DR. A.P.J. ABDUL KALAM TECHNICAL UNIVERSITY
LUCKNOW

Teaching and Evaluation Scheme

For

MBA Second Year

AS PER AICTE MODEL CURRICULUM & NEP 2020

(Effective from the Academic Session: 2025-26)

PREAMBLE

The Evaluation Scheme and Syllabus for Second Year MBA (Common) programme is designed with a view to enhance the skills, knowledge & leadership of management graduates in order to maximize the employment opportunities in various functional areas. The guidelines of Model Curriculum of AICTE are duly considered by incorporating relevant emerging areas in all specializations offered during the program. It has also followed the guidelines of New Education Policy (NEP) to emphasis on skill building through project and practical work specifying the learning outcomes for each subject and used Bloom's hierarchical model as expected indicators of learning levels. The specified levels of learning outcomes are indicative and could be used suitably for assessment and evaluation.

The management education is dynamic and driven by socio-economic and technological changes as well as innovations. Hence, it is expected that, latest updates from research, industry practices and cases must be discussed extensively during teaching to achieve the desired levels of knowledge and skills with practical outlook among graduating students. The detailed syllabus has introduced case studies and latest updates also.

Visits to Manufacturing Units, malls, ware house & logistic hubs, Ports etc. and some short duration live Projects will be helpful to buddy managers in gaining the feel real corporate culture and working practices. It will help in orienting the students towards entrepreneurship and to start their own start-ups.

Today IT is enable of all areas of management be HR, Finance, Marketing and hence technological integrations with all functions have changed the face of planning and decision making in all manufacturing and service industries. The Supply Chain processes are driven by ERP System and High-End Technologies for real time tracking and identifications during transportation for better customer's support. Therefore in the real time scenario , while designing the syllabus, we have given equal emphasis on the quantitative and analytics approaches which will help the students to understand the practical know how of corporate and will understand the pattern & interpretation of large data. Therefore we have given equal emphasis on building student's IT skills .

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GUIDELINES FOR SUMMER TRAINING (III SEMESTER) AND RESEARCH PROJECT REPORT (RPR) (IV SEMESTER)

Summer Training Project Report (STPR)

Objective:

The internship module aims to provide the student with:

- A practice-oriented and 'hands-on' working experience in the real world or industry, and
- To enhance the student's learning experience.
- An opportunity to develop a right work attitude, self-confidence, interpersonal skills and
- Ability to work as a team in a real organisational setting.
- An opportunity to further develop and enhance operational, customer service and other
- Life-long knowledge and skills in a real-world work environment.
- Pre-employment training opportunities and an opportunity for the company or
- Organisation to assess the performance of the student and to offer the student an employment
- Opportunity after his/her graduation, if it deems fit.

Outcomes:

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

CO – 1: Understand the application of knowledge and skill sets acquired from the course and workplace in the assigned job function/s.

CO – 2: Apply real life challenges in the workplace by analyzing work environment and conditions, and selecting appropriate skill sets acquired from the course.

CO – 3: Create critical thinking and problem-solving skills by analyzing underlying issue/s.

CO – 4: Develop the ability to harness resources by analyzing challenges and considering opportunities.

CO – 5: Understand appreciation and respect for diverse groups of professionals by engaging harmoniously with different company stakeholders.

Guidelines For Summer Internship Project Report

1. At the end of the second semester examination, it is mandatory for every student of MBA to undergo on-the-job practical training in any manufacturing, service or trading organization. The training will be of 6 to 8 weeks duration. The college/institute will facilitate this compulsory training for students.
2. During the training, the student is expected to learn about the organization and analyze and suggest solutions to a live problem. The objective is to equip the students with the knowledge of actual functioning of an organization and problems faced by them for

exploring feasible solutions.

3. During the course of training, the organization (where the student is undergoing training) will assign a problem/project to the student.
4. The student, after the completion of training will submit a report to the College/Institute which will form part of the third semester examination. However, the report must be submitted by the end of September 30.
5. The report (based on training and the problem/project studied) prepared by the student will be known as Summer Training Project Report. The report should reflect in depth study of a micro problem, ordinarily assigned by the organization where the student undergoes training. Relevant tables and bibliography should support it. One comprehensive chapter must be included about the organization where the student has undergone training. This should deal with brief history of the organization, its structure, performance products/services and problem faced. The average size of report ordinarily will be of minimum 100 pages in standard font size (12) and double spacing. Two neatly typed (one sided only) and soft bound copies of the report will be submitted to the College/Institute. The report will be typed on A-4 size paper.
6. The report will have two certificates, one from the Faculty guide and another from reporting officer of the organization where the student has undergone training. These certificates should be attached in the beginning of the report.
7. The Summer Training Project Report will carry Total 100 marks and out of which 70 marks will be evaluated by two examiners (one external and one internal). The external examiner will be appointed by University. The evaluation will consist of (1) Summer Training Project Report evaluation (2) Project Presentation and Viva Voce. The average of the marks awarded by the 2 examiners will be taken into account for the results.
8. The Project Report evaluation will comprise of 30 sessional marks and would be evaluated by internal project guide.
9. Only such person will be appointed as an external examiner for the evaluation of the project report who has minimum three years of experience of teaching MBA classes in a College/University. Experience of teaching MBA classes as guest faculty shall not be counted.
10. It is mandatory that the student will make presentation in the presence of teachers and students. The student is expected to answer to the queries and questions raised in such a meeting.
11. The suggestive parameters on which external evaluation would be carried out are as under:

Project Report Evaluation:

Evaluation Criteria	Marks
Understanding of Objectives with topic	20
Understanding of Relevance of topic	20
Interpretation & Analysis	10
Presentation	10
Query handling	10

Research Project Report (RPR)

In fourth semester, the candidates will have to submit a Research Project Report on a problem/topic (from the specialization areas) to be assigned by the MBA department under the supervision of a core faculty member of the department. The Research Project Report will carry 300 marks. The evaluation of the project report will be done by two examiners (external & internal). The evaluation will consist of (1) Evaluation of Project Report (2) Presentation and Viva Voce.

The evaluation of Project Report will comprise of 100 marks and would be evaluated by the internal guide. The evaluation of Viva Voce of Project would comprise of 200 marks and would be evaluated by an external examiner appointed by University and one internal examiner appointed by institute. The average of the marks awarded by the 2 examiners will be taken into account for the results. In case the difference in the marks given by the examiners is 30 or more, the project report will be referred to a third examiner. In such cases the average of two closer awards (given by three examiners) will be taken into account for the results. The report will contain the objectives and scope of the study. Research Methodology, use and importance of the study, analysis of data collected, conclusions and recommendations. It will contain relevant charts, diagrams and bibliography. A certificate of the supervisor and the Head of the MBA program certifying the authenticity of the report shall be attached therewith. The student will submit two copies of the report to the Head of MBA program. The number of pages in the report will be minimum 75 or more. The report should be typed in A-4 size paper. The suggestive parameter on which evaluation would be carried

1. Understanding & relevance of the topic
2. Relevance & Analysis of the data
3. Ability to present
4. Ability to handle query

MBA II Year Teaching and Evaluation Scheme
W.E.F. Academic Session 2025-26
(In Accordance with AICTE Model Curriculum & New Education Policy)
III SEMESTER

SN	CODE	SUBJECT	PERIODS			INTERNAL EVALUATION SCHEME				END SEMESTER		TOTAL	CREDIT
			L	T	P	CT	TA	PS	Total	TE	PE		
1	BMB 301	**STRATEGIC MANAGEMENT**	3	0	0	20	10	0	30	70	0	100	**3**
2		**Elective- 1 Specialization Group-1**	3	0	0	20	10	0	30	70	0	100	**3**
3		**Elective -2 Specialization Group-1**	3	0	0	20	10	0	30	70	0	100	**3**
4		**Elective -3 Specialization Group-2**	3	0	0	20	10	0	30	70	0	100	**3**
5		**Elective -1 Specialization Group-2**	3	0	0	20	10	0	30	70	0	100	**3**
6		**Elective -2 Specialization Group-3**	3	0	0	20	10	0	30	70	0	100	**3**
7		**Elective -3 Specialization Group-3**	3	0	0	20	10	0	30	70	0	100	**3**
8	BMB 308	**Summer Training Project Report & Viva Voce**	0	0	0	0	30	0	30	0	70	100	**4**
		TOTAL										**800**	**25**

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Semester IV

SN	CODE	SUBJECT	PERIODS			INTERNAL EVALUATION SCHEME				END SEMESTER		TOTAL	CREDIT
			L	T	P	CT	TA	PS	Total	TE	PE		
1	KVE 401	**Universal Human Values and Professional Ethics**	3	0	0	20	10	0	30	70	0	100	3
2		**Elective- 3 Specialization Group-1**	3	0	0	20	10	0	30	70	0	100	3
3		**Elective -4 Specialization Group-1**	3	0	0	20	10	0	30	70	0	100	3
4		**Elective -3 Specialization Group-2**	3	0	0	20	10	0	30	70	0	100	3
5		**Elective -4 Specialization Group-2**	3	0	0	20	10	0	30	70	0	100	3
6	BMB 406	**Research Project Report & Viva Voce**	0	0	0	0	100	0	100	0	200	300	10
		TOTAL										**800**	**25**

Specialization Group: MARKETING (MK)

ELECTIVES IN III SEM

SN	CODE	SUBJECT
1	BMB MK 01	CONSUMER BEHAVIOUR AND NEURO MARKETING
2	BMB MK 02	MARKETING & WEB ANALYTICS
3	BMB MK 03	SALES AND DISTRIBUTION MANAGEMENT

ELECTIVES IN IV SEM

SN	CODE	SUBJECT
1	BMB MK 04	SERVICES & RETAIL MARKETING
2	BMB MK 05	B 2 B MARKETING

Specialization Group: HUMAN RESOURCE MANAGEMENT (HR)

ELECTIVES IN III SEM

SN	CODE	SUBJECT
1	BMB HR 01	TALENT ACQUISITION MANAGEMENT
2	BMB HR 02	EMPLOYEE RELATIONS AND LABOUR LAWS
3	BMB HR 03	PERFORMANCE AND REWARD MANAGEMENT

ELECTIVES IN IV SEM

SN	CODE	SUBJECT
1	BMB HR 04	HR ANALYTICS
2	BMB HR 05	ORGANIZATIONAL CHANGE AND DEVELOPMENT

Specialization Group: FINANACE (FM)

ELECTIVES IN III SEM

SN	CODE	SUBJECT
1	BMB FM 01	INVESTMENT MANAGEMENT AND PORTFOLIO MANAGEMENT
2	BMB FM 02	FINANCIAL PLANNING AND TAX MANAGEMENT
3	BMB FM 03	FINANCIAL AND CREDIT RISK ANALYSIS

ELECTIVES IN IV SEM

SN	CODE	SUBJECT
1	BMB FM 04	BEHAVIOURAL FINANCE
2	BMB FM 05	STRATEGIC FINANCIAL MANAGEMENT

Specialization Group: OPERATION MANAGEMENT (OM)

ELECTIVES IN III SEM

SN	CODE	SUBJECT
1	BMB OM 01	SUPPLY CHAIN AND LOGISTICS MANAGEMENT
2	BMB OM 02	BUSINESS PROCESS REENGINEERING
3	BMB OM 03	QUALITY MANAGEMENT

ELECTIVES IN IV SEM

SN	CODE	SUBJECT
1	BMB OM 04	SERVICE OPERATIONS MANAGEMENT
2	BMB OM 05	PROJECT AND SOURCING MANAGEMENT

Specialization Group: INTERNATIONAL BUSINESS (IB)

ELECTIVES IN III SEM

SN	CODE	SUBJECT
1	BMB IB 01	INTERNATIONAL BUSINESS MANAGEMENT
2	BMB IB 02	EXPORT IMPORT DOCUMENTATION
3	BMB IB 03	TRADE AND GEO-POLITICS

ELECTIVES IN IV SEM

SN	CODE	SUBJECT
1	BMB IB 04	MANAGING GOLBAL SUPPLY CHAINS
2	BMB IB 05	INTERNATIONAL FINANCE

Specialization Group: INFORMATION TECHNOLGY (IT)

ELECTIVES IN III SEM

SN	CODE	SUBJECT
1	BMB IT 01	SOFTWARE ENGINEERING AND MANAGEMENT
2	BMB IT 02	EMERGING TECHNOLOGIES FOR BUSINESS
3	BMB IT 03	DATABASE MANAGEMENT SYSTEM

ELECTIVES IN IV SEM

SN	CODE	SUBJECT
1	BMB IT 04	E-BUSINESS
2	BMB IT 05	BUSINESS DATA WAREHOUSING AND DATA MINING

Specialization Group : Cooperative Management (CM)

ELECTIVES IN SEMESTER III

SN	CODE	SUBJECT
1	BMB CM 01	PRINCIPLES AND PRACTICES OF CO-OPERATION
2	BMB CM 02	CO-OPERATIVE LEGISLATION
3	BMB CM 03	CREDIT CO-OPERATIVES

ELECTIVES SEMESTER IV

SN	CODE	SUBJECT
1	BMB CM 04	NON-CREDIT CO-OPERATIVES
2	BMB CM 05	CO-OPERATIVE ACCOUNTING & AUDIT

STRATEGIC MANAGEMENT

BMB 301

Course Credit: 3 **Total Hours: 40**

Course Objectives: The objective of this course is to:

- Understand the fundamental concepts, models, and processes of strategic management.
- Analyze the external and internal environments of organizations using relevant frameworks and tools.
- Formulate effective business, corporate, and functional strategies based on situational analysis.
- Evaluate and choose appropriate strategies using strategic analysis techniques.
- Implement strategies effectively through structured programs and organizational alignment.
- Evaluate strategic performance and apply controls to ensure strategic success and sustainability.

Unit 1 (5 Hours)

Introduction: meaning nature, scope, and importance of strategy; Model of strategic management, Strategic Decision-Making Process.

Corporate Governance: Composition of the board, Role and Responsibilities of the board of directors, Trends in corporate governance, Corporate Social Responsibility. **Case Studies and Latest Updates.**

Unit 2 (8 hours)

Environmental Scanning: *Understanding the Macro Environment:* PESTEL Analysis, Industrial Organization (IO) & the Structure Conduct Performance (SCP) approach, Porter's Five Forces Model, *Understanding the Micro Environment:* Resource Based View (RBV) Analysis, VRIO Framework, Using resources to gain Competitive advantage & its sustainability, Value Chain Analysis. **Case Studies and Latest Updates.**

Unit 3 (9 hours)

Strategy Formulation: Situational Analysis using SWOT approach

Business Strategies: Competitive Strategy: - Cost Leadership, Differentiation & Focus, **Cooperative Strategy**: - Collusion & Strategic Alliances **Corporate Strategies:** Directional **Strategy:** Growth strategies, Stability Strategies & Retrenchment Strategies. Corporate Parenting, **Functional Strategies:** Marketing, Financial, R&D, Operations, Purchasing, Logistics, HRM & IT. *The sourcing decision:* Outsourcing & offshoring. **Case Studies and Latest Updates.**

Unit 4 (9 hours)

Strategy Choice and Analysis: Scenario Analysis Process, Tools & Techniques of strategic Analysis: BCG Matrix, Ansoff Grid, GE Nine Cell Planning Grid, McKinsey's 7'Sframework. **Strategy implementation**: Developing Programs, Budget and Procedures, Stages of Corporate Development, Organizational Life cycle, *Organizational Structures:* Matrix, Network & Modular/Cellular; Reengineering and Strategy implementation, Leadership and corporate culture, **Case Studies and Latest Updates.**

Unit 5 (5 hours)

Strategy Evaluation & Control: Evaluation & Control process, *Measuring performance:* types of controls, activity based costing, enterprise risk management, primary measures of corporate performance, balance scorecard approach to measure key Performance, responsibility centers, Benchmarking, Problems in measuring Performance & Guidelines for proper control. Strategic Audit of a Corporation. **Case Studies and Latest Updates.**

Course Outcomes

	Course Outcome	Bloom's Level
CO1	Define and explain the fundamental concepts, models, and processes of strategic management	*K1: Remembering;* *K2: Understanding*
CO2	Analyze external and internal environments using various frameworks to assess organizational positioning.	*K4: Analyzing*
CO3	Apply situational analysis techniques to formulate competitive, corporate, and functional strategies in diverse business contexts.	*K3: Applying;* *K5: Evaluating*
CO4	Evaluate strategic options using analytical tools for informed strategy choice.	*K5: Evaluating*
CO5	Design and develop strategic implementation plans for effective strategy execution.	*K6: Creating*
CO6	Assess and control organizational performance to ensure strategic success and sustainability.	*K5: Evaluating;* *K4: Analyzing*

Suggested Readings

1. Wheelen, L. Thomas and Hunger, David J.; Concepts in Strategic Management andBusiness Policy, Pearson Education,
2. Stewart Clegg, Chris Carter, Martin Kornberger & Jochen Schweitzer : Strategy - Theory and Practice.(SAGE Publishing India)

3. Kazmi, Azhar; Business Policy and Strategic Management; McGraw-Hill Education.
4. David, Fred; Strategic Management: Concepts and Cases; PHI Learning.
5. Thomson, Arthur A. and Strickland, A. J.; Strategic Management: Concept andCases; McGraw Hill Education,
6. Jauch, L.F., and Glueck, W.F.; Business Policy and Strategic Management;McGraw-Hill Education.

UNIVERSAL HUMAN VALUES AND PROFESSIONAL ETHICS

KVE 401

Credit: 3 **Total Hours: 40**

Course Objectives

1. To help students distinguish between values and skills, and understand the need, basic guidelines, content and process of value education.
2. To help students initiate a process of dialog within themselves to know whatthey 'really want to be' in their life and profession
3. To help students understand the meaning of happiness and prosperity for ahuman being.
4. To facilitate the students to understand harmony at all the levels of humanliving, and live accordingly.
5. To facilitate the students in applying the understanding of harmony in existence in their profession and lead an ethical life

Course Outcomes

1. Understand the significance of value inputs in a classroom, distinguish between values and skills, understand the need, basic guidelines, content and process of value education, explore the meaning of happiness and prosperity and do a correct appraisal of the current scenario in the society
2. Distinguish between the Self and the Body, understand the meaning ofHarmony in the Self the Co-existence of Self and Body.
3. Understand the value of harmonious relationship based on trust, respect and other naturally acceptable feelings in human-human relationships and explore their role in ensuring a harmonious society
4. Understand the harmony in nature and existence, and work out their mutually fulfilling participation in the nature.
5. Distinguish between ethical and unethical practices, and start working out the strategy to actualize a harmonious environment wherever they work.

Course Description

Every human being has two sets of questions to answer for his life: a) what to do? and, b) how to do?. The first set pertains to the value domain, and the other to the skill domain. Both are complimentary, but value domain has a higher priority. Today, education has become more and more skill biased, and hence, the basic aspiration of a human being, that is to live with happiness and prosperity, gets defeated, in spite of abundant technological progress. This course is aimed at giving inputs that will help to ensure the right understanding and right feelings in the students in their life and profession, enabling them to lead an ethical life. In this course, the students learn the process of self- exploration, the difference between the Self and the Body, the naturally acceptable feelings in relationships in a family, the comprehensive human goal in the society, the mutual fulfillment in the nature and the co- existence in existence. As a natural outcome of such inputs, they are able to evaluate an ethical life and profession ahead.

UNIT-1: Course Introduction - Need, Basic Guidelines, Content and Process for Value Education (6 Hours)

Understanding the need, basic guidelines, content and process for Value Education, Self-Exploration–what is it? - its content and process; 'Natural Acceptance' and Experiential Validation-

as the mechanism for self-exploration, Continuous Happiness and Prosperity- A look at basic Human Aspirations, Right understanding, Relationship and Physical Facilities- the basic requirements for fulfillment of aspirations of every human being with their correct priority, Understanding Happiness and Prosperity correctly- A critical appraisal of the current scenario, Method to fulfill the above human aspirations: understanding and living in harmony at various levels.

UNIT-2: Understanding Harmony in the Human Being - Harmony in Myself (7 Hours)

Understanding human being as a co-existence of the sentient 'I' and the material 'Body', Understanding the needs of Self ('I') and 'Body' - Sukh and Suvidha, Understanding the Body as an instrument of 'I' (I being the doer, seer and enjoyer), Understanding the characteristics and activities of 'I' and harmony in 'I', Understanding the harmony of I with the Body: Sanyam and Swasthya; correct appraisal of Physical needs, meaning of Prosperity in detail, Programs to ensure Sanyam and Swasthya.

UNIT-3: Understanding Harmony in the Family and Society- Harmony in Human-Human Relationship (8 Hours)

Understanding harmony in the Family- the basic unit of human interaction , Understanding values in human-human relationship; meaning of Nyaya and program for its fulfillment to ensure Ubhay-tripti; Trust (Vishwas) and Respect (Samman) as the foundational values of relationship, Understanding the meaning of Vishwas; Difference between intention and competence, Understanding the meaning of Samman, Difference between respect and differentiation; the other salient values in relationship, Understanding the harmony in the society (society being an extension of family): Samadhan, Samridhi, Abhay, Sah-astitva as comprehensive Human Goals, Visualizing a universal harmonious order in society- Undivided Society (AkhandSamaj), Universal Order (Sarvabhaum Vyawastha)- from family to world family!.

UNIT-4: Understanding Harmony in the Nature and Existence - Whole existence as Co-existence (8 Hours)

Understanding the harmony in the Nature, Interconnectedness and mutual fulfilment among the four orders of nature- recyclability and self-regulation in nature, Understanding Existence as Co-existence (Sah-astitva) of mutually interacting units in all-pervasive space, Holistic perception of harmony at all levels of existence.

UNIT-5: Implications of the above Holistic Understanding of Harmony on Professional Ethics (7 Hours)

Natural acceptance of human values, Definitiveness of Ethical Human Conduct, Basis for Humanistic Education, Humanistic Constitution and Humanistic Universal Order, Competence in Professional Ethics: a) Ability to utilize the professional competence for augmenting universal human order, b) Ability to identify the scope and characteristics of people-friendly and eco-friendly production systems, technologies and management models, Case studies of typical holistic technologies, management models and production systems, Strategy for transition from the present state to Universal Human Order: a) At the level of individual: as socially and ecologically responsible engineers, technologists and managers, b) At the level of society: as mutually enriching institutions and organizations

Suggested Readings

1. R R Gaur, R Sangal, G P Bagaria, 2009, A Foundation Course in Human Values and Professional Ethics.
2. Ivan Illich, 1974, Energy & Equity, The Trinity Press, Worcester, and Harper Collins, USA

3. E.F. Schumacher, 1973, Small is Beautiful: a study of economics as if people mattered, Blond & Briggs, Britain.
4. Sussan George, 1976, How the Other Half Dies, Penguin Press. Reprinted 1986, 1991
5. Donella H. Meadows, Dennis L. Meadows, Jorgen Randers, William W. Behrens III, 1972, Limits to Growth – Club of Rome's report, Universe Books.
6. A Nagraj, 1998, Jeevan Vidya Ek Parichay, Divya Path Sansthan, Amarkantak.
7. P L Dhar, RR Gaur, 1990, Science and Humanism, Commonwealth Publishers.
8. A N Tripathy, 2003, Human Values, New Age International Publishers.
9. Subhas Palekar, 2000, How to practice Natural Farming, Pracheen (Vaidik) KrishiTantraShodh, Amravati.
10. E G Seebauer & Robert L. Berry, 2000, Fundamentals of Ethics for Scientists & Engineers, Oxford University Press
11. M Govindrajran, S Natrajan & V.S. Senthil Kumar, Engineering Ethics (including Human Values), Eastern Economy Edition, Prentice Hall of India Ltd.
12. B P Banerjee, 2005, Foundations of Ethics and Management, Excel Books
13. B L Bajpai, 2004, Indian Ethos and Modern Management, New Royal Book Co., Lucknow. Reprinted 2008

MARKETING ELECTIVES

CONSUMER BEHAVIOUR AND NEURO MARKETING

BMB MK 01

Course Credit: 3 **Total Hours: 40**

Course Objectives: The objective of this course is to:

- Understand the fundamental concepts, theories, and models of consumer behaviour and their relevance in marketing decision-making.
- Analyze the psychological, personal, social, and cultural factors influencing consumer decision-making.
- Examine consumer behaviour across digital platforms and modern consumption contexts.
- Understand the principles, techniques, and applications of neuromarketing in analyzing consumer behaviour.
- Evaluate the ethical and legal considerations related to neuromarketing and consumer influence.
- Apply consumer insights and neuromarketing tools to develop evidence-based marketing strategies.

Unit 1 (5 Hours)

Introduction: Consumer Behavior & the Marketing Mix, Consumer Goals, **Consumer Decision Making Process:** Need Recognition, Search for information, Pre purchase evaluation of alternatives, Purchase, Consumption, Post consumption Evaluation & Divestment, Interruption in buying process & their effects, Customer involvement, Consumer Journey through the World of Technology.

Unit 2 (8 hours)

Psychological factors: Perception, learning, motivation, attitude formation and change, personality, and lifestyle. **Personal factors:** Demographics, life cycle, occupation, and income. **Social factors:** Family, reference groups, roles and status. **Cultural factors:** Culture, sub-culture, cross-cultural consumer behaviour. Consumer involvement and buying decision process (complex, habitual, variety-seeking). Organizational buying vs individual buying behaviour. **Case Studies and Industry Applications.**

Unit 3 (8 hours)

Consumer Behaviour in Digital Age Online and mobile consumer behaviour, Influence of social media, peer reviews, and digital communities. Role of AI, machine learning, and big data in understanding consumers. Behavioural targeting and personalization strategies. Consumer privacy and data protection in digital marketing. Emerging trends in digital consumption patterns. **Case Discussions and Industry Practices.**

Unit 4 (8 hours)

Introduction to Neuromarketing: Meaning and scope of neuromarketing. **Principles of**

neuroscience relevant to marketing: Brain functions, emotions, and decision-making. **Neuromarketing techniques:** Eye-tracking, fMRI, EEG, biometrics, facial coding. Applications of neuromarketing in advertising, branding, packaging, and pricing strategies. Benefits and limitations of neuromarketing. Ethical issues, criticisms, and regulatory frameworks related to neuromarketing. **Case Studies.**

Unit 5 (7 hours)

Consumer Behaviour and Neuromarketing Strategies: Translating consumer insights into marketing strategy. Designing customer experiences using neuromarketing findings. Sensory marketing and subconscious consumer triggers. Role of neuromarketing in retail, FMCG, luxury brands, and service sectors. Developing integrated consumer behaviour and neuromarketing strategies for real-world challenges. Case Study.

Course Outcomes

	Course Outcome	Bloom's Level
CO1	Define and explain key concepts, theories, and models of consumer behaviour and neuromarketing.	*K1: Remembering, K2: Understanding*
CO2	Analyze the impact of psychological, social, personal, and cultural factors on consumer buying behaviour.	*K4: Analyzing*
CO3	Apply frameworks of consumer behaviour to develop marketing strategies suitable for traditional and digital markets.	*K3: Applying*
CO4	Evaluate neuromarketing techniques and their application in strategic marketing decisions, considering ethical and regulatory concerns.	*K5: Evaluating*
CO5	Design and develop integrated marketing strategies using consumer behaviour insights and neuromarketing data for real-world business scenarios.	*K6: Creating*
CO6	Critically assess emerging trends in digital consumer behaviour and recommend appropriate marketing interventions.	*K5: Evaluating*

Suggested Readings

1. Schiffman, L. G., & Wisenblit, J. (2020). *Consumer Behavior*, Pearson.
2. Solomon, M. R. (2022). *Consumer Behaviour: Buying, Having, and Being*, Pearson.
3. Lindstrom, Martin (2009). *Buyology: Truth and Lies About Why We Buy*, Crown Business.
4. Majumdar, Ramanuj (2010). *Consumer Behaviour: Insights from Indian Market*, PHI Learning.
5. Morin, Christophe (2022). *The Science of Customer Connections: Manage Your Message to Gain and Retain Customers*, Wiley.
6. Lee, Darren Bridger (2015). *Neuromarketing: Understanding the Buy Buttons in Your Customer's Brain*, Kogan Page.
7. Kumar, S. R. (2015). *Consumer Behaviour: The Indian Context (Concepts and Cases)*, Pearson India.
8. Nair, Suja R. (2018). *Consumer Behaviour in Indian Perspective*, Himalaya Publishing House.

MARKETING AND WEB ANALYTICS

BMB MK 02

Course Credit: 3 **Total Hours: 40**

Course Objectives: The objective of this course is to:

- To introduce the concept, scope, and importance of Marketing Analytics in data-driven decision-making.
- To equip students with pricing, sales forecasting, and customer analysis techniques using quantitative models.
- To enable understanding and application of various retailing, advertising, and web analytics methods.
- To familiarize students with tools and frameworks used in social media and digital analytics platforms.
- To develop competence in interpreting qualitative insights from digital interactions through modern web tools and methods.

Unit 1: (4 Hours)

Introduction to Marketing Analytics: Meaning, Characteristics, Advantages & Disadvantages of Marketing Analytics, Market Data Sources: Primary & Secondary Market Sizing: Stakeholders, Applications, Top-down & Bottom-up Approaches, PESTLE Analysis & Porter's Five Forces Model for market evaluation

Unit 2: (8 Hours)

Pricing Analytics: Pricing Policy & Objectives**,** Demand Estimation: Price Elasticity, Linear & Power Demand Curves, Optimizing Pricing and Subjective Demand Curves, Pricing Multiple Products ,Price Bundling: Pure vs. Mixed Bundling Nonlinear Pricing & Profit Maximization Strategies, Revenue Management: Markdown Pricing & Uncertainty Handling**,** Price Skimming and Sales Promotions

Unit 3: (7 Hours)

Sales Forecasting & Customer Analytics: Linear & Multiple Regression for Forecasting, Seasonality & Special Events Modeling, Ratio to Moving Average Methods-Curve Forecasting for New Products, Customer Lifetime Value (CLV): Concept, Estimation & Business Implication, Market Segmentation: STP Framework, Clustering for Segment Derivation, Describing Market Segments

Unit 4: (8 Hours)

Retailing, Advertising & Web Analytics Retail Analytics: Market Basket Analysis (2-way & 3-way lift)**,** RFM Analysis**,** Retail Space & Sales Resource Allocation. **Advertising Analytics:** Advertising Effectiveness, PPC, Online Ads.

Introduction to Web Analytics: Key Terms, Process, Offsite vs. Onsite Web Analytics, Web Analytics Tools & Metrics: Hits, Page Views, Bounce Rate, Traffic Source

Google Analytics Overview KPIs: Need, Characteristics, Perspective & Usage Custom Campaigns & Content Reports

Unit 5: (9 Hours)

Social Media, Web Analytics Tools & Qualitative Analysis: Facebook Analytics: Demographics, Engagement & Post Performance, Social Campaign Analysis: Goals & Outcomes Analytics for

Instagram, Twitter, LinkedIn, YouTube Organic vs. Paid Traffic, Benchmarking

Web Analytics Tools: A/B Testing, Online Surveys, Web Crawling & Indexing, NLP Techniques for Micro-text Analysis **Google Website Optimizer: Working & Implementation.**

Qualitative Techniques: Heuristic Evaluation, Site Visits, Surveys (Post-visit & Online)Web Analytics 2.0 vs. 1.0**,**Competitive Intelligence, Website Traffic Trends & Overlap

Suggested Readings

1. Marketing Analytics: Data-Driven Techniques with Microsoft Excel by Wayne L Winston, Wiley India Pvt. Ltd.
2. Marketing Analytics: Strategic Models and Metrics by Stephan Sorger, Create Space Publishing
3. Marketing Engineering and Analytics by Gary Lilen, Arvind Rangaswamy,and Arnaud De Bruyn, Decision Pro, Inc.
4. Marketing Metrics by Dugar Anurag, SAGE Publishing India\
5. Avinash Kaushik, Web Analytics 2.0: The Art of Online Accountability and Science of Customer Centricity,
6. Clifton B., Advanced Web Metrics with Google Analytics, Wiley Publishing, Inc.2nd ed.
7. Kaushik A., Web Analytics 2.0, The Art of Online Accountability and Science of Customer Centricity, Wiley Publishing, Inc. 1st ed.
8. Sterne J., Web Metrics: Proven methods for measuring web site success, John Wiley and Sons
9. Annmarie Hanlon, Digital Marketing, SAGE Publishing India

Course Outcomes

	Course Outcome	Bloom's Level
CO1	Understand the meaning, characteristics, and applications of marketing analytics and market evaluation tools such as PESTLE and Porter's Five Forces.	*K1 (Remember), K2 (Understand)*
CO2	Apply pricing analytics techniques including bundling, nonlinear pricing, and revenue management to solve pricing problems.	*K3 (Apply), K4 (Analyze)*
CO3	Use regression models and forecasting techniques to estimate sales and customer lifetime value.	*K3 (Apply), K4 (Analyze), K5 (Evaluate)*
CO4	Analyze customer behavior through segmentation, clustering, and retail metrics like RFM and basket analysis.	*K4 (Analyze), K5 (Evaluate)*
CO5	Evaluate the effectiveness of online advertising and interpret web analytics metrics using tools such as Google Analytics.	*K4 (Analyze), K5 (Evaluate)*
CO6	Develop insights using social media analytics, A/B testing, and qualitative tools like heuristic evaluations and surveys.	*K5 (Evaluate), K6 (Create)*

SALES & DISTRIBUTION MANAGEMENT

BMB 03

Course Credit: 3 **Total Hours: 40**

Course Objectives: The objective of this course is to:

- Provide students with a conceptual understanding of the role of selling in marketing, personal selling, types of sales personnel, and the process of effective selling.
- Develop managerial competencies in sales force recruitment, training, motivation, compensation, forecasting, territory management, productivity assessment, and performance appraisal.
- Enable students to plan and control sales operations using forecasting methods, budgeting, resource allocation, sales planning processes, CRM tools, and ethical practices.
- Equip students with knowledge and analytical skills for designing, managing, and evaluating distribution channels, channel partners, and retail-wholesale networks.
- Familiarize students with modern logistics, supply chain processes, IT-enabled distribution, and emerging trends such as e-commerce, green logistics, and reverse logistics.
- Cultivate skills to analyze real-world sales and distribution problems and formulate innovative, technology-driven strategies for effective sales and distribution management.

Unit1: (4 Hours)

Introduction to Sales: Role of selling in marketing, Personal selling, Types of sales personnel, Characteristics of a successful salesman, Process of effective selling.

UNIT 2: (8 Hours)

Sales Force Management: Types of sales organizations and their structure, Recruitment, Selection, Training and Development. Sales force motivation & compensation, designing incentives and contests, Sales forecasting, Sales budget, Sales quota, Sales territory, Building sales reporting mechanism and monitoring, Sales force productivity, Sales force appraisal.

Unit 3: (8 Hours)

Sales Planning and Control: Sales Forecasting Methods and Techniques, Sales Budgeting and Resource Allocation, Sales Strategy and Sales Planning Process, Sales Call Planning and Time Management, Role of Technology in Sales Planning (CRM, Sales force Automation),Ethics in Selling and Legal Aspects

Unit 4: (10 Hours)

Distribution Channel Management: Types of Marketing Channels**,** Channel Design and Selection**,** Channel Conflict and its Management**,** Channel Partner Selection, Motivation, and Performance Appraisal**,** Retailing and Wholesaling: Trends and Practices. Managing Vertical and Horizontal Marketing Systems

Unit 5: (10 Hours)

Logistics and Emerging Trends in Distribution*:* Introduction to Logistics and Supply Chain Management, Order Processing, Warehousing, Inventory Management, Transportation and Distribution Cost Control ,E-commerce and Omnichannel Distribution**,** Role of IT in Distribution (ERP, SCM Tools)**,** Emerging Trends: Green Logistics, Reverse Logistics, Direct-to-Consumer (D2C) Channels, Role of IT in retailing: ERP, CRM, analytics-retailing and Omni channel

strategies, Mobile retailing, Social commerce, AI/ML in retail, Ethical and legal issues in retail, Sustainability in retailing, Future trends

Suggested Readings

1. Still, R.R., Cundiff, E.W. and Govani, N.A.P.; Sales Management; Pearson Education

2. Venugopal, Pingali, Sales and Distribution Management, SAGE Publishing

3. Berman, Evans, Retail Management Strategic approach, Pearson

4. Chaudhary Prashant , Selling and Negotiation, SAGE Publishing

5. Tapan Panda: Sales and Distribution Management, OUP.

6. Havaldar, K.K., and Cavale, V.M.; Sales and Distribution Management; McGraw- Hill Education.

Course Outcomes

	Course Outcome	Bloom's Level
CO1	Define and explain the fundamentals of selling, personal selling, and characteristics of sales personnel in the marketing function.	*K1: Remembering, K2: Understanding*
CO2	Apply sales force management concepts in recruitment, training, motivation, forecasting, and productivity management within various sales organizations.	*K3: Applying*
CO3	Analyze sales planning and control processes including forecasting, budgeting, sales strategy formulation, ethical practices, and the role of technology in sales management.	*K4: Analyzing*
CO4	Evaluate distribution channel structures, partner selection processes, retail-wholesale strategies, and conflict management for effective channel operations.	*K5: Evaluating*
CO5	Develop strategies for managing logistics, modern distribution systems, and supply chain networks incorporating emerging trends and technology-driven innovations.	*K6: Creating*
CO6	Critically assess the use of omnichannel distribution, e-commerce models, and IT tools such as ERP and SCM systems for enhancing distribution efficiency and customer value.	*K5: Evaluating*

SERVICE & RETAIL MARKETING

BMB MK 04

Credit: 3 **Total Hours: 40**

Course Objectives: The objective of this course is to:

- Understand the fundamental concepts, characteristics, and strategic frameworks of services marketing.
- Analyze consumer behavior in services and apply principles for service design and delivery.
- Evaluate pricing, promotion, and service quality aspects to ensure customer satisfaction and loyalty.
- Gain insights into the nature of industrial marketing and different types of industrial products.
- Apply knowledge of organizational buying behavior, models, and influencing factors in industrial markets.

Unit 1 (6 Hours)

Introduction to Services Marketing: Introduction: Definition, Characteristics and Classification of Services, Difference between Product and Services Marketing, Paradigms in Services Marketing, Present Marketing Environment, Services Marketing Mix: Understanding the 7 P's, Strategies for Services Marketing: Segmentation, Targeting & Positioning, Differentiation.

Unit 2 (6 Hours)

Understanding Consumer Behavior and Service Design Understanding Consumer Behavior: Services vis-à-vis goods, Consumer Behavior in Services, Customer Expectations and Perceptions of Services – Evaluation of services. Service Development Design & Standards: New Service Development Process – Basic service to potential service, Customer Defined Service Standards, Demand and Capacity Management.

Unit 3 (8 Hours)

Delivering Services: Role of Employees and Customers in service delivery;, Service process – Blue printing – Physical evidence. **Pricing of Services:** Pricing Considerations and Strategies,. Managing Service Promise: Role of Advertising, Personal Selling, Sales Promotion, Publicity and Public Relations. Service Performance. **Evaluating Success of Service Offering**: Service quality and measurement, Complaint handling, Recovery Management, Service Guarantees, the GAP model of service Quality.

Unit 4 (10hrs)

Introduction to retailing & Retail Consume behavior : Nature, scope and importance of retailing, Factors Influencing Retailing, Retail Models ,Retail formats: Store-based (department stores, supermarkets, discount stores) and non-store based (e-retail, vending, direct selling), Organized vs Unorganized retail in India, FDI in retail and current policy framework, Understanding retail consumer behavior, Factors influencing in-store and online consumer decisions, Retail marketing mix (6Ps: Product, Price, Place, Promotion, People, Presentation),Retail branding and private labels.

Unit 5 (10)

Merchandise Management, Pricing, and Supply Chain: Merchandise planning process, Assortment planning and category management, Retail buying process; vendor selection, Inventory management and stock turnover Pricing objectives and strategies in retail, Supply chain management in retail, Role of technology: barcoding, RFID, POS

Suggested Readings:

1. Services marketing, Zeithaml Valerie and Mary jo Bitner, Gremler & Pandit, Tata McGraw Hill. Services Marketing, Lovelock, Christopher, Prentice Hall
2. Services Marketing: Concepts, Planning and Implementation**,** *Adrian Payne*
3. Chetan Bajaj, Rajnish Tuli & Nidhi V. Srivastava; Retail Management; Oxford University Press
4. Swapna Pradhan; *Retail Management: Text and Cases*; McGraw Hill
5. S.C. Bhatia; Retailing Management; Atlantic Publishers & Distributors
6. U.C. Mathur; *Retail Marketing*; Excel Books

Course Outcomes

	Course Outcomes	**Bloom's Level**
CO1	Understand the fundamental concepts of services marketing in the evolving marketing environment.	*K1: Remember,* *K2: Understand*
CO2	Analyze consumer behavior in services, identify customer expectations and perceptions, and apply service design and development strategies.	*K2: Understand,* *K3: Apply,* *K4: Analyze*
CO3	Evaluate service delivery systems, pricing, promotion mix, and service performance using quality frameworks.	*K4: Analyze,* *K5: Evaluate*
CO4	Understand and differentiate the nature of Retail markets, demand, customer types, and various Retail Formats & classifications.	*K1: Remember,* *K2: Understand,* *K3: Apply*
CO5	Examine organizational buying processes and analyze factors affecting Retiling Business and its evaluation .	*K3: Apply,* *K4: Analyze,* *K5: Evaluate*

B2B MARKETING

Course Credit: 3 **Total Hours:** 40

Course Objectives:

1. Introduce the fundamental concepts and characteristics of business-to-business (B2B) marketing.
2. Explain the nature of organizational buying behavior and the decision-making processes involved in B2B markets.
3. Provide an understanding of B2B marketing strategies, including market segmentation, targeting, and positioning.
4. Familiarize students with various B2B communication tools and distribution channel strategies.
5. Equip learners with strategic tools and frameworks to analyze and manage marketing performance in business markets.

UNIT I: Introduction to B2B Marketing (8 Hours)

Concept of Business Marketing and Business Market Customers; Market Structure and Business Environment; Characteristics of Business Marketing; Strategic Role of Marketing in Business Context; Types of Commercial Enterprises; Commercial and Institutional Customers. Case studies.

UNIT II: Organizational Buying and Buyer Behaviour (8 Hours)

Organizational Buyers' Decision Process: Stepwise Model, Process Flow Model; Characteristics of Business Markets; Government as a Customer; Commercial Enterprises within Business Markets; Commercial and Institutional Customers' Roles and Buying Behavior. Case studies.

UNIT III: B2B Marketing Strategy (8 Hours)

Strategy Making and Strategy Management in B2B; Industrial Product Strategy; Managing Products and Services for Business Markets; Managing Business Market Channels; Strategic Tools: Growth-Share Matrix, Multifactor Portfolio Matrix, The Balanced Scorecard. Case studies.

UNIT IV: Segmentation, Targeting & Positioning (STP) in B2B Markets (8 Hours)

Market Segmentation in B2B Context; Basic Framework of Segmentation; Selecting Target Segments; Positioning Strategies in B2B; Pricing Strategies in Business Markets; B2B Advertising Techniques; Competitive Bidding Process; Relationship Marketing and CRM. Case studies.

UNIT V: Business Marketing Communication and Channels (8 Hours)

B2B Advertising Channels and Communication Strategies; Digital Marketing in B2B; Trade Shows, Exhibitions, and Business Meets; Sales Force Management and Deployment Analysis; Business Marketing Channels and Participants; Channel Design and Management Decisions; B2B Logistics Management. Case studies.

Course Outcomes (COs)

CO No.	Course Outcome	Knowledge Level (Bloom's Taxonomy)
CO1	Explain the foundational concepts of B2B marketing and the nature of business markets.	K2 – Understand
CO2	Analyze the behavior of organizational buyers and decision-making frameworks.	K4 – Analyze
CO3	Apply strategic marketing tools to develop B2B product and channel strategies.	K3 – Apply
CO4	Evaluate segmentation, targeting, and positioning strategies for business markets.	K5 – Evaluate
CO5	Design integrated B2B marketing communication plans and distribution channels.	K6 – Create

Suggested Readings

1. Michael D. Hutt, Dheeraj Sharma, Thomas W. Speh, *B2B Marketing: A South Asian Perspective*, Cengage, 2014.
2. Sharad Sarin, *Business Marketing: Concepts and Cases*, McGraw Hill, 2013.
3. James C. Anderson, Das Narayandas, James A. Narus, D.V.R. Seshadri, *Business Market Management (B2B)*, Pearson, 2010.
4. Robert Vitale, Waldemar Pfoertsch, Joseph Giglierano, *Business to Business Marketing*, Pearson, 2011.
5. Krishna K. Havaldar, *Business Marketing: Text and Cases*, McGraw Hill, 2014.
6. Armstrong, Gary and Philip Kotler, *Principles of Marketing*, Prentice Hall, 2006.

Human Resource Management Electives

Talent Acquisition and Management
BMB HR 01

Credit: 3 **Total Hours: 40**

Course Objectives
1. To familiarize students with the principles and practices of Talent Management.
2. To develop an understanding of talent acquisition, development, retention, and compensation strategies.
3. To provide insight into global talent practices,
4. To prepare students to manage talents in organizational settings.
5. To explore the strategic role of HR and leadership in talent optimization.

Unit 1: Introduction to Talent Management (6 Hr)
Concept and evolution of Talent Management; Talent Value Chain: Acquisition, Retention, & Development; Talent Management Models (Zinger Model, Six Principles of TM); Talent Practices: India, USA, Europe, other Asian countries; Strategic relevance of talent for competitive advantage**; Cases and latest updates.**

Unit 2: Talent Acquisition & Retention Strategies (10 Hr)

Talent Acquisition lifecycle: Job analysis, sourcing, assessment; Use of Psychometric tools in recruitment; Best practices in recruitment of various MNCs; Employer Branding and Employee Value Proposition (EVP); Employee Engagement & Retention Strategies; **Cases and EVP design exercise.**

Unit 3: Talent Development for Global Leadership (8Hr)

Talent development methods: Coaching, Mentoring, Training; Global Leadership Competencies (GLOBE study, case analysis); Integrated Talent Management Process Succession Planning and Career Development; Use of Meta-Analysis & Talent Analytics**;** Cases on succession planning; **Exercises on leadership assessment.**

Unit 4: Performance Management & Rewards (10 Hr)
Performance Appraisal Systems (MBO, 360-degree feedback); Compensation and Reward Strategies; Motivating Star Employees and High Potentials; Cultural aspects in talent mobility; Coaching with Compassion (Daniel Goleman framework); Cases on the evaluation of reward policies with latest updates; **Exercises on performance reviews and rewards mapping.**

Unit 5: Strategic Talent Management & Contemporary Issues (6Hr)
Strategic Workforce Planning; Talent Success Drivers & Talent-Powered Organizations; Big Data, AI & Talent Analytics; Talent Management Challenges; Ethical considerations & Future of Work (employment-to-consultation shifts); Cases and latest updates; **Exercises on the talent strategy design using analytics**.

Suggested Readings

Textbooks:

1. Berger, L. A., & Berger, D. R. *The Talent Management Handbook*. Association for Talent Development, USA.
2. Joshi & Vohra, *Talent Management*, Cengage India Private Limited
3. Gerard Assey, *Case Studies in Human Resources & Talent Management*
4. Goel Dewakar, *Performance Appraisal and Compensation Management*, PHI

Reference Books:

1. Silzer, R., & Dowell, *Strategy-Driven Talent Management: A Leadership Imperative*, Jossey-Bass.
2. Goleman, D. *Coaching with Compassion*, Harvard Business Review.
3. Joel Alemibola Elegbe, *Talent Management in the Developing World: Adopting a Global Perspective*, Routledge

Course Outcomes

COs	Outcome	Bloom's Level
CO1	Remember and understand talent management practices at national and global levels	**Remember (K1) and Understand (K2)**
CO2	Apply talent management principles to real-world organizational problems	**Apply (K3)**
CO3	Analyze the interplay between engagement, motivation, and retention	**Analyze (K4)**
CO4	Evaluate leadership and HRM roles in managing high-potential talent	**Evaluate (K5)**
CO5	Design and create comprehensive talent management strategies using analytics	**Create (K6)**

EMPLOYEE RELATIONS AND LABOR LAWS
BMB HR 02

Course Credit: 3 **Total Hours: 40**

Course Objectives:

1. To Provide conceptual framework of Industrial Relation
2. To make students aware with the Indian Labor legislation
3. To make students aware with the basic requirements and mandate of labor legislations
4. To help the students to understand the existing framework of Industrial Relation and Labor legislation.

Unit 1: (9 Hours)

Employee Relations Management (ERM) & Industrial Relation: Introduction and Importance of Employee Relations, Employee Relations Management Tools, Approaches to Understand IR, the Trends of Industrial Relations in India, Factors Leading the Present State of Industrial Relations, Impact of Globalization on the Liberalized Economy Emerging challenges of IR in India, Linking Industrial Relations with economic growth of a country, **Trade Unionism**: Development of trade unionism, functions, type and structure of trade union, Why Employees Join Trade Unions , Trade Unions in the Eyes of the Management, Politics and Trade Unions, Outside Leadership of Trade Unions problems & suggestive remedial measures of trade unions, The Trade Unions Act 1926 & Amendment Bill, **2019** : Objective, Recognition and registration, Industrial Democracy & Participative Management. **Case Studies**

Unit2: (8 Hours)

Collective Bargaining: Significance, types & procedure of Collective bargaining **Discipline**: The Industrial Employment (Standing Orders) Act 1961, Misconduct, Disciplinary Action, Types of Punishments, Code of Discipline, Domestic Enquiry, **Grievance Handling in IR**: Grievance Settlement Procedure, Industrial Disputes, Preventive & Settlement Machinery in India. **Employee Participation and Empowerment**: Objectives, Employee Participation, Advantages of Employee Participation, Employee Participation in India, Methods of Participation, Employee Empowerment. **Case Studies**

Unit 3 (8 Hours)

The Factories Act, 1948 & The Factories (Amendment) Bill, 2016 & The shop & Establishment Act 1948, The Payment of Wages Act, 1936 and amendment in 2020, The Workmen's compensation Act, 1923, The Industrial Disputes Act, 1947

Unit 4 (8 Hours)

The Payment of Minimum wages act 1948 & its revisions 2019, 2020 & 2021, The Contract Labor (Abolition & regulative) act The ESI Act, 1948 and latest amendments, Child Labour (Prohibition & Regulation) Act, 1986 and its latest amendment,

Unit 5 (7 Hours)

The payment of Bonus Act, 1965 and amendments, The payment of Gratuity Cat, 1972 and its amendment 2018 ,The Maternity Benefit Act, 1961 and amendments, Employee's Provident fund & Miscellaneous Provisions Act, 1952 .

COURSE OUTCOME

Course Outcomes	**Learning Levels as per Bloom's Taxonomy for Evaluation and Assessment**
CO 1: Knowledge of Industrial Relation framework	K1(Remember) K2(Understand)
CO 2: Competency to understand the importance of Employee Relation within the perspective of Industrial Relation	K1(Remember) K2(Understand) K3(Apply) K4(Analyze)
CO 3: Knowledge about relevant Laws of HR management	K1(Remember) K2(Understand) K3(Apply)
CO 4: Competency to interpreted and implement the Labor Laws within organization	K4(Analyze) K5 (Evaluate)
CO 5: Competency to use Collective Bargaining and Grievance redressal Mechanism	K1(Remember) K2(Understand) K3(Apply)

Performance and Reward Management
BMB HR 03

Course Credit: 3 **Total Hours: 40**

Course Objective:

1. To create an understanding of the key concepts of performance management and contemporary methods for administering compensation and rewards in practices.
2. To articulate the benefits of using a performance development plan and the consequences of not having one in place.
3. To distinguish the elements of an effective, integrated performance development system.
4. To devise "SMART" annual performance objectives (e.g., objectives that are specific, measurable, attainable, relevant and track able).
5. To familiarize the students with the concept of competency mapping and understanding its role in career development.
6. To familiarize students with various aspects of compensation system in India and make them understand various issues linked with the process of fixing salary dearness allowance, bonus, incentive scheme and benefits.

Unit1: (7 hours)

Introduction to Performance Management System : Meaning, Uses and purpose of Performance Management, Performance Management vs Performance Appraisal, Performance management and its challenges in current scenario, Performance management as a System and Process, Establishing Performance Criterion of developing an Effective Appraisal System, Criteria (KRA, KSA VS KPI). **Case Studies**

Unit2: (9 hours)

Managing Performance: Methods of managing performance of all the levels of Management, 360 degree Performance Appraisal, MBO and Performance analysis for Individual and organizational development. **Case Studies**

Unit3: (7 hours)

Contemporary Issues: Potential appraisal, Competency mapping & its linkage with Career Development and Succession planning, **Balance score card**: Introduction and Applications, Advantages and limitations. **Case Studies**

Unit 4: (9 hours)

Reward System: Compensation- Definition, Function, and significance. **Job evaluation**: Methods of job evaluation, Inputs to job evaluation, Practical implication for technical/non-technical and executive/managerial positions and significance of wage differentials. **Case Studies**

Unit 5: (8 Hours)

Compensation: Method of pay and Allowances, Pay structure: Basic Pay, DA, HRA, Gross Pay, Take home pay etc. Incentive schemes**; Methods of payment**: Time and piece rate. **Fringe benefits & other allowances**: Overtime, City compensatory, Travelling etc. **Regulatory compliance**: Introductions, Wage and Pay commissions, Overview of minimum wages Act- 1948 and Equal Remuneration Act-1976. Profit Sharing options; **Case Studies.**

Course Outcomes & Bloom's Taxonomy

CO 1: Knowledge of Performance Management and Performance Appraisal	K1(Remember) K2(Understand)
CO 2: Competency to understand the importance of importance of Performance Management	K1(Remember) K2(Understand)
CO 3: Knowledge about the Compensation and Reward Systems	K1(Remember) K2(Understand)
CO 4: Competency to implement the effective reward systems in the organization	K3(Apply) K4(Analyse) K5 (Evaluate)
CO 5: Ability to explain the relevance of competency mapping and understanding its linkage with career development	K1(Remember) K2(Understand) K3(Apply)

Suggested Reading:

1. T V Rao (2007). Performance Management and Appraisal Systems: HR Tools for Global Competitiveness (Response Books)
2. Michael, Armstrong (1999). Performance Management. Kogan Page.
3. Shrinivas R Kandula (2006). Performance Management : Strategies , Intervention & Drivers. Pearson
4. Chadha, P. (2003). Performance Management: It's About Performing Not Just Appraising. McMillan India Ltd.
5. B D Singh (2012). Compensation and Reward Management, Excel Book
6. Robert Bacal (2007). Performance Management ,McGraw-Hill Education.
7. T V Rao : Performance Management :Towards organisational Excellence (Sage Publications)

HR ANALYTICS
BMB HR 04

Credit: 3 **Total Hours: 40**

COURSE OBJECTIVES:

1. This course introduces the student to the theory, concepts, and business application of HR analytics, and the ability to track, store, retrieve, analyze and interpret HR data to support decision making.
2. The student will use applicable benchmarks/metrics to conduct research and statistical analyses related to Human Resource Planning and Recruitment and Selection.
3. Employ appropriate software to record, maintain, retrieve and analyze Performance and training effectiveness.
4. Apply quantitative and qualitative analysis to understand and design compensation system.
5. Demonstrate how to connect HR results to business results.

UNIT 1 **8 Hours**

Introduction to HR Analytics: Evolution of HR Analytics, HR information systems and data sources, Evolution of HR Analytics; HR Metrics and HR Analytics; Intuition versus analytical thinking; HRMS/HRIS and data sources; Analytics frameworks like LAMP, HR Scorecard & Workforce Scorecard.

UNIT 2 **8 Hours**

Human Resource Planning and forecasting: Quantitative and Qualitative Dimensions of HR Planning, Methods and Techniques of HR Demand Forecasting, Data Base for Manpower Forecasting.

Recruitment and Selection Analytics: Evaluating Reliability and validity of selection models, Finding out selection bias, Predicting the performance and turnover.

UNIT 3 **8 Hours**

Performance Analysis: Predicting employee performance, Training requirements, evaluating training and development, Optimizing selection and promotion decisions, Analyzing and Classifying training needs, Measuring training effectiveness, Predicting training effectiveness and performance.

Designing a Compensation System: Understanding compensation Analytics, quantifiable data, Factors affecting Compensation & Benefits, Analytics for compensation planning, Competency Scorecard.

UNIT 4 **4 Hours**

Monitoring impact of Interventions: Tracking impact interventions, Evaluating stress levels and value-change. Formulating evidence based practices and responsible investment, Evaluation mediation process, moderation and interaction analysis.

UNIT 5 **8 Hours**

Applications of HR Metrics and Creating HR Dashboards: HR Metrics, Types of HR Metrics, Staffing Metrics, Training and Development Metrics, Application-oriented Exercises : Dashboards: Few Key Excel Add-ins/Functions to Help Create Dashboards, Name Range, The Developer Tab, Form Controls, Important Excel Formulas Useful for Creating Dashboards, VLOOKUP, INDEX, SUMIF, AVERAGEIF and COUNTIF, Application of Excel Functions in Creating HR Dashboards, Storyboarding: Connecting the Dots and Integrating the Findings.

Course Outcomes	Learning Levels as per Bloom's Taxonomy for Evaluation and Assessment
CO 1: Apply HR Analytical techniques in the areas of HRP, recruitment and selection, Compensation and Benefits and Training etc.	Remembering (K1) Knowledge (K 2) Comprehending(K3)
CO2: Demonstrate HR function in adding value in business terms.	Applying (K 4) Analyzing (K 5)
CO3: Utilise soft factors in a people management context and convert them into measurable variables.	Applying (K 4) Analyzing (K 5) Evaluating (K7)
CO4: Design a Metrics and Analysis index for recruitment, performance and or a training and development context	Applying (K 4) Synthesizing (K6) Analyzing (K 5)
CO5: Predict the issues using the available HR data and formulate the best strategies.	Knowledge (K 2) Synthesizing (K6) Evaluating (K7)

Suggested Readings

1. Bhattacharya Kumar Dipak, HR Analytics Understanding Theories and Applications, SAGE Publishing
2. Banerjee Pratyush, Pandey Jatin and Gupta Manish (2019), Practical Applications of HR Analytics, SAGE Publishing
3. Sesil. J, Applying advanced analytics to HR management decisions: Methods for recruitment, managing performance and improving knowledge management. Prentice Hall.
4. Barnett K, Berk J, Human Capital Analytics. Word Association Publication. Fitz-Enz J,
5. The HR Analytics: Predicting the Economic Value of your Company's Human Capital Investments, AMACOM.

ORGANIZATIONAL DEVELOPMENT AND CHANGE MANAGEMENT

BMB HR 05

Credit: 3 **Total Hours :40**

Course Objectives

1. To evaluate organizational dynamics, integrating historical evolution, current trends, and power management strategies in diverse contexts.
2. To apply theories of planned change, diagnose organizational readiness, and implement effective change management strategies across levels.
3. To create comprehensive stress management and safety programs, considering cultural variations, grievance procedures, and psychological contract implications

Unit 1 : ORGANIZATIONAL DEVELOPMENT - 8 hrs

Defining Organizational Development (OD) Concepts, Nature and Scope of O.D. Characteristics of OD, Evolution and Process of Organizational Development, Dynamics of planned change, triggers for change strategies for implementing organizational change, Strategies of change, Inter-Disciplinary Nature of OD, Designing Interventions The OD Practitioner, Client- Consultant relationship, Ethics in OD, Recent trends in OD.

Unit 2 Action Research and OD 8hrs

Managing OD Process: Diagnosis, Nature of OD intervention; Creating Parallel Learning Structures, O.D. Interventions: Team Interventions – Inter group interventions – Personal, Interpersonal and group process interventions – Comprehensive interventions – Structural interventions.

Unit 3: Implementation and Assessment of O.D. 7 hrs

Implementation conditions for failure and success of efforts. Assessment of O.D. and change in oganisational performance , The impact of O.D, Some key considerations and issues in O.D., Issues in Consultant – Client relationship mechanistic & organic system: and contingency approach, The failure of O.D.

Unit 4: STRESS MANAGEMENT & ORGANIZATIONAL CHANGE 10 hrs

Stress at Work Four approaches to Stress; The stress response Sources of work stress Occupational Stress Preventive stress management; Occupational Safety and Grievances redressal, Change cycles, Types of change, Readiness and, Resistance to Change and its diagnosis, Levels of Change (Hersey & Blanchard) Organizational change models. Diagnosis ,red flags in diagnosis. Theories and Models of Planned Change: Lewin‘s Change Model, Seven Stage Model

Unit 5 : DIVERSITY AND INCLUSION 7 hrs

Diversity : Demographic Characteristics Levels of Diversity Discrimination :Stereotype threat, Discrimination at workplace Biographical characteristics – Sex , Race and Ethnicity ,Disabilities , Hidden Disabilities Other Differentiating Characteristics : Tenure, Religion, Sexual Orientation.

Course Outcomes

On completion of the course the student will be able to:

- CO1 : Students will be able to remember and understand the basic concepts of Organizational development & Change (K1)
- CO2: Employing theories and models of planned change, students will evaluate organizational readiness, identify sources of resistance, and craft efficient change management strategies across various organizational tiers (K2)
- CO 3: Analysing stressors, preventive measures, grievance procedures, and occupational safety protocols (K3)
- CO 4: Assess the dynamics of organizational development (OD) by integrating its characteristics, historical evolution, and current trends to develop strategies for effectively managing power dynamics within organizational contexts. (K4)
- CO 5: students will create comprehensive stress management and employee safety programs, considering cultural variations and the implications of psychological contracts. (K5)

References

1. Vohra, N., Robbins, S. P., & Judge, T. A. (2022). Organizational Behavior, 18th Edition
2. Organizational Dynamics and Intervention: Tools for Changing the Workplace. New Delhi: Prentice-Hall of India Private Limited.
3. Anderson, L.D. (2013). Organizational Development. 2nd Edition. Sage.
4. Bowditch, J.L. and Buono, A.F. (1994). A premier on organizational behavior. New York. Wiley.
5. Bruke, W.W. (1992). Organizational Development. Boston, Little Brow

Financial Management (FM) Electives

Investment & Portfolio Management
BMB FM 01

Credits 3 **Total Hours 40**

Course Objective: This course will emphasize an understanding of the economic forces that influence the pricing of financial assets with an objective

1. **To understand** the fundamental concepts of investment theory and their application in portfolio selection and management.
2. **To apply** appropriate financial models and formulae to solve business problems related to active portfolio management.
3. **To analyze** securities using various tools and techniques to assess risk-return trade-offs and investment performance.
4. **To evaluate** different investment avenues and portfolio strategies to enhance returns and manage risks effectively.
5. **To develop** the ability to construct and manage efficient portfolios by integrating theoretical knowledge with practical insights.

Unit I Investments (10 hrs)

Overview of Capital Market: Market of securities, Stock Exchange and New Issue Markets - their nature, structure, functioning and limitations; Trading of securities: equity and debentures/ bonds. Securities trading - Types of orders, margin trading, clearing and settlement procedures. Regularity systems for equity markets, Type of investors, Aim & Approaches of Security analysis.

Unit II Portfolio Theory (8 Hrs)

Risk & Return: Concept of Risk, Component & Measurement of risk, covariance, correlation risk. Fundamental coefficient, Measurement of systematic Analysis: Economic, Industry, Company Analysis, Portfolio risk and return, Beta as a measure of risk, calculation of beta, Selection of Portfolio: Markowitz's Theory, Single Index Model, Case Studies.

Unit III Capital Market & Asset Pricing (6 Hrs)

Technical Analysis: DOW Theory, Support and Resistance level, Type of charts & its interpretations, Trend line, Gap Wave Theory, Relative strength analysis , Technical Versus Fundamental analysis. Nature of Stock Markets: EMH (Efficient Market Hypothesis) and its implications for investment decision. Capital market theorem, CAPM (Capital Asset Pricing Model) and Arbitrage Pricing Theory. Case Studies.

Unit IV Bond, Equity and Derivative Analysis (8 Hrs)

Valuation of Equity Discounted Cash-flow techniques: Balance sheet valuation, Dividend discount models, Intrinsic value and market price, earnings multiplier approach, P/E ratio, Price/Book value, Price/sales ratio, Economic value added (EVA). Valuation of Debentures/Bonds : nature of bonds, valuation, Bond theorem, Term structure of interest rates. Meaning, features, and types of derivatives, Role and significance of derivatives in financial markets, Participants in derivative markets: hedgers, speculators, and arbitrageurs, Regulatory framework of derivative markets

Unit V Active Portfolio Management **(8Hrs)**

Portfolio Management and Performance Evaluation: Performance Evaluation of existing portfolio, Sharpe, Treynor and Jensen measures; Finding alternatives and revision of portfolio; Portfolio Management and Mutual Fund Industry

Course Outcomes

S. No.	Course Outcome	Bloom's Taxonomy
1.	CO 1: Understand about various investment avenues.	• K1 (Remember) • K2(Understand)
2.	CO 2: Understand the value of assets and manage investment portfolio.	• K1(Remember) • K2(Understand)
3.	C0 3 : Understand various Models of Investment and itsapplication	• K2(Understand) • K3(Apply)
4.	CO 4: Understand and create various investment strategies on the basis of various market conditions.	• K1(Remember) • K2(Understand) • K3(Apply)
5.	CO 5: Measure riskiness of a stock or a portfolio position.	• K1 (Remember) • K2(Understand)

Suggested Readings:

Text Books :

1) Ranganatham - Security Analysis and Portfolio Management (Pearson Education, 2nd Ed.)
2) Chandra P - Investment Analysis and Portfolio Management *(*Tata McGraw Hill, 3rd Ed)
3) Bhatt- Security Analysis and Portfolio Management (Wiley ,1st Ed)
4) Pandian P - Security Analysis and Portfolio Management (Vikas, 1st Ed.)
5) Bodie, Kane, Marcus &Mohanti - Investment and Indian Perspective (TMH, 10th Ed)

Reference Books

1. William F. Sharpe, Gordon J.Alexander and Jeffery V.Bailey:Investments, (Prentice Hall, 6th Ed).
2. Donald E. Fischer and Ronald J.Jordan: Security Analysis and Portfolio Management, (Pearson Education, 6th Ed)
3. Charles P. Jones, Investments Analysis and Management, (John Wiley & Sons,13 Ed)..
4. Edwin J. Elton, Martin J. Gruber: Modern Portfolio Theory and Investment Analysis, 9/e, John Wiley & Sons, 2001.
5. Sidney Cottle, Roger F. Murray, Frank E. Block, Graham and Dodd: Security Analysis, 5/e, Tata McGraw-Hill, New Delhi, 2002.

Tax Planning & Management
BMB FM 02

Credit 3 **Total Hours 40**

COURSE OBJECTIVES:

1. **To understand** the principles, structure, and key issues related to different types of taxes in the Indian economy.
2. **To apply** tax policies and provisions in evaluating personal and corporate tax obligations.
3. **To analyze** the role of taxation in promoting economic growth and industrial development.
4. **To evaluate** the impact of direct and indirect taxes, including GST, on corporate decision-making and financial planning.
5. **To develop** the ability to design tax-efficient strategies that align with legal provisions and contribute to sound fiscal management.

Unit 1 : Fundamental Concepts (6Hours)

Introduction: Definition, Cannons of Taxation Person, Assesse, Income, Previous Year, Assessment Year, Income Tax Important Dates and Forms. Residential Status & Tax Incidence: Individual Income Exempted from Tax.

Unit 2 :Heads of Income and provisions (10Hours)

Heads of Income – Salaries, Income from House Property, Profits & Gains from Business or Profession, Capital Gains, Income from Other sources., Clubbing of incomes, Calculation of Taxable Income, Tax Calculation including Surcharge and Marginal relief, Deduction, Rebate, Relief, Set Off & Carry Forward of Losses – Principles, Meaning, inter-sources & inter-head Set Off.

Unit 3 : Tax Planning & Management (8 Hours)

Tax Avoidance, Planning, & Evasion, Income Tax Authorities- Their appointment- Jurisdiction- Powers and functions- Provisions relating to collection and recovery of tax- Refund of tax, Offences, penalties and Prosecutions, Appeals and Revisions, Advance Tax, TDS, Advance Rulings, Avoidance of DoubleTaxation Agreements.

Unit 4 : Corporate Tax (6Hours)

Computation of taxable income, Carry-forward and set-off of losses for companies, Minimum Alternative Tax (MAT), Set-off and Carry-forward of Amalgamation Losses, Tax Planning for Amalgamation, Merger and Demerger of Companies, Tax Provisions for Venture Capital Funds.

Unit 5 GST (10 Hours)

Introduction to GST: GST Concepts –Advantages and Limitations of VAT – GST as the preferred Tax Structure. Model of GST. Need for Tax Reforms, GST Principles – Single GST, Dual GST; Transactions covered under GST; Impact of GST. Registration andFiling: – Rates of Tax – Rates in Foreign Countries – In India; Assessment and Administration of GST.

Course Outcomes

S. No.	Course Outcome	Bloom's Taxonomy
1.	CO 1: Understand about various Tax provisions and Tax planning	K1 (Remember) K2(Understand)
2.	CO 2: Understand the scope of tax planning concerning various business and managerial and strategic activities can be explored	K1(Remember) K2(Understand)
3.	CO 3: Have knowledge about various Tax Dates, Rates andForms	K2(Understand) K3(Apply)
4.	CO 4: Measure Corporate Tax and Taxation in case of business restructuring	K1 (Remember) K2(Understand) K3(Apply)
5.	CO 5: Understand how GST can be calculated & managed.	K1 (Remember) K2(Understand)

SUGGESTED READINGS

Text Books :

1. Dr. Vinod K. Singhania& Dr. Monica Singhania Students Guide to Income Tax (Taxmann Publication ,Latest Edition according to assessment year
2. Dr.B.K. Agarwal &Dr. Rajeev Agarwal Tax Planning and Management (Nirupam Publication, Latest Edition according to assessment year)
3. Paolo M. Panteghini Corporate Taxation in a Dynamic World (Springer, Latest Edition)
4. Girish Ahuja & Ravi Gupta Direct Tax Laws & Practice (Bharat Law House, Latest Edition)
5. Datey V.S. – Indirect Taxes – Law & Practice (Taxman ,Latest Edition) 6.E. A.Srinivas Corporate Tax Planning(Tata McGraw Hill, Latest Edition)

Reference Books & Journals :

1. Dr.Vinod K. Singhania & Dr. Kapil Singhania Students Guide to Income Tax(Taxmann Publication ,Latest Edition)
2. Parthasarathy Corporate Governance: Principles, Mechanisms & Practice (Wiley,Latest Edition)
3. H. P. Ranina Corporate Taxation (Orient Law House, Latest Edition) 4.Balachandran- Indirect Taxes (PHI, Latest Edition)
4. .Income Tax Reports, Company Law institute of India PvtLtd(Chennai Latest Edition)

Financial Credit and Risk Analysis
BMB FM 03

Course Credit: 3 **Total Hours 40**

Course Objectives:

1. **To understand** the fundamentals of risk management, its context, and the prevailing perceptions and stereotypes associated with it.
2. **To apply** risk management principles as an enabler for effective decision-making and business performance.
3. **To analyze** the role of risk culture in integrating risk management into organizational processes.
4. **To evaluate** how effective risk management contributes to sustainable competitive advantage.
5. **To develop** a proactive risk culture that positions risk management as a strategic enabler of business success.

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

1. Understand the fundamental principles of credit assessment, creditworthiness evaluation, and risk analysis in financial decision-making.
2. Apply quantitative and qualitative techniques to conduct credit appraisal, financial statement analysis, and borrower risk profiling.
3. Analyze credit risk models and interpret key indicators for assessing default probabilities and portfolio risk.
4. Evaluate credit policies, risk mitigation strategies, and portfolio management practices to enhance financial stability.
5. Develop effective credit strategies and sound risk management frameworks toinimize exposure and ensure sustainable financial performance.

UNIT I : Introduction **(6 hours)**

Financial Credit: Meaning & Objectives, Credit Risk, Credit Analysis, Seven C's, Credit Analysis Process, Credit Process, Documentation, Loan Pricing and Profitability Analysis. Regulations, Types of Credit Facilities: Various types of Credit Facilities- Cash Credit, Overdrafts, Demand Loan, Bill Finance – Drawee Bill Scheme, Bill Discounting. Cash Delivery: Types of Facilities, Modes of Delivery.

UNIT II : Trade Credit Risk **(8 hours)**

Sole -Banking Arrangement, Multiple Banking Arrangement, Consortium Lending, Syndication. Credit Thrust, Credit Priorities, Credit Acquisitions, Statutory & Regulatory restrictions on Advances. Credit Appraisal: Validation of proposal, Dimensions of Credit Appraisals, Structuring of Loan documents, Credit Risk, Credit Risk Rating, Credit Worthiness of Borrower, Purpose of Loan, Source of Repayment, Cash Flow, Collateral.

UNIT III : Letter of Credit and Loan Commitments **(10 hours)**

Quasi Credit Facilities: Advantages of Non-Fund Facilities, Various types of NFB Facilities, Various types Letter of Credits, Assessment of LC limits, Bills Purchase/ Discounting under LC, Loan commitments, Un-funded lines of credit and their characteristics

Various types of Bank Guarantees: Performance Guarantee, Financial Guarantees, Deferred Payment Guarantees, Types of Performance and Financial Guarantees, Assessment of Bank Guarantees Limit, Period of Claim under Guarantee.

UNIT IV : Operational Risk Overview (08 hours)

Risk & Uncertainty, Financial Sector, Risk Types, Operational Risk Management- Recruitment & Training, Work flow Design, Work Flow Documentation, Delegation of Authority, Independent Internal Audit, Independent Compliance Function, Independent Risk Management Function, System Audit, Corporate Governance, Whistle Blower Policy, Risk Management Culture.

UNIT V : Credit Analysis & Rating (08 hours)

Importance of credit analysis, Stages of credit analysis profitability analysis and pricing of loans, Credit risk analysis (Debt ratios and risk of leverage), Analysis of working capital, liquidity , operating and cash cycle risk .

Credit Rating: Measurement of Risk, Objective of Rating, Internal & External Rating, Model Credit Rating, Methodology of Rating, Internal & External Comparison, Model Rating Formats.

Course Outcomes: After successful completion of this course students will be able to

CO 1: Understand about various types of financial credit.	K1 (Remember) K2(Understand)
CO 2: Understand the credit risk and its rating.	K1(Remember) K2(Understand)
C0 3 : Understanding of credit commitments and its application	K2(Understand) K3(Apply)
CO 4: Understanding of risk management and corporate governance.	K1 (Remember) K2(Understand) K3(Apply)
CO 5: Measure riskiness of a stock or a portfolio position.	K2(Understand) K5 (Evaluation)

SUGGESTED READINGS:

Text Books & Reference Books

1. Kotreshwar G -Risk Management: Insurance & Derivatives- 2/e, Himalaya Publishing, Mumbai.
2. Chance -Introduction to Derivatives & Risk Management-, Cengage Learning, New Delhi. 4.Saita.F- Value at Risk and Bank Capital Management,1/e- Elsevier Inc., U.K.
3. Rejda, George E.-Principles of Risk Management and Insurance- Addison Wesley Longman. 6. McNamara- Principles of Risk Management and Insurance-Addison-Wesley
4. Dorfman- Introduction to Risk Management and Insurance- Prentice Hall.
5. Williams &Heins - Risk Management and Insurance-McGraw Hill.
6. James S. Treischmann, Sandra G. Gustavson - Risk Management and Insurance-South Western Thomson Learning.

BEHAVIOURAL FINANCE

BMB FM 04

Credit: 3 **Total Hours 40**

Objectives:

1. **To understand** the foundations of rational finance and behavioural finance, and the challenges behavioural finance poses to traditional financial theories.
2. To apply knowledge of cognitive and emotional biases in making informed and rational investment decisions
3. **To analyze** the impact of overconfidence, herd behaviour, and other social factors on financial markets division and investor decisions.
4. **To evaluate** the principles of value investing through the lens of behavioural biases and investor psychology.
5. **To develop** informed investment strategies by integrating behavioural insights into financial decision-making and market outcomes.

Unit I **8 Hours**

Introduction to Behavioral Finance: Foundations of behavioral Finance, behavioral Finance Vs Conventional Finance

Rational Markets Hypothesis and Challenge of Behaviouralist : Intellectual Underpinnings, The rise of Rational Market Hypothesis, Impact on wall street and the choices, The Challenge of Behaviouralist, Synthesis and Future Horizons. Impact on Capital Market

Foundations of Rational Finance: Introduction, Neoclassical, Economics, Rational Preferences, Utility maximization, Relevant information; Expected Utility Theory, Modern Portfolio Theory, Capital Asset Pricing Model, Efficient Markets Hypothesis, Agency Theory, From Rationality to Psychology.

Unit II **Hrs 8**

Heuristics and Biases : How the Human mind Works: The Two Systems, Familiarity and related Heuristics, Anchoring, Irrationality and Adaption, Hyperbolic Discounting.

Self Deception: Introduction, Miscalibration, Forms of Over confidence, Causes of Over confidence, Other forms of self- Deception, Implications of Over confidence for financial decision making.Factors Impeding correction, How much do the experts know, the Success equation: Untangling skill and Luck in business.

Unit III **Hrs 8**

Prospect Theory, Framing and Mental Accounting: Error in Bernoullis Theory, Prospect Theory, SP/A Theory, Framing, Mental Accounting, From theory to practice.

Challenge to market efficiency: Theoretical foundations of EMH, Empirical for EMH, Theoretical Challenges for EMH, Noise trading and limits to Arbitrage, Keynes Beauty contest and guess- a number game, Assessment of EMH.

UNIT IV **Hrs 8**

Investor Behaviour: Portrait of an individual investor, what the heuristics and biases mean for financial decision making, implications of: emotions and mental accounting. Behavioural portfolio

theory, psychographic models, basic ingredients of sound investment philosophy, guidelines for overcoming psychological biases.

UNIT V **Hrs 8**

Market outcomes: Size effect and seasonality, Momentum and reversal, post- earnings announcement drift, value premium, premium puzzle, excessive volatility, Bubbles, Behavioral Asset Pricing Model.

Value Investing: Central tenets of value investing, Evidence and prospects of value investing, Strategies of well-known value investors, academic research on value investing.

S. No	Course Outcome	Bloom's Taxonomy
CO1	Understand the foundations of rational finance and behavioural finance**.**	K1 (Remembering), K2 (Understanding)
CO2	Apply knowledge of cognitive and emotional biases in making informed and rational investment decisions.	K3 (Applying)
CO3	Analyze the impact of overconfidence, herd behaviour, and other social factors on financial markets division and investor decisions	K4 (Analyzing), K5 (Evaluating)
CO4	**Evaluate** the principles of value investing through the lens of behavioural biases and investor psychology.	K5 (Evaluating)
CO5	**Develop** informed investment strategies by integrating behavioural insights into financial decision-making and market outcomes	K6 (Creating)

Reference Books

1. Chandra Prasanna (2016): *Behavioral Finance,* Tata Mc Graw Hill Education(India) Private Limited, Chennai.
2. Acket Lucy F and DeavesRichard(2011): *Understanding Behavioral Finance,* CENGAGE Learning.
3. Wood, Arnold Ed(2010), *Behavioral Finance and Investment Management,* Charlottesville, Virginia: Research Foundation of CFA Institute.
4. PompianM(2006): *Behavioral Finance and Wealth Management:* How to build optimal portfolio's That account for Investor Biases, New Jersey: John Wiley and Sons.
5. Peterson Richard(2007): *Inside the investors Brain:* The power of mind over money, Hoboken, N.J.: John Wiley and Sons.

STRATEGIC FINANCIAL MANAGEMENT

Credits: 3 **Hours 40 L**

Objectives:

1. To understand the basic knowledge of financial management and its functions, frameworks, and tools of strategic financial management
2. To apply financial strategies for investment, financing, and dividend decisions in alignment with organizational goals.
3. To analyze capital structure, cost of capital, risk-return trade-offs, and their impact on shareholder value to evaluate alternative investment proposals.
4. To evaluate the knowledge of factors influencing dividend, capital structure, working capital of a firm.
5. To develop innovative financial strategies for value creation, long-term sustainability, and competitive advantage.

Unit I

8 Hours

Strategic Financial Management: Objectives and Functions. Valuation of Securities- Approaches to corporate valuation, valuation of equities including cash flow, dividend earning approach, valuation of debts and preference shares.

Unit II

8 Hours

Capital Structure: factors affecting capital structure**,** Capital structure theories. Operating Leverage, Financial Leverage and Combined Leverage, EBIT and EPS analysis, ROI and ROE analysis.

Unit III

8 Hours

Dividend policy: Factors affecting dividend decisions**.** Theories of Dividend polices, corporate dividend behaviour of companies, Legal and procedural aspects.

Unit IV

8 Hours

Institutional setup for term finance and working capital finance: term lending institutions and commercial banks, NBFCs..Commercial Banking, Working Capital, Venture Capital Venture capital funds: Stages in Venture capital financing, Business plan, elements of a business plan, the process of venture capital financing, methods of venture capital financing, future. Prospects of venture capital financing.

Unit V

8 Hours

Project planning and analysis: project - Meaning and concept - Project life cycle - generation and screening of ideas - Analysis of market and demand - Technical and Financial Analysis

S. No	Course Outcome	Bloom's Taxonomy
CO1	Understand the basic knowledge of financial management and its functions.	K1 (Remembering), K2 (Understanding)

S. No	Course Outcome	Bloom's Taxonomy
CO2	Apply financial strategies for investment, financing, and dividend decisions in alignment with organizational goals.	K3 (Applying)
CO3	Analyze capital structure, cost of capital, risk-return trade-offs, and their impact on shareholder value to evaluate alternative investment proposals..	K4 (Analyzing), K5 (Evaluating)
CO4	Evaluate the knowledge of factors influencing dividend, capital structure, working capital of a firm	K5 (Evaluating)
CO5	Develop innovative financial strategies for value creation, long-term sustainability, and competitive advantage .	K6 (Creating)

Reference Books:

1. Rajiv Srivastava and Anil Misra- Financial Management-OXFORDUniversity Press.
2. Prasannachandra -Financial Management- Tata Mc GrawHill
3. I M Pandey -Financial Management-Vikas Publishing House Pvt. Lt. New Delhi
4. Lawrence D. Schall &Charles W. Haley -Introduction to Financial Management-McGraw Hill.

OPERATIONS MANAGEMENT ELECTIVES

SUPPLY CHAIN & LOGISTICS MANAGEMENT

BMB OM 01

Course Credit: 3 **Contact Hours: 40**

Course Objectives: The objective of this course is to:

- Develop a comprehensive understanding of fundamental concepts, processes, and strategies involved in logistics and supply chain management.
- Analyze the role of logistics management in achieving competitive advantage through efficient transportation, warehousing, and distribution systems.
- Evaluate supply chain performance using appropriate measurement tools and frameworks like the SCOR model.
- Examine global supply chain strategies, their design considerations, and the challenges of managing international logistics networks.
- Understand and assess the role of technology, CRM integration, sustainability, and green practices in enhancing supply chain effectiveness.
- Apply contemporary supply chain strategies and logistics practices to real-world scenarios for designing and optimizing supply chains.

Unit 1 (8 Hours)

Supply Chain Concepts: Objectives of a Supply Chain, Stages of Supply chain, Value Chain Process, Cycle view of Supply Chain Process, Key issues in SCM, logistics & Supply Chain Drivers and obstacles, Supply chain strategies, strategic fit, Best practices in SCM, Obstacles of streamlined SCM.

Unit 2 (8 Hours)

Logistics : Evolution, Objectives, Components and Functions of Logistics Management, Distribution related Issues and Challenges; Gaining competitive advantage through Logistics Management, Transportation- Functions, Costs, and Mode; Network and Decision, Containerization, Cross docking.

Unit 3 (8 Hours)

Supply Chain Performance: Bullwhip effect and reduction, Performance measurement: Dimension, Tools of performance measurement, SCOR Model. Demand chain management, Global Supply chain- Challenges in establishing Global Supply Chain, Factors that influences designing Global Supply ChainNetwork.

Unit 4 (8 Hours)

Warehousing: Concept and types, Warehousing strategy, Warehouse facility location & network design, Reverse logistics, Outsourcing- Nature and concept, Strategic decision to Outsourcing, Third party logistics(3PL), Fourth party logistics(4PL).

Unit 5 (8 Hours)

Supply Chain and CRM- Linkage, IT infrastructure used for Supply Chain and CRM, Functional components for CRM, Green supply chain management, Supply Chain

sustainability.

Course Outcomes

	Course Outcome	Bloom's Level
CO1	Define and explain the key concepts, stages, strategies, and processes of supply chain management and logistics.	*K1: Remembering, K2: Understanding*
CO2	Apply the principles of logistics and supply chain strategies to analyze distribution challenges, transportation functions, and warehousing decisions.	*K3: Applying*
CO3	Analyze supply chain performance using performance dimensions, SCOR Model, and identify the bullwhip effect and its reduction strategies.	*K4: Analyzing*
CO4	Evaluate global supply chain strategies, outsourcing decisions (3PL, 4PL), and reverse logistics in the context of network design and operational challenges.	*K5: Evaluating*
CO5	Design and develop integrated supply chain models using CRM linkages, IT infrastructure, green supply chain principles, and sustainable logistics solutions for business growth.	*K6: Creating*
CO6	Critically assess best practices and obstacles in supply chain management for continuous process improvement and strategic fit in dynamic business environments.	*K5: Evaluating*

Suggested Readings:

1. Chopra, Sunil, Meindl, Peter and Kalra, D. V.; Supply Chain Management: Strategy, Planning andOperation; Pearson Education
2. Altekar, Rahul V.; Supply Chain Management: Concepts and Cases; PHI Learning Reference Books
3. Ballou, Ronald H.; Supply Chain Management; Pearson Education
4. Sahay, B.S.; Supply Chain Management; Macmillan
5. Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.
6. Bowersox D.J. ,Closs D.J. , Logistical Management, McGraw-Hill,

BUSINESS PROCESS RE-ENGINEERING

BMB OM 02

Course Credit: 3 **Contact Hours: 40**

Course Objectives: The objective of this course is to:

- Explain the fundamental concepts, scope, and relevance of Business Process Re-engineering (BPR) in modern organizations.
- Analyze business processes using appropriate modeling techniques and process mapping tools.
- Identify and evaluate inefficiencies and bottlenecks in existing processes to determine reengineering opportunities.
- Examine the methodologies, strategies, and tools required to implement BPR successfully.
- Evaluate organizational challenges, change management strategies, and risk mitigation approaches involved in BPR.
- Develop innovative, sustainable, and technology-driven re-engineered processes for organizational competitiveness.

Unit 1: (8 Hours)

Introduction to Business Process Re-engineering: Concept, definition, and evolution of BPR, Objectives, significance, and scope of BPR in operations management. Principles and philosophy of BPR. Traditional vs. Re-engineered Processes. Role of BPR in enhancing organizational competitiveness. Critical success factors and myths related to BPR.

Unit 2: (8 Hours)

Business Process Mapping and Modeling: Tools and Techniques. Process documentation and process benchmarking. Identifying core and support processes. Analyzing process performance and identifying bottlenecks. Process innovation vs. process improvement. Evaluating BPR readiness.

Unit 3: (8 Hours)

BPR Life Cycle and Methodology: Hammer & Champy, Davenport, and other approaches. Strategic alignment and process prioritization. **Role of IT in BPR:** Enterprise Resource Planning (ERP), Artificial Intelligence, and Process Automation. **Tools supporting BPR:** Business Process Management Systems (BPMS), Workflow Automation Tools. Cost-benefit analysis of BPR initiatives. Managing BPR implementation projects. **Case Study Discussions.**

Unit 4: (8 Hours)

Change Management and Risk Mitigation in BPR: Organizational change management principles relevant to BPR. Human resource considerations and overcoming resistance to change. Risk identification and mitigation strategies in BPR. Communication strategies for BPR success. Measuring outcomes and impact of re-engineered processes. **Learning from BPR failures:** Global and Indian corporate examples.

Unit 5: (8 Hours)

Emerging Trends in Process Reengineering: Digital transformation and BPR. Industry 4.0 and process digitization. Role of Big Data Analytics and Cloud Computing in reengineering processes. Sustainable and green process reengineering. Future directions of BPR in service and manufacturing sectors.

Case Study.

Suggested Readings

1. Hammer, M., & Champy, J. (2009). *Reengineering the Corporation: Manifesto for Business Revolution*, Harper Business.
2. Davenport, T. H. (1993). *Process Innovation: Reengineering Work through Information Technology*, Harvard Business School Press.
3. Harrington, H. J. (1991). *Business Process Improvement: The Breakthrough Strategy for Total Quality, Productivity, and Competitiveness*, McGraw-Hill.
4. Sethi, P. (2010). *Business Process Reengineering: Text and Cases*, Excel Books.
5. Rosing, M. von, White, S., & Cummins, F. (2015). *Business Process Management: Practical Guidelines to Successful Implementations*, Morgan Kaufmann.
6. Saxena, P. (2013). *Process Reengineering and Workflow Automation*, Tata McGraw-Hill.
7. Sharma, R. B. (2015). *Business Process Reengineering and Change Management*, Global India Publications.

Course Outcomes

	Course Outcome	Bloom's Level
CO1	Define and explain the fundamental concepts, objectives, principles, and scope of Business Process Re-engineering in operations management.	*K1: Remembering, K2: Understanding*
CO2	Apply process mapping techniques and process modeling tools to analyze existing business processes and identify reengineering opportunities.	*K3: Applying*
CO3	Analyze organizational processes to detect inefficiencies, bottlenecks, and areas requiring reengineering, considering operational and strategic factors.	*K4: Analyzing*
CO4	Evaluate BPR methodologies, frameworks, and IT-enabled tools for successful process transformation in diverse industries.	*K5: Evaluating*
CO5	Design and develop innovative, technology-driven, and sustainable reengineered processes aligning with organizational strategies and competitiveness.	*K6: Creating*
CO6	Critically assess the role of change management and risk mitigation strategies in successful BPR implementation, using real-world organizational examples.	*K5: Evaluating*

QUALITY MANAGEMENT

BMB OM 03

Course Credit: 3 **Contact Hours: 40**

Course Objectives: The objective of this course is to:

- Develop an understanding of the concepts, principles, and evolution of quality management, along with leading quality philosophies.
- Explain the tools and techniques of quality management systems and process quality improvement methods.
- Analyze product and service quality improvement strategies using methods like QFD, FMEA, Taguchi Method, and Reliability Analysis.
- Examine total quality management (TQM), Six Sigma, benchmarking, and total productive maintenance (TPM) as strategic tools for quality enhancement.
- Evaluate the relevance of national and international quality standards and quality audits in modern organizations.
- Apply quality management frameworks and tools to real-life situations for improving processes and achieving quality excellence.

Unit 1(8Hours)

Quality Concepts: Evolution of Quality Management, Concepts of Quality, Quality Control v/s Quality assurance , Dimensions of Quality, Principles of Quality, Deming's, Juran's & Crosby's Quality Philosophy, Quality Cost, Quality Leadership, Role of Top Management.

Unit 2 (8 Hours)

Quality Management System (QMS) & Process Quality Improvement : Basics of QMS, 7 QC tools,Regression Control Charts, Process Capability and Analysis, Measurement system Analysis, Design and Analysis of Experiment (DOE), Acceptance sampling plan, Different Cost associated with Quality like Assurance cost, Failure cost , prevention cost, rectification cost, appraisal cost, Process failure mode and effect analysis (PFMEA), Understanding Service Quality, case studies.

Unit 3 (7 Hours)

Product Quality Improvement: Quality Function Deployment, Robust Design and Taguchi Method,Design Failure Mode & Effect Analysis, Product Reliability Analysis.

Unit 4 (9Hours)

Total Quality Management: Meaning of TQM, Elements of Total Quality Management, **Quality** Circles, Six Sigma, Six sigma for Process Improvement, Six Sigma in Product Development & Design. Benchmarking, Quality Function Deployment (QFD), Taguchi's Quality Engineering, Total ProductiveMaintenance (TPM)

Unit 5 (8 Hours)

Quality Standards : ISO-9000 and it concept of Quality management, ISO 14001, ISO 22000, ISO 27001, OHSAS 18001 and QS 9000, Indian Quality standards, Quality Audit, Quality Awards.

Suggested Readings

1. Mitra A., Fundamentals of Quality Control and Improvement, PHI
2. Lt. Gen. H. Lal, "Total Quality Management", Eastern Limited
3. Greg Bounds, "Beyond Total Quality Management", McGraw Hill
4. Menon, H.G, "TQM in New Product manufacturing", McGraw Hill
5. D. C. Montgomery, Introduction to Statistical Quality Control, John Wiley & Sons,
6. J Evans and W Linsay, The Management and Control of Quality, Thomson
7. Besterfield, D H et al., Total Quality Management, 3rd Edition, Pearson Education,
8. D. C. Montgomery and G C Runger, Applied Statistics and Probability for Engineers, JohnWiley & Sons

SERVICE OPERATIONS MANAGEMENT

BMB OM 04

Course Credit: 3 **Contact Hours: 40**

Course Objectives: The objective of this course is to:

- Understand the fundamental concepts, nature, and scope of service operations management across diverse service sectors.
- Analyze the design, development, and delivery of service processes using various operational frameworks and models.
- Evaluate service quality management techniques, capacity planning, and demand-supply alignment strategies.
- Examine technology applications, facility location, and layout strategies in managing service operations efficiently.
- Understand the role of customer relationship management, service recovery, and service innovation in competitive service delivery.
- Apply service operations strategies to real-world challenges in banking, hospitality, healthcare, IT-enabled services, and retail sectors.

Unit 1: (8 Hours)

Introduction to Service Operations: Nature and characteristics of services, Classification of service industries, Evolution of service operations management, Service Economy and Growth of Services. Service encounter and service delivery system, Service process matrix and service positioning strategies. Role of service operations in organizational competitiveness.

Unit 2: (8 Hours)

Service process design: flow diagrams, blueprinting, process analysis. Service capacity planning and management. Managing demand and capacity mismatches. **Service Process Management:** Queue management and waiting line models, Service facility location decisions, Facility layout and service environment design. Employee scheduling and service staffing strategies.

Unit 3: (8 Hours)

Service Quality and Productivity: Concept of service quality and SERVQUAL model, Gap model of service quality, Techniques for measuring service quality. Productivity in service operations, Balancing productivity and customer satisfaction. Service recovery strategies. Customer retention and service guarantee strategies. **Case Study Analysis and Industry Examples.**

Unit 4: (8 Hours)

Technology in Service Operations: Role of Information Technology in service operations. Self-service technologies and automation, E-services and digital service delivery models, Integration of CRM systems in service operations. Cloud computing and IT-enabled services (ITES). Managing back-office and front-office integration. Technology adoption challenges and strategies. **Case Discussions.**

Unit 5: (8 Hours)

Service Operations: Service operations strategy formulation and execution. Strategic capacity and facility management. **Innovation in service operations**. Sustainable service operations and green practices. Benchmarking and continuous improvement in service processes. Performance

measurement frameworks in services. Application of service operations strategies in banking, hospitality, healthcare, retail, ITES, and logistics sectors.

Suggested Readings

1. Fitzsimmons, J. A., Fitzsimmons, M. J., & Bordoloi, S. (2014). *Service Management: Operations, Strategy, Information Technology*, McGraw-Hill.
2. Chandrasekaran, K. (2016). *Essentials of Services Marketing*, Tata McGraw-Hill.
3. Johnston, R., & Clark, G. (2008). *Service Operations Management: Improving Service Delivery*, Pearson.
4. Apte, G. (2011). *Services Marketing*, Oxford University Press India.
5. Jha, S. M. (2015). *Services Marketing*, Himalaya Publishing House.
6. Lovelock, C., & Wirtz, J. (2021). *Services Marketing: People, Technology, Strategy*, Pearson.
7. Zeithaml, V. A., Bitner, M. J., Gremler, D. D. (2020). *Services Marketing: Integrating Customer Focus Across the Firm*, McGraw-Hill.

Course Outcomes

	Course Outcome	Bloom's Level
CO1	Define and explain the fundamental concepts, nature, and scope of service operations and their role in competitive advantage.	*K1: Remembering,* *K2: Understanding*
CO2	Apply service process design and management techniques including capacity planning, queue management, and facility location strategies to real-world service organizations.	*K3: Applying*
CO3	Analyze service quality using models like SERVQUAL and Gap Model, and develop strategies to manage productivity and customer satisfaction.	*K4: Analyzing*
CO4	Evaluate technology applications, CRM systems, and self-service technologies for enhancing service operations and customer experiences.	*K5: Evaluating*
CO5	Design and develop service operations strategies focusing on innovation, sustainability, and performance excellence across various service sectors.	*K6: Creating*
CO6	Critically assess service recovery strategies, demand-supply alignment, and the challenges of digital service delivery models in a competitive business environment.	*K5: Evaluating*

PROJECT AND SOURCING MANAGEMENT

BMB OM 05

Course Credit: 3 **Contact Hours: 40**

Course Objectives: The objective of this course is to:

- Understand the fundamental concepts, processes, and strategies involved in sourcing management and project management.
- Analyze supplier evaluation methods, vendor rating techniques, and supplier development strategies in sourcing decisions.
- Examine price determination mechanisms and negotiation strategies in sourcing and procurement.
- Understand project characteristics, project life cycle stages, budgeting processes, and various cost structures in projects.
- Apply project scheduling techniques, for effective project planning, monitoring, and control.
- Evaluate real-world sourcing and project management practices to recommend strategic improvements and innovations.

Unit 1 (8 Hours)

Sourcing Management: Introduction to Sourcing, Sourcing v/s Procurement, **Purchasing:** Purchasing Cycle, 8 R's of Purchasing, Role of a Purchasing Manager, Risks associated with purchasing process and its mitigation, Concept and applications of Make or Buy Decision:. Case Studies

Unit 2 (8 Hours)

Evaluating Suppliers' Efficiency: Vendor Rating, Selection and Development: Need for Measuring Supplier Performance, Categorization of Suppliers, Suppliers Evaluation Methods/ Vendor Rating Methods, Supplier Selection Process, Vendor Rating process, Factors Affecting the Selection of Optimal Suppliers or Vendor Rating, Advantages of Vendor/Supplier Rating, Identify and evaluating the international suppliers**. Case Studies**

Unit 3 (8 Hours)

Price Determination and Negotiation: Objectives of Pricing, Factors Influencing Pricing, Types of Pricing Strategies, **Negotiation in sourcing:** Meaning of Negotiation, Examples of Negotiation, Types of Negotiations, The Process of Negotiation, Skills for Successful Negotiating, and Obstacles to Negotiation. **Case Studies**

Unit 4(8Hours)

Introduction of Project: Characteristics of Project, Types of Projects, Project Life Cycle, Concepts of Deliverables, The Project Management Process, Roles of Project Team & Project Leader, Fundamentalcomponents of Project Cost, Types of Costs: Direct, Indirect, Recurring, Non-Recurring, Fixed, Variable, Project Financing and Budgeting: Sources of Finance, Top down Budgeting, Bottom up Budgeting, Activity Based Costing

Unit 5 (8 Hours)

Project Scheduling, Network Analysis & Control : Steps in Project Scheduling and Network design, Gantt Chart, Work Breakdown Structure (WBS) , Identifying and application of the Nodes and Activities, Activity on Arrow (AoA) and Activities on Node

(AoN) methods, Application of PERT andCPM, Planning- Monitoring and Control Cycle, Tracking through Gantt chart. Earned Value Analysis(EVA): Planned Value (PV), Earned Value (EV), Cost Variance (CV), Schedule Variance (SV), Cost performance Index (CPI), Schedule performance Index (SPI). Project Termination: Types of Terminations, Project Termination Process. Case Studies

Suggested Readings

1. Dobler, D. W., jr, L. L., & Burt, D. N., Purchasing and Materials Management. New Delhi: TataMcGraw-Hill Publishing Company Limited
2. Gopalakrishnan P., Purchasing and Materials Management, Tata McGraw-Hill PublishingCompany Ltd, New Delhi.
3. David N. Burt, Sheila Petcavage, Richard Pinkerton: Proactive Purchasing in the Supply Chain: The Key to World-Class Procurement, McGraw Hill

Course Outcomes

	Course Outcome	Bloom's Level
CO1	Define and explain fundamental concepts related to sourcing management, purchasing cycles, vendor management, and project management frameworks.	*K1: Remembering, K2: Understanding*
CO2	Apply vendor rating methods, supplier selection criteria, and pricing strategies in real-world sourcing scenarios.	*K3: Applying*
CO3	Analyze supplier efficiency, negotiation processes, and risks associated with sourcing and purchasing operations.	*K4: Analyzing*
CO4	Evaluate project budgeting methods, cost estimation techniques, financing options, and project resource allocation strategies.	*K5: Evaluating*
CO5	Design and develop project schedules, using Work Breakdown Structure (WBS), network analysis, PERT, CPM, and Earned Value Analysis for tracking and controlling projects.	*K6: Creating*
CO6	Critically assess project termination processes, project performance metrics, and the role of negotiation and supplier management in overall project success.	*K5: Evaluating*

INTERNATIONAL BUSINESS (IB) ELECTIVES

INTERNATIONAL BUSINESS MANAGEMENT
BMB IB 01

Course Credits 3 **Contact Hours 40**

Course objectives

1. To introduce the basic concepts, importance, and theories of international business and trade.
2. To explain various trade policies, tools, and India's role in global trade.
3. To help students understand global business environments and political systems.
4. To teach the fundamentals of international marketing, including market research and strategy.
5. To give knowledge of global business strategies, institutions, and international operations

Unit 1: Introduction to International Business and Trade Theories (8 Hours)

Nature, scope, and importance of international business, introduction to EPRG & LPG frameworks, major modes of market entry: exporting, joint ventures, FDI, licensing, wholly owned subsidiaries, theoretical foundations: classical and modern trade theories, Leontief paradox, PLC theory, national competitive advantage, and factor mobility theory.

Unit 2: Trade Policy & Commercial Instruments (6 Hours)

Instruments of commercial policy: tariffs, quotas, subsidies, non-tariff barriers, economic multiplier effects (with numerical examples), trade protectionism, India's foreign trade policy, Make in India initiatives, LPG policy framework.

Unit 3: Business Environment & Political Economy (10 Hours)

International business environment analysis: PESTEL covering economic, political, cultural, technological factors, cultural dimensions: language, religion, communication styles in business contexts, political and legal frameworks: systems of governance, legal protection, IPR, and national risk factors. Latest updates and cases.

Unit 4: International Marketing (8 Hours)

Introduction to International Marketing: Definition, scope and importance; Differences between domestic and international marketing; EPRG framework (Ethnocentric, Polycentric, Regiocentric, Geocentric); Environmental factors affecting international marketing – Political, Economic, Social, Cultural, Technological, Legal; Hofstede's cultural dimensions and their impact on marketing decisions; International market research and segmentation; International product and pricing decisions. Latest updates and cases.

Unit 5: International Strategy, Institutions and Operations (8 Hours)

Global business strategy: standardization vs localization, international expansion strategies including M&A, alliances, licensing, franchising, international marketing, supply chain and

logistics management, use of Incoterms, role of trade promotion bodies in India (EXIM Bank, ECGC), global institutions and trade agreements: WTO, GATT, IMF, World Bank, TRIPS, TRIMS, GATS, regional economic blocs: EU, ASEAN, NAFTA, SAARC, emergence and strategies of multinational firms, Indian export promotion schemes and SEZ policies.

Outcomes

CO	Course Outcome (CO)	Bloom's K Levels
CO1	Apply international trade theories to analyze global markets.	Understand(K1) and Apply(K3)
CO2	Evaluate the impact of trade policies on international business.	Evaluate(K5)
CO3	Analyze global business environments including political and cultural factors.	Analyze(K4)
CO4	Evaluate international marketing strategies for diverse markets.	Evaluate(K5)
CO5	Formulate global business strategies incorporating trade institutions and operations.	Create(K6)

Suggested Readings

1. Srinivasan, R. (2016). International Marketing (4th ed.). PHI Learning Pvt. Ltd.
2. Rajagopal. (2018). Marketing Research: Fundamentals, Process, and Implications. Nova Science Publishers Inc.
3. Ramaswamy, V. S., & Namakumari, S. (2018). Marketing Management: Indian Context, Global Perspective (6th ed.). SAGE Publications Pvt. Ltd.
4. J. Keegan Warren & Mark C G(2018), Global Marketing, Pearsons
5. Onkvisit, S., Merz, M. A., & Shaw, J. J. (2025). International Marketing: Strategy and Theory (6th ed.). Routledge.

EXPORT-IMPORT DOCUMENTATIONS

BMB IB 02

Course Credits: 3 **Contact Hours: 40**

Course Objectives:

1. To explain the structure and procedures involved in Indian export-import operations;
2. To equip students with practical knowledge of documentation as per Indian EXIM policy;
3. To introduce Indian digital trade platforms such as DGFT, ICEGATE, and e-Sanchit;
4. To familiarize students with customs, shipping, and payment procedures in India;
5. To develop skills to independently prepare and verify export-import documentation.

Unit 1: Indian EXIM Framework and Registration (8Hr)

Latest Foreign Trade Policy (FTP) overview; objectives and key provisions; role of Directorate General of Foreign Trade (DGFT), Export-Import Bank of India (EXIM Bank), Export Promotion Councils (EPCs), Special Economic Zones (SEZs); types of exports and imports; registration processes including Import Export Code (IEC), Registration Cum Membership Certificate (RCMC) and Authorized Dealer Code (AD Code); overview of Start-up and Micro, Small and Medium Enterprises (MSME) support in India's FTP.

Unit 2: Commercial and Regulatory Documentation (8Hr)

Commercial documents: proforma invoice; commercial invoice; packing list; certificate of origin from Directorate General of Foreign Trade (DGFT) and chamber of commerce; inspection and quality certificates (Food Safety and Standards Authority of India (FSSAI), Agricultural and Processed Food Products Export Development Authority (APEDA); **regulatory documents:** shipping bill; bill of entry; Goods and Services Tax (GST) invoice for exports; e-invoicing compliance; overview of GST refund mechanisms for exports.

Unit 3: Shipping, Logistics & Insurance Documentation (7Hr)

Indian logistics infrastructure: Inland Container Depots (ICDs); Container Freight Stations (CFS); Special Economic Zones (SEZs); role of shipping lines and freight forwarders; types of shipments: Full Container Load (FCL) vs Less than Container Load (LCL); types of transport documents: bill of lading; airway bill; multimodal transport documents; marine insurance in India.

Unit 4: Banking, Payment & Foreign Exchange Documents (9Hr)

Payment modes in Indian trade: advance payment; documents against payment (DP); documents against acceptance (DA); letter of credit (LC) process under Uniform Customs and Practice for Documentary Credits (UCPDC) norms; Reserve Bank of India (RBI) and Foreign Exchange Management Act (FEMA) guidelines on foreign exchange (forex) management; Authorized Dealer (AD) bank's role; **banking documents:** electronic Bank Realization Certificate (e-BRC); Foreign Inward Remittance Certificate (FIRC); Goods Receipt (GR) form; Shipping Declaration Form (SDF); steps for foreign currency realization and repatriation.

Unit 5: Customs Procedures and Digital Trade Platforms (8Hr)

Overview of Indian Customs Act; customs clearance process for exports and imports; role of Customs House Agent (CHA); Indian Customs Electronic Gateway (ICEGATE) registration; uploading documents online (shipping bill, electronic Certificate of Origin (e-CoO), electronic Bank Realization Certificate (e-BRC)); Indian Single Window System; trade analytics and compliance monitoring tools.

Course Outcomes (COs)

COs	Course Outcome	Knowledge Level (K-Level)
CO1	Explain the legal and regulatory framework of export-import in India	K2 – Understanding
CO2	Identify and describe commercial, shipping, banking, and regulatory documents used in India	K1 – Remembering
CO3	Apply documentation procedures using Indian portals such as DGFT and ICEGATE	K3 – Applying
CO4	Analyze documentation requirements under various Indian trade schemes and customs processes	K4 – Analyzing
CO5	Design a complete export-import document set for a sample Indian trade transaction	K6 – Creating

Suggested Readings

- Mahajan, M. I. (2015). *Export-import procedures and documentation* (26th ed.). Snow White Publications Pvt Ltd.
- Balagopal, T. A. S. (2016). *Export management* (22nd ed.). Himalaya Publishing House.
- Cherunilam, F. (2007). *International trade and export management* (4th revised ed.). PHI Learning.
- Paul, J., & Aserkar, R. (2013). *Export-import management*. Oxford University Press.
- Directorate General of Foreign Trade. (2023). *Foreign trade policy 2023 & handbook of procedures*. Government of India, Ministry of Commerce and Industry.

GEO POLITICS AND TRADE
BMB IB 03

Course Credits 3 **Contact Hours 40**

Course Objectives

1. To introduce the basics of geopolitics and how it shapes global trade.
2. To explain how conflicts and political issues disrupt international trade.
3. To understand the role of energy and resources in trade decisions.
4. To explore how global alliances and trade blocs influence trade flows.
5. To examine new risks in global trade and future geopolitical challenges.

Unit 1: Introduction to Geopolitics and the Global Trade Order (8 Hours)
Meaning and scope of geopolitics, relationship between geography, power, and economics, historical evolution of geopolitical trade (Silk Road to WTO), role of nation-states in trade influence, geostrategy and economic nationalism in trade decisions.

Unit 2: Geopolitical Conflicts and Trade Disruptions (8 Hours)
Strategic use of trade restrictions: sanctions, embargoes, and tariffs, conflicts and wars impacting trade flows (e.g., Russia-Ukraine, Israel-Palestine), disruption of global supply chains due to political instability, control over critical raw materials (oil, gas, rare earths), case studies: Strait of Hormuz, Suez Canal, South China Sea. Latest updates.

Unit 3: Resource Geopolitics and Energy Security (8 Hours)
Global energy politics: pipelines, ports, and control zones, political economy of OPEC+ and fuel pricing, climate politics: carbon tariffs, green subsidies, energy transition diplomacy, competition over water and agricultural trade resources, resource diplomacy: energy aid, extraction deals, infrastructure influence. Latest updates.

Unit 4: Power Blocs, Alliances, and Regional Trade Politics (8 Hours)
Formation and impact of global power blocs (BRICS, G7, G20, QUAD), strategic trade alignments: Belt and Road Initiative, Indo-Pacific strategy, trade agreements with geopolitical motives (e.g., RCEP, IPEF, EU-African deals), politics behind FTAs, customs unions, economic corridors, soft power, foreign aid, trade missions in foreign policy. Latest updates.

Unit 5: Emerging Risks and the Future of Political Trade (8 Hours)
Technology and trade tensions: AI, semiconductors, data localization, cybersecurity, digital surveillance, trade infrastructure risk, friend-shoring, near-shoring, supply chain reconfiguration, satellite-based trade surveillance, maritime control, future outlook: multipolar world, global fragmentation, trade resilience strategies. Latest updates.

Course Outcomes

CO	Course Outcome (CO)	Bloom's K Levels
CO1	Explain the relationship between geography, power, and international trade.	Remember (K1) and Understand(K2)
CO2	Analyze the impact of conflicts and political disruptions on global supply chains.	Analyze(K4)
CO3	Evaluate the geopolitical influence of energy, water, and	Evaluate(K5)

CO	Course Outcome (CO)	Bloom's K Levels
	agricultural resources on trade.	
CO4	Assess the role of power blocs and alliances in shaping regional and global trade flows.	Evaluate(K5)
CO5	Recommend strategies for navigating future trade risks in a fragmented world order.	Create(K6)

Suggested Readings

1. Mavroidis, Petros C. (2024). Industrial Policy, National Security, and the Perilous Plight of the WTO. Oxford University Press
2. Baru, Sanjaya. (2016). India and the World: Essays on Geoeconomics and Foreign Policy. Academic Foundation.
3. Dadush, Uri. (2024). Geopolitics, Trade Blocks, and the Fragmentation of World Commerce. Lexington Books.
4. Scholten, Daniel (Ed.). (2023). Handbook on the Geopolitics of the Energy Transition. Edward Elgar Publishing.
5. Sottilotta, Cecilia Emma, Campisi, Julian, Leitner, Johannes, & Meissner, Hannes (2025). The Routledge Handbook of Political Risk (1st ed.). Routledge.

MANAGING GLOBAL SUPPLY CHAINS

BMB IB 04

Course Credits: 3 **Contact Hours 40**

Course Objectives

1. To gain a comprehensive understanding of the principles and frameworks underpinning global supply chains and their strategic importance in international business.
2. To critically analyze the complexities and challenges in designing, operating, and managing supply chains across diverse geographical and cultural settings.
3. To develop practical skills to design, optimize, and implement global supply chain networks leveraging Indian and global business scenarios.
4. To explore risk identification, mitigation strategies, and sustainable practices in supply chain operations.
5. To examine the role of emerging technologies and innovations shaping the future of supply chains and supply chain management decision-making.

Unit 1: Introduction to Global Supply Chains (8Hrs)

Definition, scope, and evolution of global supply chains; Key components: sourcing, manufacturing, logistics, distribution, and customers; Importance and strategic role of global supply chains in competitive advantage; Supply chain flows: product, information, financial, and reverse flows; Globalization trends impacting supply chains in India and worldwide; Case study analysis of Indian companies with global supply chains.

Unit 2: Supply Chain Design and Network Configuration (10Hrs)

Principles of supply chain network design; Decisions on facility location, capacity, and distribution channels; Global sourcing strategies: make, buy, or outsource decisions; Supplier selection and relationship management focusing on Indian suppliers and international contexts; Impact of trade policies, tariffs, and customs on Indian exporters/importers. Case analysis of analyzing supply chain design decisions; Exercise on the design a supply chain network for an Indian manufacturing exporter;

Unit 3: Supply Chain Operations and Coordination (6Hrs)

Coordination mechanisms and collaboration among supply chain partners; Role of Indian logistics infrastructure and regulatory factors; Supply chain performance measurement; Case analysis.

Unit 4: Risk Management and Sustainability (8Hrs)

Types of risks in global supply chains: geopolitical, operational, financial, environmental; Risk assessment and mitigation frameworks; Sustainability in supply chains: Green Supply Chain Management (GSCM) principles; Corporate social responsibility and ethical sourcing, with case studies from Indian companies. Case analysis on supply chain disruptions and recovery plans; Exercises on the discussion on sustainable practices in Indian industries

Unit 5: Technology and Innovation in Global Supply Chains (8Hrs)

Digital transformation in supply chains; Emerging technologies: AI, blockchain, robotics, and their applications in supply chains; Role of Industry 4.0 and latest trends in supply chain innovation; Challenges and opportunities of technology adoption in Indian firms; Case study on digital supply chains in Indian retail and manufacturing sectors

Course Outcomes (COs)

CO No.	Course Outcome Description	K-Level (Bloom's Taxonomy)
CO1	Recall and explain key concepts, components, and significance of global supply chains	Remembering (K1)
CO2	Analyze and design effective supply chain networks tailored to Indian and global contexts	Analyzing (K4)
CO3	Apply operational tools and techniques for managing inventory, logistics, and partner coordination	Applying (K3)
CO4	Evaluate risks and develop sustainability strategies for efficient global supply chains	Evaluating (K5)
CO5	Assess the impact of emerging technologies and innovations on supply chain management and performance	Evaluating (K5)

Suggested Readings

1. Mahajan, M. I. (2015). *Export-import procedures and documentation* (26th ed.). Snow White Publications Pvt Ltd.
2. Balagopal, T. A. S. (2016). *Export management* (22nd ed.). Himalaya Publishing House.
3. Cherunilam, F. (2007). *International trade and export management* (4th rev. ed.). PHI Learning.
4. Purushothaman, S., & Saikumari, V. (2019). *Logistics and supply chain management* (2nd Revised ed.). Sultan Chand & Sons.
5. Chopra, S., & Meindl, P. (2019). *Supply Chain Management: Strategy, Planning, and Operation* (7th Indian ed.). Pearson Education India.

INTERNATIONAL FINANCE

BMB IB 05

Course Credits 3 **Contact Hours 40**

Course Objectives

1. To provide a comprehensive understanding of the international financial environment, markets, and instruments.
2. To analyze the dynamics of foreign exchange markets, exchange rate determination, and currency risks.
3. To develop skills in managing international financial operations, including multinational financing and investment decisions.
4. To evaluate the impact of global economic policies, international monetary systems, and balance of payments on business decisions.
5. To explore techniques for managing foreign exchange risk and decision-making in multinational corporate finance.

Unit I: Introduction to International Finance (6 Hrs)

Definitions and distinctions among International Trade, International Business, and International Finance; Theories of International Trade; International Trade Financing in India; Balance of Payments of India (Using data from RBI website); International Monetary Systems: Gold Standard, Gold Exchange Standard, Bretton Woods System, Current Monetary System, European Monetary Union.

Unit II: International Financial Institutions (6 Hrs)

Overview of International Financial Institutions: Roles of International Monetary Fund (IMF), World Bank, Asian Development Bank (ADB), BRICS Development Bank, European Bank for Reconstruction and Development (EBRD).

Unit III: Foreign Exchange Management (10 Hrs)

Structure of Forex Markets: Wholesale and Domestic Markets; Types of Forex Quotations: Direct, Indirect, Cross Currency; Foreign Exchange Transactions and Settlement Dates; Forward Rates, Swaps, and Merchant Transaction Quotes; Early Delivery, Extension, and Cancellation of Forward Contracts; Introduction to Cryptocurrencies in the International Finance Context; Exchange Rate Determination and Forecasting: Purchasing Power Parity (PPP), Interest Rate Parity (IRP).

Unit IV: Foreign Exchange Exposure in International Financial Systems (10 Hrs)

Types of Foreign Exchange Exposure: Transaction, Translation, Economic; Managing Transaction and Translation Exposure, Hedging Strategies; Measuring and Managing Economic Exposure and Foreign Exchange Risk; Multinational Financial System: Role and Value in Global Business, Designing Global Remittance Policies, Transfer Pricing and Tax Evasion Issues; International Securities: GDR, ADR, Eurobonds, Foreign Bonds

Unit V: International Investment and Challenges (8 Hrs)

International Portfolio Investment: Foreign Investment Analysis, International Bond Investing, Direct Investment Strategies, Optimal International Asset Allocation; International Foreign exchange risk: types of exposure including transaction exposure, translation exposure, and economic exposure; impact of currency volatility on multinational corporations and cross-border cash flows; political and sovereign risk: effects of political instability, abrupt policy changes, and expropriation; regulatory and compliance challenges.

Course Outcomes

Cos	Course Outcomes	K-Level (Bloom's Taxonomy)
CO1	Understand and explain fundamental concepts of international finance, trade, and monetary systems	Remembering (K1)
CO2	Analyze foreign exchange markets, exchange rate determination, and forecasting models	Analyzing (K4)
CO3	Apply foreign exchange risk management techniques, including hedging and derivatives	Applying (K3)
CO4	Evaluate multinational financial management decisions such as international investment and project appraisal	Evaluating (K5)
CO5	Assess the impact of political risk, emerging technologies, and international regulations on global financial operations	Evaluating (K5)

Suggested Readings:

1. Eun, Cheol S., & Resnick, Bruce G. *International Financial Management*. McGraw Hill Education (Latest Edition)
2. Hill, W. L. Charles & Jain, A.K. (2008). *International Business* (6th ed.). McGraw Hill
3. Jaiswal, Amit & Gautam, Keshari. *International Financial Management*. PHI Learning Pvt. Ltd.
4. Shapiro, Alan C. *Multinational Financial Management* (Indian Adaptation). Wiley India
5. Madhu Vij. *International Financial Management: Text & Cases*. Taxmann Publications
6. Apte, P.G. *International Financial Management*. Tata McGraw Hill

INFORMATION TECNOLOGY (IT) ELECTIVES

Software Engineering and Management
BMB IT 01

Credits: 3

Contact Hours 40 L

Course Objectives

- To understand the fundamentals of information system development and system design processes.
- To apply structured analysis and documentation techniques such as DFDs, ERDs, and data dictionaries.
- To develop practical skills in application prototyping, project planning, cost estimation, and resource analysis.
- To evaluate design methodologies in data management and e-commerce system architectures.
- To identify security and auditing requirements in software systems and suggest appropriate control mechanisms.
- To implement best practices for software quality assurance, system maintenance, and business continuity.

Unit - I: 6hrs

Introduction to Information System Development: Overview of System Analysis and Design; Business System Concepts; Categories of Information Systems**;** Strategies for System Development**;** Implementation and Evaluation of Systems**;** Managing the Application Development Portfolio

Unit - II: 8 hrs

Analysis Techniques & Tools: Study of Existing Systems - Information Requirement Analysis, System Documentation; Structured Analysis - Data Flow Tools: Data Flow Diagrams (DFD), Data Dictionary Concepts; Application Prototype Development - Steps, Uses, Tools, and Strategies; Computer-Aided System Tools (CASE); Project Planning Fundamentals- Cost Estimation, Work and Resource Estimation, Risk Analysis in Software Projects

Unit - III: 8 hrs

System Design and Data Management: Principles of System Design; Input-Output Design for Business Applications; Design of Online Catalogues; File Organization and Design Techniques; Database Concepts and Design

Unit - IV: 8 hrs

Systems Analysis and Design in E-Commerce: E-Commerce Models: B2B, B2C, and C2C; Advantages and Disadvantages of E-Commerce Systems; E-Commerce System Architectures; Security Considerations in E-Commerce

Unit - V: 10 hrs

Business System Development and Implementation: System Testing and Quality Assurance**;** Documentation for Systems; Implementation and Development Processes; Hardware and Software Selection Criteria; System Maintenance and Support

Security Control and Auditing: Security and Auditing of Information Systems; Objectives and Techniques of Information System Controls; Auditing Information Systems; Disaster Recovery and

Course Outcomes (COs)

S. No	Course Outcome	Bloom's Taxonomy
CO1	Understand the lifecycle stages of system development and distinguish between types of information systems.	K1 (Remembering), K2 (Understanding)
CO2	Apply structured analysis techniques to design business applications and document systems using appropriate tools.	K3 (Applying)
CO3	Analyze cost estimation models, risk management strategies, and project planning techniques in software development.	K4 (Analyzing), K5 (Evaluating)
CO4	Evaluate database design principles and e-commerce architectures in the context of online business systems.	K5 (Evaluating)
CO5	Develop and justify software control, auditing, and continuity plans to ensure quality and system integrity.	K6 (Creating)

Suggested Readings:

- Senn, J. A., Analysis & Design of Information System; McGrawHill
- Jalote, P., An Integrated Approach to Software Engineering, Narosa Publications
- Awad, E. M., System Analysis and Design, Galgotia
- Hoffer, J. A., George, J. F. and Valacich, J. S., Modern Systems Analysis and Design, Pearson

Emerging Technologies for Business
BMB IT 02

Credits: 3 **Contact Hours 40 L**

Course Objectives

- To understand the evolution of emerging technologies and their relevance to business strategy in the era of Industry 4.0.
- To examine the architecture and application of data science, big data, and cloud technologies in business contexts.
- To analyze the integration of AI, IoT, and computer vision in domains such as manufacturing, retail, and healthcare.
- To explore the disruptive impact of blockchain, 3D printing, and advanced computing technologies.
- To assess immersive technologies like AR, VR, MR, and their roles in customer experience and business transformation.
- To evaluate ethical, cybersecurity, and sustainability challenges in deploying emerging technologies.

Unit - I: 8 Hours

Foundations of Digital & Emerging Technologies: Evolution of technology and the Fourth Industrial Revolution (Industry 4.0); Introduction to digital transformation in business; Overview of enabling technologies and business drivers; Human-machine interaction; future trends in business technology adoption; Introduction to programmable networks, devices, and automation

Unit - II: 8 Hours

Data Science, Big Data & Cloud Computing: Understanding data, information, data value chain, and types; The data pipeline: collection, cleaning, storage, analysis, curation, and visualization**;** Big Data: key concepts and business use cases; Role of data science in business analytics and decision-making; Cloud Computing: fundamentals, service models (IaaS, PaaS, SaaS), deployment models; Cloud platforms for data storage, management, and scalable analytics

Unit - III: 6 Hours

Artificial Intelligence, IoT & Computer Vision: Artificial Intelligence (AI): machine learning, deep learning, business applications; IoT: architecture, devices, enabling networks, and business implementations; Use of IoT in supply chain, healthcare, smart cities, manufacturing; Computer Vision: fundamentals, business applications in quality control, retail, and automation; Integration of AI & IoT for intelligent products and smart services

Unit - IV: 12 Hours

Blockchain, 3D Printing & Other Disruptive Technologies: Blockchain fundamentals: distributed ledgers, smart contracts, business applications (finance, supply chain, traceability); Real-world challenges and regulatory considerations for blockchain adoption; 3D Printing (Additive Manufacturing): technology, business use cases, supply chain impact, mass customization; Survey of additional emerging technologies (e.g., neuromorphic computing, quantum computing, edge computing)

AR, VR, MR & Virtual Try-On in Business: Augmented Reality (AR), Virtual Reality (VR), and Mixed Reality (MR): differences, technologies, and development; Immersive experiences in business: marketing, training, product design, simulation; Virtual Try-On: concepts, enabling technologies (AR/AI), applications in retail, fashion, beauty, home décor; Data-driven personalization and customer engagement via immersive technologies; Challenges and opportunities of implementing immersive solutions

Unit - V: 6 Hours

Ethics, Security, Sustainability & Leadership in Emerging Tech: Data privacy, security, and compliance (GDPR, other regulations); Cybersecurity issues in cloud, AI, IoT, and blockchain adoption; Ethics and bias in AI, big data, and immersive technologies; Sustainable technology adoption and digital responsibility; Leadership and future workplace skills: managing innovation, change management, digital strategy

Course Outcomes (COs)

S. No	Course Outcome	Bloom's Taxonomy
CO1	Understand the strategic importance of emerging technologies in modern business transformation.	K1 (Remembering), K2 (Understanding)
CO2	Apply data science, cloud, and big data concepts in real-world analytics scenarios.	K3 (Applying)
CO3	Analyze how AI, IoT, and computer vision can be leveraged for intelligent automation and services.	K4 (Analyzing)
CO4	Evaluate the application and implications of blockchain, 3D printing, and other disruptive technologies.	K5 (Evaluating)
CO5	Develop strategic insights for integrating AR/VR and address ethical, security, and sustainability concerns.	K6 (Creating)

Suggested Readings:

- Brynjolfsson, E., & McAfee, A. The Second Machine Age, W. W. Norton & Company.
- Marr, B. Big Data in Practice, Wiley.
- Tapscott, D., & Tapscott, A. Blockchain Revolution, Penguin.
- Greengard, S. The Internet of Things, MIT Press.
- Lewrick, M., Link, P., & Leifer, L. The Design Thinking Toolbox, Wiley

Database Management System
BMB IT 03

Credits: 3 **Contact Hours 40 L**

Course Objectives

- To understand the core principles and architecture of database systems.
- To develop ER models and relational schema for real-world applications.
- To formulate complex SQL queries and apply normalization techniques.
- To analyze query optimization and transaction management strategies.
- To examine database security, recovery, and concurrency mechanisms.
- To explore emerging concepts in distributed databases and data warehousing.

Unit - I: 6 hrs

Introduction to Database Systems: Basic concepts: Data, information, fields, records, files, databases**;** Evolution and need for database systems in business; Data models: Hierarchical, network, relational, object-oriented; File-oriented systems vs. Database systems; Three-layered architecture of DBMS; Applications and advantages/disadvantages of DBMS

Unit - II: 8 hrs

Data Modelling & Database Design: Entity-Relationship (ER) Model - Entities, attributes, relationships, constraints, ER diagrams, extended features (generalization, specialization, aggregation); Relational database model - Structure, keys (primary, foreign), integrity constraints, Normalization (1NF, 2NF, 3NF, BCNF); Relational schema and table design; Role and responsibilities of the Database Administrator (DBA)

Unit - III: 8 hrs

Relational Query Languages: Structured Query Language (SQL) -Data Definition Language (DDL), Data Manipulation Language (DML), Creating, altering, and deleting tables, Data types, constraints, aggregate functions, Joins, sub-queries, views, transaction control commands (commit, rollback); Relational algebra and calculus - Operators: Selection, projection, join, set operations

Unit - IV: 8 hrs

Database Implementation & Management: Database storage and physical structures - Indexing, B-trees, hashing; Query processing and optimization - Evaluation strategies, query cost analysis; Backup, recovery, and disaster management; Concurrency control: Locking, timestamping, deadlocks; Transaction management and ACID properties

Unit - V: 10 hrs

Security, Authorization, and Advanced Topics: Database security: Authentication, authorization, privileges, threats; Auditing, access controls, violation handling; Data integrity and constraints; Distributed databases and client-server architecture basics; Introduction to data warehousing, OLAP, OLTP, and data mining concepts

Practical Applications & Case Studies: Use of commercial and open-source DBMS (e.g., MySQL, Oracle, SQL Server); Case studies from finance, marketing, HR, retail, and e-commerce sectors**;** Designing and demonstrating a relational database for a business use case

Course Outcomes (COs)

S. No	Course Outcome	Bloom's Taxonomy
CO1	Understand fundamental database concepts and the need for DBMS in modern organizations.	K1 (Remembering), K2 (Understanding)
CO2	Apply data modeling techniques to design relational databases and use SQL for data manipulation.	K3 (Applying)
CO3	Analyze database normalization and indexing methods for data integrity and performance.	K4 (Analyzing)
CO4	Evaluate transaction management, backup, and recovery mechanisms.	K5 (Evaluating)
CO5	Design and implement secure, scalable databases and understand trends in warehousing and data mining.	K6 (Creating)

Suggested Readings:

- Chakrabarti- Advance Database Management System (Wiley Dreamtech)
- Beynon- Davies P- Database Systems (Palgrave, 2003)
- Karthikeyan- Understanding Database Management System (Acme Learning)
- Hoffer- Modern Database Management (Pearson Education, 6th edition)
- Alexis and Leo- Database Management System (Vikas, 2003.)
- Majumdar and Bhattacharya- Database Management System (Tata Mc Graw Hill, 1996).
- Navathe- e-Fundamentals of Database Systems (Pearson Education, 3rd Ed.)

E-Business
BMB IT 04

Credits: 3 **Contact Hours 40 L**

Course Objectives

- To understand the foundations of the digital economy and distinguish between various e-business and e-commerce models.
- To explore tools and strategies for launching and managing an online business.
- To analyze mobile commerce, IT-enabled services, and pervasive computing in business.
- To examine the structure, implementation, and impact of e-governance models.
- To evaluate ethical, regulatory, and legal issues governing digital business and service delivery.
- To assess emerging technological trends shaping the future of e-business and governance.

Unit - I: 8 hrs

The Digital Economy and E-Commerce Foundations: Understanding the Internet Economy - Evolution and characteristics of the digital economy, Current trends and future outlook; Introduction to E-Commerce - Definitions and scope, Historical emergence and milestones; E-Commerce Business Models - B2B, B2C, C2C, C2B, B2A, C2A models, Hybrid and emerging models, Case studies of major e-commerce ventures

Unit - II: 8 hrs

Setting Up and Managing an E-Business: Launching an E-Business - Steps in starting an online business, Tools and platforms for e-business; Building and Operating an E-Commerce Website - Web development technologies, User interface and experience design; Customer Acquisition and Retention - Digital marketing and net-based promotional strategies, CRM and personalization; Payment Systems and Security: Online payment options and platforms, Cybersecurity issues and solutions; Legal and Ethical Concerns - E-commerce regulations, privacy, data protection, Ethical marketing, consumer rights, intellectual property

Unit - III: 8 hrs

IT Enabled Services and Pervasive Technologies: Introduction to IT Enabled Services (ITES) - Categorization: General Services, Specialized Services, Role of BPO in e-business; ITES in India - Industry size, trends, and global contribution; Mobile Commerce and Pervasive Computing - Mobile payments, omnichannel commerce, IoT integration; Legal Framework - IT Act of India: key provisions and business implications

Unit - IV: 6 hrs

E-Government and E-Governance: Fundamentals of E-Governance - Definitions, concepts, and objectives, Stages and maturity models of e-governance; National E-Governance Initiatives - National E-Governance Plan (NEGP), Mission Mode Projects and implementation frameworks, Role of ICT in public service delivery.

Unit - V: 12 hrs

E-Governance Models and Applications: Categories and Models of E-Governance - Technology policy, infrastructure, training, and consulting funds, Models: Digital Governance, Broadcasting/Wider Dissemination, Critical Flow, Interactive Service, Govt-to-Citizen-to-Govt; Major E-Governance Service Areas: Public grievance redressal (telephone, ration card, land records, police records), Rural and urban digital service delivery

Contemporary Issues and Future Trends: Trends in E-Business and E-Governance - Artificial intelligence in e-business, Big data and analytics, Blockchain and smart contracts; Sustainability and Ethical Considerations -Data privacy, green IT, social responsibility

Course Outcomes (COs)

S. No	Course Outcome	Bloom's Taxonomy
CO1	Understand digital economy concepts and apply e-business models in diverse business contexts.	K2 (Understanding), K1 (Remembering), K3 (Applying)
CO2	Analyze strategies for setting up and managing e-commerce platforms.	K4 (Analyzing)
CO3	Evaluate applications of ITES, mobile commerce, and legal frameworks in e-business.	K5 (Evaluating)
CO4	Interpret and assess e-governance strategies and their impact on public service delivery.	K4 (Analyzing), K5 (Evaluating)
CO5	Formulate insights into future trends in e-business using AI, blockchain, and ethical frameworks.	K6 (Creating)

Suggested Readings:

- Joseph, E- Commerce: AManagerial Perspective, Prentice Hall
- Stain, L.D., Web Security: Step-by Step Reference Guide, Addison Wesley 3.
- Burnham, C., Web Hosting, McGrawHill Publication
- Gupta, M.P., Kumar, P. and Bhattacharya, J., Government Online, McgrawHill
- Heeks, R., Implementing and Managing e-Government, Sage
- Satyanarayana, J., E-Government: The Science ofPossible, Prentice Hall

Business Data Warehouse and Data Mining
BMB IT 05

Credits: 3 **Contact Hours 40 L**

Course Objectives

- To understand the role and architecture of data warehouses in business intelligence.
- To develop multidimensional data models and explore OLAP operations for business analytics.
- To analyze preprocessing steps for mining and implement feature extraction methods.
- To apply various data mining techniques for classification, clustering, and association rule mining.
- To examine advanced mining areas including text, web, spatial, and multimedia mining.
- To evaluate ethical, legal, and implementation issues associated with data mining.

Unit - I: 6 hrs

Introduction to Data Warehousing and Data Mining: Fundamentals and Definitions: Data warehousing and its business value, Introduction and evolution of data mining, goals of data mining, Myths about data mining, The Data Mining process; Business Relevance - Data warehousing vs. OLTP systems, Roles of data warehousing and mining in business decisions; Basic Architecture and Components - Overall architecture of data warehouse systems, Layers: staging, integration, access, Enterprise Data Warehouse (EDW); Knowledge Discovery in Databases (KDD) - Knowledge Extraction through Data Mining, Steps in KDD process and business applications

Unit - II: 7 hrs

Data Warehouse Modeling and Implementation: Multidimensional Data Modeling - Star, snowflake, and fact constellation schemas, Dimensional modeling and its business use cases; OLAP (Online Analytical Processing) - Concepts of OLAP cubes, OLAP operations: roll-up, drill-down, slice, dice, pivot, OLAP vs. OLTP, applications in business analytics; ETL Processes - Data extraction, transformation, and loading, Data integration and metadata management; Data Quality and Warehouse Implementation Approaches - Methods for improving data quality, Warehousing architectures (centralized, federated, real-time), Challenges and best practices in implementation

Unit - III: 7 hrs

Data Preprocessing and Exploration: Data Preparation Techniques - Data cleaning, integration, transformation, Data reduction, discretization, concept hierarchy; Feature Engineering -Feature extraction and transformation for mining; Visualization and Statistical Summaries -Data summarization, data visualization for business; Issues and Challenges - High dimensionality, scalability, missing values

Unit - IV: 10 hrs

Data Mining Methods: Association Rule Mining - Mining frequent patterns, market basket analysis, Apriori algorithm and advanced techniques, Constraint-based and correlation mining; Classification and Prediction - Decision trees, Bayesian classifiers, SVM, rule-based classifiers, Regression, prediction accuracy, and evaluation, Ensemble methods and business use cases; Clustering -Clustering algorithms: k-means, hierarchical, density-based, grid-based, Clustering

high-dimensional data, outlier detection, Applications in segmentation, targeting, fraud detection

Unit - V: 10 hrs

Advanced Mining Topics and Applications: Web, Text, and Multimedia Mining - Concepts and business applications; Spatial and Temporal Data Mining - Techniques and relevant uses; Business Intelligence and Case Studies -CRM, financial analytics, marketing, social media, retail, insurance; Trends in Data Mining -Big Data, cloud data warehousing, real-time analytics, AI-driven mining
Data Mining Implementation and Ethics: Evaluation and Validation - Accuracy, overfitting, underfitting, cross-validation; Business Integration - Aligning mining outcomes with business strategy, User adoption and deployment; Privacy, Security, and Ethical Issues - Data privacy challenges, security in warehousing/mining, Regulations and best practices, Ethical implications in data analysis and usage

Course Outcomes (COs)

S. No	Course Outcome	Bloom's Taxonomy
CO1	Understand data warehousing components and their role in business intelligence.	K2 (Understanding), K1 (Remembering)
CO2	Apply OLAP and multidimensional modeling techniques for strategic insights.	K3 (Applying)
CO3	Analyze data preprocessing methods and their impact on mining accuracy.	K4 (Analyzing)
CO4	Evaluate and compare various mining algorithms and their business applications.	K5 (Evaluating)
CO5	Develop solutions using mining techniques while addressing ethical and deployment considerations.	K6 (Creating)

Suggested Readings:

- Ali ABM Shawkat and Wasimi Saleh A: Data Mining; Method and Technique, Cengage Publication
- L. T., Moss, S. Atre, A. Wesley: Business Intelligence Roadmap: The Complete Project Lifecycle for Decision- Support Applications, Information, Technology Series.
- Ralph Hughes: Agile Data Warehousing; Delivering World-Class Business Intelligence Systems Using Scrum and XP, Ceregenics Inc.
- S. Rizzi & M. Golfarelli: Data Warehouse Design; Modern Principles and Methodologies, Tata McGrawHill Education
- Chris Eaton, Dirk Deroos, Tom Deutsch et al., "Understanding Big Data", McGrawHIll, 2012.
- Alberto Cordoba, "Understanding the Predictive Analytics Lifecycle", Wiley, 2014.
- Eric Siegel, Thomas H. Davenport, "Predictive Analytics: The Power to Predict Who Will Click, Buy, Lie, or Die", Wiley, 2013.
- James R Evans, "Business Analytics – Methods, Models and Decisions", Pearson 2013.
- R. N. Prasad, Seema Acharya, "Fundamentals of Business Analytics", Wiley, 2015.
- S M Ross, "Introduction to Probability and Statistics for Engineers and Scientists", Academic Foundation, 2011.
- David Hand, Heiki Mannila, Padhria Smyth, "Principles of Data Mining", PHI 2013.

CO OPERATIVE MANAGEMENT ELECTIVES

PRINCIPLES AND PRACTICES OF CO-OPERATION

BMB CM 01

Course Credit: 3 **Contact Hours: 40**

Course Objectives

1. To impart knowledge about different Co-operative thoughts
2. To introduce to the evolution of Co-operative movement in India
3. To acquire knowledge about the various Committees on Co-operatives
4. To impart knowledge in Co-operatives and other economic enterprises
5. To familiarize the students on the recent developments in Co-operatives

UNIT I (9 Hrs)

History of Co-operative Thought: Pre-Rochdale Thought; Robert Owen, Dr. William King, and Charles Fourier; Rochdale Model; Post-Rochdale Cooperative Thought; Dr. Warbasse, Charles Gide, Raiffeisen and Schulz; Capitalism, Socialism and Co- operation as Economic Systems; ICA - Cooperative Identity Statement 1995; Definition, Principles and Values of Cooperation.

UNIT II (8 Hrs)

Co-operative Management: Objectives and Functions of Co-operative Management; Democratic Structure in Cooperatives; Membership, General Body, Board, and CEO; Bye Laws and their Amendment; Special features of Co-operative Leadership; Cooperative elections; Need for professional management in Co-operatives.

UNIT III (8 Hrs)

Co-operative Administration: Role of State and Union Government in Co -operative Administration; Role, powers and functions of the Registrar; Co-operative Department set up in States; Functional Registrars; Delegation of Powers and Functions of Registrar; Ministry of Cooperation.

UNIT IV (9 Hrs)

Apex Co-operative Institutions in India; Role and Functions of NABARD, NCDC, NDDB, NAFED, IFFCO, KRIBHCO, and AMUL; Co-operative Education and Training in India; Cooperative Day, Cooperative Week, Cooperative Flag, and Cooperative Journals.

UNIT V (6 Hrs)

Co-operation in Foreign Countries: Co-operative Credit Movement in Germany; Consumer Co-operatives in U.K and Sweden; Dairy Co-operatives in Denmark.

Course Outcome

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

S.No	Course Outcomes	Bloom's Technology
1	CO1. The students will understand the history and principles co-operation.	Knowledge (K2)
2	CO2. To Understand the different school of co-operative thoughts.	Remembering (K1)
3	CO3. The students gain knowledge about the co-operation and other form of economic organization.	Comprehending (K3)
4	CO4. To know about the origin & development of foreign co-operatives.	Knowledge (K2)
5	CO5. To make students understand about the co-operative movement in India.	Knowledge (K2)

Suggested Readings

- Dr. B.S. Mathur, Co-operation in India - Sahitya Bhawan, New Delhi, 2015.
- John Winfred and V.Kulandaiswamy, Co-operative Thought, Rainbow Publications, 1987.
- Dr.O.R.Krishnaswami and Dr. V. Kulandaiswamy, Co-operation Concept and Theory, Arudra Academy, 2000.
- R.D. Bedi, Theory, History and Principles of Co-operation, R. Lall Book Depot, Meerut, 2014.
- Dr.V. Kulandaiswamy, Co-operative Dairying in India, Rainbow Publications, 1986.

CO-OPERATIVE LEGISLATION

BMB CM 02

Course Credit: 3 **Contact Hours: 40**

Course Objectives

1. To understand the history of Co-operative legislation in India
2. To familiarize with essential provisions of Uttar Pradesh Cooperative Societies Act.
3. To learn the State aid, duties and privileges given to registered societies.
4. To impart the regulatory provisions relating to Co-operatives audit, inquiry and inspection.
5. To know the functions and recruitment process of Uttar Pradesh Sahkari Seva Mandal.

UNIT I (9 Hrs)

Legal Framework for Cooperatives: History of Co-operative Legislation in India; Co-operative Credit Societies Act 1904; Co-operative Societies Act 1912; Model Co-operative Societies Bill 1957; Model Co-operative Societies Bill 1991; Self-reliant Co-operative Societies Act 1999; Multi-state Co-operative Societies Act 2002; 97th Constitution Amendment 2011.

UNIT II (9 Hrs)

The Uttar Pradesh Cooperative Societies Act, 1965 and Rules, 1968: Provision relating to Registration; Amendment of Bye Laws; Division and Amalgamation; Qualifications; Obtaining Membership; Rights and Liabilities of Members; Management; Qualification and Disqualification of Board.

UNIT III (6 Hrs)

Registration of Cooperative Societies: Duties and Privileges of Registered Societies; Properties and funds of Registered Societies; Net Profit Distribution; Audit; Inquiry; Inspection; Settlement of Disputes; Surcharge; Offences and Penalties.

UNIT IV (9 Hrs)

Arbitration and Liquidation: Arbitration & Supersession of the board; Winding up of Registered Societies; Execution of orders; Co-operative Tribunals; Appeals; Revision; Review; Procedure for Liquidation; Circumstances of Wind up; Appointment; Power of Liquidator; Disposal of records of wound up of society; Cancellation of registration of a society.

UNIT V (7 Hrs)

Provision Relating to Employees of Co-operatives: Common Cadre; Recruitment Bureau; Selection; Placement; Offences and Penalties to Employees; Provision relating to Appeal; Revision; Review; Cooperative Tribunals.

Course Outcome

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

S.No	Course Outcomes	Bloom's Technology
1	CO1.Gain knowledge on History of Co-operative Legislation and its importance.	Remembering (K1)
2	CO2. Apply the registration procedure and management of co-operatives.	Comprehending (K3)
3	Cos. Knowing State aid, duties and privileges of Registered Societies.	Knowledge (K2)
4	CO4. Describe and Practice of audit report, inquiry and investigation procedures of co-operatives.	Knowledge (K2)
5	CO5. Acquaintance on Cooperative Recruitment and Selection Procedure.	Comprehending (K3)

Suggested Readings

1. Vidwans M.D, Cooperative Law in India. Sahitya Bhavan Publishers, New Delhi, 1956.
2. Goel. B.B. Cooperative Legislation Trends and Dimensions, Deep and Deep Publication New Delhi. (2013).
3. The Uttar Pradesh Co-operative Societies Act. 1965 and rules 1968.
4. The Uttar Pradesh Co-operative Societies (Amendment) Act, 2020.
5. The Uttar Pradesh Co-operative Societies Employees Service Regulations, 1975.
6. Weeraman P.E. The Effect of Cooperatives Law on the Autonomy of Cooperatives in South East Asia, New Delhi, ICA. 1989.
7. Weeraman P.E. A Model Cooperatives Societies Law with the Authors Commentary,
8. New Delhi, ICA, 1994.

CREDIT CO-OPERATIVES

BMB CM 03

Course Credit: 3 **Contact Hours: 40**

Course Objectives

1. To understand the origin and development of Co-operative credit.
2. To gain knowledge about various commissions and committees on Co-operative Credit.
3. To know about Co-operative credit structure (ST, MT and LT)
4. To discuss the role, importance and challenges of credit Co-operatives in India

UNIT I (9 Hrs)

Agricultural Co-operative Credit: Classification of Cooperatives; Agriculture and Non Agriculture Cooperatives; Cooperative Credit; Cooperative Banking Structure: S.T, M.T & L.T; Principles of Good Credit System; Advantages of Co- operative Credit; Constitution and Functioning of PACS; Crop Loans; Re- organization of PACS; S.T. Loan Policy and Procedures; Linking of Credit with Marketing; M.T. Credit - Purpose and Security; NFS Lending; and Micro Credit.

UNIT II (9 Hrs)

Co-operative Development: Meaning; Economic Planning and Cooperatives; Co-operatives in Five Year Plans; Recommendations of various Cooperative Committees: Mehta Committee; Mirdha Committee; AIRCSC; AIRCRC; CRAFICARD; ACRC; and Task Force on ST and LT Co-operative Credit Structure (Vaidyanathan Committee), and Narasimham Committee (Prudential Norms).

UNIT III (8 Hrs)

DCCB & SCB: Significance of DCCBs and SCBs in ST Cooperative Credit; Constitution and Working; Mobilization of Deposits; Lending Operations; Over Dues and NPA; Apex Banks; Constitution and Working; Functioning of National Federation of State Cooperative Banks, Latest developments in Cooperative Banking.

UNIT IV (8 Hrs)

L.T. Credit: Need for a Separate Agency to provide L.T. Credit; Constitution and Working of Primary and State Co-operative Agricultural and Rural Development Bank; Debentures- Types; Procedures; Problems and Sinking Fund; National Federation; Single Window Co-operative Credit Delivery System; and Multi Agency Approach.

UNIT V (6 Hrs)

Non-Agricultural Credit Co-operatives: Constitution and Functions of Co-operative Urban Banks; Employees Co-operative Thrift and Credit Societies; Co-operative Housing Societies; Industrial Co-operative Banks; NABARD and RBI.

Course Outcome

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

S.No	Course Outcomes	Bloom's Technology
1	CO1. Identify co-operative credit methods and structure of credit.	Remembering (K1)
2	CO2.Describe the co-operative development and Recommendation of various committees.	Knowledge (K2)
3	CO3. To gain knowledge about functions of CCB and state co-operative bank.	Knowledge (K2)
4	CO4. To know the significance of long term structure.	Remembering (K1)
5	CO5. Describe the constitutions and functions of non-Agricultural credit co-operatives.	Comprehending (K3)

Suggested Readings

1. Dr. B.S. Mathur. Co-operation in India - Sahitya Bhawan, 2015.
2. R.D.Bedi, Theory. History and Principles of Co-operation, R. Lall Book Depot, Meerut, 2000.
3. B.L Mathur, Rural Development and Co-operation, RBSA Publishers. 2006.
4. C.R.Reddy, Rural Banking in India. Rainbow Publications, 1987.
5. Nakkiran and John Winfred. A. Co-operative Banking In India, Rainbow Publications, 1988.

BMB CM 04

Course Credit: 3 **Contact Hours: 40**

Course Objectives

1. To gather the functions of Milk Producers Co-operatives.
2. To acquire the various types of Marketing Co-operatives.
3. To understand the functions of Consumer Co-operatives.
4. To know about the Industrial and Processing Co-operatives.
5. To acquire knowledge about various types of Non-Credit Co-operatives.

UNIT I (8 Hrs)

Marketing Co-operatives: Origin and Development of Marketing Co-operatives in India; Primary and Apex Co-operative Marketing Societies in India; their Constitution and Functioning; Various forms of Government assistance; NAFED; and Regulated Markets.

UNIT II (8 Hrs)

Consumer Co-operatives: Need and Importance; Origin and Development; Structure; Working of Primary, District , Apex Consumer Co-operatives; NCCF; Supermarkets; Recent development and problems in consumer Co-operatives.

UNIT III (8 Hrs)

Dairy Co-operatives: Place of Dairy Co-operatives in Indian Economy; Structure of Dairy Co-operatives; NDDB; AMUL Pattern; Working and Functions of National Cooperative Dairy Federation; State Cooperative Milk Producers Federation; District Cooperative Milk Producers Union; and Primary Cooperative Milk Producers Societies; Operation Flood Schemes; Recent developments and problems in dairy Co-operatives.

UNIT IV (7Hrs)

Sugarcane and Fertilizer Cooperatives: The Uttar Pradesh Sugar Cane Co-operative Societies; Service Regulations 1975; Problems of MSP for sugarcanes growers; IFFCO; KRIBHCO; Functions and role in improved agricultural practices and productivity.

UNIT V (9Hrs)

Industrial and Processing Co-operatives: Chikankari / Handlooms Weavers Co- operatives Sugar Factories; Tea Producers Co-operative Societies; Constitution and Working; Labour Contract Societies; Co-operative Printing Press; Co-operative Hospitals; Co-operative Publishers and Colleges; Fisheries Co-operatives; Forest Produce Co- operatives (LAMPS) and New Generation Cooperatives.

Course Outcome

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

S.No	Course Outcomes	Bloom's Technology
1	CO1. Imbibe the methods of marketing by Primary Agricultural Producers Co-operative Marketing Society Ltd	Remembering (K1)
2	C02. Gather knowledge regarding the method of processing of milk by Dairy Co-operatives.	Knowledge (K2)
3	CO3. Know the impact of consumer Co-operatives in regulating the prices of consumer goods	Knowledge (K2)
4	CO4. Understand the scope of employment opportunities created by industrial Co-operatives in rural India	Remembering (K1)
5	CO5. Know the role of miscellaneous and service Co-operatives in the upliftment of community as a whole.	Comprehending (K3)

Suggested Readings

1. B.L. Mathur, Rural Development and Co –operation, RBSA Publishers, 2006.
2. B.S. Mathur, Co-operation in India. Sahitya Bhawan, 2000.
3. R.D.Bedi, Theory, History and Principles of Co-operation, R. Call Book Depot, 2000.
4. S. Shanmuga Sundaram, Weavers Co-operatives. Rainbow, Publications, 1987.
5. T.N. Hajela, Principles, Problems and Practice of Co-operation. Ane's Student Edition, 2000.

CO-OPERATIVE ACCOUNTING & AUDIT

BMB CM 05

Course Credit: 3 **Contact Hours: 40**

Course Objectives

1. To understand the concept of general and Co-operative audit.
2. To classify the verification and valuation of various assets and liabilities.
3. To know the role, duties and responsibilities of Co-operative auditors.
4. To enable for auditing system in different types of Co-operatives.
5. To understand concept of errors and frauds.

UNIT I (8 Hrs)

Accounting of PACS: Accounting records to be maintained by PACS; Basic accounting principles and policies; Steps for preparation of financial statements; Accounting entries for credit activities; Accounting entries for non-credit activities; Accounting entries for common activities; Preparation of final accounts; Understanding the financial statements of PACS; Computerization of PACS; Accounting under CBS environment.

UNIT II (8 Hrs)

Accounting of ZSBs: Accounting rules and procedures for the Zila Sahakari Bank Ltd; Head Office Accounting; Rules and procedures for the Zila Sahakari Bank Ltd; DCCB Branches; Reconciliation procedures; Accounting of LDBs; Accounting rules and procedures for the Uttar Pradesh Bhumi Vikas Bank Ltd; Head Office Accounting; Rules and procedures for the Uttar Pradesh Bhumi Vikas Bank Ltd; Branches; and reconciliation procedures in LDBs.

UNIT III (8 Hrs)

Cooperative Audit: Definition; Objectives; Scope and Advantages of Audit; Internal Check Vs Internal Audit; Audit, Inspection and Supervision; Audit of Co-operative Societies Vs Joint Stock Companies; Administrative set up for Co-operative Audit; Appointment of Auditor; Rights, duties and responsibilities of a Cooperative Auditor; Types of Audit; Mechanical and Administrative Audit; Preparations for Audit and Framing of Audit Programme.

UNIT IV (8 Hrs)

Audit Certificate and Classification: Commencement of Audit Programme; Routine Checking; Vouching of Cash Transaction; Meaning of Verification; Mode of Valuation of various Assets and Liabilities; Depreciation; Reserve: Meaning, and Definition; Various Reserves; Audit of Final Accounts; Profit and Loss Account; Balance Sheet; Reconciliation of Bank Accounts; Audit Report; Audit Certificate; Audit Classification; Assessment and Levy of Audit Fees.

UNIT V (8 Hrs)

Audit Programme for Selected Societies: Various stages of Audit; Audit procedures for Cooperative Credit Institutions; Marketing Societies; Consumer Stores; Housing Societies; Milk Producers Societies; Industrial Cooperatives; Classification on the Reserve Bank of India Standard; Preparation of Final Audit Memorandum and its Enclosures.

Course Outcome

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

S.No	Course Outcomes	Bloom's Technology
1	CO1. Gain knowledge on general and Co-op audit.	Remembering (K1)
2	CO2. Acquired skills to apply in verification and valuation of assets and liabilities.	Comprehending (K3)
3	CO3. Learn the duties and responsibilities of general and Co-operative auditor.	Knowledge (K2)
4	CO4. Expand knowledge on conducting audit programme in cooperatives.	Knowledge (K2)
5	CO5, Identify the embezzlement of Errors and Frauds.	Comprehending (K3)

Suggested Readings

1. Manual on Common Accounting System (CAS) for Primary Agricultural Credit Societies (PACS), NABARD.
2. R.G. Saxena. Principles and Practice of Auditing, Himalaya Publishing House, New Delhi, 2011.
3. D.R. Kapoor, Hand Book of Co-operative Audit, Anmol Publications Pvt Ltd. 1998.
4. B.N. Tandon, S. Sudhhrsanan, S. Sundhora Babu, A Hand Book of Practical Auditing, S. Chand and Company Ltd, 2006.
5. B.N. Tandon, A Hand Book of Practical Auditing, S. Chand and Company Ltd, 2007.