REGULATIONS & SYLLABUS

of
Bachelor of Business Administration
(Management Accounting)
BBA (MA)
Program Code: UMGMT02
A Three Year Full Time Semester Program

(w.e.f. 2021-22 Admitted Batch)

www.gim.gitam.edu
1.0 ADMISSION

Admission into BBA (Management Accounting) program of GITAM (Deemed to be University) is governed by GITAM (Deemed to be University) admission regulations.

2.0 ELIGIBILITY CRITERIA

2.1 Minimum of 50% marks in Pre-University / Higher Secondary / 10+2 / Intermediate Examination in any discipline or equivalent from any recognized board or council

2.2 Qualified in UGAT or GAT (or) Qualified in GIM Online Test(GOT) conducted by GITAM Institute of Management, GITAM (Deemed to be University)

PROGRAMME SPECIFIC OUTCOMES:

At the end of the program the students would be able to

<table>
<thead>
<tr>
<th>PO1</th>
<th>Understand the business concepts and application of information technology in day-to-day business activities.</th>
</tr>
</thead>
<tbody>
<tr>
<td>PO2</td>
<td>Understand the law relating to Indian income tax and its application for tax liability computation and effective tax planning.</td>
</tr>
<tr>
<td>PO3</td>
<td>Evaluate the risks associated with the entity’s business and develops a financial strategy for mitigating the risk.</td>
</tr>
<tr>
<td>PO4</td>
<td>Utilize Excel and understand how to manage finance in a digital world.</td>
</tr>
<tr>
<td>PO5</td>
<td>Apply the techniques of management accounting for the smooth running of the enterprise.</td>
</tr>
<tr>
<td>PO6</td>
<td>Evaluate the skills and incorporate them to take up advanced topics in financial reporting and management accounting.</td>
</tr>
</tbody>
</table>
3.0 CHOICE BASED CREDIT SYSTEM

Choice Based Credit System (CBCS) is introduced with effect from the admitted Batch of 2015-16 based on UGC guidelines in order to promote:

- Student centered learning
- Cafeteria approach
- Students to learn courses of their choice
- Students to Learn at their own pace
- Inter-disciplinary learning

Learning goals/ objectives and outcomes are specified leading to what a student should be able to do at the end of the program.

4.0 STRUCTURE OF THE PROGRAM

4.1 The Program Consists of

i) Foundation Courses (compulsory) which give general exposure to a Student in communication and subject related area.

ii) Core Courses (compulsory).
iii) Discipline centric electives which
a) are supportive to the discipline
b) give expanded scope of the subject
Intra Departmental Electives
c) give interdisciplinary exposure
d) nurture the student skills
Inter Departmental Electives

iv) Open electives - which are of general nature and unrelated to the discipline to expose the student in areas such as general knowledge, personality development, economy, civil society, governance etc.

4.2 Each course is assigned a certain number of credits depending upon the number of contact hours (lectures & tutorials) per week.

4.3 In general, credits are assigned to the courses based on the following contact hours per week per semester.

- One credit for each Lecture / Tutorial hour per week.
- One credit for two hours of practicals per week.
- Two credits for three (or more) hours of practicals per week.

4.4 Range of Credits

<table>
<thead>
<tr>
<th>Course</th>
<th>Range of Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Theory</td>
<td>2 to 6</td>
</tr>
<tr>
<td>Practical</td>
<td>2 or 3</td>
</tr>
<tr>
<td>Project Work</td>
<td>1 to 5</td>
</tr>
<tr>
<td>Professional Competency</td>
<td>1 or 2</td>
</tr>
<tr>
<td>Development Viva Voce</td>
<td>1 or 2</td>
</tr>
<tr>
<td>Seminar</td>
<td>1 or 2</td>
</tr>
</tbody>
</table>

4.4 The learning process comprises of six semesters spread across three academic years of study. As a pre-cursor to the six semesters, the medium of education, all through the curriculum is English. The BBA (MA) Program consists of total 159 credits, out of which the student has to earn a minimum of 131 credits out of which 34 credits for foundation courses, 78 credits for core courses and 18 credits for elective courses. The course structure of the six semester BBA (MA) program is shown in Table 1.
### COURSE STRUCTURE

<table>
<thead>
<tr>
<th>Course Level</th>
<th>Total Credits</th>
<th>Minimum Credits required to be earned</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foundation Compulsory</td>
<td>26</td>
<td>26</td>
<td>20%</td>
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<tr>
<td>Foundation Elective</td>
<td>22</td>
<td>8</td>
<td>6%</td>
</tr>
<tr>
<td>Core</td>
<td>94</td>
<td>94</td>
<td>72%</td>
</tr>
<tr>
<td>Elective Open</td>
<td>6</td>
<td>3</td>
<td>2%</td>
</tr>
<tr>
<td>Total</td>
<td>148</td>
<td>131</td>
<td>100%</td>
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#### 4.5 Semester Wise Course Structure

**SEMMESTER – I**

**Bridge Course:-**

<table>
<thead>
<tr>
<th>S NO</th>
<th>Course Code</th>
<th>Title of the Course</th>
<th>Course Level</th>
<th>Credits</th>
<th>Theory</th>
<th>Practical</th>
<th>Total</th>
<th>Formative Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>LANG 1001</td>
<td>Communication Skills in English - Beginners</td>
<td>University Core</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>CSEN1001</td>
<td>IT Productivity Tools</td>
<td>University Core</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</table>

**SEMMESTER – I**

<table>
<thead>
<tr>
<th>S NO</th>
<th>Course Code</th>
<th>Title of the Course</th>
<th>Course Level</th>
<th>Credits</th>
<th>Theory</th>
<th>Practical</th>
<th>Total</th>
<th>Formative Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>LANG 1001/</td>
<td>*Communication Skills in English - Beginners</td>
<td>University Core</td>
<td>-</td>
<td>4</td>
<td>Pass or Fail/2</td>
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<tr>
<td>Course Code</td>
<td>Title of the Course</td>
<td>Course Level</td>
<td>Credits</td>
<td></td>
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<td>---------</td>
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<tr>
<td>LANG 1011</td>
<td>Communication Skills in English - 1</td>
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<td></td>
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<tr>
<td>IENT101</td>
<td>Indian Business Environment</td>
<td>Faculty Core</td>
<td>3</td>
<td></td>
<td></td>
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<tr>
<td>IENT102</td>
<td>Business Economics</td>
<td>Program Core</td>
<td>3</td>
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<td></td>
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<tr>
<td>ACCN1041</td>
<td>Management accounting – 1</td>
<td>Program Core</td>
<td>4</td>
<td></td>
<td></td>
<td></td>
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<td>ACCN1021</td>
<td>Financial Accounting</td>
<td>Program Core</td>
<td>4</td>
<td></td>
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<tr>
<td>FINC1001</td>
<td>Managing Finance in Digital World</td>
<td>Program Core</td>
<td>3</td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td>CLAD 1001</td>
<td>Emotional Intelligence &amp; Reasoning Skills</td>
<td>University Core</td>
<td>1</td>
<td></td>
<td></td>
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Bridge Course:-

*English0 is for those students who failed proficiency test in bridge course
English1 is for those students who passed proficiency test in bridge course

SEMESTER – II
<table>
<thead>
<tr>
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<th>Course Title</th>
<th>Department</th>
<th>Credits</th>
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<tbody>
<tr>
<td>1</td>
<td>LANG1111/LANG1101/LANG1091/LANG1081</td>
<td>Telugu/Sanskrit/Hindi/Special English*</td>
<td>Faculty Core</td>
<td>3</td>
</tr>
<tr>
<td>2</td>
<td>FINA1031</td>
<td>Principles and Practice of Banking</td>
<td>Faculty Core</td>
<td>3</td>
</tr>
<tr>
<td>3</td>
<td>ACCN1081</td>
<td>Management Accounting- 2</td>
<td>Program Core</td>
<td>4</td>
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<tr>
<td>4</td>
<td>ACCN1091</td>
<td>Financial Reporting</td>
<td>Program Core</td>
<td>4</td>
</tr>
<tr>
<td>5</td>
<td>FINA1041</td>
<td>Operational Case Study Analysis</td>
<td>Program Core</td>
<td>3</td>
</tr>
<tr>
<td>6</td>
<td>DOSP1001,DOSP1011,DOSP1021,DOSP1031,DOSP1041,DOSP1051,DOSP1061,DOSP1071</td>
<td>RACQUET SPORTS (Badminton + TT),RACQUET SPORTS (BADMINTON + TENNIS),BOARD GAMES (CHESS + CARROM),TACTICAL SPORTS (HANDBALL + FOOTBALL),TACTICAL SPORTS (BASKETBALL + FOOTBALL),TACTICAL SPORTS (HANDBALL + BASKETBALL),SPORTS (VOLLEYBALL + THROWBALL),TRADITIONAL SPORTS (KABADDI + KHOKHO)</td>
<td>University Core</td>
<td>3</td>
</tr>
<tr>
<td>7</td>
<td>CLAD1011</td>
<td>Leadership Skills &amp; Quantitative Aptitude</td>
<td>University Core</td>
<td>1</td>
</tr>
<tr>
<td>8</td>
<td>LANG1021</td>
<td>Advanced Communication Skills in English</td>
<td>University Core</td>
<td>4</td>
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<td>9</td>
<td>VEDC1001</td>
<td>Venture Development</td>
<td>University Core</td>
<td>2</td>
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<tr>
<td>S No</td>
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<td>Title of the Course</td>
<td>Course Level</td>
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<td>-------------</td>
<td>----------------------------------------------------------</td>
<td>--------------</td>
<td>---------</td>
</tr>
<tr>
<td>10</td>
<td>DOSL1001,DOSL1011,DOSL1021,DOSL1031</td>
<td>Club Activity (participant), Club Activity (Member of club), Club Activity (Leader of Club), Club Activity (Competitor),</td>
<td>University Core</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>DOSL1041,DOSL1051</td>
<td>Community Services - Volunteer, Community Services - Mobilizer</td>
<td>University Core</td>
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<tr>
<td>12</td>
<td>FINA3001</td>
<td>Personal Financial Planning</td>
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<tr>
<td>13</td>
<td>MFST1001</td>
<td>Health and Wellbeing</td>
<td>University Core</td>
<td></td>
</tr>
</tbody>
</table>

*English1 is for those students who failed proficiency test in bridge course

English2/Foreign Course is for those students who passed proficiency test in bridge course

Note:

* Note: *The Student has to do a Social Project/Rural Project for a period of 20-30 days during First year, carrying 1 credit which will be shown in III Semester. The student can study/analyze any social/rural issues or challenges in form of survey and needs to submit a report. A Viva will be conducted for awarding marks.

**SEMESTER – III**
<table>
<thead>
<tr>
<th></th>
<th>Course</th>
<th>Level</th>
<th>Credit</th>
<th>Pass/Fail</th>
<th>SEMESTER – IV</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>Indian Constitution and History</td>
<td>University Core</td>
<td>Pass/Fail</td>
<td>-</td>
<td>-</td>
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<tr>
<td>2</td>
<td>Excel</td>
<td>Faculty Core</td>
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<td>2</td>
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<tr>
<td>3</td>
<td>Advanced Financial Reporting-1</td>
<td>Program Core</td>
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<td>-</td>
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<tr>
<td>4</td>
<td>Entrepreneurship</td>
<td>Faculty Core</td>
<td>2</td>
<td>-</td>
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<tr>
<td>5</td>
<td>Advanced Management Accounting-1</td>
<td>Program Core</td>
<td>4</td>
<td>-</td>
<td>4</td>
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<tr>
<td>6</td>
<td>Community Service</td>
<td>University Core</td>
<td>Pass/Fail</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>7</td>
<td>English-II/Foreign Language</td>
<td>University Core</td>
<td>-</td>
<td>4</td>
<td>0/2</td>
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<tr>
<td>8</td>
<td>Soft Skills 3</td>
<td>University Core</td>
<td>1</td>
<td>-</td>
<td>1</td>
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<tr>
<td>9</td>
<td>Gandhian Values/Ethics</td>
<td>University Core</td>
<td>Pass/Fail</td>
<td>-</td>
<td>-</td>
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<tr>
<td></td>
<td>Open Elective-1</td>
<td>University Core</td>
<td>3</td>
<td>-</td>
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</tbody>
</table>

*EnglishII/Foreign language is for those students who failed proficiency test in bridge course*
<table>
<thead>
<tr>
<th>S NO</th>
<th>Course Code</th>
<th>Title of the Course</th>
<th>Course Level</th>
<th>Credits</th>
<th>Format Assessment</th>
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<tbody>
<tr>
<td></td>
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<td>Advanced Financial Reporting-II</td>
<td>Program Core</td>
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<td>Program Core</td>
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<td>Emerging Technologies (ML, CC &amp; AI)</td>
<td>Faculty Core</td>
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<td>Management Case Study Analysis</td>
<td>Program Core</td>
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<tr>
<td>7</td>
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<tr>
<td>8</td>
<td></td>
<td>Club Activity</td>
<td>University Core</td>
<td>Pass/Fail</td>
<td>-</td>
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<td>Open Elective 2</td>
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Total: 22
Note

*The Student has to do Summer Project for a period of 4 Weeks during summer at end of 2\textsuperscript{nd} year carrying 2 credits which will be shown in V Semester.
<table>
<thead>
<tr>
<th>SNO</th>
<th>Course Code</th>
<th>Title of the Course</th>
<th>Course Level</th>
<th>Credits</th>
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<th>Practical</th>
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<th>Formative Assessment</th>
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</thead>
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<tr>
<td>1</td>
<td></td>
<td>Strategic Management-1</td>
<td>Program Core</td>
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<td>-</td>
<td>3</td>
<td>70</td>
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<td>2</td>
<td></td>
<td>Risk Management-1</td>
<td>Program Core</td>
<td></td>
<td>3</td>
<td>-</td>
<td>3</td>
<td>70</td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>Financial Strategy-1</td>
<td>Program Core</td>
<td></td>
<td>4</td>
<td>-</td>
<td>4</td>
<td>70</td>
</tr>
<tr>
<td>4</td>
<td></td>
<td>Goods &amp; Service Tax</td>
<td>Faculty Core</td>
<td></td>
<td>3</td>
<td>-</td>
<td>3</td>
<td>70</td>
</tr>
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<td>5</td>
<td></td>
<td>Tally</td>
<td>Program Core</td>
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<td>2</td>
<td>2</td>
<td>100</td>
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<tr>
<td>6</td>
<td></td>
<td>Soft Skills 5</td>
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<td>1</td>
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<td>Internship</td>
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## SEMESTER – VI

<table>
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<tr>
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<th>Title of the Course</th>
<th>Course Level</th>
<th>Credits</th>
<th>Format Assesmn</th>
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<tbody>
<tr>
<td>1</td>
<td></td>
<td>Strategic Management-II</td>
<td>Program Core</td>
<td>3</td>
<td>70</td>
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<tr>
<td>2</td>
<td></td>
<td>Risk Management-II</td>
<td>Program Core</td>
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<td>70</td>
</tr>
<tr>
<td>3</td>
<td></td>
<td>Financial Strategy-II</td>
<td>Program Core</td>
<td>3</td>
<td>70</td>
</tr>
<tr>
<td>4</td>
<td></td>
<td>Strategic Case Study Analysis</td>
<td>Program Core</td>
<td>3</td>
<td>100</td>
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<tr>
<td>5</td>
<td></td>
<td>Income Tax Law and Practice</td>
<td>Faculty Core</td>
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<td>Comprehensive Viva</td>
<td>Faculty Core</td>
<td>2</td>
<td>100</td>
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<td>Foreign Language</td>
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<td>Soft Skills 6</td>
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<td>9</td>
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<td>Health &amp; Well Being</td>
<td>University Core</td>
<td>Pass/Fail</td>
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**LIST OF FOUNDATION ELECTIVE (PROFESSIONAL COMPETENCY DEVELOPMENT) COURSES**
<table>
<thead>
<tr>
<th>S. No.</th>
<th>Course Code</th>
<th>Courses</th>
<th>Marks (CA)</th>
<th>Credits</th>
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<tr>
<td>1.</td>
<td>MBG 356</td>
<td>Coursera Course</td>
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<td>2.</td>
<td>MBG344</td>
<td>Book Review</td>
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<td>3.</td>
<td>MBG346</td>
<td>Introduction to Gandhian Thoughts</td>
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<td>4.</td>
<td>MBG348</td>
<td>Public Speaking</td>
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<td>5.</td>
<td>MBG350</td>
<td>Yoga and Mediation</td>
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<tr>
<td>6.</td>
<td>MBG352</td>
<td>Business English Certificate (BEC)</td>
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<td>7.</td>
<td>MBG354</td>
<td>Soft Skills</td>
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<td>8.</td>
<td>VDC111</td>
<td>Venture Discovery</td>
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<td>9.</td>
<td>Total</td>
<td></td>
<td>450</td>
<td>9</td>
</tr>
</tbody>
</table>

**Note:** The student has to secure **SIX credits** out of total Nine Professional Competency Development Courses (PCDs) credits.
### Table 2: Assessment Procedure

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Component of Assessment</th>
<th>Marks Allotted</th>
<th>Type of Assessment</th>
<th>Scheme of Evaluation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Theory</td>
<td>70</td>
<td>Continuous Evaluation</td>
<td>(i) <strong>Two Mid Semester examinations</strong>: Two mid examinations will be conducted for 15 marks each: <strong>30 Marks</strong>&lt;br&gt;No reexaminations will be conducted under any circumstances except exceptional cases as approved by the HOI.&lt;br&gt;(ii) <strong>Coursera course/on line Course</strong>: 10 marks. (student need to complete respective subject wise Coursera course/on line course listed by GIM through online and required to submit the course completion certificate. Up on which student need to give presentation/viva for awarding marks up to 10): <strong>10 Marks</strong>&lt;br&gt;(iii) <strong>Case analysis // workshop / training / Assignments / survey / project work</strong>: 10 marks.&lt;br&gt;(iv) <strong>Two Quizzes</strong>: Each Quizze carries 5 Marks: <strong>10 Marks</strong>&lt;br&gt;(i) <strong>Overall Classes Room Participation</strong>: 10 Marks</td>
</tr>
<tr>
<td>2</td>
<td>IT related subjects with practical component</td>
<td>100</td>
<td>Continuous Evaluation</td>
<td>(i) Record: 10 marks&lt;br&gt;ii) Three surprise subject related quizzes will be conducted out of which best two quizzes will be considered: Ten (10) marks.&lt;br&gt;iii) Assignments / Lab Tasks / Written Test: 20 marks&lt;br&gt;iv) Lab Exam: Sixty (60) marks for two tests of 30 marks each (one at the mid-term and the other towards the end of the Semester) conducted by the concerned lab Teacher.</td>
</tr>
<tr>
<td>3</td>
<td>Viva Voce at the end of each semester</td>
<td>50</td>
<td>Viva Voce</td>
<td>Viva at the end of each semester shall be on all courses of that semester.</td>
</tr>
</tbody>
</table>

**Total** 100

**Total Semester-end Examination**

The semester-end examination in theory subjects: Thirty (30) Marks.
<table>
<thead>
<tr>
<th>Practice School (at end of II semester)</th>
<th>50</th>
<th>Project Evaluation</th>
<th>The student has to do a Practice school for a period of 20-30 days during first year. Project report: 30 marks and Viva: 20 marks.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Summer Project (At end of 2nd year)</td>
<td>50</td>
<td>Project Evaluation</td>
<td>The student has to do a Summer project for a period of 4 weeks at end of 2nd year. Project report: 50 marks Viva voce: 50 marks.</td>
</tr>
</tbody>
</table>

10.0 EVALUATION GRIEVANCE REDRESSAL PROCEDURE

(Subject to change from time to time)

As per GITAM University Rules with effect from 2019 admitted batch, there is a double evaluation for End examination of all PG Courses.

- A student who has secured "F" grade in project work report/viva voce shall have to improve his/her report and reappear for viva voce of project work at the time of special examination to be conducted in the summer vacation.

1.1. Retotaling of the theory answer script of the semester-end examination is permitted on request by the student by paying the prescribed fee within one week after the announcement of the results.

1.2. Revaluation of the theory answer scripts of the semester-end examination is permitted on request by the
student in case of Single Valuation by paying the prescribed fee within one week after the announcement of the result.

1.3.

1.4. Provision for Answer Book Verification & Challenge Evaluation:

12.1 Suppose a student is not satisfied with his/her grade after revaluation. In that case, the student can apply for, answer book verification on payment of a prescribed fee for each course within one week after the announcement of revaluation results.

12.2 After verification, if a student is not satisfied with revaluation marks/grade awarded, he/she can apply for challenge valuation within one week after the announcement of answer book verification result/ two weeks after the announcement of revaluation results, which will be valued by the two examiners i.e., one Internal and one External examiner in the presence of the student on payment of prescribed fee. The challenge valuation fee will be returned, if the student is succeeded in the appeal with a change for a better grade.

11. SUPPLEMENTARY EXAMINATION

12.1 The odd semester supplementary examinations will be conducted on daily basis after conducting regular even semester examinations in April/May.

12.2 The even semester supplementary examinations will be conducted on daily basis after conducting regular odd semester
examinations during Oct/Nov.

12.3 A student who has completed his/her period of study and still has "F" grade in final semester courses is eligible to appear for Special Examination normally held during summer vacation.

12. Promotion to the Next Year of Study subject to review

a. A student shall be promoted to the next academic year only if he/she completes the academic requirements of 60% of the credits till the previous academic year.

b. Whenever there is a change in syllabus or curriculum he/she has to continue the course with new regulations after detention as per the equivalency established by the BoS to continue his/her further studies.

13.0 BETTERMENT OF GRADES

Students who secured second class or pass who wish to improve their grades will be permitted to improve their grades at the end the program.

1. Students who have passed all the courses of a program within the stipulated period of study and who have obtained a Pass or Second Class only are eligible for Betterment of Grades.

2. Candidates who have already secured First Class or First Class with Distinction are not eligible for betterment of Grades.

3. Candidates who have completed the programme of study beyond the stipulated period of study i.e. through Special examinations or subsequently, are not eligible for betterment
of Grades.

4. Betterment of Grades is permitted only through appearance of the theory examinations.

5. Betterment of Grades is permitted only once, at the end of the program of study, simultaneously along with Special examinations.

6. Candidates can appear for betterment at one course/subject per trimester, for the number of semesters they have studied. A fourth semester MBA student can appear for betterment in any FOUR courses/subjects. The rules & regulations framed by the University from time to time shall be applicable.

7. The better Grade secured either in the first or betterment appearance shall be considered as the final Grade.

8. New Grade Card/PC shall be issued to candidates who have improved their Grades/Class after submitting the old Grade Card/PC.

9. The date, month and year of the declaration of betterment result shall be printed on the Grade Card/PC.

10. Betterment marks shall not be taken into consideration for award of ranks, prizes, and medals.

11. Candidates have to pay a betterment fee as prescribed by the University.

1. **Repeat Continuous Evaluation:**

   1.1. A student who has secured 'F' grade in a theory course shall have to reappear at the subsequent examination held in that course. A student who has secured 'F' grade can improve continuous evaluation marks up to a maximum of 50% by attending special instruction.
classes held during summer.

1.2. A student who has secured 'F' grade in a practical course shall have to attend Special Instruction classes held during summer.

1.3. A student who has secured 'F' grade in a combined (theory and practical) course shall have to reappear for theory component at the subsequent examination held in that course. A student who has secured 'F' grade can improve continuous evaluation marks up to a maximum of 50% by attending special instruction classes held during summer.

1.4. The RCE will be conducted during summer vacation for both odd and even semester students. A can student can register a maximum of 4 courses. Biometric attendance of these RCE classes has to be maintained. The maximum marks in RCE be limited to 50% of Continuous Evaluation marks. The RCE marks are considered for the examination held after RCE except for final semester students.

1.5. RCE for the students who completed course work can be conducted during the academic semester. The student can register a maximum of 4 courses at a time in slot of 4 weeks. Additional 4 courses can be registered in the next slot.

1.6. A student is allowed to Special Instruction Classes (RCE) 'only once' per course.
15. Grades and grading system

GITAM follows the mixed mode of evaluation procedure viz., absolute and relative grading system. At the end of the semester, a student is assigned a 'Letter Grade' for each course in which they are enrolled, based on their performance in all of the course's evaluations during the semester. The letter grade and its corresponding 'Grade Point' represent the outcomes of qualitative and quantitative assessments of a student's performance in a course. The grades and grade points in each system are detailed in the following sections.

5.1 Absolute Grading (if the No. of Students are equal to or Less than 20 for in Course)

In the Absolute grading system (AG), the marks earned by the student falls within one of the range as given in section 9.2, and each range is assigned a letter grade. For example, if the student earns 72 marks in a course, then the student will secure an 'A' grade in that course. AG will be adopted for the following courses.

1. Theory courses for student strength less than 21
2. Theory and practical (combined) courses for student strength less than 21
3. Lab/Practical courses
4. Project courses
5. Internship courses
6. Skill development courses
7. Audit/Mandatory courses
8. In any course, if the student's strength is less than or equal to 20.

9.1.1 Grade points and symbols in absolute grading
A final letter grade will be awarded in each course at the end of the semester based on the student performance during a given semester. The letter grades and the corresponding grade points are as given below.

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Grade</th>
<th>Grade Points</th>
<th>Absolute Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>O (Outstanding)</td>
<td>10</td>
<td>90 and above</td>
</tr>
<tr>
<td>2.</td>
<td>A+ (Excellent)</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>A (Very Good)</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>B+ (Good)</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>B (Above Average)</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>C (Average)</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>P (Pass)</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>F (Fail)</td>
<td>0</td>
<td>Less than 40 for Theory, Less than 50 for Practical/Project</td>
</tr>
<tr>
<td>9.</td>
<td>Ab (Absent)</td>
<td>NA</td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td>S</td>
<td>NA</td>
<td>Satisfactory for Non-Graded courses</td>
</tr>
<tr>
<td>11.</td>
<td>U</td>
<td>NA</td>
<td>Unsatisfactory for Non-Graded courses</td>
</tr>
<tr>
<td>12.</td>
<td>I</td>
<td>NA</td>
<td>Incomplete (Only for project/internship courses)</td>
</tr>
<tr>
<td>13.</td>
<td>R</td>
<td>0</td>
<td>Insufficient attendance</td>
</tr>
</tbody>
</table>
For awarding the grade, the total marks obtained by the student are "rounded-up" to the next integer. A student who earns a minimum of four (4) grade points (P grade) in a course is declared to have completed the course.

**5.2 Relative Grading (If the No. of Students are more than 20 in any Course)**

In the relative grading system (RG), grades are given based on the other students' scores in the same class. It indicates the academic standing/merit of the student in that class. Here, class means a cohort of students who are taught by the same faculty member and have undergone the same assessment pattern. RG overcomes problems encountered with AG, including a difficult or easy question paper setting, very strict or lenient evaluation etc. This evaluation procedure is adopted for theory and combined (Theory and practical) courses with a class strength greater than or equal to 21. The grades and grade points in the relative grading system are as given below.

The class average mark ($\mu$) is taken as the midpoint of 'B+ (Good)' grade, and relative to this and depending on the sigma ($\sigma$, standard deviation) value, the other grades are finalised as given below.
<table>
<thead>
<tr>
<th>S.No.</th>
<th>Grade</th>
<th>Description</th>
<th>Grade Formula</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>O</td>
<td>Outstanding</td>
<td>[ \text{Total Marks} \geq (\mu + 1.5 \sigma) ]</td>
</tr>
<tr>
<td>2.</td>
<td>A+</td>
<td>Excellent</td>
<td>([\mu + 1.0 \sigma] \leq \text{Total Marks} &lt; (\mu + 1.5 \sigma))</td>
</tr>
<tr>
<td>3.</td>
<td>A</td>
<td>Very Good</td>
<td>([\mu + 0.5 \sigma] \leq \text{Total Marks} &lt; (\mu + 1.0 \sigma))</td>
</tr>
<tr>
<td>4.</td>
<td>B+</td>
<td>Good</td>
<td>([\mu - 0.5 \sigma] \leq \text{Total Marks} &lt; (\mu + 0.5 \sigma))</td>
</tr>
<tr>
<td>5.</td>
<td>B</td>
<td>Above Average</td>
<td>([\mu - 1.0 \sigma] \leq \text{Total Marks} &lt; (\mu - 0.5 \sigma))</td>
</tr>
<tr>
<td>6.</td>
<td>C</td>
<td>Average</td>
<td>([\mu - 1.5 \sigma] \leq \text{Total Marks} &lt; (\mu - 1.0 \sigma))</td>
</tr>
<tr>
<td>7.</td>
<td>P</td>
<td>Pass</td>
<td>([\mu - 2.0 \sigma] \leq \text{Total Marks} &lt; (\mu - 1.5 \sigma))</td>
</tr>
<tr>
<td>8.</td>
<td>F</td>
<td>Fail</td>
<td>[\text{Total Marks} &lt; \text{Max}{ (\mu - 2.0 \sigma), 35 } ]</td>
</tr>
<tr>
<td>9.</td>
<td>Ab</td>
<td>Absent</td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td>S</td>
<td>Satisfactory for Non-graded courses</td>
<td></td>
</tr>
<tr>
<td>11.</td>
<td>U</td>
<td>Unsatisfactory for Non-graded courses</td>
<td></td>
</tr>
<tr>
<td>12.</td>
<td>R</td>
<td>Insufficient attendance in the course</td>
<td></td>
</tr>
</tbody>
</table>
5.3 Computing Grade point averages (SGPA, CGPA)

The procedure adopted for computing the grade point average for the semester and cumulative is as follows:

**Semester Grade point average (SGPA)** for a semester is calculated as:

\[
SGPA = \frac{\sum_{i=1}^{n} C_i G_i}{\sum_{i=1}^{n} C_i}
\]

where 'n' is the number of courses taken by the student in a semester. 'Ci' represents the number of credits allotted to the course 'i'.

'Gi' represents the grade points secured by the student in course 'i'.

**Cumulative Grade Point Average (CGPA):** It is calculated as:
CGPA = \frac{\sum_{i=1}^{m} Ci \times Gi}{\sum_{i=1}^{m} Ci}

where 'm' is the number of courses graded to date.

'Ci' represents the number of credits allotted to the course 'i'.

'Gi' represents the grade points secured by the student in course 'i'.

5.4 Award of class

The cumulative grade point requirement for the award of the class is as follows:

<table>
<thead>
<tr>
<th>Class</th>
<th>CGPA required</th>
</tr>
</thead>
<tbody>
<tr>
<td>First-class with distinction</td>
<td>≥ 8.0*</td>
</tr>
<tr>
<td>First-class</td>
<td>≥ 6.5</td>
</tr>
<tr>
<td>Second class</td>
<td>≥ 5.5</td>
</tr>
<tr>
<td>Pass class</td>
<td>≥ 5.0</td>
</tr>
</tbody>
</table>
*In addition to the required CGPA of 8.0 or more, the student must have necessarily passed all the

Policy for Grades

9.5.1 Incomplete (I) Grade

'I' grade is assigned if the student has any pending assessment components. The student can initiate the request through the Mentor, and an 'I' grade will be posted after receiving the recommendation from the HoI.

9.5.2 Repeat (R) grade

'R' grade is assigned if the student has to repeat the course due to a shortage of attendance. The student has to re-register for the course in the subsequent semesters by paying the prescribed fees.

9.5.3 Withdrawal (W) grade

'W' grade is assigned if the student has withdrawn from the course within twenty(20) working days of the semester.

6 Evaluation system

The course faculty will announce the framework of evaluation. Typically, the components include (not limited to) Assignments, quizzes, presentations, fieldwork, report writing, module tests, viva voce, semester-end examination etc.

6.1 Assessment Procedure

10.1.1 Theory

Assessment of a student's performance in theory courses shall be based on two components: Continuous
Evaluation (CE) for fifty (50) marks and Semester-end Examination (SEE) for fifty (50) marks.

Assessment in continuous evaluation is spread throughout the course duration. The Instructor defines the schedule of assessment and is typically based on Module tests, quizzes, assignments, etc.

10.1.2 Practical

Practical courses are assessed under Continuous Evaluation for a maximum of 100 marks, and a student has to obtain a minimum of 50% to secure a passing grade.

Assessment in practical courses comprises weightage given to components like data collection, experiments, observations, data analysis, presentation of results, and submission of record work.

10.1.3 Combined Courses

For courses having both theory and practical components, 70% of the weightage will be for the theory component and 30% weightage for the practical component. The student will need to secure a passing grade in both components.

Assessment is carried out based on the criteria specified in sections 10.1.1 and 10.1.2 for both theory and practical components.

10.1.4 Projects

Students can perform Project work individually or in a group (not exceeding four (4) members). Projects are assessed under continuous evaluation for 100 marks, and the student has to obtain a minimum of 50% to complete the course successfully. Evaluation includes weightage for periodic reviews, reports and final viva voce.
10.1.5 Internship

For internships, the student will submit a report on the successful completion of the training. Students are required to submit individual Internship reports. The Faculty will assess the submission, including checking for plagiarism and conducting a viva voce to assign the grade.

10.1.6 Non-graded courses

Courses like Universal Human Values and Club Activity are to be assessed for Pass' or 'Fail'. P/F letter grade will be assigned for these courses. These courses may be either of "theory" type or "practical."

6.2 Announcement of results

The Controller of Examinations (CoE) will announce the students' results at the end of each semester. Students will be able to access their grades in the Student Information System. If there is a requirement for a certified physical copy, students may request the Directorate of Evaluation.

6.3 Withholding of Results

Results may be withheld if

- The student has any outstanding fees, fines or other charges to the department/ Institute/ School/ University
- Action arising out of malpractice is pending
- Action arising out of indiscipline is pending

6.4 Grade appeals/ Re-totalling/ Re-evaluation

Appeal for Re-totaling / Re-evaluation of any theory answer script of the semester-end examination is permitted on request by the student subject to paying the prescribed fee within five(5) working days after the announcement of the results.
6.5  Viewing of Answer Script and Challenge Evaluation

Students who are not satisfied with the grade after revaluation can request a viewing of the semester-end answer script within five (5) working days after the announcement of revaluation results. After viewing, if a student is not satisfied with the valuation, they can challenge the valuation. The student should apply for challenge valuation within five working days after viewing the answer script. Under challenge evaluation, the answer script will be valued by two examiners. The outcome of the challenge evaluation will be used for the final grade. If there is an improvement in the final grade, the University will refund the charges (re-totaling, revaluation, viewing and challenge evaluation).

6.6  Re-registration of courses

Students are permitted to re-register for the courses by paying the prescribed course fee in the following cases. The total number of credits a student can take in a semester shall not exceed 25.

10.6.1  Failure to obtain a satisfactory grade

Students who have not obtained a passing grade can re-register for the backlog course the next time the course is offered in addition to their regular courses. There will be no exemption to the upper limit on the maximum number of credits (currently 25) the student can register.

10.6.2  Betterment of Grades

A student whose CGPA is less than 6.5 can re-register for courses conducted during the summer term/next regular semester. In such a case, the student will be awarded the grade obtained in the re-registered course. The student can opt for the courses in
the immediate summer after the course duration. The maximum number of courses they can re-register for is limited to the number of semesters of study.

10.6.3 Securing 'R' Grade
If a student secures an 'R' grade, they have to re-register when the course is next offered

16.0 ELIGIBILITY FOR AWARD OF THE BBA (MA) DEGREE

16.1 Duration of the program:
A student is ordinarily expected to complete the BBA (BA) program in six semesters of three years. However a student may complete the program in not more than five years including study period.

16.2 However the above regulation may be relaxed by the Vice Chancellor in individual cases for cogent and sufficient reasons.

16.3 A student shall be eligible for award of the BBA(BA) Degree if he / she fulfills all the following conditions.
   a) Registered and successfully completed all the courses and projects.
   b) Successfully acquired the minimum required credits as specified in the curriculum corresponding to the branch of his/her study within the stipulated time.
   c) Has no dues to the Institute, hostels, Libraries, NCC / NSS etc, and
   d) No disciplinary action is pending against him / her.

16.4 The degree shall be awarded after approval by the Academic Council.

17.0 PEDAGOGY
The class room pedagogy is customised by individual faculty to enhance the learning experience, which is dependent on the course and the degree of absorption by students. It has been proven that the degree of absorption is directly proportional to self-learning or preparedness before the classroom
sessions and the interactions during the classes. Knowledge thus gained builds a strong long-lasting foundation. Typically class room pedagogy ranges from instructions, simulations, case discussions, role plays, etc. Simulations and case discussions are adopted extensively across the curriculum, to supplement class room instructions/lectures.

17.1 Experiential Learning

Rather than giving cut flowers to students, at GIM we would prefer to teach them how to grow their own plants. Practical field-based experiential learning enhances class-room instructions and links theory to practice, which is highly emphasized in this curriculum.

17.2. Interaction with CEOs

Classrooms can teach how a bee looks, but to taste honey one should venture into the fields. At GIM we endorse this learning philosophy by inviting senior leaders from the business and by conducting industrial visits, which can help connect and reinforce class work with real world solutions.

17.3. Guest and Visiting Faculty

Senior executives from corporate shall be invited periodically to serve as guest and visiting faculty. Attendance for guest lectures is mandatory. Students should submit a reflective report about each guest lecture to their respective faculty member.

18.0 SEMESTER END EXAMINATION

18.1. Examination

Examinations are not the end, but a launching platform into a brighter future. The knowledge gained during the semester is tested through the semester end-examinations. Violation of norms regarding behavior in the examination hall will attract severe penalty. Students found copying in the examination halls will have one grade point less or asked to leave the programme basing on the consequences.

18.2 Examination Duration

The duration of each examination shall be three hours. In case of courses having practicals, the duration of the theory and practical examination shall be for two hours.

18.3 Examination Pattern

A. The following shall be the structure of the question papers of
different courses with case Analysis

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Pattern</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td><strong>Section A</strong> : Five questions each carry 1 marks</td>
<td>5 X 1 marks = 5 marks</td>
</tr>
<tr>
<td>2.</td>
<td><strong>Section B</strong> : Ten Essay type questions (2 Questions out of 3 Questions from each unit) Each question carry 2 marks</td>
<td>10 X 2 marks = 20 marks</td>
</tr>
<tr>
<td>3.</td>
<td><strong>Section C</strong> : One Case let (not more than 200 words)</td>
<td>1X5 =5 marks</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>30 marks</strong></td>
</tr>
</tbody>
</table>

B. The following shall be the structure of question paper for courses with numerical problems

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Pattern</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td><strong>Section A</strong> : Five questions each carry 1 marks (both theory / problems)</td>
<td>5X 1 marks = 5 marks</td>
</tr>
<tr>
<td>2.</td>
<td><strong>Section B</strong> : Ten Problems/Theory questions (2 Questions out of 3 Questions from each unit) Each question carry 2.5 marks</td>
<td>10 X 2.5 marks = 25 marks</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>30 marks</strong></td>
</tr>
</tbody>
</table>

C. The following shall be the structure of question paper for all the other theory courses.

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Pattern</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td><strong>Section A</strong> : Five questions each carry 1 marks</td>
<td>5 X 1 marks = 5 marks</td>
</tr>
<tr>
<td>2.</td>
<td><strong>Section B</strong> : Ten Problems/Theory questions (2 Questions out of 3 Questions from each unit) Each question carry 2.5 marks</td>
<td>10 X 2.5 marks = 25 marks</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>30 marks</strong></td>
</tr>
</tbody>
</table>

18.4. Viva Voce

The Viva Voce shall be held at the end each semester. The contents, marks and the composition of Board of each Viva-Voce shall be as follows.

End of each Semester:

Respective Courses of Study and project reports of that semester: 50 Marks

The Composition of Viva-Voce Board for Semester end consists of:

Program Coordinator : Convener
<table>
<thead>
<tr>
<th>Position</th>
<th>Member</th>
</tr>
</thead>
<tbody>
<tr>
<td>One Senior Faculty from the Institute/industry</td>
<td>Member</td>
</tr>
<tr>
<td>Director/Dy. Director</td>
<td>Member</td>
</tr>
<tr>
<td>S NO</td>
<td>Course Code</td>
</tr>
<tr>
<td>------</td>
<td>-------------</td>
</tr>
<tr>
<td>1.</td>
<td>LANG 1001/ LANG 1011</td>
</tr>
<tr>
<td>2.</td>
<td>IENT101 1</td>
</tr>
<tr>
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# Professional Competency Development Courses

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<th>S. No.</th>
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<th>Course Levels</th>
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Introduction

The course is a unified approach to enhance language skills of learners with an aim to hone their social skills and to increase their employability. The course is designed to acquaint the learners with the necessary LSRW (Listening/Speaking/Reading/Writing) skills needed either for recruitment or further studies abroad for which they attempt international exams like TOEFL, IELTS and GRE. It enables the learners improve their communication skills which are crucial in an academic environment as well as professional and personal lives.

Course Objectives

• To enable learners to develop listening skills for better comprehension of academic presentations, lectures and speeches.

• To hone the speaking skills of learners by engaging them in various activities such as just a minute (JAM), group discussions, oral presentations, and role plays.

• To expose learners to key Reading techniques such as Skimming and Scanning for comprehension of different texts.

• To acquaint the learners with effective strategies of paragraph and essay writing, and formal correspondence such as email, letters and resume.

• To provide learners with the critical impetus necessary to forge a path in an academic environment, in the professional life and in an increasingly complex, interdependent world.

UNIT I

LISTENING: Listening for gist and specific information

SPEAKING: Introducing self and others; Developing fluency through JAM

READING: Skimming for gist and Scanning for specific information

WRITING: Paragraph writing-writing coherent and cohesive paragraph (narrative and descriptive); use of appropriate Punctuation.

GRAMMAR & VOCABULARY: Articles & Prepositions;
Word Families (Verbs, Nouns, Adjectives, Adverbs; Prefixes and Suffixes)
Learning Outcomes: After completion of this unit, the learners will be able to

- Apply the requisite listening skills and comprehend at local and global level. (L4 and L2) (L5)
- Introduce themselves with accurate structure in diverse social and professional contexts. (L3)
- Apply relevant reading strategies for comprehension of any given text (L3)
- Write a paragraph using cohesive devices maintaining coherence (L3)
- Understand the Use of Articles and Prepositions, and apply appropriately for meaningful communication (L3)

Understand the relevance of various categories in word family and apply them meaningfully in context (L3)

UNIT II

LISTENING: Listening for Note taking and Summarizing

SPEAKING: Role plays and Oral Presentations.

READING: Intensive Reading - Reading for implicit meaning

WRITING: Note making and summarizing

GRAMMAR & VOCABULARY: Verb forms - Tenses; synonyms to avoid repetition in speech and writing.

Learning Outcomes:

After completion of this unit, the learners will be able to

- Employ note taking and summarizing strategies to comprehend the listening text (L2)
- Use strategies for successful and relevant oral presentation (L3, L4)
- Demonstrate effective communication skills by applying turn-taking and role distribution techniques for meaningful and contextual Speaking (L3 and L4)
- Apply various reading strategies imbibing inferential and extrapolative comprehension of any given text. (L2, L3)
- Apply various note-making techniques while comprehending the reading text to present a complete and concise set of structured notes (L3, L4, L5)
- Apply the notes to draft a summary (L3)
- Use correct tense forms and appropriate structures in speech and written
communication (L3)
• Context specific use of Prefixes and Suffixes for meaningful communication (L3)

UNIT III
LISTENING: Listening for presentation strategies: introducing the topic, organization of ideas, conclusion.

SPEAKING: Aided presentations

READING: Inferring using textual clues

WRITING: Formal Letter and Email writing

GRAMMAR & VOCABULARY: Active and Passive Voice; linkers and discourse markers.

Learning Outcomes:
After completion of this unit, the learners will be able to
• Notice and understand effective listening strategies to identify discourse markers in presentations. (L1, L2)
• Make formal oral presentations using effective strategies such as audio – visual aids (L3)
• Infer meaning and inter – relatedness of ideas (L4)
• Understand relevant structures and draft formal letters in suitable format (L3, L4)
• Construct relevant sentences in active and passive voice for meaningful communication (L2, L3)
• Comprehend and apply available vocabulary items relevant to the context (L1, L2, L3)

UNIT IV
LISTENING: Listening for labeling-maps, graphs, tables, illustrations

SPEAKING: Aided group presentation using charts, graphs etc.

READING: Reading for identification of facts and opinions

WRITING: Information transfer (writing a brief report based on information from graph/chart/table)

GRAMMAR & VOCABULARY: Subject-verb agreement; language for comparison and contrast; Antonyms
Learning Outcomes:
After completion of this unit, the learners will be able to

- Match visual and auditory inputs and use the information comprehensively and will adequately demonstrate important relationships or patterns between data points (L2)
- Choose and coordinate resources appropriate to context and speak intelligibly (L3, L4)
- Develop advanced reading skills for analytical and extrapolative comprehension (L4, L5)
- Make decisions on arrangement of ideas and transfer them from visual to verbal form using context appropriate structure. (L3, L4)
- Demonstrate ability to use task specific grammatically correct structures (L3)

Comprehend and use expressions for negation/contradiction ((L2, L3)

UNIT V
LISTENING: Listening to discussions for opinions
SPEAKING: Group Discussion
READING: Reading for inferences

WRITING: Coursera Course-Essay Writing-Getting Started with Essay Writing (UCI Division of Continuing Education) 24 hours

GRAMMAR & VOCABULARY: Editing short texts: correcting common errors in grammar and usage; Action verbs for fluency and effective writing.

Learning Outcomes:
After completion of this unit, the learners will be able to

- Apply analytical and problem-solving strategies to identify and interpret facts and opinions from a dialogue. (L3)
- Able to administer group dynamics to contribute valid ideas to a discussion with clarity and precision (L3)
- Demonstrate techniques to analyze contextual clues(L4)
- Compare and correlate ideas and facts to produce an organized essay with adequate supporting evidences (L4, L5)
- Organize the available structural/grammatical knowledge and apply them in a real time context (L3)
• Comprehend meaning for new words/phrases used and apply them in a new context. (L2, L3)

Course Outcomes

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

• Think critically, analytically, creatively and communicate confidently in English in social and professional contexts with improved skills of fluency and accuracy.

• Write grammatically correct sentences employing appropriate vocabulary suitable to different contexts.

• Comprehend and analyze different academic texts.

• Make notes effectively and handle academic writing tasks such as Paragraph writing and Essay writing.

• Effectively handle formal correspondence like e-mail drafting and letter writing.

Reference Books:


3. Peter Watkins, *Teaching and Developing Reading Skills*: UK, CUP, 2018


INTRODUCTION

The course is designed to understand and acquire knowledge and skills in statistics for solving business problems.

OBJECTIVES

1) To familiarize the students with the basic concepts of statistics
2) To provide them statistical techniques which are useful in business decisions

COURSE OUTCOMES

1) Student will be able to understand the measurement systems variability, control processes (as in statistical process control or SPC), for summarizing data.
2) Student will be able to make data-driven decisions.

SYLLABUS

UNIT-I: Social & Economic Surveys - Meaning, Definition and Need - Techniques of Conducting Surveys - Survey Design - Sources of Data - Methods of Primary Data Collection - Sampling - Different types of Sample Design - Data Analysis and Presentation.

UNIT-II: Measures of Central Tendency: Mean, Median, Mode. Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation, Variance, Coefficient of Dis-persion, Coefficient of Variation, Combined Arithmetic Mean and Combined Standard Deviation.


UNIT-IV: Probability: Introduction, Definitions of Various Terms, Definition of Probability and Basic Problems in Probability. Index Numbers: Definition, Uses of Index Numbers Types of Index Numbers – Laspyre, Paasche’s, Fisher’s, Cost of Living Index Numbers.

Note: Proofs of theorems and derivations of problems and distributions are excluded.

INTRODUCTION

Business organizations which were initially small and localized have assumed complex and global dimensions. Businesses have moved from individual owned to family-run and beyond. Hence it becomes imperative to have some understanding of the complex and dynamic structure of modern businesses along with the implications – positive and negative, in the form of combinations.

OBJECTIVES

The objectives of this course are:

1. To provide basic understanding regarding the corporate form of organization
2. To understand different forms of business combinations.
3. To understand different sources of business finance available to the organisations.

COURSE OUTCOMES

On completion of this course, students should be able to:

1. Define the concept of a business and its institutional and legal framework.
2. Identify the different structures and describing their behaviour.

COURSE SYLLABUS


UNIT-II: Structure & Size of the Industry - Industrial structures - Public, Private, Joint and definition of size of industrial unit - measurement of size - optimum size of the firm.

UNIT-IV: Business Finance - Sources of Business Finance - Different types of business finance - Different types of shares and debentures - ploughing back of profits.


TEXT BOOK


REFERENCE BOOKS


JOURNALS

1. Chartered Secretary, ICSI, New Delhi.
2. Chartered Financial Analyst, ICFAI University, Hyderabad.
BBA (MA) – I Semester
MBH117 BUSINESS ECONOMICS

INTRODUCTION

This course primarily deals with the economic context of business and how competition, the behavior of financial markets, and government economic policy can influence an organization.

OBJECTIVES

The objectives of this course are:

1. Providing the key micro and macroeconomic techniques underlying price determination and profit maximization decisions and growth of business.

2. Understanding of the areas of economic activity relevant to an organisation’s decisions in line with management accounting.

COURSE OUTCOMES

On completion of this course, students should be able to:

1. Explain the factors affecting the level of a country’s national income and the impact of changing growth rates on organisations.

2. Explain the influences on economic development of countries and its effect on business.

3. Distinguish between the economic goals of various stakeholders and organisations.

4. Demonstrate the determination of prices by market forces and the impact of price changes on revenue from sales.

5. Explain the functions of the main financial markets and institutions in facilitating commerce and development.

COURSE SYLLABUS

UNIT-I:

MICROECONOMIC CONTEXT OF BUSINESS - The price mechanism: determinants of supply and demand and their interaction to form and change equilibrium price - The price elasticity of demand and supply. Influences on the price elasticities of demand and supply - Consequences of different price elasticities of demand for total revenue - Sources of internal and external economies of scale and their influence on market concentration - Impacts of
changing transactions costs on the decision to outsource aspects of a business (including network organisations, shared service centres, and flexible staffing).

Data and information - Graphs, charts and diagrams: scatter diagrams, histograms, bar charts and ogives - Use of big data and analytics to identify customer value, customer behaviour, cost behaviour and to assist with logistics decisions.

UNIT-II:

INFORMATIONAL CONTEXT OF BUSINESS - Cross-sectional and time-series analysis - The correlation coefficient and the coefficient of determination between two variables - Correlation coefficient: Spearman’s rank correlation coefficient and Pearson’s correlation coefficient - Time series analysis – graphical analysis - Seasonal factors for both additive and multiplicative models - Predicted values given a time series model - Seasonal variations using both additive and multiplicative models - Time series analysis – graphical analysis - Seasonal factors for both additive and multiplicative models - Predicted values given a time series model - Seasonal variations using both additive and multiplicative models - Trends in time series – graphs, moving averages and linear regressions - The regression equation to predict the dependent variable, given a value of the independent variable - Forecasting and its limitations.

UNIT-III:

MARKET FAILURE, MACRO ECONOMIC CONTEXT OF BUSINESS - Positive and negative externalities in goods markets and government responses to them including indirect taxes, subsidies, polluter pays policies, regulation and direct provision - Impact of minimum price (minimum wages) and maximum price policies in goods and factor markets. The causes of changes to the equilibrium level of national income using an aggregate demand and supply analysis and the elements in the circular flow of income - The trade cycle and the implications for unemployment, inflation and trade balance of each stage and government macroeconomic policy for each stage - The main principles of public finance: the central government budget and forms of direct and indirect taxation - The main principles of public finance: fiscal, monetary and supply side policies, including relative merits of each - The effects on business of changes in the economic growth rate, interest rates, government expenditure and taxation - Index numbers - The PESTEL framework (Political, Economic, Social, Technological, Environmental/Ecological, Legal).

UNIT-IV:

MACRO ECONOMIC AND INSTITUTIONAL CONTEXT OF BUSINESS - The causes and effects of fundamental imbalances in the balance
of payments - Policies to encourage free, and protectionist instruments - The effect of changing exchange rates on the profits of business and international competitiveness - Nature of globalization and factors driving it (improved communications, political realignments, growth of global industries and institutions, cost differentials) - Impacts of globalisation on business including off-shoring, industrial relocation, emergence of growth markets, and enhanced competition - Main trade agreements and trading blocks - Principal institutions encouraging international trade - Role of foreign exchange markets in facilitating international trade and in determining the exchange rate - Governmental and international policies on exchange rates (exchange rate management, fixed and floating rate systems, single currency zones) - The impact of a change in the exchange rate on assets and liabilities denominated in a foreign currency - The effect changing exchange rates has on measures of the economic performance of the business (costs, revenues, profits and asset values) - Forward contracts, futures and options as ways to manage the impact of changes.

UNIT – V:

THE ORGANIZATIONAL, FINANCIAL AND MACRO ECONOMIC CONTEXT OF BUSINESS - Types of public, private and mutually owned organizations and their objectives - Types of not-for-profit organizations and their objectives - Concepts of returns to shareholder investment in the short run and long run (and the cost of capital) - The principal-agent problem, its impact on the decisions of organisations - Role and functions of financial intermediaries - Role of financial assets, markets and institutions in helping institutions regulate their liquidity position. Role and influence of commercial banks in credit creation - Role and common functions of central banks including their influence on yield rates and policies of quantitative easing - Simple and compound interest - Calculate an annual percentage rate of interest given a monthly or quarterly rate - Annuities and perpetuities - Discounting to find net present value (NPV) and internal rate of return (IRR). The impact of interest rates on discretionary spending, borrowing, saving, capital investment, and government borrowing and expenditure.

TEXT BOOK

Fundamentals of Business Economics, BPP Learning Media Ltd.

REFERENCE BOOKS


INTRODUCTION

This paper deals with the basic techniques for the identification and control of costs and cost management. It introduces the context of management accounting in commercial and public sector bodies and its wider role in society. It identifies the position of the management accountant within organisations and the role of CIMA.

OBJECTIVES

The objectives of this course are:

1. Understanding the various tools available for planning, control and decision making.

2. Using Investment appraisal, break-even analysis and profit maximising in both long and short-term decision making.

COURSE OUTCOMES

On completion of this course, students should be able to:

1. Explain the role of the management accountant.
2. Explain the role of CIMA as a professional body for management accountants.

3. Demonstrate cost behaviour.

4. Explain the responsibility accounting.

5. Prepare budgetary control statements.

6. Prepare statements of variance analysis.

7. Prepare integrated accounts in a costing environment.

8. Demonstrate the use of break-even analysis in making short-term decisions.

9. Demonstrate the use of investment appraisal techniques in making long-term decisions.

COURSE SYLLABUS

UNIT-I:

THE CONTEXT OF MANAGEMENT ACCOUNTING - The Global Management Accounting - Characteristics of financial information - The CIMA definition of the role of the management accountant - The IFAC definition of the domain of the professional accountant in business - The positioning of management accounting within the organization - The need for a professional body in management accounting - CIMA’s role in relation to its members, students, the profession of management accounting and society.

UNIT-II:

COSTING - Direct and indirect costs - Variable, semi-variable, stepped and fixed costs - The use of ‘high-low’, graphical and regression analysis methods to establish and predict total cost - Relevant and irrelevant costs - Overhead cost statements: allocation, apportionment and reciprocal servicing - The repeated distribution and simultaneous equations methods will be used for reciprocal servicing - The treatment of direct and indirect costs in ascertaining the full cost of a “cost object” e.g. a product, service, activity, customer - Overhead absorption rates - Under or over absorbed overheads - The treatment of direct and indirect costs in ascertaining the full cost of a “cost object” e.g. a product, service, activity, customer - Overhead absorption rates - Under or over absorbed overheads - The treatment of direct and indirect costs in ascertaining the marginal cost of a “cost object” e.g. a product, service, activity, customer - The difference between marginal and absorption profits - Marginal cost pricing and full-cost pricing to achieve specified targets (return on sales, return on investment, mark-up and margins). Note: Students are not expected to have a
detailed knowledge of activity-based costing (ABC).

UNIT-III:

PLANNING AND CONTROL - Budgeting for planning and control - Functional budgets - Master budget, including statements of profit and loss, financial position and cash flow - The importance of cash budgets - Fixed and flexible budgeting - Budget variances - Principles of standard costing - Standards for the selling price and variable costs of a product or service - Variances: materials (total, price and usage); labour (total, rate and efficiency); variable overhead (total, expenditure and efficiency); sales (sales price and sales volume contribution) - The use of variances to reconcile the budgeted and actual profits that have been calculated using marginal costing. Interpretation of variances.

UNIT-IV:

RESPONSIBILITY ACCOUNTING (authority, responsibility and controllability) - Characteristics of service industries - The use of appropriate financial and non financial performance measures in a variety of contexts (e.g. manufacturing and service sectors) - detailed knowledge of the balanced scorecard is not required. Manufacturing accounts including raw material, work-in-progress, finished goods and manufacturing overhead control accounts Integrated ledgers including accounting for over and under absorption of production overhead - The treatment of variances in integrated ledger systems - Job and batch costing - Cost accounting statements for management information in manufacturing, service and not-for-profit organizations.

UNIT-V:

DECISION MAKING - Risk and uncertainty Probability and its relationship with proportions and percentages - Expected values and expected values tables - Limitations of expected values Arithmetic mean, median, mode, range, variance, standard deviation and coefficient of variation for both ungrouped and grouped data - Graphs/diagrams and use of normal distribution tables. Breakeven charts, profit volume graphs, breakeven point, target profit, margin of safety - Make or buy decisions - Limiting factor analysis for a multiproduct company that has one scarce resource. The time value of money - Discounting, compounding, annuities and perpetuities - Net present value, internal rate of return and payback.

TEXT BOOK

Fundamentals of Management Accounting, CIMA BA2 Study Text, BPP Learning Media Ltd.
REFERENCE BOOKS


BBA (MA) – I SEMESTER

FINANCIAL ACCOUNTING

INTRODUCTION

Accounting is aptly called the language of business. This designation is applied to accounting because it is the method of communicating business information. To enable the accounting language to convey the same meaning to all people as far as practicable it should be made standard. To make it a standard language certain accounting principles, concepts and standards have been developed over a period of time. Though accounting is generally associated with business, it is not only business people who make use of accounting but also many individuals in non-business areas that make use of accounting data and need to understand accounting principles and terminology.

OBJECTIVES

The objectives of this course are:

1. Preparation of financial statements for single entities within a conceptual and regulatory framework requiring an understanding of the various valuation alternatives, the role of legislation and of accounting standards.

2. Measuring financial performance with the calculation of basic ratios.

3. Need to understand and apply necessary controls for accounting systems

COURSE OUTCOMES

On completion of this course, students should be able to:

1. explain the concepts of financial accounting

2. Explain the regulatory and legal framework for financial accounting.

3. Prepare financial statements for a single entity.
4. Explain the use of codes in accounting systems.
5. Demonstrate the use of basic ratios in financial performance.
6. Explain the need for external controls on a business.
7. Explain internal control techniques.

COURSE SYLLABUS

UNIT-I: ACCOUNTING PRINCIPLES, CONCEPTS AND REGULATIONS - Accounting records to be kept and their uses - concept of stewardship - Users of accounts and their information needs - Functions of financial and management accounts - purpose of accounting statements - Capital and revenue; cash and profit; income, expenditure, assets and liabilities - Underlying assumptions, policies, accounting estimates; historical cost convention; qualitative characteristics of the Framework, elements of financial statements - The principles and elements of the Framework for integrated reporting - The accounting equation formula - Use of coding in record keeping - Regulatory influence of company law; role of accounting standards; IASs and IFRSs; formats for published accounts.

UNIT-II: RECORDING ACCOUNTING TRANSACTIONS - Record sales, purchase, income and expense transactions in the sales day book, purchase day book, cash book, returns books, and sales/purchase ledger - The accounting equation; double-entry bookkeeping rules; journal entries. Record all types of business transactions in nominal ledger accounts completing the trial balance from given ledger account balances Errors including those of principle, omission, and commission - Journal entries and suspense accounts - In accordance with IAS 16 - acquisition, depreciation (straight line, reducing balance), revaluation, impairment and disposal of tangibles - In accordance with IAS 38 – intangibles and amortisation - Information to be recorded in a noncurrent asset register

UNIT-III: BANK RECONCILIATION - Reconciliation of the cashbook to the bank statement - Using the imprest system for petty cash - Reconciliation of sales and purchase ledger control accounts to sales and purchase ledgers - Calculation of sales tax on all business transactions - Accounting entries for sales tax. Note: no knowledge of any specific tax systems/rules/rates will be required. Accounting entries for basic payroll information. Issue at full market price, rights issue and bonus issue.

UNIT-IV: PREPARATION OF ACCOUNTS FOR SINGLE ENTITIES - Calculations and journals for accruals and prepayments (income and expenses) - Prepare journals for irrecoverable debts and allowances for
receivables from given information - In accordance with IAS 2 – calculation of the figure for closing inventory for inclusion in the financial statements (FIFO, LIFO and average cost) and the journal entry to record it - Manufacturing accounts produced from given information. Note: No calculation of overheads and inventory balances is required - In accordance with IAS 1 - Statement of profit or loss and other comprehensive income; statement of financial position; statement of changes in equity - Calculate missing numbers using the accounting equation, profit margins and mark-ups, receivables and payables ledgers, and cash and bank ledgers In accordance with IAS 7 - operating, investing and financing sections.

UNIT-V: ANALYSIS OF FINANCIAL STATEMENTS - Information provided by accounting ratios Reasons for the changes in accounting ratios. Ratios: return on capital employed; gross, operating and net profit margins; non-current asset turnover Trade receivables collection period and trade payables payment period; current and quick ratios; inventory turnover Gearing and interest cover.

TEXT BOOK

Fundamentals of Financial Accounting, BPP Learning Media Ltd.

REFERENCE BOOKS


JOURNALS

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
INTRODUCTION

The globalisation of business is recognised by the inclusion of alternative legal systems, as well as the English legal system. Judicial precedent is included in relation to professional negligence. Wherever business is conducted, the highest professional standards must be demonstrated for the benefit of all stakeholders and the legal and administrative framework underpins commercial activity. With this in mind the areas of contract law, employment law, administration and management of companies is considered. Judicial precedent is included in relation to professional negligence. The highest professional standards must be demonstrated for the benefit of all stakeholders.

OBJECTIVES

The objectives of this course are:

1. Understanding the legal framework for business and provide the underpinning for commercial activity.
2. Understand the role of corporate governance and its increasing impact in the management of organizations.
3. Understanding the legal framework for business and provide the underpinning for commercial activity.
4. Understand the essential characteristics of different forms of business organizations and the implication of corporate personality.

COURSE OUTCOMES

On completion of this course, students should be able to:

1. Demonstrate an understanding of the importance of ethics to business generally and to the professional accountant.
2. Explain the development of corporate governance to meet public concern in relation to the management of companies
3. Explain how the law determines the point at which a contract is formed and the legal status of contractual terms.
4. Explain the essential elements of an employment contract and the remedies available following termination of the contract.
5. Explain the law relating to the financing and management of companies limited by shares.

6. Explain the legal and administrative framework underpins commercial activity. Explain what workplace policies and procedures are required either legally are recommended as best practices. Explain the purpose and legal status of the Articles of association

COURSE SYLLABUS

UNIT-I:

BUSINESS ETHICS AND ETHICAL CONFLICT - The importance of ethics - The nature of ethics and its relevance to society, business and the accountancy profession - Values and attitudes for professional accountants - Legal frameworks, regulations and standards for business - The role of national ‘Professional Oversight Boards for Accountancy’ and ‘Auditing Practices Boards’. The role of international accounting bodies e.g. IFAC - Rules-based and framework approaches to ethics - Managing responsible businesses - Organisational and personal values - The personal qualities of reliability, responsibility, timeliness, courtesy and respect - The fundamental ethical principles, and examples of their use for professional accountants in practice and professional accountants in business - Continual Professional Development (CPD), personal development and lifelong learning - Disclosure required by law (confidentiality) - The concepts of independence, skepticism, accountability and social responsibility - The threats and safeguards approach to resolving ethical issues, including whistle-blowing, grievance, regulations and laws.

UNIT-II:

CIMA CODE OF ETHICS - The relationship between the CIMA Code of Ethics and the law - The distinction between CIMA’s Code of Ethics, contracts, and the responsibilities of students and members when they conflict The consequences of unethical behaviour: reputation, financial, legal and regulatory; and the benefits of good ethical behaviour - The concepts of corporate and personal ethical stances, in relation to multiple stakeholders - The nature of ethical dilemmas, tensions and synergies - Conflicts of interest and how they arise - Issues of corporate confidentiality - CIMA’s Ethical Checklist. Corporate governance, controls and corporate social responsibility - The role and key objectives of corporate governance, agency theory - Objectivity and independence The interaction of corporate governance, ethics and the law - The purpose, definition and status of the OECD Corporate Governance Code - IFAC’s drivers for sustainable organisational success - CIMA’s proposals
for better reporting of corporate governance. Rules and principles based approaches to governance - The role of the board in establishing corporate governance standards - Types of board structures and the role of the board as independent, objective, skeptical and resourceful - The impact of corporate governance on directors’ powers and duties - Policies and procedures for ‘best practice’ in companies - Audit committee – controls, monitoring and relationships - Appointments Committee - Remuneration Committee.

UNIT-III:

External audit - Fair presentation - Distinction between external and internal audit - Internal audit - Financial controls, audit checks and audit trails - The role of internal audit in providing a service to management - How internal audit plays an important and value added service throughout the corporation both in financial and nonfinancial processes - Errors including those of principle, omission, and commission. Types of fraud - Methods for prevention of fraud including levels of authorisation, documentation and staff organisation - Methods of detection of fraud including spot checks, comparison with external evidence, reconciliations and control accounts - The OECD general policies - The role of international frameworks - The demands of stakeholders, maximising shareholder return and enhancing the supply chain - Issues within the supply chain - Disclosure guidelines and sources of best practice - The link between CSR and a company’s brand.

UNIT-IV: GENERAL PRINCIPLES OF THE LEGAL SYSTEM - The essential elements of a valid simple contract - The legal status of statements made by negotiating parties - Offers and acceptances and the application of the rules to standard form contracts using modern forms of communication. Contract, the principles for establishing that the parties intend their agreement to have contractual force and how a contract is affected by a misrepresentation - Incorporation of express and implied terms, conditions and warranties - Corporate capacity to contract.

UNIT-III: EMPLOYMENT LAW - The express and implied terms of a contract of employment - The rights and duties of employers and employees - Diversity, discrimination, anti-bribery, gifts, conflicts of interest, whistle blowing, money laundering, disciplinary, data protection, social media, health and safety - Notice and dismissal, redundancy - Unfair and wrongful dismissal. Company administration - The essential characteristics of sole traders, partnerships, companies limited by shares and corporate personality - ‘Lifting the corporate veil’ both at common law and by statute. The distinction between public and private companies - Company registration and the advantages of purchasing a company ‘off the shelf’ - The purpose and contents of the Articles
of Association - The advantages and disadvantages of a company limited by shares.

**TEXT BOOK**


**REFERENCE BOOKS**

CIMA code of ethics and business law

**JOURNALS**

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA

https://www.youtube.com/watch?v=Pb_9e6Az0DE&list=PLIy0YmSf0vjHzFISDsYkhPc_ A8Udg7VYy

**SEMESTER – II**

<table>
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<td>MBG102 / MBG104 / MBG106 / MBG108</td>
<td>Foundation Elective</td>
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BBA (MA) II SEMESTER

TELANGA

INTRODUCTION

This course contains a rich selection from Telugu language and literature.

OBJECTIVES

1) To enlighten students about the richness and value of the regional language
2) To offer working knowledge of Telugu to the students.

COURSE OUTCOMES

1) The student learns reading and writing Telugu
2) Understands and learns proper use of Grammar
3) Develops communication Skills.
ప్రత్యేక సందర్భం

1. కార్యం - మహావిధు సంహారం
   అంటే మిథాంయపుడు - చిన్నపుడు - కుండా ఏడాదు (120-165)
   "చేసిన సంధిను కొని" మౌలు "మిథాంయపుడు ఎదుగుపెట్టం"
   ద్వారా

2. చిన్నపుడు - మాముడు మాత్రమూడు
   అంటే మిథాంయపుడు - చిన్నపుడు - మాముడు ఏడాదు (202 - 242) స్వాధీన వారికి అవసరం
   చేసిను.

3. శివంపుడు - న౗రిపుడు సంహారం
   "యాచే అంశం" కంటే "యాచే మిథాంయపుడు సంహారం"
   ద్వారా

4. చక్రనాయకుడు - బాబుడు
   ముఖ్యము - చల్లము ఏడాదు (4-51)
   "ముఖ్యము మిథాంయపుడు సంహారం" మౌలు "బాబుడు"
   ద్వారా

ప్రత్యేక సందర్భం

5. నిర్ణయం కారణాలం - ముఖ్యము మిథాంయపుడు

6. సిద్ధి - మాముడు సంహారం

7. మాముడు
   మాముడు సంహారం
8. తుదుగు రాత్రివలసాను - చిరుచివరం

చర్చలు

9. బుడిని చూసినాం - సార్లు
10. రాతిమురిడి కుటుంబం - అరడి
11. స్తుతిచేత భంగి - సాన్నిద్యంలో
12. పాతిచూల్లయం - పెదు

సంపాదనాలు

1. ప్రస్తుతం - కృషి, ఇంయానికి, మడం, ఫైటిఫోన్, మాట, కామ, కామ ఆలియా, తరస్సరి, ఆయుర్వేదం, తరస్సరి, కుమారుల సంపాదన.
2. సమకాలం - శిక్షణం, చదురిగానికి, అబ్డి, అబ్డి, మాండిది సంపాదన.
INTRODUCTION

This course contains a rich selection from Sanskrit language and literature.

OBJECTIVES

1) To enlighten students about the richness and value of the classical language
2) To offer working knowledge of Sanskrit to the students.

COURSE OUTCOMES

1) The student learns reading and writing Sanskrit
2) Understands and learns proper use of Grammar
3) Develops communication Skills.

POETRY: Lesson No. 1 Saranagathi
From Valmiki Ramayanam Yuddhakand
a 17th Canto Slokas 11 – 68
Lesson No. 2 Ahimsa Paramodharmah
From Srimadbharatam, Adiparva 8th chapter Sloka 10 – to the end of 11 Chapter
Lesson No. 3 Raghoh Audaryam From Raghuvamsa 5th Canto 1 – 35 Slokas

PROSE: Lesson No. 4 Mitrasampraptih
From Pancatantra – Ist Story (Abridged) Lesson
No. 5 Modern prose Chikrodakatha
Andhra Kavya Kathah
By Sannidhanam Suryanarayana Sastry

Lesson No. 6 Computer Yanthram
By Prof. K.V.
Ramakrishnamacharyulu GRAMMAR

DECLensions:
Nouns ending in Vowels:
Deva, Kavi, BhanuDhatr, Pitr, Go, Rama, Mati, Nadee, Tanu, Vadhoo, Matr,
Phala, Vari & Madhu

SANDHI:
SwaraSandhi : Savarnadeergha, Ayavayava, Guna, Vrddhi, Yanadesa
VyanjanaSandhi: Scutva, Stutva, Anunasikadvitva, Anunasika, Latva,
Jastva

VisargaSandhi: Visarga Utva Sandhi, VisargalopaSandhi,
Visarga Repha Sandhi, OoshmaSandhi

SAMASA :
(1) Dwandwa                     (2) Tatpurusha (Common)
(2a) Karmadharaya                (2b) Dwigu
(2c) ParadiTatpurusha            (2d) Gatitatpurusha
(2e) UpapadaTatpurusha          (3) Bahuvrihi
(4) Avyayibhava

CONJUGATION
S
IstConjugations – Bhoo, Gam, Shtha, DrhsLabh, Mud,
IInd Conjugation – As
IIIrd Conjugation –
Yudh, IV th Conjugation
– Ish
VIII Conjugation – Likh, Kri
IXth Conjugation – Kreen
Conjugation – Kath, Bhash, Ram, Vand.
BBA(MA) - II SEMESTER

HINDI

INTRODUCTION

This course contains a rich selection from Hindi poetry and prose. Grammar and translations from official language are also included.

OBJECTIVES

1) To enlighten students about the richness and value of the national language
2) To offer working knowledge of Hindi to the students.

COURSE OUTCOMES

1) The student learns reading and writing Hindi
2) Understands and learns proper use of Grammar
3) Develops communication Skills.
2. निम्न (Gender)
3. नाम (Number)
4. शाॅण (Tense)
5. वाच्य (Voice)

II. शुद्ध कौशिक (Correction of Sentences)
क) 'क्रांतिक' प्रश्नस
ख) निम्न और वाचन संबंधी

III. धार्म प्रयोग (Make your Own Sentences)

IV. कार्यवाही हिंदी : प्रशासनिक
अध्यक्ष / प्रशासक (Karyalay Hindi : Administrative terminology)
क) कार्यवाहियों के नाम
ख) पद नाम

V. संधि विच्छेद (Sandhi Vichchhed)

VI. विनोप शब्द (Antonyms)

VII. पत्र लेखन (Letter Writing)

VIII. प्रश्न के आधार पर दिये गये प्रश्नों का उत्तर देना चाहिए

VIII. निवेश

Text Book

1. Prose Text: Dr. Ajaya Kumar Patnaik, Gadya Gaurav, Sonam Prakashan, Badamadi, Cuttak.

COURSE OBJECTIVES

- Understand and appreciate different literary genres.
- Recognize and analyse the main elements of different literary genres particularly short stories, essays, and poetry.
- Demonstrate in written and oral form both the comprehension and the analysis of literary texts (poetry, prose, short stories and essays).
- Appreciate and apply stylistic differences while communicating in a contemporary context for different purposes.
- Create reasonably professional scripts with correct and varied usage of grammatical structures and punctuation for accurate communication of ideas.

COURSE OUTCOMES

Upon successful completion of the course, the student will be able to:

1. Recognize and incorporate proper grammar and other mechanics of language in one’s communication acts. (L1, L3)
2. Demonstrate an understanding of the distinct literary characteristics of poetry, short story and essay as literary genres (L2)
3. Analyze and effectively communicate ideas related to the prescribed literary genres for their structure and meaning, using correct terminology. (L3, L4)
4. Write paragraphs, essays and reviews with the complexity considered appropriate for the undergraduate level (L3, L5)
5. Analyze, describe, and debate the complexities of globalization, situating own reading in terms of society, religion, caste, region, gender, and politics (L3, L4)

COURSE OUTCOMES

Upon successful completion of Unit 1, the student will be able to:

6. Demonstrate an understanding of poetry as a literary genre (L2)
7. Identify and describe poetic forms and poetic devices (L2,L3)
8. Analyze and effectively communicate ideas related to the poetic works for their structure and meaning, using correct terminology. (L3,L4)

UNIT I

Poetry

1. The Road Not Taken by Robert Frost
2. The Walrus and the Carpenter by Lewis Carroll
3. Captain! My Captain! by Walt Whitman
4. Sonnet ‘No-60’-William Shakespeare
5. “The Sun Rising” by John Donne

LEARNING OUTCOMES

Upon successful completion of Unit II, the student will be able to:
· Demonstrate an understanding of short story as a literary genre (L2)
· Identify and describe distinct literary characteristics of the short story form (L2,L3)
· Analyze and effectively communicate ideas related to the short stories for their structure and meaning. (L3,L4)

UNIT-II

Short Stories

1. My Financial Career -Stephen Leacock
2. A Story from Confucius- Confucius
3. The Barber’s Trade Union-Mulk Raj Anand
4. An Occurrence at Owl Creek Bridge by Ambrose Bierce
5. The Story of an Hour by Kate Chopin

LEARNING OUTCOMES

Upon successful completion of Unit III, the student will be able to:
· Read essays, and opinions while analyzing the structural and sentence level arrangement of the writing.(L1)
· Examine effective unity, support, coherence, and mechanics in essays. (L4)
- Write essays considered appropriate for the undergraduate level (L5)

UNIT-III

**Essays**

1. “A Hanging” – George Orwell
2. “Self-Reliance”- Ralph Waldo Emerson
3. “Attitude”- Margaret Atwood
5. “Letter To His 10-Year-Old Daughter”- Richard Dawkins

**LEARNING OUTCOMES**

Upon successful completion of Unit IV, the student will be able to:

- Engage with relevant scholarly works on contemporary issues (L1)
- Able to analyze, describe, and debate the complexities of globalization(L3)
- Situate one’s own reading in terms of society, religion, caste, region, gender, and politics(L4)

UNIT-IV:

**Contemporary Issues**

1. “The Globalisation of Inequality”- P. Sainath
2. “Words from an Open Mind to a Closed or Sealed One”- Ramachandra Guha
3. “The idea of India” - Aruna Roy
4. “Why not a separate UN Charter on Casteism?”- K. Balagopal
5. “The root cause of corruption” -Tabish Khair

**LEARNING OUTCOMES**

Upon successful completion of Unit V, the student will be able to:

- Use prewriting techniques to develop ideas in paragraphs and essays. (L2)
- Practice unity, coherence (including transitions), and appropriate writing style.(L2)
- Recognize and incorporate proper grammar and mechanics including
BBA (MA) – II SEMESTER

MANAGING FINANCE IN A DIGITAL WORLD

INTRODUCTION:

This paper examines the roles that finance plays in organizations and it describes in detail the activities that finance professionals perform to fulfill these roles. And focuses on the technologies that define and drive the digital world in which finance operates. It provides awareness of the technologies used in organisations and deepens understanding of the impact of the technologies on what finance does. It draws on the issues raised in the previous section about the role of finance and the activities finance performs to fulfill these roles. Given that the digital world is underpinned by technology and the use of data, this section provides a foundation to the next section on data. Discusses about the major implications of using technology in organisations and the finance function — namely the collection and processing of information can be done more effectively by machines rather than by people. It asserts that the role of finance professionals should be to use data to create and preserve value for organisations. Five ways of using data are examined. The key competencies required to use data in these ways are also highlighted. The primary objective is to help finance professionals understand what they can do with data and how to build the skills needed to use data. It brings together the implications of the previous sections. It reveals how the finance function is structured and shaped. This structure and shape enables finance to perform its role in the organization and with other internal and external stakeholders. In this sense, it prepares candidates for the next section, which looks at how finance interacts with key internal stakeholders in operations, marketing and human resources. The finance function is not the only area of activity in organisations. Finance joins with others to create and preserve value for their organizations.
Learning Objectives:

· Explain the roles of the finance function in organisations and describe the structure and shape of the finance function

· Describe the activities that finance professionals perform to fulfill the roles.

· Outline and explain the technologies that affect business and finance and examine how the finance function uses digital technologies to fulfill its roles

· Explain the competencies required to use data to create and preserve value for organisations

· Describe how the finance function interacts with operations, sales, marketing, human resources and IT

Course Outcomes:

· Able to understand the technology landscape and its impact on organisations and the finance function.

· Examines the structure and shape of the finance function linked to the roles.

· Enables to know how the finance function interacts with the organisation to create and preserve value.

· Enables to understand the outline and the key technologies that define and drive the digital world.

SYLLABUS:

UNIT-I Role of finance function - The fast-changing and unpredictable contexts in which organisations operate - Enabling value creation through planning, forecasting and resource allocation - Shaping value creation through performance management and control - Narrating the value creation story through corporate reporting - The role of ethics in the role of the finance function - How data is collected, cleaned and connected by finance - Types of analysis to produce insights - How finance communicates to influence key stakeholders (audiences, frequency, format, etc.) - How finance uses resource allocation and performance management to enable organisations to achieve their objectives - Potential impact of technology

UNIT-II Technology in a digital world - Characteristics and dynamics of the fourth industrial revolution - Cloud computing - Big data analytics - Process automation - Artificial intelligence - Data visualization - Block chain - Internet of
things- Mobile-3-D printing- How finance uses technologies listed - Areas of finance susceptible to automation and why- New areas for finance to focus on- Digital mindsets for finance- Ethics of the use of technology

UNIT-III Data and information in a digital world- Using data for Decision-making- Understanding the customer-Developing customer value proposition- Enhancing operational efficiency- Monetizing data-Ethics of data usage - Assessment of data needs - Extraction, transformation and loading (ETL) systems - Business Intelligence (BI) systems- Big data analytics - Data visualization

UNIT-IV Shape and structure of the finance function - Structure of the finance function from the roles that generate information to the roles that turn information into insight and communicate insight to decision-makers Hierarchical shape of finance function - Shared services and outsourcing of finance operations-Retained finance-Automation and diamond shape of finance function -Finance operations to generate information and preliminary insight -FP&A, taxation, corporate reporting, decision support to produce insight - Business partnering to influence organization to make appropriate decisions - Leading the finance team to create the required impact for the organization

UNIT-V Finance interacting with the organization - Process management -Product and service management -Supply chain management Market segmentation -Big data analytics in marketing - Channel management -Sales forecasting and management Staff acquisition -Staff development - Performance management - Motivation and reward systems IT infrastructure -IT systems support - Costs and benefits of IT systems

TEXT BOOK:
CIMA E1, - CIMA publishing

REFERENCE BOOKS:

JOURNALS:
1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA
INTRODUCTION:

This subject is about understanding why costing is done and what it is used for. It introduces candidates to the basic building blocks of costing and how to apply them in the costing methods and techniques organisations use. In a fast-changing digital world this understanding is critical and can enable candidates to develop their own ways of calculating costs when existing methods are no longer appropriate. Digital costing is introduced in this section. Taken together, budgeting and budgetary control is one way the finance function enables and shapes how organisations create and preserve value. This section examines the various reasons organisations prepare and use budgets, how the budgets are prepared, the types and sources of data, the technologies used to improve the quality of budgets, how budgets are implemented and the impact on the people who work with the organization. Organisations cannot foresee every opportunity that might arise during their operations, so they need mechanisms by which to identify and take advantage of these opportunities as they arise. The primary objective of this section is to guide candidates in how to do this in the short term through effective decision-making. The finance function supports such decisions (e.g., pricing and product choice) using techniques such as relevant revenue and cost analysis and break-even analysis. Candidates are introduced to these techniques and the concepts that underpin the techniques. They are expected to be able to apply the techniques to support short-term decision-making. Budgets and decisions focus on the future. This introduces uncertainties and risks that need to be identified, assessed and managed. The aim of this section is to help candidates identify, assess and manage the risks and uncertainties associated with the short term.

**Learning Objectives:**

- Distinguish between the different rationales for costing and application of costing concepts to organizations.
- Apply costing methods to determine the costs for different purposes
- Explain the underlying concepts used for short-term decision-making
- Describe the main types of short-term decisions made by organisations
· Apply appropriate techniques to support short-term decisions
and apply the main costing concepts to organisations and cost objects

Course Outcomes

· Able to understand the importance of costing to support the budgets and decision-making.

· Understanding of risk and uncertainty in the short term to improve the quality of budgets and short-term decisions.

· Understanding of risk and uncertainty in the short term to improve the quality of budgets and short-term decisions.

· Understands how Short-term decisions helps to exploit new opportunities to create or preserve value

SYLLABUS:

UNIT-I Cost accounting for decision and control-Inventory valuation
- Profit reporting - Cost management and transformation - Decision-making - Cost elements - Costs structure - Cost behaviour - Cost drivers - Costing applied to different types of organisations - Costing applied to digital cost objects

UNIT-II Cost classification - Trace, classify and allocate costs - Marginal costing - Absorption costing - Price and rate variances - Usage and efficiency variances - Interpretation of variances - Product and service costing using ABC - Advantages of ABC over other costing systems - Features of digital costing

UNIT-III Budgeting and budgetary control – Planning - Communication - Coordination - Motivation - Control - Time series and trend analysis to forecast sales volumes - Components of master budgets and their interaction with each other - Limiting factors - Stress testing budgets - Big data analytics and budgets - Alternative approaches to budgeting - Feedback and feedforward control - Flexed budgets - Target setting and motivation - Controllable and uncontrollable outcomes - Dysfunctional behaviours in budgeting - Ethical considerations in budgeting

UNIT-IV Short-term commercial decision-making - Marginal and full cost recovery for pricing decisions - Differences in pricing and revenue maximisation for the short term and long term - Product mix - Implications of commercial decision-making in the short term - Relevant revenues - Relevant costs - Difference with profit reporting - Make or buy decisions - Discontinuation decisions - Multi-product break-even analysis - Use of data and technology to analyse product mix decisions - Ethical considerations in short-term decision-making
UNIT-V Risk and uncertainty in the short term - Stress testing - Sensitivity and what-if analysis - Probability distributions - Decision trees

TEXT BOOK

CIMA P1, Management Accounting, Study Text - CIMA publishing

REFERENCE BOOKS


JOURNALS

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA
The preparation of financial statements is regulated by laws, standards, and generally accepted accounting principles and by codes. The regulations ensure that financial statements of different entities are comparable and that they present a reasonably accurate picture of the performance, position and prospects of the organization to their users. It covers who the regulators are, what they do and why and how the regulations are applied. The objective is to provide candidates with a strong foundation for preparing and interpreting financial statements. One of the roles of finance is to narrate how organisations create and preserve value. The financial statements are the means by which narration is done to particular audiences. This section enables candidates to prepare basic financial statements using financial reporting standards. It covers the main elements of the financial statements, what they intend to convey, the key financial reporting standards and how they are applied to prepare financial statements. One of the implications of value creation is how that value is distributed to different stakeholders. Taxation is part of this distribution. This section helps candidates distinguish between types of taxes and to calculate corporate taxes. In a digital world where revenue is earned through online trading that spans national boundaries, candidates are introduced to the issues relating to taxation across international borders and the ethics of taxation. Cash is the life blood of any organization so ability to provide cash, at the appropriate cost when it is needed is one of the key contributions that finance makes to organisations. It fulfils finance’s role of enabling organisations to create and preserve value. This section provides candidates with the tools to ensure that the organization has enough cash to ensure its continuing operations.

**Learning Objectives**

- Identify regulators and describe their role and apply corporate governance principles to financial reporting
- Identify the main elements of financial statements and explain specific financial reporting standards
• Calculation of tax for corporate and explain some relevant issues that affect taxation
• Distinguish between the types and sources of short-term finance
• Explain and calculate operating and cash cycles and application of different techniques used to manage working capital
Course Outcomes

- Understands the application of financial reporting standards to prepare basic financial statements
- Calculate taxation and explain its affects and how it is affected by the organisation’s performance.
- Use of financial statements to gain understanding of short-term financing to improve the ability of the organization to create and preserve value.

SYLLABUS:

UNIT-I Regulatory environment of financial reporting - National regulators - IFRS foundation -IASB- International Organisation for Securities Commissions (IOSCO) - Standard setting process -Differences between rules-based and principles-based regulations -Others such as International Integrated Reporting Council (IIRC) - Need and scope for corporate governance regulations -Different approaches to corporate governance regulations

UNIT-II Financial statements - Objectives and overall purpose of financial reporting - Qualitative characteristics of financial information - Reporting entity and its boundaries - Recognition (and derecognition) - Measurement bases - Presentation and disclosure - Concept of capital maintenance - IAS 16 — Property, Plant & Equipment - IFRS 5 — Non-current Assets Held for Sale or Discontinued Operations - IFRS 16 — Leases


UNIT-IV Principles of taxation - Features of direct and indirect taxes - Features of corporate and personal taxes - Exempt income - Income taxed under different rules - Allowable expenditure - Capital allowances - Reliefs -Tax on sale of asset - Corporate residence -Types of overseas operations (e.g., subsidiary or branch) - Double taxation - Transfer pricing - Tax avoidance - Tax evasion

UNIT-V Managing cash and working capital - Trade payables -Overdrafts -Short-term loans - Debt factoring -Trade terms-Trade partners - Banks - Inventory days -Trade receivable days -Trade payable days - Receivables management -Payables management -Inventory management -Risk of overtrading - Short-term cash flow forecasting - Investing short-term cash

TEXT BOOK
INTRODUCTION

Excel is an electronic spreadsheet program that is used for storing, organizing and manipulating data. It is usually used in performing a large variety of computations on the data and thus helping the companies to maximise the value of their data. With features provided by Excel, many business firms see it as a vital tool for administration and effective running of a business.

OBJECTIVES

The objectives of this course are:

1. To acquaint the students with Excel
2. To provide hands on experience with Excel skills related to business modeling.

COURSE OUTCOMES

On completion of this course, students should be able to:

1. Understand the concept of range and use it in building excel formulas
2. Understand the usage of different functions in MS Excel
3. Perform multidimensional and what-if analysis using MS Excel
4. Solve basic optimization problems with solver add-in

**COURSE SYLLABUS**

**UNIT–I: Excel Range and Formulas** - Range – Naming range, Building basic formulas, Creating advanced formulas, Using range names in formulas, Troubleshooting formulas

**UNIT–II: Functions:** Text Functions, Logical and Information Functions, Lookup Functions, Date and Time Functions, Math and Statistical Functions, Database Functions.

**UNIT–III: Pivot Tables and Charts:** Creating PivotTables, manipulating PivotTable, Changing calculated value fields, PivotTable Styles, Grouping, sorting and filtering PivotTables, Working with Pivot Charts

**UNIT- IV: What – IF Analysis:** Using Data Tables, Using Scenario Manager, Using Goal Seek

**UNIT-V: Solver and Building Financial Formulas:** Using Solver, Building loan formulas, Building Investment Formulas, Building Discount Formulas

**TEXT BOOK**


**REFERENCE BOOKS**


**JOURNALS**

1. Information Technology, New Delhi,
2. Data Quest, New Delhi
3. Computers Today, New Delhi
OPERATIONAL CASE STUDY ANALYSIS

The Operational level focuses on short term decision making. Students will be able to work with others in your organisation and use appropriate data and technology to translate medium term decisions into short term actionable plans.

- The Operational case study exams are used to test a variety of skills including research and analysis, persuasion and communication and how to present information.
- The format is designed to assess student’s ability to apply the theory that you learnt during your objective test exams in a realistic scenario. There are no calculations required in case study exams, however, you will be expected to analyze and comment on financial data.

Managing finance in a digital world:

- The central role that finance plays in an organisation, and how and why technologies used impact the finance function.
- How to use and examine data collected and processed by machines to create and preserve value for organisations.
- How the finance function is structured and shaped, and how it interacts with other parts of the organisation to achieve the objectives of the whole organisation.

Management Accounting-II:

- Why costing is done and what it is used for, including appropriate costing methods and techniques and where digital costing might be used.
- How budgets are prepared and implemented across the organisation, the impact these have, and how techniques are applied to ensure sound short term decision making, against a backdrop of risk and uncertainty, by using appropriate risk management tools.

Financial Reporting:

- Who the regulators are, what they do and why and how regulations are applied.
- How to prepare basic financial statements using financial reporting standards.
- How to distinguish between types of taxes, calculate corporation taxes and issues affecting taxation.
- What tools are used to ensure that the organisation has enough cash to ensure its continuing operations?

**Syllabus:**

**Managing finance in a digital world** - Role of the finance function - Technology in a digital world - Data and information in a digital world - Shape and structure of the finance function - Finance interacting with the organisation

**Management Accounting-II** - Cost Accounting for decision and control - Budgeting and budgetary control - Short term commercial decision making - Risk and uncertainty in the short term

**Financial Reporting** - Regulatory environment of financial reporting - Financial statements - Principles of taxation - Managing cash and working capital

### BBA (MA) – II SEMESTER

**Venture Discovery Centre**

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</table>

**Course description and Course outcomes**

India as part of its Make in India initiative has been focusing on creating incubation centers within educational institutions, with an aim to generate successful start-ups. These start-ups will become employment creators than employment seekers, which is the need of the hour for our country.

This common course for all the disciplines is a foundation on venture development. It is an experiential course that lets students venture and find out what is a business, financial and operating models of a business are. How to design and prototype a solutions that meets their customers’ needs and generate revenue for the business.

**LEARNING OBJECTIVES**

- Discover who you are – Values, Skills, and Contribution to Society.
- Gain experience in actually going through the innovation process.
• Conduct field research to test or validate innovation concepts with target customers.

• Understand innovation outcomes: issues around business models, financing for start-ups, intellectual property, technology licensing, corporate ventures, and product line or service extensions.

On successful completion of this course, students will be able to:

<table>
<thead>
<tr>
<th>Course Outcome</th>
<th>Assessment</th>
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<tbody>
<tr>
<td>1 Understand conceptual framework of the foundation of a venture</td>
<td>A1, A2</td>
</tr>
<tr>
<td>2 Understand the concept of purpose, mission and value-add service</td>
<td>A3</td>
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<tr>
<td>offered by a venture</td>
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</tr>
<tr>
<td>3 Analyze design and positioning of the product</td>
<td>A3</td>
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<tr>
<td>4 Demonstrate prototyping</td>
<td>A3</td>
</tr>
<tr>
<td>5 Analyze business, revenue and operating models</td>
<td>A3</td>
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</table>

**Course outline and indicative content**

**Unit I (6 sessions)**

**Personal Values:** Defining your personal values, Excite & Excel, Build a Team, Define purpose for a venture. Four stages: Personal Discovery, Solution Discovery, Business Model Discovery, Discovery Integration.

**Unit II (6 sessions)**

**Solution Discovery:** Craft and mission statement, Experience design, Gaining user insight, Concept design and positioning, Product line strategy, Ideation & Impact.

**Unit III (6 sessions)**

**Business Model Discovery:** Prototyping solutions, Reality Checks, Understand your industry, Types of business models, Define Revenue Models, Define Operating Models

**Unit IV (6 sessions)**

**Discovery Integration:** Illustrate business models, Validate business models, Define company impact

**Unit V (6 sessions)**

**Tell a Story:** Can you make money, Tell your venture story.

**Assessment methods**
<table>
<thead>
<tr>
<th>Task</th>
<th>Task type</th>
<th>Task mode</th>
<th>Weightage (%)</th>
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<tr>
<td>A1. Assignments</td>
<td>Individual</td>
<td>Report/Presentation</td>
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<tr>
<td>A2. Case / Project/Assignment</td>
<td>Groups* or Individual</td>
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**Transferrable and Employability Skills**

<table>
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<tr>
<td>1. Know how to use online learning resources: G-Learn, online journals, etc.</td>
<td>A1 &amp; A2</td>
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<td>2. Communicate effectively using a range of media</td>
<td>A1 &amp; A2</td>
</tr>
<tr>
<td>3. Apply teamwork and leadership skills</td>
<td>A2</td>
</tr>
<tr>
<td>4. Find, evaluate, synthesize &amp; use information</td>
<td>A1 &amp; A2</td>
</tr>
<tr>
<td>5. Analyze real world situation critically</td>
<td>A3</td>
</tr>
<tr>
<td>6. Reflect on their own professional development</td>
<td>A3</td>
</tr>
<tr>
<td>7. Demonstrate professionalism &amp; ethical awareness</td>
<td>A2</td>
</tr>
<tr>
<td>8. Apply multidisciplinary approach to the context</td>
<td>A2</td>
</tr>
</tbody>
</table>

**Learning and teaching activities**

Mixed pedagogy approach is adopted throughout the course. Classroom based face to face teaching, directed study, independent study via G-Learn, case studies, projects and practical activities (individual & group)

**Teaching and learning resources**

Soft copies of teaching notes/cases etc. will be uploaded onto the G-learn. Wherever necessary, printouts, handouts etc. will be distributed in the class. Prescribed text book will be provided to all. However you should not limit yourself to this book and should explore other sources on your own. You need to read different books and journal papers to master certain relevant concepts to analyze cases and evaluate projects. Some of these reference books given below will be available in our library.

**Prescribed Modules:**

Access to NU-IDEA online modules will be provided.

**Referential text books and journal papers:**

Personal Discovery Through Entrepreneurship, Marc H. Meyer and Chaewon Lee, The Institute of Enterprise Growth, LLC Boston, MA.

**Suggested journals:** Vikalpa, Indian Institute of Management, Ahmedabad

### SEMESTER – III

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### Professional Competency Development Courses

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<th>Name of the Course</th>
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INTRODUCTION

In a broad sense culture means anything physical or non-physical which we produce and cultivate. Heritage is something, which we receive from our ancestors. Culture is a product of great forces. This is the peculiarity of Indian culture. It is unique in the world and we Indians are proud of it.

OBJECTIVES

The objectives of this course are:

1. To enable the students to have an insight into and understanding of the great heritage and culture of India.

2. To sensitize them towards preservation and progression of the same.

COURSE OUTCOMES

On completion of this course, students should be able to:

1. equip themselves with knowledge about the heritage and culture of India

2. apply the same to the managerial sphere.

COURSE SYLLABUS


UNIT-IV: Nature and meaning of Culture, the Vedic culture- Upanishadic Culture, Artha Sastra, Culture in Ramayana and Mahabharata.
UNIT-V: The culture of Jainism and Buddhism, Vedanta and Indian culture. Religion and ethical practices.

TEXT BOOK


JOURNALS

1. GITAM Journal of Management, GITAM Institute of Management, Visakhapatnam.

BBA (MA) III SEMESTER

MBH 223 : ADVANCE EXCEL

EXCEL FOR ACCOUNTING AND FINANCE


Unit – II: Financial Functions - I: Future Value (FV), FVSCHEDULE, Present Value (PV), Net Present Value (NPV), PMT, PPMT, Internal Rate of Return (IRR)

Unit – III: Financial Functions - II: Modified Internal Rate of Return (MIRR), XIRR, NPER, RATE, EFFECT, NOMINAL, SLN, DB

Unit – IV: Analysis Tool pack Finance Add-in: ACCRINT, ACCRINTM, CUMIPMT, CUMPRINC, DISC, EFFECT, INTRATE, NOMINAL, XIRR, XNPV, YIELD

INTRODUCTION:
The digital world is characterized by disruptions to business models by new entrants and incumbents who seek superior performance and competitive advantage. This section covers the fundamentals of business models and how new business and operating models can be developed to improve the performance of organizations. Human capital is one of the key intangible assets of organizations in an age where intangible assets are the dominant means by which organizations create and preserve value.

Learning Objectives:
- Explain the ecosystems of organizations
- Explain the elements of business models
- Analyse new business models in digital ecosystems

Course outcomes:
- On completion, candidates should be able to use data and relevant technology to: manage organizational and individual performance;
- translate long-term decisions into medium-term plans; allocate resources to implement decisions; monitor and report implementation of decisions;

Managing Performance I

UNIT-I Ecosystems of Organization - Definition of ecosystems - Participants and roles- Interactions and dynamics - Rules and governance -Technology - Risks and opportunities.

UNIT II Elements of Business Models - Stakeholders and relevant value -Stakeholder analysis -Resources, process, activities and people in creating value – Products, services, customer segments, channels and platforms to deliver value - Distribution of value to key stakeholders.

UNIT III Business Models in Digital Ecosystems – Disruption - Ways to build disruptive and resilient business models - Creating digital operating models - Types of digital operating models.

UNIT IV Different Types of Leadership - Power, authority, delegation and empowerment -Contingent and situational leadership -Transactional and transformational leadership -Leadership of virtual teams -Leadership and ethics.
UNIT V Individual and Team Performance - Target setting and employee alignment - Employee empowerment and engagement - Performance reporting and review - Rewards and sanctions in managing performance - Different approaches to coaching and mentoring to improve performance - Diversity and equity practices - Health and safety - Organizational culture.

TEXT BOOK

_CIMA E2 Project and Relationship Management Study Text_ - CIMA publishing

REFERENCES

1. _Fact or fiction? The independent business partner_

JOURNALS

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA
INTRODUCTION:

This subject aims to understand selected strategic (capital investment) projects to be implemented, funds must be sourced at the right cost and at the right time. This is a key role of the finance function and shows how it enables the organization to create value. It looks at the sources and types of funds and how much they cost. The finance function is responsible for narrating how organizations create and preserve value. Different types of narratives are used for different audiences. Financial reporting is used for external stakeholders. This section examines the building blocks for constructing the narratives in the financial statements. It covers the key financial reporting standards on which the financial statements will be based. Organizations sometimes acquire or merge with other organizations to improve their strategic performance, position and prospects. The performance and position of combined operations are reported through group accounts. And also covers the application of the relevant financial reporting standards to prepare group accounts. The topics covered are those that are essential to conducting conversations with different parts of the business about the performance of the group and its component parts. In a multi-stakeholder world, there has been a call for broader forms of reporting to cover wider audiences and issues of concern to them. The International Integrated Reporting Framework developed by the International Integrated Reporting Council (IIRC) is one of the most influential frameworks that seek to fulfill this role. It introduces candidates to the Framework and its components. The analyses of financial statements enable organizations to explain their performance and to compare their performance and prospects over time and against others. It can show how vulnerable they and their business models are to disruption. This section shows how these analyses are conducted and their limitations.

Learning Objectives

- Compare and contrast types and sources of long-term funds and calculation of cost of long-term funds
- Explain relevant financial reporting standards for revenue, leases, financial instruments, intangible assets and provisions
- Explain relevant financial reporting standards for group accounts and prepare group accounts based on IFRS
- Discuss additional disclosure issues related to the group accounts
• Discuss the limitations of the tools used for interpreting financial statements

• Discuss the International <IR> Framework activities and Explain the Six Capitals of Integrated Reporting

Course Outcomes
• Analyse financial statements of organizations
• Recommend actions based on insights from the interpretation of financial statements
• Financial reporting standards for preparing group accounts
• Prepare group accounts for stakeholders and Integrated reporting in a multi-stakeholder world

SYLLABUS:

Advanced Corporate Reporting I

UNIT-I Sources of Funds - Characteristics of different types of shares and long-term debts - Ordinary and preference shares- Bonds and other types of long-term debt - Operations of stock and bond markets - Issuance of shares and bonds - Role of advisors.

UNIT-II Cost of long-term Funds - Cost of equity using dividend valuation model (with or without growth in dividends) - Post-tax cost of bank borrowing - Yield to maturity of bonds and post-tax cost of bonds - Post-tax costs of convertible bonds up to and including conversion


Cost management and transformation are priorities for organizations facing intense competition. This section examines how to use cost management, quality and process management, and value management to transform the cost structures and drivers to provide organizations with cost advantage. Organizations have to allocate resources and key strategic initiatives to ensure that their strategies are properly implemented. Capital investment decision-making is the primary means by which such resources are allocated between competing needs. This section covers the criteria, process and techniques that are used to decide which projects to undertake. Of particular interest is the financial appraisal of digital transformation projects.

**Learning Objectives**

- Apply cost management and cost transformation methodology to manage costs and improve profitability
- Apply value management techniques to manage costs and improve value creation
- Explain the steps and pertinent issues in the decision-making process.
- Apply investment appraisal techniques to evaluate different projects
- Discuss various approaches to the performance and control of organizations
- Analyse risk and uncertainty associated with medium-term decision-making and analyze types of risk in the medium term
- Explain the behavioural and transfer pricing issues related to the
management of responsibility centres.

Course Outcomes:

• Able to understand the business model as a framework to understand and manage how to create value.
• Managing people performance to implement organizational goals
• Implementing organizational goals through project management
• Analyse the performance of responsibility centres and preparation of reports

SYLLABUS:

Advanced Management Accounting I

UNIT-I Cost Management - Engendering a cost-conscious culture -Logic of ABC as the foundation or managing costs-ABM to transform efficiency of repetitive overhead activities-ABM to analyze and improve customer profitability - ABM to analyze and improve channel performance

UNIT II Quality Management - Impact of JIT and quality management on efficiency, inventory and costs- Benefits of JIT and TQM- Kaizen, continuous improvement and cost of quality reporting -Elimination of non-value adding activities and the reduction of costs using process re-engineering.

UNIT III Techniques to manage costs and improve value creation - Determination of target costs from target prices - Components of the value chain- Profitability along the value chain - Life cycle costing and its implication for market strategies.

UNIT-IV Capital investment decision-making - Incremental cash flows- Tax, inflation and other factors -Perpetuities -Qualitative issues-Sources and integrity of data-Role of business intelligence systems - Origination of proposals, creation of capital budgets, go/no go decisions -Time value of money - Comparing annuities -Profitability index for capital rationing-Decision to make follow-on investment, abandon or wait (capex as real options) –

UNIT-V Investment Appraisal Techniques - Pay Back Period, Accounting Rate of Return, Net Present Value and Internal Rate of Return; Process and calculation - Strengths and weaknesses-Appropriate usage -Use in prioritization of mutually exclusive projects.
The subject of Tax Laws is inherently complicated and is subjected to constant refinement through new primary legislations, rules and regulations made thereunder and court decisions on specific legal issues. It therefore becomes necessary for every student to constantly update himself/herself with the various changes made as well as judicial pronouncements rendered from time to time.

**OBJECTIVES**

The objectives of this course are:

1. To enable the students to understand the Indian Income Tax
2. To enable them to grasp the practice of Indian Income Tax Act.

**COURSE OUTCOMES**

On completion of this course, students should be able to:

1. Understand the concepts of Indian Income Tax.
2. Compute income tax from various sources.

**COURSE SYLLABUS**


UNIT-III: Computation Income from, Profits or Gains from Business or Profession, Allowable Deductions.

UNIT-IV: Computation of Income from Capital Gains and Other Sources, Allowable Exemptions, Computation of Income from Other Sources, Allowable Exemptions.

UNIT-V: Computation of Total Income, Deductions from Gross Total Income, Set off and Carry forward of Losses, Assessment of Individuals, Computation of Tax Liability, Income Tax Authorities.
TEXT BOOK

REFERENCE BOOKS

JOURNALS
1. Economic and Political Weekly, Mumbai.
2. GITAM Journal of Management, Visakhapatnam.
3. Taxmann Journal

SEMESTER – IV

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Professional Competency Development Courses

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BBA (MA) – IV SEMESTER
MBG202: ENVIRONMENTAL SCIENCE

INTRODUCTION

The importance of environmental science and environmental studies cannot be disputed. The need for sustainable development is a key to the future of mankind. Continuing problems of pollution, loss of forests, solid waste disposal, degradation of environment, issues like economic productivity and national security, Global warming, the depletion of ozone layer and loss of biodiversity have made everyone aware of environmental issues. It is clear that no citizen of the earth can afford to be ignorant of environment issues. Environmental management has captured the attention of health care managers. Managing environmental hazards has become very important.

OBJECTIVES

The objectives of this course are:

1. To sensitize students to environmental issues
2. To mobilize them to adopt environment conservation strategies as management professionals.

COURSE OUTCOMES

On completion of this course, students should be able to:

1. Create environmental consciousness among students
2. Identify potential environmental hazards and to provide management
solutions to such problems
COURSE SYLLABUS

UNIT-I:

Multidisciplinary Nature of Environmental Studies
Definition, Scope and importance, need for public awareness

UNIT-II:

Natural Resources and associated problems

a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.

b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

d) Food resources: World food problems, changes caused by agriculture and over-grazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies.

f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

Role of an individual in conservation of natural resources
Equitable use of resources for sustainable lifestyles

UNIT-III:

Ecosystems: Concept of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids.

Introduction, types, characteristic features, structure and function of the following ecosystems :-

- Forest ecosystem
- Grassland ecosystem
- Desert ecosystem
- Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)
From Unsustainable to Sustainable development, Urban problems related to energy, Water conservation, rain water harvesting, watershed management, Resettlement and rehabilitation of people; its problems and concerns.


UNIT-IV:


UNIT-V:

Environmental Pollution: Definition, Cause, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, nuclear hazards Solid waste Management: Causes, effects and control measures of urban and industrial wastes Role of an individual in prevention of pollution


FIELD WORK

1. Visit to a local area to document environmental assets river/forest/grassland/hill/mountain
2. Visit to a local polluted site-Urban/Rural/Industrial/Agricultural
3. Study of common plants, insects, birds.
4. Study of simple ecosystems-pond, river, hill slopes, etc.
BBA (MA) IV SEMESTER

MBH 214: MANAGING PERFORMANCE – II

Introduction:
Leadership is a crucial means for managing individual performance and the relationships between people. This section examines how different styles of leadership can be used to improve the performance of individuals so they can achieve organizational goals. Projects have become pervasive means by which organizations execute their strategies. This section shows candidates how to use project management concepts and techniques to implement strategies effectively and efficiently. It is linked to capital investment decision-making.

Learning Objectives

• Explains the importance leadership and different styles of leadership used to improve the performance
• Explains tools and techniques used in project evaluation

Course Outcomes

• Provide feedback up and down the organization;
• Prepare and interpret financial statements to show the performance, position and prospects of their organizations.
• Understand to apply project evaluation techniques.

Syllabus

Managing Performance II

UNIT I Managing Relationships - Characteristics of high-performing teams -Motivating team members -Communication process -Digital tools for communication -Negotiation process -Strategies for negotiation -Sources and types of conflicts -Strategies for managing conflicts.

UNIT II Concepts and Phases of Projects - Overall project objectives -Objectives relating to time, cost and quality -Purpose and activities associated with key stages of the project life cycle.


UNIT IV Tools and Techniques of Project Management (Contd.) - Sources and types of project risks -Scenario planning -Managing project risks - Project management software.

UNIT V Project Leadership - Project structures and their impact on project performance -Role of project manager -Role of key members of project team - Life cycle of project teams -Managing key stakeholders of projects -Leading and motivating project team.

TEXT BOOK

CIMA E2 Project and Relationship Management Study Text - CIMA publishing

REFERENCES

4. Fact or fiction? The independent business partner

JOURNALS

6. Financial Management, CIMA
7. Insight, e-magazine, CIMA
Introduction:
The performance and position of combined operations are reported through group accounts. And also covers the application of the relevant financial reporting standards to prepare group accounts. The topics covered are those that are essential to conducting conversations with different parts of the business about the performance of the group and its component parts. In a multi-stakeholder world, there has been a call for broader forms of reporting to cover wider audiences and issues of concern to them. The International Integrated Reporting Framework developed by the International Integrated Reporting Council (IIRC) is one of the most influential frameworks that seek to fulfill this role. It introduces candidates to the Framework and its components. The analyses of financial statements enable organizations to explain their performance and to compare their performance and prospects over time and against others. It can show how vulnerable they and their business models are to disruption.

Learning Objectives
- Discuss additional disclosure issues related to the group accounts
- Discuss the limitations of the tools used for interpreting financial statements
- Discuss the International <IR> Framework activities and Explain the Six Capitals of Integrated Reporting

Course Outcomes
- Financial reporting standards for preparing group accounts
- Prepare group accounts for stakeholders and Integrated reporting in a multi-stakeholder world

Syllabus
Advanced Financial Reporting II


UNIT-IV – Analysis of Financial Statements - Ratio analysis-Interpretation of ratios - Reporting of ratios along the dimensions of the Gartner Data Analytics maturity model — descriptive, diagnostic, predictive and prescriptive -Link to organization’s business model.

UNIT V - Action based on analysis of financial statements: Linkages between different areas of performance -Predictive and prescriptive ratios -Impact of recommendations on wider organizational ecosystem - Quality and type of data used - Comparability — both in segment and internationally.

TEXT BOOK

CIMA F2 Advanced Financial Reporting Study Text - CIMA publishing

JOURNALS

6. Financial Management, CIMA
7. Insight, e-magazine, CIMA
8. Velocity, CIMA
9. Thought leadership, CIMA
10. CGMA newsletter, CGMA

BBA (MA) IV SEMESTER

ADVANCED MANAGEMENT ACCOUNTING-

II

Introduction Capital investment decision-making is the primary means by which such resources are allocated between competing needs. This section covers the criteria, process and techniques that are used to decide which projects to undertake. Of particular interest is the financial appraisal of digital transformation projects.

Learning Objectives

• Discuss various approaches to the performance and control of organizations
• Analyze risk and uncertainty associated with medium-term decision-making and analyze types of risk in the medium term

• Explain the behavioral and transfer pricing issues related to the management of responsibility centres.

**Course Outcomes**

• Implementing organizational goals through project management

• Analyse the performance of responsibility centres and preparation of reports

**Syllabus**

**Advanced Management Accounting II**

**UNIT-I Pricing Decisions** - Pricing decisions for maximizing profit in imperfect markets-Types of pricing strategies -Financial consequences of pricing strategies.

**UNIT-II Analysis of Performance of Responsibility Centres** - Objectives of each responsibility centre -Controllable and uncontrollable costs and revenue- Costs variability, attributable costs and revenue and identification of appropriate measures of performance -Use of data analytics in performance management of responsibility centres.

**UNIT-III Approaches to Performance Evaluation** - Key performance indicators (e.g., profitability, liquidity, asset turnover, return on investment and economic value)-Benchmarking (internal and external) -Non-financial performance indicators- Balanced scorecard.

**UNIT-IV Behavioural and Transfer Pricing related to Management of Responsibility Centres** - Internal competition- Internal trading - Transfer pricing for intermediate goods where markets exist and where no markets exist -Types of transfer prices and when to use them -Effect of transfer pricing on autonomy, and motivation of managers of responsibility centre -Effect of transfer pricing on responsibility centre and group profitability.

**UNIT-V Risk and control** - Quantification of risk-Use of probabilistic models to interpret distribution of project outcomes -Stress-testing of projects - Decision trees -Decision-making under uncertainty- Upside and downside risks -TARA framework — transfer, avoid, reduce, accept-Business risks- Use of information systems and data in managing risks

**TEXT BOOK**

*CIMA P2 Advanced Management Accounting Study Text* - CIMA publishing
ADDITIONAL READING

1. *Fact or fiction?* The independent business partner

JOURNALS:

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA

BBA (MA) IV SEMESTER
GOODS AND SERVICE TAX
(GST)

INTRODUCTION

The course aims to develop knowledge and skills relating to the Indian indirect tax system as applicable to individuals, single companies and groups of companies.

OBJECTIVES

1. Explain and compute the concepts of VAT and Sales tax
2. Explain the concepts of service tax, excise and custom duty
3. To impart the students the basics of indirect taxation including GST and Customs taxation and computation.

COURSE OUTCOMES

1. The student should know all the concepts if Indirect taxation.
2. The student should learn to compute sales tax, service tax

SYLLABUS

UNIT-I: Introduction to GST. Preliminary administration levy of Exemption From, Tax. Time and Value of Supply.

UNIT-II: GST Input tax credit registration- tax invoice, credit and debit notes
filing returns of GST.

UNIT-IV: GST demands and Recovery - Inspection, search, seizure and arrest offences and penalties. Prosecution and compounding of offences.


TEXT BOOK

Material prepared by Chartered Accountants internet sources E books.

JOURNALS

2. GITAM Journal of Management, Visakhapatnam.

BBA (MA) IV SEMESTER MANAGEMENT CASE STUDY ANALYSIS

The aim of the Management case study is to apply the knowledge you have learnt across the whole management level. At the Management level, the role simulated is that of a finance manager. The capstone Case Study Examination provides a simulated context allowing candidates to demonstrate that they have acquired the required knowledge, skills, techniques and the mindset required for that role. This case study will be structured around core activities. There are 5 at management level:

- Evaluate opportunities to add value
- Implement senior management decisions
- Manage performance and costs to aid value creation
- Measure performance
- Manage internal and external stakeholder.

Managing Performance:

- The fundamentals of business models and how new business and operating models can be developed to improve the performance of organisations.
- How different styles of leadership can be used to improve the performance of individuals to achieve organisational goals and how to use performance management concepts and techniques to implement
strategies effectively and efficiently.

- Use of project management concepts and techniques useful in implementing strategies. (Project management is linked to capital investment decision-making which is covered in P2D).

**Advanced Management Accounting**

- How to use cost management, quality and process management and value management to provide organisations with cost advantage.

- The criteria, process and techniques that are used to decide which projects to undertake, how to manage the performance of organisational units to ensure that they achieve their objectives.

- How to analyse risks and uncertainties that organisations face in the medium term, especially capital investment decision making, and managing those risks in the implementation of such decisions.

**Advanced Financial Reporting:**

- The sources and types of funds and how much they cost.

- The key financial reporting standards on which financial statements will be based and the application of those standards to prepare group accounts.

- The International Integrated Reporting Framework and its components and how to conduct analyses of financial statements and their limitations.

**Syllabus:**

**Managing Performance** - Business models and value creation- Managing people performance- Managing projects

**Advanced Management Accounting** - Managing the costs of creating value- Capital investment decision making- Managing and controlling the performance of organisational units- Risk and control


**Text book:**
## SEMESTER – V

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### Professional Competency Development Courses

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INTRODUCTION:

Strategy is at the heart of what organizations do. This subject provides the foundation of strategic management for the organization. It introduces the strategy process that is elaborated on in the rest of the subject. Every organization inhabits an ecosystem within which it adapts and evolves. This ecosystem comprises markets and society, has its players and its own system of governance. Organizations can also join with others to form a smaller ecosystem within the broader one to reflect their strategic preferences. It also provides candidates with an understanding of the dynamics of the ecosystem (both the wider and the smaller more deliberate ones formed by organizations) and how it affects the strategy of the organization. Once options have been generated in various areas of the organization’s operations the organization has to choose between the alternatives. The choice is based on predefined criteria and an evaluation of the options against these criteria. The various options chosen must then be integrated into a coherent whole to form the organization’s strategy. This section covers how the options are evaluated, chosen and integrated coherently to form the strategy of the organization. Once strategy has been formulated, it has to be implemented. This involves developing and communicating action plans, allocating resources and monitoring the implementation of the plans. In addition, implementing strategy involves significant change. The nature of these changes should be evaluated and appropriate ways of managing change have to be developed and implemented. This section examines how these implementation objectives are achieved and how change is managed. Strategy takes place within specific organizational contexts and ecosystems. The primary characteristics of the current context are digital transformation. Organizations need to think through their approach to strategy within this perspective. This section covers how to introduce thinking about digital transformation in the strategy of organizations.

Learning Objectives:

- Explain the purpose of strategy and discuss the types and levels of strategy
- Analyse the elements of the ecosystem and discuss drivers of change in the ecosystem
- Develop strategic performance management system and advise on resource allocation to support strategy implementation
• Analyse digital transformation and Discuss the various elements of digital strategies
• Recommend change management techniques and methodologies and Describe the governance of digital transformation

Course Outcomes
• Outline the strategy process
• Analyse the impact of the ecosystem on organizational strategy
• Produce strategy by the integration of choices into coherent strategy

SYLLABUS:

Strategic Management I


UNIT-II Elements of Ecosystem - SWOT analysis-PESTEL analysis - Competitor analysis - Customer analysis - Wider ecosystems - Industry ecosystems.

UNIT III Drivers of change in the ecosystem - Globalisation - Geopolitics - Demography - Customer empowerment - Digital technology - Automation.

UNIT IV Impact of ecosystem on organizational strategy - Value creation in ecosystems - Participants and interactions in networks and platforms - Technology enablers in networks - Process of creating networks and platforms - Stakeholder analysis in networks - Corporate social responsibility.

UNIT-V Generating strategic options - Roles and responsibility of leaders of organizations for strategy - Definition of purpose, vision and values of organizations - Linkage between purpose, vision and values to each other and to strategy - Product/market matrix - Generic strategies - Trend analysis - System modeling - Scenario planning - Tangible and intangible value drivers and data to measure them - Game theory perspectives - Real option perspectives.
Not all intended strategies are implemented due to various factors. These factors constitute the operating enterprise-wide risks of the organization. This section covers how to identify, evaluate and manage these risks. A fundamental risk of the organization is that its strategy is the wrong one and that even if implemented perfectly, it will achieve the wrong outcome for the organization. In addition, some risks are of such high significance that they can affect the very existence of the organization. This section covers where these risks emanate from, evaluates them and explains how oversight of such risks is critical to the governance of the organization.

Control systems are an integral part of managing risks. Various control frameworks have been developed to assist in this process. In addition, the internal audit function performs a vital role in helping to implement and monitor implementation and adherence to the control frameworks. This section covers how internal control systems can be used effectively in the risk management process. In a digital world one of the major threats is cyber risk. How are data and operating systems protected from unauthorized access and manipulation? How are breaches identified, analyzed, remedied and reported? These are some of the questions covered in this section.

**Learning Objectives**

- Analyse sources and types of risk and Discuss ways of managing risks
- Analyse risks associated with formulating strategy and Evaluate the sources and impact of reputational risks
- Analyse internal control systems and recommend internal controls for risk management
- Discuss various issues relating to internal audit in organizations
- Discuss cyber security tools and technique and Evaluate cyber risk reporting
Course Outcomes:

• Identify and evaluate enterprise risks and their sources that can impede the implementation of strategy
• Evaluate the use of internal controls to manage enterprise risks
• Develop processes to identify, evaluate and manage cyber risks.
• Develop appropriate responses to strategic risks.

SYLLABUS:

Risk Management I

UNIT-I Sources and Types of Risk - Enterprise risk - Upside and downside risks - Risk arising from internal and external sources - Risk arising from international operations - Risk arising from internal and external sources - Risk arising from international operations - Risk arising from internal and external sources.

UNIT - II Evaluation of Risk - Quantification of risk exposure - Risk maps.

UNIT – III Managing Risks - Role of board and others in the organization for identifying and managing risks - Risk mitigation including TARA – transfer, avoid, reduce, accept - Assurance mapping - Risk register - Risk reports and responses - Ethical dilemmas associated with risk management.

UNIT-IV Strategic risk - Analysis of strategic choice - Scenario planning - Stress-testing strategy - Risks of unethical behaviour - Impact on brand and reputation of organization.

UNIT V Strategic Risk (Contd.) - Separation of the roles of CEO and chairman - Role of non-executive directors - Roles of audit committee, remuneration committee, risk committee and nomination committee - Directors’ remuneration.

BBA (MA)

V

SEMESTER

R

INTRODUCTION:

Financial Strategy-I

The overall strategy of the organization must be supported by how its finances are organised. This requires an understanding of the different strategic financial objectives and policy options that are open to organizations. The choice of these objectives and policy options will be heavily influenced by the financial market requirements and the regulatory environment in which the organization operates. What types of funds are available to organizations to finance the implementation of their strategies? How much of each type should they go for? And what is the impact on the organization? Where and how do they get these funds? And how do they provide incentives to providers of such funds so that the funds are available at the right time, in the right quantities and at the right cost? There is always a risk that the organization will not be able to attract enough funds to finance its operations and in extreme conditions will
fail to survive as a result. This section covers the sources of such risks and how to evaluate and manage such financial risks appropriately.
The primary objective of all strategic activity is to create and preserve value for organizations. How does the organization know whether it has succeeded in this objective? Sometimes, in order to implement strategies, organizations have to acquire other organizations. How does the acquirer determine the value of its acquisition? This section covers how to use techniques in business valuation to answer such questions.

**Learning Objectives**

- Advise on strategic financial objectives and analyze strategic financial policy decisions
- Discuss the external influences on financial strategic decisions
- Evaluate the capital structure of a firm and Analyse long-term debt finance
- Discuss the context of valuation, Evaluate the various valuation methods and analyze pricing and bid issues
- Discuss the sources and types of financial risks and evaluate financial risks
- Recommend ways of managing financial risks

**Course Outcomes:**

- Analyse and evaluate the sources of long-term finances to meet the organization’s financing requirements.
- Make financial policy decisions that align to the organization’s strategic objectives
- Identify, assess and manage financial risks associated with cash flows and capital projects
- Develop and apply business valuation techniques to measure the tangible and intangible value of organizations.

**SYLLABUS:**

**FINANCIAL STRATEGY – I**

**UNIT-I Financial policy decisions** - Profit and not-for-profit organizations - Quoted and unquoted companies - Private and public sector organizations - Value for money, maximizing shareholder wealth - Earnings growth, dividend growth. Impact of underlying economic conditions and business variables on financial objectives - Enhancing the value of other non-financial capitals (human capital, intellectual capital and social and relationship capital) - United
Nations Sustainability Development Goals.

**Unit II - Strategic Financial Policy Decisions and External Influence** - Use of policy decisions to meet cash needs of entity - Sensitivity of forecast financial statements and future cash position to these policy decisions - Consideration of the interests of stakeholders - Lenders’ assessment of creditworthiness - Consideration of domestic and international tax regulations - Consideration of industry regulations such as price and service controls.

**UNIT-III Capital Structure** - Capital structure theories (traditional theory and Miller and Modigliani (MM) theories) - Calculation of cost of equity and weighted cost of capital to reflect changes in capital structure - Impact of choice of capital structure on financial statements - Structuring debt/equity profiles of companies in a group.

**UNIT-IV Long-term Debt Finance** - Types of debt instruments and criteria for selecting them.

Managing interest, currency and refinancing risks with target debt profile - Private placements and capital market issuance of debt - Features of debt covenants.

**UNIT-V Equity Finance** - Methods of flotation and implications for management and shareholders - Rights issues, choice of discount rates and impact on shareholders - Calculation of theoretical ex-rights price (TERP) and yield adjusted TERP - Features and criteria - Impact on shareholder value and entity value, financial statements and performance.

**BBA (MA) – V SEMESTER**

**ENTREPRENEURSHIP**

**INTRODUCTION**

Entrepreneurship is an essential element for economic progress as it manifests its fundamental importance in different ways: a) by identifying, assessing and exploiting business opportunities; b) by creating new firms and/or renewing existing ones by making them more dynamic; and c) by driving the economy forward – through innovation, competence, job creation - and by generally improving the wellbeing of society.

**OBJECTIVES**

The objectives of this course are:

1. Understanding the challenges and potential of Entrepreneurship which is significant and quite relevant in the context of the recent
socio-economic structural changes.
2. To develop entrepreneurial behaviour among students. It has recently been claimed that if the managers and businessmen of many of own firms were to adopt entrepreneurial behaviour when developing their strategies, firms would be facing a much brighter future for small Business than otherwise

CURSE OUTCOMES

On completion of this course, students should be able to:

1. Understand the relevance of entrepreneurship as a means of management practice in the context of a fast changing organizational structure in a global environment.

2. Identify and develop opportunities for an entrepreneur in an uncertain and inflexible environment and ways and means to minimize the external threats.

COURSE SYLLABUS

UNIT-I: Introduction - meaning of entrepreneurship, evolution of entrepreneurship; Theories of Entrepreneurship; Entrepreneurship and the environment, entrepreneurial mindset, motivation for entrepreneurship; Corporate Entrepreneurship.

UNIT-II: Sources for innovative ideas, opportunity identification, setting-up new ventures, acquiring existing business, franchising, legal aspects, developing a business model.


UNIT-IV: Family businesses- their importance, types and responsibilities. Success, pitfalls and strategies, succession planning.

UNIT-V: Social Entrepreneurship, introduction, definition, importance, significance of social entrepreneurs, Scaling and live examples of social entrepreneurs.

TEXT BOOK


REFERENCE BOOKS


**JOURNALS**

1. Entrepreneurship Theory and Practice
2. International Journal of Entrepreneurial Behaviour and Research

**SEMESTER – VI**

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INTRODUCTION

Over the last three decades there has been a remarkable increase in the size, spread and scope of banking activities in India. The emergence of new private banks with enhanced technology has broadened the scope and range of banking services offered to consumers. This has led to intense competition among banks and financial institutions. The developments aiming at strengthening the system, in the retail banking sector in the last two decades are important factors for banking. A peek into the basic tools of banking, along with the regulations governing the sector is beneficial to those interested in taking banking as a profession.

LEARNING OBJECTIVES

• To understand the basic functions and services associated with banking
• To recognize various aspects and needs of customers and banking
• To be able to analyse and understand the need for the various regulations associated with banking

COURSE OUTCOMES

After completion of course the student

1. Would be able to deal with banking transactions, personal or professional with a better understanding

2. Would be able to tackle investment decisions with respect to Portfolio Management

3. Would develop a clarity of RBI regulations will make them handle various financial services with diligence, ensuring they are on the right side of law

COURSE SYLLABUS

UNIT-I: Introduction to Retail Banking: Definition and scope - customers, products, services; New Products & Services - Financial Planning and Advisory Services, Banc assurance, Mutual Funds, Portfolio Management Services.

UNIT-II: Branchless Banking: Management of alternate delivery channels - Automated Teller Machine (ATM), Phone Banking, Mobile Banking, Card
technologies, Internet Banking.
UNIT-III: Ancillary Services: Interbank Transfer - Electronic Clearing Services (ECS), Electronic Funds Transfer - NEFT, RTGS, SWIFT, Electronic cheques; Safe Deposit Lockers; FOREX service; DEMAT and Custodial service.

UNIT-IV: Retail Lending: Cash Credit, retail loans - vehicle, personal, home, education; Creation of Security - hypothecation, mortgage, pledge, lien; Banker’s Rights; management of non-performing assets (NPA)-capital adequacy - SLR -CRR.

UNIT-V: Responsibility of Banks: Know Your Customer (KYC), Prevention of Money Laundering, Banking Ombudsman, Banking Codes & Standards Board of India (BCSBI), introduction to Basel Norms.

Case Analysis (Not Exceeding 200 words)

TEXT BOOK

Padmalatha Suresh & Justin Paul, Management of Banking and Financial Services, 5th impression, Dorling Kindersley (India) Pvt. Ltd., licensees of Pearson, New Delhi, 2014

REFERENCES


JOURNALS

1. “Bank Quest”, Journal of Indian Institute of Bankers, Mumbai

UNIT II Strategic control - Action plans - Target setting - Critical success factors (CSFs) - Key performance indicators (KPIs) - Audit of key resources and capabilities required to implement strategy - Matching resources to strategy

UNIT III Strategic Control (Contd.) - Types of change - Impact of change on organizational culture - Resistance to change - Approaches and styles of change management - Role of change leader in communication

UNIT-IV Digital strategy - Role of board and senior leadership in digital strategy - Cloud computing - Big data analytics - Process automation - Artificial intelligence - Data visualisation - Blockchain - Internet of things - Mobile - 3-D printing.

UNIT-V Digital Strategy (Contd.) - Business case for digital transformation - Participants, interactions and dynamics of ecosystem and impact on strategy - Trends in consumption (e.g., hyper personalisation, move from products and services to experience) - New metrics (scale, active usage and engagement metrics) - Leadership in digital transformation.

TEXT BOOKS:

CIMA E3 Strategic Management Study Text - CIMA publishing

REFERENCE BOOKS:

1. Fact or fiction? The independent business partner

JOURNALS:

1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
3. Velocity, CIMA
4. Thought leadership, CIMA
5. CGMA newsletter, CGMA
BBA (MA) VI SEMESTER
Risk Management II

UNIT-I Internal Control Systems and Internal Controls for Risk Management - Internal controls - Role of risk manager as distinct from internal auditor - Control systems in functional areas - Operational features of internal control - Governance and culture - Strategy and objective setting - Performance - Review and revision - Information, communication and reporting - Identifying and evaluating control weakness and compliance failures.

UNIT-II Internal Audit - Compliance audit, fraud investigation, value for money audit and management audit - Operation of internal audit - Assessment of audit risk - Process of analytical review - Independence, staffing and resourcing of internal audit - Preparation and interpretation of internal audit reports.


UNIT IV Cyber Security Tools and Techniques - System level analysis, storage analysis and network analysis - Reverse engineering, decompilation and disassembly - Network discovery, vulnerability probing, exploiting vulnerabilities - Tiers of software security -

UNIT V – Cyber Risk Reporting - Description criteria including nature of business and operations, nature of information at risk, risk management programme objectives, cybersecurity risk governance structure etc.

TEXT BOOK
CIMA P3 Risk Management Study Text - CIMA publishing

ADDITIONAL READING
1. *Fact or fiction?* The independent business partner

JOURNALS
1. Financial Management, CIMA
2. Insight, e-magazine, CIMA
Unit-I Dividend Policy – Cash dividend, scrip dividend and share repurchase agreements – Features and criteria – Impact on Shareholder value and Entity value.

UNIT-II Types and Evaluation of Financial risks - Economic risk -Political risk -Currency risk - Interest rate risk - Theory and forecasting of exchange rates (e.g. interest rate parity, purchasing power parity and the Fisher Effect)- Value at risk

Unit III Managing Financial Risks - Responses to economic transaction and translation risks -Operations and features of swaps, forward contracts, money market hedges, futures and options -Techniques for combining options in order to achieve specific risk profile such as caps, collars and floors - Internal hedging techniques


UNIT-V Mergers and Acquisitions - Forms of consideration -Terms of acquisition -Target entity debt -Methods of financing cash offer and refinancing target entity debt -Bid negotiation - Post-transaction value incorporating effect of intended synergies-M&A integration and synergy benefit realization - Exit strategies.

TEXT BOOK

CIMA F3 Financial Strategy Study Text - CIMA publishing

REFERENCE BOOKS

1.  Fact or fiction? The independent business partner
BBA (MA) VI SEMESTER

STRATEGIC CASE STUDY

Strategic level is the third and final level of the CIMA Professional Qualification and consists of three subject areas and the Strategic level case study exam. The Strategic level focuses on long term strategic decision making. You will be able to support organisational leaders to craft strategy; evaluate and manage risks that might prevent organisations from successfully implementing strategy; value organisations; and source financial resources required to implement of strategy. At the Strategic level, the role simulated is that of the senior finance manager.

The Following three subjects knowledge is required for Strategic Level Case study:

**Strategic Management: E3**

- The foundation of strategic management and an understanding of the dynamics of the organisational ecosystem and how it affects the strategy of the organisation.
- Strategic choice and how options are generated, linking them to the purpose, values and vision of the organisation and how the options are evaluated, chosen and integrated coherently to form the strategy of the organisation.
- How strategy is implemented, how implementation objectives are achieved and how change is managed.
- What are the technologies that underpin digital transformation and various elements of digital strategy?

**Risk Management: P3**
• How to identify, evaluate and manage enterprise risks.

• Where strategic risks emanate from, how to evaluate them and understand how oversight of these risks is critical to the governance of the organisation.

• How internal controls can be used effectively in the risk management process and how to identify, analyse, remedy and report strategic risks including cyber risks.

**Financial Strategy: F3**

• The different strategic financial objectives and policy options that are open to organisations.

• The types of funds available to organisations to finance the implementation of their strategies, including where and how they access these funds at the right time, in the right quantities and at the right cost.

• The sources of financial risk, how to evaluate and manage financial risk appropriately, and techniques in business valuation to assess whether a company has created and preserved value within the organisation.

• The valuation techniques to calculate value of organisations and conditions applicable for such calculations especially intangibles in the digital world and how to report intangible value and their drivers in integrated reporting.

**Syllabus:**

**Strategic Management**- The Strategy process- Analysing the organisational ecosystem-Generating strategic options-Making strategic choices-Strategic control- Digital strategy

**Risk Management** - Enterprise risk- Strategic risk- Internal controls- Cyber risk.

**Financial Strategy** -Financial policy decisions- Sources of long term funds-Financial risks- Business valuation

The Case Study Examination provides a simulated context which allows learners to demonstrate that they have acquired the required knowledge, skills, techniques and mind-set for that role.

**TEXT BOOKS:**

_CIMA E3 Strategic Management Study Text_ - CIMA publishing
Communication skills are indispensable to success in the corporate world. In the actual practice of business, one spends much more time in talking rather than in writing. Oral business communication skills are therefore crucial for students of commerce and management. Oral business communication may be formal or informal. Formal communication involves meetings, presentations and speeches etc., whereas informal communication covers all aspects of informal talking and listening. Public speaking is a vital skill which encompasses all the above aspects of oral business communication. The training imparted in public speaking ensures that the student is groomed into a successful business professional.

OBJECTIVES

The objectives of this course are:

1. Select and organize a subject for effective formal presentation to a specific audience
2. Understand how personal aspects and audience analysis contribute to formal presentations
3. Learn how to use verbal content with information based, linguistic and stylistic aspects
4. Learn how to use non-verbal content, visuals, graphics, voice quality and body language
5. Work effectively with a team for team presentations
6. Plan and deliver effective public speeches, virtual presentations and oral reports

SYLLABUS

UNIT–I:

Basics of Business Communication – Definition, Types and Aspects,
Basics of Communicating in the Workplace.
UNIT–II:
Informal Oral business communication - talking, meetings, using the phone, using speech recognition, listening, role of nonverbal communication – Practical Exercises

UNIT–III:

UNIT–IV:
Verbal and Non-Verbal Aspects – matter and linguistic style - appearance and physical actions - use of voice – use of visuals and graphics – Study of Great Speakers and Speeches - Practical Exercises

UNIT–V:
Team or Collaborative Presentations – Virtual presentations – Oral reports – Practical Exercises

TEXTBOOK

REFERENCE BOOKS
INTRODUCTION

Management involves utilising the human capital of an enterprise to contribute to the success of the enterprise. Management is the act of coordinating the efforts of people to accomplish desired goals using available resources efficiently and effectively.

Today’s workforce comes from varied social and cultural backgrounds, with differing standards of behaviour. These may not always be in sync with the norms of the organization. The ability to deal with differences, multiculturalism and diversity is needed more than ever. It is important, for students who would be entering the corporate world for the first time, to inculcate behaviour that is appropriate for the workplace. The importance of personal grooming, business etiquette, verbal and non-verbal communication, telephone etiquette and general professional conduct, can never be undermined.

Soft Skills is now recognised as key to making businesses more profitable and better places to work. Increasingly, companies aren’t just assessing their current staff and future recruits on their business skills. They are now assessing them on a whole host of soft skill competencies around how well they relate and communicate to others.

It has been found that soft skills can be developed and honed on an ongoing basis through good training, insightful reading, observation, and of course, practice, practice, practice.

Students can focus on areas of self-improvement to help improve their behaviour, transform their professional image and create a positive impact in their careers. Greater awareness of grooming and etiquette will help one to develop poise and confidence. This will significantly impact the image that one has in any formal, professional and social situations

LEARNING OBJECTIVES

1. To understand and enhance social skills
2. To help build greater confidence when interacting with people
3. To build on the ability to make a positive first impression
4. To help improve the overall appearance

ACTIVITY STRUCTURE
Students would be focusing on the following major activities under this Course:

a) Grooming and etiquette

b) Introspection, self awareness and self introduction

c) CV writing

d) Facing interviews

Guidance on the above issues would be given by an Expert and Faculty would be guiding them through one-to-one interaction. Assessing them on their performance would be done by the Faculty.

The assessment would be for 50 marks.
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**Badminton-Table Tennis**

- Watch a sport documentary / training video / game history

- On field coaching and demonstration session
• Guided practise and play

• Event management & game officiating

• Friendly competitions and structured matches

**Badminton-Tennis**

• Learn to play two (2) sports - Badminton + Tennis

• Understanding of the fundamental concepts such as rules of play, game variations

• Understanding of the governing structure and administration of the sport

• Understand the event management of the sport

• Apply sport concepts into an active physical lifestyle
Chess and Carrom
- Learn to play two (2) board games - Chess + Carrom
- Understanding of the fundamental concepts such as rules of play, game variations
- Understanding of the governing structure and administration of the sport
- Understand the event management of the sport
- Apply sport concepts into an active lifestyle

Tactical Sports Handball and Football
- Learn to play two (2) sports - Handball + Football
- Understanding of the fundamental concepts such as rules of play, game variations
- Understanding of the governing structure and administration of the sport
- Understand the event management of the sport
- Apply sport concepts into an active physical lifestyle
Basket Ball and Foot Ball

- Learn to play two (2) sports - Basketball + Football

- Understanding of the fundamental concepts such as rules of play, game variations

- Understanding of the governing structure and administration of the sport

- Understand the event management of the sport

- Apply sport concepts into an active physical lifestyle

Hand Ball and Basket Ball

- Learn to play two (2) sports - Handball + Basketball

- Understanding of the fundamental concepts such as rules of play, game variations

- Understanding of the governing structure and administration of the sport
● Understand the event management of the sport

● Apply sport concepts into an active physical lifestyle

**Volley Ball and Throw Ball**

● Learn to play two (2) sports - Volleyball + Throw ball

● Understanding of the fundamental concepts such as rules of play, game variations

● Understanding of the governing structure and administration of the sport

● Understand the event management of the sport

● Apply sport concepts into an active physical lifestyle

**Khabaddi and Kho Kho**

● Learn to play two (2) sports - Kabaddi + KhoKho
• Understanding of the fundamental concepts such as rules of play, game variations

• Understanding of the governing structure and administration of the sport

• Understand the event management of the sport

• Apply sport concepts into an active physical lifestyle

**Instructional Plan**

1. Introduction to Badminton - History and development

2. Rules of the Game, Play Area & dimensions

3. Fundamental Skills - Badminton: Grips - Racket, shuttle

4. Sports Specific fitness and warmup drills

5. Stances and footwork


7. Preparatory Drills and Fun Games

8. Game Variations: Singles/ Doubles/ Mixed
9. Introduction to Table Tennis - History and development

10. Rules of the Game, Play Area & dimensions

11. Fundamental Skills - TT: Grips - Racket, ball

12. Stances and footwork

13. TT Gameplay- Forehand, Backhand, Side Spin, High Toss. Strokes-Push, Chop, Drive, Half Volley, Smash, Drop-shot, Balloon, Flick, Loop Drive.

14. Preparatory Drills and Fun Games

15. Game Variations: Singles/ Doubles/ Mixed
ENVIRONMENTAL STUDIES

The course enables the students to adapt eco-centric thinking and actions rather than human-centric thinking on natural resources, their utilization and conservation. The course also focuses on ecosystems, biodiversity and their degradation led to pollution. This course helps in finding solutions through application of control measures to combat pollution and legal measures to achieve sustainable development.

Course Objectives
1. To impart knowledge on natural resources and its associated problems.
2. To familiarize learners about ecosystem, biodiversity, and their conservation.
3. To introduce learners about environment pollution.
4. To acquaint learners on different social issues such as conservation of water, green building concept.
5. To make learners understand about the present population scenario, its impacts and role of informational technology on environment and human health.
6. To make learners understand about the importance of field visit.

UNIT – I
Multidisciplinary nature of environmental studies & Natural Resources:

- Multidisciplinary nature of environmental studies Definition, scope and importance. Need for public awareness.
- Natural resources and associated problems. Forest resources: Use and over-exploitation, deforestation, timber extraction, case studies. Water resources: Use and over-utilization of surface and ground water, floods, droughts.

**Learning Outcomes:**

After completion of this unit, the student will be able to

1. List different natural resources and their uses. L1
2. Relate how the over-exploitation of natural resources impact human life L1
3. Find the role of an individual in the conservation of natural resources. L1
4. Recall the demand of potable water in a community. L1
5. Explain the equitable use of natural resources for sustainable lifestyles. L2

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

---

**UNIT – II**

**Ecosystem and biodiversity**

| No of Hours: | 12 |


**Learning Outcomes:**

After completion of this unit, the student will be able to

1. Demonstrate how ecosystem functions. L2
2. Summarize the structure and function of terrestrial and aquatic ecosystems. L2
3. Explain the values and threats to biodiversity. L2
4. Identify the importance of conservation of biodiversity. L3

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

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**UNIT – III**

**Environmental Pollution**

| No of Hours: | 12 |

Nuclear hazards. Solid waste management: Causes, effects, and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster management: Earthquake, cyclone, and landslides

**Learning Outcomes:**

After completion of this unit, the student will be able to

- Identify causes, effects, and control measures of pollution (air, water & soil).
- Choose different types of pollutants.
- Experiment with the pollution related case studies.
- Solve disaster management issues of earthquake, cyclone, and landslides.
- Analyse the role of an individual in prevention of pollution.

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

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**UNIT IV | Social Issues and the Environment**


**Learning Outcomes:**

After completion of this unit, the student will be able to

- Examine different water conservation methods.
- Survey remote sensing and GIS methods in exploration of ground water.
- Function of green building concept.
- Discover the consequences of global warming, acid rains and ozone layer depletion.
- Improve wasteland reclamation.

**Pedagogy tools:** Blended learning, Case let, video lectures, self-reading

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**UNIT V | Human Population and the Environment and Environment Protection Act and Field work**


Field work. Visit to a local area to document environmental assets. River/forest/grassland/hill/mountain. Visit a local polluted site Urban/Rural/Industrial/Agricultural. Study of common plants, insects, birds. Study of simple ecosystems-pond, river, hill slopes, etc.
Learning Outcomes:
After completion of this unit, the student will be able to

1. Predict population growth and variation among nations.
2. Adapt value education.
3. Discuss women and child welfare.
4. Theorize different environmental legislation acts and issues involved in enforcement of legislation.
5. Justify the role of information technology in environment and human health.

Pedagogy tools: Blended learning, Case let, video lectures, self-reading

Text Book(s)

Additional Reading

Reference Book(s):

Journal(s):
https://www.tandfonline.com/loi/genv20
https://library.lclark.edu/envs/corejournals

Website(s):
https://www.ugc.ac.in/oldpdf/modelcurriculum/env.pdf
From Climate Science to Action | Coursera

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1-Low, 2-Medium and 3-High Correlation
Faculty of Humanities
English

1. Communication Skills in English-0

UNIT-I Listen actively, understand and extract the essential information from short talks/conversations/discussions that are delivered in clear, standard speech. (Bloom's Taxonomy Level/s: 2 & 3)

UNIT-II Read, understand, and extract specific information from straightforward factual and simple argumentative texts on general topics and subjects of interest. (Bloom's Taxonomy Level/s: 2 & 3)
UNIT-III Speak clearly with some confidence on matters related to his/her interests and academic work, and make short structured oral presentations on topics of personal interest. (Bloom's Taxonomy Level/s: 3)

UNIT-IV Write short straightforward connected texts on a range of familiar/general topics using appropriate linking devices to achieve a clear sequence of ideas. (Bloom's Taxonomy Level/s: 3)

UNIT-V Acquire sufficient language competency to express oneself in speech and writing with some confidence, using appropriate vocabulary and simple grammatical structures though lexical limitations and/or difficulty with formulation might be evident at times. (Bloom's Taxonomy Level/s: 2 & 4)

Communication Skills in English -01

UNIT-I Understand the speaker's point of view in fairly extended talks on general or discipline-specific topics, and follow simple lines of argument in discussions on familiar contemporary issues. (Bloom's Taxonomy Level/s: 3)

UNIT-II Make short presentations on a limited range of general topics using slides, and engage in small group discussions sharing experiences/views on familiar contemporary issues and give reasons for choices/opinions/plans. (Bloom's Taxonomy Level/s: 3 & 4)

UNIT-III "Read and demonstrate understanding of articles and reports on limited range of contemporary issues in which the writers adopt particular stances. Also provide samples of written communication containing fairly complex information and reasons for choices/opinions/stances. (Bloom's Taxonomy Level/s: 2 & 3)
UNIT-IV Write clear, fairly detailed text (a short essay) on a limited range of general topics, and subjects of interest, and communicate clearly through email/letter to seek/pass on information or give reasons for choices/opinions/plans/actions. (Bloom's Taxonomy Level/s: 3)
UNIT-V Identifying unfamiliar words from text and exploring their meaning to deduce sentence through contextual clues.

Communication Skills in English -02

UNIT-I Listen to extended lectures, presentations, and discussions on a wide range of contemporary issues and demonstrate understanding of relatively complex lines of argument. (Bloom's Taxonomy Level/s: 2)

UNIT-II Make presentations using suitable AV aids and engage in formal group discussions on a wide range of topics of contemporary interest, demonstrating awareness of standard/widely accepted conventions. (Bloom's Taxonomy Level/s: 3)
UNIT-III Read and demonstrate understanding of the writer's stance/viewpoint in articles and reports on a wide range of contemporary issues and discipline-specific subjects. (Bloom's Taxonomy Level/s: 2 & 4)

UNIT-IV Write analytical essays on a wide range of general topics/subjects of interest, and engage in written communication (emails/concise reports) to exchange relatively complex information, giving reasons in support of or against a particular stance/point of view. (Bloom's Taxonomy Level/s: 3 & 4)
UNIT-V Complete a mini project that necessitates the use
of fairly advanced communication skills to accomplish a variety of tasks and submit a report in the given format. (Bloom's Taxonomy Level/s: 4 & 5)

Indian Constitution and History

Unit I: India as a Nation

Unit 2: Understanding the Constitution


Unit 3: The Preamble


Unit 4: Citizenship

Principles of State Policy

Unit 6: Separation of Powers


Unit 7: Distribution of Powers: Unitary Vs Federal


Gandhian Values/Ethics- Syllabus

UNIT-I Gandhi's Birth and parentage, Childhood Experiences Gandhi's Student life in England Religious influences on Gandhi Early Western Influences.

UNIT-II Life in South Africa-Early insult Balasundaram and other such experiences-3 Pound Tax and Related Issues-Birth of Satyagraha-Natal Indian Congress-Activities-Personal Transformations in South Africa

UNIT-III Early Satyagrahas in India -Non-Cooperation Movement and its Impacts-Civil Disobedience and Dandi Satyagraha-Gandhi and Quit India Movement- Gandhi and Partition- Gandhi's Life-Last Phase

UNIT-IV Gandhian Philosophy-Eleven Vows- Gandhian Constructive Programs- Hind Swaraj and Gandhi-Seven Social Sins-Gandhian Economics- Gandhi's Talisman

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UNIT-V Gandhi and Ecology-Major Environmental movements from India-Deep Ecology-Conflict Resolution Techniques of Gandhi-Application of Gandhian Ethics in Ecological Conflicts

Faculty of Management

Personal financial planning - Syllabus


UNIT-III Measuring Returns: Understanding Return and its concept and-Compounding Concept-Real vs Nominal Rate of Return, Tax Adjusted Return, -Risk-Adjusted Return

UNIT-IV Introduction to the retirement planning Process-Estimating retirement corpus- Determining the retirement Corpus-Determining the retirement Corpus-Retirement Products


Faculty of Engineering

IT productivity tools - Syllabus
UNIT-I Create / alter documents / Technical Paper / Project report with text, pictures, graphs of different styles.

UNIT-II Create / modify power point presentations with text, multimedia and to add animation using / creating templates.

UNIT-III Perform basic calculations/ retrieve data / create pivot tables / chart using a spreadsheet application.

UNIT-IV Create simple diagrams / charts using online tools like: www.draw.io.

UNIT-V Manage documents, presentations, spreadsheets and websites in collaborative mode.
Faculty of Learning and Development
Soft skills

Soft Skills 1 - Emotional Intelligence & Reasoning Skills

1. **Self-Awareness & Self-Regulation**: Introduction to Emotional Intelligence, Self-Awareness: Self-Motivation, Accurate Self-Assessment (SWOT Analysis), Self-Regulation: Self Control, Trustworthiness & Adaptability

2. **Social Awareness & Relationship Management**: Social Awareness: Importance, Practising Social Awareness, Building Relationships, Healthy and Unhealthy Relationships, Relationship Management Competencies-Influence, Empathy, Communication, Types of Conflicts, Causes, Conflict Management

3. **Social Media**: Creating a blog, use of messaging applications, creating a website to showcase individual talent, creation of a LinkedIn Profile

4. **Goal Setting & Time Management**: Setting SMART Goals, Time Wasters, Prioritization, Urgent Vs Important, Q2 Organization

5. **Teamwork**: Team Spirit, Difference Between Effective and Ineffective Teams, Characteristics of High Performance Teams, Team Bonding,
Persuasion, Team Culture, Building Trust, Emotional Bank Account

6. **Verbal Reasoning:** Introduction, Coding-decoding, Blood relations, Ranking, Directions, Group Reasoning

7. **Analytical Reasoning:** Cubes and Dices, Counting of Geometrical figures

8. **Logical Deduction:** Venn diagrams, Syllogisms, Data Sufficiency, Binary logic

9. **Spatial Reasoning:** Shapes, Paper Cutting/Folding, Mirror images, Water images and Rotation of figures

**Soft Skills 2 - Leadership Skills & Quantitative Aptitude**


3. **Problem Solving & Decision Making:** Difference Between the Two, steps in Rational Approach to Problem Solving: Defining the Problem, Identifying the Root Causes, Generating Alternative Solutions, Evaluating and Selecting Solutions, Implementing and Following-Up, Case Studies.


5. **Number Theory:** Number System, Divisibility rules, Remainders and LCM & HCF.

7. **Data Interpretation**: Interpretation and analysis of data in Tables, Caselets, Line-graphs, Pie-graphs, Box-plots, Scatter-plots and Data Sufficiency.

8. **Mental Ability**: Series (Number, Letter and Alphanumeric), Analogy (Number, Letter and Alphanumeric) and Classifications

**Soft Skills 3 - Verbal Ability & Quantitative Ability**

1. **Vocabulary Builder**: Understanding Word Formation, Prefixes, Suffixes and Roots, Etymology, Word Denotation, Connotation and Collocation, Synonyms and Antonyms

2. **Reading Comprehension**: Advanced Reading Comprehension: Types of RC passages, Types of Text Structures, Types of RC Questions: Distinguishing Between Major Ideas and Sub Ideas, Identifying the Tone and Purpose of the Author, Reading Between the Lines and Beyond the Lines, Techniques for Answering Different Types of Questions

4. **Grammar Usage**: Rules Governing the Usage of Nouns, Pronouns, Adjectives, Adverbs, Conjunctions, Prepositions and Articles

5. **Numerical Computation and Estimation - II**: Time and Work, Pipes and Cisterns, Time and Distance, Problems on Trains, Boats and Streams, Races and Games of Skill, Simple Interest & Compound Interest

6. **Geometry**: Lines and Angles, Triangles, Quadrilaterals & Polygons, and Circles

7. **Mensuration**: 2-Dimensional Mensuration (Triangles, Quadrilaterals and Circles), 3-Dimensional Mensuration (Cubes, Cuboids, Cylinder, Cone, Sphere)

**Soft Skills 4 - Practicing Verbal Ability & Quantitative Aptitude**

1. Error Detection: Pronouns, Conjunctions, Prepositions and Articles

2. Error Detection: Tenses and their Uses

3. Sentence Correction: Subject-Verb Agreement, Antecedent-Pronoun Agreement, Conditional Clauses
4. Sentence Correction: Modifiers (Misplaced and Dangling) & Determiners, Parallelism & Word Order, and Degrees of Comparison

5. Combinatorics: Permutations & Combinations, Probability

6. Crypt arithmetic & Modular Arithmetic: Crypt arithmetic, Application of Base System (7, 24), Clocks (Base 24), Calendars (Base 7)


**Soft Skills 5A - Preparation for Campus Placement**


2. Verbal Ability: Practising Reading Comprehension, Error Detection, Sentence Completion, MCQs, FIBs, Para jumbles, Cloze Test, Critical Reasoning.
3. Quantitative Aptitude: Number Systems, Algebra, Geometry, Data Handling, Data Sufficiency, Word Problems

4. Reasoning: Logical and Verbal Reasoning

**Soft Skills 5B - Preparation for Higher Education (GRE/ GMAT)**

1. Verbal Reasoning: Reading Comprehension, Sentence Equivalence, Text Completion, Sentence Correction, Critical Reasoning

2. Quantitative Reasoning: Arithmetic, Algebra, Geometry, Data Analysis

3. Analytical Writing Assessment: Issue/ Argument

4. Integrated Reasoning

**Soft Skills 5C - Preparation for CAT/ MAT**

1. Quantitative Ability: Arithmetic, Algebra, Geometry, Mensuration, Calculus, Trigonometry

2. Data Interpretation: Data Interpretation and Data Sufficiency

3. Logical Reasoning: Data Management, Deductions, Verbal Reasoning and Non-Verbal Reasoning
4. Verbal Ability: Critical Reasoning, Sentence Correction, Para Completion, Para Jumbles, Reading Comprehension

**Soft Skills 6A - Preparation for Campus Placement**

1. Career Preparedness II: Mock Interviews, Feedback and Placement Readiness

2. Verbal Ability II: Practising Reading Comprehension, Error Detection, Sentence Completion, MCQs, FIBs, Para jumbles, Cloze Test, Critical Reasoning

3. Quantitative Aptitude II: Number Systems, Algebra, Geometry, Data Handling, Data Sufficiency, Word Problems

4. Reasoning II: Logical and Verbal Reasoning

**Soft Skills 6B - Preparation for Higher Education (GRE/ GMAT)**

1. Verbal Reasoning II: Reading Comprehension, Sentence Equivalence, Text Completion, Sentence Correction, Critical Reasoning

2. Quantitative Reasoning II: Arithmetic, Algebra, Geometry, Data Analysis
3. Analytical Writing Assessment II: Issue/Argument

4. Integrated Reasoning II

Soft Skills 6C - Preparation for CAT/ MAT

1. Quantitative Ability II: Arithmetic, Algebra, Geometry, Mensuration, Calculus, Trigonometry

2. Data Interpretation II: Data Interpretation and Data Sufficiency

3. Logical Reasoning II: Data Management, Deductions, Verbal Reasoning and Non-Verbal Reasoning

4. Verbal Ability II: Critical Reasoning, Sentence Correction, Para Completion, Para Jumbles, Reading Comprehension

Faculty of Science
Environmental Studies - Syllabus

UNIT-I Multidisciplinary nature of environmental studies & Natural Resources: Multidisciplinary nature of environmental studies Definition, scope and importance. Need for public awareness. Natural resources and associated problems. Forest resources: Use and over-exploitation, deforestation, timber extraction, case studies. Water resources: Use and over-utilization of


UNIT-III Environmental Pollution-Definition Causes, effects, and control measures of: -Air pollution. Water


of common plants, insects, birds. Study of simple ecosystems—pond, river, hill slopes, etc.

Health & Wellbeing

Introduction - Syllabus

UNIT-I Understand the relationship between Food and Nutrition and how food composition affects nutritional characteristics. Knowledge about regulatory principles in determining diets and recommended daily allowances. Understand how to create personalised diet/nutrition plans.

UNIT-II Understand how exercise, activity and sports helps in developing good health. Experiential exposure to the role of proper, specific nutritional interventions along with structured activities on developing proper physical health. Practical exercises and assignments in sports and exercise regimes.

UNIT-III Introduction to emotional wellbeing and mindfulness. Teaching of mindfulness practices to reduce stress, increase relaxation and improve mental wellbeing.

UNIT-IV Introduction to Yoga theory and how Yoga helps in maintaining balance in the body. Practice of Yoga and meditation to improve overall emotional and physical
Health & Wellbeing I: Introduction - Syllabus

UNIT-I Understand the relationship between Food and Nutrition and how food composition affects nutritional characteristics. Knowledge about regulatory principles in determining diets and recommended daily allowances. Understand how to create personalised diet/nutrition plans.

UNIT-II Understand how exercise, activity and sports helps in developing good health. Experiential exposure to the role of proper, specific nutritional interventions along with structured activities on developing proper physical health. Practical exercises and assignments in sports and exercise regimes.

UNIT-III Introduction to emotional wellbeing and mindfulness. Teaching of mindfulness practices to reduce stress, increase relaxation and improve mental wellbeing.
UNIT-IV Introduction to Yoga theory and how Yoga helps in maintaining balance in the body. Practice of Yoga and meditation to improve overall emotional and physical balance. Practical yoga exercises and meditation techniques

VENTURE DISCOVERY

Course Outline

Course Description

In this course, you will discover your deeper self in terms of how you might contribute to society by creating exciting new products and services that can become the basis of a real business. Your efforts, creativity, passion,
and dedication to solving challenging problems are the future of our society, both in your country and worldwide.

The course is divided into four sections:

1. Personal discovery of your core values and natural skills
2. Ideation and improving the impact
3. Business model design for the innovation
4. Presenting your idea in a professional manner suitable for a new venture pitch

Each section has key frameworks and templates for you to complete, improving your idea step by step until the final presentation.

First, you will discover your personal values and emerging areas of knowledge that are the foundations of any successful company. Next, you will learn how to develop insight into the problems and desires of different types of target customers and identify the design drivers for a specific innovation. Then, you will learn specific design methods for new products and services. And as important as the product or service itself, it is a strategy for monetizing the innovation – generating revenue, structuring the operating costs, and creating the operating profit needed to support the business, hire new employees, and expand forward.

This project is intended to be for teams of students. Innovation and entrepreneurship are inherently team-based. This course will give you that entrepreneurial experience.
This is the beginning of what might be the most important journey of personal and career discovery so far in your life, one with lasting impact. This is not just a course but potentially an important milestone in your life that you remember warmly in the years to come.
Course Objectives

Students will have the opportunity to:

- Discovery who you are – Values, Skills, and Contribution to Society
- Understand how creativity works and permeates the innovation process
- Learn the basic processes and frameworks for successful innovation.
- Gain experience in actually going through the innovation process.
- Conduct field research to test or validate innovation concepts with target customers.
- Understand innovation outcomes: issues around business models, financing for start-ups, intellectual property, technology licensing, corporate ventures, and product line or service extensions.

Course Materials

- Meyer and Lee (2020), Personal Discovery through Entrepreneurship, The Institute for Enterprise Growth, LLC. Boston, MA., USA
- Additional readings
- Additional videos, including case studies and customer interviewing methods.

Expectations of you in the classroom: Each student is
expected to be prepared to discuss the readings/exercises assigned for each class. It’s not optional! Students will be randomly asked to discuss and summarize the material. Your learning – and your success—in this course are heavily dependent upon your willingness to participate actively in class discussion. Your class participation will be assessed on the quality and consistency of your effort in each and every class.

**Late assignments:** Late assignments are subject to grade penalty. Lateness will only be considered for grading if prior notice was given to the instructor before the due date.

**Presentation:** Achieving success with an innovative idea requires you to package and present the idea in a crisp, creative, and powerful manner. The activity of presenting helps you to internalize your idea -- as you talk about it and obtain feedback – and improve upon it. There would be two major presentations during the course, plus a series of other smaller unscheduled presentations of work in progress or course material. Prepare, practice, and succeed!

**Time spent outside of class:** The course is hands-on and requires students to conduct field research through direct interactions with people (interviews/surveys) and online/in the library. Specifically, the course requires that students conduct studies with potential target users and stakeholders. You must be prepared to go out of your comfort zone to dig for information. You will need to search for information online and arrange to meet or talk to relevant people who may have the information you
Group Project Overview

This is a semester length project and the cornerstone component of the course. The group project will give you the opportunity to apply the course concepts to a real situation. You will learn about the entrepreneurship for your own business or your work in organizations. Even if you are not going to be an entrepreneur, you need to know how to identify the opportunities, who to persuade people, and how to create economic and social values in many different contexts.

Talking to customers is one of the most important steps in investigating your business because your entrepreneurial vision must correspond to a true market opportunity. With your group, select 5-6 potential customers willing to be interviewed. They should represent a cross-section of our target market and should provide information that helps you refine your opportunity. This is not a simple survey: you are seeking in-depth understanding of the lifestyle and behaviors of your customer that can help you shape your opportunity. Please remember, you are not simply looking to confirm you have a great idea, but to shape your idea into a great opportunity. You will maximize your chances for success and your ability to execute your business cost-effectively by making early (rather than later) changes to your concept.

“Design” is fun, particularly when you merge customer
insight with your own creativity. Enjoy! In this book, we provide structured methods to be an active listener and learner from customers as well as a product or service designer.

Business modeling is not as hard as it might sound. This is the design of your business — how it charges customers, what is spent producing and selling products or services, and the money that can be made for each unit sold. We keep it simple — so should you.

For the final outcome, you will be required to come up with Pitch that can used as the basis for actually starting a company based on an impactful innovation. Once again, we provide a specific format and tools for creating a compelling Pitch. We also want you to think about an exciting proposition that is more than just making money, but rather, one that helps society. This will give you innovation and venture concept greater lift with customers — and it will also make you feel better, deep inside.
Project Components and Grading

100%
90
80
70
60
50
40
30
20
10

Personal Discovery Reflection (10%)
Learning Reflection Journal (10%)
Participation and Discussion (10%)

Group Project
- Ideation and Impact (5%)
- Customer insight (15%)
- Solution Design (15%)
- Business Model Discovery (15%)
- Discovery Integration: Pitch (20%)

Individual

Team
There are a number of different deliverables for the course that follow the templates presented in the book, as applied to your own venture idea. Do your best to keep up with the timeline of the class; do not fall behind! Later templates build on the learnings from prior templates.
Make the most of your team! Everyone needs to pitch in. In no case, should one person be taking the lead on all templates. Rather, different team members should take the lead on specific deliverables. Coordinate well. Let your teacher know if a team member is not carrying his or her load.

**Specific Deliverables**

**Ideation and Impact**
Hand-in Package: 5% of total grade
- Clearly written, with a one-page explanation for the team’s decision
  - Problem to Solve Templates, Step 4, Page 62 and 63 (with a page of additional explanation if needed)
  - Idea Impact Template, Step 6, Page 69 (with a page of explanation)

**Customer Interviews and Insight**
Hand-in Package: 15%
(1st Round of Customer Interviews)

- Customer Interviews Template, Step 7, Pages 75-78, plus add additional template forms for each additional customer interview. The more, the better.
- Idea Reshaping Template, Step 7, Pages 84 and 85. Integration into overall conclusions. How have you improved your original idea through customer research?
- Latent Needs Template, Step 7, Page 93 – what are the frustrations of users that are not solved by current products or services?
- Full Use Case Template, Step 7, Page 99 – how do you customers’ needs change over the full use case, and what innovative ideas can you propose at each step of the way?

**Concept Design (and Test)**
Hand-in Package: 15%

- Customer Value Proposition Template: Step 8, Page 107. This becomes the landing point for what you learned in your customer interviews.
- Competitive Analysis Template: Step 8, Page 109. (Use the Web or actual stores/dealers)
- Product Vision and Subsystem Design Templates: Step 10, Pages 121 and 126 (You can add additional pages with design illustration and explanations of your bubble chart)
- Reality Check Survey Template and Results: Step 11, Page 141, 143-144
  (You can use more than 2 pages for reporting the results.)

**Business Model Design**
Hand-in Package: 15%

- Industry Analysis Templates: Step 12, Pages 153 and 154
- Illustrate the Business Model Template: Step 13, Page 170
  (Use different colours or line patterns to show the flows of product, money, and information)
- Revenue Model Template: Step 14, Page 177
- Operating Model Template: Step 15, Page 187
- Customer Journey Template: Step 16, Page 195
- Validating the Business Model Template: Step 17, Pages 199 and 200

**Discovery Integration** Hand-in Package: 20%

- Per Unit Profitability Template: Step 19, Page 229
- Your Venture Story Pitch: Step 20 (PowerPoint)

Overall Pitch Design Template: Page 264

Assemble the templates from all your work above,
plus any others that you found particularly meaningful, and from these, create your Team’s Innovation Pitch. The book has lists specific templates that fit for each part of the final presentation.

Do not just regurgitate the templates in your pitch; rather, take the key points from them to create your own, unique presentation. The templates help you think – but most are too complex to present to outside people who have not taken the course. Therefore, design this pitch as if you presenting to a new set of investors.

And don’t forget to add an attractive title page with your team members names and email addresses! You can also add an Appendix at the very back with particularly interesting information, such as industry data or the results of your customer interviews and Reality Check.

**Individual Innovation Assignments**

You will be required to submit two Reflection Journals as well as a maximum two pages double spaced Synthesis, Integration and Application paper by email at the Week 4 and Week 14 respectively. Please note, this exercise is not about regurgitating the course concepts.

**1) Personal Discovery Reflection Journal (10%)**

At the beginning of this semester, you will have a time to think about your self (who you are, what you are good at, what areas you want to contribute on) using a couple of templates. After that sessions, you will
have a quiet moment to think about yourself, your career, and your happiness in your life. Please write 2-page reflectional journal what you feel and learning through the personal discovery sessions.

(2) **Insight Learning Reflection Journal (10%)**
At the end of this semester, you are to prepare a short reflection of impressive sessions as well as related activities outside the classroom. Specially, (1) reflect on the key points from lectures, reading, discussion, guest speakers, and interviews, (2) apply this to your own situation, and (3) outline ways that you intend to use this knowledge in the future.
# Course Schedule

<table>
<thead>
<tr>
<th>Week</th>
<th>Session</th>
<th>Topics and Steps</th>
<th>Key CONCEPTS Introduced in Class</th>
</tr>
</thead>
</table>
| 1    | 1       | Course Overview  | 1. Why is entrepreneurship important?  
|      |         |                  | 2. What is Personal Discovery through Entrepreneurship?  
|      |         |                  | 3. Four Stages; Personal Discovery, Solution Discovery, Business Model Discovery, Discovery Integration  
|      |         |                  | 4. Preparation (finding interesting areas)  |
| 2    | 2       | Personal Discovery (Step 01, Step 02) | 1. Personal Values  
|      |         |                  | 2. Strength and Weakness  |
| 2    | 3       | Find Teammates (Step 03) | 1. Review Problem Area Template at the beginning of the book to find classmates who want to work on the same problem area.  
|      |         |                  | 2. Find teammates  
|      |         |                  | (1) Shared values  
|      |         |                  | (2) Levels of commitment  
|      |         |                  | (3) Skills and experiences (Same or Different?)  |
| 4 | **Define Purpose**  
(Step 04)  
**Create Mission**  
(Step 05) | 1. Methods for defining and refining a venture’s purpose  
2. Defining a Venture’s Purpose  
3. Creating a Vision Statement | Team:  
·  
·  
·  
Templates: Pages 49 and 52  
· Be prepared to present to the class.  
· Personal Discovery Reflection  
Journal Due |
<table>
<thead>
<tr>
<th>Week</th>
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</tr>
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</table>
| 3    | 5       | Ideation & Impact (Step 06) | Ideation Methods  
· An in-class ideation exercise |
|      | 6       |                  | Increasing the Impact of an Idea.  
(The Eat-Your-Coffee Video – a good example of ideation) |
| 4    | 7       | User Insights Frameworks (Step 07) |  
· Identify and find the right target users.  
· Interview style and methods  
· The Customer Interview template. |
|      | 8       |                  | Laddering methods for interviews |
| 5    | 9       | User Insights Customer Interviews (Step 07) |  
· Finding latent needs  
· Field work check-in |
|      | 10      |                  |  
· Think about innovation across the entire use case  
· Field work check-in |
| 6    | 11      | User Insights Interpreting Results (Step 07) |  
· Interpreting customer interview results  
· Field work check-in |
|      | 12      |                  |  
· Idea Reshaping based on Customer Interviews  
· Field work check-in |
<table>
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</table>
| 7    | 13-14   | User Insights Interpreting Results (Step 07) | · Customer Research Reports  
· Implications for product and service design                         |
| 8    | 15-16   | Concept Design (Step 08)                  | · Defining Customer Value  
· Understanding Customer Value Proposition                            |
|      |         |                                          | · Presentation and review of CVPs                                     |
| 9    | 17-18   | Competitive Analysis and Positioning (Step 08) | · Understanding of Competitive Matrix  
· Competitive positioning: creating your separate space                 |
|      |         |                                          | · Presentations of Competitive Analyses and Positionings             |
| 10   | 19      | Product Line Strategy (Step 09)           | · Product line framework: good, better, best on underlying platforms, plus application to Services. |

Team:  
· Prepare PPTs for class presentations  
· Customer Insight Template Hand-in Package
<table>
<thead>
<tr>
<th>Week</th>
<th>Session</th>
<th>Topics and Steps</th>
<th>Description</th>
</tr>
</thead>
</table>
| 20   | 20      | **Product Visioning Subsystem Design, and Prototype Sketch** (Step 10) | · The structured bubble chart, showing implementation options and the team’s choices  
· Prototype sketching  
(The Bluero Video is a good example of iterative prototyping driven by customer discovery.) |
| 11   | 21      | **Reality Check** (Step 11) | · The purpose of the Reality Check, testing the product concept, channel preferences, and much other.  
· Guidance on the number or additional customers for the reality check survey  
· How to analyze and interpret the results |
| 12   | 22      | **Industry Analysis** (Step 12) | · Team reports on Reality Check Results  
· Examine major components of an Industry Analysis  
· Review Templates |
| 24 | **Business Model**  
(Step 13) | · Defining the Business Model:  
· Lecture on basic structure and different types.  
· Illustrating it as the flow of product, money, and information. | Team:  
· Business Model Illustration  
Template, Step 13, Page 170 |
<table>
<thead>
<tr>
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</table>
| 13   | 25      | **Business Model** (Steps 14, 15, 16, 17) | · Revenue and Expenses  
· The key decision points in the Revenue Model  
· The key decision points in the Operating Model  
· Designing the Customer Journey  
· Validating the Business Model (The Polka Dog Bakery Video: an example of creating a new retail experience, plus new products.) |
| 14   | 27      | **Impact Visioning** (Step 18) | · Develop clear statements for business and societal impact.  
· Look at good existing examples of companies that do both. |
| 28   |         | **Creating Value** (Step 19) | · Develop a project of the profitability in make low volumes for a product, a service, and a Web app.  
· Discuss applications of the framework to your venture. |

Team:
· Start integrating your research and templates towards the final presentation, provided in Step 20, Page 264
· Business Model Design Hand-in Package

Team:
· Develop and present Unit of 1 Economics Template, Step 19, Page 229
· Keep working on the Final presentation
<table>
<thead>
<tr>
<th>Week</th>
<th>Session</th>
<th>Topics and Steps</th>
<th>Key CONCEPTS Introduced in Class</th>
<th>Team or Individual Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>29</td>
<td>Tell Your Story</td>
<td>• Presentation Format and Style</td>
<td>Team:  Presentation Format and Style</td>
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<td></td>
<td></td>
<td></td>
<td>• Format:</td>
<td>Team:  Practice, practice, practice!</td>
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<td>(1) Title Slide with names and contact information</td>
<td>Team:  Not too many words on one slide</td>
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<td>(2) The Target Customer and the Problem to be Solved</td>
<td>Team:  Use pictures</td>
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<td>(3) The Market Opportunity</td>
<td>Team:  Use template to develop your thinking, but try to create slides that are not just the templates.</td>
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<td>(4) The Innovation Story</td>
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<td>(5) The Business Model Story</td>
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<td>(6) The Customer Journey</td>
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<td>(7) The Team</td>
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<td>(8) The Proposed Action Steps.</td>
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<td>(9) Appendices (if needed or desired)</td>
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<td></td>
<td>30</td>
<td></td>
<td>• If you have built a prototype during the class, please bring it and show it to us!</td>
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<td>Final Course Deliverables</td>
<td>(The Fortify Video is a good example of how a good technical idea can translate into a business model, and next, into a well-funded venture.)</td>
<td>Team:  Final Course Deliverables</td>
</tr>
<tr>
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<td></td>
<td>Individual: Insight Learning</td>
<td>Team:  Final Course Deliverables</td>
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<tr>
<td></td>
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<td></td>
<td>Reflection Journal</td>
<td>Team:  Final Course Deliverables</td>
</tr>
</tbody>
</table>
1. Communication Skills in English-0

UNIT-I Listen actively, understand and extract the essential information from short talks/conversations/discussions that are delivered in clear, standard speech. (Bloom's Taxonomy Level/s: 2 & 3)

UNIT-II Read, understand, and extract specific information from straightforward factual and simple argumentative texts on general topics and subjects of interest. (Bloom's Taxonomy Level/s: 2 & 3)  
UNIT-III Speak clearly with some confidence on matters related to his/her interests and academic work, and make short structured oral presentations on topics of personal interest. (Bloom's Taxonomy Level/s: 3)  
UNIT-IV Write short straightforward connected texts on a range of familiar/general topics using appropriate linking devices to achieve a clear sequence of ideas. (Bloom's Taxonomy Level/s: 3)  
UNIT-V Acquire sufficient language competency to express oneself in speech and writing with some confidence, using appropriate vocabulary and simple grammatical structures though lexical limitations and/or difficulty with formulation might be evident at times. (Bloom's Taxonomy Level/s: 2 & 4)

Communication Skills in English -01

UNIT-I Understand the speaker's point of view in fairly extended talks on general or discipline-specific topics, and follow simple lines of argument in discussions on familiar contemporary issues. (Bloom's Taxonomy Level/s: 3)
UNIT-II Make short presentations on a limited range of general topics using slides, and engage in small group discussions sharing experiences/views on familiar contemporary issues and give reasons for choices/opinions/plans. (Bloom's Taxonomy Level/s: 3 & 4)

UNIT-III "Read and demonstrate understanding of articles and reports on limited range of contemporary issues in which the writers adopt particular stances. Also provide samples of written communication containing fairly complex information and reasons for choices/opinions/stances. (Bloom's Taxonomy Level/s: 2 & 3)

UNIT-IV Write clear, fairly detailed text (a short essay) on a limited range of general topics, and subjects of interest, and communicate clearly through email/letter to seek/pass on information or give reasons for choices/opinions/plans/actions. (Bloom's Taxonomy Level/s: 3)

UNIT-V Identifying unfamiliar words from text and exploring their meaning to deduce sentence through contextual clues.

Communication Skills in English -02

UNIT-I Listen to extended lectures, presentations, and discussions on a wide range of contemporary issues and demonstrate understanding of relatively complex lines of argument. (Bloom's Taxonomy Level/s: 2)

UNIT-II Make presentations using suitable AV aids and engage in formal group discussions on a wide range of topics of contemporary interest, demonstrating awareness
of standard/widely accepted conventions. (Bloom's Taxonomy Level/s: 3)

UNIT-III Read and demonstrate understanding of the writer's stance/viewpoint in articles and reports on a wide range of contemporary issues and discipline-specific subjects. (Bloom's Taxonomy Level/s: 2 & 4)

UNIT-IV Write analytical essays on a wide range of general topics/subjects of interest, and engage in written communication (emails/concise reports) to exchange relatively complex information, giving reasons in support of or against a particular stance/point of view. (Bloom's Taxonomy Level/s: 3 & 4)

UNIT-V Complete a mini project that necessitates the use of fairly advanced communication skills to accomplish a variety of tasks and submit a report in the given format. (Bloom's Taxonomy Level/s: 4 & 5)
2. Soft Skills 1 - Emotional Intelligence & Reasoning Skills

10. **Self-Awareness & Self-Regulation:** Introduction to Emotional Intelligence, Self-Awareness: Self-Motivation, Accurate Self-Assessment (SWOT Analysis), Self-Regulation: Self Control, Trustworthiness & Adaptability

11. **Social Awareness & Relationship Management:** Social Awareness: Importance, Practising Social Awareness, Building Relationships, Healthy and Unhealthy Relationships, Relationship Management Competencies-Influence, Empathy, Communication, Types of Conflicts, Causes, Conflict Management

12. **Social Media:** Creating a blog, use of messaging applications, creating a website to showcase individual talent, creation of a LinkedIn Profile

13. **Goal Setting & Time Management:** Setting SMART Goals, Time Wasters, Prioritization, Urgent Vs Important, Q2 Organization

14. **Teamwork:** Team Spirit, Difference Between Effective and Ineffective Teams, Characteristics of High Performance Teams, Team Bonding,
Persuasion, Team Culture, Building Trust, Emotional Bank Account

15. **Verbal Reasoning:** Introduction, Coding-decoding, Blood relations, Ranking, Directions, Group Reasoning

16. **Analytical Reasoning:** Cubes and Dices, Counting of Geometrical figures

17. **Logical Deduction:** Venn diagrams, Syllogisms, Data Sufficiency, Binary logic

18. **Spatial Reasoning:** Shapes, Paper Cutting/Folding, Mirror images, Water images and Rotation of figures

**Soft Skills 2 - Leadership Skills & Quantitative Aptitude**


11. **Problem Solving & Decision Making:** Difference Between the Two, steps in Rational Approach to Problem Solving: Defining the Problem, Identifying the Root Causes, Generating Alternative Solutions, Evaluating and Selecting Solutions, Implementing and Following-Up, Case Studies.


13. **Number Theory:** Number System, Divisibility rules, Remainders and LCM & HCF.

15. **Data Interpretation**: Interpretation and analysis of data in Tables, Caselets, Line-graphs, Pie-graphs, Box-plots, Scatter-plots and Data Sufficiency.

16. **Mental Ability**: Series (Number, Letter and Alphanumeric), Analogy (Number, Letter and Alphanumeric) and Classifications

**Soft Skills 3 - Verbal Ability & Quantitative Ability**

8. **Vocabulary Builder**: Understanding Word Formation, Prefixes, Suffixes and Roots, Etymology, Word Denotation, Connotation and Collocation, Synonyms and Antonyms

9. **Reading Comprehension**: Advanced Reading Comprehension: Types of RC passages, Types of Text Structures, Types of RC Questions: Distinguishing Between Major Ideas and Sub Ideas, Identifying the Tone and Purpose of the Author, Reading Between the Lines and Beyond the Lines, Techniques for Answering Different Types of Questions

11. **Grammar Usage**: Rules Governing the Usage of Nouns, Pronouns, Adjectives, Adverbs, Conjunctions, Prepositions and Articles

12. **Numerical Computation and Estimation - II**: Time and Work, Pipes and Cisterns, Time and Distance, Problems on Trains, Boats and Streams, Races and Games of Skill, Simple Interest & Compound Interest

13. **Geometry**: Lines and Angles, Triangles, Quadrilaterals & Polygons, and Circles

14. **Mensuration**: 2-Dimensional Mensuration (Triangles, Quadrilaterals and Circles), 3-Dimensional Mensuration (Cubes, Cuboids, Cylinder, Cone, Sphere)

**Soft Skills 4 - Practicing Verbal Ability & Quantitative Aptitude**

8. Error Detection: Pronouns, Conjunctions, Prepositions and Articles

9. Error Detection: Tenses and their Uses

10. Sentence Correction: Subject-Verb Agreement, Antecedent-Pronoun Agreement, Conditional Clauses
11. Sentence Correction: Modifiers (Misplaced and Dangling) & Determiners, Parallelism & Word Order, and Degrees of Comparison

12. Combinatorics: Permutations & Combinations, Probability

13. Crypt arithmetic & Modular Arithmetic: Crypt arithmetic, Application of Base System (7, 24), Clocks (Base 24), Calendars (Base 7)


**Soft Skills 5A - Preparation for Campus Placement**


6. Verbal Ability: Practising Reading Comprehension, Error Detection, Sentence Completion, MCQs, FIBs, Para jumbles, Cloze Test, Critical Reasoning.
7. Quantitative Aptitude: Number Systems, Algebra, Geometry, Data Handling, Data Sufficiency, Word Problems

8. Reasoning: Logical and Verbal Reasoning

**Soft Skills 5B - Preparation for Higher Education (GRE/GMAT)**

5. Verbal Reasoning: Reading Comprehension, Sentence Equivalence, Text Completion, Sentence Correction, Critical Reasoning

6. Quantitative Reasoning: Arithmetic, Algebra, Geometry, Data Analysis

7. Analytical Writing Assessment: Issue/ Argument

8. Integrated Reasoning

**Soft Skills 5C - Preparation for CAT/MAT**

5. Quantitative Ability: Arithmetic, Algebra, Geometry, Mensuration, Calculus, Trigonometry

6. Data Interpretation: Data Interpretation and Data Sufficiency

7. Logical Reasoning: Data Management, Deductions, Verbal Reasoning and Non-Verbal Reasoning
8. Verbal Ability: Critical Reasoning, Sentence Correction, Para Completion, Para Jumbles, Reading Comprehension

**Soft Skills 6A - Preparation for Campus Placement**

5. Career Preparedness II: Mock Interviews, Feedback and Placement Readiness

6. Verbal Ability II: Practising Reading Comprehension, Error Detection, Sentence Completion, MCQs, FIBs, Para jumbles, Cloze Test, Critical Reasoning

7. Quantitative Aptitude II: Number Systems, Algebra, Geometry, Data Handling, Data Sufficiency, Word Problems

8. Reasoning II: Logical and Verbal Reasoning

**Soft Skills 6B - Preparation for Higher Education (GRE/ GMAT)**

5. Verbal Reasoning II: Reading Comprehension, Sentence Equivalence, Text Completion, Sentence Correction, Critical Reasoning

6. Quantitative Reasoning II: Arithmetic, Algebra, Geometry, Data Analysis
7. Analytical Writing Assessment II: Issue/Argument

8. Integrated Reasoning II

Soft Skills 6C - Preparation for CAT/MAT

5. Quantitative Ability II: Arithmetic, Algebra, Geometry, Mensuration, Calculus, Trigonometry

6. Data Interpretation II: Data Interpretation and Data Sufficiency

7. Logical Reasoning II: Data Management, Deductions, Verbal Reasoning and Non-Verbal Reasoning

8. Verbal Ability II: Critical Reasoning, Sentence Correction, Para Completion, Para Jumbles, Reading Comprehension

3. Environmental Studies - Syllabus

UNIT-I Multidisciplinary nature of environmental studies & Natural Resources: Multidisciplinary nature of environmental studies Definition, scope and importance. Need for public awareness. Natural resources and associated problems. Forest resources: Use and over-exploitation, deforestation, timber extraction, case studies. Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits, and problems. Mineral resources: Use and exploitation, environmental effects of mining,
case studies. Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies. Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

UNIT-II Ecosystem and biodiversity Ecosystem:

of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster management: Earthquake, cyclone, and landslides


4. Gandhian Values/Ethics- Syllabus

UNIT-I Gandhi's Birth and parentage, Childhood Experiences Gandhi's Student life in England Religious influences on Gandhi Early Western Influences.

UNIT-II Life in South Africa-Early insult Balasundaram and other such experiences-3 Pound Tax and Related Issues-Birth of Satyagraha-Natal Indian Congress-Activities-Personal Transformations in South Africa

UNIT-III Early Satyagrahas in India -Non-Cooperation Movement and its Impacts-Civil Disobedience and Dandi Satyagraha-Gandhi and Quit India Movement- Gandhi and Partition- Gandhi's Life-Last Phase

UNIT-IV Gandhian Philosophy-Eleven Vows- Gandhian Constructive Programs- Hind Swaraj and Gandhi-Seven Social Sins-Gandhian Economics- Gandhi's Talisman

UNIT-V Gandhi and Ecology-Major Environmental movements from India-Deep Ecology-Conflict
5. Health & Wellbeing I: Introduction - Syllabus

UNIT-I Understand the relationship between Food and Nutrition and how food composition affects nutritional characteristics. Knowledge about regulatory principles in determining diets and recommended daily allowances. Understand how to create personalised diet/nutrition plans.

UNIT-II Understand how exercise, activity and sports helps in developing good health. Experiential exposure to the role of proper, specific nutritional interventions along with structured activities on developing proper physical health. Practical exercises and assignments in sports and exercise regimes.
UNIT-III Introduction to emotional wellbeing and mindfulness. Teaching of mindfulness practices to reduce stress, increase relaxation and improve mental wellbeing.

UNIT-IV Introduction to Yoga theory and how Yoga helps in maintaining balance in the body. Practice of Yoga and meditation to improve overall emotional and physical balance. Practical yoga exercises and meditation techniques

6. IT productivity tools - Syllabus

UNIT-I Create / alter documents / Technical Paper / Project report with text, pictures, graphs of different styles.
UNIT-II Create / modify power point presentations with
text, multimedia and to add animation using / creating templates.

UNIT-III Perform basic calculations/ retrieve data / create pivot tables / chart using a spreadsheet application.

UNIT-IV Create simple diagrams / charts using online tools like: www.draw.io.

UNIT-V Manage documents, presentations, spreadsheets and websites in collaborative mode.

7. Personal financial planning - Syllabus

Time Value of Money (Present and Future Value of Multiple Cash Flows) - Time Value of Money (Multiple Cash Flows).


UNIT-III Measuring Returns: Understanding Return and its concept and Compounding Concept - Real vs Nominal Rate of Return, Tax Adjusted Return, - Risk-Adjusted Return

UNIT-IV Introduction to the retirement planning Process - Estimating retirement corpus - Determining the retirement Corpus - Determining the retirement Corpus - Retirement Products

8. VENTURE DISCOVERY

Course Outline

Course Description

In this course, you will discover your deeper self in terms of how you might contribute to society by creating exciting new products and services that can become the basis of a real business. Your efforts, creativity, passion, and dedication to solving challenging problems are the future of our society, both in your country and worldwide.

The course is divided into four sections:

5. Personal discovery of your core values and natural skills
6. Ideation and improving the impact
7. Business model design for the innovation
8. Presenting your idea in a professional manner suitable for a new venture pitch

Each section has key frameworks and templates for you to complete, improving your idea step by step until the final presentation.
First, you will discover your personal values and emerging areas of knowledge that are the foundations of any successful company. Next, you will learn how to develop insight into the problems and desires of different types of target customers and identify the design drivers for a specific innovation. Then, you will learn specific design methods for new products and services. And as important as the product or service itself, it is a strategy for monetizing the innovation – generating revenue, structuring the operating costs, and creating the operating profit needed to support the business, hire new employees, and expand forward.

This project is intended to be for teams of students. Innovation and entrepreneurship are inherently team-based. This course will give you that entrepreneurial experience.

This is the beginning of what might be the most important journey of personal and career discovery so far in your life, one with lasting impact. This is not just a course but potentially an important milestone in your life that you remember warmly in the years to come.
Course Objectives

Students will have the opportunity to:

● Discovery who you are – Values, Skills, and Contribution to Society
● Understand how creativity works and permeates the innovation process
● Learn the basic processes and frameworks for successful innovation.
● Gain experience in actually going through the innovation process.
● Conduct field research to test or validate innovation concepts with target customers.
● Understand innovation outcomes: issues around business models, financing for start-ups, intellectual property, technology licensing, corporate ventures, and product line or service extensions.

Course Materials

● Meyer and Lee (2020), Personal Discovery through Entrepreneurship, The Institute for Enterprise Growth, LLC. Boston, MA., USA
● Additional readings
● Additional videos, including case studies and customer interviewing methods.

Expectations of you in the classroom: Each student is
expected to be prepared to discuss the readings/exercises assigned for each class. It’s not optional! Students will be randomly asked to discuss and summarize the material. Your learning – and your success—in this course are heavily dependent upon your willingness to participate actively in class discussion. Your class participation will be assessed on the quality and consistency of your effort in each and every class.

**Late assignments:** Late assignments are subject to grade penalty. Lateness will only be considered for grading if prior notice was given to the instructor before the due date.

**Presentation:** Achieving success with an innovative idea requires you to package and present the idea in a crisp, creative, and powerful manner. The activity of presenting helps you to internalize your idea -- as you talk about it and obtain feedback – and improve upon it. There would be two major presentations during the course, plus a series of other smaller unscheduled presentations of work in progress or course material. Prepare, practice, and succeed!

**Time spent outside of class:** The course is hands-on and requires students to conduct field research through direct interactions with people (interviews/surveys) and online/in the library. Specifically, the course requires that students conduct studies with potential target users and stakeholders. You must be prepared to go out of your comfort zone to dig for information. You will need to search for information online and arrange to meet or talk to relevant people who may have the information you
need.

**Group Project Overview**

This is a semester length project and the cornerstone component of the course. The group project will give you the opportunity to apply the course concepts to a real situation. You will learn about the entrepreneurship for your own business or your work in organizations. Even if you are not going to be an entrepreneur, you need to know how to identify the opportunities, who to persuade people, and how to create economic and social values in many different contexts.

Talking to customers is one of the most important steps in investigating your business because your entrepreneurial vision must correspond to a true market opportunity. With your group, select 5-6 potential customers willing to be interviewed. They should represent a cross-section of our target market and should provide information that helps you refine your opportunity. This is not a simple survey: you are seeking in-depth understanding of the lifestyle and behaviors of your customer that can help you shape your opportunity. Please remember, you are not simply looking to confirm you have a great idea, but to shape your idea into a great opportunity. You will maximize your chances for success and your ability to execute your business cost-effectively by making early (rather than later) changes to your concept.

“Design” is fun, particularly when you merge customer
insight with your own creativity. Enjoy! In this book, we provide structured methods to be an active listener and learner from customers as well as a product or service designer.

**Business modeling** is not as hard as it might sound. This is the design of your business – how it charges customers, what is spent producing and selling products or services, and the money that can be made for each unit sold. We keep it simple – so should you.

For the **final outcome**, you will be required to come up with a Pitch that can used as the basis for actually starting a company based on an impactful innovation. Once again, we provide a specific format and tools for creating a compelling Pitch. We also want you to think about an exciting proposition that is more than just making money, but rather, one that helps society. This will give you innovation and venture concept greater lift with customers – and it will also make you feel better, deep inside.
Project Components and Grading

100%
90
80
70
60
50
40
30
20
10

Personal Discovery Reflection (10%)
Learning Reflection Journal (10%)

Group Project
- Ideation and Impact (5%)
- Customer insight (15%)
- Solution Design (15%)
- Business Model Discovery (15%)
- Discovery Integration: Pitch (20%)
Deliverables

There are a number or different deliverables for the course that follow the templates presented in the book, as applied to your own venture idea. Do your best to keep up with the timeline of the class; do not fall behind! Later templates build on the learnings from prior templates.
Make the most of your team! Everyone needs to pitch in. In no case, should one person be taking the lead on all templates. Rather, different team members should take the lead on specific deliverables. Coordinate well. Let your teacher know if a team member is not carrying his or her load.

Specific Deliverables

**Ideation and Impact** Hand-in Package: 5% of total grade

clearly written, with a one-page explanation for the team’s decision

- Problem to Solve Templates, Step 4, Page 62 and 63
  (with a page of additional explanation if needed)
- Idea Impact Template, Step 6, Page 69 (with a page of explanation)

**Customer Interviews and Insight** Hand-in Package: 15%

(1st Round of Customer Interviews)

- Customer Interviews Template, Step 7, Pages 75-78, plus add additional template forms for each additional customer interview. The more, the better.
- Idea Reshaping Template, Step 7, Pages 84 and 85. Integration into overall conclusions. How have you improved your original idea through customer research?
• Latent Needs Template, Step 7, Page 93 – what are the frustrations of users that are not solved by current products or services?

• Full Use Case Template, Step 7, Page 99 – how do you customers’ needs change over the full use case, and what innovative ideas can you propose at each step of the way?

**Concept Design (and Test)** Hand-in Package: 15%

• Customer Value Proposition Template: Step 8, Page 107. This becomes the landing point for what you learned in your customer interviews.

• Competitive Analysis Template: Step 8, Page 109. (Use the Web or actual stores/dealers)

• Product Vision and Subsystem Design Templates: Step 10, Pages 121 and 126 (You can add additional pages with design illustration and explanations of your bubble chart)

• Reality Check Survey Template and Results: Step 11, Page 141, 143-144

  (You can use more than 2 pages for reporting the results.)

**Business Model Design** Hand-in Package: 15%

• Industry Analysis Templates: Step 12, Pages 153 and 154

• Illustrate the Business Model Template: Step 13, Page 170

  (Use different colours or line patterns to show the flows of product, money, and information)
• Revenue Model Template: Step 14, Page 177
• Operating Model Template: Step 15, Page 187
• Customer Journey Template: Step 16, Page 195
• Validating the Business Model Template: Step 17, Pages 199 and 200

**Discovery Integration Hand-in Package: 20%**

• Per Unit Profitability Template: Step 19, Page 229
• Your Venture Story Pitch: Step 20(PowerPoint)

**Overall Pitch Design Template: Page 264**

Assemble the templates from all your work above,
plus any others that you found particularly meaningful, and from these, create your Team’s Innovation Pitch. The book has lists specific templates that fit for each part of the final presentation.

Do not just regurgitate the templates in your pitch; rather, take the key points from them to create your own, unique presentation. The templates help you think – but most are too complex to present to outside people who have not taken the course. Therefore, design this pitch as if you presenting to a new set of investors.

And don’t forget to add an attractive title page with your team members names and email addresses! You can also add an Appendix at the very back with particularly interesting information, such as industry data or the results of your customer interviews and Reality Check.

**Individual Innovation Assignments**

You will be required to submit two Reflection Journals as well as a maximum two pages double spaced Synthesis, Integration and Application paper by email at the Week 4 and Week 14 respectively. Please note, this exercise is not about regurgitating the course concepts.

(3) **Personal Discovery Reflection Journal (10%)**

At the beginning of this semester, you will have a time to think about your self (who you are, what you are good at, what areas you want to contribute on) using a couple of templates. After that sessions, you will
have a quiet moment to think about yourself, your career, and your happiness in your life. Please write 2-page reflectional journal what you feel and learning through the personal discovery sessions.

(4) **Insight Learning Reflection Journal (10%)**
At the end of this semester, you are to prepare a short reflection of impressive sessions as well as related activities outside the classroom. Specially, (1) reflect on the key points from lectures, reading, discussion, guest speakers, and interviews, (2) apply this to your own situation, and (3) outline ways that you intend to use this knowledge in the future.
# Course Schedule

<table>
<thead>
<tr>
<th>Week</th>
<th>Session</th>
<th>Topics and Steps</th>
<th>Key CONCEPTS Introduced in Class</th>
<th>Class Focus Activity</th>
</tr>
</thead>
</table>
| 1    | 1       | **Course Overview** | 5. Why is entrepreneurship important?  
6. What is Personal Discovery through Entrepreneurship?  
7. Four Stages; Personal Discovery, Solution Discovery, Business Model Discovery, Discovery Integration  
8. Preparation (finding interesting areas) | Lecture and Discussion |
| 1    | 2       | **Personal Discovery**  
(Step 01, Step 02) | 3. Personal Values  
4. Strength and Weakness | Individual:  
· Work with the templates provided on pages:  
· Core values: 22, 23  
· Skills: 27, 28, 29, 30, 31  
· Societal Contribution: 33, 34 |
| 2    | 3       | **Find Teammates**  
(Step 03) | 3. Review Problem Area Template at the beginning of the book to find classmates who want to work on the same problem area.  
4. Find teammates  
(1) Shared values  
(2) Levels of commitment  
(3) Skills and experiences (Same or Different?) | Problem:  
· Talk to your classmates and find teammates who want to work on the same problem area.  
· Shared values  
· Levels of commitment  
· Skills and experiences  
· Sit back and assess: Team templates on Pages 44, 45, and 46  
· Prepare to present your team, the problem it is going to tackle, and its collective skills. |
|   |   | Define Purpose (Step 04) Create Mission (Step 05) | 4. Methods for defining and refining a venture’s purpose 5. Defining a Venture’s Purpose 6. Creating a Vision Statement | Team:  
  · Purpose and Mission Templates: Pages 49 and 52  
  · Be prepared to present in class.  
  · Personal Discovery Reflection Journal Due |
<table>
<thead>
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</thead>
</table>
| 3    | 5       | **Ideation & Impact** (Step 06) | Ideation Methods  
· An in-class ideation exercise | Team:  
· Problem solving  
Step 4, Page 61 |
|      | 6       |                  | Increasing the Impact of an Idea.  
(The Eat-Your-Coffee Video – a good example of ideation) | Team:  
· Idea Impact  
Step 6, Page 66 |
| 4    | 7       | **User Insights Frameworks** (Step 07) |  
· Identify and find the right target users.  
· Interview style and methods  
· The Customer Interview template. | Team:  
· Customer Interview Template  
· Edit interview template for your project |
|      | 8       |                  | Laddering methods for interviews | Team:  
· Latent Needs  
Step 7, Page 93 |
| 5    | 9       | **User Insights Customer Interviews** (Step 07) |  
· Finding latent needs  
· Field work check-in | Team:  
· Latent Needs  
Step 7, Page 93  
· Field work check-in |
|      | 10      |                  |  
· Think about innovation across the entire use case  
· Field work check-in | Team:  
· Full Use Case  
Step 7, Page 99  
· Field work check-in |
| 6    | 11      | **User Insights Interpreting Results** (Step 07) |  
· Interpreting customer interview results  
· Field work check-in | Team:  
· Field work check-in  
· Also talk if appropriate |
|      | 12      |                  |  
· Idea Reshaping based on Customer Interviews  
· Field work check-in | Teams prepare results of results from customer interviews and how the original ideas have been reshaped |
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<th>Week</th>
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</table>
| 7    | 13      | User Insights Interpreting Results (Step 07) | - Customer Research Reports  
- Implications for product and service design | Teams present the Customer Research Reports  
Customer Insight Template Hand-in Package |
|      | 14      |                   |                                  |                     |
| 8    | 15      | Concept Design (Step 08) | - Defining Customer Value  
- Understanding Customer Value Proposition | Team:  
- Customer Value Proposition  
- Template: Step 8, Page 107  
- Draft the CVP |
|      | 16      |                   | - Presentation and review of CVPs |                     |
| 9    | 17      | Competitive Analysis and Positioning (Step 08) | - Understanding of Competitive Matrix  
- Competitive positioning: creating your separate space | Team:  
- Identify major competitors, and dimensions for analysis  
- Template: Step 8, Page 109  
- Perform the competitive analysis and present results, including positioning |
|      | 18      |                   | - Presentations of Competitive Analyses and Positionings |                     |
| 10   | 19      | Product Line Strategy (Step 09) | - Product line framework: good, better, best on underlying platforms, plus application to Services. | Team:  
- Identify good, better, best variations based on the underlying concept.  
- Product line template: Page 115  
- Prototype sketch, and for Web apps, a wireframe. For physical products, an initial bill of materials. |
|      | 20      | Product Visioning Subsystem Design, and Prototype | - The structured bubble chart, showing implementation options and the team’s choices  
- Prototype sketching (The Bluero Video is a good example of |                     |
<table>
<thead>
<tr>
<th>Week</th>
<th>Session</th>
<th>Topics and Steps</th>
<th>Key CONCEPTS Introduced in Class</th>
<th>Team:</th>
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</thead>
</table>
| 11   | 21      | Reality Check    | - The purpose of the Reality Check, testing the product concept, channel preferences, and much other.  
          (Step 11) | Team: |
|      | 22      | Industry Analysis| - Team reports on Reality Check Results  
          (Step 12) |  
          - Examine major components of an Industry Analysis  
          - Review Templates |
| 12   | 23      | Business Model   | - Defining the Business Model:  
          (Step 13) | Team: |
|      | 24      |                  | - Lecture on basic structure and different types.  
          - Illustrating it as the flow of product, money, and information. |

Iterative prototyping driven by customer discovery.)
<table>
<thead>
<tr>
<th>Week</th>
<th>Session</th>
<th>Topics and Steps</th>
<th>Key CONCEPTS Introduced in Class</th>
<th>Team</th>
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</table>
| 13   | 25      | Business Model (Steps 14, 15, 16, 17) | • Revenue and Expenses  
• The key decision points in the Revenue Model  
• The key decision points in the Operating Model  
• Designing the Customer Journey  
• Validating the Business Model (The Polka Dog Bakery Video: an example of creating a new retail experience, plus new products.) | Team  
• Step 14, Page 177  
• Step 15, Page 187  
• Step 16, Page 195  
• Step 17, Pages 199 and 200  
• Validate the Revenue and Operating Model by trying to have phone calls with a few Sellers and Manufacturers to validating pricing, channels, and costs. |
| 14   | 27      | Impact Visioning (Step 18) | • Develop clear statements for business and societal impact.  
• Look at good existing examples of companies that do both. | Team  
• Start integrating your research and templates towards the final presentation, provided in Step 20, Page 264  
• Business Model Design Hand-in Package |
| 28   |         | Creating Value (Step 19) | • Develop a project of the profitability in make low volumes for a product, a service, and a Web app.  
• Discuss applications of the framework to your venture. | Team:  
• Develop a Unit of 1 Economics Template, Step 19, Page 229  
• Keep working on the Final presentation |
<table>
<thead>
<tr>
<th>Week</th>
<th>Session</th>
<th>Topics and Steps</th>
<th>Key CONCEPTS Introduced in Class</th>
<th>Team or Individual Activity</th>
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<tbody>
<tr>
<td>15</td>
<td>29</td>
<td>Tell Your Story</td>
<td>- Presentation Format and Style</td>
<td>Team:</td>
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<td>- Format:</td>
<td>· The PPT Presentation</td>
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<td>(10) Title Slide with names and</td>
<td>· Practice, practice,</td>
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<td>contact information</td>
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<td>(11) The Target Customer and the</td>
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<td>Problem to be Solved</td>
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<td>(12) The Market Opportunity</td>
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<td>(13) The Innovation Story</td>
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<td>(18) Appendices (if needed or</td>
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<td>during the class, please bring</td>
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<td>it and show it to us!</td>
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<td>(The Fortify Video is a good</td>
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<td>example of how a good technical</td>
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<td>a well-funded venture.)</td>
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**Final Course Deliverables**

Due on the Monday after the weekend of the final class meeting.

Team: Your Venture PPTs

Individual: Insight Learning Reflection Journal
<table>
<thead>
<tr>
<th>#</th>
<th>Course Code</th>
<th>Sports Offered</th>
<th>VSP</th>
<th>HYD</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>BDMTTE</td>
<td>BADMINTON + TABLE TENNIS</td>
<td>x</td>
<td>x</td>
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<tr>
<td>2</td>
<td>BDMTEN</td>
<td>BADMINTON + TENNIS</td>
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<tr>
<td>3</td>
<td>CHSCRM</td>
<td>CHESS + CARROM</td>
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<td>4</td>
<td>HBLFBL</td>
<td>HANDBALL + FOOTBALL</td>
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<tr>
<td>5</td>
<td>BKBFBFBL</td>
<td>BASKETBALL + FOOTBALL</td>
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<td>6</td>
<td>HBLBKB</td>
<td>HANDBALL + BASKETBALL</td>
<td>x</td>
<td>x</td>
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<tr>
<td>7</td>
<td>VVOTHB</td>
<td>VOLLEYBALL + THROWBALL</td>
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<td>8</td>
<td>KABKHO</td>
<td>KABADDI + KHO KHO</td>
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</tbody>
</table>

**Badminton-Table Tennis**
- Watch a sport documentary / training video / game history

- On field coaching and demonstration session

- Guided practise and play

- Event management & game officiating

- Friendly competitions and structured matches

**Badminton-Tennis**

- Learn to play two (2) sports - Badminton + Tennis

- Understanding of the fundamental concepts such as rules of play, game variations

- Understanding of the governing structure and administration of the sport

- Understand the event management of the sport

- Apply sport concepts into an active physical lifestyle

**Chess and Carrom**

- Learn to play two (2) board games - Chess + Carrom
- Understanding of the fundamental concepts such as rules of play, game variations
- Understanding of the governing structure and administration of the sport
- Understand the event management of the sport
- Apply sport concepts into an active lifestyle

**Tactical Sports Handball and Foot Ball**
- Learn to play two (2) sports - Handball + Football

- Understanding of the fundamental concepts such as rules of play, game variations
- Understanding of the governing structure and administration of the sport
- Understand the event management of the sport
- Apply sport concepts into an active physical lifestyle

**Basket Ball and Foot Ball**
- Learn to play two (2) sports - Basketball + Football

- Understanding of the fundamental concepts such as rules of play, game variations
- Understanding of the governing structure and administration of the sport
- Understand the event management of the sport
- Apply sport concepts into an active physical lifestyle

**Hand Ball and Basket Ball**
- Learn to play two (2) sports - Handball + Basketball

- Understanding of the fundamental concepts such as rules of play, game variations
- Understanding of the governing structure and administration of the sport
- Understand the event management of the sport
- Apply sport concepts into an active physical lifestyle

**Volley Ball and Throw Ball**
- Learn to play two (2) sports - Volleyball + Throw ball

- Understanding of the fundamental concepts such as rules of play, game variations
- Understanding of the governing structure and administration of the sport
- Understand the event management of the sport
Apply sport concepts into an active physical lifestyle

**Khabaddi and Kho Kho**
- Learn to play two (2) sports - Kabaddi + KhoKho
- Understanding of the fundamental concepts such as rules of play, game variations
- Understanding of the governing structure and administration of the sport
- Understand the event management of the sport
- Apply sport concepts into an active physical lifestyle

**Instructional Plan**
16. Introduction to Badminton - History and development
17. Rules of the Game, Play Area & dimensions
18. Fundamental Skills - Badminton: Grips - Racket, shuttle
19. Sports Specific fitness and warmup drills
20. Stances and footwork
22. Preparatory Drills and Fun Games
23. Game Variations: Singles/ Doubles/ Mixed
24. Introduction to Table Tennis - History and development
25. Rules of the Game, Play Area & dimensions

26. Fundamental Skills - TT: Grips - Racket, ball

27. Stances and footwork

28. TT Gameplay- Forehand, Backhand, Side Spin, High Toss. Strokes-Push, Chop, Drive, Half Volley, Smash, Drop-shot, Balloon, Flick, Loop Drive.

29. Preparatory Drills and Fun Games

30. Game Variations: Singles/ Doubles/ Mixed

10. Indian Constitution and History

Unit I: India as a Nation


Unit 2: Understanding the Constitution


**Unit 3: The Preamble**


**Unit 4: Citizenship**


**Unit 5: Debates of Fundamental Rights and Directive Principles of State Policy**


**Unit 6: Separation of Powers**


**Unit 7: Distribution of Powers: Unitary Vs Federal**


**11. Club Activity**

**12. Community Service**