

# **PROGRAM CURRICULUM**

(Applicable for the batches admitted from A.Y 2026-27)

## **THREE YEAR U.G PROGRAM**

**BACHELOR OF BUSINESS ADMINISTRATION  
(GLOBAL FINANCE)**



**A D I T Y A**  
**U N I V E R S I T Y**

Aditya Nagar, ADB Road, Surampalem, Andhra Pradesh, India - 533 437



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## VISION & MISSION OF THE UNIVERSITY

### VISION

To be a globally recognized University through excellence in Education, Innovation, and Sustainable Growth

### MISSION

Deliver collaborative education to prepare students for global challenges through

1. Transformative learning.
2. Vibrant research ecosystem.
3. Sustainable and inclusive community

## VISION & MISSION OF THE SCHOOL OF BUSINESS

### VISION

To be a world-class business school advancing academic excellence, innovation, and global talent to develop responsible leaders shaping an inclusive and sustainable future

### MISSION

**M1:** Deliver transformative business education that blends academic rigor with real-world relevance and ethical grounding.

**M2:** Nurture globally competent, entrepreneurial leaders through innovation, research, and interdisciplinary learning.

**M3:** Champion sustainability, social impact, and inclusive growth through collaborative industry and community engagement

## PROGRAM OUTCOMES (POs)

After successful completion of the program,

- PO1: Proficiency in Business Fundamentals:** Graduates will showcase a thorough grasp of essential business concepts, models, and practices spanning multiple functional areas of management.
- PO2: Competence in Solving Business Challenges:** Graduates will effectively diagnose and resolve complex business issues by applying research tools, data interpretation, and strategic decision-making approaches.
- PO3: Logical and Analytical Reasoning:** Graduates will demonstrate the capacity to critically assess business scenarios, apply structured thinking, and arrive at reasoned, evidence-based conclusions.
- PO4: Strong Communication Skills:** Graduates will be able to articulate ideas clearly and confidently through both written and spoken communication, suitable for diverse professional contexts including presentations, reports, and negotiations.
- PO5: Legal Awareness and Ethical Integrity:** Graduates will understand and apply business laws, uphold ethical standards in decision-making, and recognize the importance of corporate governance and compliance.
- PO6: Leadership and Team Engagement:** Graduates will develop key leadership attributes, including the ability to guide, influence, and collaborate with teams while embracing adaptability and shared problem-solving.
- PO7: Entrepreneurial Orientation:** Graduates will embody entrepreneurial thinking, demonstrating originality, proactive innovation, and the ability to pursue and develop new business ventures or opportunities.
- PO8: Commitment to Human Values:** Graduates will integrate core human values such as honesty, empathy, harmony, and scientific curiosity into their personal and professional conduct, promoting ethical and socially conscious leadership.
- PO9: Digital and Technological Literacy:** Graduates will possess the ability to leverage digital tools, business technologies, and analytics platforms to enhance decision-making and organizational efficiency.
- PO10: Teamwork and Global Business Dynamics:** Graduates will work productively within diverse and cross-cultural teams, contributing effectively to collective goals through cooperation, shared responsibility, and mutual respect, while demonstrating awareness of international business trends, cultural nuances, and the economic impact of globalization on business practices.
- PO11: Lifelong Learning Orientation:** Graduates will exhibit a proactive attitude toward continuous learning, professional growth, and staying aligned with evolving industry practices and innovations.

## PROGRAM SPECIFIC OUTCOMES (PSOs)

**After successful completion of the program,**

- PSO1: Foundational Business Acumen:** Graduates will demonstrate conceptual clarity and foundational knowledge in key business areas such as marketing, finance, HR, and operations, preparing them for entry-level corporate roles or higher studies.
- PSO2: Industry Readiness and Employability Skills:** Graduates will exhibit practical business competencies including problem-solving, team collaboration, communication, and adaptability—ensuring their readiness for corporate internships, placements, or entrepreneurial pursuits.
- PSO3: Ethical and Digital Citizenship:** Graduates will uphold ethical business practices and leverage digital tools responsibly, contributing meaningfully to organizations and society in a globally interconnected world.

## PROGRAM EDUCATIONAL OBJECTIVES (PEOs)

**After successful completion, this program will support**

- PEO 1: Strong Foundation in Business Disciplines:** To equip students with comprehensive knowledge across essential business domains such as accounting, finance, marketing, operations, and management, fostering a robust understanding of core principles that drive business success.
- PEO 2: Development of Analytical and Problem-Solving Skills:** To build students' capacity for critical thinking and logical analysis, enabling them to address complex business challenges through informed decision-making and data-driven solutions.
- PEO 3: Mastery in Communication:** To strengthen students' written, verbal, and interpersonal communication skills, preparing them to articulate ideas clearly, craft professional business documents, and deliver impactful presentations.
- PEO 4: Fostering Collaboration and Leadership:** To instill a strong appreciation for teamwork and cooperative problem-solving, while also nurturing leadership abilities that empower students to effectively manage group dynamics and drive collective success.
- PEO 5: Encouraging Innovation and Entrepreneurial Thinking:** To inspire a spirit of innovation and cultivate an entrepreneurial outlook, encouraging students to think creatively, embrace risk, and recognize emerging opportunities in the business landscape.
- PEO 6: Commitment to Lifelong Learning and Growth:** To promote an enduring commitment to personal and professional development by encouraging students to remain agile, pursue advanced learning, and adapt continuously in a fast-changing business environment.

## **SCHOOL OF BUSINESS**

### **Program Curriculum – 2026**

**(Applicable for the batches admitted from A. Y. 2026-27)**

#### **U.G. Programs Offered**

- Bachelor of Business Administration in knowledge partnership with Deloitte
- Bachelor of Business Administration in Business Analytics in knowledge partnership with KPMG
- Bachelor of Business Administration in Global Finance in knowledge partnership with PwC
- Bachelor of Business Administration in FinTech in knowledge partnership with EY
- Bachelor of Business Administration in Health Care Management in knowledge partnership with Red Varsity

#### **P.G. Programs Offered**

- Master of Business Administration in knowledge partnership with Deloitte
- Master of Business Administration in Business Analytics in knowledge partnership with KPMG
- Master of Business Administration in Global Finance in knowledge partnership with PwC
- Master of Business Administration in FinTech in knowledge partnership with EY
- Master of Business Administration in Health Care Management in knowledge partnership with Red Varsity
- Master of Business Administration for Working Professionals

**Bachelor of Business Administration (Global Finance)**  
**Program Curriculum-2026**

**Credit Division:**

S. No	Category of Courses	Credits
		3 Year UG
1	Program Core Courses (PCC)	56
2	Discipline Specific Courses (DSC)	24
3	Ability Enhancement Courses (AEC)	08
4	Multi-Disciplinary Course (MDC)	09
5	Value Added Courses (VAC)	06
6	Skill Enhancement Courses (SEC)	09
7	Summer Internship (SI)	04
8	Capstone Project (CPROJ)	04
9	Mandatory courses (MC)	-
<b>Total Credits</b>		<b>120</b>

**FC-Foundation Courses**

**IC- Intermediate Level Courses**

**AC- Advanced Courses**

### Program Core Courses (PCC)

Course Code	Course Title	L	T	P	C	CIE	SEE	Total	Pre-requisite
2605MS01	Principles and Practices of Management	2	0	1	3	50	50	100	-
2605MS02	Micro Economics	2	0	1	3	50	50	100	-
2605MS03	Business Environment and Public Policy	2	0	1	3	50	50	100	-
2605MS04	Human Behavior and Organization	2	0	1	3	50	50	100	PPM
2605MS05	Financial Accounting	2	1	0	3	50	50	100	-
2605MS06	Macro Economics	2	0	1	3	50	50	100	MiE
2605MS07	Legal and Ethical Issues in Business	2	0	1	3	50	50	100	BEPP
2605MS08	Corporate Finance	2	0	1	3	50	50	100	-
2605MS09	Marketing Management	2	0	1	3	50	50	100	-
2605MS10	Human Resource Management	2	0	1	3	50	50	100	HBO
2605MS13	Operations Management	2	0	1	3	50	50	100	-
2605MS14	Cost and Management Accounting	2	1	0	3	50	50	100	-
2605MS15	Entrepreneurship and Start up Eco system	2	0	1	3	50	50	100	-
2605MS16	Business Taxation	2	1	0	3	50	50	100	FA
2605MS19	Management Information System	3	0	1	4	50	50	100	IT&AIS
2605MS20	Project Management	2	0	1	3	50	50	100	-
2605MS21	Business Research Methodology	3	0	1	4	50	50	100	BSL
2605MS22	Strategic Management	2	0	1	3	50	50	100	-
<b>Total</b>					<b>56</b>				

### Discipline Specific Courses (DSC)

(All the DSC Courses will be dealt by Learning Partners)

Global Finance (GF)										
S. No	Course Code	Course Title	L	T	P	C	CIE	SEE	Total	Pre-requisite
1	2619MS01	Introduction to sustainability in Business	2	0	1	3	50	50	100	-
2	2619MS02	Finance Lifecycle Management	2	0	1	3	50	50	100	-
3	2619MS03	IND AS and IFRS	2	0	1	3	50	50	100	-
4	2619MS04	Financial Statement and Analysis	2	0	1	3	50	50	100	FA
5	2619MS05	Spreadsheet for Financial Decision making	2	0	1	3	50	50	100	-
6	2619MS06	Budgeting and Forecasting	2	0	1	3	50	50	100	-
7	2619MS07	Financial Planning and Analysis	2	0	1	3	50	50	100	-
8	2619MS08	International Taxes	2	0	1	3	50	50	100	BT
<b>Total</b>						<b>24</b>				

### Ability Enhancement Courses (AEC)

Course Code	Course Title	L	T	P	C	CIE	SEE	Total	Pre-requisite
2605MS47	Business Communication	2	0	1	3	50	50	100	-
2605MS48	Fundamental Cognitive Skills for Managers	0	0	1	1	100	-	-	
2605MS49	Advanced Cognitive skills for Managers	0	0	1	1	100	-	-	FCSM
2605MS50	Employability Skills V	0	0	1	1	100	-	-	ES-IV
2605MS51	Student Activity Based Learning	-	-	-	2	100	-	-	-
<b>Total</b>					<b>08</b>				

### Multi-Disciplinary Course (MDC)

Course Code	Course Title	L	T	P	C	CIE	SEE	Total	Pre-requisite
2605MS52	Business Statistics and Logic	2	1	0	3	50	50	100	-
2605MS53	Media Literacy and Critical Thinking	2	0	1	3	50	50	100	-
2605MS54	Banking Theory and Practice	2	0	1	3	50	50	100	-
<b>Total</b>					<b>09</b>				

### Value Added Courses (VAC)

Course Code	Course Title	L	T	P	C	CIE	SEE	Total	Pre-requisite
2605MS55	Environmental Science and Sustainability	2	0	1	3	50	50	100	-
2605MS56	Community Service Project	0	0	3	3	100	-	100	-
<b>Total</b>					<b>06</b>				

### Skill Enhancement Courses (SEC)

Course Code	Course Title	L	T	P	C	CIE	SEE	Total	Pre-requisite
2605MS57	Emerging Technologies and Applications	2	0	1	3	50	50	100	-
2605MS58	Design Thinking and Innovation	2	0	1	3	50	50	100	-
2605MS65	IT & AI Skills	2	0	1	3	50	50	100	-
<b>Total</b>					<b>09</b>				

### Summer Internship (SI)

Course Code	Course Title	L	T	P	C	CIE	SEE	Total	Pre-requisite
2605MS59	Summer Internship	-	-	4	4	100	-	100	-
<b>Total</b>					<b>04</b>				

### Capstone Project (CPROJ)

Course Code	Course Title	L	T	P	C	CIE	SEE	Total	Pre-requisite
2605MS60	Capstone Project	-	-	4	4	50	50	100	-
<b>Total</b>					<b>04</b>				

### Mandatory Courses (MC)

Course Code	Course Title	L	T	P	C	CIE	SEE	Total	Pre-requisite
2605MS61	Employability Skills – I	0	0	1	0	100	-	100	-
2605MS62	Employability Skills – II	0	0	1	0	100	-	100	ES-I
2605MS63	Employability Skills – III	0	0	1	0	100	-	100	ES-II
2605MS64	Employability Skills – IV	0	0	1	0	100	-	100	ES-III
<b>Total</b>					<b>0</b>				

### Suggestive Semester Wise Curriculum

SEMESTER-I									
Course Code	Course Title	Level	Course Category	Credits				Total Hours	Pre requisite
				L	T	P	Total		
2605MS01	Principles and Practices of Management	FC	PCC	2	0	1	3	4	-
2605MS02	Micro Economics	FC	PCC	2	0	1	3	4	-
2605MS03	Business Environment and Public Policy	FC	PCC	2	0	1	3	4	-
2605MS52	Business Statistics and Logic	FC	MDC	2	1	0	3	3	-
2619MS01	Introduction to sustainability in Business	FC	DSC	2	0	1	3	4	-
2605MS47	Business Communication	FC	AEC	2	0	1	3	4	-
2605MS55	Environmental Science and Sustainability	FC	VAC	2	0	1	3	4	-
2605MS61	Employability Skills I	FC	MC	0	0	1	0	2	-
<b>Total</b>							<b>21</b>	<b>29</b>	

SEMESTER-II									
Course Code	Course Title	Level	Course Category	Credits				Total Hours	Pre requisite
				L	T	P	Total		
2605MS04	Human Behaviour and Organization	IC	PCC	2	0	1	3	4	PPM
2605MS06	Macro Economics	IC	PCC	2	0	1	3	4	MiE
2605MS05	Financial Accounting	FC	PCC	2	1	0	3	3	-
2605MS57	Emerging Technologies and Applications	FC	SEC	2	0	1	3	4	-
2619MS02	Finance Lifecycle Management	IC	DSC	2	0	1	3	4	-
2619MS03	IND AS and IFRS	IC	DSC	2	0	1	3	4	-
2605MS48	Fundamental Cognitive Skills for Managers	FC	AEC	0	0	1	1	2	-
2605MS62	Employability Skills II	FC	MC	0	0	1	0	2	ES-I
<b>Total</b>							<b>19</b>	<b>27</b>	



SEMESTER-III									
Course Code	Course Title	Level	Course Category	Credits				Total Hours	Pre requisite
				L	T	P	Total		
2605MS08	Corporate Finance	IC	PCC	2	0	1	3	4	-
2605MS09	Marketing Management	IC	PCC	2	0	1	3	4	-
2605MS10	Human Resource Management	IC	PCC	2	0	1	3	4	HBO
2605MS07	Legal and Ethical Issues in Business	IC	PCC	2	0	1	3	4	BEPP
2619MS04	Financial Statement and Analysis	FC	DSC	2	0	1	3	4	FA
2619MS05	Spreadsheet for Financial Decision making	IC	DSC	2	0	1	3	4	-
2605MS49	Advanced Cognitive Skills for Managers	IC	AEC	0	0	1	1	2	FCSM
2605MS56	Community Service Project	IC	VAC	0	0	3	3	-	-
2605MS63	Employability Skills III	IC	MC	0	0	1	0	2	ES-II
<b>Total</b>							<b>22</b>	<b>28</b>	

SEMESTER-IV									
Course Code	Course Title	Level	Course Category	Credits				Total Hours	Pre requisite
				L	T	P	Total		
2605MS14	Cost & Management Accounting	IC	PCC	2	1	0	3	3	-
2605MS13	Operations Management	IC	PCC	2	0	1	3	4	-
2605MS16	Business Taxation	IC	PCC	2	1	0	3	3	FA
2605MS15	Entrepreneurship and Start up Eco system	IC	PCC	2	0	1	3	4	-
2619MS06	Budgeting and Forecasting	IC	DSC	3	0	1	3	4	-
2619MS07	Financial Planning and Analysis	IC	DSC	3	0	1	3	4	-
2605MS64	Employability Skills IV	IC	MC	0	0	1	0	2	ES-III
<b>Total</b>							<b>18</b>	<b>25</b>	

SEMESTER-V									
Course Code	Course Title	Level	Course Category	Credits				Total Hours	Pre requisite
				L	T	P	Total		
2605MS20	Project Management	AC	PCC	2	0	1	3	4	-
2619MS08	International Taxes	AC	DSC	2	0	1	3	4	BT
2605MS54	Banking Theory and Practice	AC	MDC	2	1	0	3	3	-
2605MS58	Design Thinking and Innovation	AC	SEC	2	0	1	3	4	-
2605MS65	IT & AI Skills	AC	SEC	2	0	1	3	4	-
2605MS59	Summer Internship	AC	SI	-	-	4	4	-	-
2605MS50	Employability Skills V	AC	AEC	0	0	1	1	2	ES-IV
<b>Total</b>							<b>20</b>	<b>21</b>	

SEMESTER-VI									
Course Code	Course Title	Level	Course Category	Credits				Total Hours	Pre requisite
				L	T	P	Total		
2605MS21	Business Research Methodology	AC	PCC	3	0	1	4	5	BSL
2605MS22	Strategic Management	AC	PCC	2	0	1	3	4	-
2605MS19	Management Information System	AC	PCC	3	0	1	4	5	IT&AIS
2605MS53	Media Literacy and Critical Thinking	IC	MDC	2	0	1	3	4	-
2605MS60	Capstone Project	AC	CPROJ	-	-	4	4	-	-
2605MS51	Student Activity Based Learning	AC	AEC	-	-	-	2	-	-
<b>Total</b>							<b>20</b>	<b>17</b>	

**PROGRAM CORE COURSES**  
**PRINCIPLES AND PRACTICES OF MANAGEMENT**

	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code: 2605MS01</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

**Course Outcomes:**

**At the end of the Course, Student will be able to:**

- CO1:** Explain theoretical aspects, processes and principles, the scope of Management and its application to modern management practice
- CO2:** Identify the Decision-making process in Business organizations
- CO3:** Differentiate the functions of Line and Staff management
- CO4:** Understand and apply different leadership styles
- CO5:** Apply different controlling techniques in different situations

**Mapping of Course Outcomes with Program Outcomes:**

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	2	1	1	1	-	2	1	1	1
<b>CO2</b>	2	3	3	1	1	2	1	1	2	1	1
<b>CO3</b>	2	2	2	1	1	3	-	1	1	2	1
<b>CO4</b>	1	2	2	2	1	3	1	2	1	2	2
<b>CO5</b>	2	3	3	1	1	2	-	1	2	1	2

**Mapping of Course Outcomes with Program Specific Outcomes:**

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	2	1	1
<b>CO2</b>	2	2	2
<b>CO3</b>	2	2	1
<b>CO4</b>	1	2	1
<b>CO5</b>	2	2	2

**UNIT – I**

**Management:** Definition, nature, significance and principles of management, Evolution of management thought, management and administration, Roles of the Manager, levels of management, Functions of Management.

**UNIT – II**

**Planning:** Concept, Objectives, Types, Steps and Techniques, Decision Making: Steps in Decision Making and Types; Management by Objectives (MBO).

**UNIT – III**

**Organizing & Staffing:** Concept, Structures, Nature, Types and Principles of Organizing; Centralization and Decentralization, Staffing: Nature, Significance and Process.

**UNIT – IV**

**Leading and Directing:** Introduction, Characteristics and Functions of a Leader; Leadership and Management, Styles of Leaders. Directing: Meaning and nature and importance of Directing, Communication in Directing.

**UNIT – V**

**Controlling:** Introduction, Concept of Controlling, Purpose of Controlling; Types of Control; Steps in Controlling; Techniques in Controlling, Highlights on Digital & decentralised techniques (cloud, OBC& self-control)

**Textbooks:**

1. P.C. Tripathi & P.N. Reddy, Principles of Management (2023), McGraw Hill, 6th Edition, ISBN: 9789352605354
2. Harold Koontz & Heinz Weihrich, Essentials of Management (2015), McGraw Hill, 10th Edition, ISBN: 9789339222864

**Reference Books:**

1. Gerald Cole, Management: Theory and Practice (2020), Cengage, ISBN: 9781473769724
2. OpenStax, Principles of Management (2019) XanEdu Publishing Inc, Ed., ISBN: 9781593998769

**Web Links:**

1. [https://onlinecourses.nptel.ac.in/noc23\\_mg33/preview](https://onlinecourses.nptel.ac.in/noc23_mg33/preview)
2. <https://archive.nptel.ac.in/courses/110/107/110107150/>

**Relevant cases have to be discussed in each unit and in examination case study is compulsory from any unit.**

## MICRO ECONOMICS

**Course Code: 2605MS02**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

**Course Outcomes:**

**At the end of the Course, Student will be able to:**

- CO1:** Explain the fundamentals of Micro Economics
- CO2:** Apply the knowledge of the mechanics of supply and demand to explain working of markets.
- CO3:** Explain relationships between production and costs.
- CO4:** Analyze the key characteristics and consequences of different forms of markets.
- CO5:** Examine the choices made by a rational consumer

**Mapping of Course Outcomes with Program Outcomes:**

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	1	2	-	-	-	-	2	-	1
<b>CO2</b>	3	3	2	2	-	-	1	-	3	-	1
<b>CO3</b>	3	3	2	2	-	-	1	-	3	-	1
<b>CO4</b>	3	3	2	2	1	1	1	-	3	1	1
<b>CO5</b>	3	3	2	2	1	-	1	-	3	1	1

**Mapping of Course Outcomes with Program Specific Outcomes:**

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	2	2	1
<b>CO2</b>	3	2	2
<b>CO3</b>	3	2	2
<b>CO4</b>	3	3	2
<b>CO5</b>	3	3	2

**UNIT – I**

**Introduction to Economics:** Definition, Nature and Scope of Economics. Micro and Macro Economics, Role of Economics in Decision Making.

**UNIT – II**

**Demand Analysis:** Meaning of Demand, Types of Demand, Law of demand, Determinants of Demand, Demand Function, Elasticity of demand- price elasticity of demand. Income elasticity of demand, Cross Elasticity of demand,

**UNIT – III**

**Consumer's Behavior:** Law of diminishing Marginal Utility Analysis, Indifference Curve Analysis and its Properties; Marginal rate of Substitution, Consumer Equilibrium.

**UNIT – IV**

**Production and Cost Analysis:** Production function, Factors of Production, Types of Production Function, Law of Returns, Law of variable proportions, Isoquants and Iso cost Curves, Cost Concepts, Cost Output Relation (Short Run & Long Run costs).

**UNIT – V**

**Market Structures:** Perfect competition, monopoly, monopolistic competition, oligopoly basic features, equilibrium price, short run equilibrium of firm/industry, long run equilibrium of firm/industry.

**Textbooks:**

1. Dr. D.M. Mithani, Microeconomics Himalaya Publishing House, ISBN: 978-93-6557-962- 8
2. Pankaj Tandon, Microeconomic Theory Routledge India, ISBN: 978-1032789668.
3. D.N Dwivedi, Microeconomics: Theory and Applications (Latest Edition). New Delhi: Vikas Publishing House Pvt. Ltd.

**Reference Books:**

1. Sreejata Banerjee & Robert S. Pindyck, Microeconomics Pearson India,9th Edition, ISBN: 978-9356060128.
2. David Besanko, Ronald Braeutigam, Tamali Chakraborty, Microeconomics: Indian Adaptation, Wiley India, 6th Edition, ISBN: 978-9354249136.
3. H.L Ahuja, Principles of Microeconomics (Latest Edition). New Delhi: S. Chand & Company Pvt. Ltd.
4. Robert S. Pindyck, And Daniel L Rubinfeld, Microeconomics (Latest International / Indian Edition). New Delhi: Pearson Education.

**Web Links:**

1. <https://archive.nptel.ac.in/courses/110/104/110104093/>
2. <https://archive.nptel.ac.in/courses/109/104/109104125/>

**Relevant cases have to be discussed in each unit and in examination case study is compulsory from any unit.**

## BUSINESS ENVIRONMENT AND PUBLIC POLICY

**Course Code: 2605MS03**

**L T P C**  
**2 0 1 3**

**Course Outcomes:**

**At the end of the Course, Student will be able to:**

- CO1:** Explain the nature, dimensions, and challenges of the business environment at both micro and macro levels.
- CO2:** Explain the global business frameworks and their impact on the Indian economy and national development.
- CO3:** Demonstrate an understanding of key public policies and analyze their impact on the Indian economy and reforms.
- CO4:** Analyze the major economic challenges in India and evaluate remedies and opportunities within the business environment.
- CO5:** Analyze emerging business trends and assess their impact on the digital economy, outsourcing, and technological growth.

**Mapping of Course Outcomes with Program Outcomes:**

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	2	2	2	2	2	2	2	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	2	2	2
<b>CO3</b>	3	3	2	2	3	2	2	2	2	2	2
<b>CO4</b>	3	3	2	2	2	2	2	2	2	2	2
<b>CO5</b>	3	3	2	2	3	2	2	2	2	2	2

**Mapping of Course Outcomes with Program Specific Outcomes:**

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2
<b>CO2</b>	3	3	2
<b>CO3</b>	3	3	3
<b>CO4</b>	3	3	3
<b>CO5</b>	3	3	3

**UNIT – I**

**Theoretical Framework of Business Environment:** Concept, Significance and Nature of Business Environment. Micro and Macro Dimensions of Business Environment, Changing Dimensions of Business Environment. Problems and Challenges of Indian Business Environment.

**UNIT – II**

**Global Framework:** EPRG Framework, Liberalization, Privatization & Globalization concept & its impact on Indian Economy. Significance of FDI & FII, IMF & WTO, Regional Economic Integrations in the development of the Nations.

**UNIT – III**

**Public Policies:** Background, Meaning and Importance of Public Policy. Significance of Industrial Policy, Fiscal Policy, Monetary Policy, Foreign Trade Policy, FERA & FEMA. Structural Adjustment Programs and Banking Sector Reforms in India.

#### **UNIT – IV**

**Problems and Challenges of Growth of Economy:** Unemployment, Poverty, Regional Imbalance. Social Injustice, Inflation, Parallel economy, Lack of technical knowledge and information. Remedies to solve these problems, Challenges & Opportunities of Indian Business Environment.

#### **UNIT – V**

**Emerging Trends in Business:** Concepts, Advantages and Limitations-Franchising, Aggregators, Business Process Outsourcing (BPO) & Knowledge Process Outsourcing (KPO); E-Commerce, Digital Economy. Technological Growth and MNC's.

#### **Textbooks:**

1. Dr. V. Basil Hans, Business Environment, IIP Publications, ISBN: 978-93-5747-517-4
2. Faisal Ahmed & M. Absar Alam, Business Environment: Indian and Global Perspective, PHI Learning, 3rd Edition, ISBN: 978-9354437731

#### **Reference Books:**

1. Risha Khandelwa, Business Environment (2024), Toronto Academic Press, ISBN: 978-1774697375
2. Vishwajeet Prasad, Business Environment, GenNext Publication, ISBN: 978-9356633667.

#### **Web Links:**

1. [https://onlinecourses.swayam2.ac.in/imb22\\_mg02/preview](https://onlinecourses.swayam2.ac.in/imb22_mg02/preview)
2. [https://ugcmoocs.inflibnet.ac.in/index.php/courses/view\\_pg/389](https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_pg/389)

**Relevant cases have to be discussed in each unit and in examination case study is compulsory from any unit.**

## HUMAN BEHAVIOR AND ORGANIZATION

	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code: 2605MS04</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

### Course Outcomes:

At the end of the Course, Student will be able to:

- CO1:** Outline the overall perspective on human behavior in the work place.
- CO2:** Demonstrate the importance of motivation in at work place.
- CO3:** Examine the nature of group conflict and its resolution
- CO4:** Identify the impact of culture on individual performance
- CO5:** Analyze the impact of change, assess and manage work stress.

### Mapping of Course Outcomes with Program Outcomes:

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	2	2	2	3	1	3	1	3	2
<b>CO2</b>	3	2	2	2	2	3	1	2	1	3	2
<b>CO3</b>	3	3	3	2	2	3	2	3	1	3	2
<b>CO4</b>	2	2	3	3	3	2	1	3	1	3	2
<b>CO5</b>	2	3	3	3	2	3	1	3	2	3	3

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	1	1	2
<b>CO2</b>	2	1	2
<b>CO3</b>	2	1	2
<b>CO4</b>	2	1	2
<b>CO5</b>	2	1	2

### UNIT – I

**Introduction to Human Behavior and Organization:** Meaning and importance of Organizational Behavior (OB); Evolution and factors influencing OB; OB models and their relevance in modern organizations.

### UNIT – II

**Individual Behavior:** Personality –Determinants, Types of Personality; Attitude – Components and Types of attitudes, Learning – Process, theories Perception – Process and influencing factors; Motivation – Meaning, importance, Early theories(Maslow, McGregor, Herzberg) and contemporary theories (Self-Determination, Goal-Setting, Self-Efficacy).

### UNIT – III

**Group and Team Behavior:** Concepts and differences between groups and teams; stages of group development; factors affecting Group Behavior, Types of teams and team

development; in groups, strategies for managing conflicts including in virtual/e-teams.

#### **UNIT – IV**

**Leadership and Power:** Leadership – Concepts, leadership versus management, major Leadership theories; Contemporary leadership styles, Concept and sources of power bases of power and their influence on individual and group behavior in organizations.

#### **UNIT – V**

**Organizational Culture and Stress Management:** Organizational culture – Meaning, functions, and creating ethical cultures; Role of employees in shaping culture; Cross-cultural management in globalized workplaces; Stress – Causes, types, and stress management strategies.

#### **Textbooks:**

1. L.M. Prasad, Organizational Behaviour, Sultan Chand & Sons, ISBN: 9789351611462.
2. Dr.Kavita Singh, Organizational Behaviour: Text and Cases, Pearson India, ISBN: 9781282652729

#### **Reference Books:**

1. Nahar Amandeep, Rao PCK, Nigah Rajesh Kumar, Organisational Behaviour( 2021), Sultan Chand & Sons ISBN: 93-5161-199-82.
2. Jerald Greenberg, Behavior in Organizations, Pearson Education India, 10 Edition, ISBN- 10: 9332556997, ISBN-13: 978-9332556997

#### **Web Links:**

1. <https://archive.nptel.ac.in/courses/110/106/110106145/>
2. [https://onlinecourses.nptel.ac.in/noc20\\_mg51/preview](https://onlinecourses.nptel.ac.in/noc20_mg51/preview)

**Relevant cases have to be discussed in each unit and in examination case study is compulsory from any unit**

## FINANCIAL ACCOUNTING

<b>Course Code: 2605MS05</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>2</b>	<b>1</b>	<b>0</b>	<b>3</b>

### Course Outcomes:

**At the end of the Course, Student will be able to:**

- CO1:** Identify and explain key concepts and principles of financial accounting.
- CO2:** Assess accounting concepts, principles, standards, and policies.
- CO3:** Apply the accounting process to record transactions and compute depreciation.
- CO4:** Simplify Trading, Profit & Loss Accounts, and Balance Sheets for sole proprietary businesses.
- CO5:** Analyze final accounts of companies in line with the Companies Act, 2013

### Mapping of Course Outcomes with Program Outcomes:

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	2	1	2	-	-	1	1	-	1
<b>CO2</b>	3	3	2	1	3	-	-	1	2	-	1
<b>CO3</b>	3	3	2	1	2	-	-	1	2	-	1
<b>CO4</b>	3	2	2	1	2	-	-	1	1	1	1
<b>CO5</b>	3	3	2	1	3	-	-	2	2	1	2

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2
<b>CO2</b>	3	3	2
<b>CO3</b>	3	3	2
<b>CO4</b>	3	2	2
<b>CO5</b>	3	3	3

### UNIT – I

**Introduction to Financial Accounting:** Definition, Scope, objectives of Financial Accounting, Accounting v/s Book Keeping, Double entry system of accounting and its advantages; types of accounts, rules of accounting.

### UNIT – II

**Conceptual Frame work:** Accounting Concepts, Principles and Conventions, Brief review of Accounting Standards in India, GAAP (Generally Accepted Accounting Principles) and IFRS (International Financial Reporting Standards)

### UNIT – III

**Recording of Transactions:** Voucher system; Accounting Process, Journal, Subsidiary Books, Ledger, Cash Book, Bank Reconciliation Statement, Trial Balance. Rectification of Errors; Depreciation: Need & importance and methods of charging depreciation,

**UNIT – IV**

**Preparation of Final Accounts:** Preparation of Trading and Profit & Loss Account and Balance Sheet of sole proprietary business (with adjustments).

**UNIT – V**

**Company Final Accounts:** Understanding of final accounts of a Company. Joint Stock Company- Definition, Characteristics, types of companies, Shares, Share Capital, rights shares, bonus shares.

**Textbooks:**

1. T.S. Grewal, Double Entry Book Keeping: Financial Accounting (2023), Sultan Chand & Sons, ISBN: 9788196162658
2. Ambrish Gupta, Financial Accounting for Management (2021), Pearson, 5th Edition, ISBN: 9788131797556

**Reference Books:**

1. Rajesh Agarwal & R. Srinivasan, Accounting Made Easy (2020) McGraw Hill, 2nd Edition, ISBN: 9780070700987
2. R. Narayanaswamy, Financial Accounting: A Managerial Perspective (2017) PHI, 6th Edition, ISBN: 9788120353435

**Web Links:**

1. [https://onlinecourses.nptel.ac.in/noc23\\_mg65/preview](https://onlinecourses.nptel.ac.in/noc23_mg65/preview)
2. <https://archive.nptel.ac.in/courses/110/101/110101131/>

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## MACRO ECONOMICS

**Course Code: 2605MS06**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

**Course Outcomes:**

**At the end of the Course, Student will be able to:**

- CO1:** Explain the concepts of National Income
- CO2:** Identify the Basics of Fiscal policy and its importance
- CO3:** Compare the relationships between monetary policy and flow of cash in economy.
- CO4:** Analyze the key characteristics and consequences of Business cycles and Balance of Payments.
- CO5:** Examine the concepts of inflation and unemployment

**Mapping of Course Outcomes with Program Outcomes:**

<b>COs / POs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>
<b>CO1</b>	3	2	1	2	2	1	1	2	1	1	1
<b>CO2</b>	3	3	2	2	2	2	1	2	1	1	1
<b>CO3</b>	3	3	2	2	2	2	2	2	1	1	1
<b>CO4</b>	3	3	2	2	2	2	2	2	1	1	1
<b>CO5</b>	3	3	2	2	2	2	1	2	1	1	1

**Mapping of Course Outcomes with Program Specific Outcomes:**

<b>CO / PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	2	2	2
<b>CO2</b>	2	3	2
<b>CO3</b>	2	3	2
<b>CO4</b>	2	3	2
<b>CO5</b>	2	3	2

**UNIT – I**

**Introduction to Macro Economics and National Income:** Introduction Meaning and Scope of Macro Economics, introduction to Classical and Keynesian theory, Definition, Concepts of National income, Measurement of National Income.

**UNIT – II**

**Monetary Policy:** meaning, objectives and components; credit creation; money multiplier; tools of monetary policy- open market operation.

**UNIT – III**

**Fiscal Policy:** meaning, objectives and components; revenue receipts, capital receipts, revenue expenditure, capital expenditure, government deficit, revenue deficit, fiscal deficit, primary deficit.

**UNIT – IV**

**Business Cycles and Balance of Payments:** Business cycle; phases of business cycle, measures to control Business cycles. Balance of trade, Trade Deficit, Balance of Payments.

**UNIT – V**

**Inflation and Unemployment:** Concept of inflation; determinants of inflation; types of inflation; relationship between inflation and unemployment.

**Textbooks:**

1. Dr. Amritkant Mishra, Modern Macroeconomics, Bridging Concepts to Realities Sultan Chand & Sons, ISBN-13: 978-81-8054-890-1
2. C B Sachdeva, Introductory Macroeconomics, Geeta Publishing House, ISBN-13: 978- 9395904049

**Reference Books:**

1. Jones, CW. W. Norton, Macroeconomics. 4th edition. ISBN-10, 0393603768. ISBN-13, 978-0393603767
2. S.N.V. Siva Kumar, Asha Prasuna, Macroeconomics and Policy for Managers: An Indian Perspective, Cengage India, 2nd Edition, ISBN-13: 978-9355739469

**Web Links:**

1. [https://onlinecourses.swayam2.ac.in/cec22\\_hs08/preview](https://onlinecourses.swayam2.ac.in/cec22_hs08/preview)
2. <https://archive.nptel.ac.in/courses/130/104/130104114/>

**Relevant cases have to be discussed in each unit and in examination case study is compulsory from any unit.**

## LEGAL AND ETHICAL ISSUES IN BUSINESS

	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code: 2605MS07</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

### Course Outcomes:

**At the end of the Course, Student will be able to:**

- CO1:** Identify fundamental legal principal behind contractual Agreements
- CO2:** Explain the salient features of Sale of Goods Act and Negotiable Instruments Act
- CO3:** Assume the consequences of applicability of Companies Act and Partnership Act in business situations.
- CO4:** Build critical thinking through the use of Consumer Rights.
- CO5:** Develop awareness in respect of rules and regulations for Environment Protection.

### Mapping of Course Outcomes with Program Outcomes:

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	3	2	3	2	2	2	2	2	2
<b>CO2</b>	3	3	2	2	3	2	2	2	2	2	2
<b>CO3</b>	3	3	3	2	3	2	2	2	2	2	2
<b>CO4</b>	3	3	2	2	3	2	2	2	2	2	2
<b>CO5</b>	3	2	2	2	3	2	2	2	2	2	2

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3
<b>CO2</b>	3	3	2
<b>CO3</b>	3	3	3
<b>CO4</b>	3	3	3
<b>CO5</b>	3	2	3

### UNIT – I

**The Indian Contract Act 1872:** Essentials, types, offer & acceptance, consideration, competency, free consent, void agreements, performance, discharge, breach, quasi contract. Special Contracts: Indemnity, guarantee, bailment, pledge, agency.

### UNIT – II

**The Sale of Goods Act 1930:** Sale vs. agreement to sell, conditions & warranties, transfer of property, unpaid seller's rights.

**The Negotiable Instruments Act 1881:** Types, parties, dishonor, discharge, promissory note, bill of exchange, cheque.

### UNIT – III

**The Companies Act 2013:** Types, incorporation, MOA & AOA, prospectus, shares,

role of directors, company meetings. **The Limited Liability Partnership Act 2008:** Nature, formation, partners' relations, liability limitations.

#### **UNIT – IV**

**The Consumer Protection Act 1986:** Consumer rights, disputes, redressal mechanisms. Right to Information Act 2005: Features, definitions, obligations of authorities, request process, PIO functions.

#### **UNIT – V**

**The Information Technology Act 2000:** Digital Signatures, e-governance, cyber laws. The Environment Protection Act 1986: Water & air pollution, Green Tribunal, sustainability reporting.

#### **Textbooks:**

1. Kenneth W. Clarkson et al., Business Law: Text and Cases (2017), Cengage Learning, 14th Edition, ISBN: 9781305967250
2. P.C. Tulsian, Business Law (2021), McGraw Hill, 3rd Edition, ISBN: 9789354600318

#### **Reference Books:**

1. Ravinder Kumar, Legal Aspects of Business (2021) Cengage India, 4th Edition, ISBN: 9789387511767
2. N.D. Kapoor, Elements of Mercantile Law (2022), Sultan Chand & Sons, 38th Edition, ISBN: 9789351618323

#### **Web Links:**

1. [https://onlinecourses.swayam2.ac.in/cec21\\_mg02/preview](https://onlinecourses.swayam2.ac.in/cec21_mg02/preview)
2. <https://www.classcentral.com/course/swayam-fundamentals-of-legal-aspects-of-business-22987>

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## CORPORATE FINANCE

	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code: 2605MS08</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

### Course Outcomes:

At the end of the Course, Student will be able to:

- CO1:** Explain the basic concepts and objectives of corporate finance.
- CO2:** Calculate simple time value of money problems for financial decision-making.
- CO3:** Apply basic capital budgeting techniques to evaluate small investment proposals.
- CO4:** Identify sources of finance and compute simple cost of capital.
- CO5:** Explain dividend policy and working capital management at an introductory level.

### Mapping of Course Outcomes with Program Outcomes:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	2	2	2	3	2	2	3	2	2
<b>CO2</b>	3	3	3	2	2	3	2	2	3	2	2
<b>CO3</b>	3	3	3	2	3	3	3	2	3	3	2
<b>CO4</b>	3	3	3	3	2	3	3	2	3	3	2
<b>CO5</b>	3	3	3	3	3	3	2	2	3	2	2

### Mapping of Course Outcomes with Program Specific Outcomes:

CO/PSO	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2
<b>CO2</b>	3	3	2
<b>CO3</b>	3	3	3
<b>CO4</b>	3	3	3
<b>CO5</b>	3	3	3

### UNIT – I

**Introduction to Corporate Finance:** Meaning and Scope of Corporate Finance, Objectives of Finance – Profit Maximization and Wealth Maximization, Role of Finance Manager. Overview of Financial Decisions – Investment, Financing and Dividend Decisions. Introduction to Time Value of Money – Future Value and Present Value (Simple Problems).

### UNIT – II

**Investment Decisions:** Meaning of Investment Decision, Capital Budgeting Process (Identification, Evaluation and Selection of Projects). Estimation of Basic Cash Flows. Capital Budgeting Techniques: Payback Period, Accounting Rate of Return, Net Present Value (Basic Level). Simple Numerical Problems.

### UNIT – III

**Sources of Finance and Cost of Capital:** Long-term and Short-term Sources of Finance. Introduction to Capital Structure. Concept and Importance of Cost of Capital. Calculation of Cost of Debt, Cost of Equity (Simple Dividend Model), and Weighted Average Cost of Capital (Basic Problems).

### UNIT – IV

**Dividend Decisions:** Meaning and Types of Dividend. Factors Affecting Dividend Policy. Forms of Dividend – Cash Dividend, Bonus Shares and Rights Issue. Basic Concepts of Walter’s and Gordon’s Models (Conceptual Overview).

### UNIT – V

**Working Capital Management:** Meaning and Importance of Working Capital. Components of Working Capital. Gross and Net Working Capital. Operating Cycle Concept (Basic Calculation). Financing of Working Capital – Bank Finance and Trade Credit.

#### Textbooks:

1. Khan, M. Y., & Jain, P. K. (2019). *Financial Management* (8th ed.). McGraw Hill Education. ISBN: 9789353161439.
2. Chandra, P. (2022). *Financial Management: Theory and Practice* (10th ed.). McGraw Hill Education. ISBN: 9789354602450.

#### Reference Books:

1. Pandey, I. M. (2021). *Financial Management* (12th ed.). Vikas Publishing House. ISBN: 9789354534065.
2. Maheshwari, S. N., & Maheshwari, S. K. (2020). *Financial Management: Principles and Practice* (5th ed.). Sultan Chand & Sons. ISBN: 9789351611721.

#### Web Links:

1. [https://onlinecourses.nptel.ac.in/noc20\\_mg31/preview](https://onlinecourses.nptel.ac.in/noc20_mg31/preview)
2. <https://archive.nptel.ac.in/courses/110/107/110107144/>

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## MARKETING MANAGEMENT

	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code: 2605MS09</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

### Course Outcomes:

**At the end of the Course, Student will be able to:**

- CO1:** Explain marketing and analyze the core marketing concepts
- CO2:** Assess and select market segments based on effective segmentation criteria
- CO3:** Classify products, analyze the product life cycle, and propose strategies for new product development
- CO4:** Develop pricing strategies, explain the relevance of the value chain to marketing, and assess customer lifetime value
- CO5:** Design integrated marketing channels, manage retailing and logistics, and evaluate the effectiveness of various promotional strategies

### Mapping of Course Outcomes with Program Outcomes:

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	1	2	2	1	1	2	2	1	1
<b>CO2</b>	3	3	2	2	2	1	1	2	2	2	1
<b>CO3</b>	3	2	2	2	2	1	2	2	2	2	2
<b>CO4</b>	3	3	2	2	2	1	2	2	2	2	1
<b>CO5</b>	3	2	2	2	2	2	2	3	3	2	2

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	3	1	1
<b>CO2</b>	3	1	1
<b>CO3</b>	3	1	1
<b>CO4</b>	3	1	1
<b>CO5</b>	3	1	1

### UNIT – I

**Introduction to Marketing and Environment:** Nature, scope, and importance of marketing; Evolution of marketing concepts (Production, Product, Selling, Marketing, Holistic); Types of marketing (B2C, B2G, B2B, C2C); Marketing environment (Demographic, Economic, Political, Legal, Socio-cultural, Technological); Marketing MIX, Market and competition analysis; Creating customer value.

### UNIT – II

**Consumer Behavior and Market Segmentation:** Segmentation, Targeting, and Positioning; Bases for segmenting consumer markets; Consumer behavior (Stimulus Response Model, Cultural, Social, Personal, Psychological factors); Consumer buying decision process; Business buyer behavior; Traditional vs. Experiential marketing.

### **UNIT – III**

**Product and Pricing Decisions:** Product Life Cycle (PLC) and marketing strategies; Product classification, line, and mix decisions; Branding, packaging, labeling; BCG Matrix; Brand management; Innovation and new product development; Pricing determinants and methods.

### **UNIT – IV**

**Promotion and Distribution Decisions:** Promotion mix and factors; Promotional tools (Advertising, Sales Promotion, PR, Publicity, Personal Selling); Marketing channels and intermediaries (Wholesalers, Retailers); Introduction to retail management.

### **UNIT – V**

**Services and Contemporary Marketing:** Services marketing (7Ps); Contemporary marketing issues (E-commerce, Digital Marketing, Online payments); Ethical and social responsibility; Rural marketing, social marketing, green marketing.

#### **Textbooks:**

1. Kotler, P., Keller, K. L., Chernev. A., Sheth. J.N., Shainesh G., Marketing Management (2022), Pearson Education, 16th Edition, ISBN-10. 9356062668; ISBN-13. 978-9356062665
2. Dr. K. Karunakaran, Marketing Management, Himalaya Publishing House, ISBN: 978-93-5693- 548-8

#### **Reference Books:**

1. Hartley, S. W., Kerin, R. A., Marketing (2021), United States: McGraw-Hill Education, 15th Edition, and ISBN-10. 1260260364; ISBN-13. 978-1260260366
2. Prof. Sunil Tiwari and Dr. Richa Tiwari, Strategic International Marketing, Society Publishing, ISBN: 9781779563798

#### **Web Links:**

1. [https://onlinecourses.nptel.ac.in/noc22\\_mg57/preview](https://onlinecourses.nptel.ac.in/noc22_mg57/preview)
2. <https://archive.nptel.ac.in/courses/110/104/110104068/>

**Relevant cases have to be discussed in each unit and in examination case is compulsory from any unit.**

## HUMAN RESOURCE MANAGEMENT

**Course Code: 2605MS10**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

**Course Outcomes:**

**At the end of the Course, Student will be able to:**

- CO1:** Explain HRM evolution, functions, and trends
- CO2:** Analyze HR planning, job analysis, recruitment, and selection.
- CO3:** Assess training needs, design training programs, and evaluate executive development
- CO4:** Appraise employee performance and evaluate wage administration.
- CO5:** Understand industrial relations, dispute causes, and trade union effectiveness.

**Mapping of Course Outcomes with Program Outcomes:**

<b>CO / PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>	<b>PO11</b>
<b>CO1</b>	3	2	3	3	2	3	3	3	3	2	3
<b>CO2</b>	3	3	3	2	3	3	3	3	2	3	3
<b>CO3</b>	3	3	3	3	3	2	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3	3	2	3	3	3	3
<b>CO5</b>	3	2	3	3	3	3	3	3	3	3	3

**Mapping of Course Outcomes with Program Specific Outcomes:**

<b>CO / PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3
<b>CO2</b>	3	3	3
<b>CO3</b>	3	3	3
<b>CO4</b>	3	3	3
<b>CO5</b>	3	2	3

**UNIT – I**

**Introduction to Human Resource Management (HRM):** Overview of HRM, Functions of HRM, HRM as a business partner, policies, and HRM in a competitive global environment. Introduction to functional and strategic HRM.

**UNIT – II**

**HR Planning and Talent Management:** Employee life cycle, HR planning, recruitment, selection, training and development, competency management, career management, and managing gig/virtual employees.

**UNIT – III**

**Employee Engagement, Performance, and Compensation:** Employee engagement, performance management, compensation strategies, benefits, compensation for special

groups, industrial relations, workplace laws, and employment relations.

#### **UNIT – IV**

**HR Technology and Analytics:** Human Resource Information Systems (HRIS), HR analytics, innovations in HRM, HRM in SMEs and the service sector, HR leadership, and organizational transformation.

#### **UNIT – V**

**Diversity, Inclusion, and HR Challenges:** Diversity, equity, and inclusion, workplace wellness, sustainability goals, green HRM, and the challenges faced in modern HRM.

#### **Textbooks:**

1. Gary Dessler, Biju Varkkey, Human Resource Management (2020), Pearson Education, 9789352862658; ISBN-13. 978-9352862658
2. R.C. Sharma & Nipun Sharma, Human Resource Management: Concepts, Theories and Contemporary Practices, Routledge India, ISBN: 978-1032623160

#### **Reference Books:**

1. Amitabha Sengupta, Human Resource Management: Concepts, Practices, and Paradigms, Cengage India, 2<sup>nd</sup> Edition, ISBN: 978-9355739438
2. Aswathappa K, Human Resource Management: Text and Cases (2021), Tata McGraw-Hill, ISBN- 10. 9354600212; ISBN-13. 978-9354600210

#### **Web Links:**

1. <https://archive.nptel.ac.in/courses/110/105/110105069/>
2. [https://onlinecourses.nptel.ac.in/noc21\\_mg21/preview](https://onlinecourses.nptel.ac.in/noc21_mg21/preview)

**Relevant cases have to be discussed in each unit and in examination case is compulsory from any unit**

## OPERATIONS MANAGEMENT

**Course Code: 2605MS13**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

### Course Outcomes:

**At the end of the Course, Student will be able to:**

- CO1:** Explain the Relationship of Operations management with other functional areas and different types of Production Systems.
- CO2:** Apply stages of the product design process, analyze value analysis techniques, and critique facility location and layout decisions
- CO3:** Evaluate methods of forecasting, design operation planning strategies, and assess capacity planning techniques including MRP and scheduling
- CO4:** Analyze factors affecting productivity, apply job design principles, and evaluate process flow charts and methods study
- CO5:** Examine the techniques of Statistical Quality Control and Total - Quality Management.

### Mapping of Course Outcomes with Program Outcomes:

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	3	3	3	3	3	2	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	2	3	3	3	3
<b>CO3</b>	3	3	3	3	3	3	2	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3	2	3	3	3	3
<b>CO5</b>	3	3	3	3	3	3	2	3	3	3	3

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3
<b>CO2</b>	3	3	3
<b>CO3</b>	3	3	3
<b>CO4</b>	3	3	3
<b>CO5</b>	3	3	3

### UNIT – I

**Introduction to Operation Management:** Nature, Scope, Recent trends in Operation Management, Manufacturing & Theory of Constraint, Types of Production System, Just in Time (JIT) & lean system.

### UNIT – II

**Product Design & Process Selection:** Stages in Product Design process, Value Analysis,

Facility

**Location & Layout:** Types, Characteristics, Advantages and Disadvantages.

### **UNIT – III**

**Forecasting & Capacity Planning:** Methods of Forecasting, Production strategies, Capacity Requirement Planning, MRP, Scheduling, Supply Chain Management, Purchase Management, Inventory Management.

### **UNIT – IV**

**Productivity:** Factors Affecting Productivity – Job Design – Process Flow Charts – Methods Study – Work Measurement – Engineering and Behavioral Approaches.

### **UNIT – V**

**Quality Management:** Cost of Quality, Quality Circles, ISO (9000&14000 Series), Statistical Quality Control, Control Charts -Acceptance Sampling Operating Characteristic Curve (AQL, LTPD, Alpha & Beta risk), Total Quality Management (TQM).

#### **Textbooks:**

1. Lee J. Krajewski, Manoj K. Malhotra, Operations Management: Processes and Supply (2021) Chains Pearson, 13th Edition, ISBN: 9780136860938
2. William J. Stevenson, Operations Management (2017) McGraw Hill, 13th Edition, ISBN: 9781259667473

#### **Reference Books:**

1. K. Aswathappa & K. Shridhara Bhat, Production and Operations Management (2020), Himalaya Publishing, 2nd Edition, ISBN: 9789352621247
2. S. Anil Kumar, N. Suresh, Operations Management (2018), New Age International, 3rd Edition, ISBN: 9788122437257

#### **Web Links:**

1. [https://onlinecourses.nptel.ac.in/noc20\\_me30/preview](https://onlinecourses.nptel.ac.in/noc20_me30/preview)
2. <https://archive.nptel.ac.in/courses/112/107/112107238/>

**Relevant cases have to be discussed in each unit and in examination case study is compulsory from any unit.**

## COST AND MANAGEMENT ACCOUNTING

	L	T	P	C
<b>Course Code: 2605MS14</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>3</b>

### Course Outcomes:

At the end of the Course, Student will be able to:

- CO1:** Explain the Concept of Cost and Management Accounting
- CO2:** Identify the Elements of Material, Labour and Overhead Cost
- CO3:** Preparation of Cost sheet
- CO4:** Analyze the Concept Marginal Costing and CVP analysis
- CO5:** Evaluation techniques of Budgeting

### Mapping of Course Outcomes with Program Outcomes:

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	3	2	3	3	2	2	3	3	3
<b>CO2</b>	3	3	3	3	2	2	3	3	3	3	2
<b>CO3</b>	3	3	3	2	3	3	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3	2	2	3	3	3	3
<b>CO5</b>	3	2	3	3	3	3	3	2	3	3	3

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3
<b>CO2</b>	3	3	2
<b>CO3</b>	3	3	3
<b>CO4</b>	3	3	3
<b>CO5</b>	3	2	3

### UNIT – I

**Introduction to Cost and Management Accounting:** Definition, Nature, Objectives, Scope, Advantages and Limitations of Cost Accounting: Definition, Nature, Objectives, Scope, Advantages and Limitations of Management Accounting: Cost Accounting Vs. Management Accounting Vs. Financial Accounting.

### UNIT – II

**Material & Labour:** Material – meaning-types, computing stock level –EOQ – Pricing of issue of material – FIFO –LIFO & Simple and Weighted average methods. Labour – Computation of labour cost – Time rate & piece rate system.

### UNIT – III

**Overheads & Preparation Cost sheet:** Overheads – meaning & definition, concepts of overheads allocation. Preparation of cost sheet – format –objects & methods of cost sheet preparation.

#### **UNIT – IV**

**Marginal Costing and Budgetary Control:** Meaning and importance of Marginal Costing. Marginal Cost Equation, Break-even Analysis, P/V ratio, Margin of Safety. Types of budgets, flexible budget, and cash budget. Budgetary control and practical problems.

#### **UNIT – V**

**Budgetary control:** Budget – meaning –types – budgetary control – steps in budgetary control, Fixed budget, flexible budget, cash budget, production budget, sales budget and budgetary control problems.

#### **Textbooks:**

1. M.P. Gupta & Dr. Ajay Gupta, Cost and Management Accounting, Sultan Chand & Sons, ISBN: 978-93-91820-47-3
2. Ravi M. Kishore, Cost & Management Accounting, Foundational to Advanced Concepts (Reprint 2025), Taxmann Publications, 6th Edition, ISBN: 978-93-92211-13-3

#### **Reference Books:**

1. S.N.Maheswari, Cost and Management Accounting, Sultan Chand Publications, ISBN-10. 8180549755; ISBN-13. 978-8180549755
2. CA Sunil Keswani, Cost & Management Accounting, Bharat Law House, ISBN: 978-93-90854-07-3

#### **Web Links:**

1. <https://archive.nptel.ac.in/courses/110/101/110101132/>
2. [https://onlinecourses.nptel.ac.in/noc20\\_mg53/preview](https://onlinecourses.nptel.ac.in/noc20_mg53/preview)

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## ENTREPRENEURSHIP AND STARTUP ECO-SYSTEM

	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code: 2605MS15</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

### Course Outcomes:

**At the end of the Course, Student will be able to:**

- CO1:** Explain entrepreneurship and its role in economic development
- CO2:** Identify entrepreneurial strategies, business models, and competencies.
- CO3:** Analyze the startup environment and business plan components.
- CO4:** Compare funding sources and government support for startups
- CO5:** Explore institutions supporting business enterprises

### Mapping of Course Outcomes with Program Outcomes:

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	2	3	2	1	1	1	2	1	2
<b>CO2</b>	3	3	2	2	2	2	2	2	3	2	2
<b>CO3</b>	2	3	3	3	2	2	2	1	3	2	3
<b>CO4</b>	2	2	2	2	3	3	2	1	2	2	2
<b>CO5</b>	2	2	2	1	2	2	3	2	2	1	2

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3
<b>CO2</b>	3	3	3
<b>CO3</b>	3	3	3
<b>CO4</b>	3	3	3
<b>CO5</b>	3	3	3

### UNIT – I

**Introduction to Entrepreneurship & Family Business:** Definition and concept of entrepreneurship, characteristics of entrepreneurs, types of entrepreneurs, the role of entrepreneurship in economic development, and start-ups. Characteristics of family businesses, with examples from Indian family businesses like Murugappa, Dabur, Wadia, Godrej, and Kirloskar.

### UNIT – II

**Evaluating Business Opportunities:** Sources of business ideas, recognizing opportunities, estimating market potential, feasibility analysis of business ideas, and analyzing industry, competition, and the business environment.

### UNIT – III

**Building Blocks of Starting Ventures:** Low-cost marketing using digital technologies, team building from scratch, securing venture funding, establishing the value chain,

managing operations, and understanding legal aspects like Intellectual Property Rights (IPR) and compliance.

#### **UNIT – IV**

**Start-up Ecosystem:** Understanding the start-up ecosystem components, including incubators, accelerators, venture capital funds, angel investors, and government schemes like Start-up India, Digital India, and MSME. Sources of venture funding and intellectual property management in India.

#### **UNIT – V**

**Technology and Innovation in Start-ups:** Sources of technology for start-ups, managing intellectual property, and leveraging innovation for growth in start-ups.

#### **Textbooks:**

1. Robert Hisrich, Michael Peters, and Dean Shepherd, Entrepreneurship (2019), McGraw Hill Education, 11th Edition, ISBN-10. 939011330X · ISBN-13. 978- 9390113309
2. Fabio Greco, Startup Ecosystems (2023) Springer publications, ISBN-13-978-3031344138

#### **Reference Books:**

1. Dr. N. M. Louly, Dr. Mohammed Quadir Mohiuddin, Dr. Aarti Deshpande, Dr. B. Kavitha, Entrepreneurship Basics, REST Publisher, ISBN: 978-81-967493-7-8
2. Dr. K. Suresh, Sheetal V. Hukkeri, Dr. S. Ragavan, Dr. V. Sasirekha, Fundamentals of Entrepreneurship (2024), REST Publisher, ISBN: 978-81-966857-3-7

#### **Web Links:**

1. [https://onlinecourses.nptel.ac.in/noc20\\_mg35/preview](https://onlinecourses.nptel.ac.in/noc20_mg35/preview)
2. [https://onlinecourses.swayam2.ac.in/imb23\\_mg27/preview?ref=schoolokay.in](https://onlinecourses.swayam2.ac.in/imb23_mg27/preview?ref=schoolokay.in)

**Relevant cases have to be discussed in each unit and in examination case study is compulsory from any unit.**

## BUSINESS TAXATION

Course Code: 2605MS16

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>2</b>	<b>1</b>	<b>0</b>	<b>3</b>

### Course Outcomes:

At the end of the Course, Student will be able to:

- CO1:** Describe the basic framework of taxation in India and classify different types of taxes.
- CO2:** Prepare simple computation of taxable business income under Income Tax provisions.
- CO3:** Explain the basic concepts of Customs Duty and their relevance to trade.
- CO4:** Illustrate the structure and functioning of GST in business transactions.
- CO5:** Perform basic GST calculations including input tax credit and return preparation

### Mapping of Course Outcomes with Program Outcomes:

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	1	2	2	3	2	1	2	2	2
<b>CO2</b>	2	3	2	1	2	2	2	2	1	2	1
<b>CO3</b>	2	3	2	1	2	3	1	1	2	2	2
<b>CO4</b>	3	3	3	1	2	2	2	2	2	1	2
<b>CO5</b>	3	2	2	2	2	2	2	1	2	2	2

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	1
<b>CO2</b>	2	2	2
<b>CO3</b>	2	2	2
<b>CO4</b>	3	3	2
<b>CO5</b>	3	2	2

### UNIT – I

**Basic Concepts of Taxation:** Meaning and Objectives of Taxation. Canons of Taxation. Overview of Indian Tax System. Direct and Indirect Taxes – Meaning and Examples. Difference between Direct and Indirect Taxes. Basic understanding of Union and State taxation powers.

### UNIT – II

**Income Tax – Business Basics:** Concept of Income under Income Tax Act. Heads of Income (Overview). Computation of Income from Business – Basic format. Allowable and Disallowable Expenses (Simple Examples). Depreciation (Basic Method). Introduction to TDS and Advance Tax (Conceptual). Simple Numerical Problems.

### UNIT – III

**Customs and Basic Indirect Tax Concepts:** Meaning of Customs Duty. Types of Customs

Duties (Basic Customs Duty, IGST on imports – Concept only). Simple Calculation of Customs Duty. Exemptions and Duty Drawback (Basic Idea). Role of Customs in International Trade.

#### **UNIT – IV**

**Introduction to GST:** Need for GST and Background. Structure of GST – CGST, SGST, IGST. Concept of Supply under GST. Levy and Collection of GST. GST Rate Structure. Simple GST Computation Problems.

#### **UNIT – V**

**GST Compliance for Business:** Input Tax Credit (ITC) – Conditions and Computation. Reverse Charge Mechanism (Basic). GST Returns – Types and Due Dates (Overview). Composition Scheme. Practical Illustrations of GST on Business Transactions.

#### **Textbooks:**

1. Singhanian, V. K., & Singhanian, M. (2023). *Students' Guide to Income Tax* (Latest ed.). Taxmann Publications. ISBN: 9789356223097.
2. Datey, V. S. (2023). *Indirect Taxes: Law and Practice (GST & Customs)* (Latest ed.). Taxmann Publications. ISBN: 9789356225916.

#### **Reference Books:**

1. Mehrotra, H. C., & Goyal, S. P. (2022). *Income Tax Law and Accounts*. Sahitya Bhawan Publications. ISBN: 9789351737636.
2. Bansal, K. M. (2022). *GST & Customs Law*. Taxmann Publications. ISBN: 9789356221185.

#### **Web Links:**

1. <https://www.gst.gov.in/>
2. <https://incometaxindia.gov.in/>

**Relevant cases have to be discussed in each unit and in examination case study is compulsory from any unit.**

## MANAGEMENT INFORMATION SYSTEMS

<b>Course Code: 2605MS19</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
	<b>3</b>	<b>0</b>	<b>1</b>	<b>4</b>

### Course Outcomes:

At the end of the Course, Student will be able to:

- CO1:** Explain the information needs of an organization and a business function
- CO2:** Identify the effectiveness of decision-making process and MIS design
- CO3:** Utilize DSS techniques for making effective decisions
- CO4:** Design parameters for information systems process and application
- CO5:** Apply DBMS to attain the goals of the organization

### Mapping of Course Outcomes with Program Outcomes:

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	2	3	3	3	3	2	3	3	3
<b>CO2</b>	3	2	3	3	3	2	3	3	2	3	3
<b>CO3</b>	3	3	3	3	3	3	3	2	3	3	3
<b>CO4</b>	3	3	2	3	2	3	3	3	3	3	2
<b>CO5</b>	3	3	3	3	3	3	2	3	3	3	3

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2
<b>CO2</b>	3	3	2
<b>CO3</b>	3	3	3
<b>CO4</b>	3	3	3
<b>CO5</b>	3	3	3

### UNIT – I

**Introduction to Management Information Systems (MIS):** Overview of MIS, types of MIS, dimensions and components of information systems (IS), benefits of MIS, IT infrastructure, evolution of IT infrastructure, and new approaches for system building in the digital era.

### UNIT – II

**Database Management Systems (DBMS):** Objectives of database approach, characteristics of DBMS, data processing systems, components of DBMS packages, database administration, and the Entity-Relationship (ER) model.

### UNIT – III

**Information System Applications:** MIS applications, Decision Support Systems (DSS), Group Decision Support Systems (GDSS), DSS applications in e-enterprise, Knowledge Management Systems (KMS), Expert Systems (KBES), Enterprise Model Systems, E-

business, E-commerce, E-communication, and Business Process Reengineering.

#### **UNIT – IV**

**Project Management Basics:** Objectives of project management, fundamentals of project management information systems (PMIS) with agile methodologies, introduction to SCRUM, roles and meetings, user stories, project risk management, and controlling risk factors.

#### **UNIT – V**

**Ethical, Social, and Political Issues in Information Systems:** Ethical, social, and political considerations in managing information systems, with a focus on the implications of these issues in the information era.

#### **Textbooks:**

1. Bernd Schenk, Advanced Management Information Systems: Models, Concepts and Cases (2025), Springer Cham Publication, ISBN-13: 978-3031879036
2. Kenneth C. Laudon & Jane P. Laudon, Management Information Systems: Managing the Digital Firm (2021) Pearson Publication, 17th Edition, ISBN-13: 978-0136971542

#### **Reference Books:**

1. Prasad L.M., Prasad Usha, Management Information Systems (2023), Sultan Chand & Sons, ISBN- 81- 8054-814-7
2. Goyal, D.P.: Management Information System, MACMILLAN India Limited, New Delhi. ISBN- 10 : 1 4 03930996, ISBN-13: 978-1403930996

#### **Web Links:**

1. [https://onlinecourses.nptel.ac.in/noc20\\_mg60/preview](https://onlinecourses.nptel.ac.in/noc20_mg60/preview)
2. <https://archive.nptel.ac.in/courses/122/105/122105022/>

**Relevant cases have to be discussed in each unit and in examination case study is compulsory from any unit.**

## PROJECT MANAGEMENT

**Course Code: 2605MS20**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

### Course Outcomes:

**At the end of the Course, Student will be able to:**

- CO1:** Explain the basic concepts of project Management
- CO2:** Estimate project planning and risk.
- CO3:** Interpret project financing through techniques
- CO4:** Analyze the concept of Project controlling
- CO5:** Summarize stress management, conflict management and team building

### Mapping of Course Outcomes with Program Outcomes:

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	1	2	2	1	1	2	2	2	1
<b>CO2</b>	3	3	2	1	2	1	1	1	2	2	1
<b>CO3</b>	2	3	2	1	2	1	1	1	2	2	2
<b>CO4</b>	3	3	2	1	3	1	1	1	1	3	2
<b>CO5</b>	2	2	2	2	2	2	3	3	2	2	2

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	1
<b>CO2</b>	3	3	2
<b>CO3</b>	3	3	2
<b>CO4</b>	3	2	2
<b>CO5</b>	2	2	2

### UNIT – I

**Introduction to Project Management:** Project Characteristics – Project Life Cycle – Project Identification, Formulation and Implementation – Project Management in Different Sectors, Systems Approach to Project Management

### UNIT – II

**Project Appraisal:** Project Planning – Steps in Project Planning – Scheduling – Project Appraisal – Feasibility Study – Technical, Commercial, Economic, Financial, Management, Social, Cost Benefit Analysis – Project Risk Analysis

### UNIT – III

**Project Finance:** Project Cost Estimation, Project Financing – Investment Criteria, Project Evaluation Techniques – Cash Flows Estimation for New and Replacement Projects – Cost of Capital, Risk Analysis.

**UNIT – IV**

**Project Control:** Network Diagrams, Network Analysis, Critical Path, Quality Management, Project Execution, Monitoring and Control, Agile Project Management, Scrum, Lean Production.

**UNIT – V**

**Organizational Behavior and Project Management:** Structure & Integration, Project Manager & Team Role, Stakeholder Engagement, Leadership, Conflict & Stress Management in Projects.

**Textbooks:**

1. Erik W. Larson & Clifford F. Gray, Project Management: The Managerial Process McGraw Hill (2022), 8th Edition, ISBN: 978-9354602078
2. A Guide to the Project Management Body of Knowledge (PMBOK Guide) (2021)– Project Management Institute, 7th Edition, ISBN: 978-1628256659

**Reference Books:**

1. K. Nagarajan, Project Management (2020) New Age International, 9th Edition ISBN: 9789360748531
2. Harold Kerzner, Project Management: A Systems Approach (2017) Wiley, 12th Edition 2017 ISBN: 9781119165354

**Web Links:**

1. [https://onlinecourses.nptel.ac.in/noc23\\_mg124/preview](https://onlinecourses.nptel.ac.in/noc23_mg124/preview)
2. [https://onlinecourses.nptel.ac.in/noc24\\_mg01/preview](https://onlinecourses.nptel.ac.in/noc24_mg01/preview)

**Relevant cases have to be discussed in each unit and in examination case study is compulsory from any unit.**

## BUSINESS RESEARCH METHODOLOGY

Course Code: 2605MS21

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>3</b>	<b>0</b>	<b>1</b>	<b>4</b>

### Course Outcomes:

**At the end of the Course, Student will be able to:**

- CO1:** Explain the fundamentals of research, its types, ethical considerations, and the characteristics of good research.
- CO2:** Explain the process of identifying research problems, setting objectives, reviewing literature, and understanding research design types.
- CO3:** Apply appropriate measurement techniques and data collection methods for conducting effective research.
- CO4:** Analyze and evaluate sampling techniques and perform data preparation for effective research analysis.
- CO5:** Analyze and interpret research data using statistical tools and visualization techniques for effective decision-making.

### Mapping of Course Outcomes with Program Outcomes:

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	3	3	3	2	2	3	3	2	3	3
<b>CO2</b>	3	3	3	3	2	2	3	3	2	3	3
<b>CO3</b>	3	3	2	3	2	3	3	2	2	3	3
<b>CO4</b>	3	3	2	3	2	3	3	2	2	3	3
<b>CO5</b>	3	3	2	3	2	3	3	2	2	3	3

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3
<b>CO2</b>	3	3	3
<b>CO3</b>	3	3	3
<b>CO4</b>	3	3	3
<b>CO5</b>	3	3	3

#### UNIT – I

**Introduction to Research:** Definition, history, evolution, and types of research. Scientific inquiry and research ethics. Characteristics of good research and the research process.

#### UNIT – II

**Research Problem and Design:** Identifying and formulating research problems, setting objectives, and conducting literature reviews. Basics of research design and types.

#### UNIT – III

**Measurement and Data Collection:** Concepts of measurement and scaling, types of data,

measurement errors, and scale construction. Data collection methods: questionnaires, interviews, and observation.

#### **UNIT – IV**

**Sampling and Data Preparation:** Sampling techniques, sample size, and types of sampling. Data editing, coding, and preparation for analysis.

#### **UNIT – V**

**Data Analysis and Interpretation:** Hypothesis testing (parametric & non-parametric), tools for analysis, and data visualization techniques such as charts, graphs, and box plots.

#### **Textbooks:**

1. Dr. C.R. Kothari, Research Methodology & Business Research (2024), Galgotia Publishing Company, ISBN: 978-93-90980-48-2.
2. Dr. Zillur Rahman, Business Research Methods, McGraw Hill Education, ISBN: 978-9390177530

#### **Reference Books:**

1. J.K. Sachdeva, Business Research Methodology (2024), Himalaya Publishing House, ISBN: 978-9352625925
2. H.K. Dangi & Shruti Dewen, Business Research Methods (2024), Vikas Publishing House (Imprint of S. Chand Publishing), 2nd Edition, ISBN: 978-9359307107.
3. Robert S Witte and John S Witte, Statistics, Wiley. ISBN: 978-1-119-25451-5

#### **Web Links:**

1. [https://onlinecourses.swayam2.ac.in/cec20\\_mgl4/preview](https://onlinecourses.swayam2.ac.in/cec20_mgl4/preview)
2. <https://archive.nptel.ac.in/courses/110/107/110107080/>

**Relevant cases have to be discussed in each unit and in examination case is compulsory from any unit.**

## STRATEGIC MANAGEMENT

**Course Code: 2605MS22**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

### Course Outcomes:

**At the end of the Course, Student will be able to:**

- CO1:** Elaborate the basic concepts and characteristics of Strategic management.
- CO2:** Build skills to develop strategic vision, mission objectives.
- CO3:** Develop knowledge on types of strategies to implement.
- CO4:** Build awareness on various strategy evaluation and controlling approaches
- CO5:** Visualize various strategies for managing global competition

### Mapping of Course Outcomes with Program Outcomes:

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	2	2	2	1	2	2	2	2	1
<b>CO2</b>	3	2	3	2	2	2	2	2	2	2	1
<b>CO3</b>	3	2	3	2	2	2	3	1	2	2	1
<b>CO4</b>	3	2	3	2	2	3	2	1	2	2	1
<b>CO5</b>	2	2	3	2	2	2	3	2	2	2	1

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2
<b>CO2</b>	3	2	2
<b>CO3</b>	3	2	2
<b>CO4</b>	3	2	2
<b>CO5</b>	2	3	2

### UNIT – I

**Strategic Planning:** Definition, importance, and characteristics of strategic decisions. Difference between policy, strategy, and tactics. Strategic planning vs. long-range planning. Overview of strategic management process.

### UNIT – II

**Strategy Formulation:** Mission, vision, and goal setting. Business environment analysis: External and Internal, Strategic analysis tools: BCG Matrix, Ansoff's Product-Market Matrix. Long-term strategy formulation: Market development, product development, diversification, integration, and liquidation.

### UNIT – III

**Strategy & Corporate Restructuring Implementation:** Strategy and structure, managing strategic change, strategic control mechanisms. Management tools: Benchmarking, Reengineering, Balanced Scorecard. Corporate restructuring: Mergers, acquisitions, joint ventures, and strategic alliances.

#### **UNIT – IV**

**Strategic Evaluation and Control:** Strategic controls, performance benchmarking, strategic information systems. Strategy evaluation tools: Strategic audit, feedback mechanisms. considerations in strategy.

#### **UNIT – V**

**Global Issues in Strategic Management:** Challenges and opportunities in international business strategy. The role of strategic management in Global companies, Advantages & disadvantages of global operations. Role of global institutions in strategic decision-making.

#### **Textbooks:**

1. Fred R. David & Forest R. David, Strategic Management: A Competitive Advantage Approach Pearson (2023), 18th Edition, ISBN:9789361590955
2. Arthur A. Thompson et al., Crafting and Executing Strategy (2021), McGraw Hill, 22nd Edition, ISBN: 978-9354600043

#### **Reference Books:**

1. Azhar Kazmi, Strategic Management and Business Policy (2021) McGraw Hill, 4th Edition, ISBN: 978-9339221836
2. Lawrence R. Jauch & William F. Glueck, Business Policy and Strategic Management (2004) McGraw Hill, 5th Edition, ISBN: 978-0070323476

#### **Web Links:**

1. <http://tjsec.digimat.in/nptel/courses/video/110108047/L21.html>
2. <https://archive.nptel.ac.in/courses/110/108/110108047/>

**Relevant cases have to be discussed in each unit and in examination case study is compulsory from any unit.**

**DISCIPLINE SPECIFIC COURSES  
(GLOBAL FINANCE)**

**INTRODUCTION TO SUSTAINABILITY IN BUSINESS**

	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code: 2619MS01</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

**Course Outcomes:**

**At the end of the Course, Student will be able to:**

- CO1:** Explain the fundamental concepts of sustainability, ESG, and their significance in modern business practices.
- CO2:** Explain environmental responsibility concepts including climate change, carbon footprint, and sustainable resource management.
- CO3:** Analyze social responsibility aspects such as employee welfare, diversity, human rights, and community development.
- CO4:** Evaluate governance practices including corporate governance, ethics, and ESG disclosure frameworks.
- CO5:** Apply sustainability and ESG principles to assess business practices and real-world case studies.

**Mapping of Course Outcomes with Program Outcomes:**

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	2	2	3	2	2	3	2	2	2
<b>CO2</b>	3	3	3	2	3	2	2	3	2	2	2
<b>CO3</b>	3	3	3	2	3	3	2	3	2	2	2
<b>CO4</b>	3	3	3	2	3	3	2	3	2	2	2
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3

**Mapping of Course Outcomes with Program Specific Outcomes:**

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3
<b>CO2</b>	3	3	3
<b>CO3</b>	3	3	3
<b>CO4</b>	3	3	3
<b>CO5</b>	3	3	3

**UNIT – I**

**Introduction to Sustainability & ESG:** Meaning of sustainability, CSR vs ESG, Importance of ESG in business, SDGs by United Nations

**UNIT – II**

**Environmental Responsibility:** Climate change basics, Carbon footprint, Renewable energy overview, Paris climate framework (Paris Agreement), Simple green practices in

companies.

### **UNIT – III**

**Social Responsibility:** Employee welfare, Diversity & inclusion basics, Human rights in supply chains, Community development.

### **UNIT – IV**

**Governance Basics:** Corporate governance structure, Role of board of directors, Ethics & anti-corruption, Basics of ESG disclosures

### **UNIT – V**

**ESG in Business Practice:** ESG & brand value, Intro to ESG ratings, Basic company ESG case study discussion

#### **Textbooks:**

1. Bansal, T. & DesJardine, M. R. (2021). *Business and Sustainability: Concepts, Strategies and Implementation* (1st ed.). Routledge, ISBN: 978-0367483153
2. Lawrence, A. T. & Weber, J. (2020). *Business and Society: Stakeholders, Ethics, Public Policy* (16th ed.). McGraw Hill Education, ISBN: 978-1260575871

#### **Reference Books:**

1. Epstein, M. J. & Buhovac, A. R. (2014). *Making Sustainability Work: Best Practices in Managing and Measuring Corporate Social, Environmental and Economic Impacts* (2nd ed.). Berrett-Koehler, ISBN: 978-1609949291
2. Carroll, A. B. & Buchholtz, A. K. (2014). *Business and Society: Ethics, Sustainability, and Stakeholder Management* (9th ed.). Cengage Learning, ISBN: 978-1285192237

#### **Web Links:**

1. <https://www.un.org/sustainabledevelopment/>
2. <https://www.globalreporting.org/>

**Relevant cases have to be discussed in each unit and in examination case study is compulsory from any unit.**

## FINANCE LIFECYCLE MANAGEMENT

	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code: 2619MS02</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

### Course Outcomes:

**At the end of the Course, Student will be able to:**

- CO1:** Explain accounting fundamentals, financial statements, and the end-to-end finance lifecycle in organizations.
- CO2:** Apply Procure-to-Pay (P2P) processes including purchase orders, invoice verification, and accounts payable management using accounting systems.
- CO3:** Manage capital expenditure accounting, fixed assets, depreciation, and compliance with audit requirements.
- CO4:** Analyze Inventory and Order-to-Cash (O2C) processes including revenue recognition and accounts receivable management.
- CO5:** Perform treasury operations, period-end closure, and audit compliance activities for accurate financial reporting.

### Mapping of Course Outcomes with Program Outcomes:

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	2	2	2	1	2	1	2	1	2
<b>CO2</b>	3	3	2	2	2	2	3	1	3	2	2
<b>CO3</b>	3	3	2	2	3	2	2	1	2	2	2
<b>CO4</b>	3	3	2	3	2	2	2	1	3	3	2
<b>CO5</b>	3	3	3	3	3	2	2	2	3	2	2

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2
<b>CO2</b>	3	3	3
<b>CO3</b>	3	2	2
<b>CO4</b>	3	2	3
<b>CO5</b>	3	3	3

### UNIT – I

#### Introductory Session: Accounting Refresher

**Fundamentals of Accounting:** The basic principles of accounting,, Accounting process- Journal to Financial Statement as per books and as per accounting system, Introduction to key aspects of financial statements - Balance Sheet, PL, Cash Flow statements, SOCIE and Notes

### UNIT – II

#### Procure to Pay (P2P) - Opex Expenses

**Walkthrough of P2P process, Purchase Order Creation:** How purchase orders are created and the authority required.

**Goods/Services Receipt and Invoice Recording (GR/IR):** The process of receiving goods and services, followed by invoice recording. Three-way match.

**Accounts Payable Process:** Managing AP outstanding - Aging reports, Reconciliations Simulation in Tally/Zoho for above steps

### UNIT – III

#### **Procure to Pay (P2P) - Capex Expenses & related activities**

**Fixed Asset Register:** Maintaining the register - Capital work in progress vs capitalisation, sale of assets, etc. Depreciation Estimating the remaining useful life Audit requirements- Physical verification on cyclical basis Simulation in Tally/Zoho for above steps

### UNIT – IV

#### **Inventory and O2C**

**Inventory Management:** Recording of purchases /Sales and related compliances Physical verification of inventory Inventory valuation at reporting date Simulation in Tally/Zoho for above steps

#### **Order to Cash**

Walkthrough of P2P process Sales Order Creation: The process and approval matrix for sales orders. Invoicing and Revenue Recognition: How sales invoices are raised Revenue recognition AR Process: Managing AR outstanding Aging reports, Provisions for doubtful debts, Reconciliation Simulation in Tally/Zoho for above steps

### UNIT – V

#### **Closure and Compliances**

##### **Treasury**

**Cash and Bank Management:** Periodical bank reconciliations, Counting of cash in hand, Obtaining bank confirmations, Fixed deposits, earnest money deposits, etc., Recording interest income from fixed deposits and applicable TDS receivables. Borrowings:, Interest expenses booking, Simulation in Tally/Zoho for above steps

##### **Period End closure**

**Book closure entries:** Expense accrual entries, Prepaid amortisation entries, Provisions, Depreciation entries, Allocation entries, Lease liability and Right of use assets entries, Periodical reconciliations, All major balance sheet items reconciliation - preparation and review , Identifying long outstanding balances and defining actions items, Simulation in Tally/Zoho for above steps

##### **Audit Compliances**

**Types of audits:** Statutory audits, internal audits, tax audits, GST audits, review of quarterly financial statements (including required by SEBI for listed companies) etc. , Key activities during audits Various reconciliations/schedules for key financial statement items

#### **Textbooks:**

1. Tally Education Pvt. Ltd. (2022). *Official Guide to TallyPrime*. Tally Solutions Pvt. Ltd. ISBN: 978-8195192950
2. Mohan, B. (2021). *Accounting for Managers*. McGraw-Hill Education. ISBN: 978-9353162850

**Reference Books:**

1. Tally Education Pvt. Ltd. (2022). *Official Guide to TallyPrime*. Tally Solutions Pvt. Ltd. ISBN: 978-8195192950
2. Mohan, B. (2021). *Accounting for Managers*. McGraw-Hill Education. ISBN: 978-9353162850

**Web Links:**

1. <https://nptel.ac.in/courses/110104073>
2. <https://www.zoho.com/books/academy/>

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## IND AS AND IFRS

	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code:2619MS03</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

### Course Outcomes:

**At the end of the Course, Student will be able to:**

- CO1:** Explain the concept, framework, and applicability of accounting standards including Ind AS and IFRS.
- CO2:** Apply accounting standards related to assets such as Property, Plant & Equipment and Intangible Assets.
- CO3:** Analyze impairment, inventory valuation, and investment property accounting as per relevant standards.
- CO4:** Evaluate revenue recognition, financial reporting, and provisions under Ind AS/IFRS.
- CO5:** Apply accounting standards related to agriculture, government grants, and discontinued operations in practical scenarios.

### Mapping of Course Outcomes with Program Outcomes:

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	2	1	2	1	1	1	2	1	2
<b>CO2</b>	3	3	3	1	2	1	1	1	2	1	2
<b>CO3</b>	3	3	3	1	2	1	1	1	2	1	2
<b>CO4</b>	3	3	3	1	3	2	1	1	2	1	2
<b>CO5</b>	3	3	3	2	3	2	2	2	2	1	3

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	1
<b>CO2</b>	3	2	2
<b>CO3</b>	3	2	2
<b>CO4</b>	3	3	2
<b>CO5</b>	3	3	2

### UNIT – I

#### Introduction to Ind AS:

Concept of Accounting Standards

Introduction to Ind AS/IFRS including Ind AS 1

#### Assets - recognition and impairment

Ind- AS 16/IAS 16 – Property, Plant and Equipment

- Recognition of Initial and subsequent cost
- Measurement at recognition and elements of cost
- Cost and Revaluation model (Measurement after recognition)
- Depreciation – Method, Impairment and Compensation for Impairment
- Derecognition of Asset
- Disclosures

**Ind- AS 38/ IAS 38 – Intangible Assets**

- Definitions – Intangible Asset, Amortization, Carrying amount, Fair value, Development, Useful Life
- Identification of Intangible Asset
- Recognition criteria
- Measurement basis – Separate Acquisition, Business combination, Government grant, Exchange of assets, internally generated IA and goodwill
- Measurement after recognition – Cost and Revaluation Model

**UNIT – II****Ind- AS 36/IAS 36 – Impairment of Assets**

- Definitions – Carrying amount, Cash generating unit, Cost of disposal, Fair value, Impairment loss, recoverable amount, Useful life, Value in use
- Identification of impaired assets – Indications of impairment,
- Requirement for annual review
- Impairment of CGU
- Measurement of Recoverable amount
- Estimation of Value in use
- Recognition and measurement of impairment loss

**Ind-AS 40/IAS 40 – Investment Property**

- Definitions – Investment Property, Owner occupied property, Fair value, Carrying Amount, Cost
- Classification – Investment or Owner Occupied
- Recognition Criteria and Measurement
- Measurement after recognition
- Transfer and Disposal

**Ind-AS 2/IAS 2 Inventories****UNIT – III****Revenue from Contract with Customers and Other Ind/IFRs****Ind-AS 115/IFRS 15 “Revenue from Contract with Customers”-**

- Definitions of terms( Contract, Contract Asset, Contract Liability, Performance Obligation, Revenue, Stand alone Selling Price, Transaction Price)
- 5 Steps of revenue recognition

**UNIT – IV****Ind-AS 7/IAS 7 – Statement of Cash flows****Ind-AS 33/IAS 33 – EPS****Ind-AS 37/IAS 37 Provisions, Contingent Liabilities and Contingent Assets****UNIT – V****Ind-AS 41/ IAS 41 Agriculture****Ind-AS 20/IAS 20 “Accounting for Government Grants and Disclosure of Government Assistance”****Ind- AS 105/IFRS 5 Non-current Assets Held for Sale and Discontinued Operations**

**Textbooks:**

1. Ernst & Young (2022). *Indian GAAP, IFRS and Ind AS: A Comparison*. Taxmann Publications, ISBN: 978-9392211977
2. Mirza, A. A., Holt, G. J., & Orrell, M. (2021). *Wiley IFRS: Interpretation and Application of IFRS Standards*. Wiley. ISBN: 978-1119698937

**Reference Books:**

1. Ernst & Young (2022). *Indian GAAP, IFRS and Ind AS: A Comparison*. Taxmann Publications, ISBN: 978-9392211977
2. Mirza, A. A., Holt, G. J., & Orrell, M. (2021). *Wiley IFRS: Interpretation and Application of IFRS Standards*. Wiley, ISBN: 978-1119698937

**Web Links:**

1. <https://www.ifrs.org/>
2. <https://www.icai.org/>

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## FINANCIAL STATEMENT AND ANALYSIS

	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code: 2619MS04</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

### Course Outcomes:

**At the end of the Course, Student will be able to:**

- CO1:** Explain the fundamental accounting concepts, principles, and structure of financial statements including Balance Sheet, Income Statement, and Cash Flow Statement.
- CO2:** Apply the accounting process including journalizing, ledger posting, trial balance preparation, and reconciliation techniques such as Bank Reconciliation Statement.
- CO3:** Analyze depreciation and amortization methods and their impact on financial statements and asset valuation.
- CO4:** Prepare and interpret complete financial statements, including cash flow statements, for effective financial reporting and decision-making.
- CO5:** Evaluate financial performance using ratio analysis and interpret results for business insights and industry comparison.

### Mapping of Course Outcomes with Program Outcomes:

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	1	2	2	1	1	1	2	1	2
<b>CO2</b>	3	3	1	2	2	1	1	1	2	1	2
<b>CO3</b>	3	3	1	2	2	1	1	1	2	1	2
<b>CO4</b>	3	3	2	3	2	2	2	1	2	2	2
<b>CO5</b>	3	3	2	3	2	2	2	1	2	2	2

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2
<b>CO2</b>	3	2	2
<b>CO3</b>	3	2	2
<b>CO4</b>	3	2	2
<b>CO5</b>	3	2	3

### UNIT – I

#### Introduction to Accounting and Financial Statements

**Introduction to Accounting:** Introduction to Accounting, Accounting principles, conventions and concepts, Understanding the components of financial statements: Balance Sheet, Income Statement, and Cash Flow Statement.

**Accounting Policies:** Meaning of Accounting Policies, Selection of Accounting Policies, Situation warranting change and their results along with recording.

### UNIT – II

### **Accounting Process**

**Accounting Equation and Double-Entry System:** Basics of the accounting equation: Assets = Liabilities + Equity, Explanation of the double-entry accounting system, Recording transactions using debits and credits,

**Basic Process:** Concept of Ledger, Trial Balance, Subsidiary Books and Cash Book.

### **UNIT – III**

**Depreciation and amortization:** Meaning and Objectives of depreciation, Factors affecting the amount of depreciation, Methods for providing depreciation- SLM, WDV (Sum of years digit method, Production units method and Machine hour method), Accounting process on Sale/Disposal, Revaluation.

**Bank Reconciliation:** Meaning of BRS and its utility, Reasons for difference in Cash book and Pass book, resolving the difference.

### **UNIT – IV**

#### **Finalization of Financial Statements and Ratio Analysis**

**Cash Flow:** Cash flow statement- meaning and purpose, Operating, Investing and Financing Activities, Thorough analysis of CFS.

**Finalized FS:** Meaning of set of FS, Drafting FS as a whole (Balance Sheet, P&L and CFS) from Journal and Trial Balance, Understanding the use of each component of FS, Reporting to shareholders in the form of annual report.

### **UNIT – V**

**Ratio Analysis:** Liquidity, profitability and solvency ratios, Interpretation, Industry analysis.

#### **Textbooks:**

1. Grewal, T. S. (2022). *Introduction to Accounting* (Latest ed.). S. Chand & Company. ISBN: 978-8121925850
2. Maheshwari, S. N., & Maheshwari, S. K. (2021). *Financial Accounting* (6th ed.). Vikas Publishing House. ISBN: 978-9325982371

#### **Reference Books:**

1. Horngren, C. T., Sundem, G. L., & Elliott, J. A. (2020). *Introduction to Financial Accounting* (12th ed.). Pearson. ISBN: 978-0134085245
2. Bhattacharya, H. (2021). *Financial Accounting for Business Managers* (5th ed.). Pearson Education. ISBN: 978-9356061327

#### **Web Links:**

1. <https://nptel.ac.in/>
2. <https://www.coursera.org/>

**Relevant cases have to be discussed in each unit and in examination case study is compulsory from any unit.**

## SPREADSHEET FOR FINANCIAL DECISION MAKING

	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code: 2619MS05</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

### Course Outcomes:

**At the end of the Course, Student will be able to:**

- CO1:** Explain and apply MS-Excel tools and financial concepts for data entry, formatting, and basic financial analysis.
- CO2:** Apply financial functions in Excel such as NPV, IRR, PV, and What-if analysis for time value of money decisions.
- CO3:** Analyze financial scenarios including loan repayment and depreciation using spreadsheet-based models.
- CO4:** Evaluate financial performance using ratio analysis and interpret results for business decision-making.
- CO5:** Develop financial dashboards and visualizations using Excel to present insights effectively.

### Mapping of Course Outcomes with Program Outcomes:

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	1	2	1	1	2	1	3	1	2
<b>CO2</b>	3	3	1	2	1	2	3	1	3	2	2
<b>CO3</b>	3	3	2	2	1	2	2	1	3	2	2
<b>CO4</b>	3	3	2	3	2	2	2	1	3	3	2
<b>CO5</b>	3	3	2	3	1	3	3	1	3	3	2

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3
<b>CO2</b>	3	3	3
<b>CO3</b>	3	2	3
<b>CO4</b>	3	2	3
<b>CO5</b>	3	3	3

### UNIT – I

#### MS-Excel and Financial Concepts

**Introduction to Financial Standards for MS-Excel:** MS-Excel- Data Entry from Company's website, Data formatting as per the financial modelling standards, Basic Financial Formulas: VLookup, If, SumIF, Calculation of Profits and Losses from Financial Statements

**Analysis of Income Statements:** Horizontal and Vertical Analysis (Comparative Statement Analysis/ Common Size Statement Analysis) using MS-Excel

### UNIT – II

**Financial Functions using Excel**

**Time Value of Money:** Future Value, Excel: Simple Interest, Compound Interest, What-if Analysis, NPV, PV Calculation in MS-Excel, NPV and IRR for Particular dates using MS-Excel

**UNIT – III****New Venture Accounting**

**Loan Repayment:** Loan Repayment Concept, Calculating Payments, Calculating Rate or Term

**Depreciation:** Depreciation Methods: Straight Line, Double Declining Balance Method using MS-Excel

**UNIT – IV**

**Ratio Analysis:** Ratio Analysis: Liquidity, Turnover, Profitability, Solvency Ratios in MS-excel using company's balance sheet data

**UNIT – V****Financial Charts and Dashboard**

**Charts and Dashboards:** Elements of Charts: Line, Bar, Area, Pie; Scatter Plot, Stock Charts, Sparklines, Heat Maps and its uses in different datasets

**Case Study-Finance Dashboard:** Financial Dashboard: Time Series & Profit Margin, Trend of Revenue and Projection, Expense Analysis using Pie Chart, Collating and Formatting to create a Dashboard

**Textbooks:**

1. Walkenbach, J. (2021). *Excel 2021 Bible* (1st ed.). Wiley. ISBN: 978-1119836810
2. Albright, S. C., & Winston, W. L. (2020). *Business Analytics: Data Analysis and Decision Making using Excel* (7th ed.). Cengage Learning. ISBN: 978-0357131787

**Reference Books:**

1. Winston, W. L. (2019). *Microsoft Excel Data Analysis and Business Modeling* (6th ed.). Microsoft Press. ISBN: 978-1509305882
2. Chandra, P. (2020). *Financial Management: Theory and Practice* (10th ed.). McGraw-Hill Education. ISBN: 978-0070701411

**Web Links:**

1. <https://support.microsoft.com/excel>
2. <https://www.coursera.org/>

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## BUDGETING AND FORECASTING

	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code: 2619MS06</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

### Course Outcomes:

**At the end of the Course, Student will be able to:**

- CO1:** Explain the fundamentals, types, and processes of budgeting and their role in organizational planning and control.
- CO2:** Apply forecasting techniques and analyze variables influencing business forecasts across different industries.
- CO3:** Develop budgets and forecasts for various business scenarios using analytical tools and case-based approaches.
- CO4:** Evaluate advanced budgeting techniques such as zero-based, activity-based, and flexible budgeting along with variance analysis.
- CO5:** Integrate budgeting and forecasting using modern tools and AI-based techniques for effective managerial decision-making.

### Mapping of Course Outcomes with Program Outcomes:

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	1	2	1	1	2	1	2	1	2
<b>CO2</b>	3	3	1	2	1	2	2	1	3	2	2
<b>CO3</b>	3	3	2	2	1	3	3	1	3	2	2
<b>CO4</b>	3	3	2	2	2	3	2	1	3	2	2
<b>CO5</b>	3	3	2	3	1	3	3	1	3	3	3

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2
<b>CO2</b>	3	2	3
<b>CO3</b>	3	3	3
<b>CO4</b>	3	2	3
<b>CO5</b>	3	3	3

### UNIT – I

**Budgeting:** Basics of budgeting and understanding its purpose, Cost and break-even analysis, Types of budgeting and methods, Preparing budgets for various scenarios, Understanding factors affecting budgeting requirements, AI in Budgeting: Automating budget preparation and anomaly detection.

### UNIT – II

**Forecasting:** Understanding forecasting and its purpose, Techniques of forecasting, Understanding businesses and variables affecting forecasting, Industry-specific variations in relation to forecasting methods, Preparing forecasts for different scenarios, AI in Forecasting: Machine learning modes for demand and sales forecasting.

### UNIT – III

**Projects and Case studies:** Understanding various case studies for budgeting and forecasting, Building forecasts and budgets for different scenarios, Hands-on projects and assessments, AI Application Projects: Using AI tools to build predictive budgets and forecasts.

### UNIT – IV

**Advanced Budgeting Techniques:** Zero-based budgeting and beyond, Activity-based budgeting, Flexible budgeting, and Budgetary control and variance analysis, AI Enhancement: Using AI-driven analytics for budget optimization and variance tracking.

### UNIT – V

**Advanced Forecasting and Integration:** Quantitative vs. qualitative forecasting methods, Scenario planning and sensitivity analysis, Integrating budgeting and forecasting for decision making, Tools and software in budgeting and forecasting, AI-enabled Integration: Leveraging AI and automation for real-time forecasting and dynamic budgeting adjustments.

#### Textbooks:

1. Drury, C. (2021). *Management and Cost Accounting* (11th ed.). Cengage Learning. ISBN: 978-1473773616
2. Horngren, C. T., Datar, S. M., & Rajan, M. V. (2020). *Cost Accounting: A Managerial Emphasis* (16th ed.). Pearson. ISBN: 978-0134475589

#### Reference Books:

1. Shim, J. K., & Siegel, J. G. (2019). *Budgeting Basics and Beyond* (5th ed.). Wiley. ISBN: 978-1119521525
2. Armstrong, J. S. (2018). *Principles of Forecasting: A Handbook for Researchers and Practitioners*. Springer. ISBN: 978-0792379304

#### Web Links:

1. <https://nptel.ac.in/>
2. <https://www.coursera.org/>

**Relevant cases have to be discussed in each unit and in examination case study is compulsory from any unit.**

## FINANCIAL PLANNING AND ANALYSIS

	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code: 2619MS07</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

### Course Outcomes:

**At the end of the Course, Student will be able to:**

- CO1:** Explain the role, concepts, and processes of Financial Planning & Analysis (FP&A) including time value of money and financial decision-making fundamentals.
- CO2:** Apply capital budgeting and capital structure techniques such as WACC, NPV, IRR, and dividend models for investment decisions.
- CO3:** Analyze working capital management and design performance measurement systems using financial and non-financial KPIs.
- CO4:** Evaluate financial statements and industry factors to identify key business drivers and support strategic planning.
- CO5:** Develop management reports and perform variance analysis to support decision-making and improve financial performance.

### Mapping of Course Outcomes with Program Outcomes:

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	1	2	1	1	2	1	2	1	2
<b>CO2</b>	3	3	2	2	1	2	2	1	3	2	2
<b>CO3</b>	3	3	2	2	2	2	2	1	3	2	2
<b>CO4</b>	3	3	2	3	2	2	2	1	3	3	2
<b>CO5</b>	3	3	3	3	2	3	2	1	3	3	3

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2
<b>CO2</b>	3	2	3
<b>CO3</b>	3	2	3
<b>CO4</b>	3	2	3
<b>CO5</b>	3	3	3

### UNIT – I

#### Core Concepts of Financial Planning, Analysis & Foundational Finance

**Introduction to FP&A – 1:** Role of FP&A , Importance, Relationship with CFO, key processes and activities, FP&A career paths, FP&A vs. accounting vs. corporate finance vs. treasury, Steps of Financial Planning and Budgeting

**Introduction and Time Value of Money:** Definition of finance, understanding overall finance landscape and relevance in decision making, Time value of money, Simple & Compound Interest, Present Value and Future value

### UNIT – II

## **Capital Structure Decisions & Investment Evaluation Techniques**

**Financial Decision Making:** Sources of finance, Cost of Debt (kd), Cost of Preferred stock (Kp), Cost of Equity (ke), Weighted Average Cost of Capital (WACC), Dividend decisions – MM approach, Walter model

**Investment decision (Capital Budgeting):** Capital Budgeting definition and significance, Capital budgeting techniques / tools, NPV (Net Present Value), PI (Profitability Index), IRR, XIRR, Payback Period, Discounted payback period, accounting rate of return (ARR)

## **UNIT – III**

### **Working Capital Strategies & Business Performance Measurement**

**Working Capital management:** Working Capital definition, importance, Receivable management, Cash management & others

**Performance Measurement & KPIs:** Financial metrics: Revenue growth, margins, ROA, ROE, ROIC, Cash flow metrics: operating cash flow, free cash flow, Earnings metrics: EPS, EBITDA, Economic and Non-financial KPIs, Designing a KPI dashboard for a business unit

## **UNIT – IV**

### **Industry Environment and Financial Statement Analysis**

**Industry & Macroeconomic Context:** Business factors, macro-economic factors, industry factors: Business models, revenue drivers, cost structures, scalability, Economic cycles, inflation, interest rates & their impact on planning, Industry analysis basics (Porter's five forces, market sizing), Understanding and analysing macro & industry data

**FP&A View of Financial Statements:** Reviewing FS from an FP&A point of view, identifying key drivers of business, trend analysis: YoY, QoQ, CAGR, seasonality, historical analysis as a foundation

## **UNIT – V**

### **Management Reporting & Variance Analysis**

**Variance Analysis:** Process of variance analysis, do's and don'ts, importance of exception management in variance analysis, identifying variances between actual spend and budgeted costs, root cause analysis, Reporting findings, understanding how to determine steps to be taken for way forward, Amendments to budget for major changes in planned activities.

**Management Reporting:** Month end, yearend process, Management Reporting (MIS), Variance analysis - Actual vs Budgets

### **Textbooks:**

1. Bragg, S. M. (2022). *Financial Planning & Analysis and Performance Management* (1st ed.). AccountingTools. ISBN: 978-1642210890
2. Atrill, P., & McLaney, E. (2021). *Accounting and Finance for Non-Specialists* (12th ed.). Pearson. ISBN: 978-1292422581

### **Reference Books:**

1. Peterson Drake, P., & Fabozzi, F. J. (2020). *Analysis of Financial Statements* (4th ed.). Wiley. ISBN: 978-1119541202

2. Chandra, P. (2020). *Financial Management: Theory and Practice* (10th ed.). McGraw-Hill Education. ISBN: 978-0070701411

**Web Links:**

1. <https://nptel.ac.in/>
2. <https://www.coursera.org/>

**Relevant cases have to be discussed in each unit and in examination case study is compulsory from any unit.**

## INTERNATIONAL TAXES

	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code: 2619MS08</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

### Course Outcomes:

**At the end of the Course, Student will be able to:**

- CO1:** Explain the fundamentals of international taxation, including jurisdictional taxation, double taxation, and the role of global regulatory bodies.
- CO2:** Apply transfer pricing principles and methods to evaluate cross-border transactions in compliance with the arm's length principle.
- CO3:** Analyze digital taxation concepts such as equalization levy and global minimum tax frameworks.
- CO4:** Evaluate international tax treaties, DTAA provisions, and permanent establishment concepts for global business operations.
- CO5:** Assess cross-border taxation issues, tax planning strategies, and compliance challenges faced by multinational corporations.

### Mapping of Course Outcomes with Program Outcomes:

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	2	3	2	1	1	1	1	2	2
<b>CO2</b>	3	3	2	3	2	2	2	1	2	3	2
<b>CO3</b>	3	3	2	3	2	2	2	1	2	3	2
<b>CO4</b>	3	3	2	3	3	2	2	1	1	3	2
<b>CO5</b>	3	3	3	3	3	2	2	2	2	3	3

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	1
<b>CO2</b>	3	2	2
<b>CO3</b>	3	2	2
<b>CO4</b>	3	2	2
<b>CO5</b>	3	3	2

### UNIT – I

**International Taxation:** Basics of International Tax & Key Concepts - Importance of International Tax in Global Business - Double Taxation & Jurisdictional Taxation - Role of OECD, UN, and Other International Bodies

### UNIT – II

**Transfer Pricing:** Basics of TP - Concept of Transfer Pricing & Arm's Length Principle - Understanding methods of Transfer Pricing (Comparable Uncontrolled Price, Resale Price, Cost Plus, TNMM, Profit Split) - Case Studies on Transfer Pricing Disputes

### UNIT – III

**Equalization Levy:** Concept of Equalization Levy & its Role in Digital Transactions - Case Studies - Overview of concepts in relation to OECD, Global Minimum Tax & Challenges in implementation

#### **UNIT – IV**

**International Treaties, Dtaa and Related Regulations:** Basics of International Tax Treaties & their Importance - Concept of Double Tax Avoidance Agreements (DTAA) and understanding DTAA with 1 or 2 countries - Permanent Establishment (PE) & Its Impact - Case Studies, Role of FTP and Customs in international taxes

#### **UNIT – V**

**Cross-Border Taxation:** Tax Havens & Offshore Jurisdictions - Business understanding of tax havens, how companies are set up, choice of jurisdictions for company set up, what are the factors effecting new orgnaization setup, - Withholding Taxes on Cross-Border Transactions - Recent Developments & Emerging Trends in International Tax, 1 to 2 judgements/ case laws on International Tax Disputes - Tax Planning vs. Tax Avoidance vs. Tax Evasion - Compliance & Regulatory Challenges for MNCs - Guest Lecture / Panel Discussion with Tax Professionals

#### **Textbooks:**

1. Arnold, B. J. (2021). *International Tax Primer* (4th ed.). Kluwer Law International. ISBN: 978-9403501233
2. Rohatgi, R. (2022). *Basic International Taxation* (3rd ed.). Taxmann Publications. ISBN: 978-9392211205

#### **Reference Books:**

1. OECD (2021). *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations*. OECD Publishing.
2. Holmes, K. (2020). *International Tax Policy and Double Tax Treaties* (2nd ed.). IBFD Publications.

#### **Web Links:**

1. <https://www.oecd.org/tax>
2. <https://www.incometax.gov.in/>

**Relevant cases have to be discussed in each unit and in examination case study is compulsory from any unit.**

**ABILITY ENHANCEMENT COURSES  
BUSINESS COMMUNICATION**

**Course Code: 2605MS47** **L T P C**  
**2 0 1 3**

**Course Outcomes:**

**At the end of the Course, Student will be able to:**

- CO1:** Explain the fundamentals of organizational communication, including models, types, channels, barriers, and the 7Cs.
- CO2:** Demonstrate effective written communication through various business messages, emails, and formal letters.
- CO3:** Apply nonverbal communication skills by interpreting body language and vocal cues to enhance message effectiveness.
- CO4:** Apply interpersonal and presentation skills for effective communication in teams, virtual settings, and the gig economy.
- CO5:** Analyze effective digital communication skills and media literacy for professional and organizational contexts.

**Mapping of Course Outcomes with Program Outcomes:**

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	2	1	2	1	1	1	3	2	2
<b>CO2</b>	3	2	2	2	2	1	1	1	3	2	2
<b>CO3</b>	3	3	2	2	2	2	2	2	3	2	2
<b>CO4</b>	3	3	3	2	2	2	2	2	3	3	2
<b>CO5</b>	3	3	3	2	2	3	2	3	3	3	2

**Mapping of Course Outcomes with Program Specific Outcomes:**

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2
<b>CO2</b>	3	2	2
<b>CO3</b>	3	3	2
<b>CO4</b>	3	3	2
<b>CO5</b>	3	3	2

**UNIT – I**

**Introduction to Communication in Organizations:** Introduction to Business Environment and Communication, Models of communication, Basics of Communication (types, channels and barriers), 7Cs of communication.

**UNIT – II**

**Written Communication:** Planning and executing different types of messages, emails, formal letters (Planning & Layout of Business Letter) and informal messages on e-platforms, negative messages: indirect & direct negative messages.

**UNIT – III**

**Nonverbal Communication:** Body Language: Understanding the significance of posture, gestures, and facial expressions, Tone of Voice: Recognizing the impact of vocal delivery on communication effectiveness.

#### **UNIT – IV**

**Interpersonal Communication:** Team communication, managing communication during online meeting, communication with virtual team, communication in gig economy; Presentation skills (Verbal and non- verbal); PowerPoint presentation skills.

#### **UNIT – V**

**Digital Communication:** Social media and individual, social media & organizations, Media Literacy; Strong Digital communication skills – email, instant messaging, video conferencing, e-meetings, digital etiquettes & responsibilities.

#### **Textbooks:**

1. AICTE's Prescribed – Communication Skills in English, Khanna Book Publishing. 2. Lesikar,
2. R.V. & M.E. Flatley, Business Communication: Connecting in a Digital World, McGraw-Hill Education.

#### **Reference Books:**

1. Rao, M. T. (2023) Minor Hints: Lectures Delivered to H.H. the Maharaja Gaekwar, Sayaji Rao III. Gyan Publishing
2. Getting Ready for the Real World: HBR, 2020: The Science of Strong Business Writing.

#### **Web Links:**

1. [https://onlinecourses.swayam2.ac.in/imb22\\_mg02/preview](https://onlinecourses.swayam2.ac.in/imb22_mg02/preview)
2. [https://ugcmoocs.inflibnet.ac.in/index.php/courses/view\\_pg/389](https://ugcmoocs.inflibnet.ac.in/index.php/courses/view_pg/389)

**Relevant cases have to be discussed in each unit and in examination case study is compulsory from any unit.**

## FUNDAMENTAL COGNITIVE SKILLS FOR MANAGERS

Course Code: 2605MS48

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>

### Course Outcomes:

At the end of the course, student will be able to:

- CO1:** Recognize the different aspects of the English language proficiency with emphasis on LSRW skills.
- CO2:** Apply communication skills through various language learning activities
- CO3:** Analyze the English speech sounds, stress, rhythm, intonation and syllable division for better listening and speaking comprehension.
- CO4:** Enable them to learn and apply fundamentals of English grammar concepts for improved language
- CO5** Make use of various types of vocabulary in different academic and professional careers

### Mapping of Course Outcomes with Program Outcomes:

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	2	2	1	-	2	-	-	1	3	3	1
<b>CO2</b>	2	2	1	-	2	-	-	1	3	3	1
<b>CO3</b>	1	1	2	-	2	-	-	1	3	2	2
<b>CO4</b>	2	1	2	-	2	-	-	1	2	2	1
<b>CO5</b>	2	1	2	-	2	-	-	1	3	2	1

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	1	1	1
<b>CO2</b>	1	1	1
<b>CO3</b>	1	1	1
<b>CO4</b>	1	1	1
<b>CO5</b>	1	1	1

### UNIT – I

#### Outstanding people A/B/C/D

- Listening**                      Conversation about Jocelyn Bell- Burnell, Podcast: The 30-day challenge, Starting a new job, Conversation about technology
  - Speaking**                      Discussing inspiring people, Asking and answering questions about challenges, explaining a process; Checking understanding, Discussing technology.
  - Reading**                        Articles: *Protector of the sea and the woman who reinvented children's TV*, Interviews: 30-day challenge, Article: *Tech free!*
  - Writing Grammar Vocabulary**                      Article Organizing an article Review of Tenses, Questions Character adjectives, trying and succeeding
- The **Pronunciation**, The letter e; Word stress, Rapid speech.

**UNIT – II**
**Survival A/B/C/D**

<b>Listening</b>	Conversation about a survival situation, Interview: The Tiger, Cooking for a friend, Talking about getting lost
<b>Speaking</b>	Telling a survival story, Giving advice; Asking questions, Giving compliments and responding, Discussing the natural environment
<b>Reading</b>	Article: Lost at sea, Leaflet: <i>How to survive...an animal attack</i> , Leaflet: <i>Be wise and survive</i>
<b>Writing</b>	Guidelines, organizing guidelines in a leaflet
<b>Grammar</b>	Narrative tenses, Future time clauses and conditionals
<b>Vocabulary</b>	Expressions with <i>get</i> , Animals and the environment
<b>Pronunciation</b>	Sound and Spelling: g, Intonation in question tags

**UNIT – III**
**Talent A/B/C/D**

<b>Listening</b>	Conversation: learning experiences, Radio Programme: The sports gene, Making wedding plans, Interviews about sport
<b>Speaking</b>	Talking about something you have put a lot of effort into, Discussing sport and ways to improve performance, planning a party, Talking about popular sports
<b>Reading</b>	Text about learning; <i>Learning to learn</i> , Article: <i>Born to be the best</i> ; Three articles about athletes, Article: <i>Fitness: Seattle snapshot</i>
<b>Writing</b>	Article describing data
<b>Grammar</b>	Multi-word verbs, Present perfect and present perfect continuous
<b>Vocabulary</b>	Ability and achievement, word connected with sport
<b>Pronunciation</b>	Word stress, sound and spelling consonant sounds

**UNIT – IV**
**Life Lessons A/B/C/D**

<b>Listening</b>	Interview: Psychology of money; Two monologues: Life-changing events, Two monologues; training for a job, Presenting photos, Three monologues; living in different places
<b>Speaking</b>	Talking about how your life has changes, Discuss experiences of training and rules, Describing photos: Expressing careful disagreement, Discussing living in a different country
<b>Reading</b>	Two texts about life-changing events that helped people become rich, Article: <i>Training for the emergency frontline</i> , Advert for being an international student ‘buddy’
<b>Writing</b>	Job application, Giving a positive impression
<b>Grammar</b>	<i>Used to</i> and <i>would</i>
<b>Vocabulary</b>	Cause and result, Talking about difficulty
<b>Pronunciation</b>	Sound and spelling: u

**UNIT – V**
**Chance A/B/C/D**

<b>Listening</b>	Monologue: What are your chances?, Conversation: Talking about work, Money problems, News reports: environmental problems
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<b>Speaking</b>	Discussing possible future events, Role Play: job interview,
	Explaining and responding to an idea for a café, Giving opinions on environmental problems
<b>Reading</b>	Quiz: <i>Are you an optimist or a pessimist?</i> ; Article: <i>Why we think we're going to have a long and happy life</i> , Quiz: <i>The unknown continent</i> ; Article: <i>Cooking in Antarctica</i> , Essay about protecting the environment
<b>Writing</b>	For and against essay, Arguing for and against an idea
<b>Grammar</b>	Future probability, Future perfect and future continuous
<b>Vocabulary</b>	Adjectives describing attitude, The natural world
<b>Pronunciation</b>	Sound and spelling : <i>th</i> , Intonation groups

**Textbook:**

1. Cambridge Empower–SecondEditionB2Level-Adrian Doff, Craig Thaine, Herbert Puchta, Jeff Stranks, Peter Lewis–Jones.ISBN-10.9781107468726; ISBN- 13.978-1107468726

**Suggested Software:**

1. Cambridge Empower
2. SoftX(K-Van Solutions)

**Reference Books:**

1. MAshrafRizvi:EffectiveTechnicalCommunication.ISBN10-9352605780
2. Raymond Murphy: English Grammar in Use, Cambridge University, Press. Fifth Edition, ISBN-978-1-108-45765-1

**Weblinks:**

1. <https://www.cambridgeone.org/login>
2. <https://www.britishcouncil.in/english/online>
3. [www.englishmedialab.com](http://www.englishmedialab.com)

## ADVANCED COGNITIVE SKILLS FOR MANAGERS

	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code: 2605MS49</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>

### Course Outcomes:

**At the end of the course, student will be able to:**

- CO1:** Recognize the basics of communication and summarize formal and informal expressions in all aspects.
- CO2:** Establish and maintain interpersonal relationships and transmit the message different language activities.
- CO3:** Use language effectively to prepare and demonstrate proficiency in facing various interviews.
- CO4:** Demonstrate and exhibit professionalism in participating in various public activities like debates, group discussions and presentation skills.
- CO5:** Identify the basic elements of writing and apply the fundamentals to composing catering to different professional needs.

### Mapping of Course Outcomes with Program Outcomes:

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	2	3	3	2	2	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	3	3	3	3	3
<b>CO3</b>	2	2	2	3	3	2	3	3	3	3	2
<b>CO4</b>	2	3	3	3	3	2	3	3	3	3	2
<b>CO5</b>	2	3	3	3	3	3	3	2	3	3	2

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	2	2	3
<b>CO2</b>	2	3	3
<b>CO3</b>	2	2	3
<b>CO4</b>	2	2	3
<b>CO5</b>	2	2	3

### UNIT – I

#### Around the globe A/B/C/D

- Listening**      Two monologues about sightseeing tours, Interview: disappearing languages, Asking for a favour, conversation: a trip to the Grand Canyon
- Speaking**      Comparing different tourist destinations, Agreeing and disagreeing, Asking for a favour, Discussing local tourist destinations.
- Reading**        Website about four tourist destinations; Website: Where to go?

<b>Writing</b>	Travel blog, Using descriptive language
<b>Grammar</b>	Infinitives and –ing forms
<b>Vocabulary</b>	Travel and tourism, Describing changes
<b>Pronunciation</b>	Consonant clusters, Consonant sounds

## UNIT –II

### City living A/B/C/D

<b>Listening</b>	Interview: ‘Smart’ cities: Two monologues talking about ‘smart’ cities, Two monologues: house renovations, Flat hunting, Interviews about a new shopping centre
<b>Speaking</b>	Discussing good and bad points about a city
<b>Reading</b>	Article: <i>Quick-slow down!</i> , Article: <i>Who puts the ‘real’ in reality</i> TV? Email: Complaining about an important issue.
<b>Writing</b>	Email of complaint, Using formal language
<b>Grammar</b>	<i>Too/enough; so/such</i> , Causative <i>have/get</i>
<b>Vocabulary</b>	Describing life in cities, Film and TV;
<b>Houses Pronunciation</b>	Sound and spelling: o, Stress in compound nouns

## UNIT – III

### Dilemmas A/B/C/D

<b>Listening</b>	Radio programme: person finance, Three monologues about honesty, Going to the bank, Conversation about a TV programme
<b>Speaking</b>	Giving opinions on financial matters, Discussing moral dilemmas, Talking about hopes and worries Discussing programmes about crime
<b>Reading</b>	Article: <i>Is it time to give up on cash?</i> , Newspaper article: <i>The honesty experiment</i> , Review: <i>Crime with a smile</i>
<b>Writing</b>	Review, Organising a review
<b>Grammar</b>	First and second conditionals, Third conditional; <i>should have+past participle</i>
<b>Vocabulary</b>	Money and finance, Crime
<b>Pronunciation</b>	Stressed and unstressed words; Sound and spelling: <i>l</i> , Word groups

## UNIT –IV

### Discoveries A/B/C/D

<b>Listening</b>	Conversation about inventions, Conversation about an email hoax, Finding the perfect flat, Four monologues about alternative medicine
<b>Speaking</b>	Talking about inventions, describing a hoax or a scam or a case of fraud, Giving and receiving surprises
<b>Reading</b>	Article: <i>Too good to be true?</i> , Article: <i>The rise and fall of Barry Minkow</i> , Essay: <i>The Value of alternative medicine</i>
<b>Writing</b>	Opinion essay, Presenting a series of arguments
<b>Grammar</b>	Relative clauses, Reported speech;

Reporting verbs **Vocabulary** Health, Verbs describing thought and knowledge **Pronunciation** Sound and spelling : *ui*, Linking and intrusion

## UNIT – V

### Possibilities A/B/C/D

<b>Listening</b>	Interview about Dan Cooper, Two monologues: pursuing a dream, Celebrating good news, conversation about goals
<b>Speaking</b>	Telling stories about coincidences, Describing and comparing brave or amazing people, Telling an important piece of news, Talking about performing
<b>Reading</b>	Story: The man who disappeared; Blog: <i>The Wreck of the Titan</i> , Article: <i>Dream to help</i> , Story: Rosa's diary: <i>The ultimate goal</i>
<b>Writing</b>	Story, Making a story interesting
<b>Grammar</b>	Past modals of deduction, Wishes and regrets <b>Vocabulary</b> Adjectives with prefixes, Verbs of effort <b>Pronunciation</b> Word stress, Linking, Consonant clusters

### Text Book:

1. Adrian Doff, Craig Thaine, Herbert Puchta, Jeff Stranks, Peter Lewis – Jones, Cambridge Empower– Second Edition, B2Level- ISBN-9789357260022.

### Suggested Softwares:

1. Cambridge Empower
2. SoftX(K-Van Solutions)

### Reference Books:

Bernard Widrow & Edward P. Katz, Cognitive Memory (2025 ), Springer,ISBN-13: 978- 3031809392

### Weblinks:

1. <https://www.cambridgeone.org/login>
2. <https://www.coursera.org/>
3. <https://www.skillshare.com/>
4. <https://www.mindtools.com/cawh8bu/communication-tools>

### EMPLOYABILITY SKILLS- V

	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code: 2605MS50</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>

#### Course Outcomes:

At the end of the Course, Student will be able to:

- CO1:** Apply principles of permutations, combinations, probability, and logarithms to solve quantitative aptitude problems.
- CO2:** Interpret and analyze data from charts, graphs, and statistical tables for decision-making and accuracy.
- CO3:** Evaluate logical reasoning statements involving arguments, assumptions, conclusions, and data sufficiency.
- CO4:** Solve puzzle and eligibility test problems using analytical and critical thinking skills.
- CO5:** Demonstrate effective interpersonal, communication, and time management skills for successful personal and professional interactions.

#### Mapping of Course Outcomes with Program Outcomes:

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	–	–	–	–	–	–	–	–	2
<b>CO2</b>	2	3	2	–	–	–	–	–	2	–	2
<b>CO3</b>	–	3	3	–	2	–	–	–	–	–	2
<b>CO4</b>	–	2	3	–	–	–	–	–	–	–	2
<b>CO5</b>	–	–	–	3	2	3	2	3	2	3	3

#### Mapping of Course Outcomes with Program Specific Outcomes:

CO \ PSO	PSO1	PSO2	PSO3
<b>CO1</b>	2	2	–
<b>CO2</b>	2	3	–
<b>CO3</b>	–	2	3
<b>CO4</b>	–	2	2
<b>CO5</b>	–	–	3

#### Aptitude:

Permutations and Combinations, Probability, Data Interpretation, Logarithms, Statistics

#### Reasoning:

Puzzle Tests, Eligibility Test, Data Sufficiency, Statements – Arguments, Statements – Assumptions, Statements - Course of Action, Statements - Conclusions

#### Verbal:

Interview skills, Grammar in use, Interpersonal Skills, Negotiation Skills, Social Skills, Problem-Solving Skills, Time Management Skills

**TextBooks:**

1. Dr.R.S.Aggarwal, Quantitative Aptitude, SCHAND.
2. Dr.R.S.Aggarwal, A Modern Approach to Verbal and Non-Verbal Reasoning
3. Dr.R.S.Aggarwal , QuickLearningObjectiveGeneralEnglish, SCHAND.

**Reference Books:**

1. AbhijitGuha, Quantitative Aptitude, McGraw-Hill Publications.
2. Jaikishan and Premkishan, Analytical Reasoning, Arihant Publications.
3. R.S.Dhillon, A New Approach to Objective English–DGP Publications.

**Web Links:**

1. [www.indiabix.com](http://www.indiabix.com)
2. [www.bankersadda.com](http://www.bankersadda.com)

**MULTI-DISCIPLINARY COURSES  
BUSINESS STATISTICS AND LOGIC**

	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code: 2605MS52</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>3</b>

**Course Outcomes:**

**At the end of the Course, Student will be able to:**

- CO1:** Classify different types of data and variables used in business statistics and explain their relevance in managerial decision-making.
- CO2:** Compute and interpret measures of central tendency and variability for business data analysis.
- CO3:** Apply probability laws and common probability distributions (Binomial, Poisson, Uniform, Normal) to solve business-related problems.
- CO4:** Formulate and solve basic linear programming problems using graphical and simplex methods.
- CO5:** Apply logical reasoning and quantitative aptitude techniques to analyze and solve structured business problems.

**Mapping of Course Outcomes with Program Outcomes:**

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	2	2	2	1	-	-	-	-	2	-	1
<b>CO2</b>	2	3	3	1	-	-	-	-	3	-	1
<b>CO3</b>	2	3	3	1	-	-	-	-	3	-	1
<b>CO4</b>	2	3	3	1	-	1	1	-	3	1	1
<b>CO5</b>	2	3	3	1	-	1	1	-	3	1	1

**Mapping of Course Outcomes with Program Specific Outcomes:**

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	2	2	1
<b>CO2</b>	3	3	2
<b>CO3</b>	3	3	2
<b>CO4</b>	3	3	3
<b>CO5</b>	3	3	3

**UNIT – I**

**Introduction to Business Statistics:** Statistics in Business, Types of data – Nominal, Ordinal, Interval, Ratio. Types of variables.

**UNIT – II**

**Descriptive Statistics:** Measure of central tendency, Measure of variability – Range, interquartile range, standard deviation, variance, coefficient of variation.

**UNIT – III**

**Introduction to Probability:** Definition, Basic concepts of Probability, Theories of probability,

Laws of probability, Inverse Probability. Revision of probability: BAYES' RULE, Discrete distribution – Binomial, Poisson, Continuous distribution – Uniform, normal.

#### **UNIT – IV**

**Introduction to Linear Programming Problems (LP):** LP Formulations – Graphical Solution – Simplex Method

#### **UNIT – V**

**An Introduction to Logic:** Number series, coding decoding and odd man out series, direction sense test, seating arrangements – linear and circular, blood relations, arithmetic and geometric progressions, Inductive and deductive reasoning.

#### **Textbooks:**

1. Richard I. Levin & David S. Rubin, Statistics for Management (2012) Pearson Education, 7th Edition, ISBN: 9780134762920
2. S.P. Gupta, Business Statistics (2021), Sultan Chand & Sons, Revised Edition, ISBN: 97893516111066

#### **Reference Books:**

1. Paul Newbold, William Carlson, Betty Thorne, Statistics for Business and Economics (2020) Pearson, 9th Edition, ISBN: 9781292315034
2. Robert stine and Dean foster, Statistics for business: Decision making and Analysis (2017) Pearson, 3rd Edition ISBN: 9780134497167

#### **Web Links:**

1. <https://archive.nptel.ac.in/courses/110/107/110107114/>
2. <https://archive.nptel.ac.in/noc/courses/noc21/SEM1/noc21-mg07/>

**Relevant cases have to be discussed in each unit and in examination case study is compulsory from any unit.**

## MEDIA LITERACY AND CRITICAL THINKING

	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code: 2605MS53</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

### Course Outcomes:

**At the end of the Course, Student will be able to:**

- CO1:** Explain the notions of media, media literacy, main media types and formats
- CO2:** Identify the benefits and drawbacks of traditional and new media
- CO3:** Estimate the role and strategies of the media market players
- CO4:** Analyze the impact of different types of media content and narratives
- CO5:** Evaluate multimedia messages based on journalistic standards.

### Mapping of Course Outcomes with Program Outcomes:

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	2	2	2	1	2	1	1	2	2	2	2
<b>CO2</b>	2	2	2	1	2	1	2	2	2	2	2
<b>CO3</b>	2	2	3	2	3	1	2	2	2	2	2
<b>CO4</b>	2	3	3	2	3	1	2	3	2	3	2
<b>CO5</b>	2	3	3	2	3	1	2	2	2	3	3

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	2	1	2
<b>CO2</b>	2	1	2
<b>CO3</b>	2	1	2
<b>CO4</b>	2	2	3
<b>CO5</b>	2	2	3

### UNIT – I

**Introduction to Media:** The notions of media and media literacy, History of media evolution, Forms and formats of media

### UNIT – II

**Traditional vs New media:** Role and functions of Traditional and New Media, Social Media Platforms, Access to information

### UNIT – III

**Media Market Game:** Rules and players- Media market players, Ownership and control of mass media market, Journalistic standards

### UNIT – IV

**Media content: Types and Narratives:** The notion and types of media content, The notion and modes of narrative, Media narrative power

**UNIT – V**

**Multimedia content:** Types and Technologies: Multimedia terms and features, Multimedia formats and components, Multimedia messages

**Textbooks:**

1. Chris Sperry & Cyndy Scheibe, Teaching Students to Decode the World: Media Literacy and Critical Thinking Across the Curriculum (February 2022), ASCD BN-13: 978-1416630937.
2. McQuail D. McQuail's Mass Communication Theory. 6th Edition. Sage Publications. ISBN-10:1849202923, ISBN-13: 978-1849202923

**Reference Books:**

1. Potter, W.J. Media Literacy, SAGE Publishing, 2021. 10th edition, 504 p. ISBN-10:1071814451, ISBN-13:978-1071814451
2. Nick Pernisco, Media Literacy: An Essential Guide to Critical Thinking Skills for Our Complex Digital World (July 29, 2020), Independently published ISBN-13: 978-1087896304.

**Web Links:**

1. [https://onlinecourses.nptel.ac.in/noc23\\_hs83/preview](https://onlinecourses.nptel.ac.in/noc23_hs83/preview)
2. <https://www.coursera.org/learn/media-literacy>

**Relevant cases have to be discussed in each unit and in examination case study is compulsory from any unit**

## BANKING THEORY AND PRACTICE

Course Code: 2605MS54

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
2	0	1	3

### Course Outcomes:

**At the end of the Course, Student will be able to:**

- CO1:** Outline the basic concepts of banking
- CO2:** Classify the different banking systems
- CO3:** Identify various types of bank accounts
- CO4:** Analyze the banker customer relationship
- CO5:** Develop the different E banking initiatives

### Mapping of Course Outcomes with Program Outcomes:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	2	1	1	2	1	1	2	1	2
<b>CO2</b>	3	3	2	1	1	1	2	1	2	2	2
<b>CO3</b>	3	2	2	1	2	1	1	1	2	1	2
<b>CO4</b>	3	3	3	2	2	2	1	1	2	2	2
<b>CO5</b>	2	2	2	1	1	1	2	1	3	2	2

### Mapping of Course Outcomes with Program Specific Outcomes:

CO/PSO	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2
<b>CO2</b>	3	2	2
<b>CO3</b>	3	3	2
<b>CO4</b>	3	3	2
<b>CO5</b>	2	3	3

### UNIT – I

**Introduction to Banking:** History of Banking- Indian Banking System-Phases of development-Banking structure in India- Commercial Banking; Definition-Classification of banks. Commercial Banking functions-Role of Banks in Economic Development. Central Banking-Definition –Need, Principles, Functions of Central bank.

### UNIT – II

**Banking Systems:** Unit banking, branch banking, Investment banking - innovations in banking - online and offshore banking, RTGS, NEFT. NBFC- Role of NBFC, RBI Regulations-Financial sector reforms-Sukhmay committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning.

### UNIT – III

**Bank Account:** Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account- Passbook-Bank Customer Relationship-Special Types of currents-KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending

### UNIT – IV

**Banker and Customer Relationship:** Banker and Customer - Relationship - Special features - Opening and closing of accounts - Different types of accounts – Forms used in the operation of bank account - Cheque book, Pass book, Mistakes in the pass book - Special types of account holders.

### UNIT – V

**E Banking:** Meaning, Services, e-banking and financial services-Initiatives-Opportunities-Internet banking Meaning-Internet banking Vs Traditional Banking-Services-Drawbacks Frauds in Internet banking. Mobile banking–Anywhere Banking-Any Time Banking-Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Electronic money-Meaning-Categories-Merits of e-money Electronic Funds Transfer (EFT)system - Meaning-Steps–Benefits

#### Textbooks:

1. Banking Theory: Law & Practice: K P M Sundram and V L Varsheney, Sultan Chand & Sons.ISBN-10. 9351611493; ISBN-13. 978-9351611493
2. Banking Theory, Law and Practice: B. Santhanam; Margam Publications. ISBN-13: 978-9381430774 ISBN-10: 9381430772.

#### Reference Books:

1. Banking Theory and Practice, Jagroop Singh, Kalyani Publishers. ISBN 10: 9327267265 ISBN 13: 9789327267266.
2. Banking Theory and Practice, Seven Hills International Publishers, Hyderabad.ISBN-10. 932596905X; ISBN-13. 978-9325969056

#### Web Links:

1. <https://financialservices.gov.in/beta/en/banking-overview>
2. [https://rbi.org.in/Scripts/bs\\_viewcontent.aspx?Id=159](https://rbi.org.in/Scripts/bs_viewcontent.aspx?Id=159)

**Relevant cases have to be discussed in each unit and in examination case study is compulsory from any unit.**

**VALUE ADDED COURSES**  
**ENVIRONMENTAL SCIENCE AND SUSTAINABILITY**

	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code: 2605MS55</b>	<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

**Course Outcomes:**

**At the end of the Course, Student will be able to:**

- CO1:** Explain the functions of environment, ecosystems and biodiversity and their conservation.
- CO2:** Identify the causes, effects of environmental pollution and natural disasters and contribute to the preventive measures in the society.
- CO3:** Apply the understanding of renewable and non-renewable resources and contribute to the sustainable measures to preserve them for future generations.
- CO4:** Describe various environmental acts
- CO5:** Recognize the different goals of sustainable development and apply them for suitable technological advancement and societal development.

**Mapping of Course Outcomes with Program Outcomes:**

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	1	1	1	–	2	–	–	3	–	–	1
<b>CO2</b>	1	2	2	–	3	1	1	3	–	–	1
<b>CO3</b>	1	2	2	–	2	1	3	3	2	–	1
<b>CO4</b>	–	1	1	–	3	1	–	2	–	–	–
<b>CO5</b>	1	2	2	1	3	2	2	3	2	1	2

**Mapping of Course Outcomes with Program Specific Outcomes:**

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	1	-	2
<b>CO2</b>	1	2	2
<b>CO3</b>	2	2	3
<b>CO4</b>	1	1	2
<b>CO5</b>	2	2	3

**UNIT – I**

**Environment and Biodiversity:** Definition, scope and importance of environment – need for public awareness. Eco-system and Energy flow– ecological succession. Types of biodiversity.

**UNIT – II**

**Environmental Pollution:** Causes, Effects and Preventive measures of Water, Soil, Air and Noise Pollutions. Solid, Hazardous and E-Waste management, Environmental protection acts.

**UNIT – III**

**Renewable Sources of Energy:** Energy management and conservation, New Energy Sources: Need of new sources. Different types new energy sources.

#### **UNIT – IV**

**Environmental Acts:** The Water (Prevention and Control of Pollution) Act, 1974-The Air (Prevention and Control of Pollution) Act, 1981-The Environment (Protection) Act, 1986 Objectives.

#### **UNIT – V**

**Sustainability Practices:** Zero waste and R concept, Circular economy, ISO 14000 Series, Material Life cycle assessment, Environmental Impact Assessment.

#### **Textbooks:**

1. Benny Joseph, Environmental Science and Engineering , Tata McGraw-Hill, New Delhi.ISBN-10:9387432351, ISBN-13: 978-9387432352.
2. Anubha Kaushik and C. P. Kaushik's —Perspectives in Environmental Studiesl, 6th Edition, New Age International Publishers.ISBN-10:9789386418630, ISBN-13:978-9386418630.

#### **Reference Books:**

1. R.K. Trivedi, Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media. ISBN-10: 8178002213, ISBN-13:978-8178002217.
2. Cunningham, W.P. Cooper, T.H. Gorhani, Environmental Encyclopedia, Jaico Publ., House, Mumbai. ISBN-10:8172247869, ISBN-13: 978-8172247867.

#### **Web Links:**

1. [https://onlinecourses.nptel.ac.in/noc23\\_hs155/preview](https://onlinecourses.nptel.ac.in/noc23_hs155/preview)
2. [https://onlinecourses.swayam2.ac.in/nou20\\_ag12/preview](https://onlinecourses.swayam2.ac.in/nou20_ag12/preview)

**Relevant cases have to be discussed in each unit, and in examination, case study is compulsory from any unit.**

**SKILL ENHANCEMENT COURSES  
EMERGING TECHNOLOGIES AND APPLICATION**

Course Code: 2605MS57

**L T P C**  
**2 0 1 3**

**Course Outcomes:**

**At the end of the Course, Student will be able to:**

- CO1:** Identify different emerging technologies
- CO2:** Explain the Basics of data science.
- CO3:** Identify fundamentals of Artificial Intelligence
- CO4:** Assess the latest developments in the area of technology to support business
- CO5:** Analyze the basic concepts of AR & VR

**Mapping of Course Outcomes with Program Outcomes:**

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	2	2	1	2	2	2	3	2	1	3	3
<b>CO2</b>	2	3	2	2	1	2	3	1	2	3	3
<b>CO3</b>	2	3	2	2	1	2	3	1	2	3	3
<b>CO4</b>	3	3	3	3	2	3	3	2	2	3	3
<b>CO5</b>	2	2	2	2	2	2	3	1	2	3	3

**Mapping of Course Outcomes with Program Specific Outcomes:**

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	2	2	3
<b>CO2</b>	2	2	3
<b>CO3</b>	2	2	3
<b>CO4</b>	3	2	3
<b>CO5</b>	2	2	3

**UNIT – I**

**Cloud Computing:** Cloud models (IaaS, PaaS, SaaS), Deployment models (public, private, hybrid), Cloud-based solutions, Cost-benefit analysis, Security, Data compliance, Governance frameworks

**UNIT – II**

**Internet of Things (IoT):** Sensor technologies, IoT applications (smart cities, infrastructure, industrial), Data processing, Real-time analytics, Impact on business models, Production and supply chain transformation.

**UNIT – III**

**Industry 4.0:** Concept of Industry 4.0, Smart manufacturing, Cyber-physical systems, Robotics, Business process optimization, Impact on production and supply chains.

**UNIT – IV**

**Blockchain Technology:** Blockchain fundamentals, Decentralized ledger, Cryptography, Smart contracts, Financial services, Security, Privacy, Regulatory challenges.

**UNIT – V**

**AR/VR:** AR/VR concepts, Applications in marketing and training, Immersive technologies, Challenges and opportunities, Technological advancements, Integration in business processes.

**Textbooks:**

1. Mohamed Anis Bach Tobji, Rim Jallouli, Yamen Koubaa, Anton Nijholt, Digital Economy. Emerging Technologies and Business Innovation, ISBN 10:9783319977485, ISBN-13:978-3319977485.
2. Timothy Jung, M. Claudia tom Dieck, Augmented Reality and Virtual Reality: Empowering Human, Place and Business, (2019). ISBN-10: 3319877038, ISBN-13: 978-3319877037

**Reference Books:**

1. Paul Mealy, Virtual & Augmented Reality for Dummies. ISBN-13:9978-1119481348.
2. Dr. Sanjay Sharma, Emerging Technology (2022), ISBN: 9789392549151.

**Web Links:**

1. <https://nptel.ac.in/courses/106105166>
2. [https://onlinecourses.nptel.ac.in/noc22\\_cs53/preview](https://onlinecourses.nptel.ac.in/noc22_cs53/preview)

**Relevant cases have to be discussed in each unit and in examination case study is compulsory from any unit.**

## DESIGN THINKING AND INNOVATION

Course Code: 2605MS58

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

### Course Outcomes:

**At the end of the Course, Student will be able to:**

- CO1:** Explain the core concepts and historical evolution of Design Thinking.
- CO2:** Apply empathy research methods to gather user insights and create problem statements and journey maps.
- CO3:** Analyze ideation techniques and develop prototypes using various tools.
- CO4:** Evaluate user feedback and implement iterative design improvements.
- CO5:** Examine the principles and processes of innovation and differentiate between types of innovation.

### Mapping of Course Outcomes with Program Outcomes:

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	2	2	2	2	2	1	1	2	1
<b>CO2</b>	2	3	2	2	2	2	3	2	3	2	1
<b>CO3</b>	2	3	2	3	2	3	3	2	3	2	1
<b>CO4</b>	2	2	2	2	2	3	2	1	2	2	1
<b>CO5</b>	3	2	3	2	2	2	3	2	2	2	1

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	2	2	2
<b>CO2</b>	2	2	3
<b>CO3</b>	2	2	3
<b>CO4</b>	2	2	2
<b>CO5</b>	2	2	3

### UNIT – I

**Introduction to Design Thinking:** Covers innovation, creative thinking, problem-solving approaches, and the Design Thinking process—Empathize, Define, Ideate, Prototype, and Implement— using examples like Apple, Netflix, and Airbnb.

### UNIT – II

**Empathy and Problem Understanding:** Focuses on developing empathy using design tools, observing users, understanding uniqueness, and identifying complex "wicked problems" around us.

### UNIT – III

**Ideation and Defining Solutions:** Introduces brainstorming, systems thinking, and mapping customer experiences to generate creative solutions to defined problems.

#### **UNIT – IV**

**Prototyping and Implementation:** Covers rapid prototyping, testing ideas, and planning implementation, with emphasis on converting ideas into practical solutions

#### **UNIT – V**

**Feedback and Redesign:** Focuses on gathering user feedback, improving design based on experience, and presenting final innovative solutions.

#### **Textbooks:**

1. Gavin Ambrose, Paul Harris, Basics Design - 8: Design Thinking, illustrated, reprint, AVA Publishing, ISBN-10:2940411174, ISBN-13: 978-2940411177.
2. Christian Müller-Roterberg, Handbook of Design Thinking, Kindle Direct Publishing, ISBN: 978-1790435371.

#### **Reference Books:**

1. C S G Krishnamacharyulu & Lalitha R, Innovation Management, Himalaya Publishing House. ISBN-10:9350979209, ISBN-13: 978-9350979204.
2. Vinnie Jauhari, Sudanshu Bhushan, Innovation Management, Oxford Higher Education. ISBN-10: 0198080980, ISBN-13: 978-0198080985.

#### **Web Links:**

1. [https://onlinecourses.nptel.ac.in/noc22\\_mg32/preview](https://onlinecourses.nptel.ac.in/noc22_mg32/preview)
2. [https://onlinecourses.swayam2.ac.in/imb23\\_mg65/preview](https://onlinecourses.swayam2.ac.in/imb23_mg65/preview)

**Relevant cases have to be discussed in each unit and in examination case study is compulsory from any unit.**

## IT & AI SKILLS

**Course Code: 2605MS65**

<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>2</b>	<b>0</b>	<b>1</b>	<b>3</b>

**Course Outcomes:**

**At the end of the Course, Student will be able to:**

**CO1:** Explain the fundamentals of computers and their applications in business.

**CO2:** Build and format professional documents using MS Word.

**CO3:** Design and present impactful business presentations in MS PowerPoint.

**CO4:** Integrate and apply AI tools across MS Excel applications

**CO5** Analyze and visualize business data using MS Excel's functions.

**Mapping of Course Outcomes with Program Outcomes:**

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	1	1	–	1	–	–	1	3	–	2
<b>CO2</b>	2	1	1	2	1	–	–	–	3	–	2
<b>CO3</b>	2	1	1	3	1	1	–	–	3	2	2
<b>CO4</b>	2	2	2	1	1	–	1	–	3	1	3
<b>CO5</b>	2	3	3	1	1	–	1	–	3	1	3

**Mapping of Course Outcomes with Program Specific Outcomes:**

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	1	1	2
<b>CO2</b>	1	1	2
<b>CO3</b>	1	1	2
<b>CO4</b>	2	2	3
<b>CO5</b>	2	3	3

**UNIT – I**

**Introduction to Computers:** Definition, Components, Types; generations of computer; Computer Memory, Software and Hardware, Operating Systems. Window features. Introduction to Internet- benefit and limitation, IP address, Browser, E-mail.

**UNIT – II**

**MS Word:** Interface and Navigation: Document Formatting, Text Formatting, Paragraph Formatting, Advanced Features, Tables, Charts, and SmartArt, Mail Merge; AI Tools for MS Word.

**UNIT – III**

**MS PowerPoint:** Interface and Navigation; Slide Design and Layout, Adding and Formatting Text, Using Themes and Templates, Multimedia in Presentations, Presentation Tools, Slide Master and Custom Layouts, Slide Show Setup and Presentation Delivery; AI Tools for MS PowerPoint.

#### **UNIT – IV**

**MS Excel:** Interface and Navigation, Creating, Saving, and, Opening Workbooks, Basic Spreadsheet Operations, Entering and Formatting Data, Basic Formulas and Functions, Sorting and Filtering Data, Data Visualization, Creating and Customizing Charts, Conditional Formatting; AI Tools for MS Excel.

#### **UNIT – V**

**Advanced Excel:** Lookup Functions: VLOOKUP, HLOOKUP, and XLOOKUP; Logical Functions: IF, AND, OR; Text Functions: CONCATENATE, LEFT, RIGHT; Date and Time **Functions:** DATE, TODAY, NETWORKDAYS.

Data Analysis and Visualization: PivotTables-Creating and analyzing data with PivotTables; Charts and Graphs: Designing and customizing basic charts; Conditional Formatting: Applying rules to highlight key data points.

**Data Cleaning Techniques:** Using Text to Columns and Remove Duplicates; Data Validation: Setting up rules to ensure data accuracy; Importing Data: Importing data from external sources like CSV and databases.

#### **Textbooks:**

1. Dr.R.S.Aggarwal , Quantitative Aptitude, SCHAND.
2. Dr.R.S.Aggarwal, A Modern Approach to Verbal and Non-Verbal Reasoning
3. Dr.R.S.Aggarwal, QuickLearningObjectiveGeneralEnglish, SCHAND.

#### **Reference Books:**

1. AbhijitGuha, Quantitative Aptitude, McGraw-Hill Publications.
2. Jaikishan and Premkishan, Analytical Reasoning, Arihant Publications.
3. R.S.Dhillon, A New Approach to Objective English–DGPPublications.

#### **Web Links:**

1. [www.indiabix.com](http://www.indiabix.com)
2. [www.bankersadda.com](http://www.bankersadda.com)

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**MANDATORY COURSES**  
**EMPLOYABILITY SKILLS -1**

	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code: 2605MS61</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>

**Course Outcomes:**

**At the end of the Course, Student will be able to:**

- CO1:** Apply fundamental arithmetic concepts such as number systems, LCM & HCF, ratio & proportion, and averages to solve quantitative problems efficiently.
- CO2:** Analyze number and letter series to identify logical patterns and predict subsequent elements.
- CO3:** Select the option by evaluating relationships in analogy-based problems and detecting inconsistencies in logical sequences
- CO4:** Demonstrate effective verbal communication skills by using appropriate parts of speech and tone in various interpersonal and professional contexts.

**Mapping of Course Outcomes with Program Outcomes:**

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	–	–	–	–	–	–	–	–	2
<b>CO2</b>	–	3	2	–	–	–	–	–	–	–	2
<b>CO3</b>	–	3	3	–	1	–	–	–	–	–	2
<b>CO4</b>	–	–	–	3	–	2	–	2	–	3	2
<b>CO5</b>	3	2	–	–	–	–	–	–	–	–	2

**Mapping of Course Outcomes with Program Specific Outcomes:**

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	2	2	–
<b>CO2</b>	2	3	–
<b>CO3</b>	–	2	3
<b>CO4</b>	–	–	3
<b>CO5</b>	2	2	–

**Aptitude:**

Number System, LCM & HCF, Ratio and Proportion, Averages

**Reasoning:**

Number Series, Letter Series, Number Analogy, Letter Analogy, Odd Man Out, Logical Sequence of Words.

**Verbal:**

Introduction to soft skills, how to improve communication? Parts of Speech,

Mind your language towards better English, Vocabulary Expansion

**Textbooks:**

1. Dr. R. S. Aggarwal, Quantitative Aptitude for Competitive Examinations, S. Chand Publishing, ISBN: 978-9352534029
2. Dr. R. S. Aggarwal, A Modern Approach to Verbal and Non-Verbal Reasoning, S. Chand Publishing, ISBN: 978-9352832163

**Reference Books:**

1. Dr. R. S. Aggarwal, Vikas Aggarwal, Quick Learning Objective General English, S. Chand Publishing, ISBN: 978-9352837564
2. Abhijit Guha, Quantitative Aptitude for Competitive Examinations, McGraw Hill Education, ISBN: 978-9353160180
3. M. K. Pandey, Analytical Reasoning, Arihant Publications, ISBN: 978- 9350947982

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## EMPLOYABILITY SKILLS-II

	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code: 2605MS62</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>

### Course Outcomes:

**At the end of the Course, Student will be able to:**

- CO1:** Apply percentage, profit & loss, and partnership concepts to solve real-world quantitative problems.
- CO2:** Analyze age-related problems to develop logical problem-solving strategies.
- CO3:** Evaluate logical reasoning questions including ranking, directions, and alphabet tests for accurate decision-making.
- CO4:** Solve pattern-based problems in coding and decoding to enhance analytical skills.
- CO5:** Demonstrate effective written communication using correct grammar and structured presentation techniques

### Mapping of Course Outcomes with Program Outcomes:

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	–	–	–	–	–	–	–	–	2
<b>CO2</b>	–	3	2	–	–	–	–	–	–	–	2
<b>CO3</b>	–	3	3	–	1	–	–	–	–	–	2
<b>CO4</b>	–	2	3	–	–	–	–	–	–	–	2
<b>CO5</b>	–	–	–	3	–	2	–	2	–	3	2

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	2	2	–
<b>CO2</b>	2	3	–
<b>CO3</b>	–	2	3
<b>CO4</b>	–	2	2
<b>CO5</b>	–	–	3

#### **Aptitude:**

Problems on Ages, Partnership, Percentages, Profit and Loss

#### **Reasoning:**

Coding and Decoding, Ranking Test, Alphabet Test, Direction Test

#### **Verbal:**

Written communication skill practice, Grammatical use, Concept of 4 step method for presentation, Present Tense

**Textbooks:**

1. Dr. R. S. Aggarwal, Quantitative Aptitude for Competitive Examinations, S. Chand Publishing, ISBN: 978-9352534029
2. Dr. R. S. Aggarwal, A Modern Approach to Verbal and Non-Verbal Reasoning, Publication: S. Chand Publishing, ISBN: 978-9352832163

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### EMPLOYABILITY SKILLS-III

	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code: 2605MS63</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>

#### Course Outcomes:

At the end of the Course, Student will be able to:

- CO1:** Solve financial and quantitative aptitude problems using concepts of simple and compound interest.
- CO2:** Apply logical time-work frameworks to solve real-time problems related to work efficiency and pipe systems.
- CO3:** Analyze and interpret problems related to blood relations, clocks, calendars, and coded inequalities.
- CO4:** Evaluate spatial and logical reasoning through cubes, dice, and symbolic interpretation problems.
- CO5:** Demonstrate effective communication using correct grammar, and participate actively in discussions and comprehension activities.

#### Mapping of Course Outcomes with Program Outcomes:

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	–	–	–	–	–	–	–	–	2
<b>CO2</b>	2	3	2	–	–	–	–	–	–	–	2
<b>CO3</b>	–	3	3	–	1	–	–	–	–	–	2
<b>CO4</b>	–	2	3	–	–	–	–	–	–	–	2
<b>CO5</b>	–	–	–	3	–	2	–	2	–	3	2

#### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	2	2	–
<b>CO2</b>	2	3	–
<b>CO3</b>	–	2	3
<b>CO4</b>	–	2	2
<b>CO5</b>	–	–	3

#### Aptitude:

Simple Interest, Compound Interest, Time and Work, Pipes and Cisterns

#### Reasoning:

Blood Relations, Calendar, Clocks, Cubes and Dice, Coded Inequalities

#### Verbal:

Grammar in use, Group discussion, Reading Comprehension, Past Tense, Future Tense

**Textbooks:**

1. Dr. R. S. Aggarwal, Quantitative Aptitude for Competitive Examinations , S. Chand Publishing, ISBN: 978-935253402
2. Dr. R. S. Aggarwal, A Modern Approach to Verbal and Non-Verbal Reasoning, S. Chand Publishing, ISBN: 978-9352832163

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## EMPLOYABILITY SKILLS-IV

	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code: 2605MS64</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>

### Course Outcomes:

#### At the end of the Course, Student will be able to:

- CO1:** Apply concepts of time, speed, distance, trains, boats and streams to solve motion-related aptitude problems.
- CO2:** Solve mensuration problems involving surface area and volume in real-world contexts.
- CO3:** Analyze logical reasoning questions involving Venn diagrams and syllogisms to make valid conclusions.
- CO4:** Analyze logical reasoning questions involving Venn diagrams and syllogisms to make valid conclusions.
- CO5:** Interpret seating arrangements and solve non-verbal reasoning questions involving patterns and spatial reasoning.

### Mapping of Course Outcomes with Program Outcomes:

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
<b>CO1</b>	3	2	–	–	–	–	–	–	–	–	2
<b>CO2</b>	3	2	–	–	–	–	–	–	–	–	2
<b>CO3</b>	–	3	3	–	1	–	–	–	–	–	2
<b>CO4</b>	–	2	3	–	–	–	–	–	–	–	2

### Mapping of Course Outcomes with Program Specific Outcomes:

CO / PSO	PSO1	PSO2	PSO3
<b>CO1</b>	2	2	–
<b>CO2</b>	2	2	–
<b>CO3</b>	–	2	3
<b>CO4</b>	–	2	2

#### **Aptitude:**

Time, Speed and Distance, Problems on Trains, Boats and Streams, Mensuration-I, Mensuration – II

#### **Reasoning:**

Venn Diagrams, Syllogisms, Non - Verbal Reasoning, Seating Arrangement

#### **Verbal:**

Grammatical use, Self-introduction, Letters, E-Mail & Report writing, Error correction, Effective Communication

#### **Textbooks:**

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