



# INDIAN MARITIME UNIVERSITY

(A Central University, Ministry of Ports, Shipping and Waterways, Government of India)

**Bachelor of Business Administration (B.B.A)**

in

**Logistics, Retailing, and E-Commerce**

## Regulations & Syllabus



2022-2023

[www.imu.edu.in](http://www.imu.edu.in)

*Dr. Anil Kumar*

# Regulations

# Regulations for BBA Programme

(With effect from 2022 – 23)

## 1. Scope

These Regulations shall apply to the Bachelor of Business Administration (BBA) in Logistics, Retailing, and E-Commerce (LRE) of the University. These shall come into force with effect from the academic year 2022-23.

## 2. Definitions

- i. In these Regulations, unless the context otherwise requires,
- ii. **'School'** means School of Maritime Management (SMM) of Indian Maritime University.
- iii. **'Programme Structure'** means a list of courses that deals with an academic programme, specifying the duration of the programme, Admission criteria, Syllabus, Credits, Hours of teaching, the pattern of evaluation (internal/external), end semester examination schemes, minimum marks for passing the course and a minimum number of credits required for successful completion of the programme.
- iv. **'Academic Programme'** means an entire course of study comprising of programme structure, evaluation schemes, etc. designed to be taught and evaluated in the School of the Maritime Management.
- v. **'Credit'** means the value assigned to a course which indicates the level of instruction; 15 Lecture hours / 30 practical hours / 45 field hours would constitute One Credit.
- vi. **'Course'** means a segment of a subject that is part of an Academic Programme.
- vii. **'Core course'** means the compulsory subjects offered to the students during the programme.

### **3. About the University**

The Indian Maritime University (IMU) was established through an Act of Parliament in November 2008 as a Central University under the Union Ministry of Ports, Shipping, and Waterways. It is headquartered in Chennai and has regional campuses in Chennai, Mumbai, Kolkata, Vishakhapatnam, and Kochi and plays a key role in the development of trained human resources for the maritime sector. School of Maritime Management (SMM), which was initiated in 2009, has grown into a renowned institute for maritime education, and SMM today has carved a niche for itself. It is well known in the Maritime industry for its unique 2-year full-time Masters programmes, viz. MBA in Port & Shipping Management and MBA in International Transportation & Logistics Management in Chennai, Kochi, Kolkata and Vishakhapatnam Campuses.

The 3-year BBA programme which was launched in 2017 is distinctive in its offering as SMM has endeavoured to combine the essence of Logistics, Retail, and E-commerce and integrate it into a management curriculum. The curriculum is framed and imparted by the school and the incumbents are trained with the same rigour as the MBAs to create candidates with a sound scholastic backing of management education. The programme is offered at our Chennai and Kochi campuses. The BBA (Logistics, Retailing, and E-Commerce) is a three-year undergraduate programme with six semesters and exposes the students to real-time activities of the business through industrial visits, seminars, conferences, and practical papers, apart from their undertaking an internship during the second-year summer break. The programme imparts an in-depth understanding of functions of logistics management, operational objectives of retailing, and e-commerce. Upon completion, students can either pursue post-graduation in the

same/related discipline or opt for placement assistance provided at campus.

#### **4. BBA Programme**

The Indian Maritime University offers a unique BBA (Logistics, Retailing, and E-Commerce) programme under the School of Maritime Management, since the academic year 2017-18. The duration of the BBA programme is three academic years with each academic year divided into two semesters. The odd semester functions from August to December and the even semester from January to June each year. There shall be not less than 90 working days in each semester. The University also encourages the enrolment of candidates sponsored by government / private organisations to pursue the full-time programme.

**BBA in Logistics, Retailing and E-Commerce** is a unique programme to train students in the management of domestic and international transport in the rapidly changing business environment. Logistics management assumes palpable significance as commercial activities related to the movement of cargo play a vital role in fast-paced competitive businesses. Students are thoroughly exposed to principles of General Management, Accounting, Supply chain, E-Commerce, Retailing, and Strategic Sourcing in business. The Logistics and Retailing sector is on a fast track to growth and the students gear up to match the requirement of the industry.

#### **5. Entry Requirements**

- a. Students who have passed the 10+2 examination from any stream and have secured a minimum of 60% of aggregated marks and a minimum of 50% marks in English subject. The percentage of the aggregate marks will be calculated by considering the marks scored in major

subjects plus the marks scored in English excluding other languages. A relaxation of 5% in eligibility marks aggregate percentage to SC/ST candidates are given. However, it will not apply to English.

b. Admission of students shall be done by the University, in the order of merit, subject to the reservation policy adopted by the University from time to time, verification of credentials of the applicant as per the following documents/certificates to be produced in original at the time of counseling:

- i. Mark statements of 10+2 or equivalent
- ii. Transfer / Migration Certificate from the institution last attended
- iii. Conduct Certificate issued from the institution last attended
- iv. Community Certificate/Non-Creamy layer/ Economically Weaker Section (EWS) certificate issued by the Competent Authority not earlier than six months from the date of counseling.
- v. A Physical Fitness Certificate from a Registered Medical Practitioner.
- vi. Any other documents/certificates as may be stipulated from time to time by the University.

## **6. Core Course**

Core courses are mandatory courses that the students must study to meet the 140 credits of the programme.

## **7. Entry and Exit Options**

BBA (LRE) degree programme is of 3-year duration, with multiple entries, exit points, and re-entry options within this period between the campuses, with appropriate certifications such as:

- A certificate on successful completion of 1 year (2 semesters) of study.
- A Diploma after 2 years (4 semesters) of study.
- A Bachelor's degree after a 3-year (6 semesters) of study.

## 8. Credit Systems

The University follows the 'Credit System' for the programme. Each lecture-based core course in this programme carries 4 credits. The fieldwork-based Project work, Internship, and Practical courses would carry 8, 4 and 2 credits respectively. For the successful completion of the programme, a minimum of '**140 credits**' would be essential.

## 9. Attendance

All students must put in a minimum of 85% of attendance to appear for the university end-semester examinations (theory and practical). The minimum percentage of attendance will be calculated only in terms of the total working days in the semester and not in terms of classes or subject-wise.

## 10. Condonation Fee

Students whose class attendance is below 85% have to pay condonation fee prescribed by the University from time to time. If a student has put in **less than 85% but has above or equal to 75%** of attendance, owing to reasons such as medical, bereavement, or any other legitimate reason, the Campus Director / Principal is empowered to condone the shortage of attendance subject to the collection of prescribed Condonation Fee for Attendance as per the University norms.

## **11. Break-in-Studies**

A student who has put in less than 75% attendance will not be permitted to write the University's end-semester examination and further will not be permitted to move to the next semester. It will be treated as a case of "Break-in-Studies", and he/she will be required to repeat the incomplete semester in the next academic year. However, such students are permitted to write the arrear examinations of previous semesters. Before rejoining the programme, he/she must obtain due permission from the Vice-Chancellor after which he is required to remit the following fees:

- (i) The condonation fee for Break in Studies as prescribed by the University.
- (ii) The semester fees for the concerned semester once again where he/she is repeating an incomplete semester.

## **12. Programme Completion**

Students enrolled for a BBA programme shall complete the same within a maximum of 6 years duration, from the date of enrolment to the respective programme.

## **13. Continuous Internal Assessment**

Each course's faculty will continuously assess the students based on their performance viz. Case study discussion, Paper presentation, Quiz, Written/Oral Tests, and Assignments. The case method as a pedagogical tool is also adopted for all courses. The maximum internal assessment mark for each course is 30. There is no minimum pass mark in the internal assessment. The internal marks obtained by the student will be carried over for the computation of total marks. Each teacher shall maintain a Course Diary with details on student attendance, achievement in Continuous Assessment, etc., shall be awarded to indicate the performance

of the student

The breakup of internal assessment marks will be as follows:

- |   |            |
|---|------------|
| i. Internal Tests (2 tests)               | - 20 Marks |
| ii. Class participation                   | - 05 Marks |
| iii. Individual assignment & presentation | - 05 Marks |

Total.

-----  
**30 Marks**

#### **14. Internship**

The internship shall be treated as a 4 credit course, for which the teacher shall perform the role of a Guide / Supervisor. Each student, of BBA programme, is required to undergo an individual internship for a period of thirty (30) days during their summer break of the second year. The students are attached to a reputed Logistics/Retailing/E-Commerce-related company as an intern and prepare a report about the learnings undertaken during the period. After completion of the internship, they are required to submit an individual Internship report to the School. This report will be assessed jointly by two examiners (Internal and External) for a maximum of 75 marks. The Viva-Voce examination will be conducted jointly by the two examiners for a maximum of 25 Marks.

#### **15. Project work**

The Project work shall be treated as a course of 8-credits; each student shall be required to carry out an individual project at the beginning of the VI semester. These projects shall be completed under the guidance of a faculty member within the University. The respective guide shall be responsible for certification of the data and shall guide the student in drafting the final report.

The students are required to submit their project proposal at the end of the V semester well before the winter break commences and get the same

approved by the School. The students may choose to work on projects related to Logistics/Retailing/E-Commerce areas and conduct appropriate studies/research before submission of findings in the form of a research report. A student has to submit two copies of the project research report to the guide on or before the specified date. The Project report will be evaluated jointly by two Examiners (Internal and External) for a maximum of 200 Marks (150 for Project report +50 for Viva Voce). The student may retain one copy after due certification by the Guide and the Head, SMM. The guide shall retain one copy and send it to the library after the Viva Voce Examination. The student who fails to submit his/her project report at the end of the respective academic year shall be permitted to submit the same only in the subsequent semester.

#### **16. University Examinations**

The University examinations, for the programme, will be held towards the end of each semester for a duration of three hours per course for a maximum of 70 marks with a passing minimum of 30 marks. Question papers are set with an aim to test the skill sets of the students with regard to interpretation, analysis, critical thinking, and problem-solving abilities. The answers of the students are evaluated with the help of a 'scheme of evaluation' consisting of distribution of marks for each of the key skillset shown by the student in her/his answer and becomes a basis to award the marks by the evaluator.

#### **17. Passing Minimum**

The internal assessment component does not have any passing minimum. The passing minimum is **50%** of the University examination in each course. The overall passing minimum (for 100 marks) is computed by totaling the internal assessment marks and the University examination marks obtained by each student.

## 18. Question Paper and Evaluation

The question paper for all the courses, will be set for a maximum mark of 70 and will have three sections. Section A, Section B and Section C. Questions in each section will be taken evenly from each unit of the prescribed syllabus.

### **SECTION-A (10 x 1 = 10 Marks)**

Section A will comprise 10 multiple choice questions, all of which will have to be answered and evaluated for 1 mark each.

### **SECTION-B (5 x 2 = 10 Marks)**

This section will consist of five compulsory questions. Answers to these questions should not exceed 200 words each. Each answer will be evaluated for 2 marks.

### **SECTION-C (5 x 10 = 50 Marks)**

This section will consist of seven questions, and the students may answer any five. The answer shall not exceed 500 words and will be assessed for 10 marks each.

## 19. Arrear paper

A student shall not be permitted to repeat any course to improve the grade. A student getting an **R** grade shall be eligible to repeat the papers along with the subsequent semester examinations.

## 20. Classification of Marks:

The weighted average of grade points earned by a student in a semester is known as Semester Grade Point Average (SGPA). Whereas, the same calculated for each student for the entire programme is called Cumulative Grade Point Average (CGPA). The calculation may be done as follows:

$$SGPA = (G_1 \times C_1 + G_2 \times C_2 + \dots + G_n \times C_n) / (C_1 + C_2 + \dots + C_n) = \sum (G_i \times C_i) / \sum C_i$$

where G<sub>i</sub> refers to the grade point of the course i and C is the credit assigned to that course.

CGPA = Average of SGPAs of 6 Semesters, i.e.,

$$CGPA = \frac{SGPA_1 + SGPA_2 + SGPA_3 + SGPA_4 + SGPA_5 + SGPA_6}{6}$$

**The respective values and grade points denoting the letter grades are given below:**

The criteria adopted for converting the Marks to Grade for each subject.

$$\text{Class Difference (K)} = \frac{\text{Highest marks scored (X)} - \text{Minimum pass marks (50)}}{\text{No. of Classes (7)}} = \frac{X-50}{7}$$

Range of marks	Range of marks in %	Rounded Range marks in %	Number of Students	Percentage	Letter Grade
X to (X-K) +1					O
(X-K) to (X-2K) +1					A+
(X-2K) to (X-3K) +1					A
(X-3K) to (X-4K) +1					B+
(X-4K) to (X-5K) +1					B
(X-5K) to (X-6K) +1					C
(X-6K) to 50					P
Below 50					Ab/R

Based on the overall performance, the University shall decide the highest grade to be given in each course. The rest of the grades shall be awarded relatively by arriving at the class difference (K) which is arrived at by dividing 'highest mark-pass mark' by the number of remaining grades to be awarded (Y).

That is,  $K = \frac{X-50}{Y}$ . If K has fractions, the fractions 0.5 and above shall be converted into the next higher digit, and fractions below 0.5 shall be converted into the previous lower digit. For the purpose of calculation of grades, the grade distribution shall start from the highest grade. This relative grading shall be relative to the highest performer in the class.

Calculation of grade points secured by students in each subject.

<b>Grade</b>	<b>Value</b>	<b>Grade Point</b>
O	Outstanding	10
A+	Excellent	9
A	Very Good	8
B+	Good	7
B	Above Average	6
C	Average	5
P	Pass	4
R	Repeat	0
Ab	Absent	0

While following a 10-point 7 scale grading system, the University shall decide on the number of grades to be awarded.

The general structure of the BBA programme is given below:

The normal duration of the Programme	Four semesters (15 weeks X 4) / Three Academic Years
One semester	90 instructional days
One Credit	15/30/45 hour- Theory/ Practical / Field study
The minimum attendance required for each Course	85 %
Accumulated minimum Credits for successful completion of the Programme	140 Credits

## 21. Consolidated Grade Cards:

The consolidated Grade Cards indicating grades scored in all the courses will be issued when the students pass all the courses of the respective BBA programme.

Consolidated Grade Cards indicating the courses successfully completed by the student, together with course codes, Credits, Grades, and CGPA shall be issued to the students upon the completion of the final semester of the programme.

## 22. Rank Certificate:

The top scorer certificates shall be awarded to three students completing the programme with the highest CGPA, Certificates indicating the position of students in the rest of the class will be issued to the students upon request.

Divisions of the Degree into Classes: The BBA Degree may be classified based on CGPA obtained into various classes as follows:

<b>Division</b>	<b>CGPA</b>
First Class with Distinction	9.00 and above
First Class	Between 7.00 and below 9.00
Second Class	Between 5.00 and below 7.00

## 23. Provisional Certificate:

For those who are declared qualified for the Bachelor of Business Administration degree, a Provisional Degree certificate will be issued in person or sent by post after the publication of the results.

## **24. Award of Degree:**

Students who have successfully completed the programme within the stipulated period will be awarded the degree of Bachelor of Business Administration in the specialization. For those who are declared qualified for the BBA degree, the convocation form will be issued. The degree certificate will be issued to the students only if they apply for the same in the prescribed convocation form, along with the fee specified in the application form. The degree will be conferred in person or in absentia as requested.

# **SYLLABUS**

(3<sup>rd</sup> Revision)

## INDEX

Sl. No.	Code	Course Title	Credits	Exam Hrs	Marks Distribution		Max. Marks	Passing Minimum	Page No.
					IA	UE			
<b>Semester I</b>									
1	UG31T3101	Elements of Business English	4	3	30	70	100	50	19
2	UG31T3102	Principles of Business Economics	4	3	30	70	100	50	22
3	UG31T3103	Fundamentals of Accounting	4	3	30	70	100	50	25
4	UG31T3104	Principles and Practices of Business Management	4	3	30	70	100	50	28
5	UG31T3105	Principles and Practices of Marketing	4	3	30	70	100	50	31
6	UG31T3106	Business Law	4	3	30	70	100	50	34
<b>Semester II</b>									
7	UG31T3201	Intermediate Business English	4	3	30	70	100	50	37
8	UG31T3202	Macro Economics for Business	4	3	30	70	100	50	40
9	UG31T3203	Principles and Practices of Financial Accounting	4	3	30	70	100	50	43
10	UG31T3204	Individual and Group Behaviour in Business	4	3	30	70	100	50	45
11	UG31T3205	Business Data Analysis	4	3	30	70	100	50	48
12	UG31T3206	Mercantile Law	4	3	30	70	100	50	50
<b>Semester III</b>									
13	UG31T3301	Business Organisations and Environment	4	3	30	70	100	50	53
14	UG31T3302	Cost and Management Accounting	4	3	30	70	100	50	56
15	UG31T3303	Elements of Port and Shipping Management	4	3	30	70	100	50	59
16	UG31T3304	Human Resource Management	4	3	30	70	100	50	62
17	UG31T3305	Operations Research for Business	4	3	30	70	100	50	65
18	UG31P3301	Information Technology for Business – <b>Practical</b>	2		30	70	100	50	67

Sl. No	Code	Course Title	Credits	Exam Hrs	Marks Distribution		Max. Marks	Passing Minimum	Page No.
					IA	UE			
<b>Semester IV</b>									
19	UG31T3401	Fundamentals of Retail Business	4	3	30	70	100	50	69
20	UG31T3402	Export and Import Businesses	4	3	30	70	100	50	71
21	UG31T3403	Fundamentals of Logistics	4	3	30	70	100	50	74
22	UG31T3404	Fundamentals of E-commerce	4	3	30	70	100	50	76
23	UG31T3405	Banking for Businesses	4	3	30	70	100	50	78
24	UG31P3401	Accounting Software – <b>Practical</b>	2		30	70	100	50	80
<b>Semester V</b>									
25	UG31T3501	Retail Sales and Distribution Management	4	3	30	70	100	50	83
26	UG31T3502	Warehouse Management	4	3	30	70	100	50	85
27	UG31T3503	Purchasing and Supply Chain Management	4	3	30	70	100	50	87
28	UG31T3504	E-commerce Strategy and Security	4	3	30	70	100	50	90
29	UG31T3505	Financial Management	4	3	30	70	100	50	92
30	UG31P3501	Advanced Business Communication – <b>Practical</b>	4	3	30	70	100	50	94
31	UG31P3502	Internship – <b>Practical</b>	4		25	75	100	50	-
<b>Semester VI</b>									
32	UG31T3601	Global Logistics	4	3	30	70	100	50	97
33	UG31T3602	E-Commerce Technologies	4	3	30	70	100	50	100
34	UG31T3603	Entrepreneurship and Start-ups	4	3	30	70	100	50	102
35	UG31P3601	Project Work	8		50	150	200	100	105
		<b>Total</b>	<b>140</b>						-

## Elements of Business English

**60 Hrs**

**Objectives:** To train the pupils on elements of communicative English, its scope and importance in business, and the role of Business correspondence

**Learning Outcomes:** Understand the importance of business communication, avoid errors in non-verbal communication, listen effectively, improve their reading skills, and be able to write simple but effective formal letters.

### **Unit 1: Fundamentals of Communication**

**10 Hrs.**

Communication Basics: Objectives of Communication – Process of Communication – 7Cs of Communication – Barriers to Communication – Ways to Overcome Communication Barriers. Types of Communication: Basis of Channel: Formal and Informal - Ways of Expression: Oral, Written, and Non-verbal.

**Role Play/Activities: To emphasize the above topics**

### **Unit 2: Non-Verbal Communication**

**12 Hrs.**

Non-Verbal Basics: Importance of non-verbal communication – Characteristics of non-verbal communication - Components of non-verbal communication: Paralanguage- Kinesics- Proxemics - Time - Mode of Dress - Interpretations of non-verbal cues in different cultures – Handshakes - Hand and finger movements - Voice tones.

**Role Plays/activities: Non-verbal communication**

**Videos: Non-verbal across cultures**

### **Unit 3: Listening**

**12 Hrs.**

Basics of Listening: Importance of listening - Barriers to effective listening Approaches to Listening: Discriminative Listening - Comprehensive Listening - Critical Listening - Active listening. How to be a better listener: Motivation-

Preparedness - Alertness-thinking-speaking difference – Feedback – Practice  
- Encouraging the speaker. What speakers can do to ensure better listening:  
Empathizing - Adjusting delivery - Utilizing Feedback - Ensuring Clarity and  
interest?

**Role Plays: Approaches to listening, how to be a better listener.**

**Activity: What speakers can do to ensure a better listening**

#### **Unit 4: Reading Skills**

**12 Hrs.**

Basics of Reading Skills: Nature and Importance of Reading as a Skill -  
Reading Problems. Types of Reading: Scanning-Skimming-Intensive reading  
– Extensive reading. Vocabulary Skills: Formation of Words - Understanding  
idioms and figures of speech - Business English vocabulary. Reading skills:  
Decoding-phonics-vocabulary – Fluency - Sentence Construction & Cohesion  
- Reading comprehension - Reasoning & Background Knowledge.  
Comprehension Skills: Definition / Description Clue-Example Clues - Synonym  
Restatement clue - Contrast / Antonym clue - Mood / Tone clue - Experience  
clue - Analysis or structure clue - Inference clue - Cause and effect clue

**Activity: Newspaper reading and reading articles**

**Exercise: Comprehension Passage**

#### **Unit 5: Business Correspondence**

**14 Hrs.**

Basics of Business Correspondence: Importance of an effective business letter  
- Essentials of an effective business letter - The language of a business letter.  
The Lay-out: Physical appearance - Parts of letter-various forms of a letter.  
Planning the letter: Primary aim - Secondary aim - Collect all the facts - Know  
the person - Determine the tone of the letter (complimentary, conciliatory,  
apologetic, sympathetic, persuasive, friendly but firm, polite, etc.) - Approach  
(direct, indirect, persuasive)

**Exercise: Writing simple letters like leave letters, letters of request, etc.**

### **Textbook**

1. Rajendra Pal and J S Korlahali, (2020), Essentials of Business, Sultan Chand & Sons, New Delhi

### **Reference Books**

1. Sreystha Beppari (2017) The Fundamentals Of BUSINESS COMMUNICATION, 1<sup>st</sup> Edition, Vishwakarma Publications, India
2. Harvey Augustus (2021), How to Read Body Language, Viebooks LLC, USA
3. Nixaly Leonardo LCSW (2022), Active Listening Techniques:30 Practical Tools to Hone Your Communication Skills, 1<sup>st</sup> Edition, Rockridge Press, California
4. Butler, David Butler (2017), Speed Reading With the Right Brain: Learn to Read Ideas Instead of Just Words, Createspace Independent Pub, USA
5. William Brohaugh (2007), Write Tight: Say Exactly What You Mean with Precision and Power, 3<sup>rd</sup> Edition, Sourcebooks, Inc, Illinois

### **Websites**

1. <https://www.scu.edu/mobi/business-courses/starting-a-business/session-8-communication-tools/>
2. <https://learndigital.withgoogle.com/digitalgarage/course/business-communication>
- 3.

# Principles of Business Economics

60 Hrs

**Objective:** To establish the basic concepts of microeconomics.

**Learning Outcome:** Can understand the fundamentals of economics and can identify the economic principles behind management decisions.

## Unit - I: Fundamentals of Economics

8 Hrs

What is Economics? – Four Big Questions of Economics ('what', 'how', 'for whom' and 'how much' to produce) – Difference between Microeconomics and Macroeconomics - Trade-off and Opportunity Cost – Diamond Water Paradox

## Unit II: Demand and Supply Analysis

15 Hrs

Types of Demand (Direct Demand, Joint Demand, Composite Demand, Competitive Demand) – Law of Demand and Elasticity– Types of Elasticity (Demand, Income, and Cross Elasticities) – Law of Supply – Market Equilibrium.

## Unit - III: Analysis of Production, Costs, and Wages

12 Hrs

Production Possibility Frontier – Production Function – Economies and Diseconomies of Scale – Economies of Scope – Types of Costs (Direct and Indirect) – Average Cost and Marginal Cost – Break-Even Analysis and its limitations – Concept of Margin of Safety – Nominal and Real Wages – Theories of Wages.

## Unit - IV: Market Structure and failure

15 Hrs

Perfectly Competitive Markets – Monopoly – Measurement of Monopoly – Regulations of Monopoly - Duopoly – Oligopoly and Cartels – Causes of Market

Failures (Public Goods, Externalities, Monopoly Power, Asymmetric Information, Moral Hazard and Adverse Selection, Disembedded Market) – Manifestations of Market Failures (Recession, Unemployment, BoP Crisis, etc.)  
- Concept of Externality.

## **Unit V- General Equilibrium and Welfare Economics** **10 Hrs**

General equilibrium approach- Walrasian approach to general equilibrium- Definition of welfare economics- Classical and neoclassical welfare economics- Pareto's welfare economics- Pareto optimality

### **Textbooks**

1. Ghosh B.N., (2011), Managerial Economics and Business Decisions, Ane Books, New Delhi.
2. Ghosh B.N., (2011), Foundations of Managerial Economics, Ane Books, New Delhi.
3. Dwivedi D. N. (2009), Principles of Economics, 2<sup>nd</sup> edition, Vikas Publishing House, New Delhi.

### **Reference Books**

1. SAMUELSON PAUL and NODHAUS WILLIAM, (2010), Economics, McGraw Hill Education New Delhi.
2. MANKIW GREGORY, (2012), Principles of Microeconomics, Cengage Learning, Ohio, USA.
3. MAHESHWARI YOGESH, (2005), Managerial Economics, Prentice-Hall India, New Delhi.
4. KOUTSOYIANNIS A, (2008), Modern Microeconomics, Palgrave Macmillan, UK.

## **Websites**

1. <http://www.arthapedia.in/index.php?title=Category:Concepts>
2. <https://www.khanacademy.org/economics-finance-domain/microeconomics>
3. <https://www.theguardian.com/world/2012/dec/01/bhutan-wealth-happiness-counts>

## **Videos**

<https://www.youtube.com/watch?v=vLPpF0hunwc&list=PLbMVogVj5nJRTAVF4-tueujAFiLKIV3Mo>

## **Fundamentals of Accounting**

**60 Hrs**

**Objective:** To impart a basic understanding of the financial transactions of a business entity and the accounting systems.

**Learning Outcomes:** Acquires a fair knowledge of accounting concepts, principles, and practices. Can apply financial concepts in business administration to manage and prove effective in decision-making in functional areas like finance and accounting.

### **Unit - I: Accounting Principles**

**5 Hrs**

Need for accounting - Development of accounting - Definition and functions of accounting - Role of accountants - Branches of accounting - Limitations of financial accounting - Objectives of accounting - Outsourcing of accounting function - Accounting as an information system. Accounting principles, concepts, and conventions - Generally Accepted Accounting Principles (GAAP) - Systems of accounting - Accounting terms.

### **Unit - II: Journal, Ledger, and Trial Balance**

**8 Hrs**

Journal - Rules of Debit and Credit - Compound journal Entry - Opening Entry. Meaning of Ledger and Posting - Relationship between Journal and Ledger - Rules Regarding Posting - Trial Balance - Voucher system. Sub-division of the journal - Cash journal - Petty cash book - Purchases journal - Sales journal - Classification of Errors - Location of Errors - suspense account - Rectifying accounting entries - Effect on profit.

### **Unit - III: Branch Accounts**

**15 Hrs**

Meaning of branch accounts - Types of branches - Dependent branch - Independent branches: Home branches, foreign branches - Systems of

accounting – Systems of accounting: Debtors systems, Stock and debtors' system, Final accounts system and Wholesale branch system – Pricing of goods sent to the branch – Independent purchases by branch – Sale of goods by the branch at a price higher or lower than the invoice price – Incorporation of branch trial balance in the head office book.

**Unit - IV: Bank Reconciliation, Capital, and Revenue** **10 Hrs**

Advantages of keeping a bank account – Causes of difference – Meaning and objective of bank reconciliation statement – Importance of bank reconciliation statement – Technique of preparing bank reconciliation statement. Classification of Income, Expenditure, and Receipts.

**Unit - V: Depreciation and Final Accounts** **22 Hrs**

Trading account – Profit and loss account – Manufacturing accounting – Balance sheet – Proforma of Balance sheet and principle of marshalling – Adjustment entries – Worksheet. Concept of depreciation – Depreciation depletion, amortization, and dilapidations – Meaning of depreciation accounting – Objectives of providing depreciation –method of recoding depreciation – methods for providing depreciation.

**Textbooks**

1. MAHESHWARI S N, SUNEEL K MAHESHWARI & SHARAD K MAHESHWARI (2021) Financial Accounting, Vikas Publishing House Pvt. Ltd. Noida.

**Reference Books**

1. REDDY T.S. & MURTHY. (2021) Financial Accounting, Margham Publications, Chennai.
2. JAIN S.P & NARANG K.L (2016) Financial Accounting, Kalyani Publishers, New Delhi

3. SHUKLA & GREWAL. (2019) Advanced Accounting, S.Chand, New Delhi.
4. GUPTA R.L. & V.K. GUPTA (2019) Advanced Accounting, Sultan Chand, New Delhi.
5. TULSIAN P.C. (2013) Financial Accounting, Dorling Kindersley (India) Pvt. Ltd. New Delhi

### **Websites**

1. <http://anilchauhan1978.blogspot.in/2012/01/accounting-for-partnership-firms.html#!/2012/01/accounting-for-partnership-firms.html>
2. <http://study.com/academy/lesson/how-to-calculate-depreciation-expense-definition-formula.html>

# **Principles and Practices of Business Management**

**60 Hrs**

**Objectives:** To introduce fundamental management concepts and provide insights into the functions of modern-day managers.

**Learning outcomes:** Understand the role of managers in an organization, and comprehend the basic concepts, principles and theories of management and managerial functions.

## **Unit-I: Introduction to Business and Management-Concepts**

**12 Hrs**

What is business? - Forms of business - What is business management? - Nature, Definition- Administration - Management as a Science or Art - A Profession - Evolution of Management Thought - Classical Management Approaches, Behavioural Management Approaches, Quantitative Management Approach, Modern Management Approaches - Managerial functions - Functional management - Social responsibility of managers.

## **Unit – II: Planning and Decision Making**

**10 Hrs**

Planning- Nature and Importance - Types of Plans - Levels of Planning - MBO- MBE - Policy and Strategy- Forecasting and Decision - Making- Importance and limitations of rational decision making - Decision-making process - Programmed and non-programmed decisions - Decision making under certainty, uncertainty, and risk - Creativity and innovation.

## **Unit - III: Organising, and Staffing**

**16 Hrs**

Meaning of organizing and organization, the purpose of organization structure - Formal and informal organization - Authority and power - Line, Staff, and

functional authority – Conflict between Line and Staff – Resolution of Line-Staff Conflict. Departmentation - Span of control – Authority, Responsibility, and Accountability - Principles of Delegation - Centralisation Vs Decentralisation – Factors determining the degree of Decentralisation- Strategic business units - Staffing - Components of Staffing - Manpower planning - Recruitment and Selection - Training and Development - Performance Appraisal

#### **Unit - IV: Directing and Controlling**

**12 Hrs**

Directing – Nature of Directing function - Principles – Importance of Effective Direction - Basic control process - Nature and importance - Essentials of Control - Requirements of an Effective Control System – Techniques of Managerial control - Co-ordination – Need for co-ordination – Types, Techniques – Cooperation - Supervision – Essential requirements of effective supervision – Critical control points, standards, and benchmarking – Control as a feedback system – Real-time information and control – Feed forward or preventive, control – Management audits - Balanced scorecard – Requirements for effective controls – Budget as a control device – Traditional non-budgetary control devices and time-event network analysis.

#### **Unit V: Global management and contemporary issues**

**10 Hrs**

International Management: Cultural and Country differences – Porter’s Competitive advantage on nations – Global competitive advantage through TQM – Workforce diversity – The rising significance of Diversity, Equity, and Inclusivity (DEI) in Management – How to create values and ethics in the workplace –managing virtual and remote workforce - promoting sustainable practices.

### **Textbooks:**

1. Dr. C.B. Gupta, (2021) Management – Theory and Practice, Sultan Chand & Sons, New Delhi.
2. Stoner, Freeman, Gilbert Jr. (2018). Management 6th edition: Prentice Hall New Delhi India.

### **Reference Books**

1. L M. PRASAD, (2019) Principles of Management, Sultan Chand & Sons, New Delhi.
2. HAROLD KOONTZ; HEINZ WEHRICH, (2020) Essentials of Management: An International Innovation and Leadership Perspective. 11<sup>th</sup> edition, McGraw Hill.
3. STEPHEN P ROBBINS (2020) Fundamentals of Management: Essential Concepts and Applications. 11<sup>th</sup> edition, Pearson Education

### **Websites**

<http://youth-portal.com/wp-content/uploads/2014/10/Peter-F-Drucker-Management-Rev-Ed.pdf>

# Principles and Practices of Marketing

**60 Hrs**

**Objective:** To acquaint with the principles and functions of marketing, marketing tools and marketing management processes in a competitive business environment.

**Learning Outcome:** The pupil can evaluate the importance of marketing in an enterprise and analyse the buyer behaviour in a marketing ecosystem.

## **Unit - I: Fundamentals of Marketing**

**15 Hrs**

Introduction, objectives, nature, scope, and functions of Marketing. Marketing Concepts - Exchange concept, Production concept, Product concept, Sales/selling concept, Modern marketing concept, Societal marketing concept, Impact of marketing concepts and its applicability – Marketing mix - Marketing Environment – Market segmentation – Positioning – Differentiation and targeting.

## **Unit - II: Consumer Behaviour and Marketing Research**

**10 Hrs**

Types of consumers – Individual consumer behaviour - Industrial consumer behaviour - Buying process - Variable influencing organisational buying behaviour; Marketing research - Process – Analysis – Methods – Preparation of marketing research report; Customer satisfaction – Analysis – Categorization – Yield Management – Customer relationship management.

## **Unit - III: Product and Branding**

**10 Hrs**

Product Classifications - Consumer goods - Industrial goods – Product strategies – Product life cycle - Product line and product mix decisions – Product portfolio analysis – New product management; Brand - Meaning –

Architecture – Equity- Branding decisions - Brand management – Benefits of branding - Packaging – Importance – Advantage – Package design - Labelling.

**Unit - IV: Pricing and Distribution**

**15 Hrs**

Pricing – Principles – Importance - Factors influencing pricing decisions - Price setting process - Procedures and methods - Pricing strategies. Distribution – Type of distribution channel – Importance – Role of channel intermediaries – factor involved in creating distribution channels. Retailing – Classification – Types – Theories of retailing – Retailing strategies.

**Unit - V: Marketing Communication**

**10 Hrs**

Integrated Marketing communication – Objectives and importance. Advertising – History – Benefits – Types. Ethical and social aspects of advertising- Advertising agencies – Personal Selling - Sales promotion – Objectives – Importance – Methods. Sales promotions in India - Publicity and public relations.

**Textbooks:**

1. Dhruv Grewal, Michael Levy, (2021) Marketing, 7<sup>th</sup> edition Tata McGraw Hill, Mumbai
2. V.S. Ramaswamy, S. Namakumari (2018), Marketing Management: Indian Context Global perspective 6<sup>th</sup> edition Tata McGraw Hills, Mumbai

**Reference Books:**

1. KOTLER, P., KELLER, KOSHY, JHA, (2015). Marketing Management: A South Asian Perspective. 14<sup>th</sup> Edition. Pearson, New Delhi.
2. Arun Kumar, Meenakshi, N., (2016). Marketing Management. Third Edition Vikas Publishing House Pvt Ltd, Noida

**Websites:**

1. <http://www.salesandmarketing.com/>
2. <http://abeuk.com/mm.php>

<http://ocw.mit.edu/courses/sloan-school-of-management/15-812marketing-management-fall-2002/>

**Videos**

1. <https://www.youtube.com/watch?v=-k0pZa201Ck>
2. <https://www.youtube.com/watch?v=lp2nTFdYGec>

## **Business Law**

**60 Hrs**

**Objective:** To provide an understanding of the basics of Law that govern business contracts.

**Learning Outcome:** Can comprehend the fundamental legal principles that affect various businesses and analyse the scope and application of the Law of Torts, Contracts and Sale of goods.

### **Unit I: Introduction to Law, Source of Law, and Law of Torts - 10 Hrs**

Introduction to Law - Source of Law- Customs, Precedent, Equity, Legislation, Common Law- Division of Law - Public Law and Private Law - International Private Law and Public Law - Law of Tort – Types of Torts – Trespass, Nuisance, Deceit, Conversion, Defamation, and Negligence - Tort of Negligence in Shipping and Logistics- Remedies in Tort - Damages Misrepresentation – Deceit – Conversion - Vicarious Liability - Malfeasance, Misfeasance, Nonfeasance.

### **Unit II: Law of Contracts – Introduction Contracts, Legal Capacity to enter a Contract**

**12Hrs**

The Indian Contract Act, 1872 - Object of the Law of Contract – Definition of Contract – Essential Elements of a Valid Contract – Offer, Acceptance, and Consideration - A Contract without Consideration is void - Exceptions. Capacity to Contract – Minor - Persons of Unsound Mind-Other Persons. Meaning Consent and Free Consent- Coercion - Undue Influence - Misrepresentation - Void and Voidable Agreements - Legality of Object - When Consideration or Object is Unlawful - Unlawful and Illegal Agreements - Agreements Opposed

to Public Policy. The doctrine of Privity of Contract and exceptions to the Doctrine of Privity.

### **Unit III Performance Contracts**

**12 Hrs**

Rules regarding contingent contracts – Difference between a wagering agreement and a contingent contract - Performance of Contract - Offer to perform – Contracts which need not be performed – Time and place of performance – Reciprocal promises – Exclusion Clauses - Time as the essence of the contract - Discharge of contracts - Remedies for breach of contract – Damages – Quantum Meruit – Frustration of Contracts – Force Majeure-Specific performance – The Specific Performance Act, 1963 - Injunction – Quasi Contracts - Kinds of Quasi-Contracts.

### **Unit IV Contract of Indemnity and Guarantee, Bailment, Agency**

**13 Hrs**

Contract of Indemnity – Contract of Guarantee – Extent of surety's liability – Kinds of Guarantee – Rights of Surety – Discharge of Surety. Law of Bailment – Classification of bailments – Duties and rights of Bailor and Bailee - Law relating to Lien – Types of Liens – Termination of Bailment – Pledge – Right and duties of Pawner and Pawnee – Pledge by Non-Owners. Contract of Agency - Definition of Agent and Principal – Types of Agents - Creation of Agency - Types of Agents – Classification of Agents – Relations of Principal and Agent – Delegation of Authority – Relations of Principal with Third Parties – Rights and Duties of Agents and the Principal- Personal liability of Agent – Termination of Agency

### **Unit V- Sale of Goods and Consumer Protection**

**13 Hrs**

The Sale of Goods Act, 1930 - Formation of Contract of Sale – Subject-matter of Contract of Sale – Sale and Agreement - Price – Stipulations as to time -

Conditions and Warranties – Express and implied Conditions and Warranties  
– Caveat Emptor - Caveat Venditor – Passing of Property – INCOTERMS 2020  
– Sale by Non-Owners-Performance of Sale contract - Delivery of goods –  
Rights and duties of the Buyer - Rights of an Unpaid Seller - Who is an Unpaid  
Seller? – Remedies for Breach of Contract of Sale – Auction sales – Rules of  
Auction Sales. Brief Introduction to Consumer Protection Act, 2019.

### **Textbooks**

1. KAPOOR, N.D. (2019) Elements of Mercantile Law, Sultan Chand & Sons, New Delhi.
2. KAPOOR, N.D. (2019) Business Law, Sultan Chand & Sons, New Delhi

### **Reference Books**

1. V.K. SAREEN, MUKESH SHARMA & R C CHAWLA K C GARD, (2014)  
Mercantile Law, Kalyani Publishers.
2. Bare Acts
3. ICSI, (2017), Elements of Business Law - Foundation Course Material,  
New Delhi

### **Websites**

1. <https://www.scribd.com/doc/21886993/Law-Notes-Sem-II>
2. [http://www.iimm.org/ed/index.php?option=com\\_content&view=article&id=119&Itemid=107](http://www.iimm.org/ed/index.php?option=com_content&view=article&id=119&Itemid=107)
3. <https://www.icsi.edu/docs/webmodules/Publications/3.%20ECL-Executive.pdf>

# Intermediate Business English

60 Hrs

**Objective:** To highlight the importance of spoken and written communication.

**Learning Outcomes:** Appreciate the need to communicate effectively with others and write error-free proposals and reports

## Unit 1: Interpersonal Communication

10 Hrs

Essential skills in speaking: fluency, vocabulary, grammar, pronunciation, diction, confidence, clarity, effective non-verbal communication – asking questions, etc. Emotional Intelligence: Self-awareness, Self-regulation, Motivation, Empathy, Social skills. Conversational skills: Formal and informal – Communicating in the workplace – Active listening. Feedback: Giving Constructive Feedback – Types of Feedback - Positive and Negative Feedback – Handling criticism

**Role play: On different situations**

## Unit II: Report and Proposals

16 Hrs

Overview on Mechanics of writing: Transition – Spelling – Grammar – Transcribing Numbers – Abbreviations – Active vs passive sentences  
Proposals: Characteristics of project proposal – Types of Proposals – the structure of a proposal – writing a proposal. Report: Types of reports – Planning – analysing the situation – Gathering information – Selecting the right medium – Adapting to the audience – Structuring the report – Writing the first draft – revising, editing and reviewing – Usage of technology – Proofreading

**Exercise: Proposals and Report writing**

### **Unit III: Presentation Skills**

**12 Hrs**

Before presentation: Understanding the 5Ps of Presentation – Audience analysis – Designing the presentation – Composing the presentation – enhancing presentations with slides and other visuals – Creating effective handouts – Practicing the delivery - Language, Body Language – Time Management – Audience Engagement – Creativity – Overcoming anxiety  
During Presentation: Presenting confidently – Maintaining eye contact - Handling questions responsively – Avoiding anxiety and nervousness – Time management, Importance of Managing Voice and Language

**After Presentation: Self-evaluation, feedback from the audience**

**Activity: Team Presentation – general topic**

### **Unit IV: Business Correspondence**

**12 Hrs**

Messages: Know your audience – Attention Statement – Introduction – Body – Conclusion – Residual Message  
Letter Writing: Formal and informal letters – Leave letter – Email messages  
Internal formal communication: Memo, notices, circulars.  
Business Claims: Claims and Responses to Claims.  
Technology-supported messages: Podcasts, Blogs, Vlogs, Twitter, LinkedIn.

**Exercises: Based on the above correspondence**

### **Unit V: Business Meetings**

**10 Hrs**

Different types of meetings: Statutory Meetings, Annual General Body Meetings, Board Meetings, Other formal meetings, and informal meetings.  
Notice of Meeting: What is a notice – Structure of notice – Content of notice – language.  
Agenda: What is an agenda – Importance of agenda – Structure of agenda – Content of agenda.  
Minutes of Meeting – ‘minutes of the meeting’ meaning– Content of the minutes – Structure of minutes

**Activity: Conduct a business meeting**

## **Textbook**

1. Rajendra Pal and J S Korlahalli (2012), Essentials of Business Communication, 13<sup>th</sup> Edition, Publisher: Sultan Chand and Sons, India

## **Reference Books**

1. Joseph A. DeVito (2015), The Interpersonal Communication Book, 14th Edition, Pearson Education Limited, US
2. Neil Sawers (2012), How to Write Proposals Sales Letters & Reports, 3<sup>rd</sup> Edition, Viva Books Private Limited
3. Prajeet Budhale (2021), The Golden Book of Business Presentation: Quick and Easy Tips to Make Powerful Presentations, 1<sup>st</sup> Edition, Bloomsbury Publishing Plc, New Delhi
4. Nancy Duarte (2012), HBR Guide to Persuasive Presentation, Harvard Business Review Press, USA
5. Taylor (2013), Model Business Letters, Emails and Other Business Documents, 7th Edition, Pearson Education Limited, Great Britain
6. Bob Frisch (2017), HBR Guide to Making Every Meeting Matter, 1<sup>st</sup> Edition, Harvard Business Review Press, USA
7. BarCharts, Inc (2005) Business Terminology: Quick Study Chart

## **Websites**

<https://www.icsi.edu>

<https://socialsci.libretexts.org>

<https://scholarworks.gvsu.edu>

# Macro Economics for Business

**60 Hrs**

**Objectives:** To introduce the basic concepts of macroeconomics for use in business decisions.

**Learning Outcomes:** The pupil gets familiarised with the key macroeconomics variables and can understand how their behaviour influences various economies and businesses.

## **Unit - I: National Income Analysis**

**8 Hrs**

Macroeconomics- GDP, GNP, NDP and NNP – Factor Cost and Market Price – Methods of Measurement of National Income (Income Method, Product Method, Expenditure Method, Value-added Method) – Importance and Limitations of GDP Measurement – Human Development Index – Gross National Happiness (Bhutan's Model).

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

**8 Hrs**

Money Market – Structure and Players – Functions and Significance of Money Markets - Capital Market – Structure and Players – Difference between Money Market and Capital Market – Functions of Capital Market – IPO – Mutual Funds – Why Share Prices Fluctuate – Investors and Speculators – Venture Capital.

## **Unit - III: Business Cycles, Inflation and Deflation**

**12 Hrs**

Main features of Business Cycles – Phases in a Business Cycles (Depression, Recovery, Prosperity and Recession) - Meaning and Characteristics of Inflation – Types of Inflation based on intensity (Creeping, Walking, Running and Galloping Inflation) - Types of Inflation based on Cause (Demand Pull and Cost-Push) - Types of Inflation based on process (Profit Induced, Wage

Induced and Deficit Induced) – Causes and Effects of Inflation – Controlling Inflation – Stagflation – Deflation Meaning and ways to control it.

**Unit - IV: Budgeting, Taxation, Fiscal and Monetary policy      16 Hrs**

Significance of Budgeting – Revenue Receipts and Expenditure – Capital Receipts and Expenditure – Balanced, Deficit and Surplus Budget – Typology of Taxes (Proportional, Regressive, Progressive, Digressive) - Adam Smith's Canons of Taxation – Corporate Tax - Sales Tax – VAT – GST. Meaning of Fiscal Policy – Objectives of Fiscal Policy – Instruments of Fiscal Policy – Crowding-in and Crowding-out Effects – Limitation of Fiscal Policy – Meaning of Monetary Policy - Objectives of Monetary Policy – Instruments of Monetary Policy - Limitation of Monetary Policy.

**Unit - V: Foreign Exchange Market and Balance of Payment      16Hrs**

Forex Market – determinants of Exchange Rate – Purchasing Parity Theory – Causes of Fluctuations in the Exchange Rate - Meaning of Balance of Payment – Difference between Balance of Trade and Balance of Payment – Equilibrium and Disequilibrium in Balance of Payments – Causes of Disequilibrium – Correction of Disequilibrium.

**Textbooks**

1. Michael Baye and Jeff Prince, (2021), Managerial Economics and Business Strategy, 10<sup>th</sup> edition, McGraw Hill, New York.
2. Muniraj M.S.K Podder (2017), Macroeconomics for Business Decisions
3. Ghosh B.N., (2011), Managerial Economics and Business Decisions, Ane Books, New Delhi.
4. Ghosh B.N., (2011), Foundations of Managerial Economics, Ane Books, New Delhi.
- 5.

### **Reference Books**

1. MANKIW GREGORY, (2020), Principles of Microeconomics, 9<sup>th</sup> edition, Cengage Learning, Ohio, USA.
2. SAMUELSON PAUL and NODHAUS WILLIAM, (2010), Economics, McGraw Hill Education New Delhi.
3. MAHESHWARI YOGESH, (2012), Managerial Economics, 3<sup>rd</sup> edition, Prentice Hall India, New Delhi.

### **Websites:**

1. <http://www.arthapedia.in/index.php?title=Category:Concepts>
2. <https://www.khanacademy.org/economics-finance-domain/macroeconomics>

# **Principles and Practices of Financial Accounting**

**60 Hrs**

**Objective:** To train the students in the preparation of corporate financial statements.

**Learning Outcome:** Helps understand the financial transactions of various business sectors and nuances of corporate accounting.

## **Unit I: Hire Purchase, Lease, and instalment Purchase. 10 Hrs**

Hire purchase system – Meaning of hire purchase contract – Accounting records for goods of substantial sales value – Accounting entries - Books of the hire purchaser – Books of the hire vendor – Ascertainment of profit – Debtors method – Stock and Debtors system – Concept of leasing – Books of lessee – Books of lessor – Sale and leaseback. Difference between hire purchase system and instalment purchase system – Accounting entries.

## **Unit II: Departmental Accounts and Insurance Claims 8 Hrs**

Utility of departmental accounts – Maintenance of subsidiary books – Departmentalisation of expenses – Computation of departmental costs – Interdepartmental transfers. Insurance claims – Loss of stock - Computation of loss of stock – Loss of profit or consequential loss – Computation of claim.

## **Unit III: Company Accounting 15 Hrs**

Basic Concepts of Company Accounts - Types of share capital-Concepts - Kinds of companies – Formation of a company – Commencement of business – Share – Definitions – Classifications of shares – Theoretical concepts on Issue of shares – Issued at a premium -the issue at a discount - Debentures – differences between debenture holder and shareholder - Purposes of issuing debentures – Types of debentures-Simple problems on issue of Shares and Debentures.

**Unit IV: Final Accounts****20 Hrs**

Concepts on Preparation of company final accounts as per Indian Companies Act 2013 – Preparation of profit and loss statement – Contents of statement of profit and loss. Balance Sheet - PART I-Form and contents of balance sheet.

**Unit V: Auditing****7 Hrs**

Meaning, definitions, features, and principles of auditing – Objects of audit - Classification of audit – Internal control - Internal check - Internal audit - Audit planning, programme and work papers – Vouching – Verification and valuation of assets and liabilities.

**Textbooks:**

1. JAIN S.P & NARANG K.L (2018) Corporate Accounting, Kalyani Publishers, New Delhi
2. Dinkar Pagare, (2018) Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi

**Reference Books:**

1. Gupta R.L. and Radhaswamy M. (2021) Corporate Accounting, Sultan Chand & Sons, New Delhi
2. REDDY T.S. & MURTHY (2016). Corporate Accounting, Margham Publications, Chennai.

**Website:**

1. <https://arividam.wordpress.com/2012/06/14/hra/>
2. [https://www.pwc.com/us/en/cfodirect/assets/pdf/accounting-guides/pwc\\_guide\\_bankruptcies\\_and\\_liquidations\\_2014\\_.pdf](https://www.pwc.com/us/en/cfodirect/assets/pdf/accounting-guides/pwc_guide_bankruptcies_and_liquidations_2014_.pdf)
3. <http://www.caclubindia.com/articles/the-companies-act-2013-provisions-relating-to-financial-statements-19075.asp>

## **Individual and Group Behaviour in Business**

**60 Hrs**

**Objective:** To provide an understanding of individual and group behaviour and their role in organisational work-life and development.

**Learning outcomes:** Manage the dynamics of individual and group behaviour in an organisation, and apply Leadership and motivation theories in real-life situations.

### **Unit - I Individual behaviour and Group Behaviour: 10 Hrs**

Personality – Meaning- types – Factors influencing personality – Theories – The learning process – Learning theories – Organizational behaviour modification - Emotions - Emotional Intelligence – Attitudes – Characteristics – Components – Formation – Measurement - Values - Perceptions – Factors influencing perception-

### **Unit -II Foundations of Group Behaviour: 10 Hrs**

Definition and Classification of Groups – Basic Group Concepts – Roles – Norms – Status – Cohesiveness – Size – Composition – Group Decision Making – The Individual Versus the Group – Groupthink and Group shift – Selecting the Best Group Decision Making Technique.

### **Unit - III Leadership and Motivation: 16 Hrs**

Definition and Ingredients of leadership – Trait approaches to leadership – Charismatic leadership approach – Leadership behaviour and styles – Managerial grid – Leadership as a continuum – Situational or contingency approaches to leadership – Transactional and transformational leadership – other leadership theories and approaches - Basic Motivation Concepts

Early Theories of Motivation – Hierarchy of Needs Theory – Theory X and Theory Y – Two-Factor Theory – Contemporary Theories of Motivation – McClelland’s Theory of Needs – Goal-Setting Theory – Reinforcement Theory – Job Design Theory – Equity Theory – Expectancy Theory.

**Unit - IV Creating Work Teams:**

**10 Hrs**

Why have Teams Become So Popular in Organisations? – Teams versus Groups: What’s the Difference? – Types of Teams – Problem-Solving Teams – Self-Managed Work Teams – Cross-Functional Teams – Virtual Teams – Creating Effective Teams – Context – Composition – Work Design – Process – Turning Individuals into Team Players – The Challenge – Shaping Team Players – The Ethics of Forced Team Participation.

**Unit - V Organisational change and Conflict:**

**14 Hrs**

Organizational change – Importance – Stability Vs Change – Proactive Vs Reaction change – The change process – Resistance to change – Managing change - Definition of Conflict – The Traditional View – The Human Relations View – The Interactionist View – Functional Versus Dysfunctional Conflict – The Conflict Process – Potential Opposition – Cognition and Personalization – Behaviour – Outcomes - Organisational development (OD)- Characteristics – objectives – Organizational effectiveness

**Textbook:**

1. STEPHEN P. ROBBINS, (2019) Essentials of Organisational Behaviour, 14<sup>th</sup> edition Prentice Hall of India Private Limited, New Delhi.
2. HAROLD KOONTZ; HEINZ WEIHRICH, (2015) Essentials of Management: An International, Innovation and Leadership Perspective.10<sup>th</sup> edition, McGraw Hill.

### **Reference Books:**

1. ASWATHAPPA (2018). Organizational Behaviour, Himalaya Publication, New Delhi
2. FRED LUTHANS, (2010), Organisational Behaviour, 12<sup>th</sup> edition, McGraw hill UP, India
3. SINGH, K. (2014). Organizational Behaviour, 2<sup>nd</sup> edition, Pearson India, Bangalore

### **Websites:**

1. <http://www.hbs.edu/faculty/units/ob/Pages/default.aspx>
2. [http://www.buc.edu.in/sde\\_book/msc\\_organ.pdf](http://www.buc.edu.in/sde_book/msc_organ.pdf)

# Business Data Analysis

**60 Hrs**

**Objectives:** To introduce the basic concepts of Statistics and Data Analysis

**Learning Outcome:** One can apply statistical methods in management research and quantitative analysis.

## **Unit - I: Descriptive Statistics**

**12 Hrs**

Basic Concepts of Data: Populations, samples, Data sets, Variables, and observations. Types of data. Frequency Distribution, Bar Chart, Pie Chart, Dot Plot, Histogram, Cumulative Distribution (Ogive), Scatter Diagram and Cross Tabulation – Measures of Central Tendency/Location (Mean, Weighted Mean, Median, Mode, Percentile, and Quartile), Measures of Variability (Range, Variance and Standard Deviation, Coefficient of Variation, Skewness). Geometric Mean and Harmonic Mean - Solve statistics functions using Excel Tool.

## **Unit - II: Probability and Distributions**

**12 Hrs**

Experiment and Sample Space - Counting Rules for Combination and Permutation - Events and Probabilities – Basic Relationships in Probability (union of two events, complement of an event, mutually exclusive events) – Conditional Probability – Bayes Theorem Application – Normal Probability Distribution - Solve statistics functions using Excel Tool.

## **Unit - III: Hypothesis Testing**

**12 Hrs**

Applications of Hypothesis Testing - Developing Null and Alternate Hypothesis – Type I and Type II errors – Confidence Intervals – Z-test and T-test – One-tailed and Two-tailed test – Hypothesis Test on Population Proportion – Chi-Square Test - Solve statistics functions using Excel Tool.

## **Unit - IV: Correlation and Regression Analysis**

**12 Hrs**

Concept of Covariance and Correlation – Pearson product-moment correlation - Spearman rank-order correlation - Regression Equation – Least Squares Method - Solve statistics functions using Excel Tool.

## **Unit - V: Time Series Analysis and Index Numbers**

**12 Hrs**

Time Series Patterns: Trend Analysis – Moving Average and Smoothing - Index numbers - Laspeyres Index – Paasche Index - Fisher's Ideal Index – Consumer Price Index; Uses and Limitations. Ideal Index –Consumer Price Index - Uses and Limitations-Quantify Index Numbers - Tests of the adequacy of Index Number Formulae - Solve statistics functions using Excel Tool.

### **Textbooks**

1. ND Vohra (2021) Quantitative Techniques in Management, 6<sup>th</sup> edition Tata McGraw Hill.

### **Reference Books**

2. GUPTA S. P., (2021), Statistical Methods, Sultan Chand and Sons, New Delhi.
3. VOHRA N.D., (2000), Quantitative Techniques in Management, McGraw Hill Education, New Delhi.
4. S. Christian Albright, Wayne L. Winston, (2015), Business Analytics: Data Analysis and Decision Making, 5<sup>th</sup> edition, Cengage Learning, USA.

### **Websites**

1. <http://stattrek.com/descriptive-statistics/variables.aspx?Tutorial=Stat>
2. [http://www.tutorialspoint.com/statistics/arithmetric\\_median.htm](http://www.tutorialspoint.com/statistics/arithmetric_median.htm)
3. <https://opentextbc.ca/introbusinessstatopenstax/chapter/introduction>

## **Mercantile Law**

**60 Hrs**

**Objective:** To impart knowledge on laws relating to the formation of Companies and different types of firms as future Managers.

**Learning Objective:** Examine the fundamental legal principles of Company Laws, and their administration as executives and analyse the legal aspect in the formation, running and winding up of business.

### **Unit I: Types of Legal Entities for Business- Proprietorship, Partnership, Limited Liability Companies** **14 Hrs**

Proprietorships – Partnerships - The Indian Partnership Act, 1930 - Partnership – Relation to Partners- Dissolution. Limited Liability Partnership Act, 2008 (LLPs) – Nature and Incorporation - LLP Partners and their relationship. Limited Liability Companies – Private Limited and Public Limited - Indian Companies Act 2013 – Features – Formation of a company – Incorporation – Certificate of Incorporation – Promoter - Meaning, functions and legal status of a Promoter – Memorandum of Association- Articles of Association – Formalities of Registration of Companies – Winding up – NCLT and NCALT etc.,

### **Unit II: Introduction to Industrial Laws for Business Enterprises**

**10 Hrs**

ESI- Employees' State Insurance Act, 1948 – Applicability - Administration of the scheme – Contributions - Benefits - Disputes Adjudication. EPF - Employees' Provident Funds and Misc. Provisions Act, 1952- Employees Deposit Linked Insurance Schemes PF Appellate Tribunal - Penalties and Offences. Gratuity – Payment of Gratuity Act, 1972- Payment, Forfeiture and Exemption - Compulsory insurance, Protection- Nomination - Inspectors,

Penalties - Maternity Benefits: The Maternity Benefits Act, 1961 - Leave-Nursing Breaks - Inspectors - Penalties - Bonus - The Bonus Act, 1965 - Object - Eligibility and Determination of Bonus- Penalties etc.

**Unit III: Law of Carriage of Goods by various Modes of Transport**

**14 Hrs**

Law of Carriage based on Common Law, Law of Contracts, Law of Torts and international Conventions - Carrier - Common Carrier and Private Carrier- Rights and Duties of a Common Carrier - Exceptions to the Right of Refusal of Goods- Contracts under Carriage by Sea - Bill of Lading - Sea Way Bill- The Legal Aspects of a Bill of Lading as a Negotiable Document - Charter parties - Various types of Charter Parties including Contract of Affreightment - The Hague- Visby Rules, 1968 - The Hamburg Rules, 1978- The Rotterdam Rules, 2009 - Carriage by Air - International and Domestic - The Montreal Convention of 1998- MTO (Indian) The Multimodal Transportation of Goods Act 1992 - Registration - Fees - Qualification etc. - Carriage by Road in India- The (Indian) Road Act, 2007- Carriage by Rail in India - The (Indian) Railway Act, 1989 etc.

**Unit IV: Marine Insurance and Cargo Claims -**

**12 Hrs**

Contract of Insurance: Nature of Contract of Insurance- Fundamental Elements of Insurance-Premium - Re-insurance and Double Insurance- Insurable Interest- Right of Insurer - Contract of Fire Insurance - Average Clause in a Fire Policy - Fire and Loss by Fire - Rights of Insurer - Types of Fire Policies-Marine Insurance - Contract of Marine Insurance - Insurable Interest - Disclosure and Representations - Marine Policy- Warranties in a Contract of Marine Insurance - Voyage - Premium-Losses-Rights of Insurer on Payment- Cargo Claims - Notice of Claims- Survey - Joint Survey - Carriers' Limitation of Liability etc.

**Unit V: Goods and Services Tax (GST), Law of Arbitration and Conciliation** **10 Hrs**

Goods and Services Act 2017 – Latest Amendments- SGST- CGST- IGST – E-Way Bill, GST Portal – Logistics, E-Commerce and GST- Introduction to Customs Laws – The Arbitration and Conciliation Act, 1996 – International Commercial Arbitration- Arbitral Proceedings - Arbitral Awards – Foreign Awards etc.

**Textbooks:**

1. KAPOOR, N.D. (2020) Elements of Mercantile Law, Sultan Chand & Sons, New Delhi

**Reference Books:**

1. KAPOOR, N.D. (2019), Elements of Company Law, Sultan Chand & Sons New Delhi
2. SAREEN, V.K. MUKESH SHARMA & R C CHAWLA K C GARD, 2014 Mercantile Law, Kalyani Publishers, Chennai
3. ANANTHARAMAN K.S., (2015), Lectures on Company Law, Lexis Nexis, New York.
4. Legal Principles of Shipping Business, (2015) Institute of Chartered Shipbrokers, London
5. Bare Acts

# **Business Organisations and Environment**

**60 Hrs**

**Objectives:** Ensuring the nuances of the operations of a business for survival and growth of the business enterprise amidst volatile, uncertain and turbulent environmental factors

**Learning outcomes:** Analyse the business environment, effectively discuss and identify good corporate governance, identify and discuss ethical necessity in an organization and present different viewpoints on CSR.

## **Unit I: Business Environment and Foundations of Business 12 Hrs**

Business Environment: Meaning and Definition of Business Environment- Salient Features – Environment Factors that affect Business – Overview of Risk Foundations of Business: Nature of Business – Industry vs Commerce – Importance of Business – Objectives of Business - Business Functions- Understanding the stakeholders in the business – Types of Business Organizations – Organizational Structure

**Case Study: On an industry-based organization and a commerce-based organization**

## **Unit II: Corporate Governance 12 Hrs**

Overview: Definition – The Need for and Importance of Corporate Governance – Problems of Corporate Governance – Best Practices in Corporate Governance – Difference between Corporate Governance and Corporate Management. Theories of Corporate Governance: Agency Theory – Stewardship Theory – Resource Dependency Theory – Stakeholder Theory – Transaction Cost Theory – Political Theory. Key to Good Governance: The Board of Directors– Disclosure and Transparency – Code of Conduct

**Activity: Case study discussion or presentation on Corporate Governance Issues**

**Unit III: Business Ethics**

**12 Hrs**

Ethics: Nature of business ethics – Relationship between ethics and business – Unitarian view of ethics – Separatist view of ethics – The Integration view of Ethics – Stages of Ethical Consciousness in Business – Relevance of Ethics in Business – Benefits of Ethical Business – Managing Ethics – Business Ethics as Competitive Advantage. Values: Values in Business – Inculcating values in Management – Categories of Business Values

**Activity: Role play on ethical issues**

**Unit IV: Corporate Social Responsibility**

**12 Hrs**

Overview: What is Corporate Social Responsibility – Origin and growth of the CSR Concept – Different views on CSR – Need for social responsibility of Business – Moral Argument for CSR – Stakeholders' Responsibilities. Relevance of CSR – Growing affluence – Ecological Sustainability – Globalization. Issues in CSR – Organizational Issues – The PESTEL basis (Political, Economic, Social, Technological, Environmental and Legal) of issues

**Activity: Design of CSR initiatives**

**Unit V: Multinational Corporations**

**12 Hrs**

Overview: Origin – Meaning – Definition – Objectives – Modes of Entry into Foreign Markets – Global Sourcing – Reason for the Growth of MNCs. Impact of MNCs – Favourable impact of MNCs – Harmful effects of the Operations of MNCs on the Indian Economy – Liberalization and MNCs – MNCs and Global Imbalances

**Activity: Discussion and Presentation of various MNCs inside and outside India**

### **Textbook:**

1. Shakih Saleem (2020) Business Environment, 4<sup>th</sup> Edition, Pearson India Education Services Pvt. Ltd, India

### **Reference Books**

1. Stephen J. Skripak, Ron Poff (2020), Fundamentals of Business, 3<sup>rd</sup> Edition, Virginia Tech Publishing, E-Book (2018)
2. John L. Colley, Wallace Stettinius, Jacqueline L. Doyle, George Logan (2005), What is Corporate Governance, McGraw-Hill Education, New York
3. B G Satyaprasad, K Nirmala, D S Gopalakrishna, Vedananda Murthy (2012), Business Organization and Environment, I K International Publishing House Pvt. Ltd
4. Morgen Witzel (2010), Tata: Evolution of A Corporate Brand, Penguin India, India

### **Websites**

<https://www.hbs.edu>

<https://www.allbusiness.com/>

**eBook** - Wayne Visser, Dirk Matten, Manfred Pohl, Nick Tolhurst(2010), The A to Z of Corporate Social Responsibility, 2nd Edition, Wiley

# Cost and Management Accounting

60 Hrs

**Objective:** To impart a basic understanding of the cost and management accounting system of a business entity, and comprehend the fundamentals of costing and the dynamics of financial decisions including pricing.

**Learning outcomes:** Develop decision-making skills by analysis of financial data and gaining insight into the nuances of financial decisions including cost and pricing policies.

## Unit I: Introduction

12 Hrs

Cost Accounting: Nature and scope- Cost analysis, concepts, and Classifications - Cost centres and Profit centres, Job / Order Costing, Batch Costing and Contract Costing- Activity-Based Costing (ABC). Cost sheets, Tenders and Quotations - Reconciliation of cost and financial accounts. Management Accounting vs. Cost Accounting-Management Accounting vs. Financial Accounting – Role of management accountant in decision making.

## Unit II: Costing of Materials, Labour and Overhead

12 Hrs

Material purchase and Store control - Need and essentials of material control. Techniques of fixing minimum, maximum, and reorder levels, Economic Order Quantity, Stores records, and ABC analysis. Issue of materials – First In First Out, Last In First Out, Highest In First Out, Simple Average Method, Weight Average Method. Labour cost – meaning and classification – Timekeeping - Methods of wage payment - Time rate and Piece rate system – Combination of time and piece rates - Pay roll procedures - Overheads - Classification, Allocation, Apportionment and Absorption.

**Unit III: Types of Costing****12 Hrs**

Job and Batch Costing: Characteristics, Procedure of Job order costing. Contract Costing - Types - Profit on uncompleted contracts - Work-in-progress. Operating Costing - Service costing - Transport costing. Process Costing: Characteristics, Procedure, Process Losses, and Wastages, Normal and Abnormal Losses and Gains, Work-in-Progress (Equivalent Production).

**Unit- IV: Marginal Costing****12 Hrs**

Marginal costing - the difference between absorption costing and marginal costing (excluding decision making) - Profit Planning - Cost Volume Profit (CVP) Analysis-Profit/volume ratio and its significance - Break-Even Analysis-Margin of Safety - Break Even Chart- Application of Break-even Analysis in Decision-making.

**Unit V: Financial Statement Analysis****12 Hrs**

Analysis and Interpretation of Financial Statement - Nature, Objectives, tools -Methods - Comparative Statements, Common Size statement and Trend analysis. Funds flow and Cash flow statements. Ratio Analysis - Interpretation, benefits, and limitations. Classification of ratios - Liquidity, profitability, turnover, capital structure and leverage.

**Textbooks:**

1. ARORA M N (2021) Cost Accounting Principles and Practice. 11<sup>th</sup> edition Vikas Publishing House Pvt. Ltd. New Delhi
2. MAHESHWARI, S. N. (2021) Principles of Management Accounting. 18<sup>th</sup> edition Sultan Chand & Sons, NEW DELHI
3. PILLAI. R. S. N & BAGAVATHI V. (2016) Cost Accounting. S. Chand & Company Pvt. Ltd.

### **Reference Books:**

1. ARORA M N (2021) Cost Accounting Principles and Practice. 11<sup>th</sup> edition  
Vikas Publishing House Pvt. Ltd. New Delhi
2. Jain S.P., & Narang K.L. (2016) Cost & Management Accounting Kalyani  
Publications Chennai.
3. Ravi, M. Kishore (2018) Cost Accounting and Management Accounting:  
Text and Cases. 1st Edition, Taxman.
4. Saxena, V.L. & Vashisht (2015) Advanced Cost & Management  
Accounting, Sultan Chand & Sons

### **Websites:**

1. [http://www.icsi.edu/Webmodules/Publications/Company%20Accounts,  
%20Cost%20and%20Management%20Accounting.pdf](http://www.icsi.edu/Webmodules/Publications/Company%20Accounts,%20Cost%20and%20Management%20Accounting.pdf)
2. <https://www.cengagebrain.co.nz/content/9781408049044.pdf>

## **Elements of Port and Shipping Management**

**60 Hrs**

**Objective:** To provide an introduction to the global Shipping sector and Port functions.

**Learning outcomes:** Analyse the role of port function and inculcate the foundation of port management. Students will get a basic understanding of the concepts and the application issues in ship registration.

### **Unit I: Port and its Functions**

**12 Hrs**

Introduction to Ports and facilities – Impact of Ports on economic development – Effect of Globalisation – Port Location –Terminal Arrangements and Equipment, General Purpose Cargo Terminal, Unitised Cargo Terminals, Container Terminal Equipment – Roll On – Roll Off Terminals – Pallet Systems – Dry Bulk Cargo Terminals – Dry Bulk Cargo Storage – Liquid Bulk Cargo Terminals – Future Challenges in Ship and Cargo Handling- Port Types – Ports and Industrial Development Areas-Port Management.

### **Unit II: Port Operations**

**12 Hrs**

The rationale of the Port Business – Port Functions – Port Organisations – Port Organisational Structure – Port Performance Measurement – Berth Performance Indicator – Handling Operation Indicators – Storage Operations Indicators – Quality of Service Indicators – Container Terminal Performance – Nature of Marine Operations – Nature of Cargo Operations – Port Safety Management – Port Security – Statutory Bodies – Other Port Users – Types of Port Ownership –Public-Private Partnership – Competition between ports.

### **Unit III: The Ship, Registration & Classification**

**12 Hrs**

Tonnage and Load lines – Displacement Tonnage – Light Displacement – Deadweight (DWT) – Loadline – Draught – Ship Measurement based on Volume – Stowage – Bunkering – Types of Ships – Bulk Carrier, Capesize, Panamax, Handysize, Handymax, Tweendecker, Container Ship, Roll On, Roll Off – Cargo Handling Gear – Tankers – Crude Oil and Product Tankers, Chemical and Parcel Tankers, Gas Carriers, Liquefied Petroleum Gas (LPG), Liquefied Natural Gas (LNG) – Ship Registration – Types of Ship Registries – Choosing a Flag – Ship Classification – Certification – Port State Control.

### **Unit IV: Chartering of Ships**

**12 Hrs**

Chartering – Voyage Charter – Time Charter – Chartering Negotiations – Voyage Charters or Time Charter – Chartering and the Internet – Tanker Chartering – Development of Tankers and the Tanker Market – Types of Tankers – Crude Carrier – Product Carrier – Chemical Carrier – Parcel Tanker – Gas markets – Other Liquid Cargoes – Tanker Charter Parties – Negotiating the Charter – Charter Party Forms – Liner Trades – A brief history of Liners – Containerisation – Container Progress – Conferences and Freight Tariffs – Liner Consortium Agreement – Alliances – Profile of a Typical Major Liner Operators – Functions of Bill of Lading – Sea waybills – Electronic Bills of Lading

### **Unit V: Introduction to IMO & International Conventions**

**12 Hrs**

IMO – International Conventions – Athens Conventions – Safety of Life at Sea Convention (SOLAS) – International Safety Management Code (ISM) – International Ship and Port Facilities Security Code (ISPS) – International Convention for Prevention of Pollution from Ships (MARPOL) – Standards of Training, Certification and Watch keeping for Seafarers (STCW) – The Arrest Convention – General Average, Salvage and Towage.

## **Textbooks**

1. Peter W.De Langen,(2021) Towards a better port industry: Port Development, Management and policy, 1<sup>st</sup> edition Routledge
2. Institute of Chartered Ship Broking (2017) Port and Terminal Management, London.
3. Institute of Chartered Ship Broking (2017) Ship Operations and Management, London.

## **Reference Books**

1. ALAN E BRANCH AND MICHAEL ROBARTS. (2014). Elements of Shipping, Routledge, Taylor and Francis Group, London, and New York.

## **Websites**

1. [http://www.porttechnology.org/technical\\_papers/list](http://www.porttechnology.org/technical_papers/list) (Port Technology)
2. <http://www.prsindia.org/uploads/media//draft/Draft%20Major%20Port%20Authorities%20Act.pdf>
3. <http://ipa.nic.in/>
4. <http://www.imo.org/en/ourwork/environment/pollutionprevention/airpollution/pages/imo-train-the-trainer-course.aspx>
5. <https://docs.google.com/file/d/0B8MtLHcYnWCGZU8zbnB0cVN2VIE/preview>

# Human Resource Management

**60Hrs**

**Objectives:** To introduce the basics of HRD and the importance of human resources in a business

**Learning outcomes:** Appreciate the need to manage human resources, identify recruitment and selection tools for employment, effectively understand and develop need-based training modules, a good appraisal system and a fair compensation package

## **Unit I: Introduction to Human Resource Management** **10 Hrs**

Meaning, Objectives, Scope, and Functions of HRM - Need for Human Resource Management (HRM)- HRM vs Human Resources Development (HRD) - Systems Approach to HRM – Importance of Strategic HRM

## **Unit II: Employment of Human Resources** **12 Hrs**

Manpower Planning: Objectives of Manpower Planning-Process of Manpower planning: Job Analysis and Design: Purpose and Process of Job analysis – Job description – Job specification – Methods of Job Design - Recruitment: Elements of Recruitment policy – Recruitment Policy - Factors affecting Recruitment – Recruitment Yield Pyramid - Internal and External source of Recruitment Methods of Recruitment– Constraints and Challenges to Recruitment: Selection: Process of Selection - Types of Selection Tests – Reliability and Validity of Tests - Types of Interviews - Limitations of Interview – Guidelines for effective Interviews – Barriers to Selection – Difference between Recruitment and Selection: Placements and Induction – Problems in Induction Process.

### **Unit III: Development of Human Resources**

**12 Hrs**

Managing Careers: Approaches to career management – Career anchors – Objectives and Process of career planning – Issues in career Planning- Career stages - Objectives and Process of career development- Career Development Cycle - Principles and basis of Promotions and Transfer – Types of Promotions and Transfers - Succession Planning -Retirement and other Separating Process: Training and Development: Objectives of Training - Difference between Training and Development - Assessing training needs – ADDIE Five Steps Training Process - On-the-job and Off-the-job Training – Evaluation of Training Effectiveness – Difference between mentoring and coaching

### **Unit IV: Performance Appraisal and Compensation Management**

**14 Hrs**

Performance Appraisal: Objectives, benefits, and uses of Appraisal – Methods of Performance Appraisals – Essentials of an effective Appraisal system – Pitfalls in Performance Appraisal: Compensation Management: Definition, objectives and limitations of job evaluation - Process of Job evaluation - Purpose and Components of Compensation – Theories of wage Payment – Factors Determining Pay Rates - Incentive plans and Fringe benefits

### **Unit V: Labour Welfare and Industrial Relations**

**12 Hrs**

Four Labour Codes: Overview Labour Welfare: Meaning and Significance of Labour Welfare – Agencies for Labour Welfare in India – Approaches to Labour Welfare - The Employees' State Insurance Act, 1948, The Employees' Provident Funds and Miscellaneous Provisions Act, 1952 – The Employee Gratuity Act 1972: Industrial Relations: Concept of Industrial Relations – Objectives of Industrial Relations - Prevention and Settlement of Industrial Disputes - Objectives of Trade Union - Concept of Collective bargaining –

Objectives of collective bargaining – Types of collective bargaining - Worker's participation in Management

**Textbook**

1. Gary Dessler and Biju Varkkey (2020), Human Resource Management, 16<sup>th</sup> Edition Pearson Education, New York.

**Reference Books:**

- 1 Seema Sanghi (2017), Human Resource Management, 2<sup>nd</sup> Edition, Macmillan Publishers India Ltd, India.
- 2 K. Aswathappah, Human Resource Management: Text and Cases, 8<sup>th</sup> Edition, McGraw-Hill Education.

**Websites**

[www.shrm.org](http://www.shrm.org)  
[www.hr.blr.com](http://www.hr.blr.com)  
[www.fistfuloftalent.com](http://www.fistfuloftalent.com)

# Operations Research for Business

**60 Hrs**

**Objectives:** To conceptualise and solve managerial problems by quantitative techniques and research.

**Learning Outcome:** Apply the OR techniques in management research. They get acquainted with the basic quantitative methods that aid managerial decision-making.

## **Unit - I: Introduction to Linear Programming (LP) 15 Hrs**

Formulating a Linear Programming Problem: Objective Functions and Constraints – Maximization and Minimization Problem – Graphical Method to solve LP (Corner Point Method and ISO-profit/cost Method) – Simplex Method

## **Unit - II: Transportation and Assignment Problems 15 Hrs**

Basic Transportation Model – Balancing with dummy variables –Transportation Algorithms: Northwest Corner Method, Least Cost Method, and Vogel Approximation Method – Basic Assignment Model – The Hungarian Method.

## **Unit - III: Queuing Theory 5 Hrs**

Elements of Queuing Model (size, spacing and priority) – Single Channel and Queuing System – Measuring a Queue’s Performance (Average Time, Length of Queue, Utilization Factor, etc.) – Queuing Cost; Trade-off between Waiting Cost and Service Cost.

## **Unit - IV: Project Management with CPM/PERT 15 Hrs**

Gantt Charts usage and limitations - Network Representation – CPM Computation – PERT Networks – Significance of Critical Path - Concept of Slack Time – Project – Introduction to Project Management Software.

## **Unit - V: Game Theory and Decision Analysis**

**10 Hrs**

Game Theory (Payoff Tables) – Zero-Sum and Non-Zero-Sum Games – Graph and dominance property - Expected Value Approach to decision making – Decision Making under Uncertainty (Laplace, Minmax, Hurwitz Models). Maxi – Maxi, Mini-Mini, Maxi – Mini, Mini – Max.

### **Textbooks:**

1. Fredrick S. Hillier et al., (2020), Operations Research, McGraw Hill India, New Delhi.

### **Reference Books:**

1. Hamdy A. Taha, (2017), Operations Research, Pearson India, New Delhi.

### **Websites:**

1. <http://people.brunel.ac.uk/~mastjib/jeb/or/contents.html>

### **Videos:**

1. <https://www.youtube.com/watch?v=a2QgdDk4Xjw&list=PLAD23E7AEFE221F70>

# **Information Technology for Business - Practical**

**60Hrs**

**Objective:** To describe the role of information systems and technology in business and illustrate how to apply Information Technology in real-time problems for business using the Spreadsheet and SQL packages.

**Learning Outcome:** The basic concept of technologies in business, creating databases for the businesses and implementing them appropriately.

## **Unit I Introduction to IT**

**10 Hrs**

Data – Knowledge – Information - Information system – Importance of cloud computing – Data mining – Network computing - Telecommunication Network – LAN – WAN – unique benefits of the Internet – World Wide Web – Web-based business – Intranets and Extranets – Communication protocols used in business – virtual corporation – Types of Information systems

## **Unit II: Structured Query Language**

**10 Hrs**

Introduction to Database – What is SQL? - Database Design – SQL Basics: CREATE TABLE – INSERT – SELECT – WHERE CLAUSE – DELETE - UPDATE. Data Sorting: ORDER BY – GROUP WILDCARDS (Like, Not Like, Escape, (%), (-)) – REGULAR EXPRESSIONS

## **Unit III: Functions in SQL**

**10 Hrs.**

Functions: - String, Numeric, User-defined, Stored. Aggregate Functions (SUM, AVG, MAX, MIN, COUNT, DISTINCT). Advanced Functions: IS NULL & IS NOT NULL, AUTO\_INCREMENT, ALTER, DROP, RENAME, MODIFY, JOINS, UNION, VIEWS.

## **Spreadsheet Modeling**

### **Unit IV Basic Excel Functions:**

**15 Hrs**

Entering and editing data – Formatting Cells, Rows, and Columns – Important Excel Functions (Financial, Logical, Text, Lookup & Reference, Date & Time, Mathematical, etc.) – Freezing & Unfreezing Panes – Page breaks - Creating and Editing Charts – Data filters and Sorting Data - Linking Worksheets and Workbooks.

### **Unit V: Data Analysis and Business Modeling:**

**15 Hrs**

Importing & Exporting Data – Pivot Tables – Using Macros – Protecting Worksheets and Workbooks – Combine Data from Multiple worksheets - Inventory Management – Stock control sheet – Dashboard Creation – Data Entry Form (create add, delete, modify) using VBA control – Linking Access Database Tables to an Excel Workbook

### **Textbooks**

1. Jane P.Laudon Kenneth C. Laudon (2019); Management Information Systems, 16<sup>th</sup> edition Pearson India
2. Wayne L. Winston, Microsoft Excel 2016 Data Analysis and Business Modelling, 2019 PHI Learning Private Limited, Delhi.
3. Ben Forta, (2020) SQL in 10 Minutes a Day, Sams Teach Yourself, 5<sup>th</sup> edition, Pearson Educations, Hoboken, New Jersey.

### **Reference Books**

1. Jawadekar, W.S.,2009 “Management Information Systems”, Tata McGraw Hill Private Limited, New Delhi, 2009.
2. Steven Feuerstein, Oracle SQL/PLSQL Programming, 6<sup>th</sup> edition, O’Reilly publication, US.

### **Website**

<http://www.microlinkcolleges.net/elib/files/undergraduate/Management%20Information%20System/Management%20Information%20System.pdf>

# Fundamentals of Retail Business

**60 Hrs**

**Objectives:** To understand the basics of retailing and the Indian Retail sector.

**Learning Outcome:** The pupil can analyse the types of retail formats in India and identify the customer decision process.

## **Unit I: Introduction to Retailing**

**10 Hrs**

The framework of Retailing – Functions of a Retailer - Product Retailing vs Service Retailing – Concept of Organized Retail - Evolution of Retailing in India – Drivers of Retail Change in India – Global Retail Market: Issues and Challenges – Retail sectors in India.

## **Unit II: Building and sustaining Relationship in Retailing.**

**10 Hrs**

Value and Value chain – retailer relationship – the differences in relationship building between goods and service retailers – Technology and relationship in retailing – Ethical performance and relationship in retailing – Strategic planning in retailing

## **Unit III: Typical Retail Organization & Structure.**

**15 Hrs**

Overview of each function with focus on core functions like Merchandising, Store Operations-Key deliverables from each function to the business-Components of Retail Business - Store, Warehouse, Online Site, Call Centre (Online & Physical), etc.- Key challenges to Retail in the Indian and International context - Typical jobs and career paths in Retail.

## **Unit IV: Retail Formats**

**10 Hrs**

Store-based Retailing (Convenience Store, Supermarket, Hypermarket, Specialty Store, Departmental Store, Off-Price Retailer, Factory Outlets,

Catalogue Showroom – Non-store Retailing (Direct Selling, Mail Order, Tele Marketing, Automated Vending, E-Commerce) – Service Retailing

**Unit V: Understanding Retail Consumer**

**15 Hrs**

Consumer vs Customer – Factors influencing retail shoppers (Range of Merchandise, Convenience, Time to Travel, Socioeconomic Factors, Stage of Family Life Cycle) – Customer Decision-Making Process – Significance of Market Research.

**Textbooks**

1. PRADHAN SWAPNA, (2020), Retailing Management: Text and Cases, 6<sup>th</sup> edition Tata McGraw-Hill Education, India.

**Reference Books**

1. Gibson G.Vedamani (2018) Retail Management, Pearson India
2. BERMAN BARRY, (2018), Retail Management: A Strategic Approach, Pearson India.

**Websites**

<https://www.retailinginsight.com/>

<https://www.indianretailer.com/magazine/>

## **Export & Import Businesses**

**60 Hrs**

**Objective:** To understand the various category of Exports/Imports, export-import procedures and documentation.

**Learning Outcomes:** Can comprehend the basic concept of the Global business environment. Relate to the basic concept and technologies used in the field of Export and import documentation procedures.

### **Unit I: Global Business Environment**

**12 Hrs**

Forces of Globalization & Patterns of Global Political Economy, Multilateral Framework of international Trade & its Evolution, Contemporary Issues at the World Trade Organization, Political Economy of Trade blocs and Regional Economic Integration, Macroeconomics Scenario of an Economy, Export Import related Infrastructure and Energy Security and the Environmental issues. Non-Tariff Barriers; Government Participation in Trade; Quota; Advalorem Duty; Specific Duties and their Differences.

### **Unit II: International Trade Operations and Trade Policies**

**12 Hrs**

Regulatory Framework of Export-Import, Sales Contract, Composition, and direction of India's foreign trade - India's foreign trade policy - Export promotion infrastructure and institutional setup - Deemed exports - Rupee convertibility - Policy on foreign collaborations and counter trade arrangements - India's joint ventures abroad - Project and consulting exports.

### **Unit III: International Trade Finance and Foreign Exchange Management**

**12 Hrs**

Export assistance and promotion measures- ECGC- Import facility duty drawback - Duty exemption schemes- tax concessions - Assessing Foreign Exchange Risk, Understanding Methods of Payment, URC-522, UCP-600, FEMA & FEDAI Guidelines, Financing Options, Export & Import Finance at Pre-Shipment Post-Shipment Stage, Factoring & Forfeiting.

#### **Unit IV: Import Export Documentation**

**12 Hrs**

Commercial Documents & Regulatory Documents for Export and Import, Export customs clearance for shipment, and import clearance formalities. Freight Forwarder's Powers of Attorney, Bill of Lading, Certificates of Origin, Letter of Credit. Processing of an export order – Methods of payment - Negotiations of export bills - Pre and post-shipment export credit – Bank guarantees- - Procedure for procurement through imports - Import financing - Customs clearance of imports - Managing risks involved in importing. Processing of Export Order; Nature and Format of Export Order; Examination and Confirmation of Export Order; Manufacturing or Procuring Goods; Pre Shipment Inspection; Appointment of Clearing and Forwarding Agents; Transportation of Goods to Port of Shipment; Port Formalities and Customs Clearance; Dispatch of Documents by Forwarding Agent to the Exporter; Certificate of Origin and Shipment Advice; Presentation of Documents to Bank; Claiming Export Incentives; Duty Drawback.

#### **Unit V: Export Assistance and Export Promotion Organisation in India**

**12 Hrs**

Importance of Export Assistance, Export Promotion Measure in India, Expansion of Production Base for Exports; Export Processing Zones (EPZ); Export Oriented Units (EOU); Special Economic Zones (SEZs); Electronic Hardware Technology Parks (EHITP) and Software Technology Park Units (STP) - Export Promotion Organization; its Objectives; Importance of

Institutional Infrastructure- Indian Trade Promotion Organization (ITPO); Indian Institute of Foreign Trade (IIFT); Indian Institute of Packaging (IIP); Indian Council of Arbitration (ICA); Export Promotion Councils- Export Processing Zones (EPZ); 100% Export Oriented Units (EOUs).

### **Textbook**

1. Ram Singh (2020) Export and Import Management: Text and cases 1<sup>st</sup> edition SAGE publication, New Delhi
2. Madhurima Lall, Sultan Ahmad,(2021), Export and Import: Procedure and Documentation, Sultan Chand & sons Publications, New Delhi
2. Ramagopal.C, (2006), Export-Import Procedure Documentation & Logistics, New Age Publications Delhi.
3. Paras Ram, Export-Import Procedures, Anupam Publications, New Delhi.

### **Reference**

1. Rupnarayan Bose (2020) Letter of Credit: Theory and Practice, 1<sup>st</sup> edition Notion Press, Chennai
2. Handbook of procedures, Government of India, Ministry of Commerce, and Industry Department of Commerce
3. Govt Of India: Export-Import Policy & Procedures, V ol.1 & V ol.2

# Fundamentals of Logistics

**60 Hrs**

**Objectives:** To enhance the basic concepts of logistics and understand the logistic subsectors in a detailed manner.

**Learning Outcome:** to understand the process of Logistics Industries and the logistics technologies such as Last Mile Connectivity, Freight Forwarding, and E-Commerce.

## **Unit I: Elements of Logistics Management**

**12 hrs**

Logistics Concepts, Functions and Scope- Objectives of Logistics Management- Competitive Advantage of Logistics – Difference between Logistics and SCM – Logistics: Inventory Management Policy – Integrated Logistics – Objectives of Integrated Logistics – Barriers to Internal Integration – Principles of Logistics Information.

## **Unit II: Inventory Planning, Management Policies and Transportation**

**12 hrs**

Characteristics of Inventory – Types – Categorisation- Functionality – Framework of Inventory Cost Associated with Inventory – Inventory Classification – Inventory Control, Procedures – Planning methods, Conceptual Design of Combined DRP/MRP system – Transport Functionality, Principles, Characteristics – Intermodal Operators- Evolution of Transport System- Freight Management-

## **Unit III: Material Handling, Packaging, Warehousing and Logistics Costing**

**12 hrs**

Types of Material Handling System, Packaging, Containerization and Material Handling – Warehousing – Role of Warehousing in Logistics System – Concept of Total Logistics Cost – Logistics Performance Evaluation, Cost Identification, Timeframe, Formatting – Total Cost Presentation.

## **Unit IV: Logistical Measurement, Organization and Store House 10 hrs**

Logistical Measurement –Logistics information system and its Characteristics– Internal and External Performance Measurements – Logistical Organization – Development & Integration. Store House Objectives – Stores Location and Layout, Storekeeping – Store Accounting.

## **Unit V: Logistics Outsourcing 14 hrs.**

Catalyst for outsourcing trends- Benefits of outsourcing- Reason for Short-term outsourcing and Long-term outsourcing, Transformational Reasons for Outsourcing, Concept, and Issues in Outsourcing Design. Third party Logistics- Selection of service - Selection of Service Provider-Value added Services- Logistics Service Contract-Role of Logistics in Distribution Channel-Scope of Reverse Logistics-Green Logistics-Strategic Logistics.

### **Textbooks:**

1. Martin Christopher, (2016), Logistic & Supply Chain Management, 5<sup>th</sup> edition, Pearson Education Limited, Harlow, UK
2. Sople V.V (2017), Logistics Management, Pearson Education Limited, Harlow, UK
3. Satish C. Ailawadi, Rakesh P. Singh, (2013) Logistics Management, 2<sup>nd</sup> Edition, PHI Learning Private Limited, New Delhi.

### **Reference Book**

1. Corynne Jaffeux, Philippe Wieser, (2013), Essentials of Logistics and Management, 3<sup>rd</sup> edition EPFL Press, Switzerland.

### **Website:**

<https://www.futurelearn.com/info/courses/principles-global-management-logistics-assets/0/steps/65243>  
<https://www.michiganstateuniversityonline.com/resources/supply-chain/logistics-fundamental-to-supply-chain-success/#:~:text=Logistics%20aligns%20the%20complex%20pattern,blueprint%20of%20the%20supply%20chain.>

# Fundamentals of E-commerce

**60 Hrs**

**Objectives:** To gain an understanding of the basic concepts of E-commerce Technology.

**Learning Outcomes:** Can apply the concept of network technology which helps E-Commerce businesses and examines the sources of e-commerce business and various revenue models.

## **Unit-I: Key Concepts in Internet Technology and E-Commerce 15 Hrs**

Packets & Router - Domain Names, DNS, URL - Client/Server Computing - Cloud Computing – Internet Protocols; TCP/IP, HTTP, e-Mail Protocol, FTP, Telnet, SSL/TLS – Hourglass Model of Internet – Internet Service Provider – Narrowband and Broadband – Digital Subscriber Line (DSL) – Wireless Internet Technology – GPS Navigation - Bluetooth – Near Field Communication – Internet of Things - Introduction to e-business and e-commerce - Unique features of E-Commerce Technology.

## **Unit - II: E-Commerce Business and Revenue Models 10 Hrs**

Types of E-Commerce (B2B, B2C, C2C, Social, Mobile & Local) – Elements of a Business Model – Difference between Business Model and Revenue Model – Types of Revenue Models in E-Commerce (Advertising Revenue Model, Subscription Revenue Model, Transaction Fee Revenue Model, Sales Revenue Model, Affiliate Revenue Model) – Brick and Click Model.

## **Unit - III: Building an E-Commerce portal 10 Hrs**

Key Pillars of an E-Commerce Portal (Software, Site Design, Hardware Architecture, Telecommunications, Human Resources and Management) - Building vs Outsourcing – Choosing software (custom vs merchant packages)

– Key Factors in E-Commerce Site Design - Tools for web optimization – Tools for Interactivity and Active Content.

**Unit - IV: E-Commerce Metrics**

**15 Hrs**

Traffic Source Analysis (Unique Visitors, Organic vs Paid traffic) - Page view Metrics (Average Time Spent, Bounce Rate, Navigation Summary) – Google Adwords – Shopping Cart Abandonment Rate - Conversion Rate – Average Order Value and its significance – Repeat Order Rate – Order Time Gap Analysis - Order Return Rate.

**Unit - V: Challenges for e-Commerce Sector**

**10 Hrs**

Cloud surrounding e-Commerce laws in India – Low entry barriers and reduced competitive advantages – Cost of Customer Acquisition - Rapidly Changing Business Models – Digital divide in rural markets – Language Barrier - Customer loyalty

**Textbooks**

1. Kenneth C Laudon E-Commerce (2018) 13<sup>th</sup> edition Pearson Education
2. Sruthy Mathur (2020) Ecommerce, Pinnacle learning Chennai.

**Reference Books**

1. Kenneth Laudon, E-Commerce 2019: Business Technology and Society (2020), Pearson India
- 2 DAVE CHAFFEY, (2012), E-Business & E-Commerce Management, Pearson, USA

**Websites:**

1. <https://e27.co/business-model-revenue-model-whats-the-difference/>
2. [http://www.pearsoned.ca/highered/divisions/virtual\\_tours/trites/data/Trites\\_EBus\\_Ch12.pdf](http://www.pearsoned.ca/highered/divisions/virtual_tours/trites/data/Trites_EBus_Ch12.pdf)
3. <https://www.bigcommerce.com/blog/ecommerce-metrics/>

# Banking for Businesses

**60 Hrs**

**Objectives:** To understand the theory and practice of banking and finance.

**Learning Outcome:** Understand the functions and processes of the Banking system, identify the practical difficulties in banking, and understand financial terminology, and the basics of institutional financing.

## **Unit I Indian Financial System**

**12 hrs**

An Overview – Banking Regulation Act, 1949 – Retail Banking, Wholesale, and International Banking – Role and functions of capital markets, SEBI – Mutual Funds – Role of Money Markets, Debt Markets & Forex Market, Bancassurance & IRDA – Factoring, Forecasting services – Risk Management in Banking – Recent Developments in the Indian Financial System

## **Unit II: Functions of Banks**

**12 hrs**

Banker Customer Relationship – KYC/AML/CFT Norms – Banker's Special Relationships – Consumer Protection Act 1986: COPRA, Banking Ombudsman Scheme – Opening accounts of various types of customers – Principles of lending, Working Capital Assessment and Credit Monitoring – NABARD – Agricultural Finance – RRB – Micro, small and Medium Enterprises Government Sponsored Schemes – Documentation – Different Modes of Changing Securities – Types of collaterals and their characteristics – Financial Inclusion and Literacy.

## **Unit – III: Banking Technology**

**12 hrs**

Essentials of Bank Computations – Alternate Delivery Channels – Network and EFT systems (NEFT/RTGS) – Payment systems – NPCI – Artificial intelligence & Machine Learning in Banking – Impact of Technology Upgradation – Internet

of Things (IoT) – Security considerations and mitigation measures in the Banking system – IT Act, 2000 – Preventive Vigilance in Electronic Banking – Recent trends in Banking Technology

**Unit – IV: Support Services – Banking Services/Products 12 hrs**

Trade Finance & Treasury Operations – Credit Unions – Foreign Currency Exchange – Remittance of Funds – Digital Only Banks (DOB) & Wearables – Bank Guarantee – Discounting of Bills of Exchange & Letter of Undertaking

**Unit – V: Ethics & Trends in Banks and Financial Institutions 12 hrs**

Business Ethics & Banking: An Integrated Perspective – Ethics at the Individual Level and Organization Level – Ethical Dimensions: Employees – Work Ethic and the Workplace – Banking Ethics: Changing Dynamics – Recent Trends in Banking (YONO, Cloud Technology, Blockchain)

**Text Books**

4. IIBF, Principles, and Practices of Banking 2021, 5<sup>th</sup> Edition, Macmillan Education, Mumbai.

**Reference Book**

1. N.K.Gupta, Principles, and Practices of Banking, 10<sup>th</sup> edition, IBA academy Publication, 2020
2. Ismail Reji, Logistics Management, Excel Book, First Edition, 2008

**Website:**

[https://sist.sathyabama.ac.in/sist\\_coursematerial/uploads/SBAA1303.pdf](https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1303.pdf)

## **Accounting Software - Practical**

**60 Hrs**

**Objectives:** To gain a basic understanding of the accounting software version: Accounting Prime – Ref 2.1 or latest.

**Learning Outcome:** Basic understanding of accounting software and its business applications.

### **Unit -1 Fundamentals**

**6 Hrs**

Manual accounting – Computerized accounting – Manual Vs Computerized accounting - Tally as Company and product - Login – Tally Screen elements – Log out

### **Unit -2 Handling companies and Master**

**14 Hrs**

Company creation – Setting features – Shut down the company – Selection of companies – Changing control between selected companies – Altering company – Deleting a company - Handling more companies- Creation, display, alteration and deletion of Account Groups, Ledgers – Incorporation of opening balance - Chart of accounts - Creation, display, alteration and deletion of Stock Groups, categories, Godowns, Unit of measurements, Stock items - Incorporation of opening stock.

### **Unit-3 Voucher, Display & Configuration, Print, Export**

**15 Hrs**

24 Voucher types – Creation of new voucher type – Voucher numbering style – Passing accounting vouchers – Receipt, Payment, Contra, Purchases, Sales, Journal - Passing accounting vouchers – Receipt note, Rejections in, Delivery note, Rejections out, Stock journal, Physical stock vouchers – Display, Alteration, deletion, cancellation and insertion of vouchers- Display of

accounts books, statement of accounts, inventory books, statement of inventory – Display of Reports – Display of Profit & Loss Account, Balance Sheet – Columnar, Extract, Basis of value, Change view – Save view – Filtered reports-Print settings: Title, Company details, No. of copies, selection of Printer, Print format, Pages to Print, Other configurations – Export settings – Export to, File format

**Unit-4 Bill wise details, Cost centre, Multi-currency** **9 Hrs**

Enabling Bill wise– Default credit period – New, Agst. Ref, Advance, On Account – Ledger with bill details – Bill settlement - Receivables or payables statement – Ageing analysis – Reminder Letter -Enabling Cost centre– Creation of cost centre – Cost centre class – Allocation of cost to single, multiple cost centres – Cost Centre summary – Cost centre, Ledger, Group Breakup - Enabling Multi-Currency – Creation of foreign currency – Rates of exchange – Export / Import Vouchers in multi-currency – Receipt, payment in multi-currency – Display of party ledger in relevant currency – Display and adjustment of Forex Gain / Loss

**Unit 5- Statutory: GST & TDS** **16 Hrs**

GST concepts – Returns – Remittance – Late fees – Enabling GST – Creation of Party, Purchases, Sales, Tax ledgers with GST properties – Creation of Stock item with HSN and Rate – Input, Output entries for Goods, Services – Checking application of Tax percentages - Display of GSTR1, GSTR3B – Error-free Triangular report – Export to JSON-Salary, Non-salary TDS – Sections covering Contract, Rent, Professional Fees – Threshold limits – Percentages – Enabling – Creation of expenses, party and TDS ledgers with TDS features – TDS deduction in the same voucher – TDS on cumulative entries – TDS ignoring exemption limit – TDS on advance payments – TDS remittance - TDS outstanding - Form 26Q

## **Textbook**

1. Tally Education Pvt. Ltd, (2021), Tally Essentials – Vol 1 & 3, 1<sup>st</sup> edition, Sahaj Enterprises Publication, Bengaluru

## **Reference Book**

1. Asok K.Nadhani (2021) Tally ERP 2021 training guide, 4<sup>th</sup> edition BPB publisher
2. Sanjay Satpathy, (2021), Tally Prime Book, 1<sup>st</sup> edition, Swayam Education Publication, Balasore.
3. Neeraj SinghTally (2021), Prime with GST, 4<sup>th</sup> edition, TBP Publications
4. Rakesh Sangwan, (2021), Mastering in Tally Prime, Accent Publications, New Delhi.

## **Websites**

1. <http://ncsmindia.com/wp-content/uploads/2012/04/TALLY-9.0-PDF.pdf>
2. <http://alitally.blogspot.in/2013/01/learn-tallyerp-9-free-pdf-ebook.html>

## **Retail Sales and Distribution Management**

**60 Hrs**

**Objectives:** To understand the concept of retail sales and distribution management, analyse decision alternatives to provide cases as real-world illustrations of decision situations.

**Learning Outcome:** Understand the sales department's evaluation, sales management's objectives, and the role of sales executives and comprehend the importance of sales management and control.

### **Unit – I: Personal Selling and Marketing Strategy**

**15 Hrs**

Sales management and the business enterprise- Evolution of the sales Department – Objectives – Sales Executives as Coordinator – Control. Sales Management, Personal Selling, and Salesmanship – Buyer-Seller Dyada Theories of Selling, SPIN Selling, Sales Resistance. Setting Personal-Selling Objectives – Types, Market potential, Sales Potential, Sales Forecasting, and Methods. Converting Industry forecast to Company sales Forecast, Evaluation of Forecast. Determining Sales-Related Marketing Policies: - Product, Distribution Pricing Policies. Formulating Personal-selling Strategy

### **Unit – II: Organizing the sales effort**

**10 Hrs**

The effective sales executive – The Sales Organization – Purposes of Sales Organization, Setting Up a Sales Organization, Types, Centralization and Decentralization in Sales Force Management - Sales Department Relations and coordination, Sales Departments External Relations.

### **Unit III: Sales for Management**

**15 Hrs**

Sales Personal Management – Job Analysis, Recruitment, and Selection – Pre recruitment, Recruitment, and Selection Process - Sales Training:- Aim, Deciding Training Content, Selection, Execution, and Evaluating the Selection

Program - Motivating Sales Personnel – Meaning, Need, Leadership, Communication - Compensating Sales Personnel – Plan, Types - Managing Expenses of Sales Personnel:- Reimbursement of Sales Expenses, Methods of controlling Reimbursement Expenses - Sales Meetings and Sales Contests  
Controlling sales personnel: Evaluating and Supervising

**Unit-IV: Controlling the Sales Effort**

**10 Hrs**

The Sales Budget: - Purpose, Sales Budget - Forms, and content, Budgetary Procedure - Targets and Sales Management: - Objectives, Sales Target, Sales Forecast, and the Sales Budget, Types, reason for not using Target Systems - Sales Territories - Sales Control and Cost Analysis

**Unit – V: Distribution Management**

**10 Hrs**

Marketing Channels – Customer-Oriented Marketing Channels, Members, Functions and designing channels, selecting partners - Managing the Channel Partners - Channel Information System - Logistics and Supply chain Management - International Sales and Channel Management

**Textbooks**

1. Richard R. Still, Edward W. Cundiff, Sales and Distribution Management, 6<sup>th</sup> Edition, 2017, Pearson, Florida.

**Reference Book:**

1. PRADHAN SWAPNA, (2020), Retailing Management: Text and Cases, 6<sup>th</sup> edition Tata McGraw-Hill Education, India
2. Krishna K Havaladar, Vasan M Cavale, Sales and Distribution Management, 3<sup>rd</sup> Edition, 2017, Mc Graw Hill India, India

**Website:**

<https://www.retailinginsight.com/>

<https://www.indianretailer.com/magazine/>

# Warehouse Management

**60 Hrs**

**Objective:** To provide basic knowledge about warehouse and Inventory Management and provide insight into the technology used in a warehouse.

**Learning Outcome:** Identify business strategies and their competitive advantage. Students will get basic knowledge about logistics operations and their optimum utilisation.

## **Unit I: Introduction**

**12 Hrs**

Introduction to Warehousing: Objectives of the supply chain on stores and warehousing - Modern warehousing - World-class warehousing - Problems and challenges in warehousing.

## **Unit II: Advanced Warehouse Management**

**12 Hrs**

Key Features of Advanced Warehouse Management: Workflows- Picking and Packing - Wave processing - Inventory - Inventory classification - ABC classification - Inventory counting - material handling - Mobile communication for material handling - Sales order return management - Containerisation.

## **Unit III: Warehouse Operations**

**12 Hrs**

Strategic Warehousing and Operations: Different types of customers in warehousing - Warehouse location - Modern warehouse operations - desired customer base - proximity to carrier services - storage requirements - workforce availability - longevity - Factors influencing warehouse design and layout.

## **Unit IV: Technology**

**12 Hrs**

Warehouse information system & Technology Aids: Importance of warehouse Information – Decision Making using – Warehouse Information – ICT application in a warehouse – Bar code – AI cameras – Scanners – mobile computers – RFID – Automations – Automated Inventory control system – IoT – Digital warehousing.

### **Unit V: Challenges**

**12 Hrs**

Challenges to Warehouse Management: Managing warehouse space – Communication – Time management – Inventory accuracy and tracking – customer expectations – Redundant processes – Product diversification – Product picking – Globalisation – Managing demand fluctuations.

### **Textbooks**

1. Villivalam Rangachari Rangarajan (2022) Basics of warehouse and Inventory Management (The pillars of business logistics) India specific edition, Notion Press
2. Gwynne Richards (2021) Warehouse management: A complete guide to improving efficiency and minimizing cost in the modern warehouse, Kogan Page Publishers, London.

### **Reference Book**

1. Gwynne Richards, (2014), Warehouse Management 4/e, Kogan Page Ltd, London.
2. Michael Hompel, (2014) Warehouse Management: Automation and organisation of warehouse and order picking system, Springer Berlin Heidelberg, New York.
3. Mulcahy, D.E. "Warehouse Distribution & Operations Handbook. McGraw-Hill, New York.
4. Walters, D. Inventory Control and Management. 2nd ed. Wiley India Pvt. Limited.

# **Purchasing and Supply Chain Management**

**60 Hrs**

**Objectives:** To provide the basic knowledge of Purchase and Supply chain Management Structures, Operations, and Strategy and identify the quality of the supplier.

**Learning Outcomes:** Able to identify Suppliers with good quality for purchasing, understand the reason for investing in inventory, and be able to manage and enable future supply management.

## **Unit-I: Introduction to Purchasing and Supply Chain Management**

**10 Hrs**

Why Purchasing is Important? – Understanding the language of purchasing and SCM – Benefits – Supply Chain umbrella – Functional Activities – Four enablers of Purchasing and SCM – Evolution of Purchasing and SCM- The role of purchasing in the value chain - Importance of purchasing to business - Classification of purchased goods -Challenges and changes in the procurement context

## **Unit-II: Purchasing Operations and Structures**

**15 Hrs**

Purchasing Process: - Objectives, roles & responsibilities – Improving the procure-to-pay process – Purchase Order Preparation – Types of Purchases. Purchasing Policy Procedures – Supply Management Integration: - Internal & External Integration, Role of Cross-Functional Team. Purchasing and Supply Management Organization Structure – Location of Authority Centralized or Decentralized – Purchasing position – Job function – Job task – Future trends in Organizational Design - Industrial buying behaviour: decision-making in purchasing Organizational buying behaviour: basic characteristics - Models of

industrial buying behaviour Variables that affect the buying process  
Negotiation and contracting -buying process - E-procurement.

### **Unit-III: Strategic Sourcing**

**15 Hrs**

What is Category Strategy? - Category Strategy Development – Types of supply Management Strategy, Supplier Evaluation, and Selection: - Category sourcing: developing effective sourcing strategies Reasons underlying cost-savings potential in purchasing -How to identify cost-savings potential - Developing a sourcing strategy - Category sourcing planning -Getting better results from suppliers - The myth of partnership- Seven stages of Supplier Evaluation and Selection process – Supplier Quality Management: - SQM using Total Quality Management – Pursuing Six Sigma Supplier Quality – Supplier Management Development – Rationalization and Optimization – Overcoming the barriers to Supplier Development – Managing supply base risk – Worldwide Sourcing – Strategic Sourcing Process: - Strategic Cost Management – Cost Analysis Techniques – Building a Should-Cost Model – Total Cost of Ownership (TCO) – Purchasing & Supply Chain Analysis – Tools and Techniques – Negotiation and Conflict Management – Contract Management – Purchasing Law and Ethics.

### **Unit IV: Purchasing, logistics, and supply chain management 10 Hrs**

Definitions and concepts -Materials requirements planning – Basic logistics structures -just In Time management-Characteristics of just-in-time management-Order quantities and batch sizes Quality and zero defects- JIT and the purchasing function- Advantages and disadvantages for the supplier - JIT and supplier selection- Elements of the purchasing information system Co-ordination problems between purchasing and logistics Lean Supply Chain Management: - Understanding Supply Chain Inventory – Right/Wrong Reasons for Investing in Inventory – Purchasing Services – Supply Chain

Information System and Electronic Sourcing – Performance Measurement & Evaluation.

## **Unit V: Purchasing, Corporate Social Responsibility, and Integrity 10 Hrs**

Business principles and procurement Towards a sustainable environment: 'people, planet, profit' - From the Resource-Based View to stakeholder theory Sustainable purchasing: towards sustainable supply chains - How to drive CSR in supply chain relationships - Circular sourcing Trust, business integrity, and ethics - Purchasing and Supply Chain Trends – Different Tariff and Tariff Wars – Digitization – Trend Forecast – Critical Future Supply and Supply Chain Strategies – Expanding Mission, Goal, and Performance Expectation – Designing and Operating Multiple Customer-Focused Supply Networks – Managing and enabling the future Supply Management Organization & Measurement System

### **Textbook:**

1. MONCZHA, HANDFIELD, GIUNIPERO, (2021) Purchasing & Supply Chain Management, 7<sup>th</sup> edition, Cengage Publications US.
2. ARJAN J. VAN WEELE, (2018), PURCHASING AND SUPPLY CHAIN MANAGEMENT, Cengage Learning EMEA, UK.

### **Reference Books:**

1. W.C BENTON, (2021) Purchasing & Supply Chain Management, 4<sup>th</sup> edition, SAGE, London.
2. Leenders, Jhonson, Flynn, Fearon, (2010) Purchasing and Supply Management, 13<sup>th</sup> edition, TATA McGraw Hill Publication, New Delhi

### **Internet sites for PSCM**

<https://www.dcvelocity.com>

<https://www.supplychainbrain.com>

## **E-commerce Strategy & Security**

**60 Hrs**

**Objectives:** To provide insights on the operational, strategic and security aspects of running an E-Commerce company.

**Learning Objectives:** Can understand the scope and application of Ecommerce strategies in business, formulate different E-Marketing plans and employ various financial strategy models.

### **Unit - I: E-Marketing**

**15 Hrs**

E-Marketing planning (Situation Analysis, Objective Setting, Strategy, Tactics, Action, and Control) – E-Commerce Marketing Channels; Pay-per-click Advertising (PPC), Search Engine Marketing (SEM), Search Engine Optimization (SEO) Display Advertising, Affiliate Marketing, e-mail Marketing, Social Media Marketing – Leveraging offline media for E-Commerce.

### **Unit - II: Logistics in e-Commerce**

**10 Hrs**

E-Logistics vs Traditional Logistics - First Mile Logistics – Fulfilment Centre – Last Mile Logistics – Return Logistics – Drop Shipping – Hyperlocal delivery – Click & Collect Model – Cash on Delivery Model.

### **Unit - III: Financial Aspects of E-Commerce Business.**

**10 Hrs**

Meaning of Gross Merchandise Value, Cost of Customer Acquisition and Customer Lifetime Value – Comparing Costs of Brick & Mortar Store vs an e-Tailer - Unit Economics of an e-Commerce Transaction – Financial Statement Analysis of Amazon Inc.

### **Unit - IV: Payment Mechanisms**

**15 Hrs**

Key factors in Payment Mechanism (Independence, Portability, Security, Anonymity, Divisibility, Ease of Use, Transaction Fee, Regulations and International Support) - Various Payment Modes (Credit/Debit Card, Pre-paid Cards, Net Banking, Electronic Wallets, NFC, Bitcoin, Cash on Delivery) Functioning of NEFT, RTGS and Payment Gateways – Pros and Cons of Online and Offline Payment Modes.

### **Unit - V: Security and Fraud Management**

**10 Hrs**

Computer Security Classification (Secrecy, Integrity, and Necessity) – Security for Client Computers (Cookies, Bugs, Virus, Active Content, Java Applets, JavaScript, Active X Control, Graphics and Plug-ins) – Spam, Phishing and Spoofing - Digital Certificates – Encryption – Firewall - Secure Socket Layer Protocol.

### **Textbooks**

1. Sruthy Mathur (2020) Ecommerce, 2020 edition, Pinnacle learning, India.
2. Kenneth C Laudon E-Commerce 2017, (2018) 13<sup>th</sup> edition Pearson Education

### **Reference Books**

1. Kenneth Laudon, E-Commerce 2019: Business Technology and Society (2020), Pearson India
- 2 DAVE CHAFFEY, (2012), E-Business & E-Commerce Management, Pearson, USA

### **Websites**

1. <https://www.geotrust.com/resources/guides/web-analytics-for-ecommerce.pdf>
2. <http://unicornomy.com/ultimate-guide-positive-unit-economics/>
3. [www.nextbigwhat.com](http://www.nextbigwhat.com)

# Financial Management

**60 Hrs**

**Objective:** To develop an understanding of different concepts and theories underlying finance, its effective management, and various financial techniques.

**Learning Outcome:** Can monitor functions of Finance management and examine the nuances of planning business finance.

## **Unit - I: Sources of Finance**

**8 Hrs**

Financial Management - Goals, meaning, and scope. Profit vs wealth maximization, Sources of finance: Equity shares, Preference shares – Debentures – Term loans - Lease – Hire purchase – Project finance - Venture capital - Private equity. Financial functions – Investment, Financing, and dividend decisions; Financial planning - Relationship of Finance with Accounts and Economics.

## **Unit - II: Cost of Capital**

**12 Hrs**

Significance of cost of capital; Method of computing cost of equity capital - Preference share - Debt and retained earnings - Combined (weighted average) cost of capital. Operating and Financial Leverage - Effects on profit - Analysing alternate financial plans - Combined financial and operating leverage. Capital Structure - Meaning, determinants, assumptions – Capital Asset Pricing Model (CAPM) - Net Income Approach and Operating Income Approach - Traditional Position - Earning Before Income Tax (EBIT) and Earning Per Share (EPS) Analysis, Capital Structure and Taxation.

## **Unit - III: Capital Budgeting**

**15 Hrs**

Nature and features of capital budgeting decision, Types of investment decision - Basic Techniques of Risk Analysis in Capital Budgeting. Investment evaluation Criteria - Pay Back Method - Accounting Rate of Return (ARR) - Net

Present Value (NPV) - Benefit-Cost Ratio- Internal Rate of Return (IRR) - Profitability Index - Capital Rationing.

**Unit - IV: Dividend Theory and Policy**

**10 Hrs**

Dividend - Meaning and Types, Issues in Dividend Policy - Traditional Model- Walter Model - Gordon Model - Miller and Modigliani Model. Bonus Shares and Stock Splits.

**Unit - V: Working Capital Management**

**15 Hrs**

Working Capital – Concept, nature, types, adequacy, and significance. Operation cycle and factors determining working capital requirements – Estimating working capital needs - Management of working capital – cash, receivables, and inventories.

**Textbook:**

1. Pandey I.M. (2021) Financial Management, 12<sup>th</sup> edition Pearson India
2. Pandey I.M. (2015) Financial Management, Vikas Publishing House, New Delhi.

**Reference Books:**

1. Prasanna Chandra, (2019) Financial Management Theory and Practice, 10<sup>th</sup> edition, TMH India
2. Richard Brealey, Stewart Myers, and Franklin Allen, (2020), Principles of Corporate Finance, McGraw Hill Education.
3. Khan, M.Y. and Jain P.K (2018) Financial Management, 8<sup>th</sup> edition, Text and Problems; Tata McGraw Hill New Delhi.
4. VAN HORNE J.C (2012), Financial Management and policy, 12<sup>th</sup> edition, PHI India.

**Websites:**

1. <http://ipa.nic.in/>
2. [http://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Inter-Paper5.pdf](http://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5.pdf)
3. [www.exinfm.com/training/capitalbudgeting.doc](http://www.exinfm.com/training/capitalbudgeting.doc)

## **Advanced Business Communication - Practical**

**60 Hrs**

**Objectives:** To hone communication skills required by business managers to convey, present, and be understood.

**Learning outcomes:** Gains insight on how to communicate within a team, nuances of cross-cultural communication, build assertive skills and get exposure to business etiquette.

### **Unit I: Reading Assignment and Employment Preparedness 14 Hrs**

Reading: Difference between a book summary and book review. Application letter (Cover Letter): Language – opening and closing – body. Resume: Content and Format – Language. Exercise: Drawing up an application letter and resume based on a hypothetical job vacancy. Group Discussions: Types of Group Discussions – GD etiquette – Skills required. Interview: Types of interviews – answering questions effectively – asking questions at the interview – letter of acceptance – letter declining an offer.

**Activity: Group Discussions Mock interviews – two or three. Reading Assignment: Students to choose books of their choice or books allotted to read for book summary and record submission at the end of the fifth unit. Presentation Assignment: At the end of the 5th Unit students to make a non-academic presentation**

### **Unit II Work-Team Communication 10 Hrs**

Work-Team Communication: Meaning and goals. Variables Affecting Work-Team Communication: Ability to listen to – non-verbal communication – Culture – Conflict Resolution – Conformity – Consensus. Tools for Work-Team

Communication: Team goals – Interactive Meetings – Cross-training – Work team decision-making – Project responsibilities. Conflict Resolution in Work-Team Communication: Prepare for Resolution – Understand the situation – Reach an agreement.

**Activity: Team Presentation**

**Unit III: Cross-cultural communication**

**12 Hrs**

What is cross-cultural communication: age – Language – Cultural norms – Geographical locations – Time zone – Education – Gender – Work culture. How do cross-cultural communications impact business? Impact on productivity – Time zone troubles – Impact on customer relationships – Language barriers – Impact on marketing – Marketing mishaps. Challenges of cross-cultural miscommunication: Misunderstandings between employees – Miscommunications with customers – Unintended bias in job descriptions – Diversity issues in marketing materials – Use of emojis. How to improve cross-cultural communication: Listen actively and respond with empathy – Be respectful at all times – Strive for clarity in all communications

**Activity: Case Study**

**Unit IV: Communicating in Difficult Situations and Assertive Skills**

**10 Hrs**

Difficult Situations: Dealing with difficult situations – Giving and receiving feedback – Persuasion and influencing skills – Dealing with workplace harassment. Assertive Skills: Passive, aggressive and assertive – Why people are not assertive – Dealing with non-assertive behaviour - Assertiveness techniques.

**Activity Role Play: As needed**

**Unit V: Business Etiquette and Presentation**

**14 Hrs**

Etiquette: What is business etiquette – Fundamental rules behind business etiquettes – Phone etiquette – Handshake etiquette - Cubicle etiquette – Office etiquette – Business meal etiquette – Business card etiquette – Interpersonal business etiquette – Disadvantage of not having business etiquette

**Activity Role Play, Games, Presentation, Submission of Records and Book Review.**

### **Textbook**

1. Sanjay Kumar, Pushpa Lata (2015) Communication Skills, 2<sup>nd</sup> Edition, Oxford University Press, India

### **Reference Books**

1. M.M. Dowden (2013), Job Search: 59 CV/Resume and Covering Letters Mistakes to Avoid, 2<sup>nd</sup> Edition, OTO Publishing Ltd, UK
2. Kerry Patterson, Joseph Grenny, et al (2021), Crucial Conversations: Tools for Talking When Stakes Are High, 3<sup>rd</sup> Edition, McGraw Hill, US
3. B. Hurn (Author), B. Tomalin (2016) Cross-Cultural Communication: Theory and Practice, 1<sup>st</sup> Edition, Palgrave Macmillan
4. Patrick King (2018) The Art of Everyday Assertiveness: Speak Up. Say No. Set Boundaries. Take Back Control. CreateSpace Independent Publishing Platform
5. Myka Meier (2020), Business Etiquette Made Easy: The Essential Guide to Professional Success, Skyhorse, New York

### **Websites**

<https://www.lifehack.org/>

<http://mindtools.com>

## **Global Logistics**

**60 Hrs**

**Objective:** To introduce students to the concept of global logistics function and its application in international business.

**Learning outcome:** Can develop operations strategies in Logistics and Supply Chain Management, and understand how global concepts can be applied in real-time trade.

### **Unit - I: Introduction to International Logistics**

**12 Hrs**

International Trade and Logistics – Components and Importance of International Logistics – Methods of Entry into Foreign Markets – Indirect Exporting, Active Exporting, Production Abroad, Parallel Imports, Foreign Trade Zones – International Contracts, International Sales Contracts, Agency vs Distributorship, Elements of an Agency or Distributor Contract, Termination, Arbitration. MNCs AND FDI. Considerations and risks of investing abroad

### **Unit-II: Introduction to Import/Export Trade**

**12 Hrs**

Foreign Trade Policy – Role of Directorate General of Foreign Trade (DGFT) - Documents Framework-Assigned Document System, Commercial Documents, Regulatory Documents-Types of Risks in International Trade (Commercial Risk, Political Risk, Foreign Laws Risk, Cargo Risk, Credit Risk, Foreign Exchange Risk) – Types of Cover issued by Export Credit Guarantee Corporation (ECGC) – Transferring Risks to Third Parties – Foreign Exchange Regulations and Formalities. Packing credit, Post shipment credit, Forfaiting. Other methods of financing Exports

**Unit - III: Terms of Trade and Terms of Payment****12 Hrs**

International Commercial Terms (Incoterms) –Incoterms Strategy – Ex-Works (EXW), Free Carrier (FCA), Free Alongside Ship (FAS), Free on Board (FOB), Cost and Freight (CFR), Cost, Insurance and Freight (CIF), Carrier Paid To (CPT), Carriage and Insurance Paid To (CIP), Delivered Ex-Ship (DES), Delivered Ex-Quay (DEQ), Delivered at Frontier (DAF), Delivered Duty Unpaid (DDU), Delivered Duty Paid (DDP) –Terms of Payment – Country Risk, Commercial Risk, Cash in Advance, Open Account, Letter of Credit, Documentary Collection, Bank Guarantees. How INCO terms can be used to enhance exports

**Unit - IV: EXIM Documentation****12 Hrs**

Salient Provisions of Uniform Customs Practice (UCP) for Documentary Credit - Quality Control and Pre-shipment Inspection – Role of Clearing and Forwarding (C&F) Agents – Essential and Optional Services Provided by C&F Agents - Excise Clearance of Cargo – Shipment of Export Cargo – Customs Clearance of Export Cargo – Customs Clearance of Import Cargo - Negotiation of Documents with Banks (Bill of Exchange, Invoice, Bill of Lading, Airway Bill, Certificate of Origin, Packing List) –Procedures and Documentation for availing Export Incentives (Duty Drawback, Excise Duty Refund/Exemption) - Process of an Export Order. Case study.

## **Unit V: Transaction Risks & International Insurance**

**12 Hrs**

Sales Contracts' Currency of Quote – The System of Currency Exchange Rates – Theories of Exchange Rate Determination – Purchasing Power Parity, Fisher Effect, International Fisher Effect, Managing Transaction Exposure – International Banking Institutions – International Insurance – Insurance Glossary – Perils of the Sea – Perils Associated with Air Shipments – Insurable Interest – Risk Management – Marine Insurance Policies – Coverage under a Marine Cargo Insurance Policy – Elements of an Airfreight Policy – Lloyd's – Commercial Credit Insurance. Claim settlement process in a simple case

### **Textbooks:**

1. RAMA GOPAL, C. (2019), Export-Import procedures- Documentation and Logistics, New Age International Publishers, New Delhi.

### **Reference Books:**

1. BS Rathore and JS Rathore, (2015) Export Marketing, Himalaya Publishing House, New Delhi.
2. DAVID E. MULCHY & JOACHIM SIDON (2008) A Supply Chain Logistics Program for Warehouse Management. Auerbachian Publications, New York.

### **Websites:**

1. <https://www.ecgc.in/>
2. <http://www.dgciskol.nic.in/>
3. [www.fciweb.nic.in/](http://www.fciweb.nic.in/)
4. <http://cewacor.nic.in/index.php/www.zintro.com/area/warehouse>

## **E-commerce Technologies**

**60 Hrs**

**Objectives:** To gain an understanding of the emerging fields of e-commerce including E-Retailing, M-Commerce & S-Commerce.

**Learning Outcomes:** Understand the practical application of technologies of E-commerce, the significance of e-Branding and determine the sustainability of using M-Commerce and S-Commerce.

### **Unit - I: E-Commerce Technologies**

**10 Hrs**

Innovations & New Technologies for e-commerce – Personalization and Customization - Virtual reality – Augmented Reality – Virtual Vs Augmented reality, Chatbots – Voice search – Big data, Blockchain, and AI in e-commerce

### **Unit - II: E-Store design and E-Branding**

**10 Hrs**

e-Store Design (Navigability, Interactivity, and Web Atmospherics) – e-Service Approaches – e-Service Performance Measurement Different Approaches to branding on the web – e-Brand Development Process – Role of e-Retail Mix in branding – Framework for Choosing Optimal Retail Mix.

### **Unit - III: M-Commerce**

**20 Hrs**

Mobile Technology (1G, 2G, 3G, 4G) – Wireless Access Protocol (WAP) Architecture - Mobile Web App – Native Apps - Mobile Platform Design Considerations – Advantages of Mobile Commerce - M-Commerce vs E-Commerce – Barriers to M-Commerce (Security, Ease, products, Device Issues, Lack of Fun, Speed) - Profile of M-Shopper.

### **Unit - IV: M-Commerce Value Chain**

**8 Hrs**

M-Commerce Value Chain Model – Content & Application Providers – Portal and Access Providers – Mobile Network Operators – Support Services – Delivery Platforms and Applications

### **Unit - V: S-Commerce**

**12 Hrs**

Definition and Evolution of Social Commerce – Benefits and Limitations of Social Commerce – Social Shopping; Concepts, Benefits, and Models - Social Advertising: From Viral Advertising to Microblogging and Other Promotions - Tools & Platforms for Social Commerce – Social Media Marketing – Consumer Behaviour in social media - – Group Buying and Deal Purchasing.

### **Textbooks**

1. Kenneth C Laudon E-Commerce (2018) 13<sup>th</sup> edition Pearson Education, New Delhi
3. Efraim Turban • Judy Whiteside • David King Jon Outland, Introduction to Electronic Commerce and Social Commerce, 2017, 4<sup>th</sup> edition, Springer, USA

### **Reference Books**

1. Kenneth Laudon, E-Commerce 2019: Business Technology and Society (2020), Pearson India
- 2 DAVE CHAFFEY, (2012), E-Business & E-Commerce Management, Pearson, USA

### **Websites**

1. <https://www.geotrust.com/resources/guides/web-analytics-for-ecommerce.pdf>
2. <http://unicornomy.com/ultimate-guide-positive-unit-economics/>
3. [www.nextbigwhat.com](http://www.nextbigwhat.com)

# Entrepreneurship and Start-Ups

60 Hrs

**Objectives:** To provide an outline of business entrepreneurship, how to start one and what it takes to make them successful.

**Learning Outcomes:** Understanding the concept of entrepreneurship, going through the steps systematically in forming a start-up, choosing the correct source of funding, reading the financial statement, and designing promotional strategies.

## Unit I: Fundamentals of Entrepreneurship

8 Hrs

Concept of Entrepreneur, Entrepreneurship and Enterprise - The Entrepreneurial Mindset - Skills of an entrepreneur - Sacrifice an entrepreneur has to make - Myths of Entrepreneurship - Choosing the right Team: Family, Friends or Professionals - Intrapreneur vs. Entrepreneurs

**Discussion: Students discuss in teams what type of entrepreneur they want to become. Role Play: Each team to role play on the skills and mindset of an entrepreneur**

2 Hrs

## Unit II: Starting Entrepreneurial Ventures

8 Hrs

Self-Discovery: DNA, Vision, Mission, and Values. Opportunity Identification: Search for new ideas, Imagination and creativity, the creative process, developing creativity, impediments to creativity, types, and sources of innovation. Generating ideas: Environmental scanning, Creativity and Creative Problem Solving, Brainstorming, Focus Groups, Market Research. Evaluation of Ideas: Decide what is important, Identify the Strengths and Weaknesses of the Idea, Make the best use of limited resources, and minimize risks while maximizing return.

**Discussion: On setting up a hypothetical enterprise by each team.**

**Presentation: Based on the input given, each Team presents its respective enterprise to the class with reasons why they chose the enterprise** **2 Hrs**

**Unit III: Sources of Funding and Financial Statements** **14 Hrs**

Sources of Capital for Entrepreneurs: Venture Capital Market - Informal Risk Financing - Debt Vs Equity Financing – Commercial Loans and Public Offering – Private Placements – Investors – Venture Capitalists. Financial Statements: Preparing Financial Budgets - Pro-Forma Statements - Capital Budgeting - Break-Even Analysis - Ratio Analysis.

**Discussion: On the sources of funding by each team. Presentation: On the sources of funding by each team with relevant logic.**

**2 Hrs**

**Unit IV: Challenges for Entrepreneurial Ventures** **7 Hrs**

Legal Challenges: Intellectual Property Protection (Patents, Copy Rights and Trademarks) – Bankruptcy. Legal Structure for Entrepreneurial Ventures: Sole Proprietorship, Partnerships, Corporation, Franchise. Marketing Challenges: Overview of Market Knowledge, Market Research, Market Plan and Pricing Strategy. Assessment of Entrepreneurial Opportunities: Challenges of New-Venture Start-Ups - Pitfalls in Selecting New Venture - Critical Factors for New-Venture Development - Failure in New-Venture - New-Venture Evaluation Process.

**Discussion: By teams on the legal, marketing and promotion angle of the enterprise. Presentation: Their marketing, promotion plan and legal challenges** **3 Hrs**

## **Unit V: Developing an Effective Business Plan**

**8 Hrs**

**Developing an Effective Business Plan:** What is a Business Plan - Pitfalls to Avoid in Planning - Benefits of a Business Plan - Developing a Well-Conceived Business Plan - Elements of Business Plan - Updating the Business Plan - Presentation of Business Plan.

**Discussion: Teams discuss the preparation of a Business Plan. Prepares a detailed business plan. Presentation: Presenting the Business Plan to a panel**

**6 Hrs**

### **Textbook**

1. Donald F. Kuratko (2019), Entrepreneurship: Theory, Process, Practice 11th Edition, 11<sup>th</sup> Edition, Cengage Learning, USA

### **Reference Books**

1. Khanka S.S. Publisher (2012) Entrepreneurial Development, 19<sup>th</sup> Edition, S. Chand and Company, India, New Delhi
2. Monica Loss and F.L. Bascunan (2015) Entrepreneurship Development, 2<sup>nd</sup> Edition, Global Academic Publishers & Distributors, India
3. A G Krishnamurthy (2017), Dhirubhai Ambani: Against All Odds, McGraw Hill Education, India
4. R. Gopalakrishnan (2019) Shapers of Business Institutions: How Kiran Mazumdar-Shaw 'Fermented' Biocon, Rupa Publications India, India

### **Websites**

**Forbes.com/entrepreneur**

**<https://blog.asmartbear.com/>**

**<https://www.under30ceo.com/>**

## **Project Work**

1. **Time and Duration:** The students shall be required to take up an individual project at the beginning of the VI semester.
2. **Project Topic:** The students may choose to work on projects related to Logistics/Retailing/E-commerce/another relevant areas. The students must conduct appropriate preliminary field research work and desk studies before submitting findings in the form of a report.
3. **Project Guide:** These projects shall be completed under the guidance of regular faculty members. The respective guide shall be responsible for certification of the data and shall guide the student in drafting the final report.
4. **Mid-Term Review:** The Departmental Committee shall conduct a mid-term review of the progress made by the student.
5. **Evaluation:**
  - a. The students must submit two copies of the project research report to the guide on or before the specified date. The Project report will be evaluated jointly by two Examiners (Internal and External) for a maximum of 100 Marks. The students who fail to submit their project report on the due date shall be permitted to submit the same only at the end of the subsequent academic year.
  - b. The Viva-Voce will be conducted by the two Examiners (Internal and External) for a maximum of 100 Marks.
  - c. Total Marks for Project Work: 200.