (GSTR-2), Final Monthly Returns (GSTR-3), Annual Returns (GSTR-9)- GST Network: Structure, Vision and Mission, Powers and Functions.	
SKILL DEVELOPMENT ACTIVITIES	
• Preparation of GST tax invoices with required elements. • Practical problems on composite supply, mixed supply, and reverse charge mechanism. • Case study on input tax credit eligibility and blocked credits. • Preparation of GST computation statements showing CGST, SGST, and IGST. • Demonstration of GST returns (GSTR-1, GSTR-3B, GSTR-9) using sample formats.	
REFERENCE BOOKS:	
1. Goods and Services Tax – Law and Practice-V. S. Datey, Taxmann Publications, 2023. 2. GST Made Simple-V. S. Datey, Taxmann Publications, 2022. 3. GST – Concepts and Applications-H. C. Mehrotra & Goyal, Sahitya Bhavan,	



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2021.

4. Goods and Services Tax (GST)-Singhania & Singhania, Taxmann Publications, 2024.
5. GST Ready Reckoner-Taxmann Editorial Board, Taxmann Publications, 2023.
6. Indirect Taxes – GST-B. B. Lal, Pearson Education, 2020.
7. GST Law and Practice-T. S. Grewal, Sultan Chand & Sons, 2022.
8. GST Acts and Rules (Bare Act)-Government of India, Latest Edition.

Name of the Program: Bachelor of Business Administration- B.B.A (Regular)		
Course Code: BBA-5.4		
Name of the Course: Stocks and Commodity Market		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY:		
Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
COURSE OBJECTIVES:		
- Describe the conceptual framework of stock and derivative markets. - Elucidate the composition and structure of commodity markets. - Differentiate between Futures, Forwards, options and its trading strategies. Classify the different types of orders, settlement and risks in the context of commodity trading.		
COURSE OUTCOMES:		
On successful completion of the course, the students' will be able to		
CO.1 Understand the architecture, operations, and significance of stock markets in the Indian economy. CO.2 Demonstrate familiarity with stock trading procedures, order types, demat accounts, and risk mitigation strategies. CO.3 Identify and evaluate commodity market structure, key participants, and major commodity exchanges in India. CO.4 Compare different trading instruments like equity shares, futures, and options and assess their relevance to investors. CO.5 Apply technical and analytical tools to interpret price movements, trends, and investment decisions.		
SYLLABUS		
MODULE 1: EVOLUTION OF STOCK EXCHANGE		10 Hrs
History of Stock Market, Corporatization of Stock Exchange, De-Mutualization of Stock Exchanges, De-Materialization of Stocks – Concept of Demat Account -Evolution of market from ring-based trading to screen based VSAT Trading/Digital transformation of stock exchange and fintech applications. Stock Exchanges in India – NSE, BSE, Market Indices – NIFTY, SENSEX, Sectoral Indices.		
MODULE 2: FINANCIAL MARKETS OVERVIEW		10 Hrs
Introduction – Meaning of Financial Markets-Types of Markets – Capital Markets, Money Markets, Commodity Markets-Market Segments – Primary vs. Secondary Markets- Market Infrastructure Institutions – Depositories (NSDL, CDSL), Clearing Corporations: Clearing & Settlement (T+1). Bull & Bear Market.		
MODULE 3: STOCK MARKET OPERATIONS		12 Hrs
Types of Contracts: Delivery & Non-Delivery. Types of Markets: Cash Market &		



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Derivatives. Speculation & Trading Mechanisms – Intra-day trading- Order Types. Equity Instruments– Exchange Traded Funds (ETFs), Debt Instruments – Government Securities, Corporate Bonds, Green Bonds.

Derivatives Market – Meaning of Derivatives, Concepts of Futures (Long & Short) and Options (Put & Call); Mark-to-Market (MTM) under Futures. Derivative as a tool of Hedging.

MODULE 4: COMMODITY MARKETS

12 Hrs

Introduction – Meaning & Definition of Commodity Markets-Classification – Agricultural (Wheat, Cotton, Soybean) vs. Non-Agricultural (Gold, Crude Oil, Natural Gas)-Commodity Exchanges – Six Exchanges- MCX, NCDEX, NMCE, ICEX, ACE and UCE: Roles & Products Traded-Trading and Settlement – Spot vs Futures; Delivery Mechanisms; Price Discovery-Commodity Derivatives – Futures, Options; Hedging for Producers, Corporates, and Speculators.

MODULE 5: REGULATORY FRAMEWORK

12 Hrs

Introduction to SEBI – functions of SEBI, Regulations on Insider Trading & Price Rigging, Takeover Code, LODR, -Risk Management Mechanisms – Margin Systems, VaR, Position Limits-Investor Protection – SCORES, IEPF, Grievance Redressal Mechanisms-Surveillance Systems – Role of Technology in Fraud Detection, AI/ML in Market Surveillance-Recent SEBI Amendments (2023-24) – ESG Disclosures, IPO Norm Reforms.

SKILL DEVELOPMENT

1. List out types of investment avenues available in stock exchanges
2. Learners will also practice technical analysis with the help of relevant software.
3. Practice use of technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.
4. Calculate risk and return of commodities using price history available on Commodity exchanges websites.
5. Any other activities, which are relevant to the course.

BOOKS FOR REFERENCE:

1. Pandian, P. (2018). Security analysis and portfolio management. Vikas Publishing House.
2. Madhumathi, R. (2019). Security analysis and portfolio management. Pearson (India).
3. Kevin, S. (2020). Security analysis and portfolio management. PHI Learning.
4. Singla, S. K. (2021-2022). Security analysis and portfolio management. Kalyani Publishers.
5. Chandra, P. (2022). Investment analysis and portfolio management. Tata McGraw Hill Education.
6. Venkataramana, K. (2022). Stock & commodity markets. SHBP.
7. Kulkarni, B. (2022). Commodity markets & derivatives.



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Name of the Programme: Bachelor of Business Administration B.B.A (Regular)		
Paper: Finance (Elective) BBA-5.5		
Name of the Course: Investment & Portfolio Management		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
COURSE OBJECTIVES: • Provide a comprehensive understanding of the investment environment and financial markets. • Enable students to analyze the risk and return characteristics of various investment avenues. • Develop competence in portfolio construction, diversification, and optimization. • Introduce fundamental and technical approaches to security analysis. • Equip students with techniques for portfolio evaluation, revision, and performance measurement.		
COURSE OUTCOMES: Upon successful completion of the course, the students will be able to • CO1: Explain the investment environment and structure of financial markets. • CO2: Measure and analyze risk and return of individual securities. • CO3: Construct diversified portfolios using modern portfolio theory. • CO4: Apply fundamental and technical analysis for security selection. • CO5: Evaluate portfolio performance and recommend revision strategies.		
SYLLABUS		
Module I: Investment Environment		(12 Hours)
Concept and objectives of investment – Distinction between investment, speculation, and gambling – Types of investors – Investment avenues: equity shares, bonds, mutual funds, and derivatives (introductory) – Financial markets: capital market and money market – Risk and return: meaning and types – Factors influencing investment decisions – Overview of the Indian investment scenario- Simple and compound return calculations – Basic problems on risk measurement.		
Module II: Risk and Return Analysis		(12 Hours)
Measurement of return – Holding period return – Expected return – Measurement of risk: variance and standard deviation – Relationship between risk and return – Systematic and unsystematic risk – Concept of risk premium- Problems on return calculations – Variance and standard deviation.		
Module III: Security Analysis		(12 Hours)
Meaning and scope of security analysis – Fundamental analysis: economic analysis, industry analysis, and company analysis – Overview of financial statement analysis – Technical analysis: assumptions, charts, trends, and indicators – Moving averages (introductory) – Efficient Market Hypothesis: weak, semi-strong, and strong forms-Basic valuation illustrations – Trend-based numerical problems.		



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Module IV: Portfolio Theory

(12 Hours)

Portfolio concept and its significance – Diversification and reduction of risk – Markowitz Modern Portfolio Theory: assumptions and limitations – Efficient frontier – Portfolio selection – Correlation and covariance – Two-asset portfolio analysis- Two-asset portfolio return – Portfolio risk calculation – Problems on correlation and covariance.

Module V: Portfolio Evaluation and Revision

(12 Hours)

Need for portfolio evaluation – Portfolio performance evaluation – Risk-adjusted performance measures – Sharpe Ratio – Treynor Ratio – Jensen's Alpha – Portfolio revision – Portfolio rebalancing – Strategies for portfolio revision – Role of professional portfolio management services-Performance evaluation problems using Sharpe, Treynor, and Jensen measures.

SKILL DEVELOPMENT ACTIVITIES

- Analysis of historical price data to compute risk and return of securities.
- Construction of a hypothetical investment portfolio based on investor objectives.
- Evaluation of mutual fund performance using risk-adjusted measures.
- Case study analysis on diversification and portfolio rebalancing decisions.
- Group presentations on recent developments in investment and portfolio management.

REFERENCE BOOKS:

1. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw-Hill Education.
2. Zvi Bodie, Alex Kane, and Alan J. Marcus, Investments, McGraw-Hill Education.
3. Frank K. Reilly and Keith C. Brown, Investment Analysis and Portfolio Management, Cengage Learning.
4. Sharpe, Alexander, and Bailey, Investments, Prentice Hall.
5. SEBI publications and investor education materials.



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Name of the Programme: Bachelor of Business Administration B.B.A (Regular)
Paper: Finance (Elective) B.B.A-5.6

Name of the Course: CORPORATE VALUATION AND RESTRUCTURING

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- Provide conceptual clarity on corporate valuation and its relevance in financial decision-making.
- Enable students to understand and apply different valuation approaches and techniques.
- Develop analytical skills for valuation in mergers, acquisitions, and restructuring situations.
- Familiarize students with various forms of corporate restructuring strategies.
- Create awareness of legal, regulatory, and ethical aspects of valuation and restructuring in India.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

- CO1: Explain concepts, objectives, and principles of corporate valuation.
- CO2: Apply different valuation methods to estimate business value.
- CO3: Analyze various forms of corporate restructuring strategies.
- CO4: Evaluate companies involved in mergers, acquisitions, and insolvency situations.
- CO5: Understand legal, regulatory, and ethical issues related to valuation and restructuring.

SYLLABUS

Module I: Introduction to Corporate Valuation (12 Hours)

Meaning and importance of corporate valuation – Objectives of valuation – Value versus price – Types of value: book value, market value, intrinsic value, fair value – Need for valuation in business decisions – Valuation process and key valuation drivers – Factors affecting corporate value – Overview of valuation standards and principles.

Module II: Valuation Approaches and Methods (12 Hours)

Asset-based valuation: Net Asset Value (NAV) method – Earnings-based valuation – Market-based valuation: comparable company approach and comparable transaction approach – Discounted Cash Flow (DCF) valuation – Free Cash Flow to Firm (FCFF) and Free Cash Flow to Equity (FCFE) – Cost of capital – Weighted Average Cost of Capital (WACC) – Terminal value estimation- NAV valuation – DCF valuation – WACC calculation.



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Module III: Corporate Restructuring – Concepts and Types (12 Hours)

Meaning and need for corporate restructuring – Forms of corporate restructuring – Financial restructuring – Operational restructuring – Strategic restructuring – Business expansion, contraction, and turnaround strategies – Divestment and disinvestment – Spin-offs and split-offs – Case studies on corporate restructuring.

Module IV: Valuation in Mergers, Acquisitions, and Insolvency (12 Hours)

Mergers and acquisitions: meaning, types, and motives – Valuation in mergers and acquisitions – Synergy valuation – Exchange ratio determination – Share swap valuation – Valuation of distressed companies – Introduction to Insolvency and Bankruptcy Code (IBC) – Fair value and liquidation value – Role of registered valuers – Due diligence process- Exchange ratio calculations – Synergy valuation illustrations.

Module V: Legal, Regulatory, and Ethical Aspects of Valuation and Restructuring (12 Hours)

Legal framework governing mergers and restructuring – Relevant provisions of the Companies Act – SEBI regulations related to mergers and acquisitions – Accounting standards applicable to business combinations – Tax implications of restructuring – Corporate governance issues – Ethical issues in valuation – Recent trends in corporate valuation and restructuring – Cross-border restructuring challenges.

SKILL DEVELOPMENT ACTIVITIES

- Preparation of valuation reports for selected companies using NAV and DCF methods.
- Analysis of real-world merger or acquisition cases with focus on valuation and synergy.
- Computation of exchange ratios for hypothetical merger proposals.
- Case study analysis on corporate restructuring or insolvency proceedings.
- Group presentations on recent mergers, acquisitions, or restructuring trends in India.

REFERENCE BOOKS:

1. Aswath Damodaran, *Investment Valuation*, Wiley India.
2. Prasanna Chandra, *Financial Management: Theory and Practice*, McGraw-Hill Education.
3. Weston, Chung, and Hoag, *Mergers, Restructuring, and Corporate Control*, Pearson Education.
4. Brealey, Myers, and Allen, *Principles of Corporate Finance*, McGraw-Hill.
5. ICAI Publications on Valuation Standards.
6. SEBI, MCA, and IBBI notifications and reports.



Name of the Programme: Bachelor of Business Administration B.B.A (Regular)

Paper: Marketing (Elective) B.B.A-5.5

Name of the Course: CONSUMER BEHAVIOUR

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- To understand the determinants of consumer behaviour and the basics of marketing research.
- To develop an understanding of consumer decision making process,
- To analyze the marketing research process and emerging trends.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

CO 1.Understand the concept of consumer Behaviour and market research.

CO 2.Identify and factors affecting consumer behavior.

CO 3.Analyse the consumer decision process and models of consumer behavior

CO 4.Evaluate marketing communications, decision making models.

CO 5.Illustrate & classify the steps & process of marketing research.

SYLLABUS

Module I: Introduction of Consumers & Markets

(14 Hours)

Concept of Consumer- Meaning- Types of Consumers- Consumer v/s Customer- Markets- Meaning- Classification of Markets- Traditional and Digital Market Places- Consumer Behavior-Definition, Nature, Scope & Importance in marketing decision making- Role of Consumer Behavior- Product Planning-Branding- Promotion & Customer Relationship Management – Marketing Research- Meaning- Definition-Scope and Importance-Role of Marketing Research in Business decision making-Ethical issues in marketing research. Digital Consumer eco system, omnichannel, consumer experience- role of influencers in digital economy, consumer data platforms (CDP).

Module II: Determinants of Consumer Behaviour

(12 Hours)

Diversity of Consumer Behaviour - Individual determinants of Consumer Behaviour - Psychological Determinants-Motivation-Perception-Learning- Attitude- Beliefs- Personal Determinants-Age & Life-Cycle Stage-Occupation- Income- Life Style-Personality- Self Concept-Social & Cultural Determinants- Family influences- Reference Groups- Opinion-leaders-Culture-Sub-Culture-Social Class

Module III: Consumer Buying Process

(12 Hours)

Consumer Buying Behaviour- Meaning and Types- Consumer Decision Making Process - Problem Recognition - Information Search - Alternative Evaluation – Purchase



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~~Selection – Post purchase Behaviour-Buyer Remorse, cognitive dissonance- Factors influencing Buying Decision- Role of Marketers at each stage of the Buying Process.~~

Module IV: Marketing Research Process and Applications (12 Hours)

Marketing Research Process-Problem Identification- Research Design- Sampling Techniques- Data Collection-Data Analysis, Interpretation and Report Preparation- Research Design- Sampling Methods and Tools- Data Analysis and Interpretation-Basics of Qualitative and Quantitative Analysis Application of Marketing Research-Product Development-Pricing Decision- Promotion Strategies'- Market Segmentation-Customer Satisfaction and Retention- Role of Marketing Research in Strategic Planning and Competitive Advantage.

Module V: Emerging Trends in Consumer Behaviour & Marketing Research (10 Hours)

New-Age Consumers: Mobile-first Consumers - Digital Consumers - Generation Z & Alpha Consumers - Consumer Empowerment and Co-creation - Experience Economy and Customer Experience (CX) Management - Role of Artificial Intelligence (AI) in Consumer Behaviour.

Trends in Marketing Research: Shift from Traditional to Digital & Real-time Marketing Research - Ethical Challenges in Digital Marketing Research - Use of AI, Chatbots, Data Privacy, Consumer Consent and automation in Marketing Research: Meaning & Benefits - Role of Marketing Research in Personalization & CRM.

SKILL DEVELOPMENT ACTIVITIES

- Design a questionnaire to study consumer preferences and buying behavior for selected products or services.
- Conduct field observation in physical or digital marketplaces to analyses consumer buying patterns and decision-making behavior.
- Collect and analyses customer feedback to measure satisfaction levels and identify factors influencing repeat purchase.
- Segment a selected market using demographic, psychographic, and behavioral variables and present findings.
- Undertake a small research project involving problem identification, data collection, analysis, and interpretation to support marketing decisions.

REFERENCE BOOKS:

1. Schiffman, L. G. and Kanuk, L. L., Consumer Behaviour, Pearson Education.
2. Solomon, M. R., Consumer Behaviour: Buying, Having, and Being, Pearson Education.
3. Loudon, D. L. and Della Bitta, A. J., Consumer Behaviour, McGraw-Hill Education.
4. Engel, J. F., Blackwell, R. D., and Miniard, P. W., Consumer Behaviour, Cengage Learning.
5. Kotler, P. and Keller, K. L., Marketing Management, Pearson Education.

Name of the Program: Bachelor of Business Administration (B.B.A) – (Regular) Elective: Marketing (Elective) B.B.A:5.6 Name of the Course: Product & Brand Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	60 Hrs
PEDAGOGY: Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required)		
Course Learning Objectives: • To build a strong understanding of product planning, development, and management decisions in competitive markets. • To analyze brand creation, positioning, and brand equity from a managerial perspective. • To apply product life cycle, portfolio, and innovation strategies to real business situations. • To explore contemporary branding practices, digital innovation, and sustainability-led brand building.		
Course Outcomes: On successful completion of the course, the students will be able to; 1. Understand key concepts and frameworks of product and brand management. 2. Analyze product life cycle and portfolio analysis tools to managerial decision-making. 3. Examine brand equity, brand identity, and positioning strategies of firms. 4. Evaluate contemporary branding challenges in digital and dynamic environments. 5. Develop effective product and branding strategies for competitive markets.		
Module 1: Product Management		12 HOURS
Meaning and classification of products - Evolution of the product concept – Tangible and intangible products – Goods, services, and hybrid products - product levels and customer value proposition - product mix and product line decisions - new product development (NPD) process - innovation management -Introduction to Design Thinking – Meaning and significance.		
Module 2: Product Life Cycle & Portfolio Strategies		12 HOURS
Product Life Cycle stages and strategic implications - pricing, promotion, and distribution strategies across PLC stages - product portfolio analysis using BCG and GE matrices - managing product cannibalization and obsolescence - real-world examples from FMCG and technology sectors. Product Modification & Repositioning strategies.		
Module 3: Brand Management		12 HOURS
Meaning and concept of brand – Evolution of branding – Difference between product and brand – Importance of branding in marketing – Types of brands: manufacturer		



brands, private brands, service brands, and digital brands - Brand identity and brand image - brand positioning strategies - Brand personality and brand associations - Brand elements: brand name, logo, symbol, tagline, and packaging.

Module 4: Brand Equity and Brand Strategy

12 HOURS

Brand equity: Meaning and importance of brand equity - Sources of brand equity - Customer-Based Brand Equity (CBBE) model - Brand awareness, brand loyalty, perceived quality, and brand associations co-branding and alliances - brand revitalization and turnaround strategies - Brand life cycle - managing brand crises in the age of social media.

Module 5: Contemporary Branding

12 HOURS

Digital and mobile consumers - online and Omni channel buying behaviour - ethical, green, and responsible consumption - Influencer marketing - concept of Neuromarketing - Content marketing, Green Branding, ethical Branding and brand storytelling - Online brand commModuleies - Brand reputation and crisis management - ethical issues in Branding

Skill Development

- Conduct a comprehensive brand audit of a selected brand
- Design and present a new product concept using design thinking tools
- Perform a PLC and portfolio analysis of an FMCG or technology product
- Develop a brand positioning map and value proposition statement

RECOMENDED BOOKS

1. Ramaswamy, V. S. & Namakumari, S - Marketing Management: Planning, Implementation and Control, Macmillan India
2. Chunawalla, S. A. Product Management, Himalaya Publishing House
3. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. Marketing Management (Latest Indian Edition), Pearson Education.
4. Keller, K. L. Strategic Brand Management: Building, Measuring, and Managing Brand Equity (5th / Latest Edition), Pearson.
5. Ulrich, K. T., & Eppinger, S. D. Product Design and Development, McGraw-Hill Education.
6. Lehmann, D. R., & Winer, R. S. Product Management, McGraw-Hill Education.



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Name of the Programme: Bachelor of Business Administration B.B.A (Regular)

Paper: Human Resource (Elective) B.B.A-5.5

Name of the Course: Human Resource Development

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- Develop a comprehensive understanding of Human Resource Development as a strategic function.
- Equip students with knowledge of training, learning, and performance development systems.
- Enable application of HRD tools for employee growth and organizational effectiveness.
- Provide insights into career development, talent management, and succession planning.
- Prepare students to design and evaluate HRD interventions in dynamic organizational environments.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

- CO1: Explain the concepts, scope, and strategic role of Human Resource Development.
- CO2: Design and evaluate training and learning programmes for organizational needs.
- CO3: Apply performance management and potential development tools effectively.
- CO4: Analyze career development, talent management, and employee engagement practices.
- CO5: Assess organizational development interventions and emerging HRD trends.

SYLLABUS

Module I: Introduction to Human Resource Development (12 Hours)

Human Resource Development: meaning, definition, and evolution – HRD philosophy and objectives – Scope and significance of HRD in modern organizations – HRD as a subsystem of Human Resource Management – HRD functions and processes – HRD climate and organizational culture – Role of HRD in employee competence, commitment, and culture – Strategic importance of HRD – HRD challenges in Indian and global organizations.

Module II: Training, Learning, and Development Systems (12 Hours)

Training and development: concepts and objectives – Difference between training, development, and learning – Training needs analysis: organizational, task, and individual analysis – Designing training programmes – On-the-job and off-the-job training methods – Management and executive development programmes – Learning organizations – Evaluation of training effectiveness – Kirkpatrick's four-level model – Role of digital learning, e-learning, and learning management systems (LMS).

Module III: Performance Management and Potential Development (12 Hours)



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~~Performance management system: concept and process – Performance planning, monitoring, and review – Traditional and modern performance appraisal methods – 360-degree appraisal – Assessment centers – Potential appraisal – Feedback and performance counseling – Linking performance appraisal with training, career development, and rewards – Ethical issues and appraisal biases – Role of HRD in continuous performance improvement.~~	
Module IV: Career Development & Talent Management Hours)	(12
Career planning and development: meaning and importance – Career stages and career paths – Career development models – Role of HRD in career planning – Succession planning: objectives and process – Talent management and high-potential employee development – Employee engagement: concept and drivers – Retention strategies – Work-life balance initiatives – Role of HRD in employee well-being and organizational sustainability.	
Module V: Organizational Development and Emerging HRD Practices Hours)	(12
Organizational development (OD): concept, objectives, and characteristics – OD interventions – Role of HRD in organizational change – Managing resistance to change – Change management models – Learning organization and knowledge management – HRD analytics (introductory) – HRD in the digital era – Diversity, equity, and inclusion (DEI) initiatives – Emerging trends and future challenges in HRD.	
SKILL DEVELOPMENT ACTIVITIES • Identification and analysis of training needs for a specific job role or organization. • Design of a structured training programme with learning objectives and evaluation criteria. • Case study analysis on performance management or talent development practices. • Preparation of an individual career development and succession plan. • Group presentation on organizational change, employee engagement, or HRD best practices in Indian companies.	
REFERENCE BOOKS: 1. T. V. Rao, Human Resource Development, Sage Publications. 2. Udai Pareek, Training Instruments in HRD and OD, Tata McGraw-Hill. 3. Raymond A. Noe, Employee Training and Development, McGraw-Hill Education. 4. Gary Dessler, Human Resource Management, Pearson Education (HRD-related chapters). 5. K. Aswathappa, Human Resource Management, McGraw-Hill Education. 6. SHRM & NHRDN Reports on training, talent management, and HRD practices.	



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Name of the Programme: Bachelor of Business Administration B.B.A (Regular)

Paper: Human Resource (Elective) B.B.A-5.6

Name of the Course: Strategic Human Resource Management

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- Provide a strategic perspective of Human Resource Management in modern organizations.
- Enable students to understand alignment between business strategy and HR strategy.
- Develop analytical ability to design and evaluate strategic HR practices.
- Familiarize learners with strategic talent management, performance, and reward systems.
- Examine contemporary challenges and emerging trends in Strategic HRM.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

- CO1: Explain the strategic role of HRM in achieving organizational objectives.
- CO2: Design strategic HR plans aligned with business strategies.
- CO3: Analyze performance management and compensation systems from a strategic perspective.
- CO4: Apply strategic approaches to talent management and leadership development.
- CO5: Evaluate emerging issues and trends affecting Strategic HRM.

SYLLABUS

Module I: Introduction to Strategic Human Resource Management (12 Hours)

Strategic Human Resource Management: meaning, definition, and evolution – Traditional HRM vs Strategic HRM – Levels of strategy: corporate, business, and functional – Strategic role of HR in organizational success – HR as a strategic partner – HR strategy and competitive advantage – Resource-Based View (RBV) and core competencies – Best-fit and best-practice approaches to SHRM – Strategic alignment of HR policies – SHRM in Indian and global business environment.

Module II: Strategic Human Resource Planning and Talent Acquisition (12 Hours)

Strategic human resource planning: concept and importance – Workforce planning and forecasting techniques – Demand and supply analysis – Environmental scanning and strategic workforce analytics – Talent acquisition strategy – Employer branding and employee value proposition (EVP) – Strategic recruitment and selection – Competency mapping and competency-based hiring – Strategic onboarding and socialization – Role of technology, HRIS, and AI in talent acquisition – Challenges in strategic staffing.

Module III: Strategic Performance Management and Compensation Systems (12 Hours)

Strategic performance management: concept and process – Linking individual, team, and organizational performance – Goal alignment and performance planning – Key Performance Indicators (KPIs) – Balanced Scorecard approach (introductory) – Strategic performance appraisal systems – Continuous performance management – Strategic compensation management – Pay-for-performance – Variable pay and incentive schemes – Executive compensation – Ethical and governance issues in performance and reward systems.

Module IV: Strategic Learning, Development, and Talent Management (12 Hours)

Strategic training and development – Learning and development strategy – Leadership development programmes – Management and executive development – Succession planning and leadership pipeline –



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~~Talent management framework – Identification and development of high potential employees – Employee engagement strategies – Retention management – Career management from a strategic perspective – Role of HR analytics in talent development and workforce decisions.~~

Module V: Strategic HR Issues and Emerging Trends (12 Hours)

Strategic role of HR in organizational change and transformation – Change management models – Managing resistance to change – Strategic organizational development – Strategic industrial relations and employee relations – Managing diversity, equity, and inclusion (DEI) – Corporate governance and ethics in HR – Digital HR and HR technology – Strategic workforce agility – Future trends in Strategic HRM – SHRM challenges in a global and digital economy.

SKILL DEVELOPMENT ACTIVITIES

- Preparation of a strategic HR plan for a selected organization.
- Case study analysis on HR strategy and competitive advantage.
- Competency mapping for key managerial roles.
- Design of a performance-linked reward system.
- Group presentation on strategic HR practices in leading Indian and multinational companies.

REFERENCE BOOKS:

1. Michael Armstrong, Strategic Human Resource Management, Kogan Page.
2. Charles R. Greer, Strategic Human Resource Management, Pearson Education.
3. Gary Dessler, Human Resource Management, Pearson Education.
4. K. Aswathappa, Human Resource Management, McGraw-Hill Education.
5. Schuler, R. S. and Jackson, S. E., Strategic Human Resource Management, Wiley.
6. SHRM, NHRDN, and CIPD reports on strategic HR practices.



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Name of the Programme: Bachelor of Business Administration B.B.A (Regular)

Paper: Data Analytics (Elective) B.B.A-5.5

Name of the Course: Data Analytics

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- Students to the concepts, characteristics, and importance of Big Data in business decision-making.
- Enable understanding of Big Data ecosystem, architecture, and data processing frameworks.
- Develop analytical thinking to apply Big Data techniques in business, finance, marketing, and operations.
- Familiarize learners with Big Data tools and platforms at a conceptual and application level.
- Create awareness of ethical, security, and governance issues related to Big Data analytics.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

- CO 1. Explain the concepts, characteristics, and business value of Big Data.
CO 2. Understand Big Data architecture and ecosystem components.
CO 3. Identify Big Data tools and analytics techniques used in business applications.
CO 4. Analyze business problems using Big Data analytics concepts and case studies.
CO 5. Assess governance, security, ethical, and emerging issues in Big Data analytics.

SYLLABUS

Module I: Introduction to Big Data	(12 Hours)
Meaning and definition of Big Data – Evolution of data and data explosion – Characteristics of Big Data (Volume, Velocity, Variety, Veracity, Value) – Types of Big Data: structured, semi-structured, and unstructured data – Traditional data processing vs Big Data processing – Need for Big Data analytics in business – Big Data applications in finance, marketing, HR, healthcare, and e-Business Administration – Business value of Big Data..	
Module II: Big Data Ecosystem and Architecture	(12 Hours)
Big Data ecosystem – Components of Big Data architecture – Distributed computing concepts – Introduction to Hadoop framework – Hadoop architecture – HDFS (Hadoop Distributed File System): features and advantages – MapReduce: concept and working (introductory) – Role of cloud computing in Big Data – Overview of Big Data platforms and services.	
Module III: Big Data Analytics Tools and Techniques	(12 Hours)
Introduction to Big Data analytics tools – Overview of Apache Spark – Batch processing vs stream processing – Data ingestion tools (conceptual): Sqoop, Flume, Kafka – Data storage solutions: NoSQL databases (MongoDB, Cassandra – overview) – Big Data analytics workflow – Descriptive, diagnostic, and predictive analytics in Big Data – Visualization of Big Data insights (conceptual).	
Module IV: Business Applications of Big Data Analytics	(12 Hours)



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~~Big Data analytics in marketing: customer segmentation, personalization, and sentiment analysis – Big Data in finance: fraud detection, risk analytics, and algorithmic trading (conceptual) – Big Data in human resource analytics – Big Data in operations and supply chain management – Social media analytics – Real-time analytics and decision-making – Case studies of Big Data applications in Indian and global organizations.~~

Module V: Governance, Security, and Emerging Trends in Big Data (12 Hours)

Big Data governance – Data quality and data management – Data privacy and security issues – Ethical issues in Big Data analytics – Regulatory framework related to data protection – Big Data analytics and artificial intelligence – Machine learning and Big Data (overview) – Future trends in Big Data analytics – Challenges in implementing Big Data solutions – Career opportunities in Big Data analytics.

SKILL DEVELOPMENT ACTIVITIES

- Analysis of real-world Big Data use cases from finance, marketing, and e-Business Administration sectors.
- Preparation of a simple Big Data architecture diagram for a business scenario.
- Case study presentation on Big Data-driven decision-making in leading organizations.
- Exploration of publicly available Big Data sources and datasets.
- Group discussion on ethical and privacy challenges in Big Data analytics..

REFERENCE BOOKS:

1. Seema Acharya and Subhashini Chellappan, *Big Data Analytics*, Wiley India.
2. Viktor Mayer-Schönberger and Kenneth Cukier, *Big Data: A Revolution That Will Transform How We Live, Work, and Think*, Eamon Dolan.
3. Tom White, *Hadoop: The Definitive Guide*, O'Reilly Media.
4. Anand Rajaraman and Jeffrey Ullman, *Mining of Massive Datasets*, Cambridge University Press.
5. McKinsey Global Institute and World Economic Forum reports on Big Data and analytics.



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Name of the Programme: Bachelor of Business Administration B.B.A (Regular)

Paper: Data Analytics (Elective) B.B.A-5.6

Name of the Course: Marketing Analytics

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- Provide students with an understanding of analytics-driven marketing decision-making.
- Enable learners to analyze customer data and market performance using analytical tools.
- Develop skills to measure and improve marketing effectiveness and ROI.
- Familiarize students with digital, social media, and customer analytics.
- Apply marketing analytics concepts to real-world business and marketing problems.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

- **CO1:** Explain the role and importance of marketing analytics in business decisions.
- **CO2:** Analyze customer and market data for segmentation and targeting.
- **CO3:** Measure marketing performance and evaluate campaign effectiveness.
- **CO4:** Apply digital and social media analytics concepts to marketing strategies.
- **CO5:** Assess ethical issues and emerging trends in marketing analytics.

SYLLABUS

Module I: Introduction to Marketing Analytics (12 Hours)

Meaning and scope of marketing analytics – Evolution from traditional marketing research to marketing analytics – Role of data in marketing decisions – Types of marketing data – Marketing metrics and KPIs – Descriptive, diagnostic, predictive, and prescriptive analytics in marketing – Data-driven marketing strategy – Applications of marketing analytics in product, pricing, promotion, and distribution decisions.

Module II: Customer and Market Analytics (12 Hours)

Customer data and sources – Customer segmentation and targeting – Demographic, geographic, psychographic, and behavioral segmentation – Customer lifetime value (CLV) – Customer acquisition and retention analytics – Churn analysis (conceptual) – Market basket analysis (introductory) – Customer satisfaction and loyalty measurement – Net Promoter Score (NPS).

Module III: Marketing Performance and Pricing Analytics (12 Hours)

Marketing performance measurement – Sales analytics – Market share analysis – Campaign effectiveness analysis – Marketing ROI – Pricing analytics – Price sensitivity and elasticity – Promotional analytics – Demand forecasting (introductory) – Dashboard-based performance monitoring.

Module IV: Digital and Social Media Analytics (12 Hours)

Digital marketing metrics – Website analytics: traffic, conversion, and bounce rate – Search engine analytics – Social media analytics: engagement, reach, impressions – Content analytics – Influencer



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~~marketing analytics – Online advertising analytics – Email marketing analytics – Tools overview. Google Analytics, social media dashboards (conceptual).~~

Module V: Advanced Applications, Ethics, and Emerging Trends (12 Hours)

Predictive analytics in marketing (introductory) – Recommendation systems (conceptual) – AI and machine learning in marketing analytics (overview) – Marketing automation – Personalization and customer experience analytics – Data privacy and ethical issues in marketing analytics – Regulatory aspects of data usage – Emerging trends and future of marketing analytics – Case studies of analytics-driven marketing success.

SKILL DEVELOPMENT ACTIVITIES

- Analysis of customer data to create segmentation profiles.
- Evaluation of a digital marketing campaign using performance metrics.
- Preparation of a simple marketing analytics dashboard (Excel / Google Sheets).
- Case study analysis of analytics-driven marketing strategies.
- Group presentation on emerging tools and trends in marketing analytics.

REFERENCE BOOKS:

1. Winston, W. L., *Marketing Analytics*, Wiley India.
2. Jeffery, M., *Data-Driven Marketing*, Wiley.
3. Kotler, P. and Keller, K. L., *Marketing Management*, Pearson Education (Analytics chapters).
4. Hair, J. F. et al., *Marketing Research*, McGraw-Hill Education.
5. McKinsey, Deloitte, and Google reports on marketing analytics and digital marketing.



B.B.A. (Regular)

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Name of the Programme: Bachelor of Business Administration

Paper: BBA-

Name of the Course: TDS & ITR Filing

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
2	3	45

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- Introduce students to PAN provisions and Income Tax e-Filing portal operations.
- Enable learners to understand ITR forms, types of returns, and due dates.
- Provide practical knowledge of TDS provisions, advance tax, and TDS returns.
- Develop hands-on skills in online filing of ITRs and TDS returns.
- Equip students with digital compliance skills required for accounting and taxation careers.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

- CO 1. Apply procedures relating to PAN application, correction, Aadhaar linking, and portal registration.
- CO 2. Identify the appropriate ITR form, file different types of returns, and understand penalties and interest.
- CO 3. Apply TDS provisions and advance tax concepts and prepare required TDS returns and certificates.
- CO 4. Perform online filing of ITRs and TDS returns using the Income Tax e-Filing portal.

SYLLABUS

MODULE 1: Introduction to PAN & Income Tax E-Filing Portal	10 HRS
Permanent Account Number (PAN) features & Provisions - Application for PAN Online/Offline - Downloading of e-PAN - Corrections in PAN -Linking of PAN & Aadhaar Sec 139 A & 139 B - Registering PAN in E-filing portal	
MODULE NO. 2: E-Filing of ITRs	10 HRS
Income Tax Returns (ITR) -E-filing 139D -Requirement of filing ITR [Section 139(1)]-due date of filing of ITR. Applicability of Form ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-6 & ITR-7 - Types of Returns: Regular ITR, Revised ITR, Belated Return, Updated Returns 139(8a) & Provisions Relating to Updated Returns including Interest and Penalties.	
MODULE NO. 3: TDS and e-Filing of TDS Returns	10 Hrs
Introduction to the concept of TDS- Applicability of TDS Sec 392 and 393 Advance Tax-provisions in brief relating to advance payment of tax- Quarterly Filing of TDS returns- Prescribed forms for filing of TDS returns (Form 138, 140, 141)- Acknowledgement for TDS Form 130, 131, -Exemption from TDS - Form 128, 121;	
MODULE NO. 4: E-Filing -Lab Activity	15 Hrs
Introduction to Income Tax Portal -Overview of IT Portal- Prerequisites for TDS and ITR, Preparation of Electronic Returns-ITR Filing Online	



SKILL DEVELOPMENT ACTIVITIES

- Online PAN application and Aadhaar-PAN linking (demo/simulation).
- Identification and filing of appropriate ITR forms using sample data.
- Preparation of TDS computation and challans under different sections.
- Hands-on practice in filling Forms 138, 140, and downloading Form 130/131.
- Practical lab activity on Income Tax e-Filing portal navigation and return submission.

REFERENCE BOOKS:

1. Students' Guide to Income Tax-*Vinod K. Singhania & Kapil Singhania*, Taxmann Publications, 2024.
2. Income Tax Law and Practice-*H. C. Mehrotra & S. P. Goyal*, Sahitya Bhavan, 2023.
3. Direct Taxes – Law and Practice-*B. B. Lal*, Pearson Education, 2022.
4. Taxation – Theory, Practice and Planning-*Girish Ahuja & Ravi Gupta*, Wolters Kluwer, 2023.
5. Practical Approach to Income Tax-*Dinkar Pagare*, Sultan Chand & Sons, 2022.
6. Income Tax Ready Reckoner-*Taxmann Editorial Board*, Taxmann Publications, 2024.
7. Income Tax Act, 1961 (Bare Act)-*Government of India*, Latest Edition.
8. Official Income Tax e-Filing Portal – User Manuals & FAQs-*Income Tax Department, Government of India*, Latest Updates.

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VI SEMESTER

Name of the Programme: Bachelor of Business Administration B.B.A (Regular) Paper: BBA-6.1 Name of the Course: FinTech and Digital Finance		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
COURSE OBJECTIVES: • Provide a comprehensive understanding of the digital financial ecosystem and its evolution. • Familiarize students with digital payment systems, platforms, and transaction mechanisms. • Explain digital lending, credit assessment, and InsurTech models in modern finance. • Develop knowledge of WealthTech, capital markets, and robo-advisory services. • Create awareness about regulatory, ethical, and future challenges in digital finance. • Equip students with conceptual and practical insights relevant to FinTech careers.		
COURSE OUTCOMES: Upon successful completion of the course, the students will be able to CO 1.Explain the structure and functioning of the digital financial ecosystem. CO 2.Analyze digital payment systems and transaction mechanisms. CO 3.Understand digital lending models, credit assessment techniques, and InsurTech innovations. CO 4.Evaluate WealthTech platforms, robo-advisory services, and digital capital market operations. CO 5.Interpret regulatory, ethical, and consumer protection issues in digital finance. CO 6.Identify emerging trends and career opportunities in the FinTech sector.		
SYLLABUS		
Module 1: Digital Financial Ecosystem		(12 Hours)
Evolution of digital finance – Digital financial services vs traditional finance – FinTech ecosystem participants: banks, NBFCs, FinTech startups, BigTech firms – Platform-based finance – Open banking and API economy – Embedded finance – Digital customer journey – Role of data and analytics in digital finance – FinTech business models.		
Module 2: Digital Payments and Transaction Systems		(12 Hours)
Digital payment instruments: UPI, IMPS, NEFT, RTGS, cards, wallets – QR-based payments – Buy Now Pay Later (BNPL) models – Cross-border digital payments – Payment gateways and aggregators – Settlement and reconciliation – Transaction security and fraud risks – Customer dispute resolution – Case studies of Indian payment platforms.		
Module 3: Digital Lending, Credit Assessment, and InsurTech		(12 Hours)



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~~Digital lending models – Peer-to-peer lending – Marketplace lending – Credit scoring using alternative data – AI-based credit assessment (conceptual) – Loan lifecycle management – Digital onboarding and e-KYC – InsurTech platforms – Usage-based insurance – Claims automation – Risk management in digital lending and insurance.~~	
Module 4: WealthTech, Capital Markets, and Robo Advisory	(12 Hours)
Digital investment platforms – Online stock trading and mutual fund platforms – Robo-advisory models – Portfolio rebalancing and goal-based investing – Algorithmic trading (conceptual) – Digital IPOs and online capital raising – Risk profiling and suitability – Investor protection in digital markets.	
Module 5: Regulation, Ethics, and Future of Digital Finance	(12 Hours)
Regulatory framework for digital finance in India – Role of RBI, SEBI, IRDAI – Data privacy and cyber security – Consumer protection and grievance redressal – Ethical issues in AI-driven finance – Financial inclusion and digital divide – Green and sustainable FinTech – Future trends and FinTech careers.	
SKILL DEVELOPMENT ACTIVITIES • Understanding of FinTech platforms and digital financial services • Ability to analyze digital payment and lending models • Awareness of risk, security, and regulatory compliance • Analytical skills related to digital investment and wealth management • Practical exposure to real-world FinTech case studies • Career-oriented knowledge for roles in banking, FinTech startups, and financial services	
REFERENCE BOOKS: 1. Gomber, P., Koch, J. A., & Siering, M., Digital Finance, Springer. 2. Arner, D. W., Barberis, J., & Buckley, R. P., The Evolution of FinTech, Georgetown Journal. 3. RBI Publications on Digital Payments and FinTech. 4. SEBI Investor Education Material. 5. Accenture and World Economic Forum Reports on FinTech. 6. IIBF Study Material on Digital Banking and Payments.	



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Name of the Programme: Bachelor of Business Administration B.B.A (Regular)

Paper: BBA- 6.2

Name of the Course: INTERNATIONAL BUSINESS

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- To provide a comprehensive understanding of the concepts, scope, and importance of international business in the global economy.
- To familiarize students with the international trade theories, policies, and global economic environment.
- To develop awareness of cultural, political, legal, and economic factors influencing international business operations.
- To equip students with knowledge of international market entry strategies and global competitive dynamics.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

- CO 1. To analyze the impact of global economic, political, and legal environments on international business decisions.
- CO 2. To apply international trade theories to evaluate trade patterns and policy implications.
- CO 3. To examine the role of culture and ethics in international business management.
- CO 4. To assess different international market entry modes and global business strategies.
- CO 5. To interpret foreign trade procedures, documentation, and international payment systems.

SYLLABUS

Module 1: Introduction to International Business 10 HOURS

Introduction- Meaning and definition of international business, need, Nature, importance and scope of international business, International theories, differences between Domestic and international trade, stages of internationalization, Digital Globalisation, AI in International Business, Mode of entry into international business - Framework for analyzing international business.

Module 2: Globalization 14 HOURS

Globalization- Meaning, features, essential conditions favoring globalization, challenges to globalization, MNCs, TNCs - Meaning, features, merits and demerits; Technology transfer - meaning and issues in technology transfer. World economic and trading situation; International economic institutions and agreements – WTO, UNCTAD, IMF, World Bank; Generalized system of preferences, GSTP; International commodity agreements. Geopolitical Risk in Global Trade.

Module 3: Regional Integration 12 HOURS

Regional integration- Meaning, Objectives and functions of Regional Integration, Preferential Trade Area (PTA) Free Trade Area (FTA), Customs Union, Common Market, Economic Union Monetary Union and Political Union - EU, NAFTA, SAARC, BIMSTEC, BRICS. Cross Border E Commerce, Global Fintech and Digital Payments.



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Module 4: Foreign Investment	12 HOURS
Capital flows – types and theories of foreign investment; foreign investment flows and barriers. Foreign Direct Investment (FDI), contract manufacturing, turnkey projects, management contracts, wholly owned manufacturing facility, Assembly operations, Joint Ventures, Third country location, Mergers and Acquisition, Strategic alliance, Counter Trade; Foreign investments. Blockchain in Global Markets, ESG Investments.	
Module 5: International Business Environment and culture	12 HOURS
Internal and External environment - Economic environment, Political environment, Demographic environment, Social and Cultural environment, Meaning and scope of culture, Green Supply chain Management, Culture and civilization, Components of culture: values, beliefs, norms, customs, Cultural environment and international business, Importance of cultural awareness in a globalized world Technological and Natural environment.	
SKILL DEVELOPMENT ACTIVITIES - why firms go international, how they differ from domestic businesses, and how companies choose entry modes into international markets Scenario: An Indian Spice Manufacturer <i>A small Indian spice company operating only in Karnataka is planning to sell its products in foreign markets due to increasing domestic competition and growing demand for Indian spices abroad.</i> - Activity to make students understand globalization in practice by identifying the role of MNCs/TNCs, technology transfer, and international economic institutions using a familiar global brand. Scenario: A Global Smartphone Company <i>A global smartphone company (e.g., Samsung / Apple / Xiaomi) operates in many countries, manufactures in India, sources components globally, and sells products worldwide.</i> - Exercise to understand different types of foreign investment, identify barriers to foreign investment, and select an appropriate investment mode based on a given business situation Scenario: An Overseas Electric Vehicle (EV) Company Entering India <i>A foreign electric vehicle manufacturer wants to enter the Indian market but is unsure about the best mode of foreign investment due to high costs, regulatory barriers, and market uncertainty.</i>	
REFERENCE BOOKS: - Adhikary, Manab, Global Business Management, Macmillan, New Delhi. - Bhattacharya.B, Going International Response Strategies for Indian Sector, Wheeler Publishing Co, New Delhi. - Black And Sundaram, International Business Environment, Prentice Hall Of India, New Delhi. - Gosh, Biswanath, Economic Environment of Business, South Asia Book, New Delhi. - Aswathappa, International Business, Tata Mc Graw Hill Publications, New Delhi.	



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Name of the Programme: Bachelor of Business Administration B.B.A (Regular)		
Paper: BBA-6.3		
Name of the Course: METHODS OF COSTING		
Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60
PEDAGOGY: Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,		
COURSE OBJECTIVES: • Provide practical knowledge of various costing methods used in manufacturing and service organizations. • Enable students to determine, allocate, and control costs for managerial decision-making. • Develop skills to prepare and interpret cost statements under different costing systems. • Familiarize students with industry-specific costing practices. • Apply costing information for planning, control, and performance evaluation.		
COURSE OUTCOMES: Upon successful completion of the course, the students will be able to CO.1 Apply various costing methods (job costing, batch costing, contract costing, process costing, by-product costing, and transport costing) to different types of businesses and industries. CO.2 Determine Module costs for different production methods (job, batch, process) and assess their impact on pricing, profitability, and decision-making. CO.3 Understand the implications of by-products and allocate appropriate costs and revenues to ensure accurate financial reporting. CO.4 Develop practical skills in applying costing methods through case studies, exercises, and real-world examples to support decision-making in diverse business environments. CO.5 Make informed cost-related decisions that support business strategy, financial reporting, and operational efficiency, improving overall organizational performance		
SYLLABUS		
MODULE I: Cost Determination and Cost Control Techniques		12 Hrs
Meaning and importance of cost determination – Role of cost information in planning, pricing, and managerial decision-making – Allocation and apportionment of overheads (introductory) – Absorption of overheads (conceptual) – Departmental costing: concept and objectives – Allocation of service department costs (introductory) – Over-absorption and under-absorption of overheads: meaning and causes – Importance of cost control – Cost control techniques used in business organizations – Managerial relevance of cost information. Simple problems on overhead allocation and absorption.		
MODULE II: Job and Batch Costing		12Hrs

**Job Costing**

Meaning and features of job costing – Applicability in manufacturing and service industries – Advantages and limitations – Job cost sheet: meaning, format, and preparation – Accounting treatment of materials, labour, and overheads for a job – Reports generated under job costing system – Managerial uses of job costing.

Batch Costing

Meaning and features of batch costing – Applications of batch costing – Economic Batch Quantity (EBQ): concept and factors influencing EBQ – Managerial significance of batch costing. Preparation of job cost sheets – EBQ problems.

MODULE III: Contract Costing**12 Hrs**

Meaning and nature of contract costing – Essential features of contract costing – Types of contracts – Cost-plus contracts and target price contracts – Important terminologies: cost of work certified, cost of work uncertified, work-in-progress, retention money – Notional profit and estimated profit – Escalation clause – Principles for recognition of profit on incomplete contracts – Managerial importance of contract costing. Problems on profit determination for incomplete contracts.

MODULE IV: Process Costing, Joint and By-Product Costing**12 Hrs****Process Costing**

Meaning and applicability – Preparation of process accounts – Normal process loss and abnormal process loss – Abnormal gain – Concept of equivalent production Modules – Treatment of losses and gains – Managerial implications of process costing.

Joint and By-Product Costing

Meaning of joint products and by-products – Distinction between joint products and by-products – Allocation of joint costs – Methods of apportionment – Accounting for by-products – Reverse cost method and marginal cost method – Managerial significance of joint and by-product costing.

Process costing problems – Joint and by-product costing problems.

MODULE 5: OPERATING COSTING**12 Hrs**

Meaning and nature of operating costing – Application of operating costing in service industries – Operating costs in transport sector – Standing (fixed) costs – Variable (running) costs – Maintenance charges – Cost Modules: simple and composite – Methods of calculating composite cost Modules – Cost per passenger kilometre, tonne kilometre, kilometre, and tonne – Fixation of operating rates – Managerial applications of operating costing. Operating costing problems related to transport services.

SKILL DEVELOPMENT ACTIVITIES

1. Preparation of job and batch cost sheets using business case data.
2. Case study analysis on contract and process costing.
3. Computation of operating costs for transport or service organizations.
4. Group discussions on cost control and cost reduction strategies.
5. Interpretation of cost statements for managerial decision-making.

REFERENCE BOOKS:



B.B.A. (Regular)

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1. "Cost Accounting. A Managerial Emphasis" by Charles T. Horngren, Srikant M. Datar, and Madhav V. Rajan
2. "Cost Accounting: Principles and Practice" by K. V. Subramanian and S. K. Singh
3. "Costing: Methods and Techniques" by R. M. Kumar and S. K. Singh
4. "Cost Accounting: Theory and Practice" by R. Narayanaswamy
5. "Cost Management: Accounting and Control" by Ronald W. Hilton, Michael W. Maher, and Frank H. Selto
6. "Cost Accounting: Concepts and Applications" by J. R. Jae and Gary C. Petersen



B.B.A. (Regular)

BANGALORE UNIVERSITY
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Name of the Programme: Bachelor of Business Administration B.B.A (Regular)

Paper: BBA- 6.4

Name of the Course: Stock Market Operations

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- Provide practical knowledge of stock market operations and trading mechanisms.
- Enable students to open and operate Demat and trading accounts confidently.
- Develop skills in equity trading, intraday trading, and derivatives (Futures & Options).
- Equip learners with practical understanding of mutual fund investment and portfolio building.
- Familiarize students with IPO processes, application methods, and allotment procedures.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

CO 1. Understand capital market structure and operate Demat and trading accounts.

CO 2. Perform equity trading and intraday trading using charts and risk controls.

CO 3. Analyze and trade Futures and Options at a basic level.

CO 4. Invest in mutual funds and build diversified investment portfolios.

CO 5. Apply for IPOs, understand allotment processes, and evaluate listing outcomes.

SYLLABUS

MODULE I: Capital Market Structure and Demat Account Operations 12 Hrs

Overview of Indian capital market – Primary and secondary markets – Role of NSE and BSE – Market participants: investors, brokers, clearing corporations, depositories – Demat account: meaning, features, and benefits – Trading account vs Demat account – KYC requirements – Account opening process (online & offline) – Types of orders: market, limit, stop-loss – Settlement cycle (T+1/T+2) – Charges and taxes in trading – Investor protection and grievance redressal.

MODULE II: Equity Trading and Intraday Trading 12 Hrs

Basics of equity shares – Stock price movement and factors affecting prices – Trading vs investing – Delivery-based trading – Intraday trading: meaning, features, and risks – Introduction to trading platforms (Zerodha, Groww, Upstox – conceptual) – Reading price charts – Candlestick charts and OHLC – Basic candlestick patterns: doji, hammer, engulfing – Support and resistance – Moving averages – Risk management in trading – Stop-loss and position sizing.

MODULE III: Derivatives Market – Futures and Options 12 Hrs

Introduction to derivatives – Uses of derivatives in trading and hedging – Futures contracts: index futures and stock futures – Contract specifications – Margin requirements – Profit and loss calculation – Options contracts: call and put options –



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~~Option premium, strike price, expiry – Payoff diagrams (basic) – Option strategies (introductory): covered call, protective put – Risks in F&O trading – Regulatory safeguards..~~	
MODULE IV: Mutual Fund Investment and Portfolio Building	12 Hrs
Concept of mutual funds – Structure of mutual funds – Types of mutual funds: equity, debt, hybrid, index funds, ETFs – NAV calculation – SIP and lump-sum investment – Fund performance evaluation – Expense ratio – Risk-return analysis – Mutual fund investment through Demat account – Portfolio diversification – Goal-based investing – Long-term wealth creation through mutual funds..	
MODULE V: IPO Process, Allotment, and Practical Market Exposure	12 Hrs
Meaning and importance of IPO – IPO process in India – Role of SEBI, merchant bankers, and registrars – Applying for IPO through Demat and trading account – ASBA process – Price band and lot size – IPO subscription status – Basis of allotment – Refund and credit of shares – Listing and post-listing trading – Risks in IPO investments – Ethical issues and investor awareness – Career opportunities in stock markets.	
SKILL DEVELOPMENT ACTIVITIES • Demonstration of Demat and trading account opening using live or simulated platforms. • Observation and recording of live stock price movements during market hours. • Identification of candlestick patterns using historical charts. • Paper trading in equities and derivatives using virtual trading platforms. • Calculation of profit/loss in futures and options contracts. • Simulation of mutual fund SIP planning for long-term goals. • Mock IPO application exercise and analysis of allotment results.	
REFERENCE BOOKS: 1. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw-Hill. 2. Hull, J. C., Options, Futures and Other Derivatives, Pearson Education. 3. Zerodha Varsity, Free Online Learning Modules. 4. NSE & BSE Investor Education Materials. 5. SEBI Publications, Investor Awareness and Capital Market Regulations. 6. Graham & Dodd, Security Analysis, McGraw-Hill (select readings).	



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BANGALORE UNIVERSITY
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Name of the Programme: Bachelor of Business Administration B.B.A (Regular)

Paper: Finance (Elective) BBA-6.5

Name of the Course: Financial Risk Management

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- Introduce students to the concepts and importance of financial risk management in business.
- Enable understanding of various types of financial risks and their measurement.
- Familiarize students with derivative instruments used for risk hedging.
- Develop basic analytical skills for managing credit and interest rate risk.
- Provide an overview of modern risk management practices and regulatory standards.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

CO 1.Understand the concepts and importance of financial risk management.

CO 2.Identify and measure different types of financial risks.

CO 3.Apply derivative instruments for basic risk hedging decisions.

CO 4.Analyze credit risk and interest rate risk using simple tools.

CO 5.Explain modern risk management practices and regulatory requirements.

SYLLABUS

Module I: Module I: Introduction to Financial Risk Management (10 Hours)

Meaning and objectives of financial risk management – Nature and significance of risk in financial decision-making – Types of financial risks: market risk, credit risk, liquidity risk, and operational risk – Risk identification and risk assessment – Basic risk management process: risk identification, measurement, evaluation, and control – Importance of risk management for financial institutions and corporates. Simple illustrations relating to identification and basic measurement of financial risk.

Module II: Measurement of Financial Risk (14 Hours)

Concept of risk and return – Relationship between risk and return – Tools for measurement of financial risk – Variance and standard deviation – Systematic risk and beta – Introduction to Value at Risk (VaR) – Sensitivity analysis (basic concept) – Scenario analysis (introductory level) – Managerial relevance of risk measurement techniques. Problems on variance and standard deviation – Calculation of beta – Simple Value at Risk (VaR) illustrations.

Module III: Derivatives and Risk Hedging (12 Hours)

Meaning and importance of derivatives – Types of derivatives: forwards, futures, options, and swaps (conceptual understanding) – Difference between hedging and speculation – Use of derivatives in managing financial risk – Hedging of currency risk – Hedging of interest rate risk – Advantages and limitations of derivative instruments. Payoff calculations for futures and options – Simple hedging illustrations using forwards and futures.

Module IV: Credit Risk and Interest Rate Risk Management (12 Hours)

Meaning and sources of credit risk – Credit risk in banking and corporate finance – Credit appraisal methods – Basics of credit scoring models – Meaning and causes of interest rate risk – Measurement of interest rate risk – Concepts of duration and convexity – Managerial implications of credit and interest rate risk management. Simple duration calculations – Illustrations on interest rate risk.

Module V: Risk Management Practices and Regulatory Framework (12 Hours)



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~~Concept of Enterprise Risk Management (ERM) – Risk control and risk mitigation techniques – Risk transfer, risk reduction, and risk avoidance – Role and responsibilities of a risk manager – Importance of risk governance – Overview of regulatory framework for risk management – Basel norms (introductory overview) issued by the Basel Committee on Banking Supervision – Significance of Basel norms for banks and financial institutions – Emerging trends in financial risk management. Basic practical illustrations on risk mitigation techniques.~~

SKILL DEVELOPMENT ACTIVITIES

- Analysis of real-life financial risk cases faced by banks and corporates.
- Computation of basic risk measures using sample financial data.
- Case discussion on derivative-based hedging strategies.
- Group presentation on credit risk management practices.
- Short assignments on Basel norms and enterprise risk management.

REFERENCE BOOKS:

1. John C. Hull, Risk Management and Financial Institutions, Pearson Education.
2. Michel Crouhy, Dan Galai & Robert Mark, Risk Management, McGraw-Hill Education.
3. Anthony Saunders & Marcia Millon Cornett, Financial Institutions Management, McGraw-Hill Education.
4. Zvi Bodie, Alex Kane & Alan J. Marcus, Investments, McGraw-Hill Education.
5. Philippe Jorion, Value at Risk: The New Benchmark for Managing Financial Risk, McGraw-Hill.
6. N. C. Periasamy, Financial Risk Management, Himalaya Publishing House.
7. Bhaswati Ganguli & Pradip Kumar Sinha, Financial Derivatives: Theory, Concepts and Practice, Prentice Hall of India.
8. Michel Crouhy, Dan Galai & Robert Mark, The Essentials of Risk Management, McGraw-Hill Education.



B.B.A. (Regular)

BANGALORE. UNIVERSITY
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Name of the Programme: Bachelor of Business Administration B.B.A (Regular)

Paper: Finance (Elective) BBA-6.6

Name of the Course: International Finance

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- Introduce students to the concepts and importance of international finance in a globalized economy.
- Provide understanding of international monetary systems and balance of payments.
- Familiarize students with foreign exchange markets and exchange rate determination.
- Develop basic skills in managing foreign exchange risk.
- Enable understanding of international financial decisions of multinational enterprises.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

CO 1.Explain the concepts and importance of international finance and BoP.

CO 2.Understand the functioning of foreign exchange markets and exchange rate quotations.

CO 3.Apply exchange rate theories to analyze currency movements.

CO 4.Identify and manage foreign exchange risks using basic hedging techniques.

CO 5.Understand international financial decisions of multinational enterprises.

SYLLABUS

Module I: Introduction to International Finance (12 Hours)

Meaning and scope of international finance – Importance of international finance in global trade and investment – Evolution of international monetary system – Gold standard, Bretton Woods system, and present monetary system (overview) – Balance of Payments (BoP): meaning, objectives, and importance – Structure and components of BoP – Current account, capital account, and financial account – Disequilibrium in BoP and adjustment mechanisms-Simple problems relating to Balance of Payments.

Module II: Foreign Exchange Market (12 Hours)

Meaning and functions of the foreign exchange market – Structure and participants of the forex market – Exchange rate determination – Direct and indirect exchange rate quotations – Spot exchange rate and forward exchange rate – Cross exchange rates – Factors influencing exchange rates – Role of forex market in international trade-Problems on exchange rate quotations – Cross exchange rate calculations.

Module III: Exchange Rate Theories (12 Hours)

Meaning and significance of exchange rate theories – Purchasing Power Parity (PPP) theory – Interest Rate Parity (IRP) theory – Fisher Effect – International Fisher Effect – Expectations theory (introductory) – Relevance and limitations of exchange rate theories in real-world markets.-Problems based on PPP and IRP.

Module IV: Foreign Exchange Risk Management (12 Hours)

Meaning and importance of foreign exchange risk management – Types of foreign exchange exposure: transaction exposure, translation exposure, and economic exposure – Measurement of foreign exchange exposure – Techniques of managing foreign exchange risk – Forward contracts – Money market hedging – Options-based hedging (basic concepts) – Advantages and limitations of hedging techniques-Forward cover problems – Money market hedge problems – Basic option-based hedging illustrations.

Module V: International Financial Management Decisions (12 Hours)



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~~International capital budgeting: meaning and basic concepts – Issues in international capital budgeting~~
International financing decisions – Sources of international finance – Working capital management in multinational companies – Foreign Direct Investment (FDI): meaning, types, and significance – Role of international financial management in value creation for multinational firms-Simple international capital budgeting problems.

SKILL DEVELOPMENT ACTIVITIES

- Preparation of BoP statements using sample data.
- Computation of exchange rates and cross rates.
- Case discussion on foreign exchange risk faced by exporters and importers.
- Group presentation on exchange rate movements and global financial events.
- Short assignments on FDI trends and multinational financial decisions.

REFERENCE BOOKS:

1. Eun, C. S. and Resnick, B. G., International Financial Management, McGraw-Hill Education.
2. Madura, J., International Financial Management, Cengage Learning.
3. Levi, M. D., International Finance, McGraw-Hill Education.
4. Shapiro, A. C., Multinational Financial Management, Wiley.
5. Apte, P. G., International Financial Management, McGraw-Hill Education.
6. Buckley, A., International Finance, Pearson Education.
7. Kothari, C. R., International Financial Management, Vikas Publishing House.
8. Eiteman, Stonehill and Moffett, Multinational Business Finance, Pearson Education

Name of the Program: Bachelor of Business Administration (B.B.A) – (Regular)
Elective: Marketing (Elective) BBA: 6.5
Name of the Course: International Marketing

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	60 Hrs

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required)

Course Learning Objectives:

- To develop a comprehensive understanding of international marketing concepts, processes, and environments.
- To analyze global market opportunities, international market entry and expansion strategies.
- To apply international marketing mix decisions in diverse cultural, economic, and regulatory contexts and to learn global marketing challenges.

Course Outcomes: On successful completion of the course, the students will be able to;

CO 1. Understand the concepts, scope, and significance of international marketing in a globalized economy.

CO 2. Understand the global market environments and country-specific factors affecting marketing decisions.

CO 3. Analyze international market entry and expansion strategies for different business contexts.

CO 4. Evaluate effective international marketing mix strategies balancing global integration and local responsiveness.

CO 5. Assess contemporary global marketing issues, trends, and ethical challenges.

Module 1: Introduction to International Marketing**14 HOURS**

Meaning, scope, and evolution of international marketing - domestic vs international vs global marketing - Scope and importance of international marketing in a globalized economy – International marketing environment: economic, political, legal, cultural, and technological factors – Impact of globalization and digitalization on international marketing decisions - role of international marketing in business growth with Indian and global examples.

Module 2: International Market Analysis**10 HOURS**

Country and market attractiveness analysis - cultural environment and cross-cultural issues - political, legal, and regulatory factors - economic analysis of foreign markets - global consumer behavior and demand patterns; tools for international market research.

Module 3: Market Entry And Expansion Strategies**12 HOURS**



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~~Modes of international entry – exporting, licensing, franchising, joint ventures, strategic alliances, wholly owned subsidiaries - evaluation of entry modes - global, multi-domestic, and transnational strategies - success and failure cases of international expansion - Factors influencing choice of entry mode – Risks and challenges in international market entry.~~	
Module 4: International Marketing Mix HOURS	10
International product decisions and adaptation - global pricing strategies and transfer pricing issues - international promotion and communication challenges - global distribution and logistics management - standardization vs adaptation - Promotion strategies and integrated marketing communication in global markets.	
Module 5: Contemporary Global Marketing Issues HOURS	14
Global vs glocal marketing approach – cross-cultural consumer behavior – Digital and e-Business Administration strategies in international marketing – Role of social media and global digital platforms – Sustainability and ethical issues in international marketing - - geopolitical risks and trade barriers - emerging trends in international marketing including AI, analytics, and platform-based global businesses - India's role in global trade – Export opportunities for Indian firms – International marketing strategies of Indian companies.	
Skill Development • Conduct a country and market attractiveness analysis for an international expansion proposal • Analyze real-world case studies of successful and failed global brands • Design a comprehensive international market entry and marketing strategy plan • Mini case analysis on the international expansion strategy of an Indian or global company. RECOMENDED BOOKS 1. Varshney, R. L. & Bhattacharya, B. International Marketing Management Sultan Chand & Sons 2. Cherunilam, Francis, International Marketing: Text and Cases, Himalaya Publishing House 3. Cateora, P. R., Gilly, M. C., & Graham, J. L. International Marketing (18th / Latest Edition), McGraw-Hill Education. 4. Keegan, W. J., & Green, M. C. Global Marketing (9th / Latest Edition), Pearson Education. 5. Cherunilam, F. International Marketing: Text and Cases, Himalaya Publishing House. 6. Paul, J. International Marketing (2nd / Latest Edition), McGraw-Hill India.	



B.B.A. (Regular)

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Name of the Program: Bachelor of Business Administration (B.B.A) – (Regular)
Elective: Marketing (Elective) BBA: 6.6

Name of the Course: Advertising and Media Marketing

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	60 Hrs

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required)

Course Learning Objectives:

- To understand advertising concepts, communication process, and integrated marketing communications.
- To learn creative strategy, message design, and media planning decisions from an industry perspective.
- To analyze traditional, digital, and social media advertising tools for brand communication.
- To assess ethical, legal, and regulatory frameworks governing advertising practices.
- To evaluate emerging trends and technologies shaping the advertising industry.

Course Outcomes: On successful completion of the course, the students will be able to;

CO 1.Understand advertising principles, communication models, and IMC concepts used in practice.

CO 2.Identify creative advertising strategies and effective advertising messages.

CO 3.Analyze media planning, scheduling, and budgeting decisions for campaigns.

CO 4.Apply digital, social media, and influencer marketing tools to advertising campaigns.

CO 5.Evaluate ethical, legal, and regulatory issues in advertising.

Module 1: Introduction to Advertising

14 HOURS

Meaning and concept of advertising – Role of advertising in marketing communication – Evolution of advertising from traditional to digital media – Difference between advertising, publicity, sales promotion, and public relations – Importance of advertising in a competitive market environment. - objectives of advertising - communication process and models - integrated marketing communication (IMC) - role of advertising agencies and other stakeholders in the advertising ecosystem - Ethical and social aspects of advertising

Module 2: Creative Strategy and Copy Development

10 Hours

Meaning and importance of creativity – Elements of advertising creativity – Creative appeals: rational, emotional, moral, and humor appeals – Copywriting: headlines, body copy, slogans, and taglines – Visual elements and layout – Storytelling in advertising -

~~use of AI and technology in creative development.~~**Module 3: Media Planning and Buying****12 HOURS**

Meaning and importance of media planning – Media objectives and media strategies – Media mix decisions – Traditional media: print, radio, television, outdoor – Media landscape and media types - media planning process - Digital media: social media, search advertising, display advertising, video platforms – Media scheduling and reach, frequency, and impact - basics of media buying and negotiation.

Module 4: Digital and Social Media Advertising**12****HOURS**

Online advertising formats – Social media advertising – search engine advertising and display ads - Influencer and content-led advertising – Programmatic advertising and data-driven media buying – Mobile advertising and location-based marketing – Native advertising and branded content- campaign tracking, analytics, and performance measurement (Concepts Only).

Module 5: Ethics, Regulation and Emerging Trends**12****HOURS**

Ethical issues in advertising - ASCI code and consumer protection regulations - misleading advertising and social responsibility - privacy and data protection concerns - emerging trends such as AI-driven ads, personalization, AR/VR advertising, and branded content - Omni channel and phygital advertising – AI and automation in advertising – Consumer engagement and experiential marketing.

Skill Development

- Create an advertisement storyboard and creative brief for a selected brand
- Develop a media plan and budget for a new product or brand launch
- Analyze the effectiveness of a real digital or social media advertising campaign
- Group project: Design an integrated advertising and media campaign for a brand

Recommended Books

1. Chunawalla, S. A. & Sethia, K. C. Advertising Theory and Practice, Himalaya Publishing House.
2. Varshney, R. L. & Gupta, S. L. Advertising Principles and Practice, Sultan Chand & Sons
3. Belch, G. E., & Belch, M. A. Advertising and Promotion: An Integrated Marketing Communications Perspective (12th / Latest Edition), McGraw-Hill Education.
4. Arens, W. F., Weigold, M. F., & Arens, C. Contemporary Advertising and Integrated Marketing Communications (16th / Latest Edition), McGraw-Hill.
5. Moriarty, S., Mitchell, N., & Wells, W. Advertising & IMC: Principles and Practice (11th / Latest Edition), Pearson Education.
6. Sissors, J. Z., & Baron, R. B. Advertising Media Planning, McGraw-Hill.



B.B.A. (Regular)

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Name of the Programme: Bachelor of Business Administration B.B.A (Regular)
Paper: Human Resource (Elective) BBA-6.5
Name of the Course: International Human Resource Management

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- Introduce students to the concepts and scope of managing human resources in an international context.
- Develop understanding of cross-cultural and global workforce challenges.
- Familiarize learners with international HR practices such as staffing, training, performance management, and compensation.
- Enable students to understand international labour standards and employee relations.
- Prepare students for HR roles in multinational and global organizations.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to
CO 1.Explain the concepts, scope, and strategic role of international HRM.
CO 2.Analyze cross-cultural and diversity-related challenges in global organizations.
CO 3.Understand international staffing, expatriate management, and global talent development.
CO 4.Describe international performance appraisal and compensation systems.
CO 5.Understand international labour relations, legal frameworks, and ethical HR practices.

SYLLABUS

Module I: Introduction to International Human Resource Development (10Hours)

Meaning, nature, and scope of International Human Resource Management (IHRM) – Evolution of IHRM – Factors influencing internationalization of business – Domestic HRM vs International HRM – Strategic role of HR in multinational enterprises (MNEs) – Models of international business: ethnocentric, polycentric, regiocentric, and geocentric approaches – Challenges of managing a global workforce – IHRM in developed vs developing countries – Emerging trends in global HRM.

MODULE II: Cross-Cultural Management and Global Workforce Diversity (14 Hours)

Concept of culture and its impact on management – National culture and organizational culture – Cultural dimensions (power distance, individualism vs collectivism, uncertainty avoidance, masculinity vs femininity – conceptual) – Cultural diversity in global organizations – Managing multicultural and virtual teams – Cross-cultural communication and negotiation – Cultural shock and adjustment process – Managing expatriate and local employee relationships – Global leadership competencies – Cultural intelligence (CQ) – Ethics, diversity, equity, and inclusion in international HRM.

MODULE III: Global Staffing and Development (12 Hours)

International staffing: meaning and objectives – Sources of global recruitment – Types of international employees: expatriates, host-country nationals, third-country nationals – Selection criteria for international assignments – Expatriate management cycle – Causes and consequences of expatriate



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~~failure – Cross cultural training and pre departure training – International training and development – Career planning for global employees – Repatriation challenges and retention of global talent – Role of HR in global talent management.~~

Module IV: Global Performance and Compensation (12 Hours)

Performance management in international organizations – Challenges in evaluating performance across cultures – Performance appraisal methods for expatriates and global employees – Objective and subjective appraisal systems – Global compensation management – Components of international compensation: base pay, allowances, incentives, benefits – Balance sheet approach to compensation – Host-based vs home-based compensation – Taxation issues and social security – Equity and fairness in global pay structures – Strategic importance of compensation in retaining international talent.

Module V: Global Labour and HR Practices (12 Hours)

International labour relations – Role of trade unions in multinational organizations – Collective bargaining practices across countries – International labour standards – Role of International Labour Organization (ILO) – Employment laws in different countries (overview) – Health, safety, and welfare of international employees – Corporate social responsibility (CSR) in global HRM – Sustainable HR practices – Impact of globalization and technology on HR practices – Future challenges and opportunities in international HRM.

SKILL DEVELOPMENT ACTIVITIES

- Case study analysis on cross-cultural conflicts in multinational companies.
- Role-play exercises on expatriate selection and cross-cultural communication.
- Group presentations on global HR practices of leading multinational firms.
- Assignments on expatriate compensation packages and performance appraisal.
- Discussion on ethical and sustainability challenges in international HRM.

REFERENCE BOOKS:

1. Dowling, P. J., Festing, M., and Engle, A. D., International Human Resource Management, Cengage Learning.
2. Dessler, G., Human Resource Management, Pearson Education (International HR chapters).
3. Aswathappa, K., International Human Resource Management, McGraw-Hill Education.
4. Brewster, C., Sparrow, P., and Vernon, G., International Human Resource Management, Chartered Institute of Personnel and Development (CIPD).
5. Adler, N. J., International Dimensions of Organizational Behavior, Cengage Learning.
6. Beardwell, J. and Holden, L., Human Resource Management: A Contemporary Approach, Pearson Education.
7. Dowling, P. J. and Welch, D. E., International Human Resource Management: Managing People in a Multinational Context, Cengage Learning.
8. International Labour Organization (ILO), International Labour Standards and Reports (official publications).



B.B.A. (Regular)

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Name of the Programme: Bachelor of Business Administration B.B.A (Regular)

Paper: Human Resource (Elective) BBA-6.6

Name of the Course: Performance Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	60 Hrs

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required)

Course Learning Objectives:

- Provide an understanding of the concept, importance, and evolution of performance management.
- Explain the design and use of performance management systems in organizations.
- Link performance management with strategic planning and organizational goals.
- Develop skills related to performance review, coaching, and employee development.
- Explain the role of rewards, pay structures, and ethics in performance management

Course Outcomes: On successful completion of the course, the students will be able to ;

- CO 1.Explain the concept, importance, and components of performance management systems.
- CO 2.Apply techniques for reviewing, managing, and improving employee performance.
- CO 3.Analyze the link between performance management and strategic planning, including balanced scorecard.
- CO 4.Apply coaching and performance review skills for employee development.
- CO 5.Understand reward management systems and their linkage with performance management and ethics.

Module 1: Introduction to Performance Management 10
HOURS

Definition of Performance Management, Evolution of Performance Management, Definitions and Differentiation of Terms Related to Performance Management. What a Performance Management System Should Do? Importance of Performance Management, Linkage of Performance Management to Other HR Processes

Module 2: Reviewing& Managing Performance 12
HOURS

Performance Review Discussion, Using Performance Management Systems, Data for HR Decision and Performance Improvements, Performance Management Systems, Personal Development Plans.

Module 3: Performance Management and strategic planning 12 HOURS

Definition and Purposes of Strategic Planning, Process of Linking Performance Management to the Strategic Plan, Building Support Alternative models for Assessing Performance-Balance score card

Module 4: Performance Management & Employee Development 16 HOURS

Personal Development Plans, Direct Supervisor's Role, Performance Management Skills- Coaching, Coaching Styles, Coaching Process, Performance Review Meetings

**Module 5: Management of Rewards**
HOURS

10

Traditional and Contingent Pay (CP) Plans, Reasons for Introducing CP, Putting Pay in Context, Pay Structures Reward Management, Components of Reward Management, Linkage of Performance Management to Reward, Ethics in Performance Management

Skill Development

Organize a classroom debate/discussion comparing outdated methods (e.g., ranking, rating) with modern approaches (e.g., OKRs, AI-driven appraisals)..

1. Select a total of five companies: at least two Indian (domestic) companies and three MNCs operating in India or globally, and conduct a comparative study on performance management systems
2. Conduct mock performance appraisal sessions where students play the roles of managers and employees, and emphasize on communication skills, constructive feedback, and conflict resolution.
3. Encourage students to conduct a self-evaluation of their academic and extracurricular performance and write a reflection report

REFERENCE BOOKS

1. **Performance Management**-*Herman Aguinis*, Pearson Education, **2023**.
2. **Performance Management Systems**=*Michael Armstrong*, Kogan Page, **2022**.
3. **Human Resource Management**-*Gary Dessler*, Pearson Education, **2021**.
4. **Strategic Human Resource Management**-*Jeffrey A. Mello*, Cengage Learning, **2020**.
5. **Reward Management**-*Michael Armstrong & Tina Stephens*, Kogan Page, **2019**.
6. **Managing Employee Performance**-*Robert Bacal*, McGraw Hill, **2018**.
7. **Balanced Scorecard**-*Robert S. Kaplan & David P. Norton*, Harvard Business School Press, **2020**.
8. **Human Resource Management**-*Venkataraman & Srivastava*, Tata McGraw Hill, **2019**.

Name of the Programme: Bachelor of Commerce BBA (Regular)**Paper: JOB SKILLS-4****Name of the Course: EMPLOYABILITY SKILLS**

Course Credits	No of Hours Per Week	Total No of Teaching Hours
3	4 (3+0+2)	60

PEDAGOGY:

Interactive Lectures, Spreadsheet-Based Analysis & Financial Modelling (Excel, Power BI), Problem Solving & Case Studies (Indian Industry Focus), Industry Report Reviews, Decision Simulation Games, AI-enabled Dashboard Demonstrations Group Discussions on Emerging Technologies

Course Objective: The course on Employability Skills is introduced for Undergraduate students with the objective of equipping them with essential aptitude, reasoning, communication, and soft skills required to crack competitive examinations and Government job examinations. The course aims to strengthen students' analytical ability, quantitative skills, logical reasoning, verbal ability, general awareness, and interview readiness, thereby enhancing their employability and success in public sector and competitive career opportunities.

Course Outcomes:

CO1: Apply quantitative aptitude and numerical ability techniques to solve problems commonly asked in competitive and Government examinations.

CO2: Demonstrate logical reasoning and analytical skills to answer verbal and non-verbal reasoning questions accurately within a given time.

SYLLABUS**PART A: Quantitative Ability**

25 Hrs

1. Ratio & Proportion
2. Percentages
3. HCF & LCM
4. Simple and Compound Interest
5. Profit and Loss
6. Time, Speed and Distance
7. Permutation & Combinations
8. Sequences and Series
9. Sets
10. Problems on Ages

PART B: logical reasoning and analytical ability

20 Hrs

1. Analogy
2. Blood Relation
3. Directional Sense



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4. Number and Letter Series
5. Coding – Decoding
6. Calendars
7. Clocks
8. Venn Diagrams
9. Seating Arrangement
10. Ranking & Order

SKILL DEVELOPMENT ACTIVITIES

- Collection of previous years' competitive and Government examination question papers SSC/RRB/IBPS/KPSC/UPSC
- Solving quantitative aptitude questions from competitive exams.
- Practicing logical and verbal reasoning questions.
- Conducting mock tests under time-bound conditions.
- Conducting quiz competitions on aptitude, reasoning and general awareness.

REFERENCE BOOKS

- A Modern Approach To Verbal & Non Verbal Reasoning By R S Agarwal
- Analytical and Logical reasoning By Sijwali B S 15 Hrs 20 Hrs
- Quantitative aptitude for Competitive examination By R S Agarwal
- Analytical and Logical reasoning for CAT and other management entrance test By Sijwali B S
- Quantitative Aptitude by Competitive Examinations by Abhijit Guha 4 th edition
Top of Form



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Name of the Programme: Bachelor of Business Administration B.B.A (Regular)

Paper: Data Analytics (Elective) BBA-6.5

Name of the Course: HR Analytics

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- Develop analytical thinking in HR decision-making.
- Enable students to use workforce data for planning, control, and strategy.
- Integrate HR analytics with organizational performance and competitiveness.
- Familiarize students with modern HR analytics tools, dashboards, and metrics.
- Build awareness of ethical, legal, and strategic issues in people analytics.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

- CO 1.Explain the concepts, frameworks, and evolution of HR analytics.
CO 2.Apply analytics for workforce planning and recruitment decisions.
CO 3.Analyze performance, learning, and compensation data for HR effectiveness.
CO 4.Interpret engagement, retention, and attrition analytics for employee management.
CO 5.Use HR dashboards ethically for strategic HR decision-making.

SYLLABUS

Module I: Introduction to HR Analytics (12Hours)

Human Resource Analytics: meaning, definition, and scope – Evolution from traditional HRM to HR metrics to HR analytics – HR analytics vs HR reporting – Descriptive, diagnostic, predictive, and prescriptive HR analytics – Types of HR data: structured and unstructured – Internal and external HR data sources – HR analytics lifecycle: data collection, data cleaning, analysis, interpretation, and decision-making – Role of HR analytics in strategic HRM – HR analytics maturity models – Benefits, limitations, and challenges of HR analytics adoption.

MODULE II: Workforce Planning and Talent Acquisition Analytics (10 Hours)

Workforce planning: concept, objectives, and importance – Workforce demand and supply forecasting – Skills gap analysis – Recruitment analytics: sourcing effectiveness, funnel analysis, time-to-hire, cost-per-hire, quality-of-hire – Talent acquisition analytics – Campus hiring and lateral hiring analytics – Selection analytics – Interview scoring and assessment analytics (conceptual) – Predictive hiring and success profiling – Analytics for employer branding – Use of analytics in reducing hiring bias.

MODULE III: Performance, Learning, and Compensation Analytics (14 Hours)

Performance management systems – Performance measurement indicators – Productivity analytics and efficiency ratios – KPI-based and OKR-based performance analytics – Learning and development analytics – Training needs analysis using data – Training effectiveness measurement (ROI of training – conceptual) – Compensation analytics – Pay structure analysis – Internal equity and external competitiveness – Pay gap analysis – Incentive and reward analytics – Linking performance, learning, and compensation decisions.

Module IV: Employee Engagement, Retention, and Attrition Analytics (12 Hours)



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~~Employee engagement: meaning and drivers – Engagement survey design and analytics – Engagement index construction – Absenteeism and turnover analytics – Attrition rate, retention rate, and survival analysis (conceptual) – Cost of employee turnover – Predictors of attrition – Early warning systems for employee exit – Analytics-driven retention strategies – Wellbeing and work-life balance analytics – Diversity, equity, and inclusion (DEI) analytics – Measuring organizational culture through data..~~

Module V: HR Dashboards, Ethics, and Strategic HR Decisions

(12 Hours)

HR dashboards and scorecards – Designing HR dashboards for managers – Key HR KPIs and benchmarks – Visualization of HR data – HR analytics for strategic decision-making – Analytics in succession planning and leadership development – Ethical issues in HR analytics – Data privacy, employee consent, and confidentiality – Algorithmic bias and fairness – Legal considerations in employee data usage – Future trends in HR analytics – Career opportunities in HR analytics and people analytics roles.

SKILL DEVELOPMENT ACTIVITIES

- Analysis of recruitment and attrition datasets (Excel-based).
- Preparation of HR dashboards using sample organizational data.
- Case study discussions on people analytics initiatives in companies.
- Mini-project on employee engagement or workforce planning analytics.
- Group presentation on ethical challenges in HR analytics.

REFERENCE BOOKS:

1. Human Resource Analytics: Using Data to Drive HR Strategy by Gene Pease, Boyce Byerly & Jac Fitz-enz (Wiley).
2. Predictive HR Analytics by Martin Edwards & Kirsten Edwards (Kogan Page).
3. People Analytics: Transforming Management with Behavioral Data by Ben Waber (FT Press).
4. HR Analytics Handbook by Tracey Smith & Sarina Thoele (SHRM Foundation).
5. Competing on Analytics: The New Science of Winning by Thomas H. Davenport & Jeanne G. Harris (Harvard Business Review Press).
6. HR from the Outside In: Six Competencies for the Future of Human Resources by Dave Ulrich, Jon Younger, Wayne Brockbank & Mike Ulrich (McGraw-Hill).
7. Human Resource Management by Gary Dessler (Pearson) — chapters on HR metrics and HRM systems.
8. Business Intelligence and Analytics: Systems for Decision Support by Ramesh Sharda, Dursun Delen & Efraim Turban (Pearson) — analytics foundations useful for HR analysis.



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Name of the Programme: Bachelor of Business Administration B.B.A (Regular)

Paper: Data Analytics (Elective) B.B.A-6.6

Name of the Course: Financial Analytics

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- Introduce analytics-driven decision-making in finance.
- Develop understanding of financial data, metrics, and analytical tools.
- Apply analytics to investments, risk, corporate finance, and banking.
- Enable interpretation of financial insights for managerial decisions.
- Build readiness for finance analyst roles and higher studies..

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

CO 1.Understand concepts and scope of financial analytics.

CO 2.Analyze and interpret financial data using analytical tools.

CO 3.Apply analytics to investment and portfolio decisions.

CO 4.Use risk and corporate finance analytics for decision-making.

CO 5.Appreciate emerging trends and applications of analytics in finance.

SYLLABUS

Module I: Introduction to Financial Analytics (12Hours)

Meaning and scope of financial analytics – Evolution from traditional financial analysis to analytics-driven finance – Role of analytics in accounting, investment analysis, corporate finance, banking, and insurance – Types of analytics: descriptive, diagnostic, predictive, and prescriptive – Financial data types and sources – Financial statements and market data – Key financial ratios and performance indicators – Importance of data quality and interpretation in finance.

MODULE II: Financial Data Analysis and Visualization (12 Hours)

Financial data sources: company reports, stock exchanges, macroeconomic indicators – Data organization and cleaning (conceptual) – Trend and comparative analysis – Common-size and index numbers – Visualization of financial data – Dashboards and scorecards (Excel-based concepts) – Interpretation of charts for financial decision-making – Limitations of financial data analysis.

MODULE III: Investment and Portfolio Analytics (12 Hours)

Investment analytics: meaning and importance – Risk and return concepts – Measurement of returns – Risk measurement: variance, standard deviation – Portfolio analytics – Diversification benefits – Beta and systematic risk – Capital Asset Pricing Model (CAPM – conceptual) – Portfolio performance measures: Sharpe, Treynor, Jensen (introductory) – Analytics in mutual funds and equity investments. Return, risk, beta, and simple portfolio calculations.

Module IV: Risk and Corporate Finance Analytics (12 Hours)

Financial risk analytics – Types of financial risk: market, credit, liquidity, and operational risk – Tools for risk analysis – Value at Risk (VaR – basic concept) – Sensitivity and scenario analysis – Corporate finance analytics – Capital budgeting analytics – Time value of money – NPV and IRR (conceptual and simple problems) – Analytics for financing and dividend decisions. Simple NPV, sensitivity, and risk illustrations.

Module V: Financial Analytics Applications and Emerging Trends (12 Hours)

Analytics in banking and financial services – Credit analytics and credit scoring (introductory) – Fraud detection and compliance analytics – FinTech and financial analytics – Algorithmic trading (conceptual) –



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Use of AI and big data in finance (overview) – Regulatory considerations in financial analytics – Ethical issues in financial data usage – Career opportunities in financial analytics.

SKILL DEVELOPMENT ACTIVITIES

- Analysis of company financial statements using analytics tools.
- Preparation of simple financial dashboards in Excel.
- Case study discussion on investment and risk analytics.
- Mini-project on portfolio or corporate finance analytics.
- Group presentation on FinTech and analytics trends.

REFERENCE BOOKS:

1. John C. Hull, Risk Management and Financial Institutions, Pearson Education.
2. Ramesh Sharda, Dursun Delen & Efraim Turban, Business Intelligence and Analytics, Pearson Education.
3. Ward J. Hanson, Financial Statement Analysis and Business Valuation for the Practical Lawyer, American Bar Association (analytics insight).
4. Alex Koushel, M. Ishfaq, Financial Analytics Using R, Wiley (conceptual orientation).
5. Craig W. Holden, Excel for Financial Analytics, Wiley.
6. Swain & Goel, Financial Analytics: A Practical Approach, McGraw-Hill Education.
7. Aswath Damodaran, Applied Corporate Finance, Wiley (analytics in corporate decisions).
8. Frank J. Fabozzi, Sergio M. Focardi & Caroline Jonas, Financial Analytics with R: Building a Laptop Laboratory for Data Science, Wiley.