

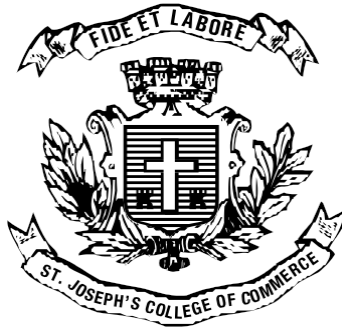
# St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bengaluru – 560 025

Accredited with 'A++' Grade (4<sup>th</sup> Cycle) by the  
National Assessment and Accreditation Council  
(NAAC)

Recognized by the UGC as  
"COLLEGE WITH POTENTIAL FOR EXCELLENCE"



## Bachelor of Business Administration Honours

**(Entrepreneurship)**

Semester III & IV

*Syllabus as per National Education Policy  
Curriculum Framework w.e.f., 2024-2025*

**Academic year 2024 – 2025**

**Batch 2023**

# **St. Joseph's College of Commerce**

**(Autonomous)**  
**Affiliated to Bengaluru City University**

St. Joseph's College of Commerce (SJCC) was formerly a part of St. Joseph's College, established in the year 1882. The Commerce Department was established in the year 1949 and it became an independent college with its own building in Brigade Road in the year 1972.

The college has in its Vision a model for higher education which encourages individuals to dream of a socially just world and in its Mission a strategy to empower individuals in realizing that dream.

With an objective of imparting quality education in the field of Commerce and Management the college has been innovating in all aspects of higher education over a long period of time. These innovations were further bolstered with the granting of autonomous status to the college by UGC in September 2005. From then on, the college has taken a lead in reforming curriculum and syllabus, examination and evaluation pattern and teaching and learning methods through the Board of Studies, the Academic Council and the Governing Council comprising of eminent academicians, industry representatives and notable alumni.

The college has undergone four cycles of NAAC accreditation starting from the year 2000 in which it secured 'five stars', next in the year 2007 an 'A' grade, in the year 2012 again an 'A' grade and recently in February 2021 an 'A++'. It is one of the very few institutions in the country to have secured A++ grade in the fourth cycle under the Revised Accreditation Framework (RAF) and the first college in Karnataka to do so. The college was declared as a 'College with Potential for Excellence' in the year 2010. In 2011 SJCC was recognized as a Research Centre by Bangalore University. The college has been ranked 74<sup>th</sup> in the National Institutional Ranking Framework (NIRF) ratings of Ministry of Education, Government of India, in 2021 and it has been the only institution from Karnataka to make it consistently to the top 100 in the country.

The college offers diverse programmes in Commerce and Business Administration. Under Commerce Studies it offers B.Com, B.Com (Professional- International Accounting and Finance), B.Com (BPS-Industry Integrated), B.Com (Travel and Tourism), B.Com (Analytics), B.Com (Professional - Strategic Finance), M.Com (Finance & Taxation/ Marketing & Analytics), M.Com (International Business) & M.Com (Financial Analysis). Under Business Administration it offers BBA, BBA (Entrepreneurship) and BBA (Professional- Finance and Accountancy). The college also offers six one-year Post Graduate Diploma programmes.

## **THE DEPARTMENT OF BUSINESS ADMINISTRATION**

With the world of business constantly changing and a strong base created for technology in the country, it is of utmost importance to augment management talent and resources at all levels. Strategies and goals of any educational institution has to be constantly redefined to keep in pace with the external environment. All this led to the birth of the BBA department at St. Joseph's College of Commerce in the year 2004-2005. Within a short period of time, the department has emerged as a promising centre in the field of management studies at the undergraduate level. This department aims at motivating students to take up higher studies in management, so that they may blossom into effective entrepreneurs who would not be afraid of taking risk, or teachers and researchers who would contribute positively towards the betterment of the society or to take up consultation to help business units leverage on management knowledge.

## **OBJECTIVES OF THE BBA - HONOURS (ENTREPRENEURSHIP) PROGRAMME:**

1. To inculcate critical thinking among students so that they are capable of identifying business opportunities by using cutting-edge analytical tools and problem-solving skills to start new businesses and implement processes to successfully operate these businesses.
2. To create entrepreneurial managers for corporate sector
3. To effectively understand and implement a marketing plan for a new venture
4. Develop family business successors as enterprising and knowledgeable owners of their predecessors

5. To incorporate extensively – along with theoretical knowledge sharing – various skills (viz., Presentations, rapid reading, geo political awareness, time management) needed for managerial effectiveness
6. To promote knowledge through research – both applied and conceptual, relevant to management.
7. To enhance the decision-making skills and administrative competence of students
8. To motivate students to apply management techniques to new and innovative areas of management.

**SALIENT FEATURES OF FOUR YEARS BACHELOR OF BUSINESS ADMINISTRATION HONOURS PROGRAMME WITH MULTIPLE ENTRY AND EXIT OPTIONS:**

1. The regulations governing the Four-year Bachelor of Business Administration Honours Programme with Multiple Entry and Exit Options shall be applicable with effect from the Academic year 2021-2022.
2. The Bachelor of Business Administration Honours Programme shall be structured in a semester mode with multiple exit options;

<b>Certificate in Business Administration</b>	On the completion of <b>First year</b> ( <i>two semesters</i> )
<b>Diploma in Business Administration</b>	On the completion of <b>Second year</b> ( <i>four semesters</i> )
<b>Basic Bachelor Degree in Business Administration</b>	On the completion of <b>Third year</b> ( <i>six semesters</i> )
<b>Bachelor Degree with Honors in Business Administration</b>	On the completion of <b>Fourth year</b> ( <i>eight semesters</i> )

3. The four-year undergraduate honours degree holders with research component and a suitable grade are eligible to enter the *Doctoral Programme* in a relevant discipline.
4. The students who exit with Certification, Diploma and Basic Bachelor Degree shall be eligible to re-enter the programme at the exit level to complete the programme or to complete the next level.
5. The Four-year Bachelor of Business Administration Honours Programme offers a wide range of multidisciplinary courses with exposure to other disciplines, specializations and areas. The programme aptly caters to knowledge, ability, vocational, professional and

- skill enhancement along with focus on humanities, arts, social, physical and life sciences, mathematics, sports etc.
6. Four years Bachelor of Business Administration Honours Programme combines conceptual understanding with practical engagement through lab courses, national and international field visits, internship, conferences, workshops, seminars, case study analysis, group discussions and research projects.
  7. A wide range of Skill Enhancement Courses are offered in the first four semesters to enhance language and communication, logical reasoning, critical thinking, problem solving, data analytics and life skills.
  8. In each of the first four semester students will have an option of studying a course from other disciplines. Students will be given an option to choose from a pool of Open Elective Courses that provide exposure to multiple disciplines and thereby making the programme truly multi-disciplinary.
  9. The students can make a choice of two *specializations /electives* in the fifth and sixth semester and choose one of the specialization/elective in the seventh semester to pursue Honor's degree in that specialization/electives.

## I. ELIGIBILITY FOR ADMISSION

Candidates who have completed the Two year Pre-university course of Karnataka State or its equivalent are eligible for admission into this Programme.

## II. DURATION OF THE PROGRAMME

The duration of the undergraduate honours programme is *four-years* (eight semesters) with multiple entry and exit options, within this period. The students can exit after the completion of *one* academic year (Two semesters) with the *Certificate* in a discipline; *Diploma* after the study of *two* academic years (Four Semesters) and *Basic Bachelor Degree* after the completion of *three* academic years (Six Semesters). The successful completion

of *Four Years* undergraduate Programme would lead to *Bachelor Degree with Honours in a discipline*.

### III. MEDIUM OF INSTRUCTION:

The medium of instruction shall be English.

### IV. ATTENDANCE:

- a. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the courses compulsorily.
- b. A student who fails to complete the course in the manner stated above shall not be permitted to take the end semester examination.

### V. **Subjects of study: The components of curriculum for Four-year Multidisciplinary Undergraduate BBA Honours Programme**

The category of courses and their descriptions are given in the following table.

<b>Category of courses</b>	<b>Objective/ Outcomes</b>
<b>Languages</b>	Language courses equip students with communication skills, critical and creative thinking, familiarity with issues pertaining to society and culture and skills of expression and articulation. They also provide students with a foundation for learning other courses.
<b>Ability Enhancement Courses</b>	Ability enhancement courses are the generic skill courses that enable students to develop a deeper sense of commitment to oneself and to the society and nation largely.
<b>Skill Enhancement Courses</b>	Skill Enhancement Courses enhance skills pertaining to a particular field of study to increase their employability/ Self-employment. These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge.

<b>Vocational Enhancement courses</b>	Vocational Enhancement courses enhance skills pertaining to a particular field of study to increase their employability/ Self-employment.
<b>Foundation/ Discipline based Introductory Courses</b>	These courses will supplement in a better understanding of how to apply the knowledge gained in classrooms to societal issues.
<b>Major Discipline Core Courses</b>	Major Discipline Core Courses aim to cover the basics that a student is expected to imbibe in that particular discipline. They provide fundamental knowledge and expertise to produce competent, creative graduates with a strong scientific, technical and academic acumen.
<b>Major Discipline Elective Courses</b>	These courses provide more depth within the discipline itself or within a component of the discipline and provide advanced knowledge and expertise in an area of the discipline.
<b>Open or Generic Elective Courses</b>	Open or Generic Elective Courses are courses chosen from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice.
<b>Project work/ Dissertation/ Internship/ Entrepreneurship</b>	Students shall carry out project work on his/her own with an advisory support by a faculty member to produce a dissertation/ project report. Internship/ Entrepreneurship shall be an integral part of the Curriculum.
<b>Extension Activities</b>	As part of the objective of Social Concern, the College has designed a well-structured Community Outreach programme of sixty hours called 'Bembala' (Support). The programme includes rural camps, workshops, lectures and seminars, teaching programmes in Government Schools or Colleges, community service in slums and villages, awareness programmes in streets, localities,

	slums or villages and public rallies on social issues. The College expects the students to be part of the activities organized by the College towards securing the goal of Social Concern. This programme is mandatory for the award of degree from the college.
<b>Extra/Co-Curricular Activities</b>	The College has a wide range of student associations and clubs that provide space for students to develop their creative talents. The activities conducted help in developing not just the artistic and entrepreneurial talents but also helps in character building, spiritual growth, physical growth, etc. They facilitate development of various domains of mind and personality such as intellectual, emotional, social, moral and aesthetic developments. Creativity, enthusiasm, and positive thinking are some of the facets of personality development and the outcomes of these activities.

## V. CREDIT REQUIREMENT

Credits represent the weightage of a course and are a function of teaching, learning and evaluation strategies such as the number of contact hours, the course content, teaching methodology, learning expectations, maximum marks etc.

<b>Exit Option</b>	<b>Minimum Credit Requirement*</b>
Certificate in Business Administration	51
Diploma in Business Administration	101
Basic Bachelor Degree	149
Bachelor Degree with Honors	193

\*Credits are subject to change as per the NEP guidelines



## VI. TEACHING AND EVALUATION

M.Com/MBA/MFA/MBS/MTA graduates with B.Com, B.B.A & B.B.S as basic degree from a recognized university are only eligible to teach and to evaluate the courses including part - B courses of I and II semesters (except languages, compulsory additional courses and core Information Technology related courses) mentioned in this regulation. Languages and additional courses shall be taught by the graduates as recognized by the respective board of studies.

## VIII. EXAMINATION & EVALUATION:

### CONTINUOUS FORMATIVE EVALUATION/ INTERNAL ASSESSMENT:

Total marks for each course shall be based on continuous assessment and semester end examinations. As per the decision taken at the Karnataka State Higher Education Council, the total marks for CIA and ESE as per NEP will be 40:60.

TOTAL MARKS FOR EACH COURSE	100%
Continuous Internal Assessment -CIA 1	20% marks
Continuous Internal Assessment -CIA 2	20% marks
End Semester Examination - ESE	60% marks

### EVALUATION PROCESS OF INTERNAL ASSESSMENT MARKS SHALL BE AS FOLLOWS.

- The first component (CIA 1) of assessment is for 20% marks. The second component (CIA 2) of assessment is for 20% marks.
- During the end of the semester, end semester examination shall be conducted by the college for each course. This forms the third and final component of assessment (C3) and the maximum marks for the final component will be 60%.
- The students shall be informed about the modalities well in advance. The evaluated assignments during component I (CIA 1) and component II (CIA 2) are immediately provided to the students.
- The marks of the total internal assessment shall be published on the ERP for students at the end of semester

- e. The internal assessment marks shall be submitted to the COE as per the date mentioned.
- f. There shall be no minimum in respect of the internal assessment marks.
- g. Internal assessment marks may be recorded separately. A student who has failed, shall retain the internal assessment marks as there will be no change in the CIA results scored.

### **MINIMUM FOR A PASS**

- a. A student needs to get 40% in the end semester examination and in addition the student also should get an aggregate of overall 40% inclusive of his internal assessment to be declared as passed.
- b. The student who is passed in all the end semester examinations in the first attempt is eligible for rank
- c. A student who passes the semester examinations in parts or attempted supplementary exams is eligible for only Class, CGPA but not for ranking.
- d. The results of students who have passed the last semester examinations but not passed the lower semester examinations shall be eligible for the degree only after completion of all the lower semester examinations.
- e. If a student fails in a subject, either in theory or practical's he/she shall appear for that subject only at any subsequent regular examination, as prescribed for completing the programme. He/she must obtain the minimum marks for a pass in that subject (theory and practical's separately) as stated above.

### **CARRY OVER**

Students who fail in lower semester examinations may go to the higher semesters and take the lower semester examinations as per odd or even semester in the next consecutive chance.

### **CLASSIFICATION OF SUCCESSFUL CANDIDATES:**

The ten point grading system is adopted. The declaration of result is based on the Semester Grade Point Average (SGPA) earned towards the end of each semester or the Cumulative Grade Point Average (CGPA) earned towards the completion of all the eight semesters of the

programmes and the corresponding overall grades. If some students exit at the completion of the first, second or third year of the four years Undergraduate Programmes, with Certificate, Diploma or the Basic Degree, respectively, then the results of successful candidates at the end of second, fourth or sixth semesters shall also be classified on the basis of the cumulative Grade Point Average (CGPA) obtained in the two, four, six or eight semesters, respectively. For award of,

- Certificate in Business Administration
- Diploma in Business Administration
- Basic Bachelor's Degree in Business Administration
- Bachelor's Degree with Honours in Business Administration

#### **TRANSFER FOR ADMISSION:**

Transfer for admission are permissible only for odd semesters for students of other universities and within the university.

#### **CONDITIONS FOR TRANSFER OF ADMISSION OF STUDENTS WITHIN THE UNIVERSITY.**

- a. His/ her transfer admission shall be within the intake permitted to the college.
- b. Availability of same combination of subjects studied in the previous college.
- c. He/she shall fulfill the attendance requirements as per the University Regulation.
- d. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme.

#### **CONDITIONS FOR TRANSFER ADMISSION OF STUDENTS OF OTHER UNIVERSITIES.**

- a. A Student migrating from any other University may be permitted to join odd semester of the degree programme provided he/she has passed all the subjects of previous semesters/years as the case may be. Such candidates must satisfy all other conditions of eligibility stipulated in the regulations of the University.

- b. His/her transfer admission shall be within the intake permitted to the college.
- c. He/she shall fulfill the attendance requirements as per the University Regulation.
- d. The Student who is migrating from other Universities is eligible for overall SGPA/CGPA or Class and not for ranking.
- e. He/she shall complete the programme as per the regulation governing the maximum duration of completing the programme as per this regulation.

## Bachelor of Business Administration - Honours (Entrepreneurship) Programme Matrix as per National Education Policy

Course Category	I	II	III	IV	V	VI	VII	VIII	Total Credits
<b>PART A: ABILITY ENHANCEMENT COMPULSORY COURSES</b>									
Languages 4Hrs/3Cr	Language 1	Language 1	Language 1	Language 1	-	-	-	-	
	Language 2	Language 2	Language 2	Language 2	-	-	-	-	
Compulsory Courses 3Hrs/3Cr	-	Environmental Studies	-	India & Indian Constitution	-	-	-	-	
I	6 Cr	9 Cr	6 Cr	9 Cr	-	-	-	-	30 Cr
<b>PART B: CORE COURSES</b>									
Discipline Specific Core Courses (4Hrs/4Cr)	Perspectives in Management	Financial Accounting	Human Resource Management	Financial Management	Cost Accounting	Costing for Business Decisions	Management Accounting	Operations Research	
	Business Mathematics and Statistics	Organisational Behaviour	Production and Operations Management	Marketing Management	Income Tax I	Income Tax II	Corporate Tax	Sustainable Business Development	
	Fundamentals of Entrepreneurship	Business Environment	Managerial Economics	Business Opportunity Identification	Business Modelling and Planning	Venture Establishment	Business Strategy and Competitive Management	Global Entrepreneurship	
					Project Management	Business Ethics and Corporate Governance			
Open Elective Courses (3Hrs/3Cr)	Choice of Course	Choice of Course	Choice of Course	-	-	-	-	-	
Discipline Specific Electives (4 Hrs/3Cr)	-	-	-	-	Elective I	Elective II	Elective III	Elective IV	
Skill Enhancement Courses-Skill Based (2 Hrs/2 Cr)	Digital Fluency		Artificial Intelligence	Financial Education and Investment Awareness	-	-	-	-	
Vocational Enhancement Courses (3Hrs/3Cr)	-	-	-	-	Choice of Course	Choice of Course	Choice of Course	Choice of Course	
Internship 2 Cr/4 Cr	-	-	-	-	Start up Internship 2 Cr	Corporate Internship 2 Cr	-	Internship 4 Cr	
Research Methodology (4hrs/4 Cr)	-	-	-	-	-	-	Research Methodology	-	
Research Proposal Formulation & Project (12 Cr)	-	-	-	-	-	-	-	Research Proposal Formulation & Project	
II	17 Cr	15 Cr	17 Cr	14 Cr	24 Cr	24 Cr	22 Cr	22 Cr	155 Cr
<b>PART C: SKILL ENHANCEMENT COURSES- VALUE BASED</b>									
Foundation Courses Extension Activities Extra-Curricular Activities	Psychological Well-being (2 Cr)	Extension Activities (1 Cr) Extra-Curricular Activities (1 Cr)	Yoga (2 Cr)	Extension Activities (1 Cr) Extra-Curricular Activities (1 Cr)	-	-	-	-	
III	2 Cr	2 Cr	2 Cr	2 Cr	-	-	-	-	8 Cr

Total Credits	25 Cr	26 Cr	25 Cr	25 Cr	24 Cr	24 Cr	22 Cr	22 Cr	193 Cr
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**BACHELOR OF BUSINESS ADMINISTRATION - HONOURS  
(ENTREPRENEURSHIP)**

**PROGRAMME STRUCTURE (FOR III & IV SEMESTERS)**

**SEMESTER SCHEME OF EXAMINATION**

**SEMESTER III**

Sl. No	Course Code	Title of the Course	Category of Course	Teaching Hour per Week (L+T+P)	ESE	CI A	Total Marks	Credits
1	<b>Language 1</b>		AECC	3+1+0	60	40	100	3
	M3 21 KN 301	Kannada						
	M3 21 HN 301	Hindi						
	M3 21 AE 301	Additional English						
2	<b>Language 2</b>		AECC	3+1+0	60	40	100	3
	M3 21 GE 301	General English						
3	M3 24 DC 301	Human Resource Management	DSC-7	4+0+0	60	40	100	4
4	M3 21 DC 302	Production and Operations Management	DSC-8	4+0+0	60	40	100	4
5	M3 22 DC 303	Managerial Economics	DSC-9	3+0+1	60	40	100	4
6		Open Electives***	OEC-3	3+0+0	60	40	100	3
7	M3 21 SB 301	Artificial Intelligence	SEC-SB	1+ 0+2	30	20	50	2
8	UG 21 FC 301	Yoga	SEC-VB	1+0+2	-	50	50	2
<b>TOTAL</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>25</b>

\*\*\* Open Elective Courses are courses from an unrelated discipline/ subject, with an intention to seek exposure beyond discipline/s of choice. Refer the below mentioned link for suggestive list of open electives.

[https://www.sjcc.edu.in/pdf/Open\\_Electives\\_Courses\\_bba.pdf](https://www.sjcc.edu.in/pdf/Open_Electives_Courses_bba.pdf)

**BACHELOR OF BUSINESS ADMINISTRATION -  
HONOURS  
(ENTREPRENEURSHIP)  
PROGRAMME STRUCTURE (FOR III & IV SEMESTERS)  
SEMESTER SCHEME OF EXAMINATION  
SEMESTER IV**

Sl. No.	Course Code	Title of the Course	Category of Course	Teaching Hour per Week (L+T+P)	ESE	CIA	Total Marks	Credits
1	<b>Language 1</b>		AECC	3+1+0	60	40	100	3
	M3 21 KN 401	Kannada						
	M3 21 HN 401	Hindi						
	M3 21 AE 401	Additional English						
2	<b>Language 2</b>		AECC	3+1+0	60	40	100	3
	M3 21 GE 401	General English						
3	UG 21 CC 401	India and Indian Constitution	AECC	3+0+0	30	20	50	3
4	M3 21 DC 401	Financial Management	DSC-10	3+0+2	60	40	100	4
5	M3 21 DC 402	Marketing Management	DSC-11	4+0+0	60	40	100	4
6	M3 22 DC 403	Business Opportunity Identification	DSC-12	3+0+1	60	40	100	4
7	M3 21 SB 401	Financial Education and Investment Awareness	SEC-SB	1+0+2	30	20	50	2
8	UG 21 EA 401	Extension Activities	SEC-VB	0+0+2	-	25	25	1
9	UG 21 EC 401	Extra-Curricular Activities	SEC-VB	0+0+2	-	25	25	1
<b>TOTAL</b>					<b>360</b>	<b>290</b>	<b>650</b>	<b>25</b>

**OUTCOME BASED EDUCATION (OBE)**  
**BBA - HONOURS ENTREPRENEURSHIP PROGRAMME**  
**PROGRAMME EDUCATIONAL OBJECTIVES (PEO)**

Our **BBA - Honours Entrepreneurship** programme will produce graduates who will:

**PEO1: Develop** professional competence to become successful managers and entrepreneurs in the academia, industry or government.

**PEO2: Adapt** to a rapidly changing environment with newly learnt and applied skills and competencies, become socially responsible and value driven citizens, committed to sustainable development

**PEO3: Act** with conscience of global, ethical, societal, ecological and commercial awareness with sustainable values as is expected of practicing management professionals contributing to the country

**PEO4: Able** to continue their professional development by obtaining advanced degrees in Management or other professional fields

**PROGRAMME OUTCOMES (POs):**

After the completion of the **BBA - Honours (Entrepreneurship)** Programme, the student will be able to:

**PO1: Disciplinary and Inter - disciplinary Knowledge**

**Demonstrate** the understanding of relevant business, management and organization knowledge, both academic and professional, in line with industry standards.

**PO2: Decision making skill**

**Apply** underlying concepts, principles, and techniques of analysis, both within and outside the discipline to generate all the possible solutions and picks one that shows their understanding of the problem and the outcomes.

**PO3: Integrated problem-solving and research**

**Analyze** how parts of a whole interact with each other to produce overall outcomes in complex systems by analyzing key managerial



issues in a particular industry or company and propose appropriate managerial solutions to the situation

**PO4: Critical thinking skill**

**Evaluate** evidence, arguments, claims and beliefs by using right type of reasoning as appropriate to the situation and Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems

**PO5: Creative thinking skill**

**Develop** implements and communicates new and worthwhile ideas using both incremental and radical concepts to make a real and useful contribution to their work

**PO6: Usage of Modern Technology and Tools**

**Use** tools and technologies of digital nature, communication/networking tools and social networks appropriately to access, manage, integrate, evaluate and create information to successfully function in a knowledge economy

**PO7: Leadership and team work**

**Develop** a vision, translate that vision into shared goals, and effectively work with others to achieve these goals.

**PO8 Ethical Conduct & Sustainability Practices**

**Act** responsibly and sustainably at local, national, and global levels

**PO9 Collaboration & Networking skill**

**Work** collaboratively and respectfully as members and leaders of diverse teams

**PO10 Self-directed and Life - Long learning**

**Create** goals and monitor progress toward them by developing an awareness of the personal, environmental and task-specific factors that affect attainment of the goals.

## PROGRAMME SPECIFIC OUTCOMES (PSOs)

### **PSO11 Entrepreneurial perspective**

**Evaluate** entrepreneurial opportunities for new business ventures, evaluate the potential for business success and consider implementation issues including financial, legal, operational and administrative procedures involved in starting a new business venture

### **PSO12 Development of a Sustainable Business Model**

**Develop** a Sustainable business plan and a model and investigate into viability, applicability and suitability in the context emerging environmental and socio-economic challenges

**SEMESTER - III**  
**M3 24 DC 301: HUMAN RESOURCE**  
**MANAGEMENT**

**COURSE OBJECTIVES:**

The students will be able to examine the role HR process involving planning, Recruitment, selection and Induction, Training methods and techniques, compare the Traditional and modern method of Performance appraisal system, illustrate the Design of Compensation and rewards demonstrate the process of HR audit.

**Module - 1: Brief Introduction to Human Resources Management (HRM) 8 Hrs**

HRM - Meaning, Importance, Objectives, Functions and Process, Structure of the HR department. SDG 8- Decent work and Economic Growth, Moon lighting Remote working & Gig Economy: Benefits & Challenges. Digitalization in Human Resource Management: Gamification, Artificial Intelligence and Augmented Reality, Virtual reality (concepts only)

**Module - 2: HR Planning, Recruitment, Selection & Induction, Training & Development 16 Hrs**

**HRP:** Objectives, and Benefits, Process of HRP, Challenges in HRP. Recruitment: Definition, Objectives, factors affecting recruitment, sources of Recruitment and techniques of recruitment.

**Selection:** Meaning and definition, significance, selection procedures, Placement: Meaning and definition

**Induction:** Meaning, definition, process and importance.

Recent Trends in Human Resource Management: Recruitment & Selection (Predictive analysis, social media recruiting, and Candidate experience).

**Training :**Meaning, Importance, Benefits, Need, Training Methods & Techniques, Evaluation of Training Programmes, Training Management Systems & Processes. Difference between training & development.

Training & Development (Virtual mentorship, Experiential Learning, Learner centred E -Learning

**Module - 3: Performance Appraisals and Career Management 12 Hrs**

**Performance Appraisal:** Meaning, objectives, Importance. Process,

methods (Traditional and Modern methods), essentials of a sound appraisal system -, problems of performance appraisal.

**Career Planning & Development:** Definition, importance, career stages, process of career planning and development. Establishing a career development system – actions and pre-requisites.

**Succession planning:** Meaning and importance, Differences in HRP and Succession Planning.

#### **Module 4 - Employee Engagement, Attrition and Retention 8 hrs**

Meaning, Importance and strategies to improve employee engagement. Difference between employee engagement and employee satisfaction.

**Separation - Concepts, Attrition:** Meaning and reasons for Attrition, Merits and De-merits of Attrition.

**Retention :** Meaning, Merits, Strategies for retention.

#### **Module - 5: Compensation and Reward Management 8 Hrs**

**Job Evaluation:** Meaning, Importance and Techniques. Compensation: Meaning, definition, concepts and objectives, Importance of an ideal compensation plan, Principles and methods of compensation fixation.

Compensation & Rewards Management (Pay Equity, Quality of Work-Life Rewards & Digital rewards)

**Rewards:** Meaning and Importance, Types of Rewards– monetary and non-monetary rewards.

#### **Module - 6: Human Resource Accounting & Auditing 8 Hrs**

**Human Resource Accounting:** Meaning, Objectives, Methods – Cost Based Approach- Value Based Approach (Concepts Only) – Limitations.

Human Resource Auditing: Meaning, benefits, process, approaches to HR Audit, phases involved in HR Audit, Audit Reports.

**Human Resource Analytics:** Meaning, benefits, application of HR Analytics, tools for HR Analytics (Concepts only) Ethics in Human Resource Management: Code of employee conduct, Behavioral ethics in Leadership, Conflicts of interest, Fairness and Justice and Uses of information. Impact of artificial intelligence and augmented reality on business and society

### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Chart out the methods of appraising employees of any organization of your choice.
2. Select any two companies of your choice and understand and analyse their HR policies.
3. Observe and analyse any five welfare techniques for employees.
4. Draft the executive development plan of any company of your choice.
5. Complete a study of different recruitment models in companies.
6. Evaluate case studies on Ethical work practices, Whistle Blowing, Ethical policy framework, Ethical rules and regulations, Legal and ethical aspects.
7. Observe and analyse the Human Resource Capital measurement from the point of view of IIRC framework (International Integrated Reporting Council)
8. Analyse the salary structures offered by different companies on websites like Glassdoor and evaluate the trends in rewards and compensation.

### **Course Outcomes:**

After completion of the course the students will be able to

1. Explain the role of Human Resource Manager with special reference to attrition.
2. Illustrate the process of Human Resource planning, Recruitment, selection and Induction of a hypothetical organization.
3. Compare and contrast the Training methods and techniques adopted by any two organizations and evaluation of training programme.
4. Distinguish between Traditional and modern method of Performance appraisal system in the context of Career Planning and Development and succession planning
5. Justify the Design of Compensation and rewards in alignment with Job Evaluation.
6. Develop a process of Human Resource Audit and generate Audit Report of a hypothetical organization.

### **Books for Reference:**

- Ahuja K. K, Personnel Management, Revised Edition, New Delhi, Kalyani Publisher.
- Amandeep Kaur, Punam Agarwal, Industrial Relations, Revised Edition, New Delhi, Kalyani Publishing.
- Aswathappa K., Human Resource & Personnel Management; Revised Edition; New York; McGraw-Hill Education.
- Chhabra T. N. & Ahuja K. K., Managing People at Work, latest Edition, New Delhi, Vanity Books.
- David R Hampton, Modern Management issues and Ideas, Revised Edition, California, Dickenson Publishing Company.
- Deepak Kumar Bhattacharya, Human Resource Management, Latest Edition, Kerala, Excel Books.
- Memoria C. B., Personnel Management, latest Edition, Mumbai, Himalaya Publishing House.
- Sharma A. M.; Aspects of Labour Welfare and Social Security, Latest Edition, Mumbai, Himalaya Publishing.
- Subbha Rao P; Human Resource Management; Revised Edition; Mumbai; Himalaya Publishing.
- Shashi K. Gupta & Rosy Joshi, Human Resource Management, Revised Edition, Delhi, Kalyani Publishing.

## SEMESTER III

### M3 21 DC 302: PRODUCTION AND OPERATIONS MANAGEMENT

#### COURSE OBJECTIVES:

The student should be able to describe the different types of production and responsibilities of production manager, assess the principles and techniques of plant location and lay out and its implications, use appropriate technique of material control, method of purchase and selection of supplier, evaluate the process of production planning and control and statistical process control in the organization, use the concept of standard time and the technique of motion study, classify the types of maintenance and importance of waste management.

#### **Module 1 - Introduction**

**8 Hours**

Meaning, Scope, & Functions- Historical development - Functions & responsibilities of a production manager- relationship of production with other functions & problems-Systems or types of Production

#### **Module 2 - Plant Location & Layout**

**10 Hours**

Factors affecting location, theory -plant layout principles-types of layout-advantages and disadvantages of plant layouts-techniques of plant layout, organization of physical facilities - Building, lighting, safety etc., -protection measures and importance.

#### **Module 3 - Inventory Management**

**12 Hours**

Meaning, Objectives, Material Control -Types, concept of EOQ, systems and techniques, Purchasing - Objectives, Categories of purchasing needs, advantages and disadvantages of centralized and decentralized buying, selection of suppliers, purchasing policies, vendor rating techniques, Value analysis- value engineering, Stores layout system, material handling.

#### **Module 4 - Production Planning & Control**

**16 Hours**

Production planning: Estimating, Routing, Scheduling & Loading

Production Control: Dispatching, Follow up, Inspection & Evaluating & corrective action

Quality Control: Objectives, Statistical Quality Control (SQC), Statistical Process Control (SPC), Total Quality Management (TQM), Quality Control (QC), ISO, Six sigma- Meaning and significance, Lean Management.

### **Module 5 - Time & Motion Study**

**8 Hours**

Concepts of standard time, method study, work study, time & motion study, charts, diagrams, work measurements.

### **Module 6 - Maintenance Management & Sustainability 6 Hours**

Types of maintenance – merits & demerits, maintenance scheduling, procedure & tools, scrap & surplus disposal, Zero Carbon Emission and Sustainability, Automation – meaning, considerations, advantages & forms of automation.

### **Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

- i. Visit any factory of your choice. Identify and analyze the physical facilities provided to the employees and protection measures taken by the factory for its employees.
- ii. Identify and analyze the functions of materials management in an organization.
- iii. Visit a company of your choice and make a chart depicting the plant layout of the company you visited
- iv. Take an industry of your choice and describe the functions of quality circles that impact the said industry.
- v. Visit any industry of your choice and critically analyze the various waste management methods used in the industry and also identify the impact of the waste management method on the environment
- vi. Draw an ISO specification chart

### **COURSE OUTCOMES:**

After completion of the course the students will be able to

1. Describe the different types of production and responsibilities of production manager.
2. Evaluate the principles and techniques of plant location and



lay out and its implications.

3. Choose appropriate technique of material control, method of purchase and selection of supplier.
4. Calibrate the process of production planning and control and statistical process control in the organization.
5. Use the concept of standard time and the technique of motion study.
6. Illustrate the types of maintenance and importance of waste management.

**Books for Reference:**

- ✓ Aswathappa K., Sudarsana G. Reddy & Krishna Reddy M., Production and Operations Management, Latest Edition, Mumbai, Himalaya Publishers.
- ✓ Elwood S. Buffa & Rakesh K. Sarin, Modern Production and Operations Management, Latest Edition, New Delhi, Wiley Publishing.
- ✓ Murthy C.S.V., Production and Operations Management, Latest Edition, Mumbai, Himalaya Publishers.
- ✓ Sontakki K.N, Production and Operations Management, New Delhi, Kalyani Publishing.

## SEMESTER III

### M3 22 DC 303: MANAGERIAL ECONOMICS

#### **COURSE OBJECTIVES:**

The course aims to familiarize the students with the fundamental concepts of economics and its applicability in business environment along with the knowledge on concepts of consumer behavior and its impact on managerial decisions and operations.

#### **Module 1 - Introduction to Managerial Economics      4 Hours**

Meaning and significance of Managerial Economics, Basic concepts of Micro and Macro Economics, Economic Growth and Development, Concept of Equilibrium.

#### **Module 2 - Approaches to Consumer Behaviour and Demand Analysis 12 Hours**

Cardinal and Ordinal approaches to Consumer Behaviour - Law of Diminishing Marginal Utility and Equi - Marginal Utility - Indifference Curves - Properties Demand - Meaning - Determinants - Law of Demand, Elasticity of Demand - Price Elasticity - Degrees - Measurement of Price Elasticity - Concept of Income and Cross elasticity - Methods of Demand Forecasting including problems.

#### **Module 3 - Pricing      4 Hours**

Pricing - Factors influencing Pricing, Objectives of Pricing - Methods of Pricing: Cost plus pricing, Dual pricing, Administered pricing, Target rate of return pricing

#### **Module 4 - Production and Cost Analysis      8 Hours**

Laws of Production: Law of variable proportion - Law of returns to scale - Isoquant and Isocost curves - Producer's equilibrium.

Cost Analysis - Types of costs and calculation - Relationship between Short run and Long run curves, Relationship between Average Cost and Marginal Cost

#### **Module 5 - Market Competition      15 Hours**

Revenue analysis - Revenue curves under different market competitions, Perfect competition - Meaning, Equilibrium under Perfect competition - Time element under price and output.

Price and output determination under Imperfect competition – Monopoly and Monopolistic competition - Oligopoly – Meaning and features.

## **Module 6 – Macro Economic Concepts for Managerial Operations 17 Hours**

Phases of Business Cycles and features, Inflation – Types and Causes – Deflation Monetary Policy and Fiscal Policy – Meaning and Tools

National income - Basic Concepts and Methods of Computation (Only theoretical concepts)

Exchange rate regime – Fixed Vs Floating exchange rates, Foreign Direct Investment and Foreign Institutional Investment.

### **SKILL DEVELOPMENT:**

(These activities are only indicative; the faculty member can innovate)

1. To analyze the role of a Managerial Economist in the everyday functioning of an organization taking live examples.
2. Choose a specific sector and prepare a survey report on the Demand Forecasting for a product/service.
3. Conduct a small survey to understand the Consumer Behaviour in situations like an epidemic or pandemic.
4. Analyse the different types of Costs incurred in the education sector.
5. Create a product/service of your choice and determine the Pricing Method involved in its pricing.
6. Analyse the different phases of Business Cycles in India since Independence and study how Business Cycles have impacted the global economy in the past.
7. Study the recent changes introduced in Monetary and Fiscal policy.
8. Examine statistically the macroeconomic elements of Indian Economy such as HDI, Inflation, Unemployment, Poverty

and Capital Formation.

**COURSE OUTCOMES:**

After completion of the course the students will be able to:

1. Describe the impact of micro and macro-economics in economic growth
2. Evaluate the laws relating to consumer behaviour in the context of law & demand and select the effective demand forecasting techniques.
3. Compare and contrast law of production and assess the different types of costs and the relationship of short run and long run curves
4. Select effective pricing method
5. Show the price and output determination under perfect and imperfect competitions
6. Evaluate Business cycles, monetary and fiscal policies and other macro-economic indicators for effective managerial operations.

**BOOKS FOR REFERENCE:**

1. Craig Petersen H. & Cris Lewis W., Managerial Economics, Latest Edition, New York, Pearson.
2. Dr. Mithani D. M., Anjali Sane, Business Economics, Latest Edition, Kolkata, Himalaya Publishing House.
3. Dewett K., Economic Theory, Latest Edition, New Delhi, S Chand & Co Ltd.
4. Jhingan M.L, Micro Economic Theory, Latest Edition, Delhi, Vrinda Publications.
5. Joel Dean, Managerial Economics, Latest Edition, Delhi, PHI Learning Pvt. Ltd.
6. Mote V. L., Paul. S & Gupta G, Managerial Economics, Latest Edition, New Delhi, McGraw Hill Education.
7. Dr. Reddy P. N. & Appanaiah H. R., Essentials of Managerial Economics, Latest Edition, Kolkata, Himalaya

Publishing House.

8. Dr. Sankaran S., Business Economics, Latest Edition, Chennai, Margham Publications.
9. Seth M.L., Principles of Economics, Latest Edition, Agra, Lakshmi Narain Agarwal.
10. Varsheney R.L & Maheswari S.N, Managerial Economics, Latest Edition, New Delhi, Sultan Chand & Sons.

## SEMESTER - III

### M3 21 SB 301: ARTIFICIAL INTELLIGENCE

#### COURSE OBJECTIVES:

Students will be able to illustrate the need and importance of applications of Artificial Intelligence in accounting and auditing. They will be able to choose the applicability of IBM Watson, chatbot and speech recognition software on the basis of merit of the case. They will be able to evaluate the robotic automation process in accounting and auditing in an organisation and its implications on assessment of risk and its reporting. They will be able to examine the applicability of machine learning, Internet of Things and audit software and its suitability in the range of accounting and auditing processes.

#### **Module 1: Introduction to Artificial Intelligence**

**5 Hrs**

Meaning of Artificial Intelligence - Need and importance of AI in Accounting and Auditing, Origin of Artificial Intelligence - Applications of AI, Future of AI in Business/Accounting/Auditing - Challenges and Ethical considerations of AI

#### **Module 2: Chatbots and Speech Recognition**

**7 Hrs**

Chatbots applications in Accounting and Auditing - Overview of IBM Watson in Auditing - Overview of Speech recognition software - Applications in Accounting and Auditing

#### **Module 3: Robot Process Automation**

**8 Hrs**

Introduction - Automated Inherent Risk Assessment - Automating Internal Controls Assessment - Automated procedures - Reporting and Post-audit management - Intelligent Automation of Fraud Detection and Forensic Accounting

#### **Module 4: Machine Learning in Accounting and Auditing**

**10 Hrs**

Machine Learning: Introduction to ML, Applications of ML, Cloud Accounting - Meaning, Types, Tools used in ML (RapidMiner), IoT: Introduction to IoT and its applications in Accounting/Auditing, Smart Analytics: Introduction, Need of Smart Analytics tool for Accounting/Auditing. Audit Software Overview and Features of audit software

## **COURSE OUTCOMES:**

On completion of the course, the students should be able to

1. Illustrate the need and importance of applications of Artificial Intelligence in accounting and auditing
2. Choose the applicability of IBM Watson, chatbot and speech recognition software on the basis of merit of the case.
3. Evaluate the robotic automation process in accounting and auditing in an organisation and its implications on assessment of risk and its reporting.
4. Examine the applicability of machine learning, Internet of Things and audit software and its suitability in the range of accounting and auditing processes.

## **Books for References:**

- ✓ Cory Ng and John Alarcon, Artificial Intelligence in Accounting, Publisher: Taylor & Francis Ltd, First Edition, December 2020, ISBN: 9780367431778.
- ✓ Al Naqvi, Artificial Intelligence for Audit, Forensic Accounting, and Valuation: A Strategic Perspective, Publisher : Wiley, USA, 1st edition, September 2020, ISBN-10 : 1119601886, ISBN-13 : 978-1119601883

## SEMESTER – IV

### M3 21 DC 401: FINANCIAL MANAGEMENT

#### COURSE OBJECTIVES:

The students will be able to describe both the theoretical and practical role of financial management in business corporations. Students should examine the importance of cost of capital in financial decision making and the importance of capital structure in financial decision. Students can detail the significance of capital budgeting and process of capital budgeting and the implications of various factors influencing Dividend policies and factors that determine working capital and operating cycles.

#### **Module 1 - Financial Management** **5 Hours**

Meaning - Nature and Scope of Financial Management – Goals of Financial Management -Concept of time value of money –Risk and Uncertainty (Concept only)- Financial Decisions.

#### **Module 2 – Financing Decision – Costof Capital** **10 Hours**

Sources of Capital for a Company - Computation of Cost of Specific Sources of Capital –Cost of Equity –Preference – Debt - Cost of Retained Earnings - Weighted Average Cost of Capital – Marginal cost of Capital.

#### **Module 3 - Financing Decision –Capital Structure** **10 Hours**

Meaning of Capital Structure – Trading on Equity- Capital Gearing - Optimum Capital Structure – Factors determining Capital Structure– Leverages – Operating leverage – Financial leverage and combined leverage – Problems.

#### **Module 4 - Investment Decision** **15 Hours**

Capital Budgeting – Meaning – Significance – Capital Budgeting Process - Payback period – ARR – Net Present Value– IRR Method – Profitability Index - Concept of Capital Rationing.

#### **Module 5 – Dividend Decision** **8 Hours**

Meaning – Types of Dividend policies – Factors influencing dividend



policy – Forms of Dividends - Relevance and Irrelevance Theories of Dividend (concept only)

**Module 6 - Working Capital Management Decision** **12 Hours**

Meaning – Introduction – Circulating Capital – Factors influencing working capital requirement – Types of working capital – Profitability/ Liquidity trade off - Cash management – Receivables Management and Inventory Management (Importance and Tools)  
Simple Problems on estimation of working capital requirements.

**Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

- i. Collect and scrutinize share application forms of IPOs.
- ii. Calculate the EPS of various companies of your choice.
- iii. Elucidate the operating cycle for a manufacturing and non – manufacturing firm.
- iv. Visit 5 banks in Bangalore and collect information regarding short-term and medium-term finance offered by them.
- v. Track the dividend policies of some well-known companies.

**COURSE OUTCOME:**

After completion of the course the students will be able to

1. Explain both the theoretical and practical role of financial management in business corporations.
2. Analyze the importance of cost of capital in financial decision making.
3. Analyze the importance of capital structure in financial decision.
4. Enumerate the significance of capital budgeting and process of capital budgeting.
5. Examine the implications of various factors influencing Dividend policies
6. Examine various factors that determine the working capital and

operating cycles.

**Books for Reference:**

- ✓ Dr. Maheswari S. N., Financial Management, Latest Edition, New Delhi, Sultan Chand & Sons.
- ✓ Pandey I.M., Financial Management, Latest Edition, Noida, Vikas Publishing.
- ✓ Prasanna Candra, Financial Management & Practice, Latest Edition, New Delhi, McGraw- Hill.
- ✓ Ravi M. Kishore, Financial Management, Latest Edition, New Delhi, Taxmann Publications.
- ✓ Sathya Prasad B.G. & Kulkarni P. V, Financial Management, latest Edition, Mumbai, Himalaya Publishing House.
- ✓ Sharma R.K. & Shashi K. Gupta, Financial Management, Latest Edition, New Delhi, Kalyani Publishers.

**SEMESTER -IV**  
**M3 21 DC 402: MARKETING MANAGEMENT**

**COURSE OBJECTIVES:**

The student should be able to describe the Role of Marketing manager in devising Marketing Mix of a hypothetical business organization in the present state of affairs, apply appropriate market segmentation, Targeting and positioning strategy in the context of Branding, choose appropriate Product, Pricing, Promotion and distribution Strategy in accordance with the demand of the situation, evaluate the buying behavior of consumer in the context of different forms of Marketing and examine the applicability and implications of emerging technologies and media in marketing.

**Module 1 - Introduction to marketing and Marketing Environment**  
**10 Hours**

Marketing: Definition, scope and importance of marketing, Functions of marketing- understanding the market place and consumer needs, marketing offers - marketing concepts, the growth of not-for profit marketing- Marketing Environment: Meaning, Analyzing the needs and trends in the Micro and Macro environment - Marketing Mix - The elements of marketing mix, Monitoring and responding to environmental change using SWOT analysis

**Module 2 - Market Segmentation and Consumer Behavior 10 Hours**

Market Segmentation -Bases for consumer segmentation - Approaches to segmentation - Target marketing - Market targeting strategies - Undifferentiated marketing - Concentrated marketing - Product positioning  
Introduction to Consumer Behaviour - Consumer buying roles-Factors influencing buyer behavior- Buying Decision Process.

**Module 3 - Product Strategy and Price Strategy**  
**14 Hours**

Product differentiation - Product life cycle strategies and life cycle extensions - New product development process - Product mix -Product line - Analysis - Line modernization - Branding - Building an identity - Brand equity - Brand name decision - Brand building tools - Repositioning - Packaging and labeling. Pricing objectives and importance - Factors influencing price - Pricing Methods/Strategies -

Product mix pricing- Price wars and reaction to price challenges

#### **Module 4 – Promotion Strategy**

**10 Hours**

Elements of Promotion Mix - Sales Promotion Tools to consumers and dealers - meaning, nature and functions; limitations. Sales promotion schemes-sample- coupon-price off-premium plan- consumer contests and sweep stakes-POP displays- demonstration- trade fairs and exhibitions Role and importance of advertising – Advertising - Advertising: functions of advertising; advertising media; different types of media-relative merits and demerits- Agency, Personal selling and sales force management.

#### **Module 5 – Distribution Strategy**

**6 Hours**

Marketing channel system – Traditional and modern – Factors affecting choice of channel – retail formats- supermarkets, hyper markets, chain stores, department stores, discount stores, margin free markets, electronic retailing- Supply Chain Management and Reverse Supply Chain Management.

#### **Module 6 –Trends in Marketing**

**10 Hours**

E-Business using the Internet domains B2C, B2B, C2C, C2B – Telemarketing – Retailing – Niche Marketing – Kiosk Marketing – Catalog marketing – Relationship marketing and contextual marketing (concepts only) - Big Data analytics and its use in the process of marketing, emerging technologies and media in marketing for predicting customer demand and improving customer experience. Digital Marketing and its components: Blogs, Mobile Marketing, and Social Media Marketing. Emerging technologies and media in marketing for monitoring multi-channel transactions and identifying customer preferences. Marketing communication: viral, guerilla, buzz and other indirect forms of marketing. Role of emerging technologies and media in promoting marketing sustainability and ethics.

#### **Skill Development:**

(These activities are only indicative, the Faculty member can innovate)

1. Visit any website of your choice and identify the promotion strategy of a sponsoring company. Make a report of your findings
2. Critically analyse the promotion tools of any company. Make a presentation of the same

3. Observe and analyse the Distribution Network of a Company of your choice and make a chart of the same.
4. Identify the various Product Lines of a company and note the line modernization or deletion. Make a presentation of your findings v. Draw a Product Life Cycle with regard to a particular product of a company and observe its extension and make a note of the same in the form of a report.

### **COURSE OUTCOMES**

After completion of the course the students will be able to:

1. Describe the Role of Marketing manager in devising Marketing Mix in the present state of affairs.
2. Analyse Consumer behavior that leads to appropriate market targeting Strategy.
3. Show Product and Pricing Strategy in accordance with the demand of the situation.
4. Devise an appropriate Promotional Mix.
5. Design the appropriate Channel of Distribution Strategy.
6. Illustrate the Recent Trends in marketing.

### **Books for Reference:**

- ✓ Mary Armstrong & Philip Kotler, Principles of Marketing, Latest Edition, Pearson education, Delhi.
- ✓ Michael Czinkota & Masaaki Kotabe, Marketing Management, Latest Edition, Cengage Learning, New Delhi.
- ✓ Philip Kotler, Marketing Management, Latest Edition, Pearson Education, New Delhi.

## SEMESTER - IV

### M3 22 DC 403: BUSINESS OPPORTUNITY IDENTIFICATION

#### COURSE OBJECTIVES:

The students should be able to Identifying Business ideas and opportunities for developing a new venture in the capacity of entrepreneur. Compare and contrast the each method and phases of generate new business ideas. Relate the components of business idea evaluation with the techniques and analysis for the same technique. Plan for Customer Identification and Profiling by using STP and customer analysis. Justify the determination of a consumer-value proposition Design. Integrate the marketing plan, operations plan, organization plan and finance plan with the Business plan for a Business in general and a prototype

#### **Module 1: Business Opportunity identification 10 Hours**

Introduction - Business ideas, Methods of generating business idea, opportunity recognition, creativity and innovation, assessing the feasibility and viability through market research.

#### **Module 2-Idea Generation 10 Hours**

Idea Generation - Phases of idea generation (D.I.S.R.U.P.T-derive, include, separate, repurpose, unite, personalize, transplant) - Methods - Focus Groups, Mind mapping, Brainstorming -Meaning - Importance - Methods- Techniques - Challenges - Technique - SCAMPER (Substitute, Combine, Adapt, Modify, Put to another use, Eliminate, Reverse) - SYNECTICS - Reverse Thinking - collaboration

#### **Module 3-Idea Evaluation 10 Hours**

Meaning - Components of Idea Evaluation - 5Q technique- Decision Making Analysis- Paired Comparison Analysis - Elevators Pitch.

#### **Module 4-Customer Identification and Profiling 10 Hours**

Effectuation - Meaning- Principles - Lean Startup- Team Formation- Market Segmentation, Targeting, and Positioning - Customer Analysis- Customer Insights - Customer Profiling.

#### **Module 5-Value Proposition Design 10 Hours**

Meaning- importance of Value Proposition- understanding the Value Map -Developing the Value Map-Industry Analysis-Blue Ocean Strategy vs Red Ocean Strategies

### **Module 6- Business Plan and Prototype Development 10 Hours**

Meaning significance, components of a Business plan - Business plan Process - Advantages of Business Planning - Marketing Plan - Production / Operations Plan - Organizational Plan - Financial Plan development of project report with feasibility study. Prototyping - Developing and designing a prototype-Building of a MVP (Minimum Viable Product)

#### **Skill Development:**

(These activities are only indicative, the Faculty member can innovate)

- i. Come up with a business idea by using the various theories and tested techniques. This activity can be done in a group or individually
- ii. Use various idea generation techniques that utilize action verbs as stimuli and generate an idea and submit the same. Use techniques like mind mapping or Synectics or Morphological analysis, reverse thinking, accidental genius or brain writing or any other technique of your choice
- iii. Analyse the value Proposition of the Idea/product prototype. Make a report of your understanding
- iv. Design a customer profile for a company or product of your choice.

#### **COURSE OUTCOMES:**

After completion of the course, the students will be able to 1. Illustrate each method of Identifying Business ideas and opportunities for developing a new venture in the capacity of entrepreneur

2. Compare and contrast the each method and phases of generate new business ideas.

3. Relate the components of business idea evaluation with the techniques and analysis for the same technique

4. Plan for Customer Identification and Profiling by using STP and customer analysis.
5. Justify the determination of a consumer-value proposition Design
6. Integrate the marketing plan, operations plan, organization plan and finance plan with the Business plan for a Business in general and a prototype

**Book for Reference:**

- ✓ Alexander Osterwalder, Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers, 1 edition, Wiley, New Delhi.
- ✓ Baumgartner. J, How to Evaluate Ideas - Innovation Management.
- ✓ John C. Maxwell, the 5 Levels of Leadership, Latest Edition, Time Warner Trade Publishing, London.
- ✓ Dr. Kalyana Chakravarthi, Soft Skill for Managers, Latest Edition, Wiley, New Delhi.
- ✓ Larry James, The First Book of Life Skills, Latest Edition, Embassy Books, Mumbai.
- ✓ Shalini Verma, Development of Life Skills and Professional Practice, Latest Edition, Vikas Publishing, New Delhi.
- ✓ Steve Blank, The Four Steps to the Epiphany, Latest Edition, Wiley, New Delhi.



# SEMESTER - IV

## M3 21 SB 401: FINANCIAL EDUCATION AND INVESTMENT AWARENESS

### COURSE OBJECTIVES:

The course is designed to enable the students with basic knowledge on trading and investment thus enhancing their financial literacy.

### Module 1: Foundations for Finance 11 hours

**Introduction to Basic Concepts:** Understand the need for financial planning - basic concepts - life goals and financial goals - format of a sample financial plan for a young adult.

**Economics:** Meaning - scope - key concepts influencing decision making both micro & macro.

**Banking in India:** Types of Bank Deposits, Deposit Insurance (PMJDY). Traditional and New Banking Models. Debit and Credit Cards. Digital Payment System - Internet Banking (NEFT, RTGS and IMPS), Mobile Banking, Mobile Wallet, AEPS, UPI.

**Orientation to Financial Statements:** financial terms and concepts, model for reading financial statements, basic ratios for evaluating companies while investing - Time Value of Money - Concept of Compounding and Discounting.

### Practical:

- **Spreadsheet Modelling:** IF Function, SUM Function, AVERAGE Function, INDEX, MATCH and VLOOKUP Function, RANK Function, SUMPRODUCT Function, MAX & MIN Function, ERRORS in Modeling (#VALUE!, #NAME?, #DIV/0!, #REF!, #NUM!, #NA), PRESENT VALUE Functions, FUTURE VALUE Functions, ANNUITY Functions, PERPETUITY Functions.

- **Statistical Functions in Excel**
- **Financial Statements in Excel**

### Module 2: Investment Management 25 hours

**Investment Goals:** Basic investment objectives - Investment goals - time frame - assessing risk profile - concept of diversification - risk measurement tools.

**Investment and Saving Alternatives for a Common Investor:** Insurance - Health, Life and Other General Insurance (Vehicle Insurance, Property

Insurance, etc), Retirement and Pension Plans – National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLV MY PMKMDY etc., Stocks, Bonds, Mutual Funds.

Investor Protection and Grievance Redressal.

**Stock Markets:** Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants.

**Stock Selection:** Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis. Technical Analysis – Graphical Patterns, Candle-stick Patterns, Indicators and Oscillators.

**Stock Return and Risk:** Analysing risk and returns trade off-relationship-investment risk.

**Practical:**

- Administering Risk Tolerance Tool
- Group Presentations on Investment Alternatives (Advantages, Suitability and Limitations)
- Demonstration of Stock Trading
- Economy Analysis ([www.tradingeconomics.com](http://www.tradingeconomics.com))
- Industry Analysis ([www.ibef.org](http://www.ibef.org))
- Company Analysis ([www.valueresearchonline.com](http://www.valueresearchonline.com))
- Spreadsheet Modelling for Stock Valuation (Dividend Discount Model, Free Cash Flow and Relative Valuation)
- Demonstration of Technical Analysis and Exercises (NSE – TAME)
- Spreadsheet Modelling for calculating Stock Return, Risk and Beta

**Module 3: Mutual Funds and Financial Planning Essentials 9 hours**

**Mutual Funds:** Features of Mutual Funds, Mutual Fund History in India, Major Fund Houses in India and Mutual Fund Schemes.

Types of Mutual Fund Plans. Net Asset Value.

**Criteria for selection of Mutual Funds:** Returns, Performance Measures – Sharpe, Treynor, Alpha, Beta and  $r^2$

**Financial Planning:** Sample formats – Integrating all the concepts learnt with a personal financial plan.

**Giving and supporting:** Family support – charitable giving –Crowd sourcing for needs.

**Practical:**

- Identification of Fund Houses in India, Schemes and Plans of each Mutual Fund House ([www.amfiindia.in](http://www.amfiindia.in),

www.valueresearchonline.com)

- Exercises on Calculation of Net Asset Value
- Demonstration of Mutual Fund Fact Sheet
- Exercises on reading performance measures and selection of Mutual Funds
- Preparation of Financial Plan

## **COURSE OUTCOMES**

After completion of the course, the students will be able to:

1. Explain the basic of financial decision making.
2. List out various saving and investment alternatives available for a common man and understand stock markets and stock selection
3. Explore the various mutual funds and the criteria for selection

## **References**

1. RBI Financial Education Handbook
2. NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI
3. NSE Academy Certification in Financial Markets (NCFM) Modules:
  - a. Macroeconomics for Financial Markets
  - b. Financial Markets (Beginners Module)
  - c. Mutual Funds (Beginners Module)
  - d. Technical Analysis

## **Books for Reference:**

- ❖ Prasanna Chandra, Financial Management, McGraw Hill Publication
- ❖ Aswath Damodaran, Corporate Finance, John Wiley & Sons Inc.
- ❖ Pitabas Mohanty, Spreadsheet Skills for Finance Professionals, Taxman Publication.
- ❖ Fischer & Jordan, Security Analysis & Portfolio Management, Printice Hall

## **Websites:**

1. [www.sebi.gov.in](http://www.sebi.gov.in)
2. [www.nseindia.com](http://www.nseindia.com)
3. [www.amfiindia.com](http://www.amfiindia.com)

## SEMESTER - IV

### M3 21 SB 401: INDIA AND INDIAN CONSTITUTION

#### COURSE OBJECTIVE

The purpose of the course is to help students to learn and explain the journey of India as a republic. They will, through this paper learn to contextualise the depth of India as a nation with its diverse socio-political culture, its philosophical traditions, values and Ideals. It will give them knowledge to expound the breadth of freedom struggle in various parts of India, its significance in nation building and the sacrifices made both by its leaders and followers. It will help them to demonstrate their knowledge regarding the efforts made at working towards a constitution as India's conscience cherishing the values of Justice, Liberty, Equality and Fraternity. Consequently it will enable students to contextualise the powers and functions of various offices under the Constitution. It will help them determine the role and responsibilities of citizens as enshrined in the Constitution, offering insights in to the contributions of personalities like Gandhiji, Dr B.R.Ambedkar and Jawahar Lal Nehru, Bal Gangadhar Tilak, the values tolerance, equality of treatment, scientific secularism and swarajya and the processes of policymaking keeping national wellbeing in the forefront. This paper will enable students to illustrate how vibrant our Constitution is, howfarsighted were its makers and how efficient are the various institutions that are functioning under

#### **Module 1: Background to the study of Indian Constitution 15 Hours**

**Philosophical and Political foundations of India** - Dharma and Danda, Buddhist,liberal (Raja Rammohun Roy) and Subaltern (Ranajit Guha)\* Colonial impact on Indian society,\*\* Nationalist perspective (Swamy Vivekananda and Sri Aurobindo).

**Political values and Ideals during freedom struggle** - Non Violence, Tolerance, Satyagraha and Swadeshi (Gandhi), Swarajya (Tilak), Integral

Humanism (Deen Dayal Upadhyay) and Voluntarism (Vinoba Bhave).  
**Political Contribution of Regional freedom struggle** - Kittur Rani Chennamma, Hardekar Manjappa, Madikeri Peasants, Halagali Bedas.

## **Module 2: Constitutional Development and its Philosophy 15 Hours**

**Historical background of Constitutional development in India** - Developments between 1857 to 1952 (only Acts during this period must be taught), Composition and debates of Constituent Assembly (in brief), working of committees.

**Philosophy and features of Indian Constitution** - Preamble, Salient features, Constitutionalism, Dr B.R. Ambedkar and Nehru's contribution in the making of the Constitution.

**Working of the Constitution** - Fundamental Rights, Union-State and Inter-State Relations (Art. 263, Inter-State disputes and trade and commerce), important Amendments to the Constitution\*\*, Parliamentary Committees\* (Standing, Ad hoc and Departmental).

## **Module 3: Constitutional Institutions and Citizen's role 15 Hours**

**Parliamentary and Constitutional Institutions** - Legislature (Upper and Lower house), Executive (composition and powers), Judiciary (High Court and Supreme Court, its composition and jurisdiction), Comptroller and Auditor General, Inter-State Council, Election Commission.

**Role and Responsibilities of Citizens under Indian Constitution** - Concept of Citizenship, Citizenship Amendment Act, Fundamental Duties, Right to Information Act, Civil Society.\*

**Goals and Policies of National Development enshrined in the Constitution** - Concept of National Development, Unity and Integrity of the nation, Goals of Educational Policies, Role of teachers and students in Nation Building.

## **COURSE OUTCOME**

Upon completion of this course students will be able to –

1. Explain the philosophy and the structure of the Constitution.
2. Measure the powers, functions and limitations of various offices under the Constitution.
3. Demonstrate the values, ideals and the role of Constitution in a

democratic India.

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- ❖ Bhandarkar D.D. 1940. *"Some Aspects of Ancient Indian culture"*. University of Madras.
- ❖ Chandra Bipan. 1979. *"Nationalism and Colonialism in India"*. Orient, Lang.
- ❖ Constitution of India (Full Text), India.gov.in., National Portal of India,  
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- ❖ Durga Das Basu, *Introduction to the Constitution of India*, Gurgaon; LexisNexis, 2018 (23rd edn.)
- ❖ Gandhi, M.K. "Hind Swaraj",  
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- ❖ Johari J C 1974. *Indian Government and Politics*. New Delhi:

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- ❖ K B Merunandan, Bharatada Samvidhana Ondu Parichaya, Bangalore, Meragu Publications, 2015.
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- ❖ M.V. Pylee, India's Constitution, New Delhi; S. Chand Pub., 2017 (16th edn.)
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