REGULATIONS & SYLLABUS
Of
Bachelor of Commerce B.Com(Hons.)
Programme Code: UMGMT03
A THREE YEAR FULL TIME – SEMESTER PROGRAMME
(w.e.f. 2021 – 22 Admitted Batch)
2021
www.gitam.edu
Bachelor of Commerce (Hons.)

Programme Code: UMGMT03
REGULATIONS
(w.e.f. 2021-22 admitted batch)

1.0 ADMISSION

Admission into B.Com (Hons.) program of GITAM (Deemed to be University) is governed by GITAM (Deemed to be University) admission regulations.

2.0 ELIGIBILITY CRITERIA

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

1.2 Qualified in UGAT or GAT or qualified in GITAM INSTITUTE OF MANAGEMENT (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>Able to understand the critical aspects of Accounting, Finance and Business Management.</th>
</tr>
</thead>
<tbody>
<tr>
<td>PO2</td>
<td>Prepare and analyze Various Financial Reports using IFRS at the global level.</td>
</tr>
<tr>
<td>PO3</td>
<td>Utilize tools such as Microsoft Advanced Excel, Taxation principles at national and global level, Strategic Business Leadership Case Studies, and solve business and finance-related problems.</td>
</tr>
<tr>
<td>PO4</td>
<td>Apply various financial techniques to analyze and interpret financial statements.</td>
</tr>
<tr>
<td>PO5</td>
<td>Incorporate the descriptive, predictive and prescriptive analysis of various kinds of Annual Financial records.</td>
</tr>
<tr>
<td>PO6</td>
<td>Integrate necessary skills and understanding to take up advanced topics in Accounting and Finance to enhance their career thus.</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
* 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 programme.

4.0 STRUCTURE OF THE PROGRAMME:

4.1 The Programme 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 inter disciplinary 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.

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

1.3 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 Development</td>
<td>1 or 2</td>
</tr>
<tr>
<td>Viva Voce</td>
<td>1 or 2</td>
</tr>
<tr>
<td>Seminar</td>
<td>1 or 2</td>
</tr>
</tbody>
</table>

4.5 The curriculum of the six semester B.Com (Hons.) programme is designed to have a total of 152 credits out of which 147 minimum credits required for the award of B.Com (Hons.) degree as shown in Table 1.
# Table 1: Course Structure

<table>
<thead>
<tr>
<th>Course Level</th>
<th>No. of Courses</th>
<th>Total Credits</th>
<th>Minimum Credits required to be earned</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foundation Compulsory /General Courses</td>
<td>17</td>
<td>25</td>
<td>25</td>
<td>21</td>
</tr>
<tr>
<td>Core Courses including core skill</td>
<td>21</td>
<td>101</td>
<td>98</td>
<td>60</td>
</tr>
<tr>
<td>Elective Discipline Centric</td>
<td>4</td>
<td>24</td>
<td>24</td>
<td>17</td>
</tr>
<tr>
<td>Open Electives</td>
<td>2</td>
<td>6</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>PCDs</td>
<td></td>
<td>9</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>44</strong></td>
<td><strong>165</strong></td>
<td><strong>156</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

**NOTE:**

1. A student has to earn a total of 156 credits out of 165 Credits in Foundation, Core and Elective Courses which are compulsory courses.

2. A Student has to secure 6 out of 9 credits in Professional Competency Development Courses.

3. A minimum of 156 Credits out of 165 credits are compulsory to complete the program and for awarding of the degree.

Every course offered as part of the curriculum, has been carefully picked and the course objectives clearly defined, based on the competency outcome that is expected to be delivered by the end of the course. Credits are assigned to a course, depending on the effort that is required to teach the laid out course objectives and the effort expected from students. One credit is represented by 1 hour of contact class interactions per week.

**NOTE:** GITAM Institute of Management reserves the right to change the total credits/courses offered without prior notice.

4.6 Semester Wise Structure
## SEMESTER – I

### Bridge Course

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Name of the Course</th>
<th>Course Level</th>
<th>Sessions</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>LANG 1001</td>
<td>Communication Skills in English - Beginners</td>
<td>University Core</td>
<td>2</td>
<td>P/F</td>
</tr>
<tr>
<td>LANG 1011</td>
<td>(*Communication Skills in English - Beginners /Communication Skills in English - 1)</td>
<td>University Core</td>
<td>4</td>
<td>Pass or Fail/2</td>
</tr>
<tr>
<td>01</td>
<td>IT Productivity Tools</td>
<td>University Core</td>
<td>2</td>
<td>P/F</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sessions</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Theor</td>
<td></td>
</tr>
<tr>
<td>Prac</td>
<td></td>
</tr>
<tr>
<td>Credit</td>
<td></td>
</tr>
<tr>
<td>Formative Assessment</td>
<td>Summative Assessment</td>
</tr>
<tr>
<td>Theory</td>
<td></td>
</tr>
<tr>
<td>Prac.</td>
<td></td>
</tr>
<tr>
<td>Credit</td>
<td></td>
</tr>
</tbody>
</table>

### SEMESTER - I

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Name of the Course</th>
<th>Course Level</th>
<th>Sessions</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>FINC1011</td>
<td>Business &amp; Technology</td>
<td>Program Core</td>
<td>4  - 4</td>
<td>70</td>
</tr>
<tr>
<td>ACNN1051</td>
<td>Management Accounting</td>
<td>Program Core</td>
<td>4  - 4</td>
<td>70</td>
</tr>
<tr>
<td>ACNN1031</td>
<td>Financial Accounting</td>
<td>Program Core</td>
<td>4  - 4</td>
<td>70</td>
</tr>
<tr>
<td>Code</td>
<td>Course Title</td>
<td>Department</td>
<td>Credits</td>
<td>Credits</td>
</tr>
<tr>
<td>------</td>
<td>--------------------------------------------</td>
<td>-----------------------</td>
<td>---------</td>
<td>---------</td>
</tr>
<tr>
<td>01</td>
<td>Emotional Intelligence &amp; Reasoning Skills</td>
<td>University Core</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>1</td>
<td>Indian Business Environment</td>
<td>Faculty Core</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>1</td>
<td>Business Economics</td>
<td>Faculty Core</td>
<td>3</td>
<td>-</td>
</tr>
</tbody>
</table>

Total 19

19/21

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

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

Red colored credits not considered

*the student need to choose a coursera course from the GITAM University listed courses, and required the complete the course through online and submit the course completion certificate and presentation thereon for awarding marks up to 50.

**Note: Professional Competency Development course credits will be added in the 6th Semester**

Prac: Practicals, CA: Continuous Assessment, SEE: semester End Examination
<table>
<thead>
<tr>
<th>Course Code</th>
<th>Name of the Course</th>
<th>Sessions</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>G1111</td>
<td>Telugu/Sanskrit Hindi/Special English*</td>
<td>3</td>
<td>70</td>
</tr>
<tr>
<td></td>
<td></td>
<td>-</td>
<td>30</td>
</tr>
<tr>
<td>N110</td>
<td>Financial Reporting-I</td>
<td>4</td>
<td>70</td>
</tr>
<tr>
<td></td>
<td></td>
<td>-</td>
<td>30</td>
</tr>
<tr>
<td>N111</td>
<td>Financial Reporting -II</td>
<td>4</td>
<td>70</td>
</tr>
<tr>
<td></td>
<td></td>
<td>-</td>
<td>30</td>
</tr>
<tr>
<td>G10</td>
<td>Corporate and Business laws</td>
<td>3</td>
<td>70</td>
</tr>
<tr>
<td></td>
<td></td>
<td>-</td>
<td>30</td>
</tr>
<tr>
<td>N112</td>
<td>Performance Management</td>
<td>4</td>
<td>70</td>
</tr>
<tr>
<td></td>
<td></td>
<td>-</td>
<td>30</td>
</tr>
<tr>
<td>P100</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>Universi ty Core</td>
<td>P/F</td>
</tr>
<tr>
<td>P101</td>
<td>Advanced Communication Skills in English</td>
<td>4</td>
<td>0/2</td>
</tr>
<tr>
<td>P102</td>
<td>Leadership Skills &amp; Quantitative Aptitude</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Code</td>
<td>Course Description</td>
<td>University Core</td>
<td>Credits</td>
</tr>
<tr>
<td>------</td>
<td>-----------------------------------------------------------------------------------</td>
<td>-----------------</td>
<td>---------</td>
</tr>
<tr>
<td>C100</td>
<td>Venture Development</td>
<td></td>
<td>2</td>
</tr>
<tr>
<td>L101</td>
<td>Club Activity (participant), Club Activity (Member of club), Club Activity (Leader of Club), Club Activity (Competitor),</td>
<td></td>
<td>2</td>
</tr>
<tr>
<td>SL1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1041</td>
<td>Community Services - Volunteer, Community Services - Mobilizer</td>
<td></td>
<td></td>
</tr>
<tr>
<td>L105</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3001</td>
<td>Personal Financial Planning</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1001</td>
<td>Health and Wellbeing</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td>23/2</td>
</tr>
</tbody>
</table>

Note: * The Foreign students are offered special English course

# 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: * The Foreign students are offered special English course

# 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

**ITL IS UNIVERSITY PAPER (NOT ACCA PAPER)**
Prac: Practicals, CA: Continuous Assessment, SEE: semester End Examination

*Note: The Student has to do practice school in any accounting/consulting firm or any organization for a period of 20-30 days weeks during first year which carries 1 credit and will be shown in III Semester.

**SEMESTER-III**

<table>
<thead>
<tr>
<th>Course Name</th>
<th>Course Level</th>
<th>Sessions</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indian Constitution &amp; History</td>
<td>University Core</td>
<td>2</td>
<td>P/F</td>
</tr>
<tr>
<td>Taxation (UK)</td>
<td>Program Core</td>
<td>4</td>
<td>70</td>
</tr>
<tr>
<td>Audit and Assurance</td>
<td>Program Core</td>
<td>4</td>
<td>70</td>
</tr>
<tr>
<td>Financial Management</td>
<td>Program Core</td>
<td>4</td>
<td>70</td>
</tr>
<tr>
<td>Gandhian Values &amp; Ethics</td>
<td>University Core</td>
<td>P/F</td>
<td></td>
</tr>
<tr>
<td>English-II/Foreign Language*</td>
<td>University Core</td>
<td>4</td>
<td>0/2</td>
</tr>
<tr>
<td>Communicative Service</td>
<td>University Core</td>
<td>P/F</td>
<td></td>
</tr>
<tr>
<td>Soft Skills 3</td>
<td>University Core</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>Faculty Core</td>
<td>2</td>
<td>-</td>
</tr>
<tr>
<td>---------------------------</td>
<td>--------------</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Entrepreneurship</td>
<td>Excel</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>4</td>
<td>17/19</td>
</tr>
</tbody>
</table>

*English II/Foreign language is for those students who failed proficiency test in bridge course*
<table>
<thead>
<tr>
<th>Course Code</th>
<th>Name of the Course</th>
<th>Course Level</th>
<th>Sessions</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Theory</td>
<td>Pracal</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Credit</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Formative Assessment</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Summative Assessment</td>
</tr>
<tr>
<td>Environmenta l Studies</td>
<td>University Core</td>
<td></td>
<td>-</td>
<td>P/F</td>
</tr>
<tr>
<td>Strategic Business Reporting 1</td>
<td>Program Core</td>
<td>3</td>
<td>-</td>
<td>3</td>
</tr>
<tr>
<td>Strategic Business Reporting 2</td>
<td>Program Core</td>
<td>3</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>Strategic Business Leader 1</td>
<td>Program Core</td>
<td>4</td>
<td>-</td>
<td>4</td>
</tr>
<tr>
<td>Strategic Business Leader 2</td>
<td>Program Core</td>
<td>3</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>Club Activities</td>
<td>University Core</td>
<td></td>
<td>P/F</td>
<td></td>
</tr>
<tr>
<td>Course</td>
<td>Department</td>
<td>Credits</td>
<td>Total</td>
<td></td>
</tr>
<tr>
<td>----------------------------------------------</td>
<td>-------------------</td>
<td>---------</td>
<td>-------</td>
<td></td>
</tr>
<tr>
<td>Soft Skills 4</td>
<td>University Core</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Emerging Technologies (MLCC &amp; AI)</td>
<td>Faculty Core</td>
<td>2</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Open Elective 1</td>
<td>University Core</td>
<td>3</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>-</strong></td>
<td><strong>19</strong></td>
<td><strong>240</strong></td>
</tr>
<tr>
<td>Course Code</td>
<td>Name of the Course</td>
<td>Course Level</td>
<td>Sessions</td>
<td>Marks</td>
</tr>
<tr>
<td>------------</td>
<td>------------------------------------</td>
<td>-------------------------</td>
<td>----------</td>
<td>-------</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Theory</td>
<td>Prac.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Goods &amp; Service Tax</td>
<td>Faculty Core</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Advanced Financial Management 1</td>
<td>Program Core</td>
<td>4</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Advanced Financial Management 2</td>
<td>Program Core</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Advanced Audit &amp; Assurance -1</td>
<td>Program Core</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Practice School Report (Internship)</td>
<td>Program Core</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Soft Skills 5</td>
<td>University Core</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Open Elective 2</td>
<td>University Core</td>
<td>3</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td></td>
<td>20</td>
<td>300</td>
</tr>
</tbody>
</table>

*Only one elective is offered (Retail Bank Management) out of two open*
electives
<table>
<thead>
<tr>
<th>Course Code</th>
<th>Name of the Course</th>
<th>Course Level</th>
<th>Sessions</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Income Tax Law &amp; Practice</strong></td>
<td>Faculty Core</td>
<td>Theory 4</td>
<td>70</td>
</tr>
<tr>
<td></td>
<td><strong>Advanced Performance Management</strong></td>
<td>Program Core</td>
<td>Pract. 4</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td><strong>Advanced Audit and Assurance - 2</strong></td>
<td>Program Core</td>
<td>Pract. 4</td>
<td>70</td>
</tr>
<tr>
<td></td>
<td><strong>Soft Skills 6</strong></td>
<td>University Core</td>
<td>Theory 1</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td><strong>Foreign language</strong></td>
<td>University Core</td>
<td>Pract. 2</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td><strong>Health &amp; Wellbeing</strong></td>
<td>University Core</td>
<td>Theory 1</td>
<td>P/F</td>
</tr>
<tr>
<td></td>
<td><strong>Comprehensive Viva</strong></td>
<td>Program Core</td>
<td>Pract. 2</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Open Elective</strong></td>
<td>University Core</td>
<td>Pract. 3</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td>20</td>
</tr>
</tbody>
</table>

* Compulsory courses
5.0 MEDIUM OF INSTRUCTION

The medium of instruction (including examinations and project reports) shall be English.

6.0 REGISTRATION

Every student has to register himself/herself for each semester individually at the time specified by the Institute / University.

7.0 ATTENDANCE REQUIREMENTS

7.1. A student whose attendance is less than 85% in all the courses put together in any semester will not be permitted to attend the end-semester examination and he/she will not be allowed to register for subsequent semester of study. He/she has to repeat the semester along with his/her juniors.

7.2. However, the Vice Chancellor on the recommendation of the Principal / Director of the University College / Institute may condone the shortage of attendance to the students whose attendance is between 66% and 74% on genuine medical grounds and on payment of prescribed fee.

8.0 EVALUATION

1.1 The assessment of the student’s performance in a Theory course shall be based on two components: Continuous Evaluation (SA) (70 marks) and Semester-end examination (FA) (30 marks).

1.2 A student has to secure an aggregate of 40% in the course in the two components put together to be declared to have passed the course, subject to the condition that the candidate must have secured a minimum of 12 marks (i.e. 40%) in the theory component at the semester-end examination.

1.3 Practical/ Project Work/ Industrial Training/ Viva voce/ Seminar etc. course are completely assessed under Continuous Evaluation for a maximum of 100 marks, and a student has to obtain a minimum of 40% to secure Pass Grade. Details of Assessment Procedure are furnished below in Table 2.
<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></td>
<td>70</td>
<td>Continuous Evaluation</td>
<td>(i) Two Mid Semester examinations: Two mid examinations will be conducted for 15 marks each. No reexaminations will be conducted under any circumstances except exceptional cases as approved by the HOI. (ii) Coursera course/on line Course: 10 marks. (student need to complete respective subject wise Coursera course/ on line course listed by GIM through online Up on which student need to give presentation/viva: (iii) Case analysis // workshop / training / Assignments / survey / project work: 10 marks. (iv) Two Quizzes: Each Quizze carries 5 Marks: 10 Marks Overall Classes Room Participation: 10 Marks</td>
</tr>
<tr>
<td>2</td>
<td>Practicals (Note: Courses like Tally and Ms-Excel)</td>
<td>100</td>
<td>Continuous Evaluation</td>
<td>(i) Record: 10 marks (ii) Three surprise subject related quizzes will be conducted out of which best two will be considered: Ten (10) marks. (iii) Assignments / Lab Tasks / Written Test: 20 marks (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>Semester End Viva-voce</td>
<td>50</td>
<td>Continuous Evaluation</td>
<td>Fifty (50) marks for Viva Voce Examination conducted orally after the completion of every Semester.</td>
</tr>
</tbody>
</table>
### Assessment Procedure

**Professional competency development courses**

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Course Code</th>
<th>Course</th>
<th>Total Cred - its</th>
<th>Marks</th>
<th>Evaluation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>MBG 356</td>
<td>Coursera Course</td>
<td>1</td>
<td>50</td>
<td>Will be evaluated on submission of course completion certificate by the student. Marks will be awarded based on the student performance in the respective Coursera Course and presentation thereon.</td>
</tr>
<tr>
<td>2.</td>
<td>MBG 350</td>
<td>Yoga</td>
<td>1</td>
<td>50</td>
<td>Attendance- 5 Marks Viva- 5 Marks Practical Exercises- 40</td>
</tr>
<tr>
<td>3.</td>
<td>MBG348</td>
<td>Public Speaking</td>
<td>1</td>
<td>50</td>
<td>Practical Exercises 40 Marks Attendance 10 Marks</td>
</tr>
<tr>
<td>4.</td>
<td>VDC 111</td>
<td>Venture Discovery</td>
<td>2</td>
<td>100</td>
<td>Internal assessment as per VDC Guidelines/regulations</td>
</tr>
<tr>
<td>5.</td>
<td>MBA362</td>
<td>BEC</td>
<td>1</td>
<td>50</td>
<td>As per the British Council norms</td>
</tr>
<tr>
<td>6.</td>
<td>MBG 344</td>
<td>General Book Review</td>
<td>1</td>
<td>50</td>
<td>Self Study&amp; Presentation of the review – evaluated by Internal panel members</td>
</tr>
<tr>
<td>7.</td>
<td>MBG346</td>
<td>Introduction to Gandhian Thoughts</td>
<td>1</td>
<td>50</td>
<td>Mid Exam 20 Marks Attendance 10 Marks Sem End Exam 20 Marks</td>
</tr>
<tr>
<td>8.</td>
<td>MBG354</td>
<td>Soft Skills</td>
<td>1</td>
<td>50</td>
<td>Practical Exercises 40 Marks Attendance 10 Marks</td>
</tr>
</tbody>
</table>

**TOTAL** 9 450

---

**10.0 EVALUATION GRIEVANCE REDRESSAL PROCEDURE**
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.
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</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></td>
<td>Grade</td>
<td>Grade Points</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>-------</td>
<td>--------------</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></td>
</tr>
<tr>
<td></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 course)</td>
</tr>
<tr>
<td>13.</td>
<td>R</td>
<td>0</td>
<td>Insufficient attendance</td>
</tr>
<tr>
<td>14.</td>
<td>W</td>
<td>0</td>
<td>Withdrawal from course</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 (μ) is taken as the midpoint of 'B+ (Good)' grade, and relative to this and depending on the sigma (σ, 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>Total Marks ≥ (μ + 1.5 σ)</td>
</tr>
<tr>
<td>2.</td>
<td>A+</td>
<td>Excellent</td>
<td>(μ + 1.0 σ) ≤ Total Marks &lt; (μ + 1.5 σ)</td>
</tr>
<tr>
<td>3.</td>
<td>A</td>
<td>Very Good</td>
<td>(μ + 0.5 σ) ≤ Total Marks &lt; (μ + 1.0 σ)</td>
</tr>
<tr>
<td>4.</td>
<td>B+</td>
<td>Good</td>
<td>(μ - 0.5 σ) ≤ Total Marks &lt; (μ - 1.0 σ)</td>
</tr>
<tr>
<td>5.</td>
<td>B</td>
<td>Above Average</td>
<td>(μ - 1.0 σ) ≤ Total Marks &lt; (μ - 1.5 σ)</td>
</tr>
<tr>
<td>6.</td>
<td>C</td>
<td>Average</td>
<td>(μ - 1.5 σ) ≤ Total Marks &lt; (μ - 2.0 σ)</td>
</tr>
<tr>
<td>7.</td>
<td>P</td>
<td>Pass</td>
<td>(μ - 2.0 σ) ≤ Total Marks &lt; (μ - 2.5 σ)</td>
</tr>
<tr>
<td>8.</td>
<td>F</td>
<td>Fail</td>
<td>Total Marks &lt; Max{ (μ - 2.0 σ), 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:

\[
SGPA = \frac{\sum_{i=1}^{n} n_{i} * G_{i}}{\sum_{i=1}^{n} n_{i}}
\]

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:
\[ \text{CGPA} = \frac{\sum_{i=1}^{m} Ci \times Gi}{\Sigma mm} \]

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.

14.0 **ELIGIBILITY FOR AWARD OF THE B.Com (Hons.) DEGREE**

14.1 *Duration of the programme:*

A student is ordinarily expected to complete the B.Com (Hons.) Programme in six semesters of three years. However a student may complete the programme in not more than five years including study period.

14.2 However the above regulation may be relaxed by the Vice Chancellor in individual cases for cogent and sufficient reasons.
14.3 A student shall be eligible for award of the B.Com (Hons.) 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 programme 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.

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

15.0 PEDAGOGY

The class room pedagogy is customized 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.

15.1 Experiential Learning

Rather than giving cut flowers to students, at GITAM INSTITUTE OF
MANAGEMENT (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.

Classrooms can teach how a bee looks, but to taste honey one should
venture into the fields. At GITAM INSTITUTE OF MANAGEMENT
(GIM) we endorse this learning philosophy by inviting senior leaders
from Commerce and business, organizing interactions with Chartered
Accountants / CEO Finance / Deputy CEO Finance, and by conducting
visits to Chartered Accountant firms which can help connect and
reinforce class work with real world solutions.

15.2 Guest and Visiting Faculty

Senior executives from the corporate arena dealing with Accounting
and Finance are invited periodically to serve as guest and visiting
faculty. Attendance for guest lectures is mandatory. Students are
required to submit a reflective report about each guest lecture to their
respective faculty member.

16.0 SEMESTER END EXAMINATIONS

16.1 Examinations

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.

16.2 Examination Duration

The duration of each semester end-examination shall be for 3 hours. In
case of courses having practicals, the duration of the theory exam shall
be for 2 hours and the practical for an additional hour.
The medium of semester end examination for all the courses shall be English with the exception of languages (other than English)

16.0 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 mark</td>
<td>5 X 1 = 5 marks</td>
</tr>
<tr>
<td>2.</td>
<td><strong>Section B</strong> : Five Essay type questions</td>
<td>5 X 4 = 20 marks</td>
</tr>
<tr>
<td></td>
<td>(either or choice Questions from each unit)</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td><strong>Section C</strong> : One Case let</td>
<td>1 X 5 = 5 marks</td>
</tr>
<tr>
<td></td>
<td>(not more than 200 words)</td>
<td></td>
</tr>
<tr>
<td>**Total</td>
<td></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 Mark</td>
<td>5 X 1 = 5 marks</td>
</tr>
<tr>
<td></td>
<td><em>(Both Theory and Problems)</em></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td><strong>Section B</strong> : Problems/Theory</td>
<td>5 X 5 = 25 marks</td>
</tr>
<tr>
<td></td>
<td><em>(either or choice Questions from each unit)</em></td>
<td></td>
</tr>
<tr>
<td>**Total</td>
<td></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 mark</td>
<td>5 X 1 = 5 marks</td>
</tr>
<tr>
<td>2.</td>
<td><strong>Section B</strong> : Five Essay type questions</td>
<td>5 X 5 = 25 marks</td>
</tr>
<tr>
<td></td>
<td><em>(either or choice Questions from each unit)</em></td>
<td></td>
</tr>
<tr>
<td>**Total</td>
<td></td>
<td><strong>30 marks</strong></td>
</tr>
</tbody>
</table>

16.3 VIVA VOCE

The Comprehensive Viva-Voce Board consists of:

- **Director/Dy. Director** : Chairman
- **One Senior Faculty from the Institute** : Member
- **Program Coordinator** : Convener
- **Senior Faculty/Practitioner** : Member
## SEMESTER – I

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Course Code</th>
<th>Course Level</th>
<th>Name of the Course</th>
<th>Sessions</th>
<th>Marks</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Theory</td>
<td>Pract.</td>
<td>Total</td>
</tr>
<tr>
<td>1</td>
<td>GEL 131</td>
<td>Foundation Compulsory</td>
<td>Communicative English</td>
<td>3</td>
<td>-</td>
<td>3</td>
</tr>
<tr>
<td>2</td>
<td>MBG103</td>
<td>Foundation Compulsory</td>
<td>Business Economics</td>
<td>3</td>
<td>-</td>
<td>3</td>
</tr>
<tr>
<td>3</td>
<td>MBC101</td>
<td>Core</td>
<td>Accountant in business</td>
<td>5</td>
<td>-</td>
<td>5</td>
</tr>
<tr>
<td>4</td>
<td>MBC103</td>
<td>Core</td>
<td>Management Accounting</td>
<td>6</td>
<td>-</td>
<td>6</td>
</tr>
<tr>
<td>5</td>
<td>MBC105</td>
<td>Core</td>
<td>Financial Accounting</td>
<td>6</td>
<td>-</td>
<td>6</td>
</tr>
<tr>
<td>6</td>
<td>MBC191</td>
<td>Core Skill Based</td>
<td>Semester end viva-voce</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td>23</td>
<td>-</td>
<td>23</td>
</tr>
</tbody>
</table>

### PROFESSIONAL COMPETENCY DEVELOPMENT COURSES IN SEMESTER-1

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Code No.</th>
<th>Title of the Course</th>
<th>Theory</th>
<th>Practical</th>
<th>Credits</th>
<th>Internal Assessment Marks</th>
<th>External Assessment Marks</th>
<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Coursera Course*</td>
<td>-</td>
<td>2</td>
<td>1</td>
<td>50</td>
<td>-</td>
<td>-</td>
<td>50</td>
</tr>
</tbody>
</table>

- The student can choose a Coursera course from the courses listed and complete the course through online and required to submit the course completion certificate for awarding marks up to 50.

**Note:** Professional Competency Development courses will be added in the 6th Semester
Preamble

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
B.Com (Hons) – I SEMESTER

MBG103: BUSINESS ECONOMICS

<table>
<thead>
<tr>
<th>Course Code: MBG103</th>
<th>Course Title: BUSINESS ECONOMICS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Semester: I</td>
<td>Course Type: Core Course</td>
</tr>
<tr>
<td>Credits: 3</td>
<td></td>
</tr>
<tr>
<td>Home Programme(s):</td>
<td>BBA (20-21) Admitted Batch</td>
</tr>
<tr>
<td>Course Leader:</td>
<td>Dr. M. Sudha</td>
</tr>
</tbody>
</table>

Course description and Course outcomes

In today’s competitive business environment, effective managerial/business decision making requires use of economic concepts and tools. Business efficiency depends on minimization of cost and maximization of production which requires perfect understanding of the economic concepts like demand, supply, production, cost and market conditions. (Managerial) Business economics uses economic concepts and principles by emphasizing on demand and Supply analysis, production & cost analysis and different market structures which are fundamental for further study. This course also introduces important macroeconomic concepts which are indispensable for understanding the functioning of an economy and which also affects the business performance.

Course Objectives:

The course intent to enable students to

1. Give outline on the fundamental concepts of business economics
2. Choose the right demand forecasting technique based on the imparted knowledge about demand and supply concepts
3. Specify the importance of cost and output relationships to take production decisions
4. Analyse the market structures under different competitive conditions
5. Apply relevant information for business decisions by gaining knowledge about various macro-economic aspects.

Course Outcomes (CO):

<table>
<thead>
<tr>
<th>CO</th>
<th>Course Outcome mapped with Assessments</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>On successful completion of this course, students will be able to:</td>
</tr>
<tr>
<td>1</td>
<td>Discuss the nature and scope of business economics concepts</td>
</tr>
<tr>
<td>2</td>
<td>Classify the differences between demand and supply analysis and the balance the market forces through price mechanism and government interference</td>
</tr>
<tr>
<td>3</td>
<td>Apply the techniques of production and the concepts of cost in production decisions</td>
</tr>
</tbody>
</table>
Differentiate the price and output decisions under various market structures.

Apply macroeconomic concepts knowledge in business decision making.

**Assessment methods**

<table>
<thead>
<tr>
<th>Knowledge Dimension/Cognitive Dimension</th>
<th>L1 Remember (Recall)</th>
<th>L2 Understanding (Examine)</th>
<th>L3 Apply</th>
<th>L4 Analyze</th>
<th>L5 Evaluate</th>
<th>L6 Create</th>
</tr>
</thead>
<tbody>
<tr>
<td>Factual Knowledge</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conceptual Knowledge</td>
<td>CO1 (A1, A2)</td>
<td>CO3 (A1, A3, A4)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Procedural Knowledge</td>
<td>CO2 (A1, A2, A3)</td>
<td>CO4 and CO5 (A1, A3, A4)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meta-cognitive Knowledge</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Course outline and indicative content**

**Unit I (8 sessions – CO1, CO2, L2)**

Managerial Economics – Nature, scope, importance and application of Managerial Economics concepts in business decision making.

**Unit II (8 sessions – CO1, CO2, L2)**

Demand and Supply Analysis: Determinants of demand, types of demand, Law of Demand, determinants of supply, law of supply, market equilibrium, price mechanism. Elasticity of demand, types of elasticity, methods to measure elasticity, demand forecasting, Methods (Qualitative and Quantitative) of demand forecasting.

**Unit III (8 sessions – CO1, CO3, L3)**


**Unit IV (8 sessions – CO1, CO2, CO4, L3)**

Market Structure - Basis for classification of market power, kinds of competitive market, price and output decisions in perfect competition and imperfect market, Monopoly, Monopolistic, Oligopoly market. Market
Failures – public goods, social goods, merit goods, administered prices
(ceiling price and floor price) and Externalities – Positive and negative externalities.

Unit V (8 sessions – CO1, CO5, L3)


Case Analysis (Not Exceeding 200 words)

Learning and teaching activities

Case Analysis
Situation Analysis
Brainstorming
Group Discussion
Research Project
Chalk and Talk
Student Presentations

Indicative 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 analyse cases and evaluate projects. Some of these reference books given below will be available in our library.

Journals:
1. Economic and Political Weekly, Sameeksha Trust, Mumbai
2. GITAM Journal of Management, GITAM Institute of Management, GITAM University, Visakhapatnam
3. Indian Journal of Economics, Academic Foundation, New Delhi
4. GITAM Journal of Management
5. E- Books and E-Journals

Company Profiles

Daily English Business News Papers

Internal and End Term Examination - General Marking Criteria

<table>
<thead>
<tr>
<th>Task</th>
<th>Task type</th>
<th>Task mode</th>
<th>Weightage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A1. Quiz (2 best of 3)</td>
<td>Individual</td>
<td>Multiple Choice Online/ Written</td>
<td>10</td>
</tr>
<tr>
<td>A2. Mid exam</td>
<td>Individual</td>
<td>Written</td>
<td>15</td>
</tr>
<tr>
<td>A3. Case / Project / Assignment</td>
<td>Groups* or Individual</td>
<td>Presentations/Report/ Assignment with Q&amp;A/Viva</td>
<td>15</td>
</tr>
<tr>
<td>A4. End-term exam</td>
<td>Individual</td>
<td>Written (short/long)</td>
<td>60</td>
</tr>
</tbody>
</table>

Transferrable and Employability Skills

<table>
<thead>
<tr>
<th>Outcomes</th>
<th>Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Know how to use online learning resources: G-Learn, online journals, etc.</td>
<td>A1 &amp; A2</td>
</tr>
<tr>
<td>Communicate effectively using a range of media</td>
<td>A2 &amp; A3</td>
</tr>
<tr>
<td>Apply teamwork and leadership skills</td>
<td>A3</td>
</tr>
<tr>
<td>Find, evaluate, synthesize &amp; use information</td>
<td>A1 &amp; A2</td>
</tr>
<tr>
<td>Analyze real world situation critically</td>
<td>A4</td>
</tr>
<tr>
<td>Reflect on their own professional development</td>
<td>A4</td>
</tr>
<tr>
<td>Demonstrate professionalism &amp; ethical awareness</td>
<td>A3</td>
</tr>
<tr>
<td>Apply multidisciplinary approach to the context</td>
<td>A3</td>
</tr>
</tbody>
</table>
INTRODUCTION

Accountant in Business imparts knowledge and understanding of the business and its environment and the influence this has on how organizations are structured and on the role of the accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organization and its people and systems.

OBJECTIVES

1. Identify and describe the key environmental influences and constraints on how the business operates in general and how these affect the accounting function in particular

2. Identify and explain the functions of accounting systems and internal controls in planning, monitoring and reviewing performance and in preventing fraud and business failure

3. Recognize the principles of authority and leadership and how teams and individuals behave and are managed, disciplined and motivated in pursuit of wider departmental and organizational aims and objectives

COURSE OUTCOMES

1. Understand the purpose and types of businesses and how they interact with key stakeholders and the external environment.

2. Understand the importance of person effectiveness as the basis for effective team and organizational behavior.

3. Recognize that all aspects of business and finance should be conducted in a manner which complies with and is in the spirit of accepted professional ethics and professional values

SYLLABUS

UNIT-I: The business organization, its stakeholders and the external environment: The purpose and types of business organization, Stakeholders in business organizations, Political and legal factors affecting business, Macroeconomic factors, Micro economic factors, Social and demographic factors, Technological factors, Environmental factors, Competitive factors

UNIT-II: Business organizational structure, functions and governance: The
formal and informal business organization, Business organizational structure and design, Organizational culture in business, Committees in business organizations, Governance and social responsibility in business

UNIT-III: Accounting and reporting systems, controls and Compliance: The relationship between accounting and other business functions, Accounting and finance functions within business organizations, Principles of law and regulation governing, Accounting and auditing, The sources and purpose of internal and external financial information, provided by business, Financial systems, procedures and related IT applications, Internal controls, authorization, security of data and compliance within business, Fraud and fraudulent behavior and their Prevention in business, including money Laundering.

UNIT-IV: Leading and managing individuals and teams: Leadership, management and supervision, Recruitment and selection of employees, Individual and group behavior in business, Organizations, Team formation, development and Management, Motivating individuals and groups, Learning and training at work, Review and appraisal of individual Performance.

UNIT-V: Personal effectiveness and communication: Personal effectiveness techniques, Consequences of ineffectiveness at work, Competence frameworks and personal Development, Sources of conflicts and techniques for conflict, Resolution and referral, communicating in business, Professional ethics in accounting and business: Fundamental principles of ethical behavior, The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession, Corporate codes of ethics, Ethical conflicts and dilemmas

TEXT BOOK
Accountant in Business – BPP or Kaplan Publications, the latest publication.

REFERENCE BOOKS
JOURNALS

1. GITAM Journal of Management, GITAM University
2. The Chartered Accountant, New Delhi.
3. The Management Accountant, Kolkata,
INTRODUCTION
Management Accounting helps to analyze and interpret the financial data in order to help management to take decisions, make policies, strategies and control the organization effectively.

OBJECTIVES
1. To develop knowledge and understanding of how to prepare and process basic cost and quantitative information
2. To support management in planning and decision-making in a variety of business contexts.

COURSE OUTCOMES
On successful completion of this paper, candidates should be able to:
1. The student should learn to explain the nature, source and purpose of management information
2. Explain and apply cost accounting techniques, Prepare budgets for planning and control
3. Compare actual costs with standard costs and analyze any variances
4. Explain and apply performance measurements and monitor business performance

SYLLABUS
UNIT-I: The nature, source and purpose of Management information: Accounting for management, Sources of data, Cost classifications, presenting information.

UNIT-II: Cost accounting techniques: Accounting for material, labor and overheads, Absorption and marginal costing, Cost accounting methods, Alternative cost accounting principles


UNIT-IV: Standard costing: Standard costing system, Variance calculations and analysis, Reconciliation of budgeted and actual profit
UNIT-V: Performance measurement – overview, Performance measurements- application, Cost reductions and value enhancement, Monitoring performance and reporting.

**TEXT BOOK**

Management Accounting – BPP or Kaplan Publications, the latest publication.

**REFERENCE BOOKS**


**JOURNALS**

1. GITAM Journal of Management, GITAM University
2. The Chartered Accountant, New Delhi.
3. The Management Accountant, Kolkata,
B.Com (Hons.) – I SEMESTER

MBC105: FINANCIAL ACCOUNTING

ACCA PAPER

INTRODUCTION

Financial Accounting imparts knowledge and understanding of the underlying principles and concepts relating to financial accounting and technical proficiency in the use of double-entry accounting techniques including the preparation of basic financial statement.

OBJECTIVES

1. Define the qualitative characteristics of financial information and the fundamental bases of accounting.
2. Demonstrate the use of double-entry and accounting systems, Record transactions and events.

COURSE OUTCOMES

On successful completion of this paper, candidates should be able to:

1. Explain the context and purpose of financial reporting, Define the qualitative characteristics of financial information
2. Demonstrate the use of double-entry and accounting systems, Record transactions and events
3. Prepare a trial balance (including identifying and correcting errors), Prepare basic financial statements for incorporated and unincorporated entities.
4. Prepare simple consolidated financial statements, interpretation of financial statements

SYLLABUS

UNIT-I: The context and purpose of financial reporting: The scope and purpose of financial statements for external reporting, Users’ and stakeholders’ needs, the main elements of financial reports, the regulatory framework (legislation and regulation, reasons and limitations, relevance of accounting standards), Duties and responsibilities of those charged With governance.

UNIT-II: The qualitative characteristics of Financial Information: The use of double-entry and accounting Systems, Double-entry book-keeping principles including the maintenance of accounting records and Sources of accounting information, Ledger accounts, books of prime entry and Journals
UNIT-III: Recording transactions and events: Sales and purchases, Cash, Inventory tangible non-current assets, depreciation, Intangible non-current assets and amortization, Accruals and prepayments, receivables and payables, Provisions and contingencies. Capital structure and finance costs


UNIT-V: Interpretation of financial statements: Importance and purpose of analysis of financialStatements, Ratios, analysis of financial statements.

TEXT BOOK

Financial Accounting – BPP or Kaplan Publications, the latest publication.

REFERENCE BOOKS


JOURNALS

1. GITAM Journal of Management, GITAM Institute of Management, GITAM (Deemed to be University), Visakhapatnam.
2. The Chartered Accountant, ICFAI, New Delhi
3. Journal of Accounting and Finance, Jaipur
4. The Journal of Accounting and Research, ICFAI University, Hyderabad
### SEMESTER - II

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Course Code</th>
<th>Course Level</th>
<th>Name of the Course</th>
<th>Sessions</th>
<th>Marks</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Theory</td>
<td>Prac.</td>
<td>Total</td>
</tr>
<tr>
<td>1</td>
<td>MBG102/MBG104/MBG106/MBG108</td>
<td>Foundation Elective</td>
<td>Telugu/ Sanskrit Hindi/ Special English*</td>
<td>3 - 3</td>
<td>40</td>
<td>60</td>
</tr>
<tr>
<td>2</td>
<td>MBG112</td>
<td>Foundation Compulsory</td>
<td>Business Statistics</td>
<td>3 - 3</td>
<td>40</td>
<td>60</td>
</tr>
<tr>
<td>3</td>
<td>MBC102</td>
<td>Core</td>
<td>Corporate and Business laws</td>
<td>5 - 5</td>
<td>40</td>
<td>60</td>
</tr>
<tr>
<td>4</td>
<td>MBC104</td>
<td>Core</td>
<td>Performance Management</td>
<td>5 - 5</td>
<td>40</td>
<td>60</td>
</tr>
<tr>
<td>5</td>
<td>MBC106</td>
<td>Core</td>
<td>Income Tax Law and Practice</td>
<td>4 - 5</td>
<td>40</td>
<td>60</td>
</tr>
<tr>
<td>6</td>
<td>MBC192</td>
<td>Core Skill Based</td>
<td>Semester end vi-va-voce</td>
<td>- - - -</td>
<td>50</td>
<td>50</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Total</td>
<td>20 - 21</td>
<td>200</td>
<td>350</td>
</tr>
</tbody>
</table>

Note: * The Foreign students are offered special English course

### PROFESSIONAL COMPETENCY DEVELOPMENT COURSES

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Course Code</th>
<th>Course Level</th>
<th>Name of the Course</th>
<th>Sessions</th>
<th>Marks</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Theory</td>
<td>Prac.</td>
<td>Total</td>
</tr>
<tr>
<td>1</td>
<td>MBG344</td>
<td>Foundation Elective Value Based</td>
<td>Book Review</td>
<td>2 - 2</td>
<td>50</td>
<td>-</td>
</tr>
<tr>
<td>2</td>
<td>MBG346</td>
<td>Foundation Elective Value Based</td>
<td>Introduction to Gandhian Thoughts</td>
<td>2 - 2</td>
<td>50</td>
<td>-</td>
</tr>
<tr>
<td>3</td>
<td>VDC 111</td>
<td>Skill based</td>
<td>Venture Discovery</td>
<td>2 - 2</td>
<td>100</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Total</td>
<td>6 - 6</td>
<td>200</td>
<td>-</td>
</tr>
</tbody>
</table>


Prac: Practicals, CA: Continuous Assessment, SEE: semester End Examination
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.
1. సాంపుడు  
    - గంగరనం డైల్
      యొక్క మందిస్తున్న ప్రాంతం - అమ్మొండి - నర్మడి
      అండపూలు (120-165) "ధాన్యాయాన లాంటి పండాలు" మాత్రమే "మాసురందమూర్చూగా" నియంత్రించడానికి.

2. పేదుడి  
    - నాటికేయి పైన పొడవువు
      అందిచినిని పైన - లింగాండకు - నాటికేయి
      మండపం (202-242) సామి నిశ్చేషించండి.....
      నాటి, ప్రాంతం నియంత్రించడానికి.

3. యుగాతలు బంగులు  
    - పటానికి విశేషం బంగులు
      యొక్క పనిచేపాడు ప్రాంతం - అడవి అడకం (62-88)
      "గంగరాయ బంగులు" మాత్రమే "కార్యం మతితో పండాలు భావించడానికి" నియంత్రించండి.

4. కంచికర వింగంము  
    - వాస్తవం
      ఉత్తరప్రదేశ్ మండపం - అడవి అడకం (4-51) "దిగురు ఉత్తర మండపం" (చెండియం)
      మాత్రమే "దిగురు ఉత్తర మండపం" నియంత్రించండి.

దక్షిణ భారతం
5. క్రిష్ణనగర నాగనగరం  
    - మాథాలు స్వతంత్రం

6. క్రిష్ణనగర  
    - మాథాలు స్వతంత్రం

7. మాథాలు  
    - మాథాలు స్వతంత్రం

8. మాథాలు నాగనగర నాగనగరం  
    - మాథాలు స్వతంత్రం

సంచారం
9. హిందూమరు మండలం  
    - సంచారం

10. హిందూమరు అండకు  
    - సంచారం

11. హిందూమరు అరెలు  
    - సంచారం

12. హిందూమరు సాయాపలు  
    - సంచారం

మామలుపని
1. మామలుపని  
    - అమ్మొండి, నర్మడి, అండపూలు, నర్మడి, నర్మడి, నర్మడి, నర్మడి, నర్మడి, అమ్మొండి సామాన్యం.

2. మామలుపని  
    - అమ్మొండి, పీగినండి, తమ్మడి, సంహరించడానికి.
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 ValmikiRamayanam Yuddhakanda  
17\(^{th}\) Canto Slokas 11 – 68

Lesson No. 2 Ahimsa Paramodharmah  
From Srimadbharatam, Adiparva 8\(^{th}\) chapter  
Sloka 10 – to the end of 11 Chapter

Lesson No. 3 RaghohAudaryam  
From Raghuvamsa 5\(^{th}\) Canto 1 – 35 Slokas

**PROSE:**  
Lesson No. 4 Mitrasampraptih
From Pancatantra – Ist Story (Abridged)

Lesson No. 5  Modern prose Chikrodakatha
Andhra KavyaKathah
By SannidhanamSuryanarayanaSastry

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 and Madhu

SANDHI:
SwaraSandhi : Savarnadeergha, Ayavayava, Guna, Vrddhi, Yanadesa
VyanjanaSandhi : Scutva, Stutva, Anunasikadvitva, Anunasika, Latva, Jastva
VisargaSandhi : Visarga Utva Sandhi, Visargalopa Sandhi, Visarga Repha Sandhi, Ooshma Sandhi

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

CONJUGATIONS

IstConjugations – Bhoo, Gam, Shtoa, DrhsLabh, Mud,
IIInd Conjugation – As
IIIrd Conjugation –
Yudh, IV th Conjugation
– Ish
VIII Conjugation – Likh, Kri
IXth Conjugation – Kreen Xth
Conjugation – Kath, Bhash, Ram, Vand,
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.
गद्य विभाग (Prose Detailed Text)

1. बाजार दर्शन - जैनेन्द्र कुमार
2. ईश्वर: तू न गयी मेरे मन से - रामधारी सिंह ‘दिनकर’
3. आपने मेरी रचना पढ़ी? - आचार्य हजारी प्रसाद ढिबेदी
4. भारतीय साहित्य की एकता - नन्ददुलारे वाजपेयी
5. अतिथि - रामविलास शर्मा
6. मेरी रुमाल खो गई - विद्यानिवास मिश्र
7. कवि और कविता - महावीर प्रसाद ढिबेदी
8. सोना हिरणी - महादेवी वर्मा
9. कफन - प्रेमचंद

उपवाचक विभाग (Non-Detailed Text)

1. पुरस्कार - जयशंकर प्रसाद
2. हार - श्रीमती मनूर भण्डारी
3. सदाचार का ताबीज़ - हरिशंकर परसाई
4. आवाज़ का बद्धा - वशापाल
5. हार की जीत - सुदर्शन
6. ठाकुर का कुआं - प्रेमचंद
7. उसने कहा था - श्री चन्द्रधर शर्मा गुलेरी
8. रोज - श्री अज्ञेय
9. चीफ की दावत - भीष्म साहनी

व्याकरण भाग

I. निर्देश के अनुसार वाक्यों को बदलकर लिखिए।

(Rewriting of sentences as directed)

1. कारक (Case)
2. लिंग (Gender)
3. वर्ण (Number)
4. काल (Tense)
5. वाच्य (Voice)

II. शुद्ध कीजिए (Correction of Sentences)
   क) ‘चाहिए’ प्रयोग
   ख) लिंग और वर्ण संबंधी

III. वाच्य प्रयोग (Make your Own Sentences)

IV. कार्यालय हिंदी : प्रशासनिक
   शब्दावली / परनाम (Karyalay Hindi : Administrative terminology)
   क) कार्यालयों के नाम
   ख) पद नाम

V. संधि विच्छेद (Sandhi Vichhed)

VI. विलोम शब्द (Antonyms)

VII. पत्र लेखन (Letter Writing)

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

VIII. निबंध

TEXT BOOK
1. Prose Text: Dr. Ajaya Kumar Patnaik, Gadya Gaurav, SonamPrakashan, Badamdadi, Cuttack.
2. Non-Detailed Text: Dr. GulamMoinuddin Khan, CharchitKahaniyan, ShabnamPustakMahal, Badamdadi, Cuttack.
3. Poetry Text: Dr.T.Nirmala and Dr. S. Mohan, PadyaManjari, RajkamalPrakashan, New Delhi.* Latest Editions
B.Com (Hons.) – II SEMESTER

MBG108: SPECIAL ENGLISH

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)

LEARNING 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 parts of speech, verb tense, subject-verb agreement, word choice,
spelling, commas, and other punctuation.(LI)

- Write a book/film review(L3)

**UNIT-V: Coursera Courses:**

- Advanced Grammar & Punctuation Project (UCI Division of Continuing Education) 20 hours
- Advanced Writing (UCI Division of Continuing Education) 26 hours

Book/Film Review
INTRODUCTION

Business Statistics is important, for future managers, to have a firm understanding of the basics of statistics and its application to analyze and create an edge for the business.

OBJECTIVES

1. To understand the basic concepts of Probability and Statistics
2. To apply the analytical techniques in business transactions that would help in making effective business decisions

COURSE OUTCOMES

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

SYLLABUS

UNIT-I: Social and 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 Dispersion, 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.
UNIT-V: Time Series Analysis: Definition, Components of Time Series,

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

**TEXT BOOK**


**REFERENCE BOOKS**


**JOURNAL**

1. American Statistician, American Statistical Association, USA.
2. Journal of the American Statistical Association, American Statistical Association, USA
INTRODUCTION

The course aims at develop knowledge and skills in the understanding of the general legal framework, and of specific legal areas relating to business, recognizing the need to seek further specialist legal advice where necessary.

OBJECTIVES

1. Recognize and apply the appropriate legal rules relating to the law of obligations
2. Distinguish between alternative forms and constitutions of business organizations
3. Recognize and compare types of capital and the financing of companies
4. Describe and explain how companies are managed, administered and regulated
5. Recognize the legal implications relating to companies in difficulty or in crisis

COURSE OUTCOMES

On successful completion of this paper candidates should be able to:

1. Identify the essential elements of the legal system including the main sources of law.
2. The student should learn to distinguish between alternative forms of business organizations.
3. The student should know manage the companies in crisis by learning legal implications.

SYLLABUS

UNIT-I: Essential elements of legal systems: Business, political and legal systems, International trade, international legal regulation and conflict of laws. Alternative dispute resolution mechanisms

UNIT-II: International business transactions, Introduction to the UN Convention on Contracts for the International Sale of Goods and ICC Inco terms, Obligations of the seller and buyer, and Provisions common to both
UNIT-III: Transportation and payment of international business transactions, Transportation documents and means of Payment

UNIT-IV: The formation and constitution of business organization, Agency law, Partnerships, Corporations and legal personality, the formation and constitution of a company

UNIT-V: Capital and the financing of companies: Share capital, Loan capital, Capital maintenance and dividend law, Management, administration and the regulation of companies: Company directors, other company officers, Company meetings and resolutions, Insolvency law, Insolvency and administration, corporate fraudulent and criminal behavior, Fraudulent and criminal behavior

TEXT BOOK

Corporate and Business Law – BPP or Kaplan Publications, the latest publication.

REFERENCE BOOKS


JOURNALS

1. GITAM Journal of Management, Visakhapatnam.
2. Indian Labour Law Journal
3. Chartered Secretary
4. Labour Law Report
B.Com (Hons.) – II SEMESTER
MBC104: PERFORMANCE MANAGEMENT
ACCA PAPER

INTRODUCTION
The course aims to develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control.

OBJECTIVES
1. Select and appropriately apply decision-making techniques to facilitate business decisions and promote efficient and effective use of scarce business resources, appreciating the risks and uncertainty inherent in business and controlling those risks.
2. Identify and apply appropriate budgeting techniques and methods for planning and control.
3. Use standard costing systems to measure and control business performance and to identify remedial action.

COURSE OUTCOMES
On successful completion of this paper, candidates should be able to:
1. Identify and evaluate the design features of effective performance management information and monitoring systems.
2. Apply appropriate strategic performance measurement techniques in evaluating and improving organizational performance.
3. Advise clients and senior management on strategic business performance evaluation and on recognizing vulnerability to corporate failure.

SYLLABUS

UNIT-II: Decision-making techniques: Relevant cost analysis, Cost volume analysis, limiting factors, Pricing decisions, Make-or-buy and other short-term decisions, dealing with risk and uncertainty in decision making.

UNIT-III: Budgeting and control: Budgetary system, types of budget, Quantitative analysis in budgeting, standard costing, Material mix and
yield variances, Sales mix and quantity variances, planning and operational variances, Performance analysis and Behavioral aspects

**UNIT-IV:** Performance measurement and control: Performance management information Systems, Sources of management information, Management report.

**UNIT-V:** Performance analysis in private sector Organizations: divisional performance and transfer pricing, Performance analysis in not-for-profit Organizations and the public sector, external considerations and behavioral aspects

**TEXT BOOK**

Performance Management – BPP or Kaplan Publications, the latest publication.

**REFERENCE BOOKS**


**JOURNALS**

1. GITAM Journal of Management, GITAM University
2. The Chartered Accountant, New Delhi.
3. The Management Accountant, Kolkata.
INTRODUCTION
The course aims to develop knowledge and skills relating to the Indian tax system as applicable to individuals, single companies and groups of companies.

OBJECTIVES
1. Explain and compute the total income of individuals under five heads of income
2. Calculation of Income tax using various deductions and exemptions
3. Filing of returns, payment of taxes and understanding of due dates for payments and filing.

COURSE OUTCOMES
1. The student should learn to file returns.
2. Learn all deductions in the assessment year.

SYLLABUS

UNIT-II: Income From House Properties: Annual Value Determination, Deductions from House Property, Unrealized Rent, Arrears of Rent, Co-ownership; Profits and Gains from Business and Profession: Computation, Deductions allowed with respect to building, machinery, plant and furniture, Depreciation, Investment in new Plant and Machinery.

UNIT-III: Capital Gains, Capital Assets, Transactions not regarded as Transfer, Computation of Capital Gains, Cost for certain specified modes of acquisition, Capital gains and cost of acquisition for Depreciable and Non-Depreciable assets, Guideline value v/s full value of consideration, forfeiter of advance received, Exemptions u/s 54, Cost of Improvement, Reference to Valuation Officer; Income From Other Sources: Sources, Deductions, amounts not deductible.

UNIT-IV: Basics of Set-Off and Carry Forward; Clubbing of Income of another person in assesses Total Income; Deductions under Chapter VI-A (Only Payment based deductions i.e. 80C to 80GHC); Comprehensive problem on computing an assesses total income
UNIT-V: Advance Tax – Computation of interest u/s 234A, B and C, Tax Deducted at Source – payments on which TDS is warranted, Rates of Deduction of TDS, Filing of Return – PAN, Tax Returns Prepares, Who should sign the return, due date for filing ITR.

TEXT BOOK


REFERENCE BOOKS

1. Dr. Vinod K. Singhania, Dr. Kapil Singhania (2015), Direct Taxes Law and Practice, New Delhi: Taxmann’s Publications.

2. CA Vinod Gupta (2015), Direct Tax Modules, New Delhi: VG Learning Destination

JOURNALS

1. GITAM Journal of Management, GITAM University

2. The Chartered Accountant, New Delhi.

3. The Management Accountant, Kolkata,


Course Code: VDC 111  |  Course Title: Venture Discovery
Semester: I    |  Course Type: Internal    |  Credits: 2
Program: All MBA Programmes
Course Leader: Venture Discovery Centre

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>
</tr>
</thead>
<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 offered by</td>
<td>A3</td>
</tr>
<tr>
<td>a venture</td>
<td></td>
</tr>
<tr>
<td>3. Analyze design and positioning of the product</td>
<td>A3</td>
</tr>
<tr>
<td>4. Demonstrate prototyping</td>
<td>A3</td>
</tr>
<tr>
<td>5. Analyze business, revenue and operating models</td>
<td>A3</td>
</tr>
</tbody>
</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>
</tr>
</thead>
<tbody>
<tr>
<td>A1. Assignments</td>
<td>Individual</td>
<td>Report/Presentation</td>
<td>20</td>
</tr>
<tr>
<td>A2. Case / Project/Assignment</td>
<td>Groups* or Individual</td>
<td>Presentations/Report/Assignment</td>
<td>40</td>
</tr>
<tr>
<td>A3. Project</td>
<td>Individual/Group</td>
<td>Report/Pitch</td>
<td>40</td>
</tr>
</tbody>
</table>

Transferrable and Employability Skills

<table>
<thead>
<tr>
<th>Outcomes</th>
<th>Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Know how to use online learning resources: G-Learn, online journals, etc.</td>
<td>A1 &amp; A2</td>
</tr>
<tr>
<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></td>
<td></td>
</tr>
<tr>
<td>----</td>
<td>------------------------------------------------------------------</td>
</tr>
<tr>
<td>7</td>
<td>Demonstrate professionalism &amp; ethical awareness</td>
</tr>
<tr>
<td>8</td>
<td>Apply multidisciplinary approach to the context</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


---------0---------
### SEMESTER-III

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Course Code</th>
<th>Course Level</th>
<th>Name of the Course</th>
<th>Sessions</th>
<th>Marks</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Theory</td>
<td>Pract.</td>
<td>Total</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>CA</td>
<td>SEE</td>
<td>Total</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>MBG201</td>
<td>Foundation Compulsory</td>
<td>Indian Heritage and Culture</td>
<td>2</td>
<td>-</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>40</td>
<td>60</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2</td>
</tr>
<tr>
<td>2</td>
<td>MBG203</td>
<td>Foundation Compulsory</td>
<td>Business Communication</td>
<td>2</td>
<td>-</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>40</td>
<td>60</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>MBC201</td>
<td>Core</td>
<td>Financial Reporting</td>
<td>6</td>
<td>-</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>40</td>
<td>60</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>6</td>
</tr>
<tr>
<td>4</td>
<td>MBC203</td>
<td>Core</td>
<td>Audit and Assurance</td>
<td>6</td>
<td>-</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>40</td>
<td>60</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>6</td>
</tr>
<tr>
<td>5</td>
<td>MBC205</td>
<td>Core Skill Based</td>
<td>Advanced Excel</td>
<td>2</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>100</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3</td>
</tr>
<tr>
<td>6</td>
<td>MBC291</td>
<td>Core Skill Based</td>
<td>Semester end viva-voce</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>50</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>18</td>
<td>2</td>
<td>20</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>260</td>
<td>240</td>
<td>550</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>20</td>
</tr>
</tbody>
</table>

### PROFESSIONAL COMPETENCY DEVELOPMENT COURSES

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Course Code</th>
<th>Course Level</th>
<th>Name of the Course</th>
<th>Sessions</th>
<th>Marks</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Theory</td>
<td>Pract.</td>
<td>Total</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>CA</td>
<td>SEE</td>
<td>Total</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>MBG348</td>
<td>Foundation Elective Skill Based</td>
<td>BEC</td>
<td>2</td>
<td>2</td>
<td>50</td>
</tr>
<tr>
<td>2</td>
<td>MBG350</td>
<td>Foundation Elective Value Based</td>
<td>Yoga and Meditation</td>
<td>2</td>
<td>2</td>
<td>50</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>4</td>
<td>4</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>100</td>
<td></td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2</td>
</tr>
</tbody>
</table>

**Note:** Professional Competency Development course credits will be added in the 6th Semester

Prac: Practicals, CA: Continuous Assessment, SEE: semester End Examination

Yoga and Meditation
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 peculiarity of Indian culture. It is unique in the world and we Indians are proud of it.

OBJECTIVES

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

This course helps students to –

1) Equip themselves with knowledge about the heritage and culture of India

2) Apply the same to the managerial sphere.

SYLLABUS


UNIT-IV: Nature and meaning of Culture, the Vedic culture- Upanishadic Culture, ArthaSastra, 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.
COURSE OBJECTIVES:

- To develop written and verbal communication skills for effective business communication.
- To identify various communication skills involved in the business organization.
- To develop business communication skills among the students.
- To improve language skills—reading, writing, and listening.

COURSE OUTCOMES:

- Expose learners to a variety of texts to interact with them.
- Capability to increase learners to visualize texts and its reading formulas.
- Develop critical thinking.
- Develop a more humane and service-oriented approach to all forms of life around them.
- Improvement in their communication skills for larger academic purposes and vocational purposes.
- Critical participants in their everyday business life.

<table>
<thead>
<tr>
<th>Unit</th>
<th>Topics</th>
<th>Focus</th>
</tr>
</thead>
<tbody>
<tr>
<td>II</td>
<td>Academic Vocabulary and English for Business - Creative Writing - Critical Thinking: Introduction to critical thinking—Benefits - Barriers—Reasoning—Arguments - Deductive-and inductive arguments —Fallacies - inferential comprehension - Critical thinking in academic writing - Clarity - Accuracy - Precision —Relevance.</td>
<td>Conceptual</td>
</tr>
</tbody>
</table>
   2. Email Writing - The Process of Writing EMail, breaking it Down–The PAIBO Technique, Structuring an E-Mail–The3T’s–Introduction, Body and Conclusion, Effective Subjectlines, Salutation and Signing off -Teleconferencing, video conferencing

   2. Listening: Active listening–Barriers to listening–Listening and note taking–Listening to announcements–Listening to news on the radio and television.

   2. Job Application and Resume Writing

Text & Reference Books:
INTRODUCTION

The course aims to develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyse and interpret those financial statements.

OBJECTIVES

1. Financial reporting should provide information that is useful to present and potential investors and creditors and other users in making rational investment, credit, and similar decisions.

2. Financial reporting should provide information to help present and potential investors and creditors and other users to assess the amounts, timing, and uncertainty of prospective cash receipts.

3. Financial reporting should provide information about the economic resources of an enterprise; the claims to those resources (obligations); and the effects of transactions, events, and circumstances that cause changes in resources and claims to those resources.

COURSE OUTCOMES

On successful completion of this paper candidates should be able to:

1. Discuss and apply a conceptual and regulatory frameworks for financial reporting

2. Account for transactions in accordance with International accounting standards

3. Analyze and interpret financial statements

4. Prepare and present financial statements for single entities and business combinations in accordance with International accounting

SYLLABUS

UNIT-I: The conceptual and regulatory framework for financial reporting: The need for a conceptual framework and the Characteristics of useful information, recognition and measurement, Specialized, not-for-profit, and public sector entities, regulatory framework, the concepts and principles of groups and consolidated financial statements
UNIT-II: Accounting for transactions in financial Statements: Tangible non-current assets, Intangible assets, Impairment of assets, Inventory and biological assets, financial instruments, leasing, Provisions and events after the reporting period, taxation reporting financial performance, revenue, government grants

UNIT-III: Analyzing and interpreting financial Statements: Limitations of financial statements. Calculation and interpretation of accounting Ratios and trends to address users’ and stakeholders’ needs, limitations of interpretation techniques, Specialized, not-for-profit, and public sector entities

UNIT-IV: Preparation of financial statements: Preparation of single entity financial statements.

UNIT-V: Preparation of consolidated financial statements including an associate.

TEXT BOOK
Financial Reporting – BPP or Kaplan Publications, 2019

REFERENCE BOOKS

JOURNALS
1. Accounting research journal
2. Advances in accounting behavioral research
B.Com (Hons.) - III SEMESTER
MBC203: AUDIT and ASSURANCE
ACCA PAPER

INTRODUCTION
To develop knowledge and understanding of the process of carrying out the assurance engagement, and its application in the context of the professional regulatory framework.

OBJECTIVES
1. Explain the nature, purpose and scope of assurance engagements including the role of the external audit and its regulatory and ethical framework
2. Describe and evaluate information systems and internal control risks and their potential consequences, making appropriate recommendations
3. Identify and describe the work and evidence required to meet the objectives of audit engagements and the application of the International Standards on Auditing.

COURSE OUTCOMES
1. Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct.
2. Demonstrate how the auditor obtain and accepts audit engagements
3. Describe and evaluate internal controls, techniques and audit tests, including IT
4. The reflection of Audit working in different types of audit report, written representations and the final review and report

SYLLABUS
UNIT-I: Audit framework and regulation: The concept of audit and other assurance engagements, external audits, Corporate governance, Professional ethics and ACCA’s Code of Ethics and Conduct, Internal audit and governance and the differences between external audit and internal audit, the scope of the internal audit function, Outsourcing and internal audit assignments

UNIT-II: Planning and risk assessment: Obtaining and accepting audit
engagements, Objective and general principles, assessing audit risks, Understanding the entity and its environment, fraud, laws and regulations, audit planning and documentation

**UNIT-III:** Internal control: Internal control systems, the use and evaluation of internal control systems by auditors, Tests of control, Communication on internal control

**UNIT-IV:** Audit evidence: Financial statement assertions and audit evidence audit procedures, audit sampling and other means of testing, the audit of specific items, Computer-assisted audit techniques, the work of other Not-for-profit organizations

**UNIT-V:** Review and reporting: Subsequent events, going concern, written representations, audit finalization and the final review, audit reports.

**TEXT BOOK**
Audit and Assurance – BPP or Kaplan Publications, latest

**REFERENCE BOOKS**

**JOURNALS**
1. GITAM Journal of Management, GITAM University
2. The Chartered Accountant, New Delhi.
3. The Management Accountant, Kolkata,
B.Com (Hons.) - III SEMESTER
MBC205: ADVANCED EXCEL
(100% INTERNAL ASSESSMENT)


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


TEXT BOOK

REFERENCE BOOKS
5. Frey Curtis (2010), Microsoft Excel 2007 Plain & Simple, New Delhi:
Prentice Hall of India.
**JOURNALS**

1. GITAM Journal of Management, GITAM (Deemed to be University), Visakhapatnam

2. Information Technology

**SEMESTER - IV**

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Course Code</th>
<th>Course Level</th>
<th>Name of the Course</th>
<th>Sessions</th>
<th>Marks</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Theory</td>
<td>Prac.</td>
<td>Total</td>
</tr>
<tr>
<td>1</td>
<td>MBG202</td>
<td>Foundation Compulsory</td>
<td>Environmental Science</td>
<td>3</td>
<td>-</td>
<td>3</td>
</tr>
<tr>
<td>2</td>
<td>MBC202</td>
<td>Foundation Compulsory</td>
<td>Indian Financial System</td>
<td>3</td>
<td>-</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>MBC204</td>
<td>Core</td>
<td>Financial Management</td>
<td>6</td>
<td>-</td>
<td>6</td>
</tr>
<tr>
<td>5</td>
<td>MBC208</td>
<td>Core</td>
<td>Indirect Taxation</td>
<td>6</td>
<td>-</td>
<td>6</td>
</tr>
<tr>
<td>6</td>
<td>MBC292</td>
<td>Core Skill Based</td>
<td>Semester-end viva-voce</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**PROFESSIONAL COMPETENCY DEVELOPMENT COURSES**

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Course Code</th>
<th>Course Level</th>
<th>Name of the Course</th>
<th>Sessions</th>
<th>Marks</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Theory</td>
<td>Prac.</td>
<td>Total</td>
</tr>
<tr>
<td>1</td>
<td>MBG352</td>
<td>Foundation Elective SkillBased</td>
<td>Public Speaking</td>
<td>-</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>2</td>
<td>MBG354</td>
<td>Foundation Elective Skill Based</td>
<td>Soft Skills</td>
<td>2</td>
<td>2</td>
<td>50</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:** Professional Competency Development course credits will be added in the 6th Semester

Prac: Practicals, CA: Continuous Assessment, SEE: semester End Examination
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.

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

COURSE OUTCOMES
1. Creating environmental consciousness among students
2. Enabling them to identify potential environmental hazards and to provide management solutions to such problems

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:**

Biodiversity and its Conservation

Introduction – Definition: genetic, species and ecosystem diversity, Biogeographical classification of India Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values, Biodiversity at global, National and local levels, India as a mega-diversity nation, Hot-sports of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
UNIT-V:
Environmental Pollution


FIELD WORK
Visit to a local area to document environmental assets river/ forest/grassland/hill/mountain Visit to a local polluted site – Urban/Rural/Industrial/Agricultural Study of common plants, insects, and birds. Study of simple ecosystems-pond, river, hill slopes, etc.

TEXT BOOK

REFERENCE BOOKS

JOURNALS
1. GITAM Journal of Management, GITAM (Deemed to be University), Visakhapatnam
2. The ICFAI Journal of environmental economics
3. The ICFAI Journal of Environmental Law
4. Indian Journal of Environmental Protection
5. Journal of Environmental Research and Development
INTRODUCTION
The course aims to equip students with the knowledge of Indian Financial System.

OBJECTIVES
1. The objective of this course is to enable the student to understand the structure of the Indian Financial System.

2. The student acquaints knowledge of Indian financial markets & institutions.

COURSE OUTCOMES
1. The student should know the role of financial system in economic development of a nation.

2. The student should learn about Indian financial markets, regulators of financial markets, financial institutions.

3. Enhance knowledge on financial services in India.

SYLLABUS


UNIT-IV: Intermediaries and non-intermediaries; the role of Banking – Commercial banks, RRBs, Co-operative banks, Development banks, LIC, NBFCs and Investment banking.

UNIT-V: Financial Services: Nature and Importance of Financial Services – Fee Based Financial Services and Asset Based Financial Services
TEXT BOOK

REFERENCE BOOKS

JOURNALS
1. GITAM Journal of Management, GITAM (Deemed to be University), Visakhapatnam
2. Chartered Financial Analyst, ICFAI, Hyderabad
INTRODUCTION
The course aims to develop the knowledge and skills expected of a finance manager, in relation to investment, financing, and dividend policy decisions.

OBJECTIVES
1. Discuss the role and purpose of the financial management function
2. Assess and discuss the impact of the economic environment on financial management
3. Discuss and apply working capital management techniques
4. Carry out effective investment appraisal, Identify and evaluate alternative sources of business finance
5. Explain and apply risk management techniques in business.

COURSE OUTCOMES
On successful completion of this paper candidates should be able to:
1. The student should discuss the role and purpose of the financial management function and its impact on economic environment.
2. Apply Working capital management & investment appraisal techniques effectively.
3. Evaluate alternative sources of business finance
4. Learn principles of Business and Asset Valuations.

SYLLABUS
UNIT-I: Financial management function: The nature and purpose of financial management, financial objectives and relationship with corporate strategy, Stakeholders and impact on corporate objectives, Financial and other objectives in not-for-profit Organizations

UNIT-II: Financial management environment: The economic environment for business, the nature and role of financial markets and institutions, the treasury function

UNIT-III: Working capital management: The nature, elements and importance of working capital, management of inventories, accounts receivable, accounts
payable and cash, determining working capital needs and funding Strategies

UNIT-IV: Investment appraisal: Investment appraisal techniques, allowing for inflation and taxation investment appraisal, adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy; asset replacement, capital rationing)

UNIT-V: Business finance: Sources of, and raising short-term finance, Sources of, and raising long-term finance, raising short and long term finance through Islamic financing, Internal sources of finance and dividend policy, gearing and capital structure considerations, finance for Small and Medium-size Entities (SMEs)

Cost of capital: Sources of finance and their relative costs, estimating the cost of equity, estimating the cost of debt and other capital instruments

TEXT BOOK

1. Financial Management – BPP or Kaplan Publications, the latest publication.

REFERENCE BOOKS


JOURNALS

2. GITAM Journal of Management, Visakhapatnam.
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. Prosecutionand compounding of offences.


TEXT BOOK

Material prepared by Chartered Accountants internet sources E books.

JOURNALS

2. GITAM Journal of Management, Visakhapatnam.
<table>
<thead>
<tr>
<th>S. No.</th>
<th>Course Code</th>
<th>Course Level</th>
<th>Name of the Course</th>
<th>Sessions</th>
<th>Marks</th>
<th>Cред</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Theory</td>
<td>Prac.</td>
<td>Total</td>
<td>CA</td>
</tr>
<tr>
<td>1.</td>
<td>MBG343</td>
<td>Elective</td>
<td>Introduction to Psychology</td>
<td>3</td>
<td>-</td>
<td>3</td>
<td>40</td>
</tr>
<tr>
<td>2.</td>
<td>MBG315</td>
<td>Elective</td>
<td>Retail Bank Management</td>
<td>3</td>
<td>-</td>
<td>3</td>
<td>40</td>
</tr>
<tr>
<td>3.</td>
<td>MBC305</td>
<td>Elective Disciple Centric</td>
<td>Taxation (UK)</td>
<td>6</td>
<td>-</td>
<td>6</td>
<td>40</td>
</tr>
<tr>
<td>4.</td>
<td>MBC307</td>
<td>Elective Disciple Centric</td>
<td>Strategic Business Reporting</td>
<td>6</td>
<td>-</td>
<td>6</td>
<td>40</td>
</tr>
<tr>
<td>5.</td>
<td>MBC 311</td>
<td>Elective Disciple Centric</td>
<td>Strategic Business Leader-1</td>
<td>5</td>
<td>-</td>
<td>5</td>
<td>40</td>
</tr>
<tr>
<td>6.</td>
<td>MBC 313</td>
<td>Elective Disciple Centric</td>
<td>Strategic Business leader-2</td>
<td>5</td>
<td>-</td>
<td>5</td>
<td>40</td>
</tr>
<tr>
<td>7.</td>
<td>MBC391</td>
<td>Core Skill Based</td>
<td>Semester end viva-voce</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td>28</td>
<td>28</td>
<td>200</td>
<td>240</td>
</tr>
</tbody>
</table>
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 these acts 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)

TEXTBOOK
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. “BankQuest”, Journal of Indian Institute of Bankers, Mumbai
INTRODUCTION
Effective management predominantly involves managing people. People are at the forefront of all realms of management and human performance is determined by behavioral factors.

OBJECTIVES
1. The objective of this course is to enable the student to understand the fundamental concepts of human behavior.

2. The objective is to develop a student to know his psychological behaviour and others

COURSE OUTCOMES
The course on Introduction to Psychology enables the student to:

1. Identify psychological phenomena in day-to-day functioning

2. Develop an insight into the behavior and the causes of behavior of the self

COURSE SYLLABUS
UNIT-I: Perception: Nature; Perceptual Organization; Perceptual Constancy; Illusions; Perception of Movement; Role of Motivation and Learning in Perception.

UNIT-II: Learning and Memory: Classical Conditioning; Operant Conditioning; Observational Learning; Human Memory; Memory Distortion and Construction.

UNIT-III: Thinking and Language: Problem-Solving - Functional Fixedness; Language: its basic nature and acquisition.


UNIT-V: Personality: Nature; Approaches – Freud’s Psychoanalytic Approach – Humanistic Theories – Roger’s Self Theory – Maslow’s Hierarchy of Needs - Trait and Type Approaches; Measuring Personality.

TEXTBOOK
Delhi: Cengage Learning.

REFERENCE BOOKS


JOURNAL

1. Psychological Studies

2. Journal of Indian Academy of Applied Psychology
On successful completion of this exam, candidates should be able to:

A Explain the operation and scope of the tax system and the obligations of tax payers and/or their agents and the implications of non-compliance

B Explain and compute the income tax liabilities of individuals and the effect of national insurance contributions (NIC) on employees, employers and the self-employed

C Explain and compute the chargeable gains arising on individuals

D Explain and compute the inheritance tax liabilities of individuals

E Explain and compute the corporation tax liabilities of individual companies and groups of companies

F Explain and compute the effects of value added tax on incorporated and unincorporated businesses

Course Objectives:

This syllabus and study guide is designed to help with planning study and to provide detailed information on what could be assessed in any examination session. The aim of the syllabus is to develop knowledge and skills relating to the tax system as applicable to individuals, single companies, and groups of companies.

Course outcomes:

- United Kingdom (TX-UK) introduces candidates to the subject of taxation and provides the core knowledge of the underlying principles and major technical areas of taxation as they affect the activities of individuals and businesses. Candidates are introduced to the rationale behind – and the functions of – the tax system. The syllabus then considers the separate taxes
that an accountant would need to have a detailed knowledge of, such as income
tax from self-employment, employment and investments, the corporation tax
liability of individual companies and groups of companies, the national
insurance contribution liabilities of both employed and self-employed persons,
the value added tax liability of businesses, the chargeable gains arising on
disposals of investments by both individuals and companies, and the
inheritance tax liabilities arising on chargeable lifetime transfers and on death.
Having covered the core areas of the basic taxes, candidates should be able to
compute tax liabilities, explain the basis of their calculations, apply tax
planning techniques for individuals and companies and identify the compliance
issues for each major tax through a variety of business and personal scenarios
and sit
Course Syllabus:

Unit I: The UK tax system and its administration 1. The overall function and purpose of taxation in a modern economy 2. Principal sources of revenue law and practice 3. The systems for self-assessment and the making of returns 4. The time limits for the submission of information, claims and payment of tax, including payments on account 5. The procedures relating to compliance checks, appeals and disputes 6. Penalties for non-compliance.


Unit IV: Inheritance tax 1. The basic principles of computing transfers of value 2. The liabilities arising on chargeable lifetime transfers and on the death of an individual 3. The use of exemptions in deferring and minimising inheritance tax liabilities 4. Payment of inheritance tax.


TEXT BOOK
1. Taxation – BPP or Kaplan Publications, the latest publication.
INTRODUCTION

The course aims to impart knowledge and understanding of the business and its environment and the influence this has on how organisations are structured and on the role of the accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organization and its people and systems.

OBJECTIVES

1. Identify and describe the key environmental influences and constraints on how the business operates in general and how these affect the accounting function in particular

2. Identify and explain the functions of accounting systems and internal controls in planning, monitoring and reviewing performance and in preventing fraud and business failure

3. Recognize the principles of authority and leadership and how teams and individuals behave and are managed, disciplined and motivated in pursuit of wider departmental and organizational aims and objectives

4. Recruit and develop effective employees, using appropriate methods and procedures, while developing constructive relationships through effective communication and interpersonal skills

COURSE OUTCOMES

1. The student should learn the position of Accounting in the organization.

2. Recognize the principles of Team work to achieve departmental aims & objectives.

3. Learn appropriate methods and procedures to recruit and develop effective employees.

SYLLABUS

UNIT-I: The professional and ethical duty of the accountant: Professional behavior and compliance with accounting standards, ethical requirements of corporate reporting and the consequences of unethical behavior, Social responsibility

UNIT-II: The legal and financial reporting framework: The applications,
strengths and weaknesses of an accounting framework, Critical evaluation of principles and practices, the legal requirements relating to the preparation of single entity financial reporting. Statements

**UNIT-III:** The financial performance of entities: Performance reporting, on-current assets, financial instruments, leases, Segment reporting, employee benefits, taxation, Provisions, contingencies and events after the reporting date, related parties, Share-based payment, reporting requirements of small and medium size identities (SMEs) including key differences between the requirements of the IFRS for SMEs and UK GAAP

**UNIT-IV:** Financial statements of groups of entities: Group accounting including cash flow statements, continuing and discontinued interests, Changes in group structures, foreign transactions and entities

**UNIT-V:** Specialized entities and specialized transactions: Financial reporting in specialized, not-for-profit and public sector entities, entity schemes of arrangement and reconstructions, Implications of changes in accounting regulation on financial reporting, the effect of changes in accounting standards on accounting systems, Proposed changes to accounting standards, the appraisal of financial performance and position of entities, the creation of suitable accounting policies, analysis and interpretation of financial information and measurement of performance, Current developments. Environmental and social reporting, Convergence between national and international reporting standards, Current reporting issues

**TEXT BOOK**

1. Strategic Business Reporting – BPP or Kaplan Publications, the latest publication.

**REFERENCE BOOKS**


**JOURNALS**

1. GITAM Journal of Management, GITAM University
2. The Chartered Accountant, New Delhi.
3. The Management Accountant, Kolkata,
INTRODUCTION

The course aims to develop excellent leadership and ethical skills to set the ‘tone from the top’ and promote a positive culture within the organization adopting a whole organization perspective in managing performance and value creation.

OBJECTIVES

This explains briefly the overall objective of the syllabus and indicates in the broadest sense the capabilities to be developed within the paper. The aim of the syllabus is broken down into several main capabilities which divide the syllabus and study guide into discrete sections. The syllabus is designed to progressively broaden and deepen the knowledge, skills and professional values demonstrated by the student on their way through the qualification.

The specific capabilities within the detailed syllabuses and study guides are assessed at one of three intellectual or cognitive levels:

Level 1: Knowledge and comprehension

COURSE OUTCOMES

On successful completion of the paper candidate should be able to develop

Professional skills, Communication skills, Commercial acumen, Analysis skills, Skepticism & Evaluation skills.

SYLLABUS

UNIT-I: Leadership - Qualities of leadership - Leadership and organizational culture - Professionalism, ethical codes and the public interest

UNIT-II: Governance – Agency - Stakeholder analysis and organizational social responsibility- Governance scope and approaches -Reporting to stakeholders - The board of directors - Public sector governance

UNIT-III: Strategy - Concepts of strategy - Environmental issues - Competitive forces - The internal resources, capabilities and competences of an organization - Strategic choices.

UNIT-V: Select Case Studies on Governance – strategy and Risk

TEXT BOOK

Strategic Business Leader study text – BPP or Kaplan Publications - the latest publication.

JOURNALS

1. GITAM Journal of Management, GITAM (Deemed to be University)
2. The Chartered Accountant, New Delhi.
3. The Management Accountant, Kolkata,
INTRODUCTION

The course aims to develop excellent leadership and ethical skills to set the ‘tone from the top’ and promote a positive culture within the organization adopting a whole organization perspective in managing performance and value creation.

OBJECTIVES

This explains briefly the overall objective of the syllabus and indicates in the broadest sense the capabilities to be developed within the paper. The aim of the syllabus is broken down into several main capabilities which divide the syllabus and study guide into discrete sections. The syllabus is designed to progressively broaden and deepen the knowledge, skills and professional values demonstrated by the student on their way through the qualification.

The specific capabilities within the detailed syllabuses and study guides are assessed at one of three intellectual or cognitive levels. Very broadly, these intellectual levels relate to the three cognitive levels at which the Applied Knowledge, and the Strategic Professional exams are assessed.

Level 2: Application and analysis

Level 3: Synthesis and evaluation

SYLLABUS:

UNIT-I: Technology and data analytics - Cloud and mobile technology - Big data and data analytics- E- business: value chain - IT systems security and control.

UNIT-II: ORGANISATIONAL control and audit - Management and internal control systems - Audit and compliance - Internal control and management reporting


- Leading and managing projects

**UNIT-V:** Select Case Studies on Organizational control & audit and on Finance in planning and decision making.

**TEXT BOOK**
Strategic Business Leader study text – BPP or Kaplan Publications

**REFERENCE BOOKS**
Strategic Business Leader revision kit – BPP or Kaplan Publications

**JOURNALS**
3. GITAM Journal of Management, GITAM University
5. The Management Accountant, Kolkata,
## SEMESTER – VI

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Course Code</th>
<th>Course Level</th>
<th>Name of the Course</th>
<th>Sessions</th>
<th>Marks</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Theory</td>
<td>Pract.</td>
<td>Total</td>
</tr>
<tr>
<td>1.</td>
<td>MBG302</td>
<td>Foundation Compulsory</td>
<td>Entrepreneurship</td>
<td>3</td>
<td>-</td>
<td>3</td>
</tr>
<tr>
<td>2</td>
<td>MBC342</td>
<td>Elective Discipline Centric</td>
<td>Advanced Financial Management</td>
<td>6</td>
<td>-</td>
<td>6</td>
</tr>
<tr>
<td>3</td>
<td>MBC344</td>
<td>Elective Discipline Centric</td>
<td>Advanced Performance Management</td>
<td>6</td>
<td>-</td>
<td>6</td>
</tr>
<tr>
<td>4</td>
<td>MBC348</td>
<td>Elective Discipline Centric</td>
<td>Advanced Audit and Assurance</td>
<td>6</td>
<td>-</td>
<td>6</td>
</tr>
<tr>
<td>5</td>
<td>MBC346</td>
<td>Elective Discipline Centric</td>
<td>Advanced Taxation</td>
<td>6</td>
<td>6</td>
<td>6</td>
</tr>
<tr>
<td>6.</td>
<td>MBC392</td>
<td>Core Skill Based</td>
<td>Semester End Vi-va-Voce</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Total: 27 - 27 200 300 550 28

**LISTOFFOUNDATIONELECTIVE (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>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>MBG356</td>
<td>Coursera Course</td>
<td>50</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>MBG344</td>
<td>Book Review</td>
<td>50</td>
<td>1</td>
</tr>
<tr>
<td>3</td>
<td>MBG346</td>
<td>Introduction to Gandhian Thoughts</td>
<td>50</td>
<td>1</td>
</tr>
<tr>
<td>4</td>
<td>MBG348</td>
<td>Public Speaking</td>
<td>50</td>
<td>1</td>
</tr>
<tr>
<td>5</td>
<td>MBG350</td>
<td>Yoga and Mediation</td>
<td>50</td>
<td>1</td>
</tr>
<tr>
<td>6</td>
<td>MBG352</td>
<td>Business English Certificate (BEC)</td>
<td>50</td>
<td>1</td>
</tr>
<tr>
<td>7</td>
<td>MBG354</td>
<td>Soft Skills</td>
<td>50</td>
<td>1</td>
</tr>
<tr>
<td>8</td>
<td>VDC 111</td>
<td>Venture Discovery</td>
<td>100</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total</td>
<td>450</td>
<td>09</td>
</tr>
</tbody>
</table>

Note: The student has to secure SIX Credits out of total Nine professional competency development course (Foundation Elective) credits.
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.

Understanding the challenges and potential of entrepreneurship is significant and quite relevant in the context of the socio-economic structural changes. Entrepreneurship course is very important in management schools. This will help few to start their own ventures. But others will develop the qualities of entrepreneurship like passion and perseverance which will potentially create many corporate entrepreneurs. This course also aims to provide entrepreneurial abilities because business conditions have changed significantly since the advent of new technologies and business started demanding from both CEOs and managers entrepreneurial abilities which are in line with latest and contemporary business models in the era of globalization and disruption. This course aims to provide various perspectives on contemporary business practices and models which are useful for millennial entrepreneurs to meet the requirements of millenial consumers. This course includes a description of various concepts like evolution of entrepreneurship, opportunity identification, business plan, family business and social entrepreneurship.

Learning Objectives

● To introduce the concept and process of Entrepreneurship and its role in the society
● To know about sources of ideas and opportunity identification
● To provide knowledge about contemporary business model
● To understand the importance and contents of a business plans
● To know the significance of Family Business and Social Entrepreneurship

Course Outcome

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

● Understand the concept and process of Entrepreneurship in the
● Know about starting the venture and sources of ideas.
● Develop a business model by using practical and instructive approach.
• Prepare business plan with the required contents.
• Develop clarity about the importance and contribution of family business and Social Entrepreneurship in the

UNIT - I

UNIT-I: Entrepreneurship-Introduction, evolution of entrepreneurship; Theories of Entrepreneurship, Traits of entrepreneurship, entrepreneurial mindset, Entrepreneurial motivation, Types of Entrepreneurship, entrepreneurship and economic development, Corporate Entrepreneurship.

UNIT – II

Venture Creation: Sources for innovative ideas, Methods of generating ideas, creative problem solving, opportunity identification, setting-up of new ventures, Incubation, acquiring existing business, franchising, legal aspects of business.

UNIT – III


UNIT - IV


UNIT - V

Family Business and Social Entrepreneurship: Family business: Importance, types and responsibilities, Challenges and problems of family business in India, succession planning. Social Entrepreneurship- Need for social entrepreneurship, Types and significance of social entrepreneurs, Scaling, Measures of success in a social enterprise and live examples of social entrepreneurs.

Case Analysis (not exceeding 200 words)

References:


INTRODUCTION

The course aims to enable students to apply relevant knowledge, skills and exercise professional judgment in providing relevant information and advice to individuals and business on the impact of the major taxes on financial decisions and situations.

COURSE OBJECTIVES

1. Evaluate and explain the importance of taxation to personal and corporate financial management
2. Identify and evaluate the impact of relevant taxes on various situations and courses of action, including the interaction of taxes
3. Communicate with clients, the Revenue Commissioners and other professionals in a appropriate manner

COURSE OUTCOMES

1. The student should learn to provide advice on minimizing and/or deferring tax liabilities by the use of standard tax planning measures
2. The student should learn to communicate with clients, the Revenue Commissioners and other professionals in a appropriate manner

COURSE SYLLABUS

UNIT-I: Knowledge and understanding of the UK tax system through the study of more advanced topics within the taxes studied previously and the study of stamp taxes Income and income tax liabilities in situations involving further overseas aspects and in relation to trusts, and the application of additional exemptions and reliefs.

UNIT-II: Corporation tax liabilities in situations involving overseas and further group aspects and in relation to special types of company: The application of additional exemptions and reliefs, Chargeable gains and capital gains tax liabilities in situations involving further overseas aspects and in relation to closely related persons and trusts, and the application of additional exemptions and reliefs.

UNIT-III: Inheritance tax in situations involving further aspects of the scope of the tax and the calculation of the liabilities arising, the principles of valuation and the reliefs available, transfers of property to and from trusts, Overseas aspects and further aspects of administration, Stamp taxes, National Insurance, value added tax and tax administration
UNIT-IV: The impact of relevant taxes on various situations and courses of action, including the interaction of taxes: Taxes applicable to a given situation or course of action and their impact, alternative ways of achieving personal or business outcomes may lead to different tax consequences, taxation effects of the financial decisions made by businesses (corporate and unincorporated) and by individual, tax advantages and/or disadvantages of alternative courses of action, statutory obligations imposed in a given situation, including any time limits for action and the implications of non-compliance.

UNIT-V: Minimizing and/or deferring tax liabilities by the use of standard tax planning measures: Types of investment and other expenditure that will result in a reduction in tax liabilities for an individual and/or a business, legitimate tax planning measures, by which the tax liabilities arising from a particular situation or course of action can be mitigate.

TEXT BOOK
Advanced Taxation – BPP or Kaplan Publications

REFERENCE BOOKS
1. VinodK. Singania and MonicaSinghania(2015), Students guide to income tax, New Delhi: Taxmann Allied Services Pvt. Ltd.

JOURNALS
1. GITAM Journal of Management, GITAM University
2. The Chartered Accountant, New Delhi.
3. The Management Accountant, Kolkata,
INTRODUCTION
The course aims to apply relevant knowledge, skills and exercise professional judgment as expected of a senior financial executive or advisor, in taking or recommending decisions relating to the financial management of an organization.

OBJECTIVES
1. Evaluate the impact of macroeconomics and recognize the role of international financial institutions in the financial management of multinationals
2. Evaluate potential investment decisions and assessing their financial and strategic consequences, both domestically and internationally
3. Assess and plan acquisitions and mergers as an alternative growth strategy
4. Evaluate and advise on alternative corporate re-organization strategies

COURSE OUTCOMES
1. The student should learn the role & responsibility of the senior financial executive in meeting conflicting needs of stakeholders.
2. Evaluate and advise on alternative corporate re-organization strategies
3. Identify and assess the potential impact of emerging issues in finance and financial management

SYLLABUS
UNIT-I : Role and responsibility towards stakeholders: The role and responsibility of senior financial Executive/advisor, financial strategy formulation, Conflicting stakeholder interests, ethical issues in financial management, environmental issues and integrated reporting

UNIT-II: Economic environment for multinational organizations. Management of international trade and finance Strategic business and financial planning for multinational organizations

UNIT-III: Advanced investment appraisal: Discounted cash flow techniques, Application of option pricing theory in investment decisions, Impact of
financing on investment decisions and adjusted present values, Valuation and the use of free cash flows. International investment and financing decisions

**UNIT-IV**: Acquisitions and mergers: Acquisitions and mergers versus other growth strategies, Valuation for acquisitions and mergers, Regulatory framework and processes. Financing acquisitions and mergers

**UNIT-V**: Corporate reconstruction and re-organization: Financial reconstruction, business re-organization, Treasury and advanced risk management techniques: The role of the treasury function in multinationals, the use of financial derivatives to hedge against forex risk, the use of financial derivatives to hedge against interest rate risk, dividend policy in multinationals and transfer pricing, emerging issues in finance and financial management: Developments in world financial markets, developments in international trade and finance, developments in Islamic financing

**TEXT BOOK**

Advanced Financial Management – BPP or Kaplan Publications

**REFERENCE BOOKS**


**JOURNALS**

1. GITAM Journal of Management, GITAM University
2. The Chartered Accountant, New Delhi.
3. The Management Accountant, Kolkata,
INTRODUCTION
The course aims to apply relevant knowledge, skills and exercise professional judgment in selecting and applying strategic management accounting techniques in different business contexts and to contribute to the evaluation of the performance of an organization and its strategic development.

OBJECTIVES
1. Assess and identify relevant macroeconomic, fiscal and market factors and key external influences on organizational performance
2. Identify and evaluate the design features of effective performance management information and monitoring systems
3. Apply appropriate strategic performance measurement techniques in evaluating and improving organizational performance

COURSE OUTCOMES
1. The student should learn to Use strategic planning and control models to plan and monitor organizational performance
2. Advise clients and senior management on strategic business performance evaluation and on recognizing vulnerability to corporate failure
3. Identify and assess the impact of current developments in management accounting and performance management on measuring, evaluating and improving organizational performance

SYLLABUS
UNIT-I: Strategic planning and control: Introduction to strategic management, Accounting Performance management and control of the organization, Changes in business structure and management accounting, Effect of Information Technology (IT) on strategic management accounting, other environmental and ethical issues
UNIT-III: Performance measurement systems and design: Performance management information systems, Sources of management information,
Recording and processing methods, Management reports
UNIT-IV: Strategic performance measurement: Performance hierarchy, Strategic performance measures in private sector, divisional performance and transfer pricing issues, Strategic performance measures in not-for-profit organizations, Non-financial performance indicators, the role of quality in management information and performance measurement systems, Performance measurement and strategic human resource management issues, Performance measurement and the rewards systems, other behavioral aspects of performance measurement.


TEXT BOOK
Advanced Performance Management – BPP or Kaplan Publications

REFERENCE BOOKS

JOURNALS
1. GITAM Journal of Management, GITAM University
2. The Chartered Accountant, New Delhi.
3. The Management Accountant, Kolkata,
INTRODUCTION
The course aims to train students to analyze, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments.

COURSE OBJECTIVES
1. Demonstrate the ability to work effectively on an assurance or other service engagement within a professional and ethical framework
2. Assess and recommend appropriate quality control policies and procedures in practice management and recognize the auditor’s position in relation to the acceptance and retention of professional appointments
3. Identify and formulate the work required to meet the objectives of audit and non-audit assignments and apply the International Standards on Auditing (UK and Ireland)
4. Evaluate findings and the results of work performed and draft suitable reports on assignments

COURSE OUTCOMES
1. The student should learn to recognize the legal and regulatory environment and its impact on audit and assurance practice
2. Evaluate findings and the results of work performed and draft suitable reports on assignments
3. Understand the current issues and developments relating to the provision of audit-related and assurance services

COURSE SYLLABUS
UNIT-I: Regulatory Environment: International regulatory frameworks for audit and assurance services, Money laundering, Laws and regulations
UNIT-II: Professional and Ethical Considerations: Code of Ethics and Conduct, Fraud and error, Professional liability
UNIT-III: Practice Management: Quality control, Advertising, publicity, obtaining professional work and fees, tendering, Professional appointments
UNIT-IV: Audit of historical financial information: The audit of historical
financial information including, Planning, materiality and assessing the risk of misstatement, evidence, evaluation and review, Group audits

UNIT-V: Other assignments: Audit-related and assurance services, Prospective financial information, forensic audits, internal audit, Outsourcing, Auditing aspects of insolvency (and similar procedures), Reporting: Auditor’s reports, reports to those charges with governance and Management, Other reports, Current Issues and Developments, Professional and ethical, transnational audits, the audit of social, environmental and Integrated reporting, Other current issues

TEXT BOOK
Advanced Audit and Assurance – BPP or Kaplan Publications, 2015

REFERENCE BOOKS

JOURNALS
1. GITAM Journal of Management, GITAM University
2. The Chartered Accountant, New Delhi.
3. The Management Accountant, Kolkata,
5. Indian Journal of Commerce, IGNOU, New Delhi
“Reading makes a full man; conference a ready man; and writing an exact man” – Francis Bacon. Communication is the basis of our lives and we would in this day and age, be handicapped without it. Communication is a vital element for successful career in the corporate world. Effective communication is significant for managers in the organizations so as to perform the basic functions of management. Communication is one of the activities that managers devote a great part of their time. Communication can be improved through extensive reading and writing. Despite the deep penetrating reach of the visual media, books have a definite edge over the media of communication and entertainment. Reading is an activity that is both fun and enlightening. It can help us be more knowledgeable and successful. Reading as a habit has always nurtured a wholesome sense of well-being. Avid readers tend to have a better grasp on realities and are known to be better judges of people. However, it has been seen that, with the advent of technology, reading is an activity that many people don’t engage in very much. A national survey in the USA revealed that 50% of the population hasn’t read a book in the last six months.

Reviewing a book after reading enhances the analytical writing which hones the critical thinking. It assesses the ability to articulate and support complex ideas, construct and evaluate arguments, and sustain a focused and coherent discussion. Written Communication involves expressing oneself clearly, using language with precision; constructing a logical argument; note taking, editing and summarizing; and writing reports.

**LEARNING OBJECTIVES**

1. Experience the pleasure and inculcate the habit of reading
2. Enhance the critical thinking ability of the students
3. Develop clarity in evaluating, assessing and arguing a thought
4. Master the art of communicating using good writing skills

**ACTIVITY STRUCTURE**

A general/management book would be given to the student to read. The student
is expected to critically analyze, present his/her arguments leading to a conclusion of the writings through this review. The assessment would be for a total of 50 marks.
B.Com (Hons.) – VI SEMESTER

MBG346: INTRODUCTION TO GANDHIAN THOUGHT

INTRODUCTION
Mahatma Gandhi was a greatest leader in India’s freedom struggle. He employed non-violent means to attain independence for India. His ideology and thoughts provides lots of inspiration and learning which can be used even today.

OBJECTIVES
1) To acquaint the students with the different phases in Gandhi’s life
2) To acquaint the students with Gandhian ideologies

COURSE OUTCOMES
At the end of the course, the student will
1) Get a clear picture of the evolution of M K Gandhi to the “Mahatma”.
2) Understand the prominent role played by Gandhi in our freedom movement and how his methodologies are significant even today.

COURSE SYLLABUS

UNIT-I: M K Gandhi, Formative Years (1869-1893): Early childhood - study in England - Indian influences, early Western influences

UNIT-II: Gandhi in South Africa (1893-1914): South African Experiences - civil right movements in South Africa - invention of Satyagraha - Phoenix settlement - Tolstoy Farm - experiments in sarvodaya, education, and sustainable livelihood


UNIT-V: Gandhi and Modern day society: Political, moral and environmental challenges today - application of Gandhian ideologies to resolve these challenges.

REFERENCE BOOKS
1. Gandhi, M K., An Autobiography or The Story of My Experiments with
Truth. Ahmadabad: Navjivan Publishing House


JOURNALS

Gandhi Marg, A journal of Gandhian studies from Gandhi Peace Foundation
GITAM Journal of Gandhian studies
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 course in Public Speaking aims to enable students to:

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-II: Informal Oral business communication - talking, meetings, using the
phone, using speech recognition, listening, role of nonverbal communication – Practical Exercises

**UNIT-III:** Formal Oral business communication – Making formal speeches – selection of the topic, preparation of the presentation – determination of the
presentation method – consideration of personal aspects – audience analysis – Study of Great Speakers and Speeches - Practical Exercises

**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

Stress management is the need of the hour. A recent survey showed that 70-90% of us feel stressed at work and outside. Today’s fast-paced lifestyle taking its toll on everyone. Stress, either quick or constant, can induce risky body-mind disorders. The corporate world is a new syndrome that man has coined for himself which brings with it a whole new lifestyle and existence. Odd working hours, irregular food habits and difficult work situations and inadequate coping resources are a part of the corporate world. To survive in the world of work and reach one’s greatest potential, all the energy blockers in the body and mind need to be cleared so that one can function at their highest level.

Yoga and meditation does more than just offer exercises for relaxation. Virtually everyone can see physical benefits from yoga, and its practice can also give psychological benefits, such as stress reduction and a sense of well-being. As yoga and meditation combines several techniques used for stress reduction, it can be said to provide the combined benefits of breathing exercises, stretching exercises, fitness programmes, meditation practice, etc.

LEARNING OBJECTIVES

1. To master the technique of yoga and meditation
2. To create stress relief among the students
3. To enable the student to appreciate the physical and psychological relief it creates

ACTIVITY STRUCTURE

Practical and theory classes on Yoga and meditation will be conducted by a Yoga Master. 20 sessions will be scheduled. At the end of the Course the student would be evaluated both on his/her understanding of theoretical concepts, as well as the practical approach. The assessment would be for 50 marks.
INTRODUCTION

The world may be getting smaller, but people still speak different languages. International trade and business needs a common language and as all are aware, that place has been taken by English language. However, the words of business are different from everyday use so it’s not really something everyone picks up intuitively.

Business English Certificate (BEC) programme is one of the value added programme offered by GITAM Institute of Management in collaboration with University of Cambridge and British Council. BEC is used by hundreds of employers, either as part of their staff development programme or as a qualification that they look for when recruiting staff. BEC is a globally recognized qualification and enhances the job prospects and adds value to the CV of the student. BEC gives the opportunity to learn practical workplace English skills. Preparing for BEC improves one’s confidence in using Business English, particularly speaking. Many Universities internationally recognize BEC for business courses.

COURSE OBJECTIVES

1. To understand the nuances of Business English
2. To enhance the student’s English speaking skills
3. To clearly understand the difference between business English and colloquial English
4. To achieve maximum proficiency in business English

ACTIVITY STRUCTURE

BEC is offered at three levels namely, BEC Preliminary, BEC Vantage and BEC Higher, based on fourskills

1. Reading, Writing, Listening and Speaking.
2. BEC Preliminary is a lower intermediate level and is meant for candidates having limited confidence in their usage of English.
3. BEC Vantage is at intermediate level and is suitable for candidates who have fluency in English.
4. BEC Higher is an advanced level certificate and is for candidates who can use English very confidently in both professional and social
situations.
The students would be evaluated based on their performance in various tests conducted. The tests include:

1. Diagnostic test
2. Speaking test
3. Mock test conducted by the Institute
4. Test conducted by British Council.

Performance in BEC would be evaluated for 50 marks each. A certificate would be awarded to those students who clear the test conducted by the British Council.
INTRODUCTION

Management involves utilizing 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 recognized 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 on-going 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.
<table>
<thead>
<tr>
<th>#</th>
<th>Temp. Course Code</th>
<th>Sports Offered</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>BDMTTE</td>
<td>BADMINTON + TABLE TENNIS</td>
</tr>
<tr>
<td>2</td>
<td>BDMTEN</td>
<td>BADMINTON + TENNIS</td>
</tr>
<tr>
<td>3</td>
<td>CHSCRM</td>
<td>CHESS + CARROM</td>
</tr>
<tr>
<td>4</td>
<td>HBLFBL</td>
<td>HANDBALL + FOOTBALL</td>
</tr>
<tr>
<td>5</td>
<td>BKFBL</td>
<td>BASKETBALL + FOOTBALL</td>
</tr>
<tr>
<td>6</td>
<td>HBLBKB</td>
<td>HANDBALL + BASKETBALL</td>
</tr>
<tr>
<td>7</td>
<td>VVOTHB</td>
<td>VOLLEYBALL + THROWBALL</td>
</tr>
<tr>
<td>8</td>
<td>KABKHO</td>
<td>KABADDI + KHO KHO</td>
</tr>
</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**

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:

| No of Hours | 14 |
Multidisciplinary nature of environmental studies: Definition, scope and importance. Need for public awareness.


**Learning Outcomes:**

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

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

**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

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

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

---

**UNIT III**

**Environmental Pollution**

**No of Hours:** 12

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

- Identify causes, effects, and control measures of pollution (air, water & soil). L3
- Choose different types of pollutants. L3
- Experiment with the pollution related case studies. L3
- Solve disaster management issues of earthquake, cyclone, and landslides. L3
- Analyse the role of an individual in prevention of pollution. L4

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

<table>
<thead>
<tr>
<th>UNIT – IV</th>
<th>Social Issues and the Environment</th>
<th>No of Hours: 10</th>
</tr>
</thead>
</table>

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

- Examine different water conservation methods. L4
- Survey remote sensing and GIS methods in exploration of ground water. L4
- Function of green building concept. L4
- Discover the consequences of global warming, acid rains and ozone layer depletion. L4
- Improve wasteland reclamation. L5

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

<table>
<thead>
<tr>
<th>UNIT – V</th>
<th>Human Population and the Environment and Environment Protection Act and Field work</th>
<th>No of Hours: 12</th>
</tr>
</thead>
</table>
Field work. Visit to a local area to document environmental assets. River/forest/grassland/hill/mountain. Visit to 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:

- Predict population growth and variation among nations.
- Adapt value education.
- Discuss women and child welfare.
- Theorize different environmental legislation acts and issues involved in enforcement of legislation.
- 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

<table>
<thead>
<tr>
<th>Programme Objectives (POs)</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
<th>11</th>
<th>12</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td></td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO2</td>
<td></td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO3</td>
<td></td>
<td></td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO4</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td>2</td>
</tr>
</tbody>
</table>
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
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**


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 Resolution Techniques of Gandhi-Application of Gandhian Ethics in Ecological Conflicts

Faculty of Management

Personal financial planning - Syllabus

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


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.
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**

Posters, Advertisements, notices, writing formal and informal invitations.


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.

6. **Numerical Computation and Estimation-I:** Chain Rule, Ratio Proportions, Partnerships &
Averages, Percentages, Profit-Loss & Discounts, Mixtures, Problems on Numbers & ages.

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
balance. Practical yoga exercises and meditation techniques

**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
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 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 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)
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       | **Personal Discovery** (Step 01, Step 02) | 1. Personal Values  
|      |         |                  | 2. Strength and Weakness |
|      | 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  
<p>|      |         |                  | (3) Skills and experiences (Same or Different?) |</p>
<table>
<thead>
<tr>
<th></th>
<th>Define Purpose (Step 04)</th>
<th>Create Mission (Step 05)</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. Methods for defining and refining a venture’s purpose
2. Defining a Venture’s Purpose
3. Creating a Vision Statement

Team:
- Purpose and Mission
- Templates: Pages 49 and 52
- Be prepared to present to the class
- Personal Discovery Reflection
- Journal Due
<table>
<thead>
<tr>
<th>Week</th>
<th>Session</th>
<th>Topics and Steps</th>
<th>Key CONCEPTS Introduced in Class</th>
</tr>
</thead>
</table>
| 3  | 5 | Ideation & Impact (Step 06) | Ideation Methods  
· An in-class ideation exercise  
Increasing the Impact of an Idea.  
(The Eat-Your-Coffee Video – a good example of ideation)  
Team:  
· Problem to Solve Templates, Step 4, Page 62, and 63 |
| 4  | 7 | User Insights Frameworks (Step 07) |  
· Identify and find the right target users.  
· Interview style and methods  
· The Customer Interview template.  
Team:  
· Customer Interviews Template, Step 7, Pages 75  
· Edit interview template for your project |
| 5  | 9 | User Insights Customer Interviews (Step 07) |  
· Finding latent needs  
· Field work check-in  
Team:  
· Latent Needs Template, Step 7, Page 93  
· Field work – customer interviewing |
| 6  | 11 | User Insights Interpreting Results (Step 07) |  
· Interpreting customer interview results  
· Field work check-in  
Team:  
· Field work check-in  
· Also talk to retailers/dealers if appropriate |
| 12 |  |  |  
· Idea Reshaping based on Customer Interviews  
· Field work check-in  
Team:  
· Field work – customer interviewing  
· Also talk to retailers/dealers if appropriate |
### User Insights

**Interpreting Results (Step 07)**
- Customer Research Reports
- Implications for product and service design

<table>
<thead>
<tr>
<th>Week</th>
<th>Session</th>
<th>Topics and Steps</th>
<th>Key CONCEPTS Introduced in Class</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>13</td>
<td><strong>User Insights Interpreting Results (Step 07)</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>14</td>
<td></td>
<td>• Teams prepare PPTs for class presentation</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>• Customer Insight Template Hand</td>
</tr>
<tr>
<td>8</td>
<td>15</td>
<td><strong>Concept Design (Step 08)</strong></td>
<td>• Defining Customer Value</td>
</tr>
<tr>
<td></td>
<td>16</td>
<td></td>
<td>• Understanding Customer Value Proposition</td>
</tr>
<tr>
<td>9</td>
<td>17</td>
<td><strong>Competitive Analysis and Positioning (Step 08)</strong></td>
<td>• Understanding of Competitive Matrix</td>
</tr>
<tr>
<td></td>
<td>18</td>
<td></td>
<td>• Competitive positioning: creating your separate space</td>
</tr>
<tr>
<td>10</td>
<td>19</td>
<td><strong>Product Line Strategy (Step 09)</strong></td>
<td>• Product line framework: good, better, best on underlying platforms, plus application to Services.</td>
</tr>
<tr>
<td>Week</td>
<td>Session</td>
<td>Topics and Steps</td>
<td>Team</td>
</tr>
<tr>
<td>------</td>
<td>---------</td>
<td>-----------------</td>
<td>------</td>
</tr>
</tbody>
</table>
| 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 Bluereo Video is a good example of iterative prototyping driven by customer discovery.) |
|      |         | **Key CONCEPTS Introduced in Class** |      |
| 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 |
|      | 22      |         |      |
| 12   | 23      | **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>
<th>Week</th>
<th>Session</th>
<th>Topics and Steps</th>
<th>· Key CONCEPTS Introduced in Class</th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
<td>25</td>
<td>Business Model</td>
<td>· Revenue and Expenses</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(Steps 14, 15, 16, 17)</td>
<td>· The key decision points in the Revenue Model</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>· The key decision points in the Operating Model</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>· Designing the Customer Journey</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>· Validating the Business Model</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(The Polka Dog Bakery Video: an example of creating a new retail experience, plus new products.)</td>
</tr>
<tr>
<td>14</td>
<td>27</td>
<td>Impact Visioning</td>
<td>· Develop clear statements for business and societal impact.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(Step 18)</td>
<td>· Look at good existing examples of companies that do both.</td>
</tr>
<tr>
<td>28</td>
<td></td>
<td>Creating Value</td>
<td>· Develop a project of the profitability in make low volumes for a product, a service, and a Web app.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(Step 19)</td>
<td>· Discuss applications of the framework to your venture.</td>
</tr>
<tr>
<td>Week</td>
<td>Session</td>
<td>Topics and Steps</td>
<td>Key CONCEPTS Introduced in Class</td>
</tr>
<tr>
<td>------</td>
<td>---------</td>
<td>------------------</td>
<td>----------------------------------</td>
</tr>
<tr>
<td>15</td>
<td>29</td>
<td>Tell Your Story</td>
<td>- Presentation Format and Style</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Format:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(1) Title Slide with names and</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>contact information</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(2) The Target Customer and the</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Problem to be Solved</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(3) The Market Opportunity</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(4) The Innovation Story</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(5) The Business Model Story</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(6) The Customer Journey</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(7) The Team</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(8) The Proposed Action Steps.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(9) Appendices (if needed or</td>
</tr>
<tr>
<td></td>
<td>30</td>
<td></td>
<td>desired)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>If you have built a prototype</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>during the class, please bring</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>it and show it to us!</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(The Fortify Video is a good</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>example of how a good technical</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>idea can translate into a</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>business model, and next, into</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>a well-funded venture.)</td>
</tr>
<tr>
<td></td>
<td>Final</td>
<td></td>
<td>Final Course Deliverables</td>
</tr>
<tr>
<td></td>
<td>Course</td>
<td></td>
<td>Due on the Monday after the</td>
</tr>
<tr>
<td></td>
<td>Deliverables</td>
<td></td>
<td>weekend of the final class</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>meeting.</td>
</tr>
<tr>
<td></td>
<td>Team:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Individual:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></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.


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

UNIT-IV Social Issues and the Environment - From Unsustainable to Sustainable Development


UNIT-V Human Population and the Environment and Environment Protection Act and Field Work

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 aPitch 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%)
Deliverables

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)
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 |
| 2    | 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.  
- 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. |
<table>
<thead>
<tr>
<th></th>
<th></th>
<th>Define Purpose (Step 04)</th>
<th>Create Mission (Step 05)</th>
<th></th>
</tr>
</thead>
</table>

Team:
- Purpose
- Mission
- Team:
  - Be prepared to present to the class.
  - Personal Discovery Reflection Journal Due
<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>
| 3    | 5       | Ideation & Impact (Step 06) | Ideation Methods  
· An in-class ideation exercise | Team:  
· Problem 4, Step 4, Page 62 |
|      | 6       |                   | Increasing the Impact of an Idea.  
(The Eat-Your-Coffee Video – a good example of ideation) | Team:  
· Idea Impact, Step 6, Page 63 |
| 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 to retailers/dealers 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 |
<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>
| 7     | 13      | User Insights Interpreting Results (Step 07) | · Customer Research Reports  
· Implications for product and service design                                                          | · Teams prepare PPTs for class presentation  
· 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    |         |                                   |                                                                                                  |                                                                                      |
| 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                                      |
| 18    |         |                                   |                                                                                                  |                                                                                      |
| 10    | 19      | Product Line Strategy (Step 09)    | · Product line framework: good, better, best on underlying platforms, plus application to Services. | Team:  
· Identity variations on underlying platforms  
· Product Line Template:  Page 115                                      |
<table>
<thead>
<tr>
<th>Week</th>
<th>Session</th>
<th>Topics and Steps</th>
<th>Team:</th>
</tr>
</thead>
</table>
| 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.) | · Prototype sketch, and for Web apps, a wireframe. For physical products, an initial bill of materials.  
· Underlying bubble chart showing your decision process.  
· Product Vision and Subsystem Design Templates: Step 10, Pages 121 and 126 |
| 11   | 21      | Reality Check (Step 11) | · Key CONCEPTS Introduced in Class |
|      | 22      | Industry Analysis (Step 12) | · 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   | 23      | | Team:  
· Prepare and present the results of your reality check, plus any pivots you wish to make.  
· Concept Design (and Test) Hand-in Package  
· Industry Analysis Templates: Step 12, Pages 153 and 154 |
| 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>
<th>Week</th>
<th>Session</th>
<th>Topics and Steps</th>
<th>Key CONCEPTS Introduced in Class</th>
<th>Team Comments</th>
</tr>
</thead>
</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 research and towards the final presentation 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 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>Presentaion Format and Style</td>
<td>Team:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Format:</td>
<td>· The</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(10) Title Slide with names and</td>
<td>Team:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>contact information</td>
<td>· Practice,</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(11) The Target Customer and the</td>
<td>practice,</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Problem to be Solved</td>
<td>not too many</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(12) The Market Opportunity</td>
<td>words on one</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(13) The Innovation Story</td>
<td>slide</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(14) The Business Model Story</td>
<td>· Use pictures</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(15) The Customer Journey</td>
<td>· Use template</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(16) The Team</td>
<td>· try to create slides</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(17) The Proposed Action Steps.</td>
<td>that are not just the</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(18) Appendices (if needed or</td>
<td>template.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>desired)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>30</td>
<td></td>
<td>If you have built a prototype</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>during the class, please bring</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>it and show it to us!</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(The Fortify Video is a good</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>example of how a good technical</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>idea can translate into a</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>business model, and next, into</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>a well-funded venture.)</td>
<td></td>
</tr>
</tbody>
</table>

Final Course Deliverables | Due on the Monday after the weekend of the final class meeting. | Team: Your Venture PPTs  |

Individual: Insight Learning Reflection Journal
# 9. Sports

<table>
<thead>
<tr>
<th>#</th>
<th>Temp. 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>
</tr>
<tr>
<td>2</td>
<td>BDMTEN</td>
<td>BADMINTON + TENNIS</td>
<td>x</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>CHSCRM</td>
<td>CHESS + CARROM</td>
<td>x</td>
<td>x</td>
</tr>
<tr>
<td>4</td>
<td>HBLFBL</td>
<td>HANDBALL + FOOTBALL</td>
<td>x</td>
<td>x</td>
</tr>
<tr>
<td>5</td>
<td>BKBFBFL</td>
<td>BASKETBALL + FOOTBALL</td>
<td>x</td>
<td>x</td>
</tr>
</tbody>
</table>

243
<table>
<thead>
<tr>
<th></th>
<th></th>
<th>Sports Combinations</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>HBLKKB</td>
<td>Handball + Basketball</td>
<td>x</td>
</tr>
<tr>
<td>7</td>
<td>VVOTHB</td>
<td>Volleyball + Throwball</td>
<td>x</td>
</tr>
<tr>
<td>8</td>
<td>KABKHO</td>
<td>Kabaddi + Kho Kho</td>
<td>x</td>
</tr>
</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