

## ST. XAVIER'S UNIVERSITY, KOLKATA

## SYLLABUS FOR MBA [ODD SEMESTER]

Academic Year (AY)[2023-24]

Action Area IIIB New Town, Kolkata - 700160 West Bengal, India

Email: enquiry@sxuk.edu.in Website: www.sxuk.edu.in Tel: 033-66249815

## **COURSE OUTLINE: MBA**

							CIA		End	Sem.	
Batch	Sem.	No.		Paper Title	Full Marks	WT	ОТН	Pass Marks	Marks	Pass Marks	Credits
		MBR1010T	3	Quantitative Techniques	100	60	_	30	40	20	4
		MBR1020T	2	Accounting for Managers	100	60	_	30	40	20	4
		MBR1030T	1	Business Communicati on	50	30	_	15	20	10	2
		MBR1040T	3	Managerial Economics	100	60	I	30	40	20	4
- 25		MBR1050T	3	Cost Management	50	30	_	15	20	10	2
2023	I	MBR1060T	3	Computer Applications In Business & Management Information System	100	60	-	30	40	20	4
		MBR1070T	3	Organization al Behaviour	100	60	_	30	40	20	4
		MBR1080T	3	Business Ethics and Legal Environment	100	60	-	30	40	20	4
				Total	700				Total (	Credit:	28

Sem	Paper Code	Course Title	Full Marks	End Sem	Pass Marks	CIA	Pass Marks	Credits
	MBR3010T	Entrepreneurship Development and New Venture Creation	100	40	20	60	30	4
	MBR3020T	MBR3020T Organizational Development and Change Management		40	20	60	30	4
	MBR3011T*	Advanced Cost and Management Accounting	100	40	20	60	30	4
	MBR3021T*	Banking and Insurance	100	40	20	60	30	4
III	MBR3031T*	Investment Analysis and Portfolio Management	100	40	20	60	30	4
1111	MBR3041T*	Taxation	100	40	20	60	30	4
	MBR3051T*	Financial Institutions and Markets	100	40	20	60	30	4

Sem	Paper Code	Course Title	Full Marks	End Sem	Pass Marks	CIA	Pass Marks	Credits
	MBR3061T*	Financial Statement Analysis and Reporting	100	40	20	60	30	4
	MBR3012T*	Integrated Marketing Communications	100	40	20	60	30	4
	MBR3022T*	Consumer Behaviour	100	40	20	60	30	4
	MBR3032T*	Sales and Distribution Management	100	40	20	60	30	4
	MBR3042T*	Product and Brand Management	100	40	20	60	30	4
	MBR3052T*	Services Marketing	100	40	20	60	30	4
	MBR3062T*	Business to Business Marketing	100	40	20	60	30	4
	MBR3013T*	Manpower Planning, Recruitment and Selection	100	40	20	60	30	4
	MBR3023T*	Leadership and Team Dynamics	100	40	20	60	30	4
	MBR3033T*	Industrial Relations	100	40	20	60	30	4
	MBR3043T*	Training and Development	100	40	20	60	30	4
	MBR3053T*	Performance Management System	100	40	20	60	30	4
	MBR3063T*	Compensation and Benefits Management	100	40	20	60	30	4
	MBR3070J	Project Work	150	150	75		-	6
	MBR3080V	Project Viva	50	50	25		_	2
		TOTAL	800				TOTAL	32

#### ACRONYMS (AS APPLICABLE)

T = Theory; WT = Written Test; P = Practical; O = Others (seminar/ presentation/class room activity, etc.); V = Viva voce

\* Optional Paper [Students need to choose Any 4 out of 6 papers of the specialization]

Optional / Specialization Code No. - 1 : Finance;

Code No. - 2: Marketing

Code No. - 3: Human Resource

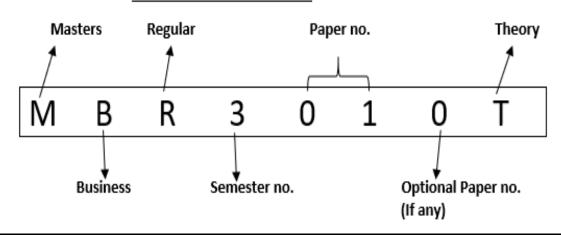
**Colour Code Illustration:** 

**Finance** 

**Marketing** 

**Human Resource** 

## PAPER CODE ILLUSTRATION:



### **SEMESTER: I**

#### **MBR1010T**

#### **MBR1010T:** [Quantitative Techniques], [4 credits], [Semester I]

#### Course Outcomes (CO)

**CO1:** To recall student's ability to deal with numerical and quantitative issues in business.

**CO2:** To summarizing the use of statistical, graphical, and algebraic techniques wherever relevant.

**CO3:** To apply the quantitative models and statistical tool and techniques to solve business problems

**CO4:** To examine the decision-making process under certainty, uncertainty and risk using quantitative and statistical tools.

**CO5:** To Develop and employ various quantitative and statistical tools, techniques, and models to make informed decisions within complex systems.

Module No	Module Name	Topic(s)	Description	No of Hours allotted	Marks allotted	Credit of each Module	Associat ed Course Outcom e (CO)
I	Data and Descriptive Statistics	Types of Data; Grouping and displaying of data using chart, graphs and plots; Measure of Central Tendency, measure of Dispersion; Covariance and Correlation coefficients, Scatter Plot; Descriptive statistics using excel.	Introduction to Statistics	5	5(CIA written) 2 (End sem)	0.5	CO1
II	Probability Theory and Probability Distribution s	Axioms of probability; Probability Rules, Joint and Conditional probability and Bayes' theorem; Discrete and Continuous Probability Distributions: Binomial, Poisson, Exponential, Normal, and its problems.	Introduction to Probability	7	5(CIA written) 7(End sem)	0.7	CO2, CO3
III	Statistics and Hypothesis Testing	Role of inferential statistics in business decision-making; Populations, samples, and sampling distributions; Central Limit theorem; Null and	Introduction to Inferential statistics	10	12(End sem)	1	CO3, CO4, CO5

		alternative hypotheses ;					
		Type I and Type II errors					
		; Confidence intervals;					
		Chebyshev's Theorem;					
		Test statistics and p-					
		values; One-sample and					
		two-sample hypothesis					
		tests; Chi-square test for					
		testing independence;					
		simple linear regression					
		and its interpretation					
		using excel					
IV	Linear	Formulating business	Optimization	10	12 (End	1	CO2,CO3
	Programmi ng and	problems as	technique-I		sem)		, CO4, CO5
	Game	mathematical models,					400
	theory	Objective functions and					
		constraints; Introduction					
		to linear programming					
		(LP), LP formulation and					
		graphical solution of					
		business problems;					
		Duality, Sensitivity					
		analysis. Introduction to					
		game theory Game					
		theory and strategic					
		decision-making, Nash					
		Equilibrium.					
V	-	Transportation &	Optimization	8	10 (CIA	0.8	CO3,
	n in Operations	Transshipment problem;	technique-II		written)		CO4, CO5
	Managemen	Assignment problem;			7(End		
	t	Basics of queuing			sem)		
		systems; Queuing					
		models: M/M/1, M/M/c,					
		M/M/∞; Introduction to					
		Goal Programming					

#### **TEXT BOOKS:**

- 1. Statistics for Management, Levin & Rubin
- 2. Quantitative Techniques for Managerial Decisions- Vol-I, L. C. Jhamab
- 3. Quantitative Techniques for Managerial Decisions- Vol-II, L. C. Jhamab

#### **REFERENCE BOOKS:**

- 4. Operation Research, Gupta & Hira.
- 5. Fundamental of Mathematical Statistics, Gupta& Kapoor.
- 6. Applied Statistics for Business and Management using Microsoft Excel, Herkenhoff, Fogli, and Ohlmann
- 7. Business Statistics: A First Course, Levine, Szabat, and Stephan.
- 8. Operations Research: An Introduction, Taha
- 9. Introduction to Operations Research, Hillier and Lieberman

#### **CO-PO mapping**

CO/ PO	PO1 Knowledg e of Business	PO2 Critical & Proble m Solving Skills	PO3 Ethical orientation	PO4 Global perspectiv e & Communic ation Skills	PO5 Leadership & Team Building Skills	PO6 Entrepre neurship Skills	P07 Sustainabilit y Perspective	PO8 Lifelong learning & Research Skills
CO1	L	L						
CO2	L	L						
CO3	L	M						
CO4	M	Н						L
CO5	М	Н						L

#### \*\* H means High relevance, M means Medium relevance, L means Low relevance

	CIA PLAN (out o	<u>f 60 marks)</u>									
Evaluation Components <u>Mode</u> <u>Full Marks</u> <u>CO (for Rubrics)</u>											
Surprise Quiz1 (tentatively after 10 <sup>th</sup> session)	<u>Individual</u>	<u>5</u>	<u>CO1, CO2</u>								
Mid Semester Exam (University Schedule)	<u>Individual</u>	<u>20</u>	<u>CO1, CO2, CO3</u>								
Individual Assignment or Group Project (tentatively after 20th session)	Individual /Group	<u>15</u>	CO3, CO4								
Case Study Presentation (tentatively after 35th session)	<u>Group</u>	<u>20</u>	<u>CO4, CO5</u>								
TOTAL		<u>60</u>									

	END SEMESTER EXAMINATION (Out of 40 marks)											
Evaluation Components	<u>Mode</u>	<u>Full Marks</u>	<u>CO (for Rubrics)</u>									
End Semester Exam	<u>Individual</u>	40 (10 marks compulsory question in the form of case let or situation based)	CO1, CO2, CO3, CO4, CO5									

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#### Section 02

## MBR1020T: [BASICS OF ACCOUNTING FOR MANAGERS], [credits], [Semester], [Nature of the Course:

#### Course Outcomes (CO)

At the end of this course, students will be able to

- CO1. Understand the components of a financial statement i.e. balance sheet, profit and loss, cash flow.
- CO2. Determine specific values of all assets of a company at certain stages in their development and production
- CO3. Learn how to relate quantitative data and financial statements to decode and determine the long term and short term solvency .
- CO4. Prepare analyses of various special decisions, using relevant management techniques.
- CO5. Build and understanding of how to measure operating, investing and financial performance of a company, that will help in managerial decision making.

Module No	Module Name	Topic(s)	Description	No of Hours allotted	Mar ks allot ted	Credit of each Module	Associat ed Course Outcom e(CO)
I	Basics of Accounting		Accounting Basics	12	20	12	CO1
		Concept of Accounting, Accounting equation, Accounting Concepts and Principles, Accounting Process, Journal, Ledger, Trial Balance, Understanding the format of Balance Sheet and Profit and Loss Statement.					
II	Accounting for Inventories	Inventory valuation and its impact on profits.	AS2 IND AS 2	4	15	4	CO2, CO4

III	Valuation of fixed assets and accounting for depreciation	Accounting for Fixed Assets, Concept of Depreciation, Straight line and Diminishing Balance method of charging depreciation, Definition of Intangible Assets and accounting of such.	AS 10 IND AS 16	4	15	4	CO2, CO4
IV	Ratio Analysis	Concept of Ratio Analysis, Analysis of Financial Statements of various FMCG/ Engineering/other companies to verify the growth rate, profits and profitability, liquidity, capital structure, asset efficiency, market perception parameters, current and long-term liability, transactions affecting equity, accounting for investments, auditor's report and notes on accounts.	Comprehensi ve discussion on Financial Statement Analysis	10	25	10	CO3, CO4, CO5
V		Analyzing financial statements of various companies	Practical	10	25	10	CO4, CO5
		like FMCG/Engineering/Indian Oil	Application				
		Companies (like IOC, BPCL, HPCL,HUL).	of FSA				

#### **Suggested Readings:**

- 1. Financial Accounting: A Managerial Perspective, R. Naranaswamy, PHI PublishingHouse.
- 2. Introduction to Financial Accounting, Horngren, PearsonIndia.
- 3. Financial Accounting, Hanif and Mukherjee, McgrawHill HigherEd.
- 4. Managerial Accounting Sanjay Dhameja PHI.

#### **CO-POmapping**

CO / PO	PO1 Knowled ge of Business	PO2 Critical & Proble m Solving Skills	PO3 Ethical orientati on	PO4 Global perspective & Communicati on Skills	PO5 Leadersh ip & Team Building Skills	PO6 Entrepreneurs hip Skills	PO7 Sustainabili ty Perspective	PO8 Lifelon g learnin g & Researc h Skills
CO 1	Н					Н		M
CO 2	Н	М				Н		М
CO 3	Н	Н				Н	M	М
CO 4	Н	Н				Н	M	М

СО	M	Н		L	L
5					

<sup>\*\*</sup> H means Hugh relevance, M means Medium relevance, L means Low relevance

CIA PLAN (out of 60 marks)									
Evaluation Components	<u>Mode</u>	<u>Full Marks</u>	PO (for Rubrics)						
Surprise Quiz 1	<u>Individual</u>	<u>10</u>	P01, P02, P08						
Mid Semester Exam	<u>Individual</u>	<u>20</u>	<u>P01, P06</u>						
<u>Case study</u>	<u>Group</u>	<u>10</u>	<u>PO2</u>						
<u>Assignment</u>	<u>Group</u>	<u>20</u>	<u>P07, P08</u>						
TOTAL		60							

END SEMESTER EXAMINATION (out of 40 marks)									
<b>Evaluation</b>	Evaluation Mode Full Marks PO (for Rubrics)								
<u>Components</u>									
End Semester Exam Individual 40 PO1, PO2, PO6, PO8									

## Lecture plan/Lesson plan for all the lectures

Sl.No	Unit	Session No.	Content	Pedagogy* (Activities/Exercise/Case Studies/etc)
1		1	Concept of Accounting	Lecture
2		2	Accounting equation	Lecture
3		3	Accounting Concepts and Principles	Lecture
4		4	Accounting Concepts and Principles Cont	Lecture & Exercise
5		5	Accounting Process	Lecture & Exercise
6	T I	6	Journal, Ledger	Lecture & Exercise
7	I	7	Trial Balance	Lecture & Exercise
8		8	Understanding the format of Balance Sheet	Lecture & Exercise
9		9	Concept of Balance Sheet Contt	Lecture
10		10	Concept of Balance Sheet Contt	Lecture
11		11	Concept of Profit and Loss Statement	Lecture
12		12	Concept of Profit and Loss Statement Cont	Lecture
13		13	Accounting for Inventories	Lecture & Exercise
14		14	Accounting for Inventories Cont	Lecture & Exercise
15		15	Inventory valuation	Lecture & Exercise
16		16	Valuation and its impact on profits	Lecture & Exercise
17	II	17	Surprise Quiz	Test
18	11	18	Accounting for Fixed Assets	Lecture
19		19	Concept of Depreciation	Lecture
20		20	Straight line Method	Lecture & Exercise
21		21	Diminishing Balance method	Lecture & Exercise
22		22	Definition of Intangible Assets and its accounting	Lecture & Exercise
23	111	23	Concept of Ratio Analysis	Lecture & Exercise
24	III	24	Analysis of Financial Statements	Lecture & Exercise

25		25	profits and profitability of Company from FSA	Lecture & Exercise
26		26	liquidity, capital structure of Company	Lecture & Exercise
27		27	Understanding asset efficiency, market perception parameters	Lecture & Exercise
28		28	Understanding current and Long term liability	Lecture & Exercise
29		29	accounting for investments	Lecture & Exercise
30		30	auditor's report and notes on accounts	Lecture & Exercise
31		31	Case Study on Ratio Analysis	Exercise
32		32	Assignment-1	Exercise
33		33	Analyzing financial statements	Lecture & Exercise
34		34	FSA of Manufacturing Company	Lecture & Exercise
35		35	FSA of Manufacturing Company Cont	Lecture & Exercise
36		36	FSA of Service Industry	Lecture & Exercise
37	IV	37	FSA of Service Industry Cont	Lecture & Exercise
38		38	Surprise Quiz	Lecture & Exercise
39		39	Presentation by students	Lecture & Exercise
40		40	Presentation by students	PPT
41		41	Presentation by students	PPT

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## MBR1030T: [Business Communication], [2 credits], [Semester I], [Nature of the Course: Core Course]

#### Course Outcomes (CO)

At the end of this course, students will be able to

- 1. Apply business communication strategies and principles to prepare effective communication for workplace situations.
- 2. Analyse ethical, legal, cultural, and global issues affecting business communication.
- 3. Analyze the implementation of appropriate organizational formats and channels in business communication.
- 4. Analyze information sources and compile information using appropriate technology and information systems.
- 5. Design organizational communication that effectively uses presentations, reports, and mass communication.

Module No.	Module Name	Topic(s)	Description	No.of Hours allott ed	Marks Allotte d	Credit of each Modu le	Associa ted Course Outco me
1	I. Basics of Communic ation	Significance; Process of communication; Essential Communication Skills – LSRW; Verbal and Nonverbal Communication; Formal Vs Informal Communication; Oral and Written Communication; Barriers to effective communication; Communication and Culture	Overview, Models and application	6	30%	0.3	CO1, CO2, CO3
2.	II. Written Communic ation in Organizati ons	The Seven Cs of Communication  Writing Effective E-mails, Writing Business Letter; Format, Styles- Types of Letters; Drafting the Minutes of a Meeting; Preparing a professional resume and cover letter.  Internal communication through circulars, notices, Memos; Media management: Press Release; Press Report.  Types of Reports; Report Writing: Kinds and objectives	Concept, Types and application	6	30%	0.3	CO1 CO3, CO4, CO5
3.	III. Presentati on Skills	Elements of presentation; designing a Presentation; Advanced visual support for business presentation types of visual aid	Concept and application	4	20%	0.2	CO1, CO3, CO4, CO5

4.	IV. Interperso nal Skills	Interpersonal Communication: Verbal and Non Verbal communication, Communicating through body language.	Concept and application	4	20%	0.2	CO1, CO2, CO3, CO4,
	nal Skills	body language.  Business Etiquettes and Networking					

### **Suggested Readings**

- 1. Shirley Taylor, *Comunication for Business; A Practical Approach* (2005), Shirley Taylor, (4<sup>th</sup> ed.) Pearson Education
- 2. Bisen & Priya, Business Communication, New Age International Publication

#### **CO-PO mapping**

CO/	P01	P02	PO3	P04	P05	P06	P07	P08
PO	Knowl edge of Busin ess	Critical & Proble m Solving Skills	Ethical orientat ion	Global perspective & Communicatio n Skills	Leaders hip & Team Buildin g Skills	Entrepren eurship Skills	Sustainabili ty Perspective	Lifelong learning & Research Skills
CO1	Н	Н		Н	M			
CO2	Н	M		Н	L			
CO3	Н	Н		M				
CO4	Н	M		M				
CO5	Н	M		M			_	

<sup>\*\*</sup> H means Hugh relevance, M means Medium relevance, L means Low relevance

CIA PLAN (out of 30 marks)									
<b>Evaluation Components</b>	<u>Mode</u>	<u>Full Marks</u>	CO (for Rubrics)						
Surprise Quiz1 (tentatively	<u>Individual</u>	<u>5</u>	<u>CO1, CO2</u>						
after 6 <sup>th</sup> session)									
Mid Semester Exam	<u>Individual</u>	<u>10</u>	<u>CO1, CO2, CO3</u>						
Assignment (tentatively	<u>Individual</u>	<u>5</u>							
after 10 <sup>th</sup> session)									
Project Presentation	<u>Group</u>	<u>10</u>	<u>CO4, CO5</u>						
(tentatively between 18th-									
20th session)									
<u>TOTAL</u>		<u>30</u>							

END SEMESTER EXAMINATION (out of 20 marks)									
Evaluation Mode Full Marks CO (for Rubrics)									
<u>Components</u>									
End Semester Exam	<u>Individual</u>	<u>20</u>	CO1, CO2, CO3, CO4,						
			<u>CO5</u>						

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## MBR1040T: (Managerial Economics) (4 credits) (semester 1), Nature of the Course: [Core Course]

#### Course Outcomes (CO)

At the end of this course, students will be able to

- 1) Understand the basic concern of the subject.
- 2) Analyse the demand and supply conditions and assess the position of a company.
- 3) Understand how choices are made by the consumer.
- 4) Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.
- 5) Contrast real-world business problems with a systematic theoretical framework.
- 6) Make optimal business decisions by integrating the concepts of economics, mathematics and statistics.

Module No	Module Name	Topic	Description	No of hours	Marks allotted	Credit of each module	Associated Course Outcome
Module 1	Understanding the basic economic concepts	Basic problems of decision making, Factor affecting decision making Different methodologies used in economics, Concept of PPF, Economic modelling	Introduction	10	10%	1	CO1 & CO5
	Demand- Supply Analysis	Concept of demand and supply using economic modelling Comparative study Using Demand-Supply analysis Concept of elasticity	Models of Demand and supply	10	15%		C02
Module 2	Consumer	Concept of Utility	Determinants of consumer	10	20%	1	C02

	Behaviour Analysis	Budget constraint and equilibrium Total Price Effect	choices				
Module 3	The theory of Production&	Understanding concept of Production Stages of Production Production decision in long run Concept of Cost Optimal production decision	Production decision of a firm	15	20%	1	CO3, CO5& CO6
Module 4	Market &	Assumptions and working of a Perfectly Competitive Market  Marginal Revenue, Marginal Cost & profit maximisation Choosing output in short run & short run supply curve  Break Even point and Shut Down point	Perfect Competition	10	35%	1	C04, CO5
	Competitive Analysis	Assumptions and working of a pure monopoly market  Monopolistic Competition  Oligopoly	Imperfectly competitive market	10			

Cartel			
Application of			
Oligopoly in a			
Oligopoly in a game theory			
framework			

CO-PO mapping

CO/	P01	P02	P03	P04	P05	P06	P07	P08
PO	Knowl	Critical	Ethical	Global	Leadersh	Entrepreneurs	Sustainabili	Lifelon
	edge	&	orientati	perspective &	ip &	hip Skills	ty	g
	of	Proble	on	Communicati	Team		Perspective	learnin
	Busin	m		on Skills	Building			g &
	ess	Solving			Skills			Researc
		Skills						h Skills
CO1							L	M
CO2	Н	Н						M
CO3	Н	Н	M		M	Н	L	M
CO4	Н	Н		Н	·	Н		M
CO5	Н	Н		Н				M

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	CIA PLAN (out of	f 60 marks <u>)</u>		
<b>Evaluation Components</b>	<u>Mode</u>	<u>Full Marks</u>	PO (for Rubrics)	
Group project	Group presentation	<u>30</u>	<u>PO4 &amp; PO5</u>	
Mid Semester Exam	<u>CIA Written</u>	<u>20</u>	<u>P01</u>	
Assignment (tentatively	<u>Individual</u>	<u>10</u>	<u>PO2</u>	
after 10 <sup>th</sup> session)				
<u>TOT</u>	<u>'AL</u>	<u>60</u>		
EN	D SEMESTER EXAMINAT	ION (out of 40 marks)		
<b>Evaluation</b>	<u>Mode</u>	<u>Full Marks</u>	PO (for Rubrics)	
<u>Components</u>				
End Semester Exam	<u>Individual</u>	<u>40</u>	<u>P01, P02, P08</u>	

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#### **MBR1050T**: [Cost Management], [2 credits], [Semester I], [Nature of the Course: Core Course]

#### Course Outcomes (CO)

At the end of this course, students will be able to

- CO1. Understand the basic concepts cost accounting
- CO2. Comprehend the various techniques of cost management
- CO3.Integrate the theories and appreciate challenges of actual practices
- CO4. Examine the application of decision making criterion of related to cost of the company
- CO5. Integrate the understanding of various Cost concepts to take correct business decisions

#### **Ourse Content**

Modul e No	Module Name	Topic(s)	Descriptio n	No of Hour	Mark S	Credi t of	Associat ed Course	
				s allotte d	allott ed	each Modul e	Outcome (CO)	
I	Introduction	Cost & Management	Cost and manageme nt accounting	4	20%	0.4	CO 1, CO2	
II	Material cost	Calculation of different stock levels, Bin Card Vs Stores Ledger EOQ Valuation of Stock based on FIFO, LIFO, Weighted Average methods Valuation of Stock based on FIFO, LIFO, Weighted Average method Inventory Turnover Ratios, ABC Analysis	Inventory	4	20%	0.4	CO3	
III	Labour cost	Job card, Time rate system Piece rate system, Halsey Premium system, Rowan Premium system  Calculation of Labour Turnover rates	Labour cost	2	10%	0.2	CO3	
IV	Direct expenses and overheads	Overheads  Calculation of Machine Hour Rate	Overheads	2	10%	0.2	CO 3	

V	Marginal Costing	CVP analysis Contribution, PVR, margin of safety	CVP & BEP	4	20%	0.4	CO4, CO5
	costing	Break even chart and break-even analysis	CVI & DEF				
	Case Study (to be discussed at any point as per the faculty plan)		Reflective Learning	2	10%	0.2	CO 2 & 5
	Project & presentation		Reflective & Application Learning	2	10%	0.2	CO 2 & 5

#### **Suggested Readings:**

**TEXT BOOKS** 1. Principles and Practices of Cost Accounting, Asish K. Bhattacharya, Wheeler Pub **REFERENCE BOOKS** 

- 1. Cost Accounting: Texts And Problems By M.C. Shukla, T. S. Grewal & Dr M. P. Gupta, S. Chand and Company Private Limited
- 2. Management and Cost Accounting, Cengage Learning EMEA 2007, Colin Drury.
- 3. Advanced Cost and Management Accounting, V.K. Saxena and C.D. Vashisht, Sultan Chand and Sons.
- 4. Horngren's Cost Accounting: A Managerial Emphasis, 16th Edition, Datar and Rajan, Pearson.

#### **CO-PO** mapping

CO	P01	PO2	P03	P04	PO5	P06	P07	P08
/	Knowled	Critical	Ethical	Global	Leadersh	Entrepreneurs	Sustainabili	Lifelon
PO	ge of	&	orientati	perspective	ip &	hip Skills	ty	g
	Business	Proble	on	&	Team		Perspective	learnin
		m		Communicati	Building			g &
		Solving		on Skills	Skills			Researc
		Skills						h Skills
CO	Н						M	
1								
CO	Н	Н				M		
2								
CO	L	Н				L		
3								
CO	L	Н				L		
4								
CO	M		M			Н	M	
5								

\*\* H means Hugh relevance, M means Medium relevance, L means Low relevance

	CIA PLAN (out o	<u>f 60 marks)</u>		
<b>Evaluation Component</b>	<u>s</u> <u>Mode</u>	<u>Full Marks</u>	PO (for Rubrics)	
Surprise Quiz1 (tentative	l <u>y</u> <u>Individual</u>	<u>5</u>		
after 5 <sup>th</sup> session)				
Mid Semester Exam	<u>Individual</u>	<u>10</u>	<u>P01</u>	
Assignment (tentatively	<u>Individual</u>	<u>5</u>		
after 10th session)				
Project Presentation	Group	<u>10</u>	PO4 & PO5	
(tentatively between 35t	1 <u>-</u>			
40th session)				
<u>TO'</u>	<u>ΓAL</u>	<u>30</u>		
<u>EN</u>	ID SEMESTER EXAMINAT	FION (out of 40 marks)		
<b>Evaluation</b>	<u>Mode</u>	<u>Full Marks</u>	PO (for Rubrics)	
<u>Components</u>				
End Semester Exam	<u>Individual</u>	<u>20</u>	PO1, PO2, PO8	

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## MBR1060T : [Computer Applications In Business & Management Information System\_], [4 credits], [Semester I], [Nature of the Course: Core Course]

#### Course Outcomes (CO)

At the end of this course, students will be able to

CO1: Recalling the basic hardware and software and Information Technology in business.

CO2:Describe the concept of Data management and data visualization and data control for business applications.

CO3: Use business productivity software to manipulate data and find solutions to business problems in local and network environment

CO4: Analyze different management related problems and categorize them during the process of solving by different dashboards.

CO5: Justify and make gradation of above mentioned software related tools and determine the right approach to solve multidisciplinary management problems.

Modul	<b>Module Name</b>	Topic(s)	Description	No	Mark	Credi	Associat
e No				of	S	t of	ed
				Но	allott	each	Course
				urs	ed	Modul	Outcome
				allott		е	(CO)
				ed			

I	Information management	Computers in Business: Types of Information Systems, Managerial Challenges of IT, System Concepts, Components of Information Systems, IS Resources Impact IT in Business: Strategic IT, Competitive Forces and Strategies, Building a Customer Focused Business, Strategic Uses of IT, Reengineering Business Processes, Knowledge Management Systems,	Technology driven managemen t	4	10%	0.4	CO 1
II	Data Management System	End User and Server Side, The concept of Data Centers, Cloud computing and services Computing Types of Computer systems, Peripherals and Input Technologies, RFID. Bar and QR code, Mobility Systems – Definition, scope and boundary, sources and sinks. Data – Types, lifecycle. Processing Data – OLTP vs BI systems, Real time vs Batch systems	Introduction to data center and cloud and ither systems	4	10%	0.4	CO1

III	Spreadsheet Programs	Electronic Spreadsheet – Structure of spreadsheet and its applications to functions of business - Creating a dynamic / sensitive worksheet - Concept of absolute and relative cell reference – Graphs-Using built in functions  Probability Distribution of a Random Variable, Probability Mass Function for discrete random variables, Expected value of a random variable, Mean & Variance of a random variable using Expectation Operator, Joint distribution of two random variables (discrete).  Goal seeking and pivot tables- Using graphics and formatting of worksheet- Filtering and Sorting- What-If Analysis- Drawing Trend Lines-LP		12	30%	1.2	CO2,CO4
IV	Data models and Cloud services	Elements of a data model. Dimensional modeling. Facts and Dimensions, Star Schema, How to create a data model.  History and trends of Telecommunication and data carrying networks. Putting is all together – devices, cables, network equipment, service providers and the Internet. OTT services. Basic idea of protocols – TCP/IP, Cloud computing infrastructure and services. Use of the Internet-Intranets and extranets-Types of Networks-Telecom Media-Network Topologies, Architectures and Protocols	Hardware and Data modeling	12	30%	1.2	CO2,CO 4

V	Data Visualization and DSS	The concept and use of visualization with examples. Types of Visualizations, Deciding which visualizations to create. Create visualization using an appropriate tool  OSS, Data Staging Area, Data Presentation Area, Data Access Tools  Components of time series, Additive and multiplicative models, Determination of trend component (linear, quadratic and exponential trend equations), computation of seasonal indices. Decomposition of time series components; Exponential smoothing models (single, double and triple).	Data visualization and presentation using different software	8	20%	0.8	CO3, CO5
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#### **Suggested Readings:**

1. **TEXT BOOKS** Information Systems Management in Practice – Barbara C. McNurlin & Ralph H. Sprague.

#### REFERENCE BOOKS

- 2. An Introduction to Information System James O Brien
- 3. Management Information Systems Mahadeo Jaiswal & Monika Mital. OUP.
- 4. Information Technology for Management, Ramesh Behl, McGraw Hill
- 5. Data Mining: Concepts and Techniques Jiawei Han, Jian Pei, Micheline Kamber, Elsevier Science
- 6. Excel 2019 Bible Michael Alexander, Richard Kusleika, John Walkenbach, Wiley
- 7. Data Communications and Networking- Behrouz A. Forouzan, Sophia Chung Fegan, McGraw-Hill
- 8. Cloud Computing M. N. Rao, Prentice Hall India Pvt., Limited

#### **CO-POmapping**

CO	P01	P02	P03	P04	P05	P06	P07	P08
/	Knowled	Critical	Ethical	Global	Leadersh	Entrepreneurs	Sustainabili	Lifelon
PO	ge of	&	orientati	perspective	ip &	hip Skills	ty	g
	Business	Proble	on	&	Team		Perspective	learnin
		m		Communicati	Building			g &
		Solving		on Skills	Skills			Researc
		Skills						h Skills
CO								
1								

CO 2	M	L		M		
CO 3	M	M		M	M	
CO 4	L	M			M	
CO 5		L				L

\*\* H means Hugh relevance, M means Medium relevance, L means Low relevance

CIA PLAN (out of 60 marks)								
<b>Evaluation Components</b>	<u>Mode</u>	<u>Full Marks</u>	PO (for Rubrics)					
Surprise Quiz1 (tentatively	<u>Individual</u>	<u>5</u>						
after 10 <sup>th</sup> session)								
Surprise Quiz2 (tentatively	<u>Individual</u>	<u>5</u>						
<u>after 25<sup>th</sup> session)</u>								
<u>Mid Semester Exam</u>	<u>Individual</u>	<u>20</u>	<u>P01, P02</u>					
Assignment on Excel	<u>Group</u>	<u>10</u>	<u>PO2</u>					
(tentatively after 15 <sup>th</sup>								
session)								
<u>Project Presentation</u>	<u>Group</u>	<u>20</u>	PO2, PO6 & PO8					
(tentatively between 35th-								
40 <sup>th</sup> session)								
TOTAL	4	60						

END SEMESTER EXAMINATION (out of 40 marks)									
<u>Evaluation</u> <u>Mode</u> <u>Full Marks</u> <u>PO (for Rubrics)</u>									
<u>Components</u>									
End Semester Exam	<u>Individual</u>	<u>40</u>	<u>PO1, PO2, PO8</u>						

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## MBR1070T: [Organizational Behaviour], [4 credits], [Semester I], [Nature of the Course: Core Course]

#### Course Outcomes (CO)

At the end of this course, students will be able to

- 1. Understand the background and interpret OB as an interdisciplinary subject
- 2. Assess the link between individual, group and organizational behaviour in a global perspective
- 3. Contrast the various ethical dimensions of leadership and their approaches influenced by differing organization cultures
- 4. Evaluate the need and applicability of conflict resolution and negotiation
- 5. Determine the external and internal factors that drives or hinders organizational change and development

Module No	Module Name	Topic(s)	Description	No of Hours allotted	Marks allotted	Credit of each Module	Associated Course Outcome (CO)
I	Organizational	The Pre-	Introduction	2	5%	0.2	CO 1

	Behaviour	Scientific Era (Pre-1000- 1880); The Classical Era (1880-1930)					
		Era (1930- 1960); The Modern Era (1960 onwards) Models of HRM					
II	Managing Organizational Behaviour	Ethical issues in OB; Developing OB Framework  Managerial Perspectives of OB	OB Model	2	5%	0.2	CO 1
III	Personality and Individual Differences	Meaning of Personality; Determinants of Personality Theories of Personality; Personality Development	Personality: Concept, Factors, Theories	2	5%	0.2	CO 2
IV	Perception	Nature and Importance; Process of Perception Factors influencing Perception Factors influencing Perception Pactors	Perception: Concept, Factors, Errors	3	7.5%	0.3	CO 2
V	Learning and Reinforcement	Concepts of Learning; Learning about Self  Learning Theories  Techniques of Reinforcement and Punishment	Learning as a tool for Behaviour Management	3	7.5%	0.3	CO 2
VI	Attitudes and Job Satisfaction	Concepts of Attitudes; Values and Beliefs	Workplace Attitude and application	3	7.5%	0.3	CO 2

		1				1	
VII		Meaning;		4	10%	0.4	CO 2
		Models and					
		Theories of					
		Motivation					
	Motivation in	Models and	Theories and				
	<b>Work-Situations</b>	Theories of	Issues in				
		Motivation	Motivation				
		Applications in					
		Organizations					
		Applications in					
		Organizations					
VIII		Understanding		2	5%	0.2	CO 2
		Stress; Potential	Sources,				
		sources of					
	Work Stress	stress	Consequences and				
	WOIR Stress	Consequences	management of				
		of Stress;	stress				
		Managing Stress	stress				
		at Work					
IX		Meaning;		2	5%	0.2	CO 1 & 2
		Functions of					
		Communication					
	Ownerstienel		Functions,				
	Organizational Communication	Methods of	Methods and				
	Communication	Communication;	Barriers to				
		Communication	communication				
		Channels;					
		Barriers to					
		Communication					
X		Distinction		2	5%	0.2	CO 3
	Group	between groups					
	Dynamics and	and teams;					
	Team Building	Types of	Groups vs.				
	Team bunuing	Groups; Types	Teams, Types,				
		of Teams	Development				
		Group	and				
		Development;	Cohesiveness				
		Group Process;					
		Group					
		Cohesiveness					
XI		Meaning; Trait		3	7.5%	0.3	CO 3
		Perspectives of					
		Leadership;					
		Behavioural					
		Perspectives of					
		Leadership					
	Approaches to	Contingency	Theories,				
	Workplace	Perspectives of	Issues and				
	Leadership	Leadership	Approaches of				
	2caaci siiip		Leadership				
		Transformational					
		and					
		Transactional					
		Leadership;					
		Charismatic					
		Leadership					

XII	Organizational Conflicts and Negotiations	Meaning of Conflict; Stages of conflict Types of Conflict; Sources of Conflict Managing Conflicts in the Workplace; Elements of Negotiation	Conflict – stages, process, types & Negotiation	3	7.5%	0.3	CO 4
XIII	Organizational Culture	Meaning of Culture; Types of Culture Understanding Organizational Cultures viz.: Western Culture and Oriental Culture	Meaning and Comparison of cultures	2	5%	0.2	CO 5
XIV	Organizational Change and Development	Meaning of Planned Change Models of Planned Change	Models and Developmental Process	2	5%	0.2	CO 5
	Case Study (to be discussed at any point as per the faculty plan)		Reflective Learning	2	5%	0.2	CO 2 & 5
	Project & presentation		Reflective & Application Learning	3	7.5%	0.3	CO 2 & 5

### **Suggested Readings**

1. Stephen P. Robbins, Timothy A. Judge, Neharika Vohra, Organizational Behaviour,  $18^{th}$  edition, 2018, Pearson Education

## **CO-PO mapping**

CO / PO	PO1 Knowled ge of Business	PO2 Critical & Proble m Solving Skills	PO3 Ethical orientati on	PO4 Global perspective & Communicati on Skills	PO5 Leadersh ip & Team Building Skills	PO6 Entrepreneurs hip Skills	P07 Sustainabili ty Perspective	PO8 Lifelon g learnin g & Researc h Skills
CO 1	Н							
CO 2	Н			Н				
CO 3	Н		Н	M	Н	М		

СО	Н	M			M	
4						
CO	Н	Н		M		
5						

<sup>\*\*</sup> H means Hugh relevance, M means Medium relevance, L means Low relevance

CIA PLAN (out of 60 marks)								
<b>Evaluation Components</b>	<u>Mode</u>	<u>Full Marks</u>	PO (for Rubrics)					
Surprise Quiz1	<u>Individual</u>	<u>10</u>						
Mid Semester Exam	<u>Individual</u>	<u>20</u>	<u>P01</u>					
Assignment (tentatively	Group/Individual	<u>10</u>						
<u>after 15<sup>th</sup> session)</u>								
Project Presentation	Group/Individual	<u>20</u>	<u>PO4 &amp; PO5</u>					
(tentatively between 35th-								
40th session)								
TOTAL	<u>.</u>	60						

END SEMESTER EXAMINATION (out of 40 marks)							
Evaluation Mode Full Marks PO (for Rubrics)							
<u>Components</u>			-				
End Semester Exam	<u>Individual</u>	<u>40</u>	<u>P01, P02, P08</u>				

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# MBR1080T : [BUSINESS ETHICS AND LEGAL ENVIRONMENT], [4 Credits], [Semester I], [Nature of the Course: Core Course]

#### Course Outcomes (CO)

At the end of this course, Students will be able to

- 1. Understand the concepts of Business Ethics and Legal Environment
- 2. Elaborate the Functions; Approaches of Business Ethics
- 3. Examine the concepts of laws of contracts, labour laws, and IPR.
- 4. Evaluate the effects of Factories Laws in relation with employees.
- 5. Create Newer Insights and practical applications

Modul e No	Module Name	Topic(s)	Description	No of Hours allotte d	Marks allotte d	Credit of each Module	Associate d Course Outcome (CO)
Ι	Business Ethics	Nature of business ethics; Ethics and morality	Ethical Approaches	4	10%	0.4	CO 1
II	Ethical Dilemmas	Characteristic s of ethical	Ethical Dilemmas and	4	10%	0.4	10%

		dilemmas	it's resolution				
			process				
III	Business Ethics in HRM	Workplace Ethical Issues	Whistle Blowing, Insider Trading Employee Discrimination Corporate Espionage	4	10%	0.4	C03
IV	Dynamics Of Business And Its Environment	Technological , Political, Social And Cultural Environment	Forms of Business, Global Trends In Business And Management, MNCs, Corporate Governance And Social Responsibility	4	10%	0.4	CO 2
V	Law of Contract:	Agreement, Offer, Acceptance, Consideration , Capacity of Contract	Contingent Contract, Quasi Contract, Performance, Discharge Partnership, Sale Of Goods.	4	10%	0.4	CO 3
VI	Company Law	Formation, Memorandu m, Articles, Prospectus, Shares, Debentures, Directors, Appointment, Powers and Duties, Meetings, Proceedings, Management, Accounts, and Audit	Formation, Memorandum, Articles, Prospectus, Shares, Debentures, Directors, Appointment, Powers and Duties,	4	10%	0.4	CO 4
VII	Factory Act	Licensing and Registration of Factories, Health, Safety And Welfare Measures, Industrial Disputes Act, Objects, Scope and effects of the Act.	Licensing and Registration of Factories, Health, Safety And Welfare Measures, Industrial Disputes Act Minimum Wages Act, Workmen Compensation Act.	4	10%	0.4	CO 4
VIII	Constitutional and Administrative law	Law of Intellectual Property: Consumer Protection	Law of Intellectual Property: Consumer Protection Law:	4	10%	0.4	CO4

		Law: Economic Legislation: Competition and Fair Trade Practices.					
IX	Regulation related to Information: R	Right to Information Act, 2005, Information Technology Act, 2000, Electronic Governance, Secure Electronic Records and Digital Signatures.	Right to Information Act, 2005, Information Technology Act, 2000, Electronic Governance, Secure Electronic Records and Digital Signatures,	4	10%	0.4	CO4
X	Miscellaneous	Laws relating to - Patents, Trademarks, Copyright, Packaging, Shops and Establishmen ts, Banking Regulation, Insurance Regulation, Goods and Service Tax (GST)	Laws relating to - Patents, Trademarks, Copyright, Packaging, Shops and Establishments, Banking Regulation, Insurance.	4	10%	0.4	CO 5

### **Suggested Readings**

- 1. Dynamics of Industrial Relations by Mamoria, Mamoria & Gankar, Himalaya Publishing House, 2006.
- 2. Industrial Relations: Concepts and Legal Framework by A. M. Sarma, Himalaya Publishing House, 2007
- 3. Industrial Relations: Trade Unions & Labor Legislations by Sinha, Sinha & Shekhar, Pearson, 2013.

4.CO-PO mapping

CO	P01	P02	P03	P04	P05	P06	P07	P08
/	Knowled	Critical	Ethical	Global	Leadersh	Entrepreneurs	Sustainabili	Lifelon
PO	ge of	&	orientati	perspective	ip &	hip Skills	ty	g
	Business	Proble	on	&	Team		Perspective	learnin
		m		Communicati	Building			g &
		Solving		on Skills	Skills			Researc
		Skills						h Skills
1	L	L						
2	L	L						
3	L	M						
4	M	Н				_		

5	M	Н			

#### \*\* H means High relevance, M means medium relevance, L means Low relevance

CIA PLAN (out of 60 marks)										
Evaluation Components	<u>Mode</u>	<u>Full Marks</u>	CO (for Rubrics)							
Surprise Quiz1 (tentatively after 10th session)	<u>Individual</u>	<u>5</u>	<u>CO1, CO2</u>							
<u>Mid Semester Exam</u> (University Schedule)	<u>Individual</u>	<u>20</u>	CO1, CO2, CO3							
Individual Assignment or Group Project (tentatively after 20th session)	Individual /Group	<u>15</u>	<u>CO3, CO4</u>							
Case Study Presentation (tentatively after 35 <sup>th</sup> session)	<u>Group</u>	<u>20</u>	<u>CO4, CO5</u>							
TOTAL		<u>60</u>								

END SEMESTER EXAMINATION (Out of 40 marks)									
Evaluation Components	<u>Mode</u>	<u>Full Marks</u>	CO (for Rubrics)						
End Semester Exam	<u>Individual</u>	40 (10 marks compulsory question in the form of case let or situation based)	CO1, CO2, CO3, CO4, CO5						

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### **SEMESTER: III**

- 2 MBR3010T : [Entrepereneurship Development and New Venture Creation], [4 credits], [Semester III], [Nature of the Course: Core Course]
- Course Outcomes (CO)

At the end of this course, students will be able to:

- 1. Understand the domain of entrepreneurship in terms of its meaning, tools, nature and significance and describe the development of entrepreneurship from historical theories to modern conceptualizations.
- 2. Describe the characteristics and skills of an entrepreneur, the role played by EDPs in fostering these skills as well as the various approaches employed to classify entrepreneurs.

- 3. Analyze the entrepreneurial environment and formulate a comprehensive business plan for creating a new venture
- 4. Elaborate the various steps and requirements of the start-up process and compare the different forms of business ownership.
- 5. Apply various principles of financial management, human resource management and marketing management for making entrepreneurial decisions.

Mo dul e No.	Module Name	Topic	Description	No of Hour s allott ed	Marks allotte d	Credit of each Modul e	Associat ed Course Outcome (CO)
1	Entreprene urship: An Introductio n	Meaning; Tools of Entrepreneurship; Nature and Characteristics; Why Entrepreneurship; Factors affecting Entrepreneurship; Entrepreneurship & Economic development ; Barriers to Entrepreneurship; Future of Entrepreneurship	Understanding the meaning, tools and nature of entrepreneurship	4	10%	0.4	CO1
2	Theories of Entreprene urship	Historical Perspectives of Entrepreneurship; Emergence of Entrepreneurship; Theories of Entrepreneurship;	Understanding the development of entrepreneurship from historical theories to modern conceptualizations	3	7.5%	0.3	CO1
3	The Entreprene ur	Characteristics & Skills of an Entrepreneur; Views of James J. Berne, McClelland, Kilby and Michael Armstrong on Successful Entrepreneur; How entrepreneurs think; Components of the Entrepreneurial Process	Characteristics & Skills of an Entrepreneur	3	7.5%	0.3	CO2

4	Entreprene ur: Types and Functions	Different types of Entrepreneurs; Functions of an Entrepreneur; Entrepreneur vs. Entrepreneurship; Owner-Manager vs. Entrepreneur	Classification of Entrepreneurs, Functions of Entrepreneurs	3	7.5%	0.3	CO2
5	Entreprene urship and Role of Environme nt	Meaning of Environment; Relation between Entrepreneurship & Environment; Entrepreneurial Environment. Startup scenario in India,	Understanding the Entrepreneurial Environment	4	10%	0.4	CO3
6	Entreprene urship Developme nt Programs	Meaning of EDP; Need for EDP; Course Content of an effective EDP; Phases of an EDP; Evaluation of an EDP	Understanding the meaning, need and contents of EDPs	3	7.5%	0.3	CO2
7	Small Scale Units and New Venture Creation:	Steps in a Start-Up Process; Legal Framework for a starting New Venture; Details of a Business Plan Development for a New Venture Creation, SSI vs. Start-ups	Steps in a Start-Up Process and Business Plan Development for a New Venture Creation	4	10%	0.4	CO4
8	Forms of Ownership	Sole Proprietorship; Partnership; Joint Stock Company; Franchising	Understanding the different forms of business ownership	3	7.5%	0.3	CO4
9	Financial Manageme nt for New Venture Creation:	Sources of Funding Financial Planning; Financial Statements; Break-Even Analysis; Ratio Analysis	Sources of Funding start-ups and financial planning for a new venture	3	7.5%	0.3	CO5

10	Human Resource Initiatives for a New Venture:	Leading and Motivating; Communication Management	HR Initiatives for a new venture	3	7.5%	0.3	CO5
11	Marketing Manageme nt for a New Venture	Pricing Policy; channels of Distribution; Advertising	Marketing Management for a New Venture	3	7.5%	0.3	CO5
12	Case Discussion	Case Discussion	Case discussion	4	10%	0.4	CO1, CO3 CO5

#### **Suggested Texts**

- 1. Entrepreneurship New Venture Creation by David H. Holt, Prentice Hall of India Pvt. Ltd. New Delhi, 2004
- 2. Entrepreneurship by Rajeev Roy, Oxford University Press, New Delhi, 2009
- 3. Entrepreneurship International Edition by Robert D. Hisrich & Michael P. Peters, McGraw Hill, New York, 2002
- 4. Entrepreneurship in Action by Mary Coulter, Prentice Hall of India Pvt. Ltd. New Delhi, 2003

#### Section 03

#### CO-PO mapping

CO	P01	P02	PO3	P04	PO5	P06	P07	P08
/	Knowled	Critical	Ethical	Global	Leadersh	Entrepreneurs	Sustainabili	Lifelon
PO	ge of	&	orientati	perspective	ip &	hip Skills	ty	g
	Business	Proble	on	&	Team		Perspective	learnin
		m		Communicati	Building			g &
		Solving		on Skills	Skills			Researc
		Skills						h Skills
CO						Н		
1								
CO						Н		
2								
CO	M	M		Н		Н		
3								
CO	Н					Н		
4								
CO	Н	M			L	Н		
5								

<sup>\*\*</sup> H means Hugh relevance, M means Medium relevance, L means Low relevance

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## MBR3020T : [Organizational Development and Change Management], [4 credits], [Semester III], [Nature of the Course: Core Course]

#### Course Outcomes (CO)

At the end of this course, students will be able to

- 1. Understand the concept, values and assumptions of OD and effective change
- 2. Interpret a range of organization data to gain insights into organizational effectiveness
- 3. Analyse activity data from organisational systems in order to frame effective OD interventions
- 4. Identify the key roles and responsibilities of an OD consultant needed to develop and sustain long term OD interventions
- 5. Evaluate the implementation of OD interventions and judge their effectiveness against other change tools and techniques.

Mod ule No.	Module Name	Topic(s)	Description	No. of Ho urs all ott ed	Mark s Allott ed	Credit of each Modul e	Associat ed Course Outcom e
1	I. Historical Overview of OD	Meaning of OD  Historical overview of OD	Overview and meaning	3	7.5%	0.075	CO1
2	II. Values and Assumptions of OD	Values of OD  Assumptions of OD	Basic concepts of OD and their implications	2	5%	0.05	CO1
3	III. Functions of OD	Theories of OD/ Planned Change OCTAPACE approach to organizational management	Concepts and implications	5	12.5%	0.125	CO2
4	IV. Managing the OD process	Action component of OD Action Research and OD Families of OD	Concepts, types and application	5	12.5%	0.125	CO3 & CO4
5	V. Planned Change and Action Research Approaches to OD	Application of Planned Change in OD  Application of Action Research in OD	Models and Application	6	15%	0.15	CO3
6	VI. Team Interventions of OD	Formal Group Interventions  Process Consultation Role Analysis Technique (RAT) and Force Field Analysis	Concept and techniques	5	12.5%	0.125	CO3 &CO5
7	VII. Intergroup and Third Party interventions of OD	Intergroup interventions  Third-Party peacemaking interventions  Applications in Organizations – Process Consultation Applications in Organizations – Third Party interventions	Concept, types and their application	6	15%	0.15	CO3 &CO5
8	VIII. Comprehensive OD Interventions	Beckhard's Confrontation Meeting Strategic management activities for OD	Concept, types and their application	2	5%	0.05	CO3 &CO5
9	IX. Structural	STS, QC, QWL	Concept, types and	3	7.5%	0.075	CO3 &CO5

		Interventions of OD	TQM and Organizational Transformation	their application				
10	X. Issues in Client-	Meaning and Process	Concept, process and	3	7.5%	0.075	CO4	
	10	Consultant		implications				
		Relationships	Implications					

1. Thomas Cummings, Christopher Worley (2013), Organization Development and Change ( $10^{th}$  ed.) Cengage Learning.

# **2 CO-PO mapping**

CO	P01	P02	PO3	P04	P05	P06	P07	P08
/	Knowled	Critica	Ethical	Global	Leaders	Entrepreneu	Sustainabi	Lifelon
PO	ge of	1&	orientat	perspective	hip &	rship Skills	lity	g
	Business	Proble	ion	&	Team		Perspectiv	learnin
		m		Communicat	Building		e	g &
		Solvin		ion Skills	Skills			Resear
		g						ch
		Skills						Skills
CO	Н	M						
1								
CO	Н	M					M	
2								
CO	Н	Н			M		M	Н
3								
CO	Н	M						
4								
CO	Н	Н		M	M			M
5								

<sup>\*\*</sup> H means Hugh relevance, M means Medium relevance, L means Low relevance

	CIA PLAN (out of	60 marks)	
<b>Evaluation Components</b>	<u>Mode</u>	<u>Full Marks</u>	CO (for Rubrics)
Surprise Quiz1 (tentatively after 10 <sup>th</sup> session)	<u>Individual</u>	<u>5</u>	<u>CO1, CO2</u>
Surprise Quiz2 (tentatively after 25th session)	<u>Individual</u>	<u>5</u>	
Mid Semester Exam	<u>Individual</u>	<u>20</u>	<u>CO1, CO2, CO3</u>
Assignment (tentatively after 15th session)	<u>Group</u>	<u>10</u>	<u>CO2</u>
Project Presentation (tentatively between 35th- 40th session)	<u>Group</u>	<u>20</u>	<u>CO3,CO4,CO5</u>
TOTAL	<u>!</u>	<u>60</u>	

END SEMESTER EXAMINATION (out of 40 marks)									
<b>Evaluation</b>	<u>Mode</u>	<u>Full Marks</u>	CO (for Rubrics)						
<u>Components</u>									
End Semester Exam	<u>Individual</u>	<u>40</u>	CO1, CO2, CO3, CO4,						
			<u>CO5</u>						

Faculty Signature:		Date:
Checked by:		
Signature and seal of Dean		
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# MBR3031T: [ADVANCED COST AND MANAGEMENT ACCOUNTING], [4 credits], [Semester III], [Nature of the Course: Elective Course in Finance Area]

### Course Outcomes (CO)

At the end of this course, students will be able to

- CO1. Apply advanced cost & management accounting and its objectives in facilitating decision making. CO2. Analyze cost-volume-profit techniques to determine optimal managerial decisions and various activities based costing techniques.
- CO3. Perform cost variance analysis and demonstrate the use of standard costs in flexible budgeting. CO4. Prepare analyses of various special decisions, using relevant management techniques. CO5. Prepare a master budget and demonstrate an understanding of the relationship between the components.

Module No	Module Name	Topic(s)	Description	No of Hours allotted	Mar ks allot ted	Credit of each Module	Associat ed Course Outcom e (CO)
I	Introductio n	Cost unit, cost centre, concepts of cost, cost sheet. (Definition, Scope, objectives and significance of cost accounting, its relationship with financial accounting and management accounting, Cost Objects, Cost centers and Cost Units, Elements of cost, Classification of costs)	Cost and management accounting	4	10%	0.4	CO1
II	Costing System	<ul> <li>(a) Job Costing (b) Batch Costing</li> <li>(c) Contract Costing</li> <li>(d) Process Costing – Normal and abnormal losses, equivalent production, Joint and By Products.</li> <li>(e) Operating Costing or Service Costing – Transport, Hotel and Hospital)</li> </ul>	Costing System	4	10%	0.4	CO1
III	Marginal	Meaning of Marginal Cost and	Marginal	10	25%	1.0	CO4

	Costing in decision Making	Marginal Costing, Absorption Costing vs. Marginal Costing Break-even analysis, Margin of safety Application of Marginal Costing for decision making Other decision making applications	Costing & Decision making				
IV	Standard Costing	Concept of standard cost and standard costing, Advantages and limitations, Computation of variances relating to material and labour costs, overheads, profits, sales etc.	variance analysis	10	25%	1.0	C03
V	Activity Based Costing	Cost driver, cost pool, differences between traditional and ABC, Case studies.	Activity Based Costing	4	10%	0.4	CO2
VI	Budgeting	Concepts, Types of Budgets (ii) Budgetary Control Vs Standard Costing (iii) Advantages and limitations (iv) Preparation of Budgets	Budget & Budgetary control	8	20%	0.8	C05

**TEXT BOOKS**: Advanced Cost and Management Accounting, V.K. Saxena and C.D. Vashisht, Sultan Chand and Sons.

### **REFERENCE BOOKS**

- 1. Management and Cost Accounting, Cengage Learning EMEA 2007, Colin Drury.
- 2. Principles and Practices of Cost Accounting, Asish K. Bhattacharya, Wheeler Pub.

## **CO-PO mapping**

CO / PO	PO1 Knowled ge of Business	PO2 Critical & Proble m Solving Skills	PO3 Ethical orientati on	PO4 Global perspective & Communicati on Skills	PO5 Leadersh ip & Team Building Skills	PO6 Entrepreneurs hip Skills	PO7 Sustainabili ty Perspective	PO8 Lifelon g learnin g & Researc h Skills
CO 1	Н							
CO 2	Н							
CO 3	Н	Н				Н		М
CO 4	M	Н				Н		М
CO 5	M	Н				L		L

<sup>\*\*</sup> H means Hugh relevance, M means Medium relevance, L means Low relevance

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# MBR3021T: [Banking and Insurance], [4 credits], [Semester III], [Nature of the Course: Elective Course in Finance Area]

#### Course Outcomes (CO)

At the end of this course, students will be able to:

- CO1. Compute how the loan portfolio of a Commercial Bank should be distributed among various beneficiary groups as per RBI guideline for Priority Sector Lending
- CO2. Assess the Working Capital Requirement of a borrower and complete creation and registration of charge on primary and collateral securities
- CO3. Quote appropriate exchange rate applicable to a customer (exporter or importer) and also discuss meaningfully with clients about LC & Bank Guarantee facilities
- CO4. Classify loan assets of a Bank as per RBI guidelines and work out provisioning requirements on such assets
- CO5. Examine meaningfully DPR for Project Finance to find out if the project is technically feasible as well as financially viable and, if so, how much term finance is required and whether the DSCR and FACR numbers are within acceptable range specified by the Bank
- O6. Estimate CRR and SLR requirements of a Bank and also to check if it is complying with the Capital Adequacy Requirement as per RBI guideline
- Q7. Work out various relevant parameters of an Insurance company and comment on its performance of operations and compliance of required IRDAI guidelines

Module No	Module Name	Topic(s)	Description	No of Hours allotted	Mar ks allot ted	Credit of each Module	Associat ed Course Outcom
I	Introductio n	Banks and NBFCs, on- market & off-market ways for fund raising, financial intermediation, financial sector reforms and transformation of banks to universal banks, dominant role of banks in Indian financial space, principal activities of banks, types of deposits, demand & time deposits, NDTL, CASA, DICGC cover, recent developments, kinds of loans, MSME, classification of loans, priority sector lending, RBI guidelines, goals and sub-goals, priorities offered, recent developments, problems	Banks	6	15%	0.6	e (CO)
	Assessment	Projected performance, projected	Assessment				
	of Working	level of holding of current assets,	of Working				
II	Capital Loan and Security		Capital Requireme				

	6 D I	. 100x .11 m 1	· m		4.007	0.4	200
	for Bank	margin and RBI guideline, Tandon	nt, Types of	4	10%	0.4	CO2
	Loans	committee lending norm, problem,	Security,				
		system of cash budget, Nayak	Charging of				
		committee recommendation,	Securities &				
		Primary & collateral security, ways	Registratio				
		of charging securities in favour of	nof Charge				
		lending banks, mortgage, pledge,					
		hypothecation, lien, assignment,					
		importance of and process for					
		registration of charge for corporate					
		borrowers, non-insistence of					
		collateral security for priority sector					
		loans and credit guarantee scheme					
		for sharing loan loss of banks					
		Ancillary activities for banks, Letter	Ancillary				
		of Credit & its importance in	Activities of				
		promoting international trade,	Banks.				
		types of LCs, roles of issuing,	Letter of				
	Ancillary	11					
	_	advising, negotiating, reimbursing	Credit,				
	Activities of	and confirming banks, Bank	Types of				
111	Banks,	Guarantees, bid bond, advance	LCs & Role				
III	Letter of	payment and performance	of Banks,	-	40 E0/	٥٣	602
	Credit, Bank	1 -	Bank	5	12.5%	0.5	CO3
	Guarantee,	guarantees, standby letter of credit,	Guarantee,				
	Foreign	recent instances, off balance sheet	Types of				
	Exchange	exposure and contingent liabilities	BGs & uses,				
			DPGs,				
			Standby				
			LCs, Real				
		Foreign exchange, special features of					
		market & settlement process,	Foreign				
		settlement risk, real life case, two	Exchange				
		way quote, bid & offer, direct,	&Forex				
		indirect and inverse quotes,	Markets,				
		problems, cross rates & problems,	Different				
		arbitrage & problems, condition of	Rates,				
		arbitrage, 3 point arbitrage,	Quotes &				
		problems, cash, TOM, spot &	Deals;				
		forward rates, forward premium	Premium &				
		and discounts, problems, inter-bank	Discount,				
		and merchant rates, computation of	Rates for				
		rates for import & export trades,	exporters &				
		problems	Importers				
	Income	Performing & non -performing assets,	Classificatio				
		criteria, RBI guidelines, sub-	n of Loan				
	_	standard, doubtful & loss assets,	Assets,				
IV		income recognition norms for	Performing	5	12.5%	0.5	CO 4
	n (IRAC)	standard assets & NPAs, provisioning	_	=	- · · ·		<del>-</del>
		norms, problem, DRT, IBC, bad bank,	Performing				
	Banks	NARCL	Assets,				
		_	Income				
			Recognition				
			&				
			Provisionin				
			g Norms				
	Project	Definition of project, types of project,	Project				
	rioject	permition of project, types of project,	rioject				

	A ' '	1141	A 1 1 2				
V	Appraisal and Finance	conditions for acceptance of a project, detailed project report, technical feasibility and financial viability of a project, project cost, project finance, project debt: equity ratio, means of finance, capital structure for project implementing company, problem, debt service coverage ratio, net & gross DSCR, FACR, problem	Appraisal & Project Finance, Project Cost & Means of Financing, Project Evaluation Criteria		15%	0.6	CO5
VI	Liquidity Ratios for Banks, Liquidity Adjustment Facility & Marginal Standing Facility of RBI	Liquidity ratios of a bank, cash reserve ratio, statutory liquidity ratio, RBI guidelines, measures by RBI for liquidity infusion during pandemic, recent developments, REPO and Reverse REPO rates, policy corridor, call money market and REPO in interbank market, computation of settlement amounts in 1st leg and 2nd leg of a REPO deal, clean and dirty price of a bond, day count convention in bond market and money market, repurchase/ buyback price for a REPO, problems, REPO against treasury securities &corporate bonds, haircut and attracts CRR & SLR, marginal standing facility and rate, difference from REPO	Liquidity Ratios – CRR & SLR, LAF -REPO & Reverse REPO, MSF Deals & Rates	6	15%	0.6	C06
VII		Insurance, usefulness, types of insurance, life insurance, term policy, endowment policy, non-life insurance, health, property, vehicle insurance, packaging of housing loan with term policy, tax benefit of life insurance, Corona Kavach policy,	Insurance, Importance , Types, Rates & Ratios	8	20%	0.8	C07
	Insurance, Ratios and Parameters pertaining to Insurance Sector	Insurance penetration rate & total density rate, recent change for FDI in insurance, incurred claim ratio & claim settlement ratio, persistency ratio, solvency margin & solvency ratio, required solvency margin, IRDAI guidelines for computation of solvency margin, other forms of capital permitted by IRDAI, underwriting loss ratio & expense ratio, combined ratio, problem, embedded value, government initiatives, GST rates, Recent Case Studies- biggest insurance M &A deal in India & impact on various parameters, demerger of Bharti AXA general insurance to ICICI Lombard & impact on various parameters	pertaining to the sector and individual companies, Study of Recent Cases of Restructuri ng Insurance Companies and its impact on various parameters of the companies				

### 2 CO-PO mapping

<b>CO</b> /	P01	PO2	PO3	P04	PO5	P06	P07	P08
PO	Knowled	Critical	Ethical	Global	Leadersh	Entrepreneur	Sustainabili	Lifelon
	ge of	&	orienta	perspective	ip &	ship Skills	ty	g
	Business	Problem	tion	&	Team		Perspective	learnin
		Solving		Communicati	Building			g &
		Skills		on Skills	Skills			Researc
								h Skills
CO1	Н							
CO2	Н	Н				Н		M
CO3	Н	M		M		M		M
CO4	Н							L
CO5	Н	Н				Н		M
C06	Н	Н						L
CO7	Н	Н				L		

<sup>\*\*</sup> H means Hugh relevance, M means Medium relevance, L means Low relevance

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# MBR3031T: [Investment Analysis & Portfolio Management], [4 credits], [Semester III], [Nature of the Course: Elective Course in Finance Area]

#### Course Outcomes (CO)

At the end of this course, students will be able to

- CO1. Comprehend the interrelationship between real sector and financial sector
- CO2. Integrate the various theories of Investment Analysis
  - CO3. Examine the application of various theories in the valuation of bond and equities
  - CO4. Evaluate and analyse various securities fundamentally and technically
  - CO5. Asses the various techniques for measuring portfolio performance and also to know the techniques for portfolio management and selecting the optimum portfolio

Module	Module	Topic(s)	Description	No of	Marks	Credi	Associat
No	Name		_	Hours	allotte	t of	ed
				allotted	d	each	Course
						Modul	Outcom
						e	e (CO)

I	Introductio n	Relationship between the financial sector and the real	Overview and Scope	4	10%	0.4	CO 1
	-	sector  The decision to save and	una scope				
		allocation of savings					
		Importance of financial					
		literacy					
		Financial Sector Environment					
		and the Macroeconomics of					
		Finance					
II	Securities	Introduction to various	Market &	2	5%	0.2	CO1
	Market	financial assets	Instrument				
		The Indian financial system	S				
		and the different players					
		Players and Instruments					
III	Capital	Risk & return trade off		8	20%	0.8	CO2
	Market	The capital market line, The					
	Theory	security market line.					
		Significance of Beta and Alpha					
		The Capital Asset Pricing	Capital				
		Model and the significance of	Market				
		required rate of return					
		Markowitz Model					
IV	Valuation of	The dividend discount model	Equity	4	10%	0.4	CO 3
	Equity	Constant & Variable growth	valuation				
		model	theories				
V		Defining a debt instrument		6	15%	0.6	CO3
		Coupon rate, rate of interest,					
	Valuation of	hurdle rate, yield to maturity,	Debt				
	Debt	holding period yield	valuations				
		Duration and convexity					
		Modified duration					
VI		Methods and criteria of		8	20%	0.8	CO 5
	Dowt C-12	portfolio selection.	Dant Call				
	Portfolio	The steps in portfolio	Portfolio				
	Managemen   t	formation and rebalancing	Managemen t				
		Sharpe ratio					
		Treynor ratio					
VII	Fundamental & Technical	Economic, Industry and Company Analysis	Fundamental & Technical	4	10%	0.4	CO 4
	Analysis	Ratio analysis	Analysis				

		Fundamental analysis vs. technical analysis. Charts and patterns. Support, resistance, head and shoulders, moving average, momentum  Various Techniques					
VIII	Efficient	EMH Theory	Efficient	4	10%	0.4	CO 3 &
	Market	APT Theory	Market				CO5
	Hypothesis	Case Study Analysis	Hypothesis				

**TEXT BOOKS**: 1. Investments, 11th Edition by Zvi Bodie; Alex Kane; Alan J. Marcus; Pitabas Mohanty, TMH 2. An Introduction of Financial Economics, Khatua, Majumdar & Ali, ABS, 2021.

#### **REFERENCE BOOKS**

- 1. Security Analysis and Portfolio Management, Ranganatham and Madhumati, Pearson.
- 2. Security Analysis and Portfolio Management, Fischer, Jordan and Pradhan, Pearson.
- 3. Security Analysis and Portfolio Management, Punithavathy Pandian, Vikas Publishing

#### CO-PO mapping

СО	P01	P02	P03	P04	PO5	P06	P07	P08
/	Knowled	Critical	Ethical	Global	Leadersh	Entrepreneurs	Sustainabili	Lifelon
PO	ge of	&	orientati	perspective	ip &	hip Skills	ty	g
	Business	Proble	on	&	Team		Perspective	learnin
		m		Communicati	Building			g &
		Solving		on Skills	Skills			Researc
		Skills						h Skills
CO	Н							
1								
CO	Н							
2								
CO		Н				Н		M
3								
CO		Н				Н		M
4								
CO		M				L		L
5								

** H means Hugh relevance, M m	eans Medium relevance, .	L means Low re	elevance
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# MBR3041T: [Taxation], [4 credits], [Semester III], [Nature of the Course: Elective Course in Finance Area]

### Course Outcomes (CO)

At the end of this course, students will be able to

CO1: Understand the basic concepts of tax; determine residential status of an individual, HUF and firms;

- identify the incidence/charge of tax.
- CO2: Compute five heads of income, i.e., salaries, income from house property, profits & gains of business or profession, capital gains, and income from other sources.
- CO3: Understand the provisions and procedure in respect of clubbing & aggregation of incomes and set-off & carry forward of losses.
- CO4: Identify, explain, and compute the various deductions under chapter VI A in computing total income; compute total income and net tax liability of an individual and of the firm, and understand tax planning and management.
- CO5: Get an idea of Goods and Services Tax (GST) and its provisions.

Module No.	Module Name	Topics	Description	Hours Allotted	Marks Allotted	Credits	Associated Course Outcome
1.	Introduction	Direct v. Indirect Tax, Basic concepts pertaining to Income Tax, Definitions, Residential Status, Heads of Income	Basic concepts and definitions	5	12.5%	0.5	CO1
		Exemptions u/s 10 of the Income Tax Act	Exclusions from Total Income				
2.	Heads of Income - I	Different forms of salary, tax treatment of allowances, perquisites, leave encashment, contribution to PF, pension, gratuity, deductions u/s 16	Income from Salaries	10	25%	1.0	CO2
		Computation of annual value of self-occupied and let out properties, vacancy loss and unrealized rent, deductions u/s 24, treatment of interest on housing loan	Income from House Property				
3.	Heads of Income - II	Basis of charge, basic principles for arriving at business income, specific business deductions/allowances, admissible and inadmissible expenses, depreciation allowance	Profits and Gains of Business or Profession	10	25%	1.0	CO2
		Basis of charge, capital asset, transfer of capital asset, full value of consideration, cost of acquisition,	Capital Gains				

				40	100%	4	
	Project & presentation		Reflective & Application Learning	1	2.5%	0.1	CO5
	(to be discussed at any point as per the faculty plan)		Reflective Learning				
	Case Study	Concept of supply, value of taxable supply, tax invoice, input tax credit, composition scheme levy of GST, reverse charge mechanism	GST Law	1	2.5%	0.1	CO3; CO4
6.	Indirect Tax	Overview of Indirect Taxes, the Pre-GST regime, need for implementation of GST, types of GST, GST rates, registration	Introduction to GST	5	12.5%	0.5	CO5
5.	Computation of tax liability and return of income	Computation of gross total income, deductions under Chapter VIA, marginal relief, tax liability, advance tax, TDS, return of income	Deductions from gross total income, rebate and marginal relief, tax liability and return of income	4	10%	0.4	CO4
4.	Clubbing of income, set-off and carry forward of losses	u/s 58  Transfer of income without transfer of asset, revocable transfer, consideration, when clubbing is applicable	Tax implications of clubbing of income, set- off and carry forward of losses	4	10%	0.4	CO3
		computation of long term and short term capital gains, tax rates, exemptions  Basis of charge, general provisions u/s 56, deductions u/s 57, amounts not deductible	Income from Other Sources				

- 1. Indirect Taxes: Law and Practice, V.S. Datey, Taxmann Publications.
- 2. Direct Taxes: Law and Practice, Singhania and Singhania, Taxmann Publications.
- 3. Practical Approach to Direct and Indirect Tax, Gupta and Ahuja, Wolters Kluwer publications.
- 4. Direct Taxes, Lal and Vashist, Pearson.

- 5. Taxation, CA G Sekhar, Commercial Law Publishers (India) Pvt. Ltd. Padhuka's
- 6. Taxation I & II, S. Mundra and V. Mundra, Law Point Publishing House.
- 7. Principles and Practice of Direct & Indirect Taxes, S. K. Roy, ABS
- 8. Direct & Indirect Taxes, C.H. Sengupta, Dey Book Concern.

### **CO-PO mapping**

CO/	P01	P02	P03	P04	P05	P06	P07	P08
PO	Knowled	Critical	Ethical	Global	Leadersh	Entrepreneur	Sustainabili	Lifelon
	ge of	&	orientati	perspective	ip &	ship Skills	ty	g
	Business	Proble	on	&	Team		Perspective	learnin
		m		Communicati	Building			g &
		Solvin		on Skills	Skills			Researc
		g Skills						h Skills
1	Н	L		M				
2	Н	M	L			M	M	
3	Н	M	L			L	L	
4	Н	Н	M			M	M	M
5	Н	Н						M

Note: 'H' means Hugh relevance, 'M' means Medium relevance, 'L' means Low relevance

	CIA PLAN (out of 60 marks)								
<b>Evaluation Components</b>	<u>Mode</u>	<u>Full Marks</u>	PO (for Rubrics)						
Surprise Quiz1 (tentatively after 10th session)	<u>Individual</u>	<u>5</u>							
Surprise Quiz2 (tentatively after 25th session)	<u>Individual</u>	<u>5</u>							
Mid Semester Exam	<u>Individual</u>	<u>20</u>	<u>P01, P02</u>						
Assignment (tentatively after 15th session)	<u>Group</u>	<u>10</u>	<u>PO3</u>						
Project Presentation (tentatively between 35 <sup>th</sup> - 40 <sup>th</sup> session)	<u>Group</u>	<u>20</u>	<u>P04 &amp; P05</u>						
TOTAL	!	<u>60</u>							

END SEMESTER EXAMINATION (out of 40 marks)							
Evaluation Mode Full Marks PO (for Rubrics)							
<u>Components</u>							
End Semester Exam	P01, P02, P06, P08						

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# MBR3051T: [FINANCIAL INSTITUTIONS AND MARKETS], [4 credits], [Semester III], [Nature of the Course: Elective Course in Finance Area]

#### Course Outcomes (CO)

At the end of this course, students will be able to

CO1. Understand the nature and role of financial system and appreciate its role in ecomomy

CO2. Understand various types of markets, intermediaries and their specific roles

- CO3. Understand various instruments, their roles, issue and trading process, and valuations.
- CO4. Understand various financial services, their roles and valuations.
- CO5. Apply the knowledge for investing, financing and working capital decisons

Module No	Module Name	Topic(s)	Description	No of Hours allotted	Mar ks allot ted	Credit of each Module	Associat ed Course Outcom e (CO)
I	Introduction to Financial System	Nature and role of financial system, lingakes between financial system and economic growth, overview and functions of financial markets.  Intermediation – role and benefits, moral hazard and avderse selection, types of financial markets, components of financial markets and their classifications. financial assets and financial services in the globalized financial system.	Introductio n to Financial System	8	20%	0.8	CO1, CO2
II	Money Market	Money markets and their rolein the economy, various instruments and their valuations, intermediaries in the money market and services provided by them, recent developments.	Money market	6	15%	0.6	CO3, CO5
III	Capital Market	Capital markets and their role in the economy, various instruments and their valuations, intermediaries in the capital market and services provided by them, Structure of Indian Capital market and functioning of stock exchanges, role of SEBI, regulation in the Indian stock capital market in the globalized system, stock market indices, recent developments.	Capital Market	8	20%	0.8	CO3, CO5
III	Financial Services	Merchant Banking, depository services, credit rating, factoring, forfeiting, housing finance, lease financing, securitization, venture capital and relevant regulatory guidelines.	Financial Services	8	20%	0.8	CO4, CO5
V	Mutual Funds	Background, diversifiable and non-diversifiable risk – market portfilio and role of mutual funds. Different tyeps of MFs, MF industry in India and relevant	Mutual Funds	6	15%	0.6	CO2, CO4, CO5

		SEBI guidelines					
VI	Foreign Investments	Types of Foreign investments, regulatory framework and recent trends in india	Foreign Investments	4	10%	0.4	CO1, CO5

TEXT BOOKS: Mishkin, Eakins, Jayakumar and Pattanaik; Financial Markets and Institutions; PHI

#### **REFERENCE BOOKS**

- 1. Bharti Pathak; Indian Finacial System; Pearson
- 2. Saunders and Cornett; Financial Markets and Institutions; McGrawHill Publications

### **CO-PO** mapping

CO	P01	P02	PO3	P04	P05	P06	P07	P08
/	Knowled	Critical	Ethical	Global	Leadersh	Entrepreneurs	Sustainabili	Lifelon
PO	ge of	&	orientati	perspective	ip &	hip Skills	ty	g
	Business	Proble	on	&	Team		Perspective	learnin
		m		Communicati	Building			g &
		Solving		on Skills	Skills			Researc
		Skills						h Skills
CO	Н		M	M		L		M
1								
CO	Н	M	L			L		M
2								
CO	Н	M	L			L		M
3								
CO	Н	M	L			L		L
4								
CO	M	Н	L	M		L		L
5								

<sup>\*\*</sup> H means Hugh relevance, M means Medium relevance, L means Low relevance

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# MBR3061T: [FINANCIAL STATEMENT ANALYSIS AND REPORTING], [4 credits], [Semester III], [Nature of the Course: Elective Course in Finance Area]

#### Course Outcomes (CO)

At the end of this course, students will be able to

- CO1. Understand the generally accepted principles of financial accounting
- CO2. Understand different statements and financial reports and make use of them in decision making.
- CO3. Analyze the financial statements of a firm to judge its performance and compare the financial performance of firms.
- CO4. Understand principles of revenue recognition and credit rating.

Module No	Module Name	Topic(s)	Description	No of Hours allotted	Mar ks allot ted	Credit of each Module	Associat ed Course Outcom e (CO)
I	Understandin g Financial Statements	Types of financial statements (common size, comparative, trend analysis), Stock vs flow concept, Income statement, Balance sheet, Cash flow statement, relationship among statements, detailed components of Annual Reports, an overview of IND AS.	Financial Statements and their relationship	10	25%	1.0	CO1, CO2
II	Ratio Analysis	Ratio analysis, benefit and objectives, Profitability, turnover, valuation. Solvency and liquidity ratios, Dupont Analysis	Ratio Analysis to judge and compare firm performance	8	20%	0.8	CO2, CO3
III	Cash Flow Analysis	Cash flow statement, Components and managerial implications, finding free cash flow to firm (FCFF) and to equity holders (FCFE)	Analysis of cash flows and finding free cash flow	6	15%	0.6	CO4
IV	Revenue Recognition	Revenue recognition – flow and concepts, importance and process. Need for standardization, generally accepted principles and IND AS. Percentage Completion and Compete Contract method.	Revenue recognition – principles, importance and process	4	10%	0.4	CO4
V	Credit Rating	Fundamentals of Credit Rating – Principles. Methodology of credit ratings – stability and rating through the cycle, Internal credit appraisal and due diligence. Credit rating agencies and their websites.		4	10%	0.4	CO4
VI	Financial Statement analysis for lending and investment decisions	Lending and investment decisions  – use of ratio analysis and understanding of the financial statement of firms to arrive at their optimal Lending and investment decisions	Lending and investment decisions through fundamental analysis	4	10%	0.4	CO2, CO3
VII	Components	Components of Annual Reports – Management discussion and analysis, Corporate Governance Report, Auditor's Report	Read between the lines of Annual Report	4	10%	0.4	CO2, CO3

**TEXT BOOKS**: Charles H Gibson; Financial Statement Analysis; Cengage Learning

#### **REFERENCE BOOKS**

1. Palepu, Healy, Bernard; Business Analysis and Valuation using Financial Statements; Cengage Publishing

### CO-PO mapping

CO / PO	PO1 Knowled ge of Business	PO2 Critical & Proble m Solving	PO3 Ethical orientati on	PO4 Global perspective & Communicati on Skills	PO5 Leadersh ip & Team Building Skills	P06 Entrepreneurs hip Skills	P07 Sustainabili ty Perspective	PO8 Lifelon g learnin g & Researc
CO 1	Н	Skills	L			M		h Skills M
CO 2	Н	Н	M			М		М
CO 3	Н	Н				М		M
CO 4	Н	M	M			L		

<sup>\*\*</sup> H means Hugh relevance, M means Medium relevance, L means Low relevance

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- MBR3012T: [Integrated Marketing Communications], [4 credits], [Semester III], [Nature of the Course: Elective Course]
- Course Outcomes (CO)At the end of this course, students will be able to
- CO1. Explain the fundamental concepts of Communications and promotions
- CO2. Analyze the communication models to develop promotional campaigns for a brand
- CO3. Design message and media strategies using different tools and metrics
- CO4. Formulate the alternatives to decide the promotion mix elements of IMC strategies
- CO5. Assess the effectiveness and ethics of the promotional programmes

Sl.	Topic	Sub-Topic	Description	Num	Mar	Credit	Associat	

No.				ber of Hou rs	ks allot ted	of each Modu le	ed Course Outcome (CO)
1	Introdu ction to Integrat ed Commu nication s	Promotional mix elements-characteristics, advantages, disadvantages, Integrated Marketing Communication approach, Relationship amongst the promotional mixes and with other marketing mix elements, History of advertising; Various forms of Advertising;	Overview of promotion Mix elements & Integration	4 hrs	5%	0.4	CO1
2	Promoti onal Plannin g	Steps of the Planning Process; Advertising Objectives: Sales approach versus communication approach; DAGMAR approach; Advertising Budget: Budgeting approaches –	IMC Planning and Objectives Setting	6 hrs	20%	0.6	CO1, CO2
Sl. No.	Topic	Sub-Topic	Description	Num ber of Hou rs	Mar ks allot ted	Credit of each Modu le	Associat ed Course Outcome (CO)
3	Foundat ions of advertis ing Design	Communication process; Communication models - traditional hierarchical response models; Alternate response hierarchies; ELM model; FCB; Cognitive Response model; Involvement and Communication, Brand value proposition and promoting desired image; corporate branding	Communicat ion process Advertising and Brand Building	8 hrs	20%	0.8	CO2
4	Designi ng an advertis ement campaig n	Message Strategies: cognitive; affective; conative; and brand strategies; Creative strategies - Message factors; message structure; message appeals- rational; emotional; scarce; message source factors - credibility; attractiveness; power; executional frameworks means-end theory; leverage points; Creative tactics for print and audio-visual media - copywriting; body copy;	Elements of Media and Message Strategies, creative strategies and tactics	10hr s	25%	1.0	CO2, CO3

		headlines; layout; visuals; Slogans; logos; signatures; storyboards; Media Strategy: Media planning process; media mix - different types of media – television; radio; print; outdoor; internet; characteristic features; advantages and limitations coverage; reach frequency; impact; Scheduling – Patterns; factors influencing choice of media					
5	Adverti sing Industr y	Advertisers; Advertising Agencies; and Support Organizations; types of agencies; structure; role and functions of ad agencies; agency compensation and evaluation tools Advertising and Society: Social – social and cultural issues; Ethical – deceptive; offensive; economical- effect on consumer choice; competition; cost and prices; and Regulatory Aspects of Advertising – ASCI.	Client- agency relationship and ethical practices	2hrs	5%	0.2	CO5
6	IMC Mix Element s	Sales Promotion: definition; reasons for rapid growth of Sales Promotion; objectives of Sales Promotion; Types of Sales Promotion; Tools and techniques of Consumer and Trade Promotion, role of sales promotion in IMC Programme; Public Relations and Corporate Advertising: definition; new role of PR; objectives; tools and techniques of Public relations with merits and demerits; Corporate advertising- scope and types; role of PR in IMC Programme; Direct Marketing: definition; reasons for growth, objectives of direct marketing; tools and techniques of direct	Sales promotion, personal selling, direct marketing, Public relation and publicity	8hrs	20%	0.8	CO3, CO4

		marketing; Personal selling – steps, objectives of communication, types of presentations, objection handling					
7	Promoti onal effectiv eness	Evaluation of Promotional Effectiveness: reasons to measure effectiveness; what; when; where; how to test; Testing methods - pre- testing and post testing techniques to measure effectiveness of advertisements; Essentials of effective measures; problems with current methods; measuring effectiveness of other promotions	Measuring promotional effectivenes s by pre and post tests	2hrs	5%	0.2	CO5

#### Text Book:

- 1) G.E. Belch &M.A Belch, : Advertising & Promotion, TMH
- 2) K.E. Clow & D. Baack, Integrated Advertising, Promotion, and Marketing Communications, Pearson Education

#### **Reference Books**

- 3) Advertising and Integrated Brand Promotion, T. C. O'Guinn, C.T. Allen & R, J. Semenik, Advertising, Thompson
- 4) W.Wells, J.Brunett &S,Moriarty, Advertising, Pearson
- 5) J. Jethwaney & S. Jain, Advertising Management, OUP

## **CO-PO** mapping

CO	P01	PO2	P03	P04	PO5	P06	P07	P08
/	Knowled	Critical	Ethical	Global	Leadersh	Entrepreneurs	Sustainabili	Lifelon
PO	ge of	&	orientati	perspective	ip &	hip Skills	ty	g
	Business	Proble	on	&	Team		Perspective	learnin
		m		Communicati	Building			g &
		Solving		on Skills	Skills			Researc
		Skills						h Skills
CO	Н		L			L	L	
1								
CO	M	M	L	M				L
2								
CO	Н	Н	M	M				M
3								
CO	Н	Н		M	L			M
4								
CO	Н	M	Н			L	L	L
5								

<sup>\*\*</sup> H means Hugh relevance, M means Medium relevance, L means Low relevance

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# MBR3022T: [Consumer Behaviour], [4 credits], [Semester III], [Nature of the Course: Specialization Course]

### Course Outcomes (CO)

At the end of this course, students will be able to

- CO1. Enumerate the theories associated with Consumer Behaviour
- CO2. Identify and interpret the factors affecting the consumer behaviour
- CO3. Demonstrate the impact of internal dynamics such as attitude, learning, motivation, perception, and personality, on consumer's decision-making process
- CO4. Illustrate the shift in consumers behaviour with respect to the changing business situations
- CO5. Analyze the behaviour of consumers to create strategic consumer segments

Sl. No.	Topic	Sub-Topic	Descriptio n	Num ber of Hou rs	Mar ks allot ted	Credit of each Modu le	Associa ted Course Outco me (CO)
1	Introduct ion to	Meaning; nature and importance of Consumer	Overview of	2 hrs	5%	0.2	CO1
	Consume	Behaviour; Understanding consumers and market	Consumer Behaviour				
	Behaviou	segments	and its				
	r		scope				

2	Consume r as an Individu al	Dynamics of Motivation; Needs; Need Arousal; Goals; Maslow's Hierarchy of Needs; A Trio of Needs; Measurement of Motives	Internal Factors responsibl e for consumer' s behaviour	6 hrs	15%	0.6	C01, C02
3	Personal ity and Consume r Behavio ur	Nature and Theories of Personality; Freudian, Neo- Freudian, Trait Theory of Personality; Consumer Innovators and Innovativeness; Dogmatism; Inner- versus Other- Directedness; Need for Uniqueness; Optimum Stimulation Level; Sensation Seeking; Variety and Novelty Seeking; Need for Cognition; Visualizers versus Verbalizers; Consumer Materialism; Fixated Consumption; Compulsive Consumption; Consumer Ethnocentrism; Personality and Color; Self and Self-Image	Impact of Consumer Personalit y on their buying behaviour	6 hrs	15%	0.6	CO1, CO2, CO3
Sl.		Cal Maria	Descriptio	Num ber	Mar ks	Credit of	Associa ted Course
No.	Topic	Sub-Topic	n	of Hou rs	allot ted	each Modu le	Outco me
<b>No.</b> 4	Consume r Percepti on	Elements of Perception; Sensory Input; Absolute and Differential Threshold; Perceptual Selection, Organization, Interpretation; Perceived Quality; Perceived	_	Hou	allot	Modu	Outco
	Consume r Percepti	Elements of Perception; Sensory Input; Absolute and Differential Threshold; Perceptual Selection, Organization, Interpretation;	Formation and Impact of Consumer	Hou rs	allot ted	Modu le	Outco me (CO) CO1, CO2,

7	Socio- Cultural Settings of Consume rs	Expressive Function; The Knowledge Function; The Elaboration Likelihood Model; Self-Perception Attributions; Types of attributions Family and Its Social Standing; Family Decision-Making and Consumption-Related Roles; Family Life Cycle; Nontraditional Families and Non-Family Households; Reference Groups; Types of Reference Groups and their influence on products and brands; Social Standing and Consumer Behavior; Characteristics of Social Classes; Influence of Culture; Subcultures; Nationality and Ethnicity; Religious Subcultures; Regional Subcultures; Generation; Gender; Cross-Cultural Consumer Behavior;	Impact of socio-cultural setting on consumer behaviour	8 hrs	20%	0.8	CO1, CO2, CO3
SI. No.	Topic	Sub-Topic	Descriptio n	Num ber of Hou rs	Mar ks allot ted	Credit of each Modu le	Associa ted Course Outco me (CO)
8	Consume r Decision -making and Consume r Research	Consumer Decision-Making Model; Decision-Making Input; Decision-Making Process; Models of consumer decision-making: Traditional; behavioural economics; and contemporary (Howard and Sheth Model; Nicosia Model; Engle and Blackwell Model); Input; process and output	Consumer Decision making process	6 hrs	15%	0.6	CO4, CO5

### **Text Book:**

1. Leon G. Schiffman & Leslies Lazer Kankuk: Consumer Behaviour (Edition 6th) PHI – New Delhi

## **Reference Books**

- 2. Loudon & Bitta: Consumer Behaviour, McGraw Hill International, 2000
- 3. Glenn Walters and Blaise J. Bergiel: Consumer Behaviour, South Western Publishing Company,

**CO-PO** mapping

CO	PO1	P02	P03	P04	P05	P06	P07	P08
/	Knowled	Critical	Ethical	Global	Leadersh	Entrepreneurs	Sustainabili	Lifelon
PO	ge of	&	orientati	perspective	ip &	hip Skills	ty	g
	Business	Proble	on	&	Team		Perspective	learnin
		m		Communicati	Building			g &
		Solving		on Skills	Skills			Researc
		Skills						h Skills
CO	L		L					
1								
CO	M					M		L
2								
CO	M	M				M	M	L
3								
CO	M	M				M	M	L
4								
CO	M	Н	L			M	L	L
5								

<sup>\*\*</sup> H means Hugh relevance, M means Medium relevance, L means Low relevance

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# MBR3032T: [SALES AND DISTRIBUTION MANAGEMENT], [4 credits], [Semester III], [Nature of the Course: Discipline Specific Course]

# Course Outcomes (CO)

At the end of this course, students will be able to

- CO1- Understanding & acquaintance with the fundamental Concept, roles & responsibilities and the structure of sales and distribution systems
- CO2- Understanding of selling process and to manage, motivate and lead sales force
- CO3- Designing and Framing policies and plan for sales organization and its modifications
- CO4-Analysis of insight into the sales force planning and management functions
- CO5- Evaluation & developing clarity on the way of managing power & channel conflicts
- CO6- Application on the various aspects of distribution & supply chain management
- CO7- Creating model of warehousing, inventory & transportation

Mod ule No	Module Name	Topic(s)	Descript ion	No of Hou rs allot ted	Marks allotte d	Credit of each Modul e	Assoc iated Cours e Outco me (CO)
I	Introduction	Concept; Objectives and	acquaint	5	5 %	0.2	CO1
	:	Functions of Sales	ance with				
		Management; Evolution of	the				
		Sales Department; Nature	fundame				
		and Scope of Personal	ntal				

		0.111				Ι	
		Selling and Sales Management; Duties; Responsibilities; Functions of a Sales Manager	Concept	-			602
II	Personal Selling:	Types of Selling situations; Buyer-seller dyad; Theories of selling; Steps of Selling process; Salesmanship; Product and customer knowledge; Types of objections; Negotiation; When and How to Negotiate	Theories & applicati on	5	5 %	0.2	CO2
III	Sales Organization :	Setting up Sales organization; Different models of Sales Organization; Factors determining Sales organization structure; Problems associated with structuring the sales organization; Modifications of Sales Organization.	Creation & designing of Sales organizat ion	5	10 %	0.4	CO2, CO3
IV	Sales Planning :	Importance of Sales Planning; Sales objectives; Strategies; Sales Forecasting; Sales 5Territories; procedure for designing sales territories; assigning territories; Sales Quotas; importance; procedure; types and method of establishing Quotas; Sales budget	Sales Planning objective s	5	10 %	0.4	CO3, CO4
V	Sales Force Management and Sales Control:	Sales Force Planning; Recruitment and selection; Training and Development; Placement and Induction; Motivating Sales Force; Leading the Sales Force; Compensation and Promotion Policies. Analysis of Sales Volume; Costs and Profitability; Managing expenses of sales personnel; Evaluating Sales Force Performance.	Sales Force Managem ent functions	5	20 %	0.8	CO4
VI	Introduction to Distribution Management	Marketing Channel structure; functions and advantages; types of channel intermediaries –	Distributi on Managem ent	5	20 %	0.8	C06

	:	wholesalers; distributors; stockiest; sales agents; brokers; franchisers; C&F agents; and retailers.	concepts				
VII	Channel	channel objectives &	Channel	5	15 %	0.6	CO5,
	Design and	constraints; identification;	Design				C06
	Management	evaluation and selection of	Managem				
	:	channel alternatives;	ent				
		channel management and					
		control - recruiting and					
		selecting channel					
		members; motivating;					
		evaluating channel					
		arrangements, conflict					
		management					
VIII	Physical	goals; function;	Distributi	5	15 %	0.6	C06
	Distribution	processing; warehousing;	on &				
	& Logistics:	inventory &	Logistics				
		transportation.					

- 1. Cundiff, Still & Govoni: Sales Management Decision, Strategies & Cases PHI.
- 2. Johnson, Kurtz & Scheuing: Sales Management Concept, Practices & Cases McGraw Hill.
- 3. Sahadev, Sales & Distribution Management, OUP
- 4. K.K.Havaldar & V.M.Kavale, Sales and Distribution management, TMH

## **CO-PO Mapping**

CO	P01	P02	P03	P04	P05	P06	P07	P08
/	Knowled	Critical	Ethical	Global	Leadersh	Entrepreneurs	Sustainabili	Lifelon
PO	ge of	&	orientati	perspective	ip &	hip Skills	ty	g
	Business	Proble	on	&	Team		Perspective	learnin
		m		Communicati	Building			g &
		Solving		on Skills	Skills			Researc
		Skills						h Skills
CO	Н	M	L	Н	M			L
1								
CO	Н	Н	M	Н	Н			
2								
CO	Н	Н	Н	Н	Н			M
3								
CO	Н	Н	M	Н	M			
4								
CO	Н	Н	M	Н	Н			
5								

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# MBR3042T: [Product and Brand Management], [4 credits], [Semester III], [Nature of the Course: Specialization Course]

## Course Outcomes (CO)

At the end of this course, students will be able to

- CO1. Enumerate the classification of products and theories related to product development
- CO2. Explain the basic concepts associated with brand management
- CO3. Choose the alternative strategies to manage product and competition in the market
- CO4. Prepare strategic alternative for different brand management scenario
- CO5. Criticize different brand management strategies and devise strategies to develop sustainable brands

Sl. No.	Topic	Sub-Topic	<b>Descript</b> ion	Num ber of Hou rs	Mark s allott ed	Credit of each Modu le	Associ ated Course Outco me (CO)
1	Introduct ion to Product Managem ent	Introduction; Product Management scopes, Product Level, Classification, New Product types, Product Mix, Product Differentiation; The Product Life-Cycle Concept; New-Product Development Process; BAH model, Generic product development process, Stage-Gate process, Product roadmap; Steps in creating product roadmap; Beta programme	Overview of Product Managem ent and steps in Product develop ment	8 hrs	20%	0.8	CO1
2	Product Market Competiti veness	Product market competition, types, Factors determining competition, Methods of determining competition, Competitor analysis, Sources of competitor information, Competitor's objectives, Differential Advantage analysis, Product category attractiveness analysis, Category competitiveness factors, Environmental Analysis,	Identifica tion of Product Market Competit iveness and strategy formatio n	6 hrs	15%	0.6	CO1, CO3
Sl. No.	Topic	Sub-Topic	<b>Descript</b> ion	Num ber of Hou	Mark s allott ed	Credit of each Modu	Associ ated Course Outco

				rs		le	me (CO)
3	Product Market Segment ation, Research and Strategy formatio n	Product Market Segmentation (consumer and industrial market segmentation); Measuring Consumer Difference; PLC and Product Strategies, Product Line Extension, Effective Marketing Mix for different stages; Product market research, Review Programmes	Identifica tion of product market segment, product market research types and strategy formatio n	6 hrs	15%	0.6	CO1, CO3, CO5
4	Introduc tion to Brand manage ment	Brand concepts; Reasons for branding; Branding challenges and opportunities; Applications of branding; Concepts of Brand Personality; Brand Image; Brand identity Model; Brand Equity; Brand Essence, Brand Prism	Introduct ion to Branding and different concepts related to branding	8 hrs	20%	0.8	CO2
5	Building the Brand	Designing marketing programmes for branding; Integrated marketing communications; Measuring brand performance; Brand positioning; Positioning guidelines; defining brand values	Learning Branding Activity	6hrs	15%	0.6	CO2, CO4
6	Designin g Sustaina ble Brand	Brand Management Research, Types, Building Brand equity; Brand extensions; Reinforcing and revitalizing brands, Brand Repositioning	Brand Research and Growth and sustainab ility of brand	6hrs	15%	0.6	CO2, CO4, CO5

### **Text Book:**

- 4. Managing Brand Equity: David A. Aaker, Free Press
- 5. Product Policy and Management: Michael J. Baker, Ronald McTavish; Macmillan Press

### **Reference Books**

- 6. Strategic Brand Management: Kevn Lane Keller, Prentice Hall India
- 7. Expert Product Management, Brian Lawley

#### 8. Product Management in India: Ramanuj Majumder

#### **CO-PO** mapping

CO	P01	PO2	P03	P04	PO5	P06	P07	P08
/	Knowled	Critical	Ethical	Global	Leadersh	Entrepreneurs	Sustainabili	Lifelon
PO	ge of	&	orientati	perspective	ip &	hip Skills	ty	g
	Business	Proble	on	&	Team		Perspective	learnin
		m		Communicati	Building			g &
		Solving		on Skills	Skills			Researc
		Skills						h Skills
CO	L		L			L	L	
1								
CO	M		L			M	M	L
2								
CO	M	M	M			M	M	L
3								
CO	M	Н				M	M	L
4								
CO	M	Н	L			M	L	L
5								

<sup>\*\*</sup> H means Hugh relevance, M means Medium relevance, L means Low relevance

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# MBR3052T: [Services Marketing], [4 credits], [Semester III], [Nature of the Course: Marketing Specilization]

#### Course Outcomes (CO)

At the end of this course, students will be able to

- 1. Understand the basic characteristics of services and the associated marketing challenges for service organizations
- 2. Identify and analyze the various components of the services marketing mix;
- 3. Identify and analyze the parameters that determine the consumer's service experience, expectation and perception.
- 4. Understanding the key issues concerning the management and measurement of service quality and customer satisfaction and develop solutions designed to build competitive advantage
- 5. Analyze and apply relevant services marketing theory, strategies and tools to contemporary case studies.

Mod ule No.	Module Name	Topic(s)	Description	No. of Hours allotte d	Marks Allotte d	Credit of each Modul e	Associ ated Course Outco me
I. 1 Service Marketing		Introduction to services; Importance of services in the economy; Reasons for growth of services  Different types of service sector; Trends in service sector; Role of technology in service sector	Overview and Concepts of Services Marketing	8	20%	0.2	CO1
		Concept and characteristics of services  Marketing Mix of Services					
	II.	Creating service product; Service product mix	Concepts, Models and application	6	15%	0.15	CO2, CO3
2 II. Creating the Service Product	New Service Development; Branding service product  Promotional Mix Elements; Challenges of service communication; Branding						
2	III.	Approaches to Pricing; Value- definition based pricing strategies	Concepts, Models and application	6	15%	0.15	CO2, CO3, CO4
3	Pricing of services	Distribution in service context; Strategies for effective distribution					
4.	IV. Designing and managing service process	Designing service delivery system; Service Blueprinting	Concepts, Models and application	10	25%	0.25	CO2, CO3, CO4

		Planning the service environment; Servicescape strategies  Managing People; Strategies for delivering service quality through people; Service leadership and culture					
5.	V. Consumer Behaviour in Services	Service experience, expectations and perceptions; Zone of tolerance; Understanding differences among customers  Service quality; GAPS Model; Measuring & improving service quality; Defining, measuring improving productivity	Concepts, Models and application	8	20%	0.2	CO3, CO4
6.	VI. Application of service strategies	Application of service strategies in different service sectors	Application	2	5%	0.05	CO5

- 1. Zeithaml, V.A., Bitner, M.J., Gremler, D.D. (2018) *Services Marketing: Integrating Customer Focus Across the Firm with Connect Access.* (7th ed.). New York: NY. McGraw-Hill Education.
- 2. Jochen Wirtz, C.Lovelock, J. Chatterjee (2019) *Essentials of Services Marketing* (3<sup>rd</sup> ed.) Pearson Education

## **CO-PO mapping**

CO/	P01	P02	PO3	P04	P05	P06	P07	P08
PO	Knowl edge of Busine ss	Critical & Proble m Solving Skills	Ethical orientati on	Global perspective & Communicati on Skills	Leadersh ip & Team Building Skills	Entrepreneurs hip Skills	Sustainabili ty Perspective	Lifelong learnin g & Researc h Skills
CO1	Н	M						
CO2	Н	Н						
CO3	Н	Н						
CO4	Н	Н					L	
CO5	Н	Н		Н				

<sup>\*\*</sup> H means Hugh relevance, M means Medium relevance, L means Low relevance

#### Section 03

#### Final PO and CO Mapping

Courses	Programme Outcome (PO)						
Courses	P01	PO <sub>2</sub>			POn		
Course 01							
Course 02							
Course N							
Final							
Outcome							

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# MBR306s2T: [BUSINESS TO BUSINESS MARKETING], [4 credits], [Semester III], [Nature of the Course: Discipline Specific Course]

### Course Outcomes (CO)

At the end of this course, students will be able to

- 1. Identify various marketing concepts involved in organizational buying.
- 2. Comprehend the buying process of business markets.
- 3. Analyse the Channel Management opportunities for business-to-business marketing
- 4. Apply the Business Marketing Intelligences concepts to B2B markets
- 5. Apply the Sales Promotion & communication strategies for B2B markets

Mod ule No	Module Name	Topic(s)	Descript ion	No of Hou rs allot	Marks allotte d	Credit of each Modul e	Assoc iated Cours e Outco
				ted			me (CO)
I	B2B Overview	: Perspective on the organization buyer; Nature of Industrial Marketing. Industrial Marketing Vs. Consumer Marketing; difference between B2B and B2C offerings. Relational approach to Industrial Marketing- The Nature of Industrial Demand & Industrial Customer; Types of Industrial Products: Major	Basic concepts familiarit y	7	20 %	0.8	CO1

II	Dimensions of Organization al Buying	Equipment; Accessory Equipment; Raw and Processed Materials; Component Parts and Sub- Assemblies; Operating Supplies; Standardized and non-standardized parts; Industrial services Organizational customer - Buying behavior. Environmental & organizational Influences; The Buy Grid Model; Buy	Variables of Buying behavior	7	20 %	0.8	CO2
		phases; Buying decision making; Processes and procedures Buying Roles; buying center concept; Interpersonal Dynamics of Industrial Buying Behavior; Roles of Buying Centre; Conflict Resolution in Decision Making; Ethics in Purchasing.					
III	Business Marketing Intelligences	Segmenting the organizational Market. Organizational Demand Analysis: demand measurement techniques; Measuring Market Potential and Sales Forecasting. Measuring customer values and creating value for the customer; Value Analysis and measurement	Segment ation & Sales Forecasti ng	7	20 %	0.8	CO3 CO4
IV	Channel Management	Main Distribution Channels; Aspects of Contractual Arrangements; Advantages and Disadvantages of the Use of Middlemen; Factors in Channel Choice; Selling to Middlemen; Physical Distribution; Distribution Effectiveness Analysis	Logistics & Supply chain	7	15 %	0.6	CO4
V	Pricing	The Simple Pricing Models; Pricing Objectives; Industry Pricing Process. Price Monitoring; The Use of Probability in Pricing;	Industry Pricing Process	6	15 %	0.6	CO4 CO5

		Legislation and Pricing; Export Pricing;				
VI	Sales	Influencing the Buyer;	6	10 %	0.4	CO4
	Promotion	Personal Selling; The				CO5
		COMPACT Model.				
		Advertising; Other Forms				
		of Sales Promotion; The				
		Co-ordination of				
		Promotion; <b>Direct</b>				
		Marketing Strategies;				
		CRM				

- 1. Michael D Hutt, Dheeraj Sharma, Thomas W Speh, B2B Marketing: A South-Asian Perspective Cengage Learning, 11/e, 2014
- 2. Sharad Sarin, Strategic Brand Management for B2B Markets : A Road Map for Organizational Transformation, Sage publications, 2010
- 3. Dwyer, F. Robert & Tanner, John F. Jr. Business Marketing, McGraw-Hill, 4/e., 2009

#### **Iournals:**

- 1. Journal of Marketing Research
- 2. Journal of Business-to Business Marketing, Taylor & Francis Online.

**CO-PO Mapping** 

	J-F O Mappin	5						
CO / PO	PO1 Knowledge of Business	PO2 Critical & Problem Solving Skills	PO3 Ethical orientation	PO4 Global perspective & Communicatio n Skills	PO5 Leadership & Team Building Skills	PO6 Entrepre neurship Skills	PO7 Sustainability Perspective	PO8 Lifelong learnin g & Researc h Skills
C01	Н	Н	Н		M			M
CO2	Н	Н	Н		M			
CO3	Н	M	M	M	М			
CO4	Н	M	M	Н				М
CO5	Н	Н	Н	Н				

<sup>\*\*</sup> H means Hugh relevance, M means Medium relevance, L means Low relevance

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- MBR3013T: [MANPOWER PLANNING, RECRUITMENT AND SELECTION], [4 credits], [Semester III], [Nature of the Course: Discipline Specific Elective Course]
- ☑ Course Outcomes (CO)At the end of this course, students will be able to

- 6. Comprehend the various techniques of HRP in a global perspective
- 7. Integrate the theories and predict manpower requirements
- 8. Examine the application of job analysis and evaluation on manpower planning
- 9. Assess efficiency of recruitment and selection process of global organizations with suitable recommendations
- 10. Realise the significance of human resource accounting and audit for a business enterprise

Module No	Module Name	Topic(s)	Description	No of Hours allotted	Marks allotted	Credit of each Module	Associated Course Outcome (CO)
I	Introduction to Human Resource Planning	Meaning & Concept  Responsibilities of modern HR Objectives Macro & Micro HRP	Overview and Scope	4	10%	0.4	CO 1
II	Productivity, Technology and HRP	Time Scale &	HRP: process & practice	3	7.5%	0.3	CO 1
III	Job Analysis and Job Evaluation	Job Description & Job Specification Job Assessment & Work Measurement Ergonomics	Understanding Job details	7	17.5%	0.7	CO 3
IV	Forecasting	Demand Forecasting Supply Forecasting	Methods of analysing manpower requirements	8	20%	0.8	CO 2
V	Recruitment	Recruitment process Internal & External Recruitment Attitude Survey	Recruitment practices	5	12.5%	0.5	CO 4
VI	Selection	Steps in Selection Process Application Blank & Selection Tests Strategic Employment Interview Appointment & Induction	Selection practices	5	12.5%	0.5	CO 4

		Benefits of Internal Mobility; Transfers, promotions, Demotions, Separations					
VII	HRA and Audit	Concept Approaches HRD Audit	Accounting & Audit	3	7.5%	0.3	CO 5
VIII	Application & Reflective Learning	Projects & Case Study	Practical applications	5	12.5%	0.5	CO 1, CO 2, CO 3, CO 4, CO 5

- 2. Ian Maitland, Manpower Planning and Recruiting, 2005, Infinity Books
- 3. D K Sharma, Manpower Planning, 2012, Centrum Press

### **CO-PO mapping**

CO / PO	PO1 Knowled ge of Business	PO2 Critical & Proble m	PO3 Ethical orientati on	PO4 Global perspective & Communicati	PO5 Leadersh ip & Team Building Skills	P06 Entrepreneurs hip Skills	PO7 Sustainabili ty Perspective	PO8 Lifelon g learnin g &
		Solving Skills		on Skills	SKIIIS			Researc h Skills
CO 1	Н			M				
CO 2	Н	Н						М
CO 3	Н							
CO 4	Н			Н				
CO 5	Н						Н	

<sup>\*\*</sup> H means Hugh relevance, M means Medium relevance, L means Low relevan

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# MBR3033T : [Industrial Relations], [4 Credits], [Semester IV], [Nature of the Course: Specialization]

# o Course Outcomes (CO)

At the end of this course, Students will be able to

- 6. Understand the concepts of Industrial Relations and its dynamics.
- 7. Elaborate the Functions; Approaches of Trade Union Movement in India
- 8. Examine the Grievance Function in Industrial Relations of Indian Context

- 9. Evaluate the effects of Settlement Machinery in Industrial Relations disputes
- 10. Create Newer Insights and practical applications to solve IR cases.

### Course Content

Modul e No	Module Name	Topic(s)	Description	No of Hours allotte d	Marks allotte d	Credit of each Module	Associate d Course Outcome (CO)
I	Industrial Labor in India	Growth of Industrial Labor Force	Labour Types	4	10%	0.4	CO 1
II	Trade Unionism	Unionism Concept Functions Approaches		4	10%	0.4	10%
III	Dynamism of Industrial Relations – Concept and Perspectives		Evolution of IR, Industrial Conflicts	4	10%	0.4	CO3
IV	Grievance Concept: Effects Function in IR of Grievance		Grievance Redressal Procedure	4	10%	0.4	CO 2
V	Discipline in IR  Aims; Discipline  Maintenance  System		Causes of Indiscipline & Disciplinary Action.	4	10%	0.4	CO 3
VI	Collective Concept; Bargaining and Features; Negotiation Importanc Principles		Coverage of Bargaining Forms of Bargaining, Negotiation	4	10%	0.4	CO 4
VII	Settlement Machinery	Conciliation, Arbitration, Adjudication.	Industrial Tribunal	4	10%	0.4	CO 4
VIII	Workers' Participation in Management (WPM)	Elements; Objectives; Levels; Forms	Practices; Causes of Failure of WPM	4	10%	0.4	CO4
IX	Elements of Industrial Employment Act, 1946		Factories Act, 1948	4	10%	0.4	CO4
X	Case Presentations	Case Analysis	Creating new knowledge of IR	4	10%	0.4	CO 5

## **Suggested Readings**

- 5. Dynamics of Industrial Relations by Mamoria, Mamoria & Gankar, Himalaya Publishing House, 2006.
- 6. Industrial Relations: Concepts and Legal Framework by A. M. Sarma, Himalaya Publishing House, 2007.

- 7. Industrial Relations: Trade Unions & Labor Legislations by Sinha, Sinha & Shekhar, Pearson, 2013.
- o CO-PO mapping

CO/	P01	PO2	PO3	P04	P05	P06	P07	P08
PO	Knowledge	Critical &	Ethical	Global	Leadershi	Entrepre	Sustainabilit	Lifelong
	of	Problem-	orientation	perspective &	p & Team	neurship	у	learning &
	Business	Solving		Communication	Building	Skills	Perspective	Research
		Skills		Skills	Skills			Skills
CO1	Н			Н				
CO2	Н					Н		
CO3	Н			M				
CO4	Н	M						
CO5	Н	M		M				Н

<sup>\*\*</sup> H means Hugh relevance, M means Medium relevance, L means Low relevance.

#### Section 03

#### 1. Final PO and CO Mapping

C	Programme Outcome (PO)							
Courses	P01	P02			POn			
Course 01								
Course 02								
**								
Course N								
Final								
Outcome								

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# MBR3043T: [Training and Development], [4 credits], [Semester III], [Nature of the Course: Specialization Course]

### Course Outcomes (CO)

At the end of this course, students will be able to

- 11. Enumerate the meaning of TD
- 12. Interpret the rational and overview of TD
- 13. Classify the TNA methods
- 14. Assess the various approaches to learning
- 15. Criticize and review training transfer at work
- 16. Contrast the approaches and methods of Training and Development
- 17. Evaluate the various Training Methods
- 18. Distinguish between different approaches to Training Evaluation and Monitoring Determine the special issues in TD

#### **Ourse Content**

Modu le No	Module Name	Module SubTopic(s)	Description	No of Hours allotted	Mar ks allott ed	Cred it of each Modu le	Associat ed Course Outcom e (CO)
I	Introduction to TD	Meaning, Forces Snapshots of TD in enterprises	Introductio n	5	10%	0.4	CO 1
II	Strategic Training Interventions	Evolution of TD  Process, Methods	Evolution and Process	6	15%	0.4	CO2
III	Training Needs Assessment	Concept and Significance of TNA Process and Scope of TNA	TNA	5	15%	0.7	CO3
IV	Learning Approaches and Program Design	Meaning, Theories Process of learning Learning Outcomes	Learning	6	10%	0.4	CO 4
V	Transfer of Training	Training Design Training Transfer	Training Transfer	6	15%	0.8	CO 5
VI	Training Methods	Traditional and Modern Methods of TD  Application of Methods in specific situations On-the-job and off-the-job initiatives of TD	Methods and Tools	8	17.5%	0.8	CO 6
VII	Training Evaluation	Meaning and Scope Evaluation Process Evaluation strategy	Evaluation	7	17.5%	0.5	CO 7
VIII	Employee Development & Special Issues in TD	Employee	Employee Developme nt	7	17.5%	0.5	CO 7, CO 8
IX	Case Studies and Application	Case Discussion  Application and Review	Cases and Application	7	17.5%	0.5	CO 8

4. Employee Training and Development by Raymond A Noe and Amitabh Deo Kodwani, 5<sup>th</sup> Edition, McGrawHill 2012

# **CO-PO mapping**

CO	P01	P02	PO3	P04	P05	P06	P07	P08
/	Knowled	Critical	Ethical	Global	Leadersh	Entrepreneurs	Sustainabili	Lifelon
PO	ge of	&	orientati	perspective	ip &	hip Skills	ty	g
	Business	Proble	on	&	Team		Perspective	learnin

		m Solving Skills		Communicati on Skills	Building Skills			g & Researc h Skills
CO 1	Н			Н				
CO 2			M					
CO 3	Н					L	M	M
CO 4		M						
CO 5	Н	М		L		Н		
CO 6	Н			L		Н		
CO 7			L					Н
8 CO						L		Н

<sup>\*\*</sup> H means Hugh relevance, M means Medium relevance, L means Low relevance

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# MBR3053T: [PERFORMANCE MANAGEMENT SYSTEM], [4 Credits],

[Semester IV], [Nature of the Course: Specialization]

#### Course Outcomes (CO)

At the end of this course, Students will be able to

- 11. Understand the Performance Management dealing with Meaning; Concept; Perspectives
- 12. Elaborate the Conceptual Framework of Performance Management in the context of global organizations
- 13. Examine the Methods of Appraisal, Measuring and Rating Performance.
- 14. Evaluate Factors influencing Rewards for Employee Performance in Organizations
- 15. Create new knowledge and apply creative solutions for IIMA cases

Module No	Module Name	Topic(s)	Description	No of Hours allotted	Marks allotted	Credit of each Module	Associated Course Outcome (CO)
I	Introduction to Performance Management	Meaning; Concept; Perspectives;	Pre- requisites; Philosophy; Characteristics	4	10%	0.4	CO 1
II	Overview of PMS	Components; Conceptual Framework	Model Performance Appraisal Forms	5	12.5%	0.5	CO 1

III	Performance Appraisals and Counselling	Approaches to Appraisals	Methods of Appraisal	5	12.5%	0.5	CO2
IV	Performance Planning	Setting; Performance Criteria; Methods of Performance Planning;	Competency Mapping	4	10%	0.4	CO 1
V	Performance Monitoring:	Meaning; Characteristics; Performance Monitoring Plan (PMP)	Performance Monitoring Process	Ionitoring		0.5	CO 4
VI	Measuring and Rating Performance	Understanding Measurement; Integrated PMS	Balanced Scorecard Approach to Performance Measurement	6	15%	0.6	CO 1
VII	Rewards for Employee Performance	Contingency Pay; Performance related Pay (PRP)	Total Reward Strategy; Reward Principles	4	10%	0.4	CO 1
VIII	Ethics in Performance Management	Implications, Objectives and Significance of Ethics	Code of Ethics in Performance Management	5	12.5%	0.5	CO 1
IX	Cases and Discussion	Case Based Learning	IIMA Case Components	2	5 %	0.2	CO 5

1. Performance Management by A. S. Kohli & T. Deb, Oxford University Press, 2008. Essentials of Performance Management by Anjali Ghanekar, Everest Publishing House, 2010.

# 2. CO-PO mapping

CO	P01	P02	P03	P04	P05	P06	P07	P08
/	Knowledge	Critical &	Ethical	Global	Leadership	Entrepre	Sustainabil	Lifelong
PO	of	Problem-	orientation	perspective &	& Team	neurship	ity	learning &
	Business	Solving		Communication	Building	Skills	Perspectiv	Research
		Skills		Skills	Skills		e	Skills
CO	Н			Н				
1								
CO	Н						Н	
2								
CO	Н				M			
3								
CO	Н	M						

4					
CO	Н	M	M		Н
5					

<sup>\*\*</sup> H means Hugh relevance, M means Medium relevance, L means Low relevance

#### Section 03

### Final PO and CO Mapping

-	Programme Outcome (PO)							
Courses	P01	P02			POn			
Course 01								
Course 02								
Course N								
Final								
Outcome								

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# MBR3063T: [Compensation and Benefits Management], [4 credits], [Semester III], [Nature of the Course: Discipline Specific Elective Course]

#### Course Outcomes (CO)

At the end of this course, students will be able to

- 19. Differentiate different jobs in an organization and critically analyse the compensation structures
- 20. Explain the significance of the wage theories and understand the ethical perspective
- 21. Illustrate and outline a competency-based compensation design
- 22. Design suitable compensation systems for different jobs in a global perspective
- 23. Justify the legal Implications of wages and compensation

	ours allotted otted	of	Course
	otted		
		each	Outcome
		Module	(CO)
I Compensation- Meaning Introduction 4	4 10%	0.4	CO 1
meaning & concept			
Linking			
motivation			
theories to			
compensation			
Objectives of			
compensation			
Compensation			

II	Job Analysis and Job Evaluation	Meaning and Process	Overview & Significance	4	10%	0.4	CO 1
		Information management for Job Analysis					
		Methods of Job Evaluation					
III	Wage Theories	Wage Theories	Concepts & Types	4	10%	0.4	CO 2
		Types of wages: Minimum Wage; Fair Wage; Living Wage; Money Wage; Real Wage					
IV	Wage Policy and Wage Fixation	Wage regulatory	Concepts, scope & wage	4	10%	0.4	CO 2
		National Wage Policy, Statutory Wage Fixation, Wage Boards, Pay Commissions; Adjudication Factors leading to Differentials in Wages					
V	Wage Legislation	Payment of Wages Act, 1936; Minimum		4	10%	0.4	CO 5
		Wages Act, 1948 Payment of Bonus Act, 1965; Equal Remuneration Act, 1976	Definition, Scope & Applicability				
VI	Wage and Salary Administration (Pay Determination)	Factors determining pay Pay problems in business	Pay Process	3	7.5%	0.3	CO 3
VII	Structuring employee compensation/salary	Pay Survey	Planning executive compensation	6	15%	0.6	CO 4

		Determining Market Pay line Understanding Pay Policy Pay Grades/Bands; Broadbanding Components of salary (executive					
VIII	Wage Incentives	compensation) Individual and Group Incentives Principles for Installing Incentive Schemes	Types of incentives; Productivity-linked wages	5	12.5%	0.5	CO 4
	Application & Reflective Learning	Projects and Case Discussions	Application	6	15%	0.6	CO 1, 2, 3, 4, 5

- 5. Dipak Kumar Bhattacharya, Compensation Management, 2rd edition, 2014, OUP, India
- 6. George T Milkovich, Jerry M Newman, C S Venkata Ratnam, Compensation,  $9^{th}$  edition, 2017, McGrawHill Education

# CO-PO mapping

СО	P01	P02	P03	P04	PO5	P06	P07	P08
/	Knowled	Critical	Ethical	Global	Leadersh	Entrepreneurs	Sustainabili	Lifelon
PO	ge of	&	orientati	perspective	ip &	hip Skills	ty	g
	Business	Proble	on	&	Team		Perspective	learnin
		m		Communicati	Building			g &
		Solving		on Skills	Skills			Researc
		Skills						h Skills
CO	Н						M	M
1								
CO	Н		Н					M
2								
CO	Н	Н						M
3								
СО	Н	Н		M				M
4								
СО	Н		Н					M
5								

<sup>\*\*</sup> H means Hugh relevance, M means Medium relevance, L means Low relevance