

**NEP and Learning Outcomes Based Curriculum Framework (LOCF)**

**For**

**BACHELOR OF BUSINESS ADMINISTRATION PROGRAMME  
(To be effective from the Academic Session 2024-25)**



**Department of Management  
Gurugram University, Gurugram  
(A State Govt. University Established Under Haryana Act 17 Of 2017)**

## Table of Contents

<b>S. No.</b>	<b>Particulars</b>	<b>Page No.</b>
1	Background	1
2	Programme Outcomes	2
3	Programme Specific Outcomes	3
4	Qualification descriptors	4
5	Scheme of Programme	5-11
6	Course Outcomes and Mapping Matrix:	11
7	Syllabus	
8	Learning Outcome index	

## 1. Background

The BBA program based on the National Education Policy (NEP) 2020 aims to provide students with a holistic and flexible approach to management education after completing the 10+2 level examination. This program emphasizes a multidisciplinary and inclusive approach to learning, allowing students to gain a comprehensive foundation in business management while exploring areas of specialization according to their interests and career goals.

The curriculum aligns with the principles of NEP 2020, offering students the opportunity to tailor their education through elective courses, internships, and interdisciplinary projects. By incorporating practical experiences such as live projects, field assignments, and simulations, the program fosters experiential learning and prepares students for real-world challenges.

Students will benefit from the program's focus on critical thinking, creativity, and problem-solving skills, which are crucial for success in the rapidly evolving business landscape. Additionally, the BBA program promotes collaboration and communication skills through teamwork and peer interaction. This well-rounded education equips students to excel in various sectors, including industry, government, non-profit organizations, and civil services.

By nurturing the spirit of entrepreneurship and innovation, the BBA program helps students develop the qualities needed to become future leaders, wealth creators, and agents of positive change in society. Through a flexible and forward-thinking approach, the program prepares students for a successful management career while fostering lifelong learning and adaptability. At Gurugram University, the BBA program is recognized as one of the most demanding in the country, providing students with a global perspective on management through a unique approach to learning and peer interaction in a modular format. The program incorporates activities such as live projects, field assignments, and simulation games to enhance the learning experience. By engaging in fieldwork, project work, business internships, and team consulting assignments, students will achieve a well-rounded education and gain a comprehensive understanding of the modern business landscape.

## 2. Programme Outcomes

On completing the BBA Programme, the students shall be able to realize the following programme outcomes:

<b>PO's</b>	<b>Description</b>
PO-1	Apply knowledge of management theories and practices to solve business problems.
PO-2	Foster Analytical and critical thinking abilities for data-based decision making.
PO-3	Promote Sustainable and Value based business practices for enhancing leadership activities
PO-4	Understand, analyze and communicate global, economic, legal, and ethical aspects of business.
PO-5	Lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment.
PO-6	Cultivate Technological Proficiency for Digital Transformation
PO-7	Enhance Interpersonal and Communication Skills for Diverse Workplaces

### 3. Programme Specific Outcomes

The BBA program is spread over 8 semesters, leading to a bachelor degree of Business Administration. It is a program specially designed for 10 + 2 students, who wish to develop managerial skills. The course is tailor made to suit the needs of industry and entrepreneurship. On completing BBA Programme, the students shall be able to realize the following specific outcomes:

PSO1	<b>Strategic Management Proficiency:</b> Students will demonstrate advanced skills in strategic planning, formulation, and implementation, integrating theoretical frameworks with practical applications to address complex business challenges and capitalize on emerging opportunities in dynamic market environments.
PSO2	<b>Innovation Leadership:</b> Students will develop the capability to lead innovation initiatives within organizations, applying creative problem-solving techniques, fostering a culture of innovation, and effectively managing resources to drive business growth, competitive advantage, and societal impact.

#### **4. Qualification Descriptors**

BBA Program is a 4 years undergraduate + honours program offered by Gurugram University to pursue BBA after 12th Class. It is aimed at teaching management skills from both undergraduate as well as research level.

## 5. Scheme of BBA Programme

### Semester 1

Course Code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PI	Total
<b>Discipline Specific Courses (DSC)</b>											
241BBADSC1	Business Organization		4	-	-	4	70	30	-	-	100
241BBADSC2	Financial Accounting		3	-	1	4	50	25	20	5	100
241BBADSC3	Business Analysis Techniques		3	-	1	4	50	25	20	5	100
<b>MIC/Vocational Courses (VOC)</b>											
241BBAMIC4	To be selected from the pool		2	-	-	2	-	-	35	15	50
<b>Multidisciplinary Courses (MDC)</b>											
241BBAMDC5	To be selected from the pool		3	-	-	3	50	25	-	-	75
<b>Ability Enhancement Course (AEC)</b>											
241BBAAEC6	To be selected from the pool		2	-	-	2	35	15	-	-	50
<b>Skill Enhancement Course (SEC)</b>											
241BBASEC7	To be selected from the pool		3	-	-	3	50	25	-	-	75
<b>Value Addition Course (VAC)</b>											
241BBAVAC8	To be selected from the pool		2	-	-	2	35	15	-	-	50
<b>Total Credits</b>						<b>24</b>	<b>Total Marks</b>			<b>600</b>	

L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum End Semester examination

### Semester 2

Course Code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PI	Total
<b>Discipline Specific Courses (DSC)</b>											
242BBADSC1	Principles of Management		4	-	-	4	70	30	-	-	100
242BBADSC2	Corporate Accounting		3	-	1	4	50	25	20	5	100
242BBADSC3	Business Statistics		4	-	-	4	50	25	20	5	100
<b>MIC/Vocational Courses (VOC)</b>											
242BBAMIC4	To be selected from the pool		2	-	-	2	35	15	-	-	50
<b>Multidisciplinary Courses (MDC)</b>											
242BBAMDC5	To be selected from the pool		3	-	-	3	50	25	-	-	75
<b>Ability Enhancement Course (AEC)</b>											
242BBAAEC6	To be selected from the pool		2	-	-	2	35	15	-	-	50
<b>Skill Enhancement Course (SEC)</b>											
242BBASEC7	To be selected from the pool		3	-	-	3	50	25	-	-	75
<b>Value Addition Course (VAC)</b>											
242BBAVAC8	To be selected from the pool		2	-	-	2	35	15	-	-	50
<b>Total Credits</b>						<b>24</b>	<b>Total Marks</b>			<b>600</b>	

L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum

## End Semester examination

After successfully completing 1<sup>st</sup> Year, Certificate in Business Administration (CBA-48Credits) will be awarded to the students.

\*If any candidate wishes to leave the program after one year, they must notify the department one month before the final exams. They are also required to submit an internship report and complete the 4-credit Internship Certificate.

\*The Summer Internship Report of 4 Credits and 4-6 weeks duration shall be submitted by the candidates in the manner as specified by the department.

## Semester 3

Course Code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PI	Total
<b>Discipline Specific Courses (DSC)</b>											
243BBADSC1	Cost and Management Accounting		3	-	1	4	50	25	20	5	100
243BBADSC2	Marketing Management		4	-	-	4	70	30	-	-	100
243BBADSC3	Business Laws		3	-	-	3	50	25	-	-	75
<b>MIC/Vocational Courses (VOC)</b>											
243BBAMIC4	To be selected from the pool		4	-	-	4	70	30	-	-	100
<b>Multidisciplinary Courses (MDC)</b>											
243BBAMDC5	To be selected from the pool		3	-	-	3	50	25	-	-	75
<b>Ability Enhancement Course (AEC)</b>											
243BBAAEC6	To be selected from the pool		2	-	-	2	35	15	-	-	50
<b>Total Credits</b>						<b>20</b>	<b>Total Marks</b>			<b>500</b>	

L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum  
End Semester examination

## Semester 4

Course Code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PI	Total
<b>Discipline Specific Courses (DSC)</b>											
244BBADSC1	Financial Management		3	-	1	4	50	25	20	5	100
244BBADSC2	E-Commerce		3	-	1	4	50	25	20	5	100
244BBADSC3	Production and Material Management		4	-	-	4	70	30	-	-	100
<b>MIC/Vocational Courses (VOC)</b>											
244BBAVOC4	To be selected from the pool		4	-	-	4	70	30			100
<b>Ability Enhancement Course (AEC)</b>											
244BBAEC5	To be selected from the pool		2	-	-	2	35	15			50
<b>Value Addition Course (VAC)</b>											
244BBAVAC6	To be selected from the pool		2	-	-	2	35	15	-	-	50
<b>Total Credits</b>						<b>20</b>	<b>Total Marks</b>			<b>500</b>	

L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum

## End Semester examination

### NOTES:

1. After successfully completing 2nd Year, Diploma in Business Administration (DBA-88 Credits) will be awarded to the students.
2. \*If any candidate wishes to leave the program after two year, they must notify the department one month before the final exams. They are also required to submit an internship report and complete the 4-credit Internship Certificate.
3. The Summer Internship-I Report shall be submitted by the candidates in the manner as specified by the department.

### Semester 5

Course Code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PI	Total
<b>Discipline Specific Courses (DSC)</b>											
245BBADSC1	Cross cultural management		4	-	-	4	70	30	-	-	100
245BBADSC2	Human Resource Management		4	-	-	4	70	30	-	-	100
245BBADSC3	Income Tax Laws		3	-	1	4	50	25	20	5	100
<b>MIC/Vocational Courses (VOC)</b>											
245BBAVOC4	To be selected from the pool		4	-	-	4	70	30	-	-	100
<b>Skill Enhancement Course (SEC) /Summer Internship Report</b>											
245BBASEC6	Summer Internship Report-I		4	-	-	4	-	-	70	30	100
<b>Total Credits</b>						<b>20</b>	<b>Total Marks</b>			<b>500</b>	

L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum  
End Semester examination

\*Summer Internship Report Internal evaluation of 30 marks will be done by Internal Guide /Mentor and 70 marks will be based on External viva.

### Semester 6

Course Code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PI	Total
<b>Discipline Specific Courses (DSC)</b>											
246BBADSC1	Entrepreneurial Development		3	-	1	4	50	25	20	5	100
246BBADSC2	Organizational Behaviour		4	-	-	4	70	30	-	-	100
246BBADSC3	Foundations of International Business		3	-	-	3	50	25	-	-	75
<b>MIC/Vocational Courses (VOC)</b>											
246BBAMIC4	To be selected from the pool		4	-	-	4	70	30	-	-	100
246BBAVOC5	To be selected from the pool		4	-	-	4	70	30	-	-	100
<b>Skill Enhancement Course (SEC)</b>											
246BBASEC6	To be selected from the pool		3	-	-	3	50	25	-	-	75
<b>Total Credits</b>						<b>22</b>	<b>Total Marks</b>			<b>550</b>	

L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum  
End Semester examination

**NOTE:**

After successfully completing 3rd Year, Bachelor in Business Administration (BBA- 130 Credits) will be awarded to the students.

Four credits of internship earned by a student during summer internship after 2nd semester or 4th semester will be counted in 5th semester of a student who pursue 3year UG Programme without taking exit option.

**Semester 7**

Course Code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PI	Total
<b>Discipline Specific Courses (DSC)</b>											
247BBADSC1	Accounting for Managers		4	-	-	4	70	30	-	-	100
247BBADSC2	Quantitative Analysis for Business		3	-	1	4	50	25	20	5	100
247BBADSC3	Managerial Economics		4	-	-	4	70	30	-	-	100
247BBADSC4	Business Environment & Sustainability		3	-	1	4	50	25	20	5	100
<b>MIC/Vocational Course (VOC)</b>											
247BBAMIC6	To be selected from the pool		4	-	-	4	70	30	-	-	100
<b>Total Credits</b>						<b>20</b>	<b>Total Marks</b>			<b>500</b>	

L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum End Semester examination

**Semester 8**

Course Code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PI	Total
<b>Discipline Specific Courses (DSC)</b>											
248BBADSC1	Strategic Management		4	-	-	4	70	30	-	-	100
248BBADSC2	Supply Chain Management		4	-	-	4	70	30	-	-	100
248BBADSC3	Business Analytics using Excel/SPSS		3	-	1	4	50	25	20	5	100
248BBADSC4	Operations Research		4	-	-	4	70	30	-	-	100
<b>MIC/Vocational Course (VOC)</b>											
248BBAMIC6	To be selected from the pool		4	-	-	4	70	30	-	-	100
<b>Skill Enhancement Course (SEC)/ Project Report</b>											
248BBAMIC6	Seminar/Live Project/Field Training***		-	4	-	4	-	-	70	30	100
<b>Total Credits</b>						<b>24</b>	<b>Total Marks</b>			<b>600</b>	

L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum End Semester examination

**NOTES:**

After completing 4th Year, the students will be awarded a Bachelor of Business Administration Honours (BBA Hons)-174 Credits.

- After successful completion of the courses prescribed in the four academic years of Honours Programme securing 174 Credits will be awarded Bachelor of Commerce Honours degree.

- Seminar/Live Project/Field Training Internal evaluation of 30 marks will be done by Internal Guide /Mentor and 70 marks will be based on External viva-voce.
- Honours students not undertaking research will do 3 courses for 12 credits in lieu of a research project/Dissertation in Fourth year.

#### Semester 8 (Honours with Research)

Course Code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PI	Total
<b>Discipline Specific Courses (DSC)</b>											
248MIRDSC1	Review of Literature**		-	4	-	4	-	-	70	30	100
248MIRDSC2	Statistical Analysis with SPSS/ E-views/ R-Studio		3	-	1	4	50	25	20	5	100
248MIRDSC3	Research and Publication Ethics		3	-	1	4	50	25	20	5	100
<b>Skill Enhancement Course (SEC)/ Project Report</b>											
248MIRSEC4	Project Report/Case Studies***		-	12	-	12	-	-	200	100	300
<b>Total Credits</b>						<b>24</b>	<b>Total Marks</b>			<b>600</b>	

L= Lecture; T= Tutorial, P= Practicum; TI= Theory Internal Assessment; TE= Theory End Semester Examination; PI= Practicum Internal; PE= Practicum End Semester examination

#### NOTES:

1. The topic of the Project Report/ Case study shall be finalized in 8<sup>th</sup> semester (Hons with Research) by a Committee comprising of the faculty members to be constituted by Director/Principal of the concerned Institute after presentation by the candidate before the Committee.
2. **After successfully completing 4th Year, Bachelor of Business Administration (BBA Honours with Research- 174 Credits) will be awarded to the students.**

\*\* Review of literature 70 marks will be based on practical external (viva).PE will be conducted on institutional level by any of the teacher not teaching that paper. Teacher may be from same department or from any other department of the concerned institute. 30 marks will be assessed by internal guide based on a comprehensive report on review of at least 30 research papers to be submitted by the students in the concerned department.

\*\*\*Project Report Internal evaluation of 100marks will be assess by Internal Guide /Mentor and 200 marks will be based on External viva.

#### \*Massive Open Online Courses (MOOCs)

Study Webs of Active Learning for Young Aspiring Minds (SWAYAM: [www.swayam.gov.in](http://www.swayam.gov.in)) is India's national Massive Open Online Course (MOOC) platform, designed to achieve the three cardinal principles of India's Education Policy: access, equity, and quality. The University Grants Commission (Credit Framework for Online Learning Courses through Study Webs of Active Learning for Young Aspiring Minds) Regulations, 2021 have been notified in the Gazette of India, which now facilitates an institution to allow up to 40 per cent of the total courses being offered in a particular program in a semester through the online learning courses offered through the SWAYAM platform. The management department of Gurugram University has adopted SWAYAM Courses for the benefit of the students. A student can earn credit by completing quality-assured MOOC programs offered on the SWAYAM portal or any other reputed online educational platform after seeking approval from the department.

## 6. Course Outcomes and Mapping Matrix:

- Each course of the BBA Program results in a few course/learning outcomes (COs) that are broadly mapped or associated with POs and PSOs.
- Mapping represents the correlation between COs and POs, COs and PSOs on a scale of 1 to 3 as follows.

### Scale of Mapping between COs and POs & COs and PSOs

Scale 1	If the course contents have a low correlation (less than 50 %) with the particular Programme Outcomes and particular Programme Specific Outcomes.
Scale 2	If the course contents have a medium correlation (50%-70%) with the particular Programme Outcomes and Programme Specific Outcomes.
Scale 3	If the course contents correlate strongly (more than 70%) with the particular Programme and Programme Specific Outcomes.

## SEMESTER 1

<b>Name of Subject: Business Organization</b> Course ID : 240/BBA/CC101	<b>Maximum Theory Marks:</b> <b>100(TE+TI+PE+PI=70+30+0+0)</b>
<b>Course Code :241BBADSC1</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =4+0+0)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of fourteen marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able to :

CO1: To understand the characteristics, objectives, and evolution of business organizations.

CO2: To develop processes for forming and dissolving business partnerships.

CO3: To analyse and compare different types of business organizations and their global impacts.

CO4: To create comprehensive business plans that incorporate creativity and align with government policies.

### COURSE CONTENTS:

Unit 1: Business– Concept, nature and scope, business as a system, business objectives, business and environment interface, distinction between business, commerce and trade
Unit 2: Forms of business organization– Sole proprietorship, partnership, joint stock company, types of company cooperative societies; multinational corporations.
Unit 3: Entrepreneurship– Concept and nature; entrepreneurial opportunities in contemporary business environment; process of setting up a business enterprise; choice of a suitable form of business organization, feasibility and preparation business plan
Unit 4: Government and business interface; stock exchange in India; business combination concept and causes; chambers of commerce and industries in India– FICCI, CII Association

### SUGGESTED READINGS:

1. C.R. Basu: Business Organization and Management; McGraw Hill.
2. P.C. Tulsian & Vishal Pandey: Business Organization and Management; Pearson.
3. Frank R. Mason: Business Principles and Organization; Forgotten Books.
4. S. A. Sherlekar: Modern Business Organization; Himalaya Publishing House.
5. Jallo: Business Organization and Management; Tata McGraw Hill.
6. Dr. C. B. Gupta: Industrial Organization and Management; Sultan Chand & Sons

### MAPPING MATRIX OF COURSE: 241BBADSDC1

**Table 1: CO-PO & CO-PSO Matrix for the Course: Business Organization**

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	3	3	1	3	2	3	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
Average	2.5	2.0	2.0	2.0	2.75	2.00	1.75	2.75	2.50

<b>Name of Subject: FINANCIAL ACCOUNTING</b> Course ID : 240/BBA/CC102	<b>Maximum Theory Marks: 100</b> (TE+TI+PE+PI=50+25+20+5)
<b>Course Code: 241BBADSC2</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =3-0-1)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of ten marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able to :

CO1: To understand accounting principles and the financial accounting process.

CO2: To prepare final accounts with adjustments for non-corporate entities.

CO3: To analyse and reconcile bank statements and non-profit organization accounts.

CO4: To develop joint venture and consignment accounts accurately.

#### **COURSE CONTENTS:**

Unit 1: Meaning and scope of accounting, nature of financial accounting principles, basis of accounting; accounting process– from recording of business transaction to preparation of trial balance
Unit 2 Rectification of errors; preparation of final accounts (non-corporate entities) along with major adjustments.
Unit 3 Bank reconciliation statement; accounts of non-profit organization.
Unit 4. joint venture accounts; consignment accounts.

#### **SUGGESTED READING:**

1. Gupta R.L., Advanced Accounting Vol. I, S. Chand & Sons, New Delhi
2. Grewal T.S. and M.C. Shukla, Advanced Accounting Vol. I, S. Chand & Sons, New Delhi
3. Monga, J.R., Financial Accounting, Margin Paper Bank, New Delhi
4. Maheshwari S.N., Advanced Accounting Vol. I, Vikas Publications
5. Williams, Haka, Bettner & Carcello; Financial and Managerial Accounting; McGraw Hill

#### **MAPPING MATRIX OF COURSE: 241BBADSC2**

**Table 1: CO-PO & CO-PSO Matrix for the Course: FINANCIAL ACCOUNTING**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
<b>CO1</b>	2	1	2	1	2	2	1	2	2
<b>CO2</b>	3	2	2	2	3	2	2	3	2
<b>CO3</b>	3	3	3	3	3	2	2	3	3
<b>CO4</b>	3	2	2	2	3	2	2	3	3
<b>Average</b>	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

<b>Name of Subject: BUSINESS ANALYSIS TECHNIQUES</b> Course ID : 240/BBA/CC103	<b>Maximum Theory Marks: 100</b> (TE+TI+PE+PI=50+25+20+5)
<b>Course Code :241BBADSC3</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =4-0-0-0)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of ten marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able :

CO1: To understand matrices, determinants, and solving linear equations.

CO2: To calculate simple and compound interest, annuities, and EMIs.

CO3: To analyse types of data and information systems.

CO4: To create multimedia applications for marketing and web use.

### COURSE CONTENTS:

Unit 1: Matrices: Definition of matrix; Types of matrices; Algebra of matrices; Determinants: Properties of determinants; calculation of values of determinants up to third order; Adjoint of a matrix, through Adjoint and elementary row or column operations; Solution of system of linear equations having a unique solution and involving not more than three variables. (Using Matrices Method & Cramer's Rule)
Unit 2 Simple and Compound Interest Including Half Yearly and Quarterly Calculations; Effective Rate of Interest, Annuities; Amount and Present Value of Instalment, Calculation of Loan EMI (Equated Monthly Instalment), Time value of Money
Unit 3: MS-Word: History, Creating, Saving, Opening, Importing, Exporting and Inserting document, Formatting pages, Alignment, Paragraphs and Sections. Indents and Outdents, creating lists and numberings Formatting Commands: Headings, Styles, Fonts and Size Editing, Viewing Text, Finding and Replacing text, Headers and Footers, Inserting page breaks, Page numbers, Special Symbols and Dates Mail merge, Preview and Printings command.
Unit 4. MS-Excel: Introduction, Components of Excel History, Creating, Saving, Opening, Spreadsheet, Formatting numbers and Text, Graph and Chart Formatting Commands, Menu Bar, Toolbars, Producing Charges, Protecting Cell Macro and Printing Operation, Spell Checking, Cell Editing, Calculation of various Financial and Statistical Functions using Formulas.

### SUGGESTED READINGS:

1. Sancheti, D.C., A.M. Malhotra & V.K. Kapoor, Business Mathematics, Sultan Chand & Sons, New Delhi
2. Zameerudin, Qazi, V.K. Khanna & S.K. Bhambri, Business Mathematics, Vikas Publishing House Pvt. Ltd, New Delhi
3. Reddy, R.Jaya Prakash, Y. Mallikarjuna Reddy, A Text Book of Business Mathematics, Ashish Publishing House, New Delhi
4. 1. Saxena, Computer Applications in Management, Vikas Publishing House, New Delhi
5. Saxena and Pradeep Kumar, Computer Applications in Management, Anmol Publication

### MAPPING MATRIX OF COURSE: 241BBADSC3

**Table 1: CO-PO & CO-PSO Matrix for the Course: BUSINESS ANALYSIS TECHNIQUES**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	2	2
CO3	3	3	3	3	3	2	2	3	3
CO4	2	2	2	2	3	3	2	3	3
<b>Average</b>	2.50	2.0	2.25	2.0	2.75	2.25	1.75	2.50	2.50

## SEMESTER 2

<b>Name of Subject: Principles of Management</b>	<b>Maximum Theory Marks: 100</b> <b>(TE+TI+PE+PI=70+30+0+0)</b>
<b>Course Code :242BBADSC1</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =4-0-0)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of fourteen marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able :

CO1: To understand management nature, roles, skills, and approaches.

CO2: To develop strategic, tactical, and operational plans using MBO.

CO3: To analyse organizational structures and leadership styles.

CO4: To design effective control systems and conduct social audits.

### COURSE CONTENTS:

Unit 1: introduction – nature and process management, basic managerial role and skills, nature of managerial work, approaches to management- classical, human relation and behavioural, system and contingency approaches, contemporary issues and challenges.
Unit 2: planning and decision making- concept, purpose and process of planning, kinds of plans, strategic planning, tactical planning and operational planning, goal setting, MBO, decision making- nature and process, behavioural aspects of decision making, forms of group decision making in organization.
Unit 3: Organizing and leading elements of organizing – division of work, departmentalization, distribution of authority, coordination, organizational structure and design, leadership- nature and significance, leadership styles, behavioural and situational approaches to leadership
Unit 4: Management control- nature, purpose and process of controlling, kinds of control system prerequisites of effective control system, resistance to control, controlling techniques. social audit

### SUGGESTED READINGS:

1. Koontz & Weirich. Essential of management. Tata Mcgraw Hill
2. Kaul Vijay kumar. Business Organisation and Management- Text and Cases. Pearson
3. Robbins. Fundamentals of Management: Essentials Concept and Applications. Pearson
4. Rao, VSP, Management, Excel books, new delhi
5. Daft, Management, Pearson Education

### MAPPING MATRIX OF COURSE: 242BBADSDC1

**Table 1: CO-PO & CO-PSO Matrix for the Course: PRINCIPLES OF MANAGEMENT**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
<b>Average</b>	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

<b>Name of Subject: Corporate Accounting</b>	<b>Maximum Theory Marks: 100</b> <b>(TE+TI+PE+PI=50+25+20+5)</b>
<b>Course Code: 242BBADSC2</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =3-0-1)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise Five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of ten marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able :

CO1: To understand share capital transactions, alterations, buy-back, and pre-incorporation profits.

CO2: To issue, redeem, and underwrite shares and debentures effectively.

CO3: To prepare final accounts, P&L, and balance sheets per statutory requirements.

CO4: To value goodwill and prepare banking and insurance company accounts.

#### **COURSE CONTENTS:**

Unit 1: Accounting for share capital transaction, buy-back of shares, acquisition of business and profit prior to incorporation
Unit 2: Debentures; issue of debentures, methods of redemption of debentures, underwriting of shares and debentures
Unit 3: Statutory provision regarding preparation of company's final accounts, preparation of profit and loss account and balance sheet of company as per the requirement of Schedule VI of the companies act, state the basic features of accounting standards 4, 5, 15, 17 18 and 29; company liquidation accounts
Unit 4: Banking company accounts, Insurance company accounts

Practical practices:

Use accounting software (e.g., Excel, Tally, QuickBooks) to record transactions related to the issuance of shares, acquisition alteration and buy back of shares.

Using accounting software, prepare a profit and loss account and balance sheet of a company according to the requirements of Schedule VI of the Companies Act.

Discuss and apply the basic features of Accounting Standards 4 (Contingencies and Events Occurring After the Balance Sheet Date), 5 (Net Profit or Loss for the Period, Prior Period Items, and Changes in Accounting Policies), 15 (Employee Benefits), 17 (Segment Reporting), 18 (Revenue Recognition), and 29 (Provisions, Contingent Liabilities, and Contingent Assets). Use case studies or examples to illustrate these standards.

Familiarize yourself with popular accounting software to enhance efficiency and accuracy in recording and analyzing transactions.

Develop and analyze case studies or scenarios related to each topic to simulate real-world accounting challenges.

Encourage group discussions to brainstorm solutions and share insights into complex accounting issues.

#### **SUGGESTED READINGS:**

1. Gupta R.L., Advanced Accounting Vol. II, S. Chand & Sons, New Delhi
2. Grewal T.S. and M.C. Shukla, Advanced Accounting, S. Chand & Sons, New Delhi

3. Jain, S.P. & K.L. Narang, Advanced Accounting, Kalyani Publishers, New Delhi
4. Monga, J.R., Corporate Accounting, Margin Paper Bank, New Delhi
5. Maheshwari S.N., Advanced Accounting, Vikas Publications New Delhi

**MAPPING MATRIX OF COURSE: 242BBADSC2**

**Table 1: CO-PO & CO-PSO Matrix for the Course: Corporate Accounting**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
<b>Average</b>	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

<b>Name of Subject: Business Statistics</b>	<b>Maximum Theory Marks: 100</b> <b>(TE+TI+PE+PI=50+25+20+5)</b>
<b>Course Code :242BBADSC3</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =4-0-0)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise Five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of ten marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able :

CO1: To understand the scope, importance, and limitations of business statistics.

CO2: To calculate measures of central tendency: mean, median, and mode.

CO3: To differentiate and analyse measures of dispersion.

CO4: To construct index numbers and analyse time series data for trends.

**COURSE CONTENTS:**

Unit 1: Business Statistics: Introduction, Scope, Functions, Importance, Limitations; Distrust of Statistics; Collection of Primary and Secondary data; Types of Statistical Methods; Data Analysis and Interpretation; Graph: Characteristics, Types, Merits and Demerits.
Unit 2: Measures of Central Tendency: Meaning, Types; Arithmetic Mean; Geometric Mean; Harmonic Mean; Quadratic Mean; Moving Average; Progressive Average; Relation between Mean, Median and mode.
Unit 3: Measures of Dispersion and Skewness: Absolute and Relative measures of Dispersion range, Quartile deviation, Mean and Standard Deviation; Difference between Skewness and Dispersion.
Unit4: Sampling: Introduction, Census versus Sample, Errors in Sampling, Types of sampling, judging reliability of sample; Index numbers: Introduction, Types of Index Numbers, Methods of constructing Index numbers, uses of Index numbers; Time Series analysis: Components and Seasonality analysis.

**PRACTICAL EXERCISES:**

1. Collect primary and secondary data on a chosen business topic and present it graphically using Excel or Google Sheets or Tableau.
2. Calculate mean, median, and mode for a given dataset using Excel or Google Sheets
3. Compute range, quartile deviation, and standard deviation for a dataset using Excel .
4. Conduct a survey using different sampling methods and evaluate sample reliability using Google Forms.

**SUGGESTED READINGS:**

1. D. N Elhance, Veena Elhance& BM Aggarwal. Fundamentals of Statistics. Kitab Mahal.
2. T.N Srivastava and Shailaja Rego. Statistics for Management. McGraw Hill.
3. S.C Gupta. Fundamental of Statistics. Himalaya Publishing House.
4. Levine & Rubin. Statistics for Management. Pearson Publication.
5. S.P Gupta. Statistical Methods. Sultan Chand & Sons.

**MAPPING MATRIX OF COURSE: 242BBADSC3**

**Table 1: CO-PO & CO-PSO Matrix for the Course: BUSINESS STATISTICS**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
<b>CO1</b>	2	1	2	1	2	2	1	2	2
<b>CO2</b>	3	2	2	2	3	2	2	3	2
<b>CO3</b>	3	3	3	3	3	2	2	3	3
<b>CO4</b>	3	2	2	2	3	2	2	3	3
<b>Average</b>	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

### SEMESTER 3

<b>Name of Subject: Cost and Management accounting</b>	<b>Maximum Theory Marks: 100</b> <b>(TE+TI+PE+PI=50+25+20+5)</b>
<b>Course Code :243BBADSC1</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =3-0-1)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise Five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of ten marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able :

CO1: To understand cost accounting objectives, elements, and material control methods.

CO2: To implement labour cost control and various costing methods effectively.

CO3: To analyse marginal costing, responsibility accounting, and budgeting techniques.

CO4: To evaluate financial statements through ratio, fund, and cash flow analysis.

#### **COURSE CONTENTS:**

Unit 1 Introduction: - Objective, elements of cost, cost sheet, types of costing, difference between cost accounting and financial accounting. Material Control: - Meaning and objectives of material control, material purchase procedure, fixation of inventory levels – Reorder level, EOQ, Minimum level, Maximum level, Danger level and Methods of Valuing Material Issues
Unit 2 Labor Cost Control: - its importance, methods of Time Keeping and Time Booking; Treatment and Control of Labor Turnover, Idle Time, Overtime, Systems of Wage Payment – Time Wage System, Piece Wage System; Overhead – classification, allocation and apportionment of overhead.
Unit 3: Management Accounting: - Meaning, nature, scope, objective and functions; marginal costing and profit planning. Responsibility Accounting:- types of responsibility centers ; budgeting – role of budgets and budgeting in organizations, budgeting process.
Unit 4: Nature and types of Financial Statements; techniques of financial statement analysis, ratio analysis, fund flow and cash flow analysis,

#### **Practical practices:**

Use Excel or any accounting software to prepare a cost sheet for a manufacturing process. Include elements such as direct materials, direct labor, and overheads.

Use Spreadsheet Software

Calculate the total labor cost for a production run using different wage payment systems (time wage, piece wage) based on given data (number of workers, hours worked, piece rate, etc.).

Develop an operational budget (e.g., sales budget, production budget, material budget) for a small manufacturing unit for a given period. Include assumptions and analyze the budgeted performance.

Prepare a cash flow statement from given data (operating activities, investing activities, financing activities). Analyze the cash flow patterns and liquidity position of the company.

#### **SUGGESTED READINGS:**

1. Jain & Narang, Advance Cost Accounting, Kalyani Publishers, New Delhi
2. Mittal, S.N., Cost Accounting
3. Bhar, B.K., Cost Accounting
4. Prasad, N.K., Principles and Practice of Cost Accounting

#### **MAPPING MATRIX OF COURSE: 243BBADSC1**

**Table 1: CO-PO & CO-PSO Matrix for the Course: COST AND MANAGEMENT ACCOUNTING**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	2	1	2	1	2	2	1	2	2
<b>CO2</b>	3	2	2	2	3	2	2	3	2
<b>CO3</b>	3	3	3	3	3	2	2	3	3
<b>CO4</b>	3	2	2	2	3	2	2	3	3
<b>Average</b>	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

<b>Name of Subject: Marketing Management</b>	<b>Maximum Theory Marks: 100</b> <b>(TE+TI+PE+PI=(70+30+0+0))</b>
<b>Course Code:243BBADSC2</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =4-0-0)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of fourteen marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able to :

CO1: To understand marketing core concepts, differences, and the marketing environment.

CO2: To analyse consumer behaviour, market segmentation, and marketing research techniques.

CO3: To develop product, branding, and pricing strategies considering the product lifecycle.

CO4: To evaluate marketing channels, supply chain, customer relationships, and promotion mix.

#### **COURSE CONTENTS:**

Unit:1 Introduction to Marketing; difference between marketing and selling; core concepts of marketing; marketing mix; marketing process; marketing environment
Unit 2: Determinants of consumer behaviour; consumer's purchase decision process (exclude industrial purchase decision process); market segmentation; target marketing; differentiation and positioning; marketing research; marketing information system
Unit 3: Product and product line decisions; branding decisions; packaging and labeling decisions; product life cycle concept; new product development; pricing decisions
Unit 4: Marketing channels: - retailing, wholesaling, warehousing and physical distribution, conceptual introduction to supply chain management, conceptual introduction to customer relationship marketing; promotion mix: - personal selling, advertising, sales promotion, publicity

#### **SUGGESTED READINGS:**

1. Kotler, Philip, Kevin Lane Keller, Abraham Koshy & Mithileshwar Jha, Marketing Management, Pearson Education, New Delhi
2. Dhunna, Mukesh, Marketing Management, Text and Cases, Wisdom Publications, New Delhi
3. Sakena, Rajan, Marketing Management, McGraw Hill, New Delhi
4. Zikmund, William G, Marketing, Cengage Learning, New Delhi
5. Panda, Tapan K, Marketing Management, Excel Books, New Delhi
6. Saxena,R:Marketing Management,6<sup>th</sup> ed;Tata Mc.Graw Hill,New Delhi

#### **MAPPING MATRIX OF COURSE: 243BBADSC2**

**Table 1: CO-PO & CO-PSO Matrix for the Course: Marketing Management**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
<b>Average</b>	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

<b>Name of Subject: Business laws</b>	<b>Maximum Theory marks:75 (TE+TI+PE+PI=(50+25+0+0))</b>
<b>Course Code: 243BBADSC3</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 3 (L-T-P =3-0-0)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise Five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of ten marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able :

CO1: To understand the essentials of a valid contract and remedies for breaches.

CO2: To demonstrate rights, duties, and liabilities in guarantees and bailments.

CO3: To analyse agent-principal relationships, sale of goods, and performance contracts.

CO4: To evaluate provisions of negotiable instruments, IT Act, and RTI Act.

#### **COURSE CONTENTS:**

Unit 1: Law of contract: meaning and essentials of a valid contract; offer and acceptance; consent and free consent; consideration; void agreements; different mode of discharge of contract; remedies for breach of contract.
Unit 2: Purpose and meaning of the contract of the guarantee; kinds of guarantees; rights and obligations of creditors; rights, liabilities and discharge of surety; contract of indemnity; Definition of bailment and its kinds; duties and rights of a bailer and a bailee; rights and duties of a pledgor and pledgee.
Unit 3: Contract of agency; definition of agent and agency; creation of agency; duties and rights of agent and principal; principal's duties towards agents and third parties; termination of agency; power of attorney. Law of sale of goods – definition and essential of a contract of sale, conditions and warranties, passing of property in goods; performance of contract; right of unpaid seller; remedies for breach of contract.
Unit 4: Negotiable instrument act – Meaning and essential elements of a negotiable instrument; types of negotiable instrument; holder and holder in due course; negotiation of negotiable instruments; dishonor of negotiable instruments. Meaning and scope of information technology act; digital signature; electronic governance; regulation of certifying authority; digital signature certificates; duties of subscribers; penalties adjudication and offences. RTI Act 2005.

#### **SUGGESTED READINGS:**

1. Kapoor, N.D., Business Law, Sultan Chand & Sons
2. Gulshan, S.S., Mercantile Law, Excel Books
3. Kuchhal, M.C., Mercantile Law, Vikas Publishing Pvt. Ltd.
4. Chadha, P.R., Business Law, Galgotia Publishing
5. Aggarwal, S.K., Business Law, Galgotia Publishing Company
6. Maheshwari S.N. & Maheshwari, Business Regulatory Framework, Himalaya Publishing House

#### **MAPPING MATRIX OF COURSE: 243BBADSC3**

**Table 1: CO-PO & CO-PSO Matrix for the Course: Business law**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
<b>Average</b>	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

## SEMESTER 4

<b>Name of Subject: Financial Management</b>	<b>Maximum Theory Marks: 100</b> <b>(TE+TI+PE+PI=50+25+20+5)</b>
<b>Course Code :244BBADSC1</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =3-0-1)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise Five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of ten marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able to :

CO1: To understand finance manager roles, financial management objectives, and time value.

CO2: To solve capital budgeting problems using ARR, PBP, NPV, and IRR.

CO3: To analyse leverage impacts and capital structure theories on financing decisions.

CO4: To evaluate dividend policies and working capital management.

Unit 1: Evolution, scope and function of finance managers, objectives of financial management, profit vs. wealth maximization, time value of money.
Unit 2: Investment Decisions; brief introduction of cost of capital; methods of capital budgeting; ARR, PBP, NPV and IRR, capital rationing (simple problems on capital budgeting methods).
Unit 3 Financing decision: operational and financial leverage; capital structure theories – NI, NOI and traditional approach; EPS-EBIT Analysis.
Unit 4 Dividend decision- determinants of dividend policy; Dividend Models; Management of working capital.

### **Practical practice**

1. Excel or financial calculators can simplify calculations like NPV, IRR, and operating cycle.
2. Look for case studies or real company data to apply theoretical concepts.
3. Discuss solutions with classmates to gain different perspectives and deepen understanding.
4. After completing each exercise, reflect on the implications of your findings for financial decision-making.

### **SUGGESTED READINGS:**

1. Pandey, I.M., Financial Management, Vikas Publishing House, New Delhi
2. Khan and Jain, Financial Management, Tata McGraw Hill, New Delhi
3. Kishore, R., Financial Management, Taxman's Publishing House, New Delhi

### **MAPPING MATRIX OF COURSE: 244BBADSC1**

**Table 1: CO-PO & CO-PSO Matrix for the Course: FINANCIAL MANAGEMENT**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
Average	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

<b>Name of Subject: E commerce</b>	<b>Maximum Theory Marks: 100</b> <b>(TE+TI+PE+PI=(50+25+20+5))</b>
<b>Course Code:244BBADSC2</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =4-0-0)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise Five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of ten marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able :

CO1: To understand E-commerce evolution, types, business models, and technologies.

CO2: To implement secure payment gateways, logistics, and digital marketing strategies in E-commerce.

CO3: To analyse legal, ethical, and regulatory issues in E-commerce operations.

CO4: To evaluate emerging trends such as AI, VR, AR, and blockchain in E-commerce.

### COURSE CONTENTS:

Unit1: Introduction to E-commerce: - Definition and Evolution of E-commerce, Types of E-commerce: B2B, B2C, C2C, and Others, E-commerce Business Models, E-commerce Platforms and Technologies
Unit 2: E-commerce Infrastructure: - Payment Gateways and Security, Logistics and Supply Chain Management, E-commerce Website Design and User Experience, Digital Marketing Strategies for E-Commerce
Unit 3: Legal and Ethical Considerations: -Regulatory Framework for E-commerce, Intellectual Property Rights and Copyright Issues, Privacy and Data Protection Laws, Ethical Issues in E-commerce
Unit 4: Emerging Trends and Future Directions:- Mobile Commerce (M-commerce), Artificial Intelligence and Machine Learning in E-commerce, Virtual Reality (VR) and Augmented Reality (AR) Shopping Experiences, Blockchain Technology and Cryptocurrency in E-commerce

### Practical Exercises:

- Analyze and compare different e-commerce platforms (Shopify, WooCommerce, Magento, BigCommerce) in terms of features, ease of use, cost, and scalability.
- Conduct case studies of successful e-commerce businesses and identify the business models they use (B2B, B2C, C2C).
- Implement basic security measures (SSL, secure passwords, two-factor authentication).
- Create a digital marketing plan for an e-commerce website.
- Draft a privacy policy and terms of service for an e-commerce website.
- Explore the use of blockchain for supply chain transparency.

**Note :** These practical exercises will provide hands-on experience and a deeper understanding of the various aspects of e-commerce covered in the syllabus.

### SUGGESTED READINGS:

- Murty, C.V.S., E-Commerce, Himalaya Publications, New Delhi
- Kienam, Managing Your E-Commerce business, Prentice Hall of India, N.Delhi.
- Kosiur, Understanding E-Commerce, Prentice Hall of India, N.Delhi.
- Kalakota, Whinston, Frontiers of Electronic Commerce, Addison Wesley.

### MAPPING MATRIX OF COURSE:244BBADSC2

**Table 1: CO-PO & CO-PSO Matrix for the Course: E-COMMERCE**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
Average	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

<b>Name of Subject: PRODUCTION AND MATERIALS MANAGEMENT</b>	<b>Maximum Theory Marks: 100 (TE+TI+PE+PI=(70+30+0+0))</b>
<b>Course Code:244BBADSC3</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =4-0-0)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of fourteen marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able to :

CO1: To understand production economics, systems, and factors influencing plant location.

CO2: To implement production planning, inventory control techniques, and quality control.

CO3: To analyse materials management, standardization, value analysis, and logistics.

CO4: To evaluate stores management, inventory control, logistics, and materials handling practices.

#### **COURSE CONTENTS:**

Unit1 Production economics: introduction, evaluation, major long term and short-term decisions; objectives, importance and activities, differences between products and services. Meaning and types of production systems: production to order and production to stock; plant location; factors affecting location and evaluating different locations.
Unit 2 Production planning and control, objectives, advantages and elements. PPC and production systems, sequencing and assignment problems. Inventory control: objectives, advantages and techniques (EOQ model and ABC analysis); quality control: meaning and importance, inspection, quality control charts for variables and attributes
Unit 3 Materials Management: meaning, objectives, importance, functions and organization materials information system; standardization, simplification and variety reduction; value analysis and engineering.
Unit 4 Stores Management: meaning, objectives, importance and functions, stores layout; classification and codification; inventory control of spare parts; materials logistics warehousing management, materials handling, traffic and transportation; disposal of scrap, surplus and obsolete materials.

#### **SUGGESTED READINGS:**

1. Dobler & Burt, Purchasing and Supply Management: Text & Cases, Tata McGraw Hill Publishing Company Ltd., New Delhi
2. Nair, Purchasing and Material Management, Vikas Publishing House, New Delhi
3. Gopal Krishnan, P., Handbook of Materials Management, Prentice Hall of India Pvt. Ltd., New Delhi
4. Gopalakrishnana, P. & Sundarshan, M., Materials Management: An Integrated Approach, Prentice Hall of India Pvt. Ltd., New Delhi

#### **MAPPING MATRIX OF COURSE:244BBADSC3**

**Table 1: CO-PO & CO-PSO Matrix for the Course: PRODUCTION AND MATERIAL MANAGEMENT**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
<b>CO1</b>	2	1	2	1	2	2	1	2	2
<b>CO2</b>	3	2	2	2	3	2	2	3	2
<b>CO3</b>	3	3	3	3	3	2	2	3	3
<b>CO4</b>	3	2	2	2	3	2	2	3	3
<b>Average</b>	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

## SEMESTER 5

<b>Name of Subject: CROSS CULTURAL MANAGEMENT</b>	<b>Maximum Theory Marks: 100 (TE+TI+PE+PI=70+30+0+0)</b>
<b>Course Code: 245BBADSC1</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =4-0-0)</b>	<b>Core Course DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of fourteen marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able to :

CO1: To understand human and cultural variables in global organizations, including staffing policies.

CO2: To apply cross-cultural research methodologies and leadership in global contexts.

CO3: To analyse cross-cultural communication, HR management, and industrial relations on a global scale.

CO4: To evaluate ethics, social responsibility, and cultural diversity in international business contexts.

### **COURSE CONTENTS:**

Unit1 Human and Cultural Variables in Global Organizations; Cross Cultural Differences and Managerial Implications, Complexities of international firms, staffing policy, Process of recruitment and training.
Unit 2 Cross Cultural Research Methodologies and Hofstede's Study, Structural evolution of Global Organizations; Cross Cultural Leadership and Decision Making.
Unit 3: Cross Cultural Communication and Negotiation, Human Resource Management in Global Organizations, Management of industrial relations.
Unit 4 Ethics and social responsibility in international business, Western and Eastern Management thoughts in the Indian Context, Management of cultural diversity.

### **SUGGESTED READINGS:**

1. Adler, N J., International Dimensions of Organizational Behaviour, Kent Publishing.
2. Bartlett, C and Ghoshal, S., Transnational Management: Text, Cases and Readings in Cross Border Management, Irwin.
3. Marie- Joelle Browaeys, understanding Cross-Culture Management, Pearson Education.
4. Dowling, P J., International Dimensions of Human Resource Management, Wadsworth.

### **MAPPING MATRIX OF COURSE: 245BBADSC1**

**Table 1: CO-PO & CO-PSO Matrix for the Course: CROSS CULTURAL MANAGEMENT**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
<b>Average</b>	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

<b>Name of Subject: HUMAN RESOURCE MANAGEMENT</b>	<b>Maximum Theory Marks: 100 (TE+TI+PE+PI=(70+30+0+0))</b>
<b>Course Code:245BBADSC2</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =4-0-0)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of fourteen marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able :

CO1: To understand the scope of HRM, its functions, policies, and strategic management in global contexts.

CO2: To apply HR planning, job analysis, recruitment, selection, and induction processes.

CO3: To analyse employee training, development, career planning, and succession strategies.

CO4: To evaluate performance management, rewards, benefits, and workplace health initiatives.

#### **COURSE CONTENTS:**

Unit1 Introduction – nature and scope of human resource management, HRM objectives and functions, HRM policies, HRM in globally competitive environment; strategic human resource management, HR outsourcing – BPO, KPO...
Unit 2 Acquiring human resources – human resource planning, job analysis and job design, employee involvement, flexible work schedule, recruitment, selecting human resources, placement and induction, right sizing.
Unit 3 Developing human resources – employee training, training need assessment, training methods and evaluation, cross-cultural training, designing executive development programme, techniques of executive development, career planning and development. Employee retention, Succession planning.
Unit 4 Enhancing and rewarding performance – establishing the performance management system, establishing rewards and pay plans, employee benefits, ensuring a safe and healthy work environment. Balance Scorecard, Competency based HRM.

#### **SUGGESTED READINGS:**

- 1.Bohlander George and Scott Snell, Management Human Resources, Thomson Learning,
- 2.Bhattacharyya, Dipak Kumar, Human Resource Management, Excel Books, New Delhi
- 3.Cascio, Wayne F., Managing Human Resources, Tata McGraw Hill, New Delhi
- 4.DeCenzo, David A, and Stephan P. Robbins, Fundamentals of Human Resource Management, Wiley India, New Delhi.
- 5.DeNisi, Angelo S, and Ricky W Griffin, Human Resource Management, Biztantra, New Delhi.

#### **MAPPING MATRIX OF COURSE:245BBADSC2**

**Table 1: CO-PO & CO-PSO Matrix for the Course: HUMAN RESOURCE MANAGEMENT**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
<b>CO1</b>	2	1	2	1	2	2	1	2	2
<b>CO2</b>	3	2	2	2	3	2	2	3	2
<b>CO3</b>	3	3	3	3	3	2	2	3	3
<b>CO4</b>	3	2	2	2	3	2	2	3	3
<b>Average</b>	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

<b>Name of Subject: Income Tax laws</b>	<b>Maximum Theory Marks: 100</b> <b>(TE+TI+PE+PI=50+25+20+5)</b>
<b>Course Code :245BBADSC3</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =3-0-1)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise Five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of ten marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

Course Outcomes: - After completing the course, students will be able :

CO1: To understand basic income tax concepts and implications of residential status.

CO2: To calculate income tax from salaries, house property, and business profits.

CO3: To analyse income from capital gains, other sources, and tax deductions.

CO4: To evaluate deductions, set-offs, and assessments for individual income tax.

**COURSE CONTENTS:**

Unit 1 Basic concepts of income tax, residential status and tax incidence, income exempted from tax.
Unit 2: Income from salaries, income from house property and income from profits and gains of business and profession.
Unit 3: Income from capital gains, income from other sources, set off and carry forward of losses, clubbing of income,
Unit 4: Deductions from gross total income, assessment of individuals.

**Practical practices:**

1. **Use Tax Computation Tools:** Excel spreadsheets can be handy for performing calculations involving different income sources and deductions.
2. **Case Studies:** Utilize case studies based on real-life scenarios or simplified examples from textbooks to apply theoretical knowledge.
3. **Review Tax Forms:** Familiarize students with tax forms (like Form 16, ITR forms) to understand how income details are reported and assessed.

**SUGGESTED READINGS:**

1. Malhotra H.C., Income Law and Practice, Sahitya Bhawan Publication
2. Singhanian V.K, Student Guide to Income Tax, Taxmann's Publication
3. Lal B.B., Income Tax Law and Practice

**MAPPING MATRIX OF COURSE: 245BBADSC3**

**Table 1: CO-PO & CO-PSO Matrix for the Course: INCOME TAX LAWS**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
<b>Average</b>	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

## SEMESTER 6

<b>Name of Subject: Entrepreneurial development</b>	<b>Maximum Theory Marks: 100 (TE+TI+PE+PI=50+25+20+5)</b>
<b>Course Code: 246BBADSC1</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =3-0-1)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of ten marks each (2 questions from each unit). The students will be required to attempt five questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able :

CO1: To define entrepreneurship, including its factors, functions, motivation, and barriers.

CO2: To apply the development of a comprehensive business plan and conduct feasibility analysis.

CO3: To analyse corporate entrepreneurship, intrapreneurship, and project feasibility and appraisal.

CO4: To evaluate the roles of family, non-family, and women entrepreneurs, along with project finance options.

### **COURSE CONTENTS:**

Unit 1: Entrepreneurship: Definition of Entrepreneur, Internal and External Factors, Functions of an Entrepreneur, Entrepreneurial motivation and Barriers, Classification of Entrepreneurship, Theory of Entrepreneurship, Concept of Entrepreneurship, Development of entrepreneurship; Concept of entrepreneur, Manager and Intrapreneur (differences in their roles, responsibilities and Career Opportunities).

Unit 2: Creativity and Entrepreneurial Plan: The business plan as an entrepreneurial tool, Contents of a business plan, Idea Generation, Screening and Project Identification, Creative Performance, Feasibility Analysis: Economic, Marketing, Financial and Technical; Project Planning: Evaluation, Monitoring and Control segmentation. Creative Problem Solving: Heuristics, Brainstorming, Synectic, Value Analysis, Innovation. Project Feasibility and Project Appraisal

Unit 3 Corporate entrepreneurship: Introduction, Flavors of corporate entrepreneurship, corporate venturing, Intrapreneurship, organizational transformation, Industry rule bending, need for corporate entrepreneurship, domain of corporate entrepreneurship, conditions favorable for corporate entrepreneurship, benefits of Corporate entrepreneurship, issues related to Corporate entrepreneurship

Unit 4: Family and Non-Family Entrepreneur & Women entrepreneurs: Role of Professionals, Professionalism vs family entrepreneurs, Role of Woman entrepreneur, Factors influencing women entrepreneur, Challenges for women entrepreneurs, Growth and development of women entrepreneurs in India. Project Finance: Need for finance, sources of finance, Venture capital, Nature and Overview, Venture capital process, locating venture capitalists.

### **Practical practices:**

1. Present case studies or scenarios depicting various barriers (e.g., financial constraints, regulatory hurdles) faced by entrepreneurs. Ask students to analyze each case and propose strategies to overcome these barriers.
2. Research and present success stories of prominent women entrepreneurs in different sectors (e.g., technology, fashion, social entrepreneurship). Discuss the factors contributing to their success and challenges they overcame.
3. Organize a venture capital pitch competition where students develop a pitch deck for a startup idea. Encourage them to outline the business model, market opportunity, financial projections, and potential returns for investors.

### **SUGGESTED READINGS:**

1. Kumar, Arya (2012); Entrepreneurship, Pearson, New Delhi.
2. Shukla, MB, (2011), Entrepreneurship and Small Business Management, Kitab Mahal, Allahabad.
3. Sahay A., A. Nirjar (2006), Entrepreneurship: Education, Theory and Practice, ExcelBooks, New Delhi.

- Panda S.C. (2008) Entrepreneurship Development. Anmol Publications Rugman Alen M and Hodgetts Richard D, International Business,

**MAPPING MATRIX OF COURSE: 246BBADSC1**

**Table 1: CO-PO & CO-PSO Matrix for the Course: :Entrepreneurship development**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	2	1	2	1	2	2	1	2	2
<b>CO2</b>	3	2	2	2	3	2	2	3	2
<b>CO3</b>	3	3	3	3	3	2	2	3	3
<b>CO4</b>	3	2	2	2	3	2	2	3	3
<b>Average</b>	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

<b>Name of Subject: Organizational Behavior</b>	<b>Maximum Theory Marks: 100 (TE+TI+PE+PI=70+30+0+0)</b>
<b>Course Code: 246BBADSC2</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P=4-0-0)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of fourteen marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able to :

CO1: To understand and explain the concept and scope of organizational behavior.

CO2: To analyze the impact of personality, values, and attitudes on workplace behavior.

CO3: To evaluate the dynamics of teamwork, communication, and conflict resolution.

CO4: To assess organizational structure, culture, and the process of change.

**COURSE CONTENTS:**

UNIT-I Introduction – Concept and scope of organizational behavior, historical development of organizational behavior, organization behavior processes, emerging trends and changing profiles of workforce
UNIT-II Individual Processes – Personality, values, attitudes, perception, learning and motivation
UNIT-III Team Processes – Interpersonal communication, group dynamics, teams and teamwork, decision-making, conflict and negotiation in workplace, power and politics
UNIT-IV Organizational processes – Elements of organization structure, organizational structure and design, organizational culture, organizational change

**SUGGESTED READINGS:**

- 1 Robbins, S.P., Organizational Behaviour, Pearson Education, New Delhi
- 2 McShane, Steven L, Mary VonGlinow and Radha R. Sharma, Organizational Behaviour, Tata McGraw Hill, New Delhi
3. Pareek, Udai, Understanding Organizational Behaviour, Oxford University Press, New Delhi
4. Griffin, Ricky W, and Gregory Moorhead, Organizational Behaviour, Houghton Mifflin Company
5. New Storm, Organizational Behaviour, Tata McGraw Hill

**MAPPING MATRIX OF COURSE: 246BBADSC2**

**Table 1: CO-PO & CO-PSO Matrix for the Course: Organizational Behavior**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
<b>Average</b>	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

<b>Name of Subject: FOUNDATION OF INTERNATIONAL BUSINESS</b>	<b>Maximum Theory Marks: 75 (TE+TI+PE+PI=50+25+0+0)</b>
<b>Course Code: 246BBADSC3</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 3 (L-T-P =3-0-0)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of ten marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able :

CO1: To describe the types, motives, and risks of international business environments.

CO2: To evaluate foreign market entry modes and investment decisions.

CO3: To analyze foreign manufacturing, branding, pricing, and logistics strategies.

CO4: To assess international accounting, staffing, and risk management techniques.

**COURSE CONTENTS:**

UNIT-I Types of international business; basic structure of international business environment; risk in international business; motives for international business; barriers to international business.
UNIT-II Foreign market entry modes; factors of country evaluation and selection; decisions concerning foreign direct and portfolio investment; control methods in international business.
UNIT-III Basic foreign manufacturing and sourcing decisions; product and branding decisions for foreign markets; approaches to international pricing; foreign channel and logistical decisions
UNIT-IV Accounting differences across countries; cross cultural challenges in international business; international staffing and compensation decisions; basic techniques of risk management in international business

**SUGGESTED READINGS:**

1. Rugman Alen M and Hodgetts Richard D, International Business, A Strategic Management Approach, McGraw Hill
2. Dunning John H, The Globalisation of Business, Routledge London
3. Omkvisil and Shaw, International Marketing
4. Daniels John D and Radebanh Lee H, International Business, Pearson Education
5. Rao P Subba, International Business, Himalaya Publishing House
6. Hill, Charles W. L., and G. Tomas M. Hult. "International Business: Competing in the Global Marketplace." McGraw-Hill Education.

**MAPPING MATRIX OF COURSE: 246BBADSC3**

**Table 1: CO-PO & CO-PSO Matrix for the Course: Foundation of International Business**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
Average	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

## SEMESTER 7

<b>Name of Subject: Accounting for Managers</b>	<b>Maximum Theory Marks: 100</b> <b>(TE+TI+PE+PI=70</b> <b>+30+0+0)</b>
<b>Course Code: 247BBADSC1</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =4-0-0)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of fourteen marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able :

CO1: To understand management accounting's scope and utility, distinguishing from financial and cost accounting.

CO2: To apply variance analysis and efficiency ratios in standard costing.

CO3: To analyse managerial decision-making using marginal costing and CVP analysis.

CO4: To evaluate budgetary control systems, including fixed, flexible budgets, cash budgets, and zero-based budgeting.

### **COURSE CONTENTS:**

Unit-1 Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.
Unit- 2 Standard costing: Meaning, Concepts and Objectives, Merits and Demerits of Standard costing, Prerequisite for establishment of standard costing, Efficiency and Activity Ratios, Variance Analysis and Control.
Unit-3 Marginal costing: Definition, Assumptions and Uses, Marginal Costing Vs. Absorption Costing, CVP /BEP Analysis, Key factors and Safety Margin, Managerial Decision-Making Areas – Product Mix, Make or Buy, Pricing Decisions.
Unit-4 Budgetary Control: Concepts and Objectives, Merits and Demerits of Budgetary Control, Fixed and Flexible Budget, Cash Budget and master Budget, Zero based Budgeting.

### **SUGGESTED READINGS:**

- Malhotra A K, Accounting for Managers, Arya Publication, Rohtak, Haryana
- Khan, M.Y. and Jain, P.K., Management Accounting, TMH, New Delhi.
- Pandey, I.M., Management Accounting, Vikas Publishing House, New Delhi
- Hornngren, Sundem & Stratton, Introduction to Management Accounting, Pearson Education, New Delhi.
- Hansen & Mowen, Cost Management, Thomson Learning
- Mittal, S.N., Management Accounting and Financial Management, Shree Mahavir Book Depot, New Delhi

### **MAPPING MATRIX OF COURSE: 247BBADSC1**

**Table 1: CO-PO & CO-PSO Matrix for the Course: Accounting for managers**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
Average	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

<b>Name of Subject: Quantitative analysis for business</b>	<b>Maximum Theory Marks: 100</b> <b>(TE+TI+PE+PI=70+30+0+0)</b>
<b>Course Code: 247BBADSC2</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =4-0-0)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of fourteen marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able :

CO1: To understand and apply quantitative techniques for solving business problems.

CO2: To analyse variable relationships using correlation and regression methods.

CO3: To apply probability theorems and set theory in business scenarios.

CO4: To utilize binomial, Poisson, and normal distributions for data analysis.

#### **COURSE CONTENTS:**

Unit 1: Construction of frequency distributions and their analysis in the form of measures of central tendency and variations; types of measures, their relative merits, limitations and characteristics; skewness: meaning and co-efficient of skewness.
Unit 2: Correlation analysis - meaning & types of correlation, Karl Pearson's coefficient of correlation and spearman's rank correlation; regression analysis -meaning and two lines of regression; relationship between correlation and regression coefficients. Time series analysis - measurement of trend and seasonal variations; time series and forecasting.
Unit 3Probability: basic concepts and approaches, addition, multiplication and Bayes' theorem. Probability distributions - meaning, types and applications, Binomial, Poisson and Normal distributions.
Unit 4Tests of significance; Hypothesis testing; Large samples, Small samples: Chi-square test, Analysis of variance.

#### **SUGGESTED READINGS:**

1. Levin & Rubin, Statistics for Business, Prentice Hall of India, N.Delhi.
2. Gupta S.P. & Gupta M.P. Business Statistics, Sultan Chand & Sons, Delhi.
3. Anderson, Quantitative Methods in Business, Thomson Learning, Bombay.
4. Anderson, Statistics for Business & Economics, Thomson Learning, Bombay.
5. Chandan, J.S. An Introduction to Statistical Methods, Vikas Publishing House, New Delhi.
6. Bhardwaj, R.S, Business Statistics, Excel Books, 2000
7. Gupta C.B. & Gupta, Vijay-Business Statistics, S.Chand & Co. Delhi.
8. Kothari C.R., Quantitative Techniques, Vikas Publishing House, New Delhi
9. Hooda.R.P., Statistics for Business & Economics, McMillan India Ltd.

#### **MAPPING MATRIX OF COURSE: 247BBADSC2**

**Table 1: CO-PO & CO-PSO Matrix for the Course: Quantitative analysis for business**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
<b>Average</b>	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

<b>Name of Subject: Managerial Economics</b>	<b>Maximum Theory Marks: 100</b> <b>(TE+TI+PE+PI=70+30+0+0)</b>
<b>Course Code: 247BBADSC3</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =4-0-0)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of fourteen marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able :

C01. To analyse demand and consumer equilibrium using utility and indifference approaches.

C02. To evaluate cost types, production functions, and break-even analysis.

C03. To compare price and output determination across various market structures.

C04. To understand sales maximization, profit maximization, and business cycles.

**COURSE CONTENTS:**

Unit-1 Nature and scope of managerial economics; nature of marginal analysis; alternative objectives of business firms; cardinal utility theory; indifference curve technique and the theory of consumer choice; consumer surplus; price, income and substitution effects; demand elasticity; demand estimation and forecasting; relationship between price elasticity and marginal revenue.
Unit-2 Law of variable proportions; laws of return; optimal input combination; output-cost relations; engineering cost curves; technological change and production decisions; revenue curves of a firm; price-output decisions under alternative market structures; shut-down points; Baumol's sales maximization model; advertising and price-output decision
Unit-3 Product differentiation; price-output decision in multi-plant and multi-product firms; general pricing strategies; special pricing techniques – limit pricing, peak load pricing and transfer pricing; dumping analysis; pricing of public utilities.
Unit-4 Risk analysis; investment and capital replacement decisions; locational choice of a firm; measures of national income; business cycles; operative aspects of macroeconomic policies; inflation analysis; tariff analysis.

**SUGGESTED READINGS:**

1. Brigham, E. F., Pappas, J. L., Managerial Economics, Dryden Press, Illinois.
2. Dwivedi, D.N., Managerial Economics, Vikas Publication, New Delhi.
3. Jhingan, M.L., Managerial Economics, Vrinda Publication, New Delhi.
4. Peterson, Lewis, Managerial Economics, Prentice Hall of India, New Delhi.
5. Salvatore, Managerial Economics in Global Economy, Thomson Learning, Mumbai.

**MAPPING MATRIX OF COURSE: 247BBADSC3**

**Table 1: CO-PO & CO-PSO Matrix for the Course: Managerial Economics**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
Average	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

<b>Name of Subject: Business Environment and Sustainability</b>	<b>Maximum Theory Marks: 100 (TE+TI+PE+PI=50+25+20+5)</b>
<b>Course Code: 247BBADSC4</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =3-0-1)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of ten marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able to :

C01. To evaluate macro and micro indicators impacting Indian business environment sustainability.

C02. To analyse economic reforms, monetary policies, and competitive business legislation.

C03. To assess industrial policies, SME environment, and public-private partnerships.

C04. To understand globalization challenges, foreign trade environment, and exchange rate impacts.

### **COURSE CONTENTS:**

Unit 1: Nature and structure of business environment; macro and micro indicators; assessing risk in business environment; emerging sectors of Indian economy; growth of public and private sectors and sustainability.
Unit 2: Design and strategy of economic reforms; current state of growth and investment; interest rate structure and present monetary policy; fiscal environment; current inflationary position and its impact on business sector; unfair trade practices; sustainable consumer and investor protection.
Unit 3: Industrial policy; environment for the SME sector; infrastructure development and policy; public sector reforms and performance; public -private partnership; trends in service sector growth; banking reforms and challenges; business opportunities in the rural sector with sustainability goal.
Unit 4: Globalization trends and challenges; balance of payments trends; environment for foreign trade and investment; exchange rate movements and their impact; India's competitiveness in the world economy; external influences on India's sustainable business environment.

### **SUGGESTED READINGS:**

1. Sustainability of Business in the context of environmental management. CRC Press.Molthan-Hill, P. (2017). nd Edition. The business student's guide to sustainable management:
2. Principles and practice. Routledge. Green Leaf Publishing.
3. Cherunilam, F. (2021). Business environment. Himalaya Publishing House Pvt. Ltd.
4. Weybrecht, G. (2010). The Sustainable MBA: The manager's guide to green business. John
5. Wiley & Sons.
6. Starik, M., Kanashiro, P., & Collins, E. (2017). Sustainability management textbooks:
7. Potentially necessary, but probably not sufficient.

### **MAPPING MATRIX OF COURSE: 247BBADSC4**

**Table 1: CO-PO & CO-PSO Matrix for the Course: Business Environment and Sustainability**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
<b>Average</b>	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

### Semester-8

<b>Name of Subject: Strategic Management</b>	<b>Maximum Theory Marks: 100</b> <b>(TE+TI+PE+PI=70+30+0+0)</b>
<b>Course Code: 248BBADSC1</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =4-0-0)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of fourteen marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able to :

- CO1. To understand strategic concepts, decision-making, and strategic management models.
- CO2. To evaluate environmental and organizational factors in corporate strategy formulation.
- CO3. To analyse and choose strategies using BCG Matrix, Porter's Model, and SWOT.
- CO4. To implement and evaluate strategies across structural, behavioural, and operational levels.

#### **COURSE CONTENTS:**

Unit 1: Strategy: Concept and Levels, Strategic Decision Making; Schools of thought on Strategy Formulation; Strategic Management: Elements and Models in Strategic Management Process; Strategic Intent, Vision, Mission, Goals and Objectives, Strategic Business Unit.
Unit 2: Strategy Formulation: Environmental Appraisal, Organizational Appraisal, Corporate Level and Business Level Strategies.
Unit 3: Strategic Analysis and Choice: Strategic Analysis, Tools and Techniques for Strategic Analysis – BCG Matrix, Porter's Model, GE Matrix, SWOT Analysis; Strategic Choice - Process of Strategic Choice, Factors in strategic Choice.
Unit 4: Strategy Implementation: Activating Strategies, Structural, Behavioural, Functional and Operational Implementation; Strategic Evaluation and Control.

#### **SUGGESTED READINGS:**

1. Gupta, Gollakota and Srinivasan, Business Policy and Strategic Management –Concepts and Applications, PHI, New Delhi.
2. Jauch and Glueck, Business Policy and Strategic Management, TMH, New Delhi.
3. Kazmi, Azhar, Strategic Management and Business Policy, Tata McGraw Hill Publishing Company Ltd., New Delhi.
4. Pearce and Robinson, Strategic Management–Formulation, Implementation and Control, McGraw Hill Publishing, New Delhi.

#### **MAPPING MATRIX OF COURSE:248BBADSC1**

**Table 1: CO-PO & CO-PSO Matrix for the Course: Strategic Management**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
<b>Average</b>	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

<b>Name of Subject: Supply Chain Management</b>	<b>Maximum Theory Marks: 100</b> <b>(TE+TI+PE+PI=70+30+0+0)</b>
<b>Course Code: 248BBADSC2</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =4-0-0)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section ‘A’ shall comprise seven short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section ‘B’ shall comprise eight questions of fourteen marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able :

C01: To understand SCM concepts, key decisions, and external drivers of change.

C02: To evaluate sourcing strategies, make-or-buy decisions, and procurement planning.

C03: To analyse market choice, network design, and distribution planning strategies.

C04: To implement inventory planning, warehouse operations, and customer service strategies.

#### **COURSE CONTENTS:**

Unit 1: Development of SCM concepts and Definitions – key decision areas – strategic. Supply Chain Management and Key components, External Drivers of Change. Dimensions of Logistics – The Macro perspective and the macro dimension – Logistic system analysis
Unit 2: Sourcing strategy: Manufacturing management – make or buy decision – capacity management – Materials Management – choice of sources – procurement planning
Unit 3: Distribution strategy: Choice of Market – network design – warehouse designed operation and distribution planning – transportation – packaging.
Unit 4: Inventory Strategy: Demand forecasting – inventory planning – planning of stocking facilities – warehouse location allocation. Warehouse design and operations – inventory norms. Channels of Distribution – Customer Service Strategy: Identification of Service needs, cost of services – revenue Management.

#### **SUGGESTED READINGS:**

1. Arntzen, B. (2013) MIT Center for Transportation & Logistics, Hi-Viz Research Project.
2. Fisher, M. (1997) “What Is the Right Supply Chain for Your Product?” Harvard Business Review.
3. Olavsun, Lee, & DeNyse (2010) “A Portfolio Approach to Supply Chain Design,”
4. Supply Chain Management Review. Adapted from Sheffi (2010) ESD.260 Course Notes

#### **MAPPING MATRIX OF COURSE: 248BBADSC2**

**Table 1: CO-PO & CO-PSO Matrix for the Course: SUPPLY CHAIN MANAGEMENT**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
Average	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

<b>Name of Subject: Business Analytics Using Excel/SPSS</b>	<b>Maximum Theory Marks: 100 (TE+TI+PE+PI=50+25+20+5)</b>
<b>Course Code: 248BBADSC3</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =3-0-1)</b>	<b>Core Course: MDC</b>

**Instructions for Paper Setter: Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise **five** short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of **ten** marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able :

- C01. To understand business analytics scope, principles, and data-driven decision making.
- C02. To utilize MS Excel features for data entry, formatting, and management.
- C03. To create charts, pivot tables, and optimize data with Excel functions.
- C04. To conduct data profiling, cleansing, and visualization using SPSS.

### **COURSE CONTENTS:**

Unit 1: Introduction to business analytics: Definition and scope of business analytics, The role of data in decision making, Business Analytics Principles: Identify the categories of analytical people - Distinguish and define roles and responsibilities of professionals in data analysis - Data-Driven Decision Making: Identify cultural barriers .
Unit 2: Introduction to MS Excel, Features, Advantages of MS Excel, Components of Worksheet. Working with worksheet; Cell, Entry, Editing, Moving, Copying, pasting, deleting cell row and column, Insert Command, formatting a Worksheet, Formatting a textual data, Cell Formatting and Number Formatting. Conditional Formatting, Data Management. Saving a workbook, Sharing and Protecting, Freezing Panes and View Options, Understanding the Quick Analysis, Quick formatting, Quick Chartings, Quick Tables.
Unit 3: Data Validation, working with Charts; Creating and editing Charts, Types of Charts, Chart Layout and style, Pivot Table and Pivot Chart, Sorting and Filtering, Page setup, Page Setup - margins, orientation, scaling to-fit a page; printing very large sheets of data; repeating titles on each page, Table Creating and Printing Graphs, Macros, Uses of built-in functions. Excel's modeling tool, optimization of outcome via Goal Seek, scenario modeling and optimization; prioritization (RANK), Conditional Functions; if formula, Sum if, Count if.
Unit 4: Hands on use of SPSS, plotting, Data Profiling: Identify core data profiling tasks - Identify outliers - Use tools for data profiling - Data Cleansing: Identify core data cleansing tasks - Use tools for cleansing Understand Univariate and multivariate, visual presentations of data, data tables, interpretation from graphical charts-bar plots, box plots, scatter diagrams.

### **SUGGESTED READINGS:**

1. Mansfield, Ron: The Compact Guide to Microsoft office; BPB publication, Delhi.
2. S.anthony raj, Computer applications in Business Himalaya Publishing House, 3. T.D.Malhotra, Computer applications in Business Kalyani Publishers
4. Gill, Nasib, Computer Fundamental and Internet
5. Saxena, Computer Applications in Management, Vikas Publication, New Delhi 6. Rajaraman, V., Computer Fundamentals, PHI, New Delhi
7. Saxena and Pradeep Kumar, Computer Applications in Management, Anmol Publication
8. Goel and Kakhar, Computer, New Age Publication, New Delhi
9. Kothari C.R., Quantitative Techniques, Vikas Publishing House, New Delhi 5.
10. Andy Field, Discovering Statistics Using SPSS, Pearson Press

### **MAPPING MATRIX OF COURSE:248BBADSC3**

**Table 1: CO-PO & CO-PSO Matrix for the Course: Business Analytics Using Excel/SPSS**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
<b>Average</b>	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

<b>Name of Subject: Operations Research</b>	<b>Maximum Theory Marks: 100</b> <b>(TE+TI+PE+PI=70+30+0+0)</b>
<b>Course Code: 248BBADSC4</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =4-0-0)</b>	<b>Core Course: MDC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise seven short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of fourteen marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able to :

CO1. To analyse models and methodologies in operations research for decision-making.

CO2. To apply mathematical formulation and simplex method to management decision problems.

CO3. To solve transportation problems using various methods to achieve optimality.

CO4. To construct and analyse project networks using CPM and PERT techniques.

**COURSE CONTENTS:**

Unit 1: Definition of operations research, models of operations research, scientific methodology of operations research, scope of operations research, importance of operations research in decision making, role of operations management, limitations of OR
Unit 2: Linear Programming: Introduction – Mathematical formulation of a problem – Graphical solutions, standard forms the simplex method for maximization and minimization problems. Method application to management decisions.
Unit 3: Transportation problem – Introduction – Initial basic feasible solution - NWC method – Least cost method – Vogel’s method – MODI – moving towards optimality – solution procedure without degeneracy
Unit 4: Network models and simulation. Network models for project analysis CPM; Network construction and time analysis; cost time trade off, PERT – problems.

**SUGGESTED READINGS:**

1. Hamdy A.Taha: Operations Research-An Introduction, Prentice Hall, 9th Edition, -
2. "Introduction to Operations Research" by Frederick S. Hillier and Gerald J. Lieberman
3. "Quantitative Analysis for Management" by Barry Render, Ralph M. Stair, and Michael E. Hanna
4. Operations Research: Principles and Practice" by A. Ravindran, Don T. Phillips, and James J. Solberg

**MAPPING MATRIX OF COURSE: 248BBADSC4**

**Table 1: CO-PO & CO-PSO Matrix for the Course: OPERATION RESEARCH**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
Average	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

### SEMESTER 8 (Honors with Research)

<b>Name of Subject: Review of literature</b>	<b>Maximum Theory Marks: 100</b> <b>(TE+TI+PE+PI=0+0+70+30)</b>
<b>Course Code: 248MIRDSC1</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =0-4-0)</b>	<b>Core Course: DSC</b>

NOTE:

1. \* Review of literature 70 marks will be based on practical external (viva).PE will be conducted on institutional level by any of the teacher not teaching that paper. Teacher may be from same department or from any other department of the concerned institute.
2. 30 marks will be assessed by internal guide based on a comprehensive report on review of at least 30 research papers to be submitted by the students in the concerned department.

**Course Outcomes:** - After completing the course, students will be able :

C01: To identify and use credible sources for comprehensive literature reviews.

C02: To evaluate research validity, bias, and ethical considerations in literature reviews.

C03: To synthesize research findings effectively and structure coherent literature reviews.

C04: To apply findings to formulate hypotheses and present literature reviews professionally.

#### **COURSE CONTENTS:**

<b>Unit 1:</b> Introduction to Literature Review and Research Methodologies, Definition and Purpose of a Literature Review, Types of literature reviews, Importance of Literature Reviews in Research, Overview of Qualitative and Quantitative Research Methods, Primary vs. Secondary Sources, Identifying Credible Sources, using academic databases and search engines, Keywords and search strategies, Managing and organizing search results, Literature Reviews.
<b>Unit 2:</b> Critical Evaluation of Literature: Structure of academic articles, identifying key arguments and findings, Annotating and summarizing articles, Criteria for evaluating research validity and reliability, Bias and ethical considerations in research, identifying gaps in the literature, and understanding conflicting findings.
<b>Unit 3:</b> Synthesis and Integration of Literature: Techniques for synthesizing research findings, Thematic analysis, developing a narrative from multiple sources, structuring a literature review, writing introductions and conclusions, integrating quotes and paraphrasing effectively, Coherence and cohesion in writing, avoiding plagiarism and proper citation, Using reference management tools.
<b>Unit 4:</b> Practical Application and Presentation: Formulating research questions based on literature gaps, developing hypotheses, aligning research questions with literature, Preparing visual presentations of literature reviews, Oral presentation skills, Peer review, and feedback sessions, and Final presentations of literature reviews.

#### **SUGGESTED READINGS:**

1. "Research Methods for Business Students" by Mark Saunders, Philip Lewis, and Adrian Thornhill
2. "The Literature Review: Six Steps to Success" by Lawrence A. Machi and Brenda T. McEvoy
3. Selected academic journal articles and case studies.
4. Online databases: JSTOR, Google Scholar, PubMed
5. Reference management tools: EndNote, Mendeley, Zotero
6. Writing resources: Purdue OWL, APA Style Guide

**MAPPING MATRIX OF COURSE: 248MIRDSC1**

**Table 1: CO-PO & CO-PSO Matrix for the Course: REVIEW OF LITERATURE**

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	2	1	2	1	2	2	1	2	2
<b>CO2</b>	3	2	2	2	3	2	2	3	2
<b>CO3</b>	3	3	3	3	3	2	2	3	3
<b>CO4</b>	3	2	2	2	3	2	2	3	3
<b>Average</b>	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

<b>Name of Subject: Statistical analysis with SPSS, E-Views / R-studio</b>	<b>Maximum Theory Marks: 100</b> <b>(TE+TI+PE+PI=50+25+20+5)</b>
<b>Course Code: 248MIRDSC2</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =3-0-1)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of 10 marks each (2 questions from each unit). The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able to :

C01: To apply basic statistical concepts and use statistical software effectively.

C02: To generate, interpret, and analyse descriptive statistics and hypothesis tests.

C03: To apply ANOVA, regression, and advanced data analysis methods proficiently.

C04: To Present data effectively, create reports, and handle peer feedback professionally.

### **COURSE CONTENTS:**

Unit 1: Introduction to Statistical Analysis and Software Tools: Importance of statistical analysis in business, Basic concepts of statistics (mean, median, mode, variance, etc.), Introduction to SPSS, E-Views, and RStudio, Navigating the SPSS interface Importing and managing data, Basic data manipulation and descriptive statistics, Introduction to E-Views (Remember, Understand, Apply), Overview of E-Views interface, Data import and organization, Basics of R programming, importing data and performing basic operations
Unit 2: Generating descriptive statistics. Creating and interpreting charts and graphs, summarizing data distributions, understanding probability distributions, Conducting hypothesis tests, Analyzing outputs in SPSS, E-Views, and RStudio, Calculating and interpreting correlation coefficients, Simple and multiple regression analysis, Performing regression in SPSS, E-Views, and RStudio
Unit 3: Advanced Statistical Techniques Understanding Analysis of Variance (ANOVA), Conducting ANOVA and MANOVA tests, Interpreting results from SPSS, E-Views, and RStudio, Advanced R programming techniques, Cluster analysis and factor analysis, Visualizing complex data sets
Unit 4: Practical Application and Reporting Compiling analysis results into reports, Effective data visualization techniques, Using SPSS, E-Views, and RStudio outputs in presentations, final projects on business-related data analysis, Peer review and feedback

### **SUGGESTED READINGS:**

1. "Discovering Statistics Using IBM SPSS Statistics" by Andy Field
2. "Introductory Econometrics: A Modern Approach" by Jeffrey M. Wooldridge
3. "R for Data Science" by Hadley Wickham and Garrett Grolemund
4. Selected academic journal articles and case studies on statistical analysis

### **Additional Resources:**

1. Online tutorials and documentation for SPSS, E-Views, and RStudio
2. Video lectures and webinars on statistical techniques
3. Practice datasets for hands-on experience

### **MAPPING MATRIX OF COURSE: 248MIRDSC2**

**Table 1: CO-PO & CO-PSO Matrix for the Course: Statistical analysis with SPSS, E-Views / R-studio**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	2	1	2	1	2	2	1	2	2
CO2	3	2	2	2	3	2	2	3	2
CO3	3	3	3	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	3
<b>Average</b>	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50

<b>Name of Subject: Research and Publication Ethics</b>	<b>Maximum Theory Marks: 100</b> <b>(TE+TI+PE+PI=50+25+20+5)</b>
<b>Course Code: 248MIRDSC3</b>	<b>Time Allowed: 3 Hrs</b>
<b>Credits 4 (L-T-P =3-0-1)</b>	<b>Core Course: DSC</b>

**Instructions for Paper Setter:** The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. Section 'B' shall comprise eight questions of ten marks each (2 questions from each unit). The students will be required to attempt five questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes:** - After completing the course, students will be able to :

- CO1: To analyse the nature, scope, and branches of philosophical ethics.  
CO2: To utilize effective tools and techniques to identify and prevent plagiarism.  
CO3: To assess publication ethics standards and recognize types of misconduct.  
CO4: To develop and structure research proposals following ethical guidelines.

**COURSE CONTENTS:**

<b>Unit 1:</b> Introduction to Philosophy: definition, nature and scope, concept, branches, Ethics: definition, moral philosophy, nature of moral judgments and reactions.
<b>Unit 2:</b> Definition and types of plagiarism, Consequences of plagiarism, Tools, and techniques for plagiarism, detection and prevention of Intellectual honesty and research integrity, Scientific misconducts: Falsification, Fabrication, and Plagiarism (FFP), Redundant publications: duplicate and overlapping publications, salami slicing, Selective reporting and misrepresentation of data.
<b>Unit 3:</b> Publication ethics: definition, introduction, and importance, Best practices/standards setting initiatives and guidelines: COPE, WAME, etc., Conflicts of interest, Publication misconduct: Definition, concept, problems that lead to unethical behavior and vice versa, types, Violation of publication ethics, authorship and contributor ship, Identification of publication misconduct, complaints and appeals, Predatory publishers and journals
<b>Unit 4:</b> Structuring an ethical research proposal, Key elements to include for ethical compliance, Sample proposals and peer review, developing an ethics compliance checklist, Conducting ethical audits

**SUGGESTED READINGS:**

1. "Research Ethics: A Philosophical Guide to the Responsible Conduct of Research" by Gary Comstock
2. "Ethics in Research" by Ian Gregory-Smith
3. "On Being a Scientist: A Guide to Responsible Conduct in Research" by National Academy of Sciences
4. Selected academic journal articles and case studies on research ethics

**Additional Resources:**

1. Online ethics training modules (e.g., CITI Program)
2. Institutional guidelines and resources on research ethics
3. Ethical decision-making frameworks and tools

**MAPPING MATRIX OF COURSE: 248MIRDSC3**

**Table 1: CO-PO & CO-PSO Matrix for the Course: RESEARCH AND PUBLICATION ETHICS**

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	2	1	2	1	2	2	1	2	2
<b>CO2</b>	3	2	2	2	3	2	2	3	2
<b>CO3</b>	3	3	3	3	3	2	2	3	3
<b>CO4</b>	3	2	2	2	3	2	2	3	3
<b>Average</b>	2.75	2.0	2.25	2.0	2.75	2.00	1.75	2.75	2.50