



# **Master of Business Administration**

## **[Online Mode]**

# **Student Handbook**

## **(Batch of 2021-23)**

*\* The University reserves its right to update / change any part of these regulations as approved by the competent authority*

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## 1. About the Program

This is a Master's Level program, leading to the grant of Master of Business Administration (MBA) Degree from Jain (Deemed-to-be University). This two-year program offers foundation courses, core courses, specialization courses and a comprehensive master thesis intermediary apart from an option to pursue a cross-functional and open elective. The core and specialization courses incorporate the AICTE's model curriculum as prescribed for a full-time MBA program. The specialization courses have been designed keeping in mind industry's requirement. The offering of these specialization courses right from the 2<sup>nd</sup> Semester of the program ensures a deep dive into the specialization. The program is designed to provide in-depth knowledge of the chosen specialization and their applications in improving business processes and decision making. The program's curriculum is intended to increase a learner's business knowledge and leadership skills thus providing a way to accelerate one's career for corporate roles in management. The specialization curriculum encompasses courses of global professional accreditation bodies to give one that edge required to compete and succeed.

## 2. Specializations Offered

The following specializations are offered:

Sl. No.	Specializations
1	Strategic Human Resource Management
2	Strategic Marketing
3	Strategic Finance
4	Entrepreneurship and Leadership

**Indication of Specialization:** Candidate is required to indicate his/her specialization at the time of admission. Specialization cannot be changed after the commencement of the Program.

## 3. Admission

**Eligibility:** Pass in an Undergraduate (Bachelor) Programme of a minimum duration of Three (3) years in any stream from a UGC recognized University, with a minimum aggregate of 50% or an equivalent letter/numerical grade. A relaxation of 5% shall be given to SC/ST candidates.

Candidates who are in the final semester of the Bachelor Programme are also eligible to apply.

**Academic Documents:** Colour scan of the below mentioned original document is required to be uploaded on the admission portal at the time of seeking admission –

- i. Grade sheet of Class 10
- ii. Grade sheet of Class 12
- iii. Grade sheet of all the Semesters of Bachelor's Degree / Consolidated mark sheet
- iv. Degree Certificate / Provisional Degree Certificate
- v. Aadhar Card for Indian Nationals and Passport for Foreign Nationals

Scans from a photocopy or a faxed copy are not accepted. The University reserves the right to demand hard-copy of the original document as part of the process of verifying the authenticity and may revoke the admission at any time for non-fulfillment of any eligibility requirements.

**Admission Intake:** There will be two intakes in a year – January Cycle and July Cycle.

#### 4. Duration and Credits

The duration of the MBA Program is 2 years divided into 4 Semesters. The concept of credit is used to define the weightage of a course in the curriculum. Each course earns 4 credits totalling to 90 program credits.

**Table: Distribution of Credits**

Semester	No. of Core Courses	No. of Specialization Courses	Total Credits
1	5	0	20
2	2	3	20
3	2	4*	24
4	1#	5*	26

\* Includes one Open Elective and one Cross-Functional Elective Course

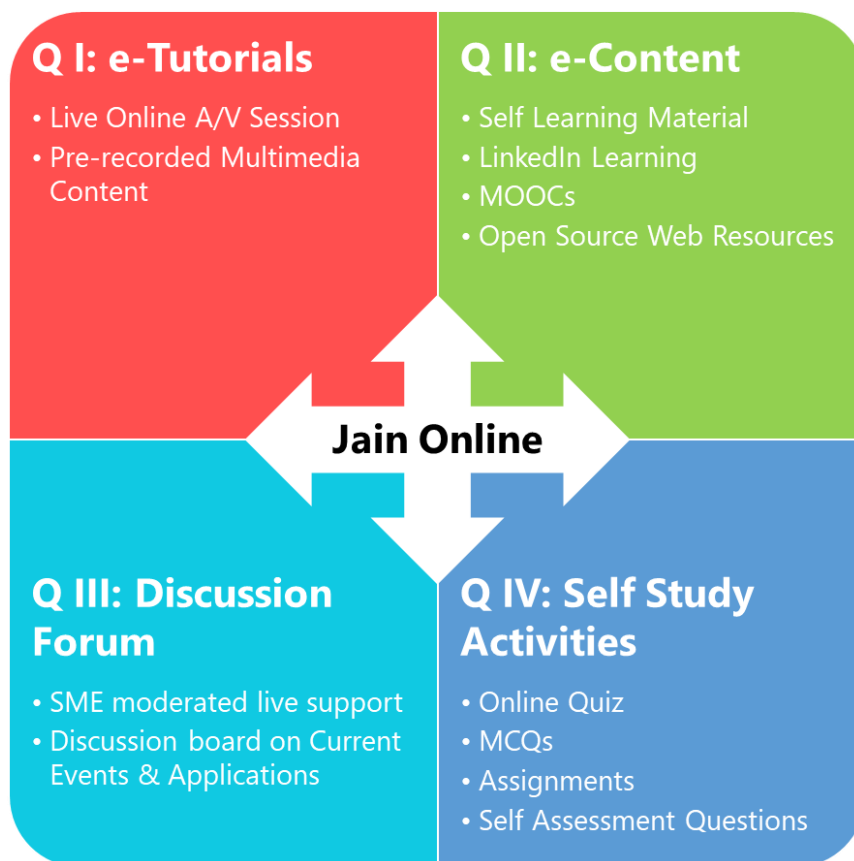
# Master Thesis / Research Project

A total of 2700 learning hours ensures that a student has acquired knowledge at par with the face-to-face classroom mode of delivery and learning over the two years.

## 5. Program Delivery

**Mode of Program delivery:** Online

**Pedagogy:** Program delivery follows the prescribed four Quadrants approach resulting in maximum learner engagement. Each course involves 120 hours of learning (1 credit equals 30 learning hours). A combination of the following formats will be used: two-way live online audio-video lectures, pre-recorded audio-video lecture available on the Learning Management System (LMS), multimedia content, interactions through the discussion forum on the LMS, exhaustive e-content/printed material for in-depth reference, self-study activities that Includes Assignments, Quiz and Multiple Choice Questions (MCQ), Essay-type questions, Case Study etc., individual and group projects, programming exercise, dissertation, Massive Open Online Courses (MOOC) and various experiential learning methods.



**Fig: Four Quadrant Approach**

**Table: Distribution of Learning Hours**

Quadrant	Weightage
I	27 %
II	20 %
III	16 %
IV	37 %

**Learning Management System:** Our LMS platform has been designed to engage and inspire a learner by providing access to all the learning resources including texts, videos, screencasts and lecture recordings; participate in discussion forums; communicate with the faculty and the program team. A learner has the option to take-up the several quizzes and the MCQs that follow at the end of every unit of the course, track learning progress, submit assignments and much more.

**Self-Learning Material:** A learner is provided access to an exhaustive and customized Self Learning Material (SLM) on the LMS. The SLM will also indicate sources of additional readings and resources available on the internet.

**Medium of instruction:** The medium of instruction and examination is English.

**e-Tutorials:** Two-way live interactive sessions will be scheduled on Saturday and Sunday for 10 – 12 hours over the two days.

## 6. Assessment Scheme

The performance of students will be based on Continuous Assessment (CA) and End Semester Examination (ESE) as per the weightage given in following table:

**Table: Distribution of Weightage (CA: ESE)**

Assessment Type	Weightage (%)
Continuous Assessment	30
End Semester Examination	70
Total	100

Assessment of performance in Research Project is based on – Online Viva Voce Examination (30%) and Final Report Evaluation (70%).

## 7. Criteria for Continuous Assessment

The assessment scheme is designed not only to assess the attainment of course outcomes by the learner but also to help and guide them to undertake systematic studies. The Continuous Assessment (CA) marks will be awarded based on Three Assignments. First assignment will be scheduled after completion of 25-30% syllabus, second after 45-50% syllabus and the third after completion of 70-75% of the syllabus. The first and second assignments are optional as far as submission is concerned. But they are necessary for effective attainment of course outcomes intended at the end of a course. The window will be opened on Learning Management System (LMS) for students to attempt these assignments to assess their preparation levels and to know how much they have progressed towards attainment of course outcomes. The third assignment is required to be undertaken and will be assessed with 30% weightage towards Continuous Assessment. The third assignment will consist of 60 Multiple Choice Questions (MCQs) of ½ mark each assessing uniformly each unit covered till then as per Teaching-Learning and Evaluation Plan (TLEP).

These MCQs will be based on application of concepts learnt (real life or hypothetical situations) and case studies and will require substantial preparation by the learners. Though there is no minimum percentage of marks required to be scored in CA, these will be added to the aggregate score for the course and may be considered in deciding student's promotion to the next year of the programme and therefore, they are advised to work on all the three assignments with seriousness. This will also help them prepare well for the CA and the ESE based on the complete syllabus.

Each question in the CA and ESE will be carefully mapped to attainment of Course Outcomes considering the levels as per Bloom's Taxonomy.

### **Additional Information on Assessment:**

1. Each MCQ will have four or five options of which only one of them will be correct.
2. There will be no negative marking for selecting a wrong response, hence students are advised to attempt all the questions.
3. The assignment will have to be attempted online on the Learning Management System as per schedule notified.
4. There will be a window of 4 hours open every day during the notified period of one week to attempt the assignments.
5. A learner will be required to take an assignment in a single sitting of maximum 120 minutes (based on login).
6. The assignment can be attempted only once during the schedule announced using any device.

## 8. End-Semester Examination

**Examination mode:** Online Proctored Examination

**System requirement:** A desktop or laptop computer with a working webcam and microphone facility connected to a stable and non-shared internet connection for the entire duration of the examination.

**Exam Date:** The University will conduct end-semester examination for both odd and even Semesters twice in a year typically in the months of June/July and November/December. The month of examination may change as per guidelines issued by University Grants Commission (UGC) and/or relevant authority.

**Eligibility:** There is no requirement of minimum marks to be scored in Continuous Assessment in a course in order to be eligible to appear for End Semester Examination.

**Examination fee and registration:** In the first attempt, a learner has to register for all the courses of the Semester by paying the prescribed examination fee. For subsequent attempts, a learner can pay the examination fee on per course basis. The prescribed examination fee will have to be paid as per due date and is non-refundable nor will be adjusted towards subsequent examinations in case a student does not appear in examinations of any courses.

**Exam Duration:** 180 Minutes, Single sitting (based on login)

**Maximum Marks:** 70

**Eligibility for Pass:** A learner shall be declared to have passed in a course if he/she secures minimum C Grade in that course.

In addition,

- i) A minimum of 40% marks in aggregate (Total of scores in Continuous Assessment and End Semester Examination) is required to secure a C Grade; and
- ii) A minimum of 25 marks should be scored separately out of 70 marks in End Semester Examination.



Similarly, a learner shall be declared to have passed in Master Thesis / Project if he/she secures;

- i) A minimum of 40% marks in aggregate (Total of Viva Voce and Final Report Evaluation); and
- ii) A minimum of 25 marks out of 70 marks in the Final Report Evaluation at the end of the Semester.

## 9. Grading System

The University follows relative grading system and the grades and grade points for each course will be as given in the Table below and will be assigned based on the average marks secured by all the students, the standard deviation of marks and the highest and the lowest marks in the course.

**Table: Grade and Grade Point**

Grade	A+	A	B+	B	C+	C	D	F
<b>Qualitative Description</b>	Outstanding	Excellent	Very Good	Good	Above Average	Pass	Borderline	Fail
<b>Grade Point</b>	10	9	8	7	6	5	4	0
<b>Percentage of Marks</b>	-	-	-	-	-	Not less than 40	35–lower limit of C	< 35
Those awarded D (Borderline) will be taken up for moderation / review by the University's Moderation Board. This is a temporary grade and it will not be reflected in the final results. It will either be converted to C after moderation as per rules or it will be treated as Fail (F).								

The Semester performance of a student will be indicated as "Semester Grade Point Average (SGPA). The SGPA will be weighted average of Grade Points of all letter grades received by a student for all the Course units in the semester.

The final Grade Card will indicate Cumulative Grade Point Average (CGPA) and shall be based only on Grade Points obtained in courses for which units have been earned.

## 10. Question Paper Pattern

The End-Semester University examination for 70 marks will have the following pattern for all the courses-

### **Section – A:** 30 Marks

(A learner is advised to assign 30-40 minutes towards this section)

#### Conventional MCQs

30 MCQs of 1 mark each with varying difficulty levels based on mapping with course outcomes to be attained. The questions will cover all the units in the syllabus.

**Section – B: 20 Marks**

(A learner is advised to assign 50-70 minutes towards this section)

Scenario-based MCQs

2 vignettes and 10 questions based on each **OR** 4 vignettes and 5 questions based on each

**Section – C: 20 Marks**

(A learner is advised to assign 50-70 minutes towards this section)

Multimedia Subjective Type

This section will have 3 questions requiring descriptive answers of 10 marks each and the students will be required to answer any 2 of them. The answers will be in the form of video recorded by the student and uploaded. Generally a word count of 400 to 500 words is sufficient to provide a satisfactory answer to a 10 mark question. A question will have a time limit of 8 minutes of talk time.

**11. Re-examination Policy**

- i. A learner has to register by paying a prescribed fee to reappear for End Semester Examination as per notification issued by the University subject to completion of a programme within the maximum period prescribed.
- ii. The Continuous Assessment marks originally secured by the learner, in the first appearance in the course(s) if any, will be carried forward.

**12. Promotion Policy**

Learners will be promoted from one year to another provided they have paid all the fee dues and do not have any discipline case pending against them. Appearing in the CA may be considered while deciding the promotion. They should however note that they have to pass in each course as per the passing requirements and earn minimum credit units required for the award of a degree/ qualification.

**13. Award of Degree**

The learner will be awarded the Master of Business Administration degree upon fulfillment of the following criteria:

- i. Must have passed all the courses of the four semesters;
- ii. Must have complied with all other assessment guidelines and criteria notified during the conduct of the Program.

The Degree Certificate will indicate the specialization opted by the learner.

#### **14. Break and Maximum Period for Completion**

With prior approval, a learner may be allowed to take a break (temporary withdrawal) from the Program for a Semester or more for valid reasons of health/career. A learner is required to take approval and pay the prescribed fee before rejoining the Program after such temporary breaks. A learner who rejoins the Program after the temporary withdrawal shall be governed by the regulations prevailing at the time of rejoining. Maximum period for the completion of the Program shall be FOUR years from the date of commencement the Program. A learner is required to pay additionally a LMS usage fee for extension beyond the first two years of the program.

#### **15. Master Thesis / Research Project**

Students undertake a project after the end of third semester. It provides an opportunity for the students to apply classroom learning and practice in an industry environment. The duration of the project is a minimum of 8 weeks. A learner can work with a company as an intern, undertake project, perform activities identified by the company and assist the organization in its functions or alternatively can carry out an independent research in the chosen specialization area. The learner is required to submit a project report in the prescribed format. Learners are encouraged to convert their research into a paper/case and publish in association with a mentor.

The assessment will be according to pre-defined Rubrics based on performance Indicators like Similarity Check (Plagiarisms), Quality of References, Continuity of Work, Attainment of Learning Outcomes and Overall Quality in terms of potential of publishing/ Patenting. While the students will give a certificate of it being his/ her original work, they will also give a No Objection Certificate of it being published or patented under the name of JAIN (Deemed-to-be University).

#### **16. Academic Integrity and Ethics**

- i. A learner who has committed an act of academic dishonesty will be deemed to have failed to meet a basic requirement of satisfactory academic performance. Thus, academic dishonesty is not only a basis for disciplinary action but also is relevant to the evaluation of student's level of performance and progress.
- ii. Where there has been violation of the basic ethos and principles of academic integrity and ethics, the Dean/Board of Examiners/Course Coordinator may use their discretion during the Semester on the disciplinary action to be taken.

iii. Academic dishonesty includes, but is not necessarily limited, to the following:

- a) Using more than one gadget/device during the conduct of the online examination;
- b) Switching off the webcam during the conduct of the online examination;
- c) Cheating or knowingly assisting another learner in committing an act of cheating;
- d) Unauthorized possession of learning material, examination materials, destruction or hiding of relevant materials;
- e) Act of plagiarism;
- f) Unauthorized changing of marks or marking on examination records.

## **17. Course Matrix**

The complete Course Matrix for all the specializations follows.

**Specialization: Strategic Human Resource Management****Semester I**

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Course No.	Course Type	Course Code	Course Title	Course Credit
1	CC1	21VMB0C101	Principles of Economics and Markets	4
2	CC2	21VMB0C102	Managerial Effectiveness and Ethics	4
3	CC3	21VMB0C103	Accounting and Finance	4
4	CC4	21VMB0C104	Organizational Behavior and Human Resources Management	4
5	CC5	21VMB0C105	Quantitative Techniques and Analytics	4
<b>Total Credit</b>				<b>20</b>

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**Semester II**

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Course No.	Course Type	Course Code	Course Title	Course Credit
6	CC6	21VMB0C201	Entrepreneurship	4
7	CC7	21VMB0C202	Marketing Management and Research	4
8	SC1	21VMB19S203	Competency-based Talent Acquisition	4
9	SC2	21VMB19S204	ADDIE Model for Learning and Development	4
10	SC3	21VMB19S205	Employee Experience	4
<b>Total Credit</b>				<b>20</b>

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**Semester III**

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Course No.	Course Type	Course Code	Course Title	Course Credit
11	CC8	21VMB0C301	Business Environment and Strategy	4
12	CC9	21VMB0C302	Operations Management	4
13	SC4	21VMB19S303	Employee and Labour Relations	4
14	SC5	21VMB19S304	Talent Analytics	4
15	SC6	21VMB19S305	Digital HR Transformation	4
16	OEC	21VMB19O306	Open Elective Course	4
<b>Total Credit</b>				<b>24</b>

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## Semester IV

Course No.	Course Type	Course Code	Course Title	Course Credit
17	SC7	21VMB19S401	Employee-centric Performance Management	4
18	SC8	21VMB19S402	Strategic HR Management	4
19	SC9	21VMB19S403	Reinventing HR	4
20	SC10	21VMB19S404	Diversity and Inclusion	4
21	CFE	21VMB19F405	Cross-Functional Elective Course	4
22	Project	21VMB0P406	Master Thesis / Project *	6
<b>Total Credit</b>				<b>26</b>

\* Master Thesis / Project will be carried out between Sem 3 and Sem 4, but evaluation will reflect in Sem 4

### Legend

CC	Core Course
SC	Specialization Course
OEC	Open Elective Course
CFE	Cross Functional Elective Course

**Specialization: Strategic Marketing****Semester I**

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Course No.	Course Type	Course Code	Course Title	Course Credit
1	CC1	21VMB0C101	Principles of Economics and Markets	4
2	CC2	21VMB0C102	Managerial Effectiveness and Ethics	4
3	CC3	21VMB0C103	Accounting and Finance	4
4	CC4	21VMB0C104	Organizational Behavior and Human Resources Management	4
5	CC5	21VMB0C105	Quantitative Techniques and Analytics	4
<b>Total Credit</b>				<b>20</b>

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**Semester II**

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Course No.	Course Type	Course Code	Course Title	Course Credit
6	CC6	21VMB0C201	Entrepreneurship	4
7	CC7	21VMB0C202	Marketing Management and Research	4
8	SC1	21VMB20S203	Introduction to Digital Marketing	4
9	SC2	21VMB20S204	Content Marketing	4
10	SC3	21VMB20S205	Social Media Marketing	4
<b>Total Credit</b>				<b>20</b>

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**Semester III**

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Course No.	Course Type	Course Code	Course Title	Course Credit
11	CC8	21VMB0C301	Business Environment and Strategy	4
12	CC9	21VMB0C302	Operations Management	4
13	SC4	21VMB20S303	Search Engine Optimization	4
14	SC5	21VMB20S304	Paid Search using Google Ads	4
15	SC6	21VMB20S305	Display and Video Advertising	4
16	OEC	21VMB20O306	Open Elective Course	4
<b>Total Credit</b>				<b>24</b>

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## Semester IV

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Course No.	Course Type	Course Code	Course Title	Course Credit
17	SC7	21VMB20S401	Email Marketing	4
18	SC8	21VMB20S402	Website Optimization	4
19	SC9	21VMB20S403	Analytics using Google Analytics	4
20	SC10	21VMB20S404	Strategic Digital Marketing	4
21	CFE	21VMB20F405	Cross-Functional Elective Course	4
22	Project	21VMB0P406	Master Thesis / Project *	6
<b>Total Credit</b>				<b>26</b>

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\* Master Thesis / Project will be carried out between Sem 3 and Sem 4, but evaluation will reflect in Sem 4

### Legend

CC	Core Course
SC	Specialization Course
OEC	Open Elective Course
CFE	Cross Functional Elective



**Specialization: Strategic Finance****Semester I**

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Course No.	Course Type	Course Code	Course Title	Course Credit
1	CC1	21VMB0C101	Principles of Economics and Markets	4
2	CC2	21VMB0C102	Managerial Effectiveness and Ethics	4
3	CC3	21VMB0C103	Accounting and Finance	4
4	CC4	21VMB0C104	Organizational Behavior and Human Resources Management	4
5	CC5	21VMB0C105	Quantitative Techniques and Analytics	4
<b>Total Credit</b>				<b>20</b>

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**Semester II**

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Course No.	Course Type	Course Code	Course Title	Course Credit
6	CC6	21VMB0C201	Entrepreneurship	4
7	CC7	21VMB0C202	Marketing Management and Research	4
8	SC1	21VMB22S203	Advanced Financial Accounting and Reporting - I	4
9	SC2	21VMB22S204	Management Accounting	4
10	SC3	21VMB22S205	International Auditing - I	4
<b>Total Credit</b>				<b>20</b>

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**Semester III**

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Course No.	Course Type	Course Code	Course Title	Course Credit
11	CC8	21VMB0C301	Business Environment and Strategy	4
12	CC9	21VMB0C302	Operations Management	4
13	SC4	21VMB22S303	Advanced Financial Accounting and Reporting - II	4
14	SC5	21VMB22S304	International Taxation - I	4
15	SC6	21VMB22S305	Advanced Economics	4
16	OEC	21VMB22O306	Open Elective Course	4
<b>Total Credit</b>				<b>24</b>

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## Semester IV

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Course No.	Course Type	Course Code	Course Title	Course Credit
17	SC7	21VMB22S401	International Auditing - II	4
18	SC8	21VMB22S402	International Taxation - II	4
19	SC9	21VMB22S403	Strategic Financial Management	4
20	SC10	21VMB22S404	Business Law	4
21	CFE	21VMB22F405	Cross-Functional Elective Course	4
22	Project	21VMB0P406	Master Thesis / Project *	6
<b>Total Credit</b>				<b>26</b>

\* Master Thesis / Project will be carried out between Sem 3 and Sem 4, but evaluation will reflect in Sem 4

### Legend

CC	Core Course
SC	Specialization Course
OEC	Open Elective Course
CFE	Cross Functional Elective Course

**Specialization: Entrepreneurship and Leadership****Semester I**

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Course No.	Course Type	Course Code	Course Title	Course Credit
1	CC1	21VMB0C101	Principles of Economics and Markets	4
2	CC2	21VMB0C102	Managerial Effectiveness and Ethics	4
3	CC3	21VMB0C103	Accounting and Finance	4
4	CC4	21VMB0C104	Organizational Behavior and Human Resources Management	4
5	CC5	21VMB0C105	Quantitative Techniques and Analytics	4
<b>Total Credit</b>				<b>20</b>

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**Semester II**

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Course No.	Course Type	Course Code	Course Title	Course Credit
6	CC6	21VMB0C201	Entrepreneurship	4
7	CC7	21VMB0C202	Marketing Management and Research	4
8	SC1	21VMB25S203	Entrepreneurial Finance	4
9	SC2	21VMB25S204	Business Communication Strategies	4
10	SC3	21VMB25S205	Spreadsheet Modelling	4
<b>Total Credit</b>				<b>20</b>

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**Semester III**

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Course No.	Course Type	Course Code	Course Title	Course Credit
11	CC8	21VMB0C301	Business Environment and Strategy	4
12	CC9	21VMB0C302	Operations Management	4
13	SC4	21VMB25S303	Entrepreneurial Innovation	4
14	SC5	21VMB25S304	Effective Leadership	4
15	SC6	21VMB25S305	Business Plans and Lean Startup Practices	4
16	OEC	21VMB25O306	Open Elective Course	4
<b>Total Credit</b>				<b>24</b>

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## Semester IV

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Course No.	Course Type	Course Code	Course Title	Course Credit
17	SC7	21VMB25S401	Corporate Strategy	4
18	SC8	21VMB25S402	Platforms and Ecosystems	4
19	SC9	21VMB25S403	Strategic Marketing	4
20	SC10	21VMB25S404	Organizational Change Management	4
21	CFE	21VMB25F405	Cross-Functional Elective Course	4
22	Project	21VMB0P406	Master Thesis / Project *	6
<b>Total Credit</b>				<b>26</b>

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\* Master Thesis / Project will be carried out between Sem 3 and Sem 4, but evaluation will reflect in Sem 4

### Legend

CC	Core Course
SC	Specialization Course
OEC	Open Elective Course
CFE	Cross Functional Elective

## 18. Exit Option

A learner will be allowed to avail the exit option from the Program for justifiable reasons. A learner will be entitled to receive a certificate from CDEVL as per table below –

<b>Exit Stage</b>	<b>Type of Certificate</b>
After completing all the Program requirements of Semester I	Certificate in Business Administration
After completing all the Program requirements of Semester I and II	Diploma in Business Administration
After completing all the Program requirements of Semester I, II and III	Advanced Diploma in Business Administration (Specialization)

## 19. Detailed Syllabus

Each core course is divided into 15 units.

**Semester I**  
**All Specializations**

**Course: Principles of Economics and Markets**  
**Course Credits: 4**

**Course Code: 21VMB0C101**  
**Learning Hours: 120**

### **Course Outcomes**

- CO1: Identify the relationship between economic theories and business decisions.
- CO2: Evaluate business decisions based on Demand and Supply concepts.
- CO3: Assess market competition and structure for different products.
- CO4: Interpret various macroeconomic policies for better understanding of the economy.
- CO5: Apply financial market norms towards investment decisions.

### **Unit 1: The Economic Way of Thinking**

Introduction to economics: concept of scarcity- trade-offs, opportunity cost, basic economic problems, microeconomics and macroeconomics, managerial economics- meaning and nature

**Learning Outcome:** *To understand basic economic principles and concepts business.*

### **Unit 2: Demand & Supply Analysis and Estimation**

Demand Analysis- meaning of demand, determinants of demand, demand equation, Law of Demand, elasticity of demand, types of elasticity (numerical), measurement of elasticity, Demand forecasting- meaning, types and measurement, supply- meaning, determinants, Law of Supply, market equilibrium

**Learning Outcome:** *To discuss the micro level economic theories of demand and supply analysis.*

### **Unit 3: Production Analysis & Cost Analysis**

Production- meaning, production function, laws of production- law of variable proportions and laws of returns to scale, isoquants, economies of scale;

Cost analysis- Meaning of cost, Cost concepts, (problems), cost function- SR & LR, LAC curve; Breakeven analysis- BEP (numerical), Cost & Economies of scale

**Learning Outcome:** *To discuss microeconomic theories of production as cost and producer equilibrium.*

### **Unit 4: Profit-Maximization under Competitive Markets**

Types of markets: perfect competition, monopoly, monopolistic competition and oligopoly; profit-maximization- alternative forms of organization; marginal revenue, marginal cost, and profit maximization, profit maximization by a competitive firm: short-run profit maximization by a competitive firm and long-run profit maximization

**Learning Outcome:** *To discuss the micro level economic theories of output and price determination under various market structures.*

### **Unit 5: Oligopoly Market**

Oligopoly-price searchers-meaning, cartels, conditions for cartel success; advanced pricing- extensions of oligopolistic pricing: limit entry pricing, price rigidity and kinked demand; price leadership, volume pricing

**Learning Outcome:** *To explain the theories of oligopoly and discuss competitive pricing.*

### **Unit 6: Introduction to Indian Economy**

Characteristics of Indian economy as developing economy, Economic growth vs Economic development, causes and solutions for economic development, Measurement of Development- Human Development Index (HDI) and other measurements

**Learning Outcome:** *To understand key stages in the history of the Indian economy and identify challenge to its development.*

### **Unit 7: Policy and Economic Reforms in India**

Economic Policies- New Economic Policy (LPG); monetary policy, fiscal policy; Industrial Policy, Foreign Trade Policy, FDI, Economic reforms- current economic reforms (SAP- Structural Adjustment Programs), privatization, disinvestment, Demonetization, GST

**Learning Outcome:** *To discuss the economic policy framework of the Indian economy and understand economic reforms in India.*

### **Unit 8: Economic Planning in India**

Need for Finance Commission, Role and functions of Finance commission of India, need and importance of NITI Aayog, Functions of NITI Aayog

**Learning Outcome:** *To describe the economic planning system in India and understand policy implications.*

### **Unit 9: Business Cycle**

Business Cycle- Features, Phases, Causes and Measures for Controlling Business Cycles. Concept of Inflation, Deflation, FDI, National Income- Concepts and Measurements

**Learning Outcome:** *To understand macroeconomic variables and business cycle effects in the economy.*

### **Unit 10: Sectoral Composition of Indian Economy**

Contribution of Agriculture, industry and services sector towards economic development, Government Initiatives to boost up each sector

**Learning Outcome:** *To discuss the sectoral composition of the Indian economy.*

### **Unit 11: Over view of the Indian Financial System**

Over view of the Financial System, Financial Institutions, Financial Markets, Financial Instruments and Services, Role of financial Intermediaries, Source of Funds, Application



of Funds, Role of Financial Regulatory and Promotional Institutions like RBI, SEBI, IRDA, PFRDA

**Learning Outcome:** *To recognize the initiatives in strengthening the financial infrastructure by Regulators.*

### **Unit 12: Financial Markets-I**

Monetary policy-Tools, Goals and Targets, structure of interest rates – Nominal and real interest rate, Money Market- instruments, utility, eligibility: Call, Notice & Term Money Market, Commercial Bills, Commercial Paper, Certificate of Deposits, T-Bills issue & yield-computation, Repo, market for financial Guarantees, Discount market, Government (Gilt-edged) Securities Market & design, Commercial Banks, Cooperative banks, Insurance companies

**Learning Outcome:** *To identify various products of money market and utility.*

### **Unit 13: Financial Markets-II**

Equities Market-Primary Markets –SEBI norms (ICDR regulations), exit routes, introduction to public issues, types of issues, appointing Merchant Bankers & other intermediaries, their role & responsibilities, Filing DRHP & types of prospectus, book building mechanism, types of investors, ASBA

Secondary Markets- Purpose & procedures for listing (post-IPO); SEBI framework, role of stock exchanges-NSE, BSE, role of secondary market intermediaries, Depositories, Overview of Bond market and recent developments

**Learning Outcome:** *To appreciate the operations of equity market.*

### **Unit 14: Financial Services**

Small Savings, Provident Funds, Pension Funds, Insurance Companies, Mutual Funds and NBFC Non-Bank Financial intermediaries -Leasing, Hire purchase, Credit rating, Factoring, Forfaiting, Non-Bank Statutory Financial Organizations

**Learning Outcome:** *To assess the impact of financial services on investment decisions.*

### **Unit 15: Technology in Financial Services**

Digital currencies, Emerging technologies in financial market and their benefits, FinTech operational, technology, and regulatory risks, Block chain, Cryptocurrency and Bit coins, Cyber-security law in India, Big data and Chat bots, Role of Artificial Intelligence

**Learning Outcome:** *To understand emerging trends in financial services.*

**Course: Managerial Effectiveness and Ethics**  
**Course Credits: 4**

**Course Code: 21VMB0C1012**  
**Learning Hours: 120**

### **Course Outcomes**

CO1: Explain the competencies and skillsets needed for an effective manager.

CO2: Demonstrate effective reading, writing, speaking, listening and presentation skills to communicate effectively to audience in business situations.

CO3: Analyze and integrate leadership skills for organizational building.

CO4: Create strong teams with the necessary skills to achieve results.

CO5: Assess contribution of Indian culture and ethos to service, leadership and management.

### **Unit 1: Effective Communication**

Introduction, importance of communication, process of communication, types of communication, principles of effective communication, technology and business communication, addressing the barriers to communication

**Learning Outcome:** *To apply the principles for effective communication.*

### **Unit 2: Oral and Non-verbal Communication**

Oral communication, public speaking, non-verbal communication, business etiquette

**Learning Outcome:** *To understand and practice effective business communication.*

### **Unit 3: Listening & Reading Skills**

Listening: importance and need, types, active and empathic listening, developing skills, listening and understanding, characteristics of a good listener; reading: objectives, purpose, reading as a skill, types of reading

**Learning Outcome:** *To improve listening skills and develop reading skills for effective business communication.*

### **Unit 4: Written Communication**

Written communication: memos, proposals, letter writing, circulars, notices, agenda and minutes of the meetings, report writing. CV and resume writing, Email writing and etiquette

**Learning Outcome:** *To write business documents with the use of appropriate business style.*

### **Unit 5: Assertiveness**

Increase self-awareness; Deal more confidently and professionally with conflict and anger; make, refuse and accept requests more effectively; Handle inter-personal issues more confidently and effectively; three main categories of behaviour within the assertiveness model: passive, aggressive and assertive, give and receive feedback more effectively

**Learning Outcome:** *To enable to develop assertive communication techniques which will be invaluable in a wide range of situations.*

### **Unit 6: Emotional Intelligence**

Elements of Emotional Intelligence – Self Awareness, Managing Self, Motivation, Empathy, Social Skills; Review of your interpersonal skills, how to adapt and manage particular situations, use your emotions to your advantage, build stronger relationships, how to empathize with others, how to manage your stress levels, how to overcome challenging situations

**Learning Outcome:** *To enhance your relationships in work and life by increasing your understanding of social and emotional behaviours.*

### **Unit 7: Leadership Skills for Effectiveness**

Understand the leadership skills necessary for effective managers; meaning of organization culture; building an organization culture; meaning of networking; building networking across various business functions, similarities and differences between leadership and management, Key managerial skills- Motivating others, delegating effectively, giving feedback

**Learning Outcomes:** *To understand the key aspects managerial skills and appreciate the importance of networking for managers.*

### **Unit 8: Leadership Challenges**

Understand leadership theories, leadership challenges and strategies, negotiation: meaning, importance, mapping leadership styles, expanding professional and personal networks

**Learning Outcomes:** *To appreciate the challenges that come with managerial leadership and understand how to strategize and handle negotiations.*

### **Unit 9: Presentation Skills**

Learn to design effective & engaging presentations; Select the most suitable delivery method based on the audience, the environment & the message being delivered; Master powerful & effective verbal & non-verbal communication techniques; Gain insight into effective techniques for calming nerves; Create compelling PowerPoint presentations; Use videos and audio to enhance the experience

**Learning Outcomes:** *To deliver creative ideas convincingly to audience and keep them engaged which is essential as a leader to influence others and customers.*

### **Unit 10: Team Building**

Meaning of team building; explain the main features and roles of a team; Tuckman's stages of team development: forming, storming, norming, performing and adjourning, recognizing behaviours at every stage, team building through management games, how to handle a team, characteristics of high performing team, leadership resourcing and developing a team, why teams fail, work teams – cross functional team, virtual team, self-managed team

**Learning Outcomes:** *To understand what a team is and the importance of team building; Tuckman's stages of team development.*

### **Unit 11: Conflict Resolution**

Gain a thorough understanding of the sources, causes and types of conflict; master all six phases of the conflict resolution process; understand the five main approaches to conflict resolution; apply conflict resolution approaches; use parts of the conflict resolution process to recognise and prevent conflict before it escalates; develop communication tools such as agreement frames and open questions

**Learning Outcome:** *To recognise and resolve conflict; to develop conflict resolution strategies.*

### **Unit 12: Indian Ethos**

History and relevance; meaning, principles practiced by Indian companies; role of Indian ethos in managerial practices; management lessons from Vedas, Mahabharata, the Bible, from the Quran and Kautilya's Arthashastra; Indian heritage in business management, production and consumption; work ethos and values for Indian managers; ethics v/s ethos; Indian management v/s western management

**Learning Outcome:** *To understand Indian Ethos with relevance to modern Indian management practices and business strategies.*

### **Unit 13: Ethos and Work Culture**

Meaning, features, values for Indian, relevance of value based management in global change; impact of values on stakeholders: employees, customers, government, competitors and society; values for managers, trans-cultural human values in management and management education; secular v/s spiritual values in management; importance of value system in work culture; stress management through meditation and yoga; leadership changing scenario from Karta in a joint family to managers today; contemporary approaches to leadership; Karma, Laws of Karma

**Learning Outcome:** *To evaluate the impact of the Indian value system in stakeholder management and work culture.*

#### **Unit 14: Business Ethics in Management**

Definition and nature of business ethics; need and benefit of business ethics; ethical values; myths and ambiguity; ethical principles in business; theories of Ethics, Absolution vs Relativism, Theological approach, Deontological Approach, Kohlberg's 6 stages of moral development; Understand the need for ethics in businesses

**Learning Outcome:** *To understand the theoretical dimensions of ethics in business.*

#### **Unit 15: Managing the Ethical Dilemma**

What is ethical dilemma, characteristics; ethical decision making, reasoning, and resolution process; ethical culture in organizations; developing codes of ethics and conduct; ethical value based leadership; understanding ethics in the context of Indian business; ethical dilemma in areas of Finance, HRM, Marketing and International Business

**Learning Outcome:** *To interpret conflicts and ethics in functional domains and to understand the ethical dimensions of decision making.*

**Course: Accounting and Finance**  
**Course Credits: 4**

**Course Code: 21VMB0C103**  
**Learning Hours: 120**

### **Course Outcomes**

CO1: Explain the accounting cycle.

CO2: Preparation of financial statements.

CO3: Examine and interpret financial statements.

CO4: Describe the central ideas and theories of modern finance.

CO5: Recommend decisions on financial, investment, dividend and working capital management.

### **Unit 1: Introduction to Financial Accounting**

Conceptual framework of Financial Accounting, users of accounting statements, terminology, accounting concepts, assumptions and conventions, accounting equations, Introduction to Indian GAAP, Ind AS and IFRS

**Learning Outcome:** *Explain conceptual framework of accounting including GAAP.*

### **Unit 2: Accounting Cycle**

Accounting process: Books of Accounts, Journal, Ledger, Cash book, preparation of trial balance

**Learning Outcome:** *Identify various processes in accounting cycle leading to trial balance.*

### **Unit 3: Depreciation**

Concept, need and factors affecting depreciation, depreciation methods, accounting treatment

**Learning Outcome:** *Understand how to depreciate assets.*

### **Unit 4: Financial Statements**

Preparation of Statement of Profit and Loss and Balance sheet, Outstanding expenses, Treatment of closing stock, prepaid expense, tax provision, dividend and reserves, finding EPS

**Learning Outcome:** *Develop the skill of preparing the Statement of P&L and Balance sheet.*

### **Unit 5: Bank reconciliation statement**

Need for a reconciliation statement, preparing a bank reconciliation statement

**Learning Outcome:** *To reconcile difference between bank balance as per cash book and pass book.*

### **Unit 6: Ratio Analysis**

Introduction to ratios: types of ratios, liquidity, solvency, activity, profitability and market test ratios. simple problems with analysis

**Learning Outcome:** *Able to analyse financial health through ratios.*

### **Unit 7: Cost-Volume-Profit Analysis (CVP)**

Introduction, calculations for CVP analysis, achieving a desired profit, break-even analysis

**Learning Outcome:** *Understand the relationship between sales volume costs and profit.*

### **Unit 8: Financial Statement Analysis**

Analysis of Statement of P&L and balance sheet through common size, trend and comparative statements

**Learning Outcome:** *Appreciate the common size, trend and comparative techniques to analyse financial statements.*

### **Unit 9: Introduction to Corporate Finance**

Financial decisions in a firm, objectives of financial management- profit maximization and wealth maximization, finance function, CFO role, Treasury & Controller, Emerging role of financial manager in India

**Learning Outcome:** *Understand the basics of financial management.*

### **Unit 10: Time Value of Money**

Introduction to time value of money, Time lines and notation, future value of a single account, future value of an Annuity, present value of a single account, present value of an Annuity, present value of a perpetuity, Intra-year compounding and discounting

**Learning Outcome:** *Understand the concepts of compounding and discounting.*

### **Unit 11: Long Term Investment Decisions**

Capital Budgeting – importance and process – Techniques of evaluating projects, Net present value, Internal rate of return, MIRR, Profitability Index, Payback period and discounted payback period, Accounting rate of return, concept of different cash flows

**Learning Outcome:** *Understand the methods of capital budgeting and implement.*

### **Unit 12: Cost of Capital**

Concept and measurement of cost of capital, measurement of specific costs, computation of overall cost of capital, cost of capital practices in India

**Learning Outcome:** *To be able to compute cost of funds.*

**Unit 13: Working Capital Management**

Overview of working capital management, factors influencing working capital management, Working capital estimation, working capital financing, operating cycle and cash cycle. Inventory Management – EOQ, Levels of Inventory, JIT

**Learning Outcome:** *Ability to take Working capital management decisions.*

**Unit 14: Financing Decisions**

Financing alternatives – Equity, preferences, Debentures, Capital Structure, Leverages

**Learning Outcome:** *Ability to take all financial Decisions.*

**Unit 15: Dividend Decision**

Why firms pay dividends, Dimensions of Dividend policy, Dividend policy formulation, forms of dividend, Factors influencing dividend decisions, Bonus shares and stock split

**Learning Outcome:** *Ability to take Dividend Decisions.*



## **Course: Organizational Behavior and Human Resources Management**

**Course Code: 21VMB0C104**

**Course Credits: 4**

**Learning Hours: 120**

### **Course Outcomes**

CO1: Identify the challenges and opportunities in applying organizational behavior and develop understanding of self and others' behavior in organizations.

CO2: Describe the implications of motivational theories and the influence of different leadership styles on employees.

CO3: Develop an understanding of the principles and theory of organization; examine the reciprocal relationship between the organizational structure, strategies, and systems and the factors that impact organizational structures and design.

CO4: Comprehend the basic principles of strategic human resource management, and practices of talent acquisition and its management.

CO5: Develop the components of employee rewards and analyze the changing scenario of industrial relations and emerging trends in International Human Resource Management.

### **Unit 1: Introduction to Organizational Behavior**

Introduction to Organizational Behavior, Meaning and Importance of OB, Historical developments, the importance of Interpersonal skills, Contributing Disciplines to OB, OB model, Challenges and Opportunities for OB, Workforce Diversity, Dynamics of diversity. Application of OB in organisations, OB in Global Context

**Learning Outcome:** *To appreciate the levels of understanding of Organizational Behavior at Individual, Group and Organizational level.*

### **Unit 2: Individual behavior**

The basis for understanding Work Behavior. Factors responsible for Individual differences at workplace

Attitudes- Meaning, components, does behavior follow attitudes? Values- Meaning, Types of values, the importance of values in organisation. Attitude, components, Factors affecting attitude formation, Ways to change employee attitude, Types of job related attitudes, Job Satisfaction-Meaning, measurement, causes of job satisfaction, application at workplace. Personality – Meaning, Contributing factors to personality, Theories of personality, Individual differences arising out of Personality traits that influence Work Behavior

**Learning Outcome:** *To understand individual behavior influencing work behavior.*

### **Unit 3: Motivation and Group dynamics**

Motivation- Definition and importance, Theories of motivation - Content Theories - Need Hierarchy Theory, Hygiene Motivation Theory, Existence Relatedness Growth (ERG) Theory, Theory X-Y, Three needs theory. Process Theories- Equity Theory, Expectancy Theory, Application of motivation concepts at workplace settings – Discussion  
Groups- Defining and classifying groups, Need for group formation, Tuckman's stages of group development, Group properties – Norm, Status, Size, Composition, Cohesiveness, Group decision making Techniques, Cost of working in groups, Teams v/s Groups, Importance of teams in contemporary workplace

**Learning Outcome:** *To evaluate the applicability of motivation theories and identify the stages of group development.*

### **Unit 4: Leadership**

Leadership: Meaning and importance, Leader v/s Manager, Traits of a leader\*  
Trait Approach to leadership – Traits of a leader, are leaders born or made? Behavioral Approach, Ohio and Michigan studies, Managerial Grid; Situational Approach - Fiedler's Contingency model, Hersey Blanchard situational leadership theory, Path Goal Theory, Contemporary leadership theories - Transactional, Transformational, Charismatic, Visionary Leadership. Leadership challenges in current context

**Learning Outcome:** *To develop an understanding to compare and contrast the contingency theories of leadership and challenges faced to be an effective leader.*

### **Unit 5: Power and Politics; Managing Conflict**

Power – Meaning, Bases of power, Dependence – The key to power, consequences of power, Power tactics, Political tactics for increasing power base, Organizational Politics, Causes and consequences, Impact of power and politics in organizations  
Meaning and importance of conflict in organizations, traditional and interactional View of conflict, functional and dysfunctional conflict, Conflict process and conflict handling styles, functional and dysfunctional conflicts, Conflict process

**Learning Outcome:** *To identify power tactics and their contingencies and to be aware of personal conflict handling styles.*

### **Unit 6: Organizations and Organization Theory**

Introduction to organizations, importance, evolution of organization theory and design, dimensions of organizational design, characteristics and design, and organizational configuration, Mintzberg's Organisational types, contemporary design Ideas

**Learning Outcome:** *To provide an overview of organization theory, its design and configuration.*

### **Unit 7: Strategy, Organization Design and Effectiveness**

The role of strategic direction in organization design, organizational purpose, strategic intent, operative goals, importance; SWOT framework for selecting strategy; Porter's competitive forces and strategies; strategies and organization design; other factors affecting organization design; The Balanced Scorecard Approach to Effectiveness; identifying company strategies and effectiveness criteria

**Learning Outcome:** *To understand the dimensions of organizational structure and role of strategy in the design of organization.*

### **Unit 8: Fundamentals of Organization Structure**

Organization structure; information-sharing perspective on structure vertical information sharing, horizontal information sharing; organization design alternatives, reporting relationships; departmental grouping options, functional, divisional, geographic, and matrix structure, conditions for the matrix, horizontal structure characteristics; virtual networks and outsourcing; external and internal factors impacting organization structure, hybrid structure, applications of structural design, structural alignment, symptoms of structural deficiency, Organization design essentials

**Learning Outcome:** *To differentiate between the structure and design across business contexts.*

### **Unit 9: Organizational Culture**

Meaning, definition of organization culture, and importance of organizational culture; uniform cultures; strong vs weak cultures, creating and sustaining culture, creating an ethical and positive organizational culture; Internal and external conflict management, progressive corporate culture that enables Innovation and change

**Learning Outcome:** *To understand organizational culture and its characteristics.*

### **Unit 10: Introduction to HRM, and Manpower Planning**

Introduction to Human Resource Management, Evolution of HRM, Importance, HRM functions, Forces changing HRM, Human Resource Planning - Meaning, Process, HRP Models, Human Resource Forecasting methods, Challenges and relationship with other Human resource functions, Job analysis, Job Description, Job evaluation, Features of the competitive business environment (Globalization, Technology, E-commerce, Demographic changes, Diversity), Global Human Resource Planning, Quality of work life. Cultural awareness – Iceberg Model of Culture. Business trends in HR

**Learning Outcome:** *To familiarize learner with challenges of manpower planning in dynamic business environment and understand the need of Job Analysis, Job Description and Job Evaluation.*

### **Unit 11: Recruitment and Selection**

Recruitment - meaning and process, Purpose of Recruitment, Types of Recruitment - Internal - Job postings, Employee Referral Programs, Temporary worker pools and External recruitment – Virtual Job Fairs, Executive Search Firms, Employment agencies, Recruitment advertising. Factors affecting Recruitment, Recent Trends in Recruitment. Human Capital Management – Meaning and definition, ROI of HCM – Human capital ROI, Training Investment Value, Turnover Rates, Selection- meaning, selection procedure, Types of tests used in Selection, Consequences of selection decisions, Interview and Types of interviews. Placement and Induction

**Learning Outcome:** *To understand the latest types of recruitment and selection and its affecting factors.*

### **Unit 12: Talent Management**

Training- meaning, need and importance of training, Distinction between training and development, methods of training – On the Job & Off the Job, process of training, recent developments in training, Succession Planning, Strategies for Accelerating Development for succession, Performance appraisal, meaning, importance, various performance appraisal methods, Drawbacks of Performance Management System, challenges and limitations. HR Metrics – Meaning, Key HR metrics, 5 W's of measuring ROI (Who, When, What, Where, Why), ROI of L&D

**Learning Outcome:** *To understand employee learning and development concepts and ability to appreciate the importance of performance management systems and succession planning in organization.*

### **Unit 13: Employee Rewards**

Employee Rewards -meaning, concepts and definitions, Objectives of giving compensation to employees, Components of remuneration, types of employee benefits, financial and non-financial benefits, factors affecting wage and salary, salary components, salary structure, employee welfare, safety issues in organizations, work life balance and factors attributing to increased awareness for work life balance, Work Life Balance Intervention

**Learning Outcome:** *To understand the importance of compensation and benefits and sensitize the learner about employee welfare issues and work life balance.*

### **Unit 14: Basics of Industrial Relations and HR Analytics**

Basics of Industrial Relations – meaning and importance, trade unions, workers participation in management, collective bargaining, HR Analytics – Introduction, Evolution, Steps in HRA, Applications of HRA, How analytics helps in negotiation and bargaining

**Learning Outcome:** *To understand the overview of industrial relations scenario in Indian context and importance of IR and HR Analytics components.*

**Unit 15: International HRM and Emerging Horizons of HRM**

Concept, importance, and models of International HRM; Challenges of International HR Managers; Global HR practices; E-HRM; HRIS (Human Resource Information System); Measuring intellectual capital; Impact of HRM practices on organizational performance; contemporary issues in Human Resource Management

**Learning Outcome:** *To analyse International HRM in the current scenario.*

**Course: Quantitative Techniques and Analytics**  
**Course Credits: 4**

**Course Code: 21VMB0C105**  
**Learning Hours: 120**

### **Course Outcomes**

- CO1: Employ descriptive statistical techniques in managerial decision making.
- CO2: Develop hypotheses and interpret the results of a hypothesis test.
- CO3: Describe the use of operation research techniques to make better decisions.
- CO4: Assess various prescriptive analytics techniques to solve business problems.
- CO5: Use the Microsoft Office suite effectively.

### **Unit 1: Data Visualization**

Introduction to statistics and analytics, need for analytics, data types and scales, sources of data, types of classification of data. Frequency distribution, grouped and ungrouped, frequency distribution, continuous distribution-diagrammatic and graphic representation: line diagram, bar diagram, rectangle diagram and pie diagram, Graphs- Histogram, frequency polygon, cumulative frequency curves, tabulation-one way and two way tables

**Learning Outcome:** *To differentiate the types of data and use techniques of organizing data in tabular and graphical forms in order to enhance data analysis and interpretation.*

### **Unit 2: Measures of Central Tendency**

Various measures of central tendency, concepts and applications of Mean, Median, Mode, Geometric Mean and Harmonic Mean

**Learning Outcome:** *To use measures of central tendency to describe the characteristics of a data set.*

### **Unit 3: Measure of Variation**

Different measures of dispersion, significance of dispersion, requisites of a good measure of variation. Range, Inter-Quartile Distance, Standard Deviation, mean deviation, quartile deviation, Coefficient of variation

**Learning Outcome:** *Understand the importance of the concept of variability.*

### **Unit 4: Introduction to Probability and Sampling**

Basic Concepts, relevance to management decisions, rules of probability, relevance of permutation and combinations to probability, theoretical Probability Distributions: Binomial, Poisson and normal Distributions

Sampling and Sampling Distributions, Population and Samples, Types of Sampling: Simple Random, Stratified, Systematic and Cluster Sampling, Sampling Distributions, Standard Errors, Sampling from Normal Populations, Central Limit Theorem

**Learning Outcome:** *Understand uncertainty and probability concepts, applications of discrete distributions in solving business problems, types of sampling techniques.*

### **Unit 5: Measures of Association**

Correlation analysis: significance of measuring correlation, correlation and causation. Karl Pearson's coefficient of correlations, rank correlation. Regression analysis: need for regression, types of regression models, simple linear regression, concepts of multiple regression

**Learning Outcome:** *Express quantitatively the degree and direction of the association between two variables.*

### **Unit 6: Hypothesis Testing**

Basic Concepts, One Tailed and Two Tailed Tests, Type I and Type II Errors, One Sample Tests, Hypothesis Testing of Means when Population Standard Deviation is Known and when Unknown, Hypothesis Testing of Proportions for Large Samples, Two Sample Tests for Equality of Means for Large and small Samples, Equality of Means for Dependent Samples, Difference between Proportions for Large Samples

**Learning Outcome:** *Develop hypothesis methodology for accepting or rejecting null hypothesis.*

### **Unit 7: Chi-Square Test and Analysis of Variance**

Concepts and applications, Chi-square as a test of (a) independence (b) goodness of fit Analysis of variance (ANOVA) - one way and two-way classifications

**Learning Outcome:** *Use non-parametric test and ANOVA hypothesis testing procedure.*

### **Unit 8: Linear Programming Problem (LPP)**

Introduction to Operations Research, Application of LPP in Management, Advantages of LPP, Problem Formulation, Graphical Solution Procedure, Special Cases, Sensitivity Analysis

**Learning Outcome:** *To understand and solve linear programming problems.*

### **Unit 9: Transportation Model**

Transportation Problem: General Structure, Various methods for finding initial solution, Optimal Solution: Modified Distribution method; Variations: Unbalanced Transportation Problem, maximization case

**Learning Outcome:** *To use transportation model for planning and distribution of goods.*

### **Unit 10: Assignment Model**

Assignment Problem: General Structure, Finding Optimal Solution, Maximization problem, Restrictions on Assignments, Alternate Optimal solutions

**Learning Outcome:** *To use assignment model to allocate organizational resources to tasks.*

### **Unit 11: Project Scheduling: PERT/CPM**

Terminology; Networking Concepts; Rules for drawing network diagram; CPM Computations: CPM Terminology, Finding critical path – Different Floats; PERT Computations: Computation of earliest and latest allowable times, Probability of meeting the scheduled dates; Concept of Project Crashing, Time-Cost Tradeoff

**Learning Outcome:** *To be able to use PERT/CPM techniques to plan, schedule and control projects.*

### **Unit 12: Fundamentals of Information Systems**

Overview, introduction to computers– Hardware, Software (Operating Systems, Application software, Programming Languages, Packages), I/O devices, impact of IS in business, digital divide, concept of systems, components of IS

**Learning Outcome:** *Understand transformations brought by adoption of business process information systems.*

### **Unit 13: MS Word**

Introduction, Insert Menu options, Formatting, Tables and borders, Mail-merge (normal and using excel), Image handling, Header and Footer, Inserting date & time, Inserting breaks – page & column, Inserting symbols, objects, Inserting pictures, Inserting Auto text, Hyperlink, Spelling & grammar, Using Thesaurus, Track changes, Formatting & editing restrictions, Mail merge, Macro, Using Templates, Effective use of tables, Print Preview & Page setup, Print options, Document Protection, Bibliography, Citation, Table of contents, Insert foot notes

**Learning Outcome:** *Demonstrate the use of basic functions and formulae to organize data using MS Office.*

### **Unit 14: MS PowerPoint**

Exploring the PowerPoint Window, Slide layouts – text and contents, Formatting background, Design template, Outline and slide sorter views, Speakers notes, Header & footer, Master Slide, Inserting slide from file, Inserting picture, Inserting movies and sound, Inserting tables and charts, Slide transition, Animation Schemes, Custom animation, Action Buttons, Custom Show, Set up Show, Keyboard tips during slide show

**Learning Outcome:** *Demonstrate the use of basic functions and formulae to organize data using MS Office.*

### **Unit 15: MS Excel**

Introduction, Custom fill, File level protection, Sheet level protection, Mathematical operations, Range, Formulas, linking worksheets - workbooks, short cut methods, Tables and Graphs, Formatting (Auto format, Conditional formatting), Data Operations (Filters, Sorting, Pivot tables and Charts)



Functions in MS Excel - Functions in excel (Mathematical, Text, Date/time, Financial, Statistical, Logical functions, VLOOKUP and HLOOKUP, Situation Analysis (Scenario), Creation of Trial balance, P&L Accounts and Balance sheets

***Learning Outcome:*** *Demonstrate the use of basic functions and formulae to organize data using MS Office.*

**Semester II**  
**Core Courses – All Specializations**

**Course: Entrepreneurship**  
**Course Credits: 4**

**Course Code: 21VMB0C201**  
**Learning Hours: 120**

### **Course Outcomes**

CO1: Define the concepts and explain the models of entrepreneurship.

CO2: Recognize the various stages in entrepreneurship development.

CO3: Articulate the characteristics required to become successful entrepreneurs.

CO4: Identify and appraise strategies for growth of new ventures.

CO5: Create alternative Business Plans, appraise them and conclude on the most suitable Business Plan. Also prioritize on the next best alternatives.

### **Unit 1: Introduction to Entrepreneurship**

Introduction, importance of entrepreneurship, definitions of entrepreneurship, history and evolution of entrepreneurship, types of entrepreneurs, myths of entrepreneurship, women entrepreneurship in India

**Learning Outcome:** *To understand the theoretical framework of entrepreneurship.*

### **Unit 2: Entrepreneurial Competence**

Qualities of successful entrepreneurs, motives and drives to take up entrepreneurship, careers in entrepreneurship, behavioral traits of entrepreneurs, entrepreneurial decision process

**Learning Outcome:** *To understand the framework of entrepreneurial competence.*

### **Unit 3: Problem Identification**

Opportunity Recognition, Identify problems and unmet needs, develop solutions to address problems, identify market gaps, sensing market opportunities, evaluation of opportunities

**Learning Outcome:** *To evaluate the process of sensing opportunities.*

### **Unit 4: Idea Generation**

Sources of ideas, idea generation methods, brainstorming, secondary research, creativity and innovation, idea vs. opportunity matching, selection of ideas, ideas to market place, idea testing with potential customers

**Learning Outcome:** *To explain the process of idea selection for start-ups.*

### **Unit 5: Internal Environment Analysis**

Identify the available resources, develop a unique selling proposition, identify strengths and weaknesses, assess the availability and advantage of resources, and assess the capability to attract investments

**Learning Outcome:** *Able to analyze the internal environment of the enterprise.*

### **Unit 6: External Environmental Analysis**

Elements of external environment, PEST to PESTEL to STEEPLE, identifying opportunities and threats in the external environment, matching internal environment factors to the external environment factors, political environment and government policies

**Learning Outcome:** *To analyze macro level factors that affects the new venture creation.*

### **Unit 7: Competitive Environment Analysis**

Understand the existing competition both domestic and international, industry analysis using the tool Michael Porter's five forces, studying the competitor strategies

**Learning Outcome:** *Understanding of the key aspects of competitor strategies.*

### **Unit 8: Business Plan**

Meaning of Business Plan, Entrepreneurial Process, Importance of Business Plan, Components of Business Plan, Reasons for Failure of Business Plan, Business Model Canvas, Value Proposition, Criteria for selection of Product/Service

**Learning Outcome:** *Analyze the needs of the market and develop a B Plan.*

### **Unit 9: Marketing Plan**

Market Analysis, Market Research, Feasibility Report, Market Segmentation, Developing the Product Mix, Developing the Marketing Mix, 4Ps and the 7Ps

**Learning Outcome:** *To conduct Market Research and Develop Marketing Mix.*

### **Unit 10: Financial Plan**

Breakeven Analysis, Pro Forma Profit & Loss Statements, Pro Forma Balance Sheets, Cash flow and Funds Flow Statements

**Learning Outcome:** *Analyze financial statements and decision making.*

### **Unit 11: Sources of Funding**

Incubation Centers, Approaching the Investors, Elevator Pitch, Seed capital, Angel Investors, Angel Networks, Venture Capitalists, Private Equity, LBO, Equity vs Debt Funding, Internal vs External Funds

**Learning Outcome:** *Learn to approach the right kind of investor.*

### **Unit 12: Technology and Operations Plan**

Selection of Technology, Decision on Types of Processes, Plant Layout, Selection of Machinery, Capacity Planning, Quality Parameters, Make or Buy Decisions

**Learning Outcome:** *To understand the various options and select the right resources to meet demand and cost considerations.*

**Unit 13: Organization Plan**

Forms of Organization, Proprietorship, Partnership, LLP, Public Limited, Legal Issues, Organization Design, Organization Structure

**Learning Outcome:** *To evaluate the impact of different types of Organization Structures.*

**Unit 14: SMEs in India**

Role of SMEs in India, Classification of MSMEs, Government Support to SMEs, Problems for Indian SMEs, Sickness in SMEs, Causes of Sickness, Remedial Measures

**Learning Outcome:** *To understand the role of SMEs and the support available to set up of SMEs.*

**Unit 15: Institutions that Support Entrepreneurship**

SIDBI, KVIC, NIESBUD, IDBI, NSIC, NEN, AWAKE, CEDOK

**Learning Outcome:** *To understand the role of various institutions and decide which institution to approach for support.*

**Course: Marketing Management and Research**  
**Course Credits: 4**

**Course Code: 21VMB0C202**  
**Learning Hours: 120**

### **Course Outcomes**

CO1: Able to recall and define the concepts of Marketing.

CO2: Summarize the various environmental factors that influence Marketing decisions.

CO3: Interpret the factors that influence Consumer Behavior.

CO4: Demonstrate the ability to formulate an effective Marketing Mix.

CO5: Design a Market Research for a product or service and based on findings, recommend the course of action.

### **Unit 1: Introduction to Marketing**

Definition of Marketing, Importance of Marketing, Challenges in Current Era, Relationship with other Functional Areas, Latest Trends and Issues in Marketing

**Learning Outcome:** *To understand the importance of Marketing in current scenario.*

### **Unit 2: Fundamental Concepts of Marketing**

The Exchange Concept, Production Concept, Product Concept, Sales Concept, Marketing Concept, Holistic Marketing, Differences between Sales and Marketing, Marketing Myopia

**Learning Outcome:** *To understand the basic Marketing Concepts.*

### **Unit 3: Value Philosophy of Marketing**

Understanding the Value Philosophy, Value Delivery, Tenets of the Value Philosophy, Concept and Definition of Customer Value, Steps in Value Delivery Task, Co –Creating Value with Customers

**Learning Outcome:** *To analyze the Customer Value Proposition.*

### **Unit 4: Marketing Environment**

Macro Environment, PESTEL, Task Environment, Global Environment, Marketing Environment of India

**Learning Outcome:** *To relate Marketing terms to real world situations and evaluate the influence of environment on Marketing decision.*

### **Unit 5: Consumer Behavior**

Buying Decision Process, Factors Influencing Buying Behavior, Differences between Consumer Markets and Business Markets, Understanding Consumer Behavior as a step process

**Learning Outcome:** *Able to analyze the behavior of consumers.*

## **Unit 6: Segmentation, Targeting and Positioning**

What is Market Segmentation, Why to segment markets, Segmentation Methods, Geographic, Demographic, Psychographic, Behavioral, Targeting, Evaluation & Selection of Segments, Developing and Communicating Positioning Strategies

**Learning Outcome:** *To be able to segment markets for a product or service.*

## **Unit 7: Competitor Analysis**

Competitive forces, Industry and Market concepts of Competition, Analyzing Competition, Competitive strategies of Market Leaders, Challengers, Followers and Nichers

**Learning Outcome:** *To be able to identify and analyze competitors.*

## **Unit 8: Product Management**

Product Characteristics and Classification, Differences between Products and Services, Different Levels of Product, Generic to Potential, Components of a Product, Product Life Cycle, New Product Development Process, Product Mix Decisions

**Learning Outcome:** *To be able to develop a product based on market needs.*

## **Unit 9: Pricing Strategies**

Importance of Pricing, Factors influencing Pricing, Pricing Objectives, Pricing to Capture Value, Pricing Methods

**Learning Outcome:** *To be able to estimate prices for products and services.*

## **Unit 10: Distribution Management**

Utilities in Distribution Management, Physical Distribution, Types of Distribution, Transportation Modes, Warehousing Decisions, Designing Distribution Networks

**Learning Outcome:** *Analyze various options in distribution and be able to design distribution network in practice.*

## **Unit 11: Integrated Marketing Communication**

Marketing Communication a larger concept than Promotion, Why IMC, The Marketing Communication Mix, Physical features of the Product Communication, Price-Quality and Price- Status Equations, Sales promotion, Publicity

**Learning Outcome:** *Learn to apply the concept of IMC in practice.*

## **Unit 12: Advertising and Branding**

Role of Advertising in the Value Delivery Process, AIDA Model, Five Ms in Advertising, Decision Areas in Advertising, Ad Agency's changing role, What is a Brand, Characteristics of Strong Successful Brands, Brand Extension, Umbrella Brand

**Learning Outcome:** *To be able to design advertising campaigns for a product or service.*

### **Unit 13: Introduction to Marketing Research**

Objectives of Market Research, Role of Market Research in Decision Making, Marketing Research and Competitive Intelligence, Defining the Marketing Research Problem and Developing an Approach, Management Decision Problems and Marketing Research Problems

**Learning Outcome:** *To understand the importance of Market research.*

### **Unit 14: Research Design Formulation**

Research Design Definition and Classification, Exploratory, Descriptive and Causal Research, Relationship between these three, Marketing Research Proposal

**Learning Outcome:** *To be able to formulate Research problem and prepare a research proposal.*

### **Unit 15: Data Collection and Sampling Design**

Primary and Secondary Data, Questionnaire Survey, Sampling Design Process, Sampling Methods, Data Analysis, Hypothesis Testing, Introduction to SPSS and SAS

**Learning Outcome:** *To be able to conduct a market research.*



**Semester II**  
**Strategic Human Resource Management**  
**Specialization**

**Course: Competency-based Talent Acquisition**  
**Course Credits: 4**

**Course Code: 21VMB19S203**  
**Learning Hours: 120**

### **Course Outcomes**

CO1: Identify importance of Talent Acquisition & where it fits into the overall Human Resources & Business strategies.

CO2: Describe how to develop and implement a talent acquisition strategy.

CO3: Illustrate how a strong employment brand attracts the most qualified applicants.

CO4: Identify how to effectively source, interview, and evaluate candidates through interviewing, testing, and background investigations.

CO5: Describe the importance of Succession Planning.

### **Unit 1: Talent & Organizational Connection**

Defining Talent Acquisition, Connecting Talent Acquisition to the "Big Picture"

**Learning Outcome:** *To identify the importance of Talent Acquisition and where it fits into the overall Human Resources and Business strategies.*

### **Unit 2: The Talent Acquisition Plan & Approach**

Need for HRD, Designing and developing effective HRD programs, Implementing HRD programs, Evaluating effectiveness of HRD programs

**Learning Outcome:** *Discuss how to develop and implement a talent acquisition strategy.*

### **Unit 3: Talent Acquisition Process**

Talent acquisition strategy, Build Talent Pipelines, Build strong Employer Branding, Talent relationship management, Recruitment

**Learning Outcome:** *Demonstrate an effective talent acquisition process.*

### **Unit 4: Employment Branding**

Why Have an Employment Brand, Goals of an Employment Brand, Building an Employment Brand

**Learning Outcome:** *Summarize on how to integrate storytelling into employer brand strategy.*

### **Unit 5: Recruiting**

Importance of Effective Recruiting Approach, Influences that Impact Recruiting, Creating a Strategic Recruitment Plan

**Learning Outcome:** *Identify steps for successful recruiting in order to reduce employee turnover.*

## **Unit 6: Sourcing & Targeting**

Goals, Types of Job Seekers, Recruiting Sources, Creating a Sourcing Plan

**Learning Outcome:** *To identify new employees that share the company's values and understand organizational goals.*

## **Unit 7: Interviewing**

Setting the Selection Criteria, Goals of Interviewing, How to Conduct Interviews

**Learning Outcome:** *To Examine factors that determine if a candidate is qualified for the role.*

## **Unit 8: Evaluation & Selection**

Formulating a Selection Philosophy, Selecting the Finalist, Gather Job Applicant Feedback

**Learning Outcome:** *Formulate a selection process to make more effective, successful hires.*

## **Unit 9: Onboarding**

What is Onboarding, Impact on the organization, Key onboarding activities

**Learning Outcome:** *To develop a process for helping new hires assimilate successfully in their job.*

## **Unit 10: Training evaluation**

Techniques of Evaluation, Types of evaluation, Evaluation Methods, Outcome Evaluation, HR Analytics

**Learning Outcome:** *To identify and incorporate elements for improving training effectiveness.*

## **Unit 11: Trends in Talent Acquisition**

Branding, Delegating talent acquisition, Employee Retention, Establish Viable Channels, Reward Successful Acquisitions, Hindsight

**Learning Outcome:** *Summarize the best practices in talent acquisition.*

## **Unit 12: Talent acquisition metrics**

Time-to-hire / "Time-to-fill", Cost of filling the position, Yield ratio, New-employee retention rate, Quality-of-hire, Cost of Vacancy (COV)

**Learning Outcome:** *To Examine TA strategy against key TA metrics for improvement.*

## **Unit 13: Succession Planning**

Understanding the Organization and the Succession Planning Relationship, Succession Planning Model

**Learning Outcome:** *Describe the importance of Succession planning and its model.*

#### **Unit 14: Developing and Implementing a Succession Plan**

Factors to consider when designing a program, Potential obstacles to implementation, Characteristics of great programs

**Learning Outcome:** *Developing the seamless movement of talent within the organization.*

#### **Unit 15: CEO Succession Planning**

Create a written succession plan, Conduct regular, in-depth reviews, Compare the resulting list of capabilities, The Board's ultimate responsibility

**Learning Outcome:** *Explain how critical CEO transition is to the company, design and execute a succession plan.*

**Course: ADDIE Model for Learning and Development**

**Course Code: 21VMB19S204**

**Course Credits: 4**

**Learning Hours: 120**

**Course Outcomes**

CO1: Explain organizational, societal and individual costs & benefits of training and development.

CO2: Develop, analyze & apply advanced training strategies and specifications for the delivery of training programs.

CO3: Describe appropriate implementation, monitoring & assessment procedures of training.

CO4: Identify learning and development needs for the 21st century.

CO5: Examine training programs using appropriate design and data collection procedure.

**Unit 1: Introduction to Learning and Development**

Concepts of Learning, Training, Development and Education

**Learning Outcome:** *To illustrate an understanding and perspective of Learning and Development in HR.*

**Unit 2: Learning and Development Strategies**

Learning objectives, Subject matter, Teaching methods, Learning methods, Monitoring and Evaluation

**Learning Outcome:** *To identify the need and importance of introducing effective L&D strategies.*

**Unit 3: Analysis of Training Needs**

Value Chain of Learning- Employee learning, Competency analysis, Organizational capabilities

**Learning Outcome:** *Recognize the learning goal to analyze where the organization wants to go and what skills are missing to get there.*

**Unit 4: Specification of Learning Objectives**

Ability to realize specific objectives, Conditions required for effective behaviour, A specific and measurable training goal

**Learning Outcome:** *To create an effective learning and development intervention aimed at improving required skills.*

### **Unit 5: Needs Assessment**

Organizational assessment, Occupational (task) assessment, Individual assessment

**Learning Outcome:** *Identifying the needs to understand what kind of training should be developed.*

### **Unit 6: Design of the Training Material and Method**

Consideration of learning styles, Trainer-centered methods, Trainee-centered methods

**Learning Outcome:** *Summarizing the appropriate teaching material and learning method.*

### **Unit 7: Learning Methodologies**

Adult Learner Characteristics, Elements & Types of a Formal Learning Program, Elements of an Informal Learning Program, The ADDIE Model

**Learning Outcome:** *Examine learning and development to company's strategy effectively.*

### **Unit 8: Development Activities**

Approaches to Development, Career Development- Components, How to Develop Employees, Roles in Managing Career Development, Individual Development Plan (IDP), Job shadowing

**Learning Outcome:** *Explain the role of development in action as an individual, group and an organization in order to develop creative strategies to organizational problems.*

### **Unit 9: Conducting training**

Difference between Training & Development and Learning & Development, Training Needs Assessment (TNA)

**Learning Outcome:** *Assess the training & learning needs of the people working in the organization.*

### **Unit 10: Training evaluation**

Techniques of Evaluation, Types of evaluation, Evaluation Methods, Outcome Evaluation

**Learning Outcome:** *To Combine training gaps and opportunities in training employees.*

### **Unit 11: Issues and Challenges in Developing Employees**

General issues, Funding challenges, Generational issues, Communications, Legal issues, Technology, Global issues

**Learning Outcome:** *Proposing potential problems that may arise in employee development programs.*

### **Unit 12: Mandatory training for legal compliance**

HR Compliance, HR Compliance Training, Employee handbook, Scheduling HR compliance audits

**Learning Outcome:** Appraise company and its employees are adhering to the numerous regulations and laws that govern the employment relationship.

### **Unit 13: E-learning and Use of Technology in Training**

E-learning environment, Integration with technology- Coaching and Mentoring, Electronic enabled learning systems

**Learning Outcome:** Explain contemporary realities and its interface with technology.

### **Unit 14: Career Planning and its Role**

Chance and luck model, Organization knows best model, Self-oriented model, Approaches- The organization-centered planning system and The person-centered planning system

**Learning Outcome:** Develop and apply an integrated management career system, beneficial both for organizations and their employees.

### **Unit 15: Career Development Programs and Succession Planning**

Career development plan, Cross-training, Job rotation, Mentorship

**Learning Outcome:** Classify short and long-term goals that employees have pertaining to their current and future jobs.

**Course: Employee Experience**  
**Course Credits: 4**

**Course Code: 21VMB19S205**  
**Learning Hours: 120**

### **Course Outcomes**

CO1: Identify impact of focusing on employee experience, and how to move from engagement to experience.

CO2: Summarize design thinking and how it can improve the employee experience to design the right solutions quickly.

CO3: Discuss how to build EX team & create EX strategy.

CO4: Explain how to improve employee engagement through EX.

CO5: Demonstrate how to build employee value propositions and optimize them through testing and experimentation.

### **Unit 1: Employee Experience (EX), Defined**

Meaning, Main areas of work, User Experience (UX), Customer Experience (CX)

**Learning Outcome:** *To Explain about the different pillars of EX.*

### **Unit 2: Evolution and Shift**

Evolution of Employee Experience, The shift from employee engagement to employee experience, The link between employee experience and customer experience

**Learning Outcome:** *To Examine the shift from employee engagement to Employee experience.*

### **Unit 3: The Employee Journey**

Pre-employment, Employment, Post-employment

**Learning Outcome:** *Report insights about the course of employee experience.*

### **Unit 4: Framework for Employee Experience Design**

Determine EX goals, Map the employee journey, Plan the approach, Implement technology, Measure and evaluate

**Learning Outcome:** *Describe the process for improving employee experience which is rooted in design thinking.*

### **Unit 5: The Digital Employee Experience (DEX)**

Factors that influence DEX, Issues that affect DEX, Benefits of a great DEX

**Learning Outcome:** *To Identify how to adopt a more dynamic approach to digital environments and prioritize end users.*



### **Unit 6: How to Measure Digital Employee Experience**

Digital Experience Monitoring (DEM)-Latency time, Network saturation, App performance, CPU usage, Digital Employee Experience Score

**Learning Outcome:** *Summarize feedback and analyze problems within the digital workplace.*

### **Unit 7: Challenges Connecting With Talent in the New Decade**

Work from home (WFH) & remote working employees, Workspace cost, Increased demand for collaboration tools, The need for attention to mental health, Outboarding

**Learning Outcome:** *Examine the challenges faced by employees & How to think and plan ahead.*

### **Unit 8: How to Improve the Employee Experience**

Upskilling programs, Design of workspace, Employee-led culture, Map the employee journey, Onboarding experience, Offer multiple options for employee wellness, Take regular surveys , Utilize employee feedback, Share customer feedback, Deploy career development programs

**Learning Outcome:** *Prioritize to actively cater to the needs and wants of employees.*

### **Unit 9: Customer Experience of HR (CXHR)**

Journey design and mapping, Journey Analytics-Measuring and Benchmarking, Reporting and Governance

**Learning Outcome:** *Discuss what HR can actually do to improve the employee experience.*

### **Unit 10: The Business Impact of Employee Experience**

Three key elements- Software systems, Processes, and Culture, Financial impact- ROI, ROA

**Learning Outcome:** *To identify measures to invest in employee experience for companies to outperform competitors.*

### **Unit 11: Introduction to Design Thinking**

Design Thinking Overview, Design Thinking in the Workplace, Design Thinking Mindset, Principles of Design Thinking

**Learning Outcome:** *Articulate the concepts of design thinking approaches.*

### **Unit 12: Design Thinking and Employee Experience**

Holistic Thinking, Using Employee Life Cycle (ELC), Cross functional teams, Focus on Empathy

**Learning Outcome:** *Identify shift from efficiency driven processes to designing great employee experiences.*

### **Unit 13: Design Thinking Practices and Techniques**

Design Thinking Workshops, Visualization Techniques and Diagrams, Story Telling Techniques, Listening and Empathizing Techniques, Define and Ideation Techniques, Prototype and Test Techniques

**Learning Outcome:** *To illustrate both critical thinking and design thinking in parallel to solve problems.*

### **Unit 14: AI and Onboarding Automation**

Onboarding automation, Documents generation, Accounts generation, FAQ chatbots, Networking, Benefits enrolment

**Learning Outcome:** *Demonstrate how to enhance onboarding automation and increasing efficiency through AI.*

### **Unit 15: The Future of Employee Experience**

Emerging technologies- AI and RPA, Enhanced Focus on Non-Invasive Employee Data Collection

**Learning Outcome:** *Assess the need of emerging technologies in employee experience.*

**Semester II**  
**Strategic Marketing Specialization**

**Course: Introduction to Digital Marketing**  
**Course Credits: 4**

**Course Code: 21VMB20S203**  
**Learning Hours: 120**

### **Course Outcomes**

CO1: Identify promoting business online & develop a targeted marketing strategy.

CO2: Develop skills to maximize Email marketing campaigns, understand optimal audience outreach & analyze customer interactions.

CO3: Understand mobile marketing concepts & trends, develop, implement and optimize business strategy.

CO4: Create engaging and intuitive content.

CO5: Formulating content marketing strategy for driving thought leadership & organic conversions.

### **Unit 1: Introduction and Digital Landscape**

Introduction to the course, outline, schedule and ground rules, Evolution, adoption and impact of digital technologies

**Learning Outcome:** *Explain the role and importance of digital marketing in a rapidly changing business landscape.*

### **Unit 2: History of Digital Marketing and Research**

Digital revolution- shift and catalysts, Researching of digital: consumer, product, competition

**Learning Outcome:** *To identify the core principles and purpose of digital marketing revolution.*

### **Unit 3: Elements of Digital**

Core elements of digital: web, mobile, email, search, social media, content & advertising

**Learning Outcome:** *To identify the various elements that make up digital marketing.*

### **Unit 4: Gearing up for Digital and Digital Strategy**

Digital in the industry, organization and business, Gearing for digital - key skills, traits and attitudes, Digital strategy and frameworks

**Learning Outcome:** *To develop clear and actionable objectives for a digital marketing plan and use digital research and social listening to gain insights into your competitors, audience and industry.*

### **Unit 5: Internet Marketing Strategy**

Search Engine Optimization (SEO), Search Engine Marketing (SEM), Pay Per Click or Pay Per Call (PPC), Social media marketing, Email marketing, Affiliate Marketing, Influencer marketing, Content Marketing, Reputation marketing

**Learning Outcome:** To describe the different types of internet marketing strategies and how they can help your business thrive.

### **Unit 6: Relationship Marketing Using the Internet**

Concept of Relationship Marketing, Electronic Customer Relationship Management, Customer Lifecycle Management

**Learning Outcome:** To Identify how relationship marketing can be a powerful marketing tool.

### **Unit 7: Influencer Marketing**

Strategy and trend, Influencer marketing platform, Difference between Word-of-mouth marketing and Influencer marketing, Advocate marketing

**Learning Outcome:** Examining Influencer marketing trends and leveraging them to promote business.

### **Unit 8: Content Marketing**

Types of content marketing, Content intent, Community management, Content marketing strategy, Social listening, Competitor analysis, Content audit, Case studies

**Learning Outcome:** Illustrating the Buyer's Journey to understand how to engage an audience effectively with digital channels and content.

### **Unit 9: Key Social Media Platforms for Digital Marketing**

Social media marketing concepts, Buyer's journey and social media marketing, Key social media platforms, Setting up social media experience for business, Setting up social on key Platforms

**Learning Outcome:** To identify the benefits of social media marketing and differentiate between the most influential social media platforms and their advantages for a digital marketer.

### **Unit 10: The Digital World and Online marketplace**

Digital World, Online Marketplaces, Digital Media, Disintermediation and Digital Transformation, Electronic Data Interchange

**Learning Outcome:** Interpret the concept of Digital World and relate the relevance of Online Marketplace in today's world.

### **Unit 11: E-Commerce Marketing**

Ecommerce marketing, Ecommerce advertising- Concept, Types and Tips, Ecommerce marketing strategy, Ecommerce Shopping Cart Software & Other Factors

**Learning Outcome:** Identify ecommerce marketing and how to use today's most valuable marketing channels to develop an ecommerce marketing strategy.

## **Unit 12: Mobile Marketing**

Campaign delivery options- IVR, SMS, Location Data, QR Code, Mobile apps, Mobile websites, App marketing

**Learning Outcome:** *Summarize about how marketers use the mobile space, managing mobile sites and role of mobile apps.*

## **Unit 13: MarTech**

Marketing Technology Landscape, Trends & Insights

**Learning Outcome:** *Illustrate the evolution of the marketing tech landscape.*

## **Unit 14: MarTech Platforms, People & Processes**

MarTech Planning and Strategy, People and Teams, Platforms, apps & ecosystems, Process & Operations

**Learning Outcome:** *Examining the various Platforms and aligning MarTech initiatives to your business goals.*

## **Unit 15: Digital Analytics for Marketing**

Role of analytics in customer acquisition and traffic generation, Web analytics, Attribution Models

**Learning Outcome:** *Proposing insights into data analysis, explaining how to "connect the dots" and "humanize" information to make effective marketing decisions.*

**Course: Content Marketing**  
**Course Credits: 4**

**Course Code: 21VMB20S204**  
**Learning Hours: 120**

### **Course Outcomes**

CO1: Explain content marketing from a strategic understanding of how it impacts a customer's buying decision and relationship with a business or brand.

CO2: Assessing audience and customer demographics to determine the types of content they will engage with.

CO3: Propose a structured and strategic content marketing calendar that is time-efficient to produce, schedule and manage.

CO4: Prioritize low-cost, no-cost tools to produce on-brand and engaging content.

CO5: Developing and analyzing content with customer feedback for performance, engagement and appeal.

### **Unit 1: Introduction to Content Marketing**

Role of Content Marketing, The Power of Storytelling, B2B and B2C overview

**Learning Outcome:** *To Identify content that aligns with your purpose or mission.*

### **Unit 2: Content Creation Framework**

Identify campaigns, Set timelines, Review and edit

**Learning Outcome:** *To describe how to build a framework for creating content within the specified timelines.*

### **Unit 3: Planning a Long-Term Content Strategy**

Educational Content vs. Branded Content, Create Clusters of Like-Themed Content, Promote Content via social media, Repurpose Content

**Learning Outcome:** *Demonstrate how to create realistic content goals and identify content needs to build a helpful, relevant journey for audience.*

### **Unit 4: Developing a Content Marketing Plan**

Content goals, Buyers Personas, Content topics, Content calendars, Content Management Systems, Content creation, Content types, Content creation tools

**Learning Outcome:** *To Interpret the fundamental principles of content marketing and use content effectively within an overarching digital marketing strategy.*

### **Unit 5: Generating Content Ideas**

Create topic lists, Conduct interviews, Google search suggestions, Recent events, Product reviews, Topic generator platforms

**Learning Outcome:** *Compare techniques on how to research and uncover an idea and expand on it.*

## **Unit 6: Creating Quality Content**

Find your audience, Use your analytics, Relate with your audience, Learn from industry peers, Follow trends

**Learning Outcome:** *Creating content that will reach more audience.*

## **Unit 7: Content Marketing Blogs**

Role of Blogging in Content Marketing, Benefits, Microblogging, Guest Blogging Strategy

**Learning Outcome:** *Describing blogging & benefits of new posts and information to keep readers engaged.*

## **Unit 8: Extending the Value of Your Content through Repurposing**

Why Should Marketers Repurpose Content, Build a Content Repurposing Toolbox, Optimize Your Post

**Learning Outcome:** *Demonstrating how to attract new visitors to your site, converting prospects into leads and eventually customers.*

## **Unit 9: Creating Topic Clusters and Pillar Pages**

What is a Topic Cluster, Pillar Page Strategy, Choose, structure and measure Topic clusters

**Learning Outcome:** *Describe how to create and organize content in a way that solves for search engines as well as your website visitors.*

## **Unit 10: Video Marketing Strategy**

Define your Video Marketing goals, Create a Video Marketing Strategy Mission Statement, Research your Target Audience, Set a Video Budget, Video Campaign Strategy

**Learning Outcome:** *Demonstrating the importance of create engaging videos and how to use video throughout the inbound methodology.*

## **Unit 11: How to Effectively Promote Content**

Send an email broadcast, Engage with Content communities, Pay to promote, Connect with influencers, Write for others

**Learning Outcome:** *Propose a strategy to create traffic and raising brand awareness.*

## **Unit 12: Measuring and Analyzing Your Content**

Metrics: Traffic Conversions, Engagement, SEO Performance, Authority, Measure Content Marketing ROI

**Learning Outcome:** *Examine the content strategy's return on investment by setting goals and measuring content performance.*



**Unit 13: Basics of Customer Profile**

Understand your products and services, Feedback from your customers, Identify the customer based on demographics & other factors, Consistency, Survey your customers to gain insight

**Learning Outcome:** *Identifying one of the most important parts of any business- who your customer is?*

**Unit 14: The Value of Personas in Content Marketing**

Marketing personas-Identifying, Building, Create a Marketing Persona Template

**Learning Outcome:** *Assess what can transform your marketing content from good to great.*

**Unit 15: Content Curation and Tools**

Content curation & curation tools, Defining your personality, Content personalization

**Learning Outcome:** *To create, curate and repurpose compelling content that is personalized and planned effectively.*

**Course: Social Media Marketing**  
**Course Credits: 4**

**Course Code: 21VMB20S205**  
**Learning Hours: 120**

### **Course Outcomes**

CO1: Identify how to remarket to people who have visited your website even if they did not make a purchase.

CO2: Demonstrate how to craft, implement, measure, and optimize a winning social media marketing strategy.

CO3: Illustrate how to promote brands, increase sales, engage customers, and drive site traffic using Facebook and Twitter.

CO4: Summarize how to build an effective brand on LinkedIn.

CO5: Examine how Google Analytics, which is the industry standard for web analytics, can help you find out how your website is performing.

### **Unit 1: Social Media Landscape and Campaigns**

Social Media Landscape: Platforms, Audiences and content, Functioning, Leveraging for business - Social Media Ad Campaigns: strategy, planning and execution

**Learning Outcome:** *To Describe Social media landscape and how to use it to improve business.*

### **Unit 2: Creating and Optimizing Social Media Campaigns**

Five Key Concepts for creating Social Campaigns Setting up Facebook and Instagram Campaign using Business Manager – Setting up Twitter Campaign using Ads Manager – Setting up LinkedIn Campaign Manager - Setting up Snapchat Campaign using Ad Manager

**Learning Outcome:** *To Formulate, manage, and sustain an active community on social media platforms.*

### **Unit 3: Developing Data Driven Audience and Campaign Insights using Social Media Tools**

Analysing and Reporting using Social Media Tools – Deriving Insights from Facebook, Twitter, LinkedIn, Instagram, Snapchat

**Learning Outcome:** *Interpret on data from social media platform analytics tools and utilize it to inform future campaign objectives.*

### **Unit 4: Analyzing Social Marketing Problems**

The Brand Risk-Relevance Curve, Ethical challenges, Market Analysis, Market Segmentation, Product Strategy and Promotion

**Learning Outcome:** *Identify problems to make sure they are handled creatively for social marketing efforts to succeed.*

### **Unit 5: Creating Display and Video Campaigns**

Display Campaign Creation - Display Ad Creation- Linking YouTube with Google Ads – Video Campaign Creation –Video Ad

**Learning Outcome:** *To Summarize the fundamental concepts of Display and Video advertising and its role in an advertiser's marketing strategy.*

### **Unit 6: Key Social Media Platforms**

Social Media Marketing Concepts – Buyer's Journey and Social Media Marketing – Key Social Media Platforms

**Learning Outcome:** *Examine the different platforms and their key roles in promotion.*

### **Unit 7: Facebook Page Branding and Advertising**

Adding Profile and cover photo, Fill out Page information, Customize your Page, Add collaborators, Publish posts

**Learning Outcome:** *Illustrate how to start positioning the business to stand out on Facebook.*

### **Unit 8: Instagram Marketing**

Switch to a Business Profile, Use Insights and demographics, Post Product Teasers, Create Sponsored Ads, Use Instagram Stories and Hashtags, Partnering With Influencers, Collect User-Submitted Photos, Track The Right Instagram Metrics

**Learning Outcome:** *To Demonstrate the power of Instagram for better reach.*

### **Unit 9: Twitter Branding & Basic Set-Up**

Define the key words and phrases, Best practices associated with Twitter

**Learning Outcome:** *Describe how to effectively brand Twitter profile.*

### **Unit 10: Twitter Management**

How to follow accounts and create lists, How to reply, favourite or RT tweets, Use hashtags, Set-up a third-party management tool

**Learning Outcome:** *To Choose multiple twitter accounts or other software apps for managing your Twitter activity.*

### **Unit 11: Using LinkedIn for Business Promotion**

Optimize your personal profile, Create a company page, Create LinkedIn posts, Get active in LinkedIn groups, Post engaging updates

**Learning Outcome:** *Explain the benefits of developing and maintaining a LinkedIn profile.*

### **Unit 12: Snapchat for Business**

How Snapchat works, Create a Snapchat Story, Define Snapchat Marketing Strategy, Snapchat Analytics, Advertise on Snapchat

**Learning Outcome:** *Articulate how Snapchat works and create strong strategies for creating engaging Stories.*

### **Unit 13: Trends in Social Media Marketing**

Diversification, People-first social media, Live social media, Social commerce, The organic social media relationship funnel

**Learning Outcome:** *Examine latest social media trends in technical and social developments to exploit all the opportunities available.*

### **Unit 14: AB Testing and Analytics**

AB: AB testing ads, copy, web pages - Digital analytics: web, social and campaign analytics

**Learning Outcome:** *Discuss the fundamentals of web analytics and the associated legal responsibilities and best practice concerning data collection, explicit consent, and privacy.*

### **Unit 15: Tracking Social Media using Google Analytics**

Google Analytics and Social media, Set S.M.A.R.T. goals, Google Tag Manager, Set up analytics tag, Social media reports

**Learning Outcome:** *Differentiate the type of content audience responds to and the social networks they prefer.*

**Semester II**  
**Strategic Finance Specialization**

## **Course: Advanced Financial Accounting and Reporting – I**

**Course Code: 21VMB22S203**

**Course Credits: 4**

**Learning Hours: 120**

### **Course Outcomes**

CO1: Describe the conceptual framework and standard-setting for business and nonbusiness entities as per US GAAP.

CO2: Record the financial statement accounts for-profit business entities as per US GAAP.

CO3: Distinguish the major differences in the accounting treatments under US GAAP & IFRS.

CO4: Determine the value of different financial statement accounts as per US GAAP.

CO5: Demonstrate how different financial statement items are interlinked.

### **Unit 1: Fundamentals of US GAAP financial reporting**

Standard setting bodies & hierarchy, elements of financial statements, primary objectives of financial reporting, qualitative characteristics of financial statements, fundamental assumptions & principles, recognition & measurement, using cash flow information & present value, accounting cycle & preparation of financial statements

**Learning Outcome:** *Recall the purpose and characteristics in the conceptual framework and the due process steps followed by the FASB to establish financial accounting and reporting standards.*

### **Unit 3: Preparation of Income statement & Statement of comprehensive income**

Elements of income statement sheet, Line items and the format of balance sheet, preparation of income statement & the statement of comprehensive income, adjustments to correct identified errors, ratios—computation and interpretation

**Learning Outcome:** *Prepare a multiple-step income statement and a statement of comprehensive income from a trial balance.*

### **Unit 3: Preparation of Balance sheet**

Elements of balance sheet, Line items and the format of balance sheet, the preparation of balance sheet from trial balance, adjustments to correct identified errors, ratios—computation and interpretation, comparison of balance sheets

**Learning Outcome:** *Prepare a classified balance sheet from a trial balance and supporting documentation.*

### **Unit 4: Statement of changes in equity & Statement of cash flows**

Preparation of statement of changes in equity & statement of cash flows, adjustments to correct identified errors, classification of cash flows—cash flow from operating, financing

and investing activities, direct and indirect method of calculation of cash flow from operating activities

**Learning Outcome:** *Prepare a statement of changes in equity & statement of cash flows from a trial balance and supporting documentation.*

### **Unit 5: Public company reporting topics**

Forms 10-Q, 10-K and 8-K, segment reporting, interim financial reporting, other F/S presentations—Cash basis, Modified Cash Basis, & Tax basis

**Learning Outcome:** *Understand the purpose of forms 10-Q, 10-K and 8-K and prepare financial statement note disclosures for reportable segments. Prepare financial statements using the cash basis of accounting, modified cash basis of accounting and the income tax basis of accounting.*

### **Unit 6: Revenue Recognition - Accounting and Reporting as per US GAAP**

Revenue recognition: 5-Step approach to Revenue Recognition - Certain Customer's Rights & Obligations - Specific Arrangements; Matching of Revenue & Expenses: Matching principle, Accruals & Deferrals, Adjusting Journal Entries, comparison with IFRS

**Learning Outcome:** *Recognize revenue as per the US GAAP principles.*

### **Unit 7: Monetary Current Assets & Current Liabilities**

Current assets, current liabilities, working capital, efficiency (turnover) ratios—ICP, RCP, & PDP, operating cycle, cash conversion cycle, cash & cash equivalents, bank reconciliation, A/R—different methods, N/R, transfer of financial assets, comparison with IFRS

**Learning Outcome:** *Prepare journal entries to account different current assets & current liabilities. Calculate and interpret different related ratios and working capital measures.*

### **Unit 8: Contingencies**

Loss contingencies, Gain contingencies—accounting rules, estimations. Comparison with IFRS

**Learning Outcome:** *Prepare journal entries to report loss & gain contingencies.*

### **Unit 9: Inventory**

Determination of Inventory & COGS, Inventory costing methods such as specific identification method, average cost method, FIFO & LIFO under periodic & perpetual systems, inventory valuation-LCM or LCNRV, gross profit & retail inventory methods, comparison with IFRS.

**Learning Outcome:** *Calculate the inventory and COGS using different method and apply the US GAAP & IFRS rules for different inventory valuation methods.*

### **Unit 10: Long-Term Construction Contracts**

Percentage of completion method, completed contract method, output method & input method

**Learning Outcome:** Calculate the income or loss recognized using the completed contract method and the percentage of completion method and prepare journal entries to record them.

### **Unit 11: Investments in Equity & Debt Securities**

Investment in Equity Securities: FVTNI (Fair Value Through Net Income) - Equity Method, Investment in Debt Securities: Trading Securities - Available for Sale Securities - Held to Maturity Securities

**Learning Outcome:** Classify the equity and debt securities. Demonstrate the accounting treatment of equity and debt securities and determine the impact on financial statements.

### **Unit 12: Financial Instruments & Derivatives**

Financial Instruments, Derivatives—definition & classification—forwards, futures, options, and swaps, their characteristics, accounting for derivatives—speculation vs hedging, fair value hedge, cash flow hedge, purpose and impact on financial statements

**Learning Outcome:** Demonstrate the accounting treatment of derivatives and analyze the impact on financial statements.

### **Unit 13: Tangible Fixed Assets**

Acquisition of fixed assets, tangible fixed costs—land, building, equipment, self-constructed fixed assets. Capitalization of interest, costs incurred after acquisition, depreciation methods such as SLM, DDB, SYD, & UOP, depletion, impairment, asset retirement obligation

**Learning Outcome:** Illustrate the recording of tangible fixed assets and different ways of recording the loss in value of assets through years such as depreciation, impairment and depletion.

### **Unit 14: Intangible Assets**

Classification of intangible asset-forms, identifiability, expected life, manner of acquisition, accounting for intangibles-capitalization of costs, amortization, impairment

Knowledge-based, legal rights-patents, copyrights, franchise agreements, leasehold, trademarks, goodwill etc.

**Learning Outcome:** Demonstrate the recording of tangible fixed assets and different ways of recording the loss in value of assets through years such as depreciation, impairment and depletion.



## **Unit 15: Non-Monetary Exchanges**

Exchanges-with and without commercial substances-FV & CV methods, calculation of fair value, gain/losses

**Learning Outcome:** *Determine the gain/loss to be recognized for exchanges and their accounting treatment.*

**Course: Management Accounting**  
**Course Credits: 4**

**Course Code: 21VMB22S204**  
**Learning Hours: 120**

### **Course Outcomes**

CO1: Apply cost accounting concepts, terminology, methods and measurement techniques within an entity.

CO2: Preparation different types of budgets.

CO3: Apply various costing systems that can be used to monitor a company's costs and provide management with information it needs to manage the company's operations and performance.

CO4: Apply basic budgeting concepts and forecasting techniques that provide the information a company can use to execute its strategy and pursue its short- and long-term goals.

CO5: Determine the appropriate variance analysis method to measure the key cost drivers by analyzing business scenarios and evaluate budgets.

### **Unit 1: Cost Measurement Concepts**

Cost behaviour and cost objects, Cost drivers, Pre-determined overhead rate, Cost flows

**Learning Outcome:** *Define cost behaviour and the accounting terminology.*

### **Unit 2: Types of Costing**

Actual and normal costs - Standard costs, Standard Costing Systems, Normal Costing, Advantages of using budgeted overhead rates, Underapplied & Overapplied overhead

**Learning Outcome:** *Classify costing systems.*

### **Unit 3: Variance Analysis**

Static budget variance, Flexible budget variance, Material Variances, Labor Variances, Overhead Variances, The 3-variance approach, The 2-variance approach

**Learning Outcome:** *Determine the appropriate variance analysis method to measure the key cost drivers by analyzing business scenarios.*

### **Unit 4: Costing systems-I**

Job order costing - Process costing - Activity-based costing, Cost object, Direct costs, Overhead costs, Cost allocation base, Overhead rate

**Learning Outcome:** *Compare and contrast the process costing, job order costing, and activity-based costing.*

### **Unit 5: Costing systems-II**

Variable (direct) costing – Direct material cost, Direct labor cost, Variable manufacturing overhead, Fixed manufacturing overhead, Non-manufacturing costs

**Learning Outcome:** *Prepare financial statements using variable costing.*

### **Unit 6: Costing systems-III**

Absorption (full) costing -- Direct material cost, Direct labor cost, Variable manufacturing overhead, Fixed manufacturing overhead, Non-manufacturing costs

**Learning Outcome:** *Prepare financial statements using absorption costing and compare and contrast absorption costing and variable costing.*

### **Unit 7: Joint production process and costing**

Joint and by-product costing, Common costs, Split-off point, Separable costs

**Learning Outcome:** *Determine prices of joint products and by-products in a joint production process.*

### **Unit 8: Cost Behavior**

Introduction, Variable costs, Fixed costs, Relevant range, Mixed costs, Cost behavior assumptions in management accounting

**Learning Outcome:** *Understand the fundamentals of cost and output volume changes.*

### **Unit 9: Introduction to Cost-Volume-Profit Analysis (CVP)**

Introduction to CVP analysis, variable costs, fixed costs, CVP assumptions

**Learning Outcome:** *Evaluate the relationship between sales volume costs and profit.*

### **Unit 10: Application Cost-Volume-Profit Analysis (CVP)**

Calculations for CVP analysis, achieving a desired profit, break-even analysis, margin of safety.

**Learning Outcome:** *Evaluate the relationship between sales volume costs and profit.*

### **Unit 11: Product and Service Pricing**

Cost-plus pricing, Target pricing, Transfer pricing, Short-Term Differential Cost Analysis

**Learning Outcome:** *Determine the price of products & services to maximize the entity's profits.*

### **Unit 12: Financial Planning**

Strategic planning vs. Tactical planning, master budget preparation – operating & financial budget, static budget, Kaizen budgeting

**Learning Outcome:** *Prepare a master budget.*

**Unit 13: Flexible budgeting**

Flexible budgets-definition & preparation, flexible budget equation

**Learning Outcome:** *Prepare a flexible budget.*

**Unit 14: Forecasting Using Regression analysis**

Linear Regression analysis & Multiple regression analysis

**Learning Outcome:** *Apply regression analysis to do financial planning.*

**Unit 15: Other Forecasting Methods**

Coefficient of determination, F-statistic, High-low method, Time series models, Econometric models, Delphi, Decision trees, real options technique, Probability analysis

**Learning Outcome:** *Apply forecasting methods and other statistical measures to do financial planning.*

**Course: International Auditing - I**  
**Course Credits: 4**

**Course Code: 21VMB22S205**  
**Learning Hours: 120**

### **Course Outcomes**

CO1: Appreciate the nature and scope of the various types of audit and non-audit engagement types.

CO2: Comprehend the audit process.

CO3: Identifying and assessing risks of misstatement.

CO4: Appraise an entity's internal controls and evaluate the effect of internal controls on an engagement.

CO5: Apply the principles, rules and interpretations included in the AICPA Code of Professional Conduct to given situations.

### **Unit 1: Audit Introduction**

Introduction to financial statement auditing, Traditional Framework – General Standards, Fieldwork Standards, Reporting Standards, purpose & premise of an audit, overall objectives of the independent auditor, conduct of an audit in accordance with GAAS, Inherent limitations of an adult

**Learning Outcome:** *Understand the basic standards applicable to an audit and inherent limitations of audit.*

### **Unit 2: AICPA Code of Professional Conduct**

Independence, Integrity & Objectivity, General Standards & Accounting principles, Responsibilities to Clients, Other Responsibilities & Practices, Standards & Responsibilities for non-attest services

**Learning Outcome:** *Understand the principles, rules and interpretations included in the AICPA Code of Professional Conduct.*

### **Unit 3: Sarbanes-Oxley Act (SOX), 2002**

SOX Title I – PCAOB, Title II – Auditor Independence, Title III – Corporate Responsibility, Title IV - Enhanced Financial Disclosures, Other Related Acts

**Learning Outcome:** *Apply the SOX act in a business entity.*

### **Unit 4: Public Company Accounting Oversight Board (PCAOB)**

PCAOB Standards – 101, 102, 103, 104, 105, General Auditing Standards, Audit procedures, Audit reporting, Matters relating to Filing Under Federal Securities Laws, Other matters associated with audits

**Learning Outcome:** *Understand the standards of Public Company Accounting Oversight Board.*

### **Unit 5: Securities & Exchange Commission (SEC)**

Securities Act of 1933, Securities Exchange Act of 1934, Trust Indenture Act of 1939, Investment Company Act of 1940, Investment Advisers Act of 1940

**Learning Outcome:** *Understand the regulations relevant to Securities and Exchange Commission.*

### **Unit 6: Others: DOL & GAO**

Department of Labor (DOL), Governmental Accountability Office (GAO), Independence requirement per GAAS, Documentation requirements

**Learning Outcome:** *Understand the requirements of the Government Accountability Office and the Department of Labor.*

### **Unit 7: International Standards**

International Federation of Accountants, International Auditing and Assurance Standards Board – International Standards on Auditing (ISAs), International Standards on Review Engagements (ISAEs), International Standards on Related Services (ISRSs), International Standards on Quality Control, Clarified ISAs, IESBA - Conceptual framework approach to independence

**Learning Outcome:** *Explain international standards related to auditing.*

### **Unit 8: Engagement Understanding & Acceptance**

Pre-engagement acceptance activities, engagement letter, audit committee

**Learning Outcome:** *Explain the preconditions for accepting an audit or non-audit engagement and the terms of engagement and engagement letter.*

### **Unit 9: Planning the Audit**

Planning the audit – Benefits of planning, Nature and extent of planning activities, Key planning activities, discussion with management, Develop audit strategy, Prepare audit plan

**Learning Outcome:** *Summarize the elements of a sound audit plan.*

### **Unit 10: Risk Assessment**

Audit risk – Inherent risk, Control risk, Detection risk, Materiality, Misstatements, Risk of material misstatement, Fraud risk, Illegal acts, Fraud risk factors, Auditor's responsibility- Risk assessment process

**Learning Outcome:** *Explain the risk assessment process and evaluate risks.*

### **Unit 11: Supervising the Audit**

Direction & Supervision, Team differences in opinion, Review of work, Engagement partner's review of the work performed

**Learning Outcome:** *Explain how an audit is supervised.*

### **Unit 12: Quality Control (SQCS/QC)**

Statements on Quality Control Standards, Elements of a System of Quality control, Ethical requirements, Acceptance & Continuance of client relationships, Human resources, Monitoring, Engagement performance

**Learning Outcome:** *Apply quality control procedures on an audit or non-audit engagement.*

### **Unit 13: Internal Control - Integrated Framework & Auditor's Consideration of Internal Control**

Definition & objectives, Components, Limitations, Regulations of internal control; Audits of non-issuers, audits of issuers, Risk assessment procedures, Perform tests of controls, Dual Purpose tests, Net of Test of Controls, Substantive procedures

**Learning Outcome:** *Understand an entity's internal control from the perspective of auditors.*

### **Unit 14: Operating Cycles**

Revenue cycle, Expenditure cycle, Production & Conversion cycle, Personnel & payroll cycle, Investing & Financing cycle

**Learning Outcome:** *Discuss the types of operating cycles in an entity considered by auditors.*

### **Unit 15: Internal Control Report and Communications**

Control deficiency, deficiency in design & operation, significant deficiency, Material weakness, reporting internal control matters noted during a financial statement audit.

**Learning Outcome:** *Prepare written communication materials for use in communicating identified control deficiencies, significant deficiencies and material weaknesses noted during an audit engagement to management and those charged with governance.*

**Semester II**  
**Entrepreneurship and Leadership Specialization**



**Course: Entrepreneurial Finance**  
**Course Credits: 4**

**Course Code: 21VMB25S203**  
**Learning Hours: 120**

### **Course Outcomes**

CO1: Demonstrate understanding of both investment and financing decisions of new ventures.

CO2: Develop students' confidence and skill in financial analysis of entrepreneurial firms.

CO3: Summarize the various financial support schemes provided by different institutions to the entrepreneurs.

CO4: Demonstrate the importance of the time value of money as a tool in both business planning and personal financial planning.

CO5: Examine the various sources of investment and elements of entrepreneurial finance.

### **Unit 1: Overview of Entrepreneurial Finance**

The Entrepreneurial Environment, Entrepreneurial Process, Business/Financial Planning

**Learning Outcome:** *Discuss broad understanding of concepts in entrepreneurial finance.*

### **Unit 2: Financial Management, Planning and Budgeting**

Initial Considerations, Standard Financial Statements and Key Relations, Capital budgeting, Conducting a feasibility analysis, Analysis of Financial Statements

**Learning Outcome:** *To describe the importance of financial management as an integral part of Entrepreneurship.*

### **Unit 3: Financing and Managing a New Venture**

Determination of Financing Need, Financing Alternatives, Types and Costs of Financial Capital, VC and other financing alternatives, Break-Even Analysis

**Learning Outcome:** *To explain the aspects of funding new ventures as opposed to financing of mature companies.*

### **Unit 4: Sources of Entrepreneurial Finance**

Financial bootstrapping, External financing, Angel finance, Buyouts, Business alliances, Venture capital

**Learning Outcome:** *Contrast and compare financing choices for new ventures, including types and sources of financing.*

### **Unit 5: Private Equity and Venture Capital**

Discovering Private Equity Investors, New venture life cycle, Management of Private Equity and Venture Capital Funds, Company Valuation and Deal Making

**Learning Outcome:** *Summarize about the financial support firms.*

### **Unit 6: Angel Financing**

Seed/Angel investors, What angels can offer?, Angel financing vs. venture capital, Pros and cons

**Learning Outcome:** *Identify how angel financing works and what the investor brings to the company.*

### **Unit 7: Working Capital Management**

How is working capital calculated, Effective working capital management, Working capital management solutions

**Learning Outcome:** *Recognize the need of sufficient cash flow to meet short term goals and obligations.*

### **Unit 8: Liquidity management**

What is liquidity, How to avoid liquidity risks, Alternative forms of liquidity

**Learning Outcome:** *Identify the liquidity constraints in entrepreneurial financing.*

### **Unit 9: Theoretical Implications of the Evolution of Entrepreneurial Finance**

Agency and Institutional theories, Resource-Based View (RBV), Resource Dependency Theory (RDT), Transaction Costs Economics (TCE)

**Learning Outcome:** *Inferring theoretical challenges and also reconsider application of key research frameworks.*

### **Unit 10: Institutional Financial Support**

Schemes and functions- District Industries Centres (DICs) – Industrial Development Corporation (IDC) - State Financial Corporation (SFCs) - Small Scale Industries Development Corporations (SSIDCs) -Khadi and Village Industries Commission (KVIC) - Technical Consultancy Organisation (TCO) - Small Industries Service Institute (SISI) – National Small Industries Corporation (NSIC) - Small Industries Development Bank of India (SIDBI)

**Learning Outcome:** *To Examine the various financial support schemes provided by different institutions to entrepreneurs.*

### **Unit 11: Managerial Considerations**

Business Assessment, Liquidity Management, Treasury, Working Capital Management, Breakeven Analyses, Analyzing financial Performance

**Learning Outcome:** *To Identify factors that affect financial management in order to formulate decisions.*

**Unit 12: Entrepreneurial Finance and Valuation**

Valuation Methods, Valuing Early-Stage Ventures, Value Creation, Enterprise Value/Equity Value

**Learning Outcome:** *Employ the theory and methods of finance and economics to the rapidly evolving field of entrepreneurial finance.*

**Unit 13: Exit Options and Risk Analysis**

Analysis of Alternative Exit Scenarios, Mezzanine Lenders, Sensitivity Analysis, Risk Analysis

**Learning Outcome:** *Formulate the exit strategies.*

**Unit 14: Entrepreneurial Management and Control**

Strategic orientation, Optimal capital structure, Commitment to opportunity, Commitment of resources, Management structure

**Learning Outcome:** *Examine management controls to scale up business.*

**Unit 15: Emerging Forms and Recent Developments**

Supply chain financing, Crowdfunding, Peer to peer lending, Accelerators

**Learning Outcome:** *Discuss about the latest developments and the future of entrepreneurial finance.*

**Course: Business Communication Strategies**  
**Course Credits: 4**

**Course Code: 21VMB25S204**  
**Learning Hours: 120**

### **Course Outcomes**

CO1: Describe about different communication channels and the importance of effective communication in business.

CO2: Discuss the importance of staying connected with colleagues, other professionals, and customers in the digital age.

CO3: Identify use of traditional and online tools and methods to find, evaluate, and process information.

CO4: Demonstrate effective presentations using slides and other visual aids like Microsoft PowerPoint.

CO5: Explain how to use various types of social media to build affinity with customers and make the brand stand out.

### **Unit 1: Effective Communication in Business**

Becoming a Better Employee, The Business Audience, The Social Communication Model, Writing in Business, Personal and Professional Communication

**Learning Outcome:** *To Discuss the importance of effective communication in business.*

### **Unit 2: Methods of Communication**

Listening, Verbal Communication, Nonverbal Communication

**Learning Outcome:** *To differentiate between different methods of communication.*

### **Unit 3: Writing in Business**

Writing the Right Message, Word Choice and Tone, The Three-Part Writing Process, Word Processing Software

**Learning Outcome:** *Assess different processes and considerations involved in writing in business.*

### **Unit 4: Written Communication**

Changing Communication Channels, Internal Emails and Memos, Other Internal Communications, External Communication, Using the Right Communication Channel

**Learning Outcome:** *Identify the appropriate use of different channels of written communication in business.*

### **Unit 5: Research**

Conducting Research, Internal Data, Finding Secondary Sources, Source Analysis, Writing Ethically

**Learning Outcome:** *Summarize the importance of data and identify its role in business.*

## **Unit 6: Visual Media**

Media and Your Message, Images, Charts, Diagrams and Graphic Organizers, Contemporary Visual Aid, Accessible Visual Aids

**Learning Outcome:** *Demonstrate how to most effectively use images in business messages and identify potential sources for these images.*

## **Unit 7: Reports**

Business Reports, Informal Reports, Formal Reports

**Learning Outcome:** *Examine the different types of reports and their purposes.*

## **Unit 8: Public Speaking**

Effective Public Speaking, Delivery, Audience Engagement, Speech Tips and Techniques

**Learning Outcome:** *Identify key principles and techniques in public speaking for business.*

## **Unit 9: Developing and Delivering Business Presentations**

Using Microsoft PowerPoint, Using Google Slides, Making a Presentation for a Meeting

**Learning Outcome:** *Assess the usefulness of visual aids and identify common presentation tools.*

## **Unit 10: Communicating through Technology**

Communication Tools, Scheduling Remote Meetings, Audio Conferences, Video Conferences, Web Sharing

**Learning Outcome:** *Describe how to use web sharing tools effectively in a business context.*

## **Unit 11: Social Media**

Common Social Media Platforms, Additional Social Media Platforms, Selling Your Products, Building Your Brand

**Learning Outcome:** *Designing effective use of social media to present a business message.*

## **Unit 12: Communicating Different Messages**

Informative Business Messages, Team-Focused Messages, Professional Criticism, Responding to Criticism

**Learning Outcome:** *Explain the various types of business messages and their importance.*

## **Unit 13: Collaboration in and across Teams**

Team Communication in the Workplace, Collaborative Projects, Workplace Etiquette

**Learning Outcome:** *To Identify the role and types of teams in workplace communication.*

**Unit 14: Social Diversity in the Workplace**

Diversity in the Workplace, Intercultural Communication, Working across Genders, Working across Abilities, Working across Generations, Combating Bias

**Learning Outcome:** *Examine how different cultures impact the workplace.*

**Unit 15: Recruiting and Selecting New Employees**

Writing a Job Advertisement, Interviewing, Selecting a Candidate and Job Offer

**Learning Outcome:** *Demonstrating effective strategies for recruiting and selecting qualified job applicants.*

**Course: Spreadsheet Modelling**  
**Course Credits: 4**

**Course Code: 21VMB25S205**  
**Learning Hours: 120**

### **Course Outcomes**

CO1: Describe basic knowledge of commonly used analytic tools in processing quantitative information and making quantitative business decisions.

CO2: Recognize and formulate business problems in Excel spreadsheets.

CO3: Select the use of techniques from other courses – accounting, statistics, management science, economics – to effectively evaluate and solve excel spreadsheet models.

CO4: Identify Excel's business analytics and modeling capabilities.

CO5: Demonstrate the principles of a good spreadsheet design and effectively present the analysis and results.

### **Unit 1: Basics of Excel and Sensitivity Analysis**

Formulae, referencing; data tables, goal seek, scenario building; excel add-ins; basics of macros

**Learning Outcome:** *Articulate the power of spreadsheets to map the data.*

### **Unit 2: From Spreadsheet to Model**

Organize and lay out model elements, what-if analysis, sensitivity analysis, create a basic cashflow model

**Learning Outcome:** *Discuss how to create own models that reflect real-world events.*

### **Unit 3: Investment Analysis**

NPV, IRR; discounting, compounding, annuity functions

**Learning Outcome:** *Creating simple models for analyzing potential investment properties and make better decisions.*

### **Unit 4: Lookup Functions**

VLOOKUP, HLOOKUP, LOOKUP, INDEX, MATCH, OFFSET

**Learning Outcome:** *Examine the different lookup functions to search for and display data located in an existing worksheet.*

### **Unit 5: Database Operations**

Sorting, filtering, advanced filtering; conditional formatting; DSUM, DCOUNT, DAVERAGE, DMAX, DMIN; simple and complex queries; pivot tables; SUMIF, COUNTIF, AVERAGEIF; logical operators: AND, OR

**Learning Outcome:** *Explain how these functions are used to update data in real-time.*

### **Unit 6: Handling String Functions, Date and Time**

LEFT, MID, RIGHT, LEN, SUBSTITUTE, REPLACE, FIND, SEARCH, DATE, DAY, MONTH, YEAR, TODAY, WEEKDAY

**Learning Outcome:** *Identify the string functions for handling date and time.*

### **Unit 7: Arrays and Matrix Functions**

Array functions; MMULT, MINVERSE, TRANSPOSE; solver

**Learning Outcome:** *Identify use of array and matrix functions to perform numeric computations.*

### **Unit 8: Statistical Functions**

Random variables; statistical distributions – normal, student's t, probability, permutations and combinations; LINEST, data analysis toolpack

**Learning Outcome:** *Demonstrate mathematical process to a group of cells in a worksheet.*

### **Unit 9: Addressing Uncertainty and Probability in Models**

Power, exponential, and log functions in model formulas, models for calculating probability trees and decision trees, regression and multiple regression, measure correlations

**Learning Outcome:** *Explain the use of spreadsheets to address uncertainty and probability.*

### **Unit 10: Simulation and Optimization**

Monte Carlo simulations, linear programs for optimization

**Learning Outcome:** *Identify how to model uncertainty and risk in spreadsheets.*

### **Unit 11: Spreadsheet Uses and Limitations**

Organizing Data, Streamlines Calculations, Multiple User Access; User Bias, Learning the Syntax Takes Skill, Lack of Security

**Learning Outcome:** *Compare the advantages and disadvantages of Spreadsheets to choose the right tool for business.*

### **Unit 12: Charts and Dash Board**

Create a Dashboard- tracking key KPIs or metrics, charts/tables/views, Pivot tables

**Learning Outcome:** *Explain use of charts and dashboard which help management make decisions.*



### **Unit 13: Workbook Editing, Sharing & Merging**

Macros, Shared Workbooks, Enabling the Compare and Merge Workbooks, Disable Shared Attribute

**Learning Outcome:** *Demonstrate how to distribute copies of a shared workbook and then merge the changes made by different people into one version.*

### **Unit 14: Database Manipulation**

Freezing panes, sorting data, Functions, Auto filter, Advanced filter, Syntactic transformations

**Learning Outcome:** *Summarize that data must be interpreted and manipulated to be accessible and to provide valuable insights.*

### **Unit 15: Auditing Tools**

Trace Precedents, Trace Dependents, Remove Arrows, Show Formulas, Error Checking, Evaluate Formula

**Learning Outcome:** *Describe about built-in tools for formula auditing and troubleshooting formulas.*