DR. B.C. ROY SOCIETY

ENGINEERING

An Autonomous Institute Approved by AICTE and affiliated to MAKAUT, West Bengal

First Semester Detailed Syllabus

MASTERS OF BUSINESS ADMINISTRATION

(2024-2025)

FACULTY OF MANAGEMENT STUDIES

The first year (First Semester) detailed syllabus was unanimously accepted and approved in the first BoS meeting of the Faculty of Management Studies (FMS) held in FMS on 25th and 28th October, 2024.

Head
Faculty of Management Studies
Dr. B. C. Roy Engineering College, Durgapur

Course Name: MANAGERIAL ECONOMICS

Course Code: MB 101

(Semester I)

Category: Core

Course Broad Category: MANAGEMENT (Professional Core Courses)

……

1. **Course Prerequisite:**
   Class-XII level knowledge of Mathematicsand Statistics.

2. **Course Learning Objectives:**
   i. This course introduces the concepts of economics in management.It focuses on the analysis of demand and the theories relating to production and cost, and explores the different pricing decisions under different market structures.
   ii. Students will also learn to solve complex managerial problems regarding decision making under alternative market structures.

   iii. Teaching methodology and evaluation system for the course:
   Teaching methodology –Lectures and Presentations, Interactive Discussions and Case Studies, Guest Lectures and Field Visits.
   Evaluation System –
   Attendance
   Internal Assessment (20 Marks)- Formative Continuous Assessment
   Mid-Term Exam (20 Marks)- Summative Assessment
   End-Semester Exam (60 Marks)- Summative Assessment.

3. **Course Content:**
   Course Name: Managerial Economics
   Course Code: MB 101
   Hours per Week: 4L:0T:0P
   Credits: 4

Module	Topic	40L
1	**Introduction to Managerial Economics**: Basic problems of an economic system; Goals of managerial decision making; Resource allocation using PPC. Micro versus MacroEconomics;IndifferenceCurve; Consumer Equilibrium.	**2L**
2	**Demand Analysis:** Demand Functions- Determinants of Demand; Law of Demand, Explaining the law of demand, Violations of theLaw of Demand, Shifts in Demand Price Elasticity (at a point and over and interval), Factors affecting price elasticity, Price elasticity and Change in Total Revenue; AR, MR and Price elasticity; Range of Values of Price Elasticity; Income Elasticity ,Inferior and Normal goods, Income Elasticity and Share in Total Expenditure; Cross-Price Elasticity, Substitutes and Complements	**5L**
3	**Production Function**: Short Run and Long Run, Production with One Variable Input, Total Product, Average and Marginal Products, Law of Variable proportions, Relationship between TP, AP and MP.	**4L**

4	**Production with Two Variable Inputs:** Isoquants– Characteristics, Marginal Rate of	**4L**
	Technical Substitution, Laws of Returns to Scale, Isocost Curves, Finding the Optimal Combination of Inputs, Expansion Path, Finding the Long Run Cost Schedules from the Production Function.	
5	**Costs of Production**:Short Run - Fixed and Variable Costs, Short Run Total, Average and Marginal Cost and Relationship between them, Short Run Cost Curves, Relationship between AVC, MC, AP and MP; Long run cost curves, Relationship between LAC and SAC.	**4L**
6	**Characteristics of Perfect Competition:** Profit Maximization in Competitive Markets, Output Decision in the Short Run, Shut Down Point, Short Run Supply for the Firm and Industry; Output Decision in the Long Run, Break Even Point, Long Run Supply for the Perfectly Competitive Industry.	**5L**
7	**Price and output decision under different market structures**–Monopoly, Monopolistic Competition, Oligopoly–cartel, price leadership.	**7L**
8	**Pricing Decisions**: Price Discrimination under Monopoly, Transfer Pricing.	**4L**
9	**Game Theory:** Two person game and Nash equilibrium	**3L**
10	**Asymmetric Information:** Basic concept	**2L**

6. References:

Text Book:

- Koutsoyiannis, A. (1979). Modern Microeconomics (2nd ed.). Macmillan Press Ltd.
- Ahuja, H. L.(2015). Managerial Economics (8th ed.). S. Chand and Company

Reference Books:

- Damodaran, S. Managerial Economics (2nd ed.). Oxford University Press

7. Course Outcomes:

Course Outcomes	Details/Statement	Action Verb	Knowledge Level
MB101.1	Ability to understand the basics of managerial economics, the concepts underlying indifference curve analysis and the theory of demand.	Discuss	Understand
MB101.2	Ability to apply the theoretical knowledge pertaining to the theories underlying production and cost issues facing a firm.	Determine, Explain	Apply
MB101.3	Ability to analyze the price and output decisions concerning the different market structures and the problems relating to game theory and asymmetric information.	Explain, Illustrate	Analyze

8. Mapping of course outcomes to module / course content

Module	CO1	CO2	CO3
1	3	-	-
2	3	-	-
3	-	3	-
4	-	3	-
5	-	3	-
6	-	-	3
7	-	-	3
8	-	-	3
9	-	-	3
10	-	-	3

9. Mapping of the Course outcomes to Program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	1	2
CO2	3	3	3	3	3	1	2
CO3	3	3	3	2	2	1	3

Course Name: ORGANIZATIONAL BEHAVIOR

Course Code: MB 102

(Semester I)

Category: CORE

Course Broad Category: MANAGEMENT (Professional Core Courses)

……

1. **Course Prerequisite:**
   UG/Graduation level knowledge of Sociology, Psychology, Commerce, Business Administration & other associated (Fundamentals of Economics, Pol Sc. Etc.) areas of concern.

2. **Course Learning Objectives:**
   i. This course introduces the basic concepts of OB itself and explores the dynamic role of personality, learning, motivation at workplace.
   ii. Students will also analyze & explore different structural design of organization at large with its group dynamics & leadership approaches, people management & wellbeing practices.

3. **Teaching methodology and evaluation system for the course:**
   Teaching methodology – Lectures and Presentations, Interactive/Open house Discussions and Case Studies.
   Evaluation System –
   Attendance
   Internal Assessment (20 Marks)- Formative Continuous Assessment [Continuous Assessment 1 (10 Marks); Continuous Assessment 2 (10 Marks)]
   Mid-Term Exam (30 Marks)- Summative Assessment
   End-Semester Exam (50 Marks)- Summative Assessment.

4. **Course Content:**
   Course Name: Organizational Behavior
   Course Code: MB 102
   Hours per Week: 4L
   Credits: 4

Module	Topics	40L
1.	**Introduction**: Meaning, importance, different contributing fields & overview of OB, Management functions, skills, roles & managerial perceptiveness & effectiveness on OB, OB in the digital era	2L
2.	**(A) Personality & (B) Learning:** Meaning & determinants of personality, Theories of personality (Freud's theory, Big Five theory, Trait theory, Humanistic theory, Behaviorist theory, Measurement & development of personality **AND (B) Learning:** Concept, principles, types, stages, processes of learning, Theories of learning (Classical & Operant conditioning theory AND Cognitive & Social learning theory	6L

3.	**Perception:** Meaning, principles, processes & importance of perception, Influencing factors of perception, Different perceptual selectivity & grouping, Halo effect, Perceptual errors, social perception	3L
Module	**Topics**	**40L**
4.	**(A) Work Motivation & (B) Emotion, Attitude & Job Satisfaction:** Understanding, importance & relevance of work motivation, Theories of Motivation (Maslow, Alderfer, Herzberg, McGregor, Vroom, McClelland AND Goal setting, Self-efficacy theory of Motivation **AND (B) Emotion, Attitude & Job Satisfaction:** Meaning, importance of emotion, emotional intelligence & labor in daily life, Sources, nature, types & models of attitude, Cognitive dissonance theory, Job Satisfaction/dissatisfaction (meaning, types, determinants sample survey questions of job satisfaction) in different perspective of life	6L
5.	**Organization (Structural design & Theories):** Primary understanding, mission, goals of an organization, Organization Structure (work specialization, departmentalization, chain of command, span of control, centralization, decentralization, formalization), Organization Theories/Three Management School of thoughts: Classical Approach, Neo-Classical & Modern Approach	4L
6.	**Workplace Stress:** Nature, sources, types, consequences of stress, Eustress Vs Distress, Managing different models & techniques of stress at workplace, Quality of work-life balance, Correlation between stress management & emotional intelligence (cognitive factor) at workplace	4L
7.	**(A) Group Behavior & (B) Leadership:** Nature of group behavior, classification, stages of group development, Group decision making Vs individual decision making, Group Vs Team, Effective team performance, Group dynamics, Operational dimension of power & politics **AND (B) Leadership:** Meaning, nature, types, qualities, style of leadership, Theories of leadership (Trait, Behavioral, Ohio state Studies, Michigan Studies, Managerial Grid), Contingency Theories (Situational, LMX, Path-Goal theory), Transactional Vs Transformational Leadership	6L
8.	**Organizational Conflict:** Meaning, sources, types, stages, levels, processes of conflict, Conflict handling techniques/Conflict resolution, Johari Widow & its application, Different negotiation techniques	4L
9.	**Organization Culture & Organizational Communication:** Meaning, dimension & culture building processes **AND** Organizational Communication processes, channels, recent trends & effective communication techniques	2L
10.	**Employee Engagement Practices:** Concept, types, important drivers, Dynamics of employee engagement & digitalization, Measurement techniques of employee engagement, Effective employee engagement strategies, Reward Management System, Recent challenges of employee engagement practices in the digital era.	3L

11. References:

Text Book:

1. Robbins, S. P., Judge, T. A., Vohra, N. (2018) Organizational Behavior. Pearson.
2. Robbins, S. P. (2007) Organizational Behavior. Prentice Hall of India.
3. Davis, K., Newstrom, J. W. (2017) Organizational Behavior: Human Behavior at Work. Tata McGraw Hill.

Reference Books:

4. Luthans, F. (2007) Organizational Behavior. McGraw Hill Higher Education.
   McKenna, E. (2020) Business Psychology and Organizational Behavior. Routledge
5. Luthans, F. (2007) Organizational Behavior. McGraw Hill Higher Education.

12. Course Outcomes:

Course Outcomes	Details/Statement	Action Verb	Knowledge Level
MB 102.1	**Ability to understand basic functional roles of OB & different dimensions of personality, learning, perception, attitude, EI, motivation at workplace**	Explain	Understand
MB 102.2	**Ability to analyses & explore different structural framework of organization, group behavior, Stress & wellbeing, leadership dynamics**	Identify, Explore	Analyze
MB 102.3	**Ability to evaluate employee engagement or people management practices in the digital era.**	Implement	Evaluate

13. Mapping of course outcomes to module / course content

Module	CO1	CO2	CO3
1	1		
2	1		
3	2		
4	3		
5		2	
6		3	
7		3	
8			3
9			3
10			3

14. Mapping of the Course outcomes to Program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	1	2	3	3	2	3
CO2	1	3	3	2	3	3	3
CO3	1	1	2	3	3	2	3

Course Name: Legal Aspects of Business

Course Code: MB103

(Semester I)

Category: Core

Course Broad Category: MGMT (Professional Core Courses)

……

1. **Course Prerequisite:**
   General level of understanding developed through graduation courses and fundamentals of the Constitution of India.

2. **Course Learning Objectives:** After completion of this course, the learners will be able to
   i. Have basic understanding of evolution of business laws for industries.
   ii. Have an in depth analysis of provisions of different enactments and their application.
   iii. Assess different business situations and decide effective course of action.

3. **Teaching methodology and evaluation system for the course:**
   Teaching methodology –Lectures and Presentations, Interactive Discussions and Case Studies, Guest Lectures, Quizzes and Report Writing.
   Evaluation System –
   Attendance
   Internal Assessment (20 Marks)- Formative Continuous Assessment [Continuous Assessment 1 (10 Marks); Continuous Assessment 2 (10 Marks)]
   Mid-Term Exam (30 Marks)- Summative Assessment
   End-Semester Exam (50 Marks)- Summative Assessment.

4. **Course Content:**
   Course Name: Legal Aspects of Business
   Course Code: MB103
   Hours per Week: 4L
   Credits: 4

Module	Topics	40L
1.	**Introduction:** Society, state and law, the enforceability of law, Mercantile law..	2L
2.	**Indian Contract Act, 1872:** Contract defined, Elements of valid contract, Classification of contracts, Offer and acceptance, Consideration, Capacity to contracts, Free consent, Legality of object and consideration, Illegal agreements, Termination of contracts, Breach of contract, Indemnity and guarantee, Laws of agency.	6L
Module	**Topics**	**40L**

3.	**Sale of Goods Act, 1930:** Classification of goods, Conditions & Warranties, Passing of ownership rights, Rights of an unpaid seller, Remedies for breach of Contract of Sale of Goods.	4L
4.	**Negotiable Instruments Act, 1881:** Definition and characteristics of different types of negotiable instruments, Parties to a negotiable instrument and their capacity, Dishonour of cheques, Discharge from Liability, Crossing of cheques, Bank drafts and Banker's cheques.	4L
5.	**Companies Act, 1956:** Nature and kinds on companies. Formation, Memorandum, Articles, Prospectus, Capital – shares, debentures, borrowing powers, minimum subscription, Appointment of Directors, Winding up of companies. (Including Amendments).	6L
6.	**Consumer Protection Act, 1986:** Salient features and objectives of the Consumer Protection Act, 1986, Different Consumer redressal Forums, Composition and jurisdiction of district, state and National forum, Mode of complaints, Procedures for disposal of complaints, Penalty.	4L
7.	**Intellectual Property Right:** Laws relating to Patents (Patent Act, 1970), Trademarks (Trademark Act, 1999), Copyright (Copyright Act, 1957), Geographical Indications (Registration & Protection) Act, 1999	8L
8.	**Legislation for Anti competitive and Unfair Trade Practice:** Objectives of MRTP Act, 1969, Objectives of Competition Act, 2002, Monopolistic Trade Practice, Anti competitiveAgreement.	6L

9. References:

Text Book:

- Business Law – KR Bulchandani, HPH,
- Legal & Business Environment (Micro & Macro)- S Kumar & V Verma, Thakur Pub., 1st Ed.

Reference Books:

- A Manual of Business Law- Maheswari & Maheswari, HPH, 6th Ed.
- Sen, A.K. & Mitra, J.K., Commercial Law including Company Law and Industrial Law. World Press
- Pathak, Akhileshwar, Legal Aspect of Business. McGraw Hill
- Albuquerque, Daniel, Legal Aspect of Business: texts, jurisprudence, &cases. Oxford University Press.
- Cherunilam F, Business Environment Text and Cases, HPH

10. Course Outcomes:

Course Outcomes	Details/Statement	Action Verb	Knowledge Level
MB103.1	Discover the basic concepts and fundamental understanding of Business Laws.	Classify, Illustrate	Understand
MB103.2	Analyse various provisions of different enactments and their application in industries.	Identify, Implement	Apply
MB103.3	Develop professional knowledge and expertise to handle different business situations and effective decision making in organizations	Assess, Decide	Evaluate

11. Mapping of course outcomes to module / course content

Module	CO1	CO2	CO3
1	1	-	-
2	-	2	-
3	-	2	-
4	-	2	-
5	-	-	3
6	-	-	3
7	-	-	3
8	-	-	3

12. Mapping of the Course outcomes to Program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	3	3	2
CO2	3	3	3	2	3	3	2
CO3	3	3	3	2	3	3	2

Course Name: QUANTITATIVE TECHNIQUES I

Course Code: MB 104

(Semester I)

Category: Core

Course Broad Category: MANAGEMENT (Professional Core Courses)

……

1. **Course Prerequisite:**
   Class-XII level knowledge of MathematicsandEconomics.

2. **Course Learning Objectives:**
   i. This course introduces the concepts of mathematics and statistics in management and explores the different pricing decisions under different market structures.
   ii. Students will also learn to solve complex problems of descriptive and inferential statistics.
   iii. Teaching methodology and evaluation system for the course:

   Teaching methodology –Lectures and Presentations, Interactive Discussions and Case Studies, Guest Lectures and Field Visits.

   Evaluation System –

   Attendance

   Internal Assessment (20 Marks)- Formative Continuous Assessment

   End-Semester Exam (60 Marks)- Summative Assessment.

3. **Course Content:**
   Course Name: Quantitative Techniques I
   Course Code: MB 104
   Hours per Week: 4L:0T:0P
   Credits: 4

Module	Topic	40L
1	**Set Theory**–Basic concepts	**2L**
2	**Functions**–basic concepts, different types and applications	**2L**
3	**Derivatives**(single variable)–basic working rules; applications to optimization problems **Partial derivatives**–basic working rules and applications to optimization **Constrained optimization**–use and interpretation of the Lagrange multiplier	**4L**
4	**Determinants**: basic concepts and their applications	**2L**
5	**Matrices:** basic concepts and their applications	**2L**

6	**Basic Statistics:** Basic Concept (Variables,Population v/s Sample), Central tendency, Dispersion, Simple Correlation and Regression.	**6L**
7	**Probability & Distribution:** Probability – Introduction, Rules of Probability, Conditional Probability (Bayes' Theorem),	**4L**
8	Random Variables, Discrete and Continuous Distributions (Binomial, Poisson and Normal),Sampling–Types and Distribution.	**7L**
9	**Theory of Estimation:** Estimation – estimation problems, standard error, confidence interval, characteristics of estimators, consistency, unbiasedness, sufficiency and efficiency, most sufficient estimators. Point Estimation and Interval Estimation.	**4L**
10	**Statistical Inference:** Hypothesis Testing, Parametric Test–Z, F, t test, ANOVA.	**7L**

6. References:

Text Book:

- Tulsian, P. C. and Jhunjhunwala, B. (2010). *Business Statistics.* S. Chand.
- Raghavachari, M (2006).*Mathematics for Management: An* Introduction The McGraw-Hill Companies.

Reference Books:

- Aczel. A and Sounderpandian, J. (2017*). Complete Business Statistics* (6thed.). TMH

7. Course Outcomes:

Course Outcomes	Details/Statement	Action Verb	Knowledge Level
MB104.1	Ability to apply and solve the problems relating to set theory, functions, derivatives and determinants and matrices.	Explain	Apply & Solve
MB104.2	Ability to understand and analyze the basic concepts pertaining to descriptive statistics including the measures of central tendency, dispersion, correlation and regression.	Illustrate	Understand & Analyze
MB104.3	Ability to understand and apply the theoretical concepts underlying estimation of population parameters and to evaluate the problems concerning testing of various hypotheses.	Determine	Understand & Apply

8. Mapping of course outcomes to module / course content

Module	CO1	CO2	CO3
1	3	-	-
2	3	-	-
3	3	-	-
4	3	-	-
5	3	-	-
6	-	3	-
7	-	-	3
8	-	-	3
9	-	-	3
10	-	-	3

9. Mapping of the Course outcomes to Program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	2	-	3
CO2	3	3	3	2	2	-	3
CO3	3	3	3	2	2	-	3

Course Name: The Fundamental Principles of Business Management
Course Code: MB 105
(Semester I)
Category: Core Paper
Course Broad Category: GENERAL MANGEMENT (Professional Core Courses)

……

1. **Course Prerequisite:**
   Undergraduate level introductory general knowledge of organized sector business.

2. **Course Learning Objectives:**
   i. The course introduces the general underlying concepts that permeate the formal literature in management studies.
   ii. In particular it focuses on the POSDCORB algorithm authored by Luther Gulick and peers in the U.S. in 1937 (as part of the Report of the Brownlow Committee of President F. D. Roosevelt) and adopted in various forms by businesses the world over since then.

3. **Teaching methodology and evaluation system for the course:**
   Teaching methodology – Lectures and Presentations, Interactive Discussions and Case Studies, Quiz and Flipped Classroom.
   Evaluation System –
   Attendance
   Internal Assessment (20 Marks) - Formative Continuous Assessment
   [Continuous Assessment 1 (10 Marks); Continuous Assessment 2 (10 Marks)]
   Mid-Term Exam (20 Marks) - Summative Assessment
   End-Semester Exam (60 Marks) - Summative Assessment.

4. **Course Content:**
   Course Name: The Fundamental Principles of Business Management
   Course Code: MB 105
   Hours per Week: 4L: 0T: 0P
   Credits: 4

§§	PARTICULARS	LH [40]
1	Business management: The science, theory and practice; a few prominent classical thinkers and schools of thought; the POSDCORB acronym.	2
2	Management and society: The external environment, social responsibility; ethics.	2
3	Planning: Essentials of planning, Managing by objectives (MBO); Strategies, policies, and planning premises; Decision making	6
4	Entrepreneurial planning; the role of present and emerging technologies and data analytics in business planning.	4

5	Organizing: The nature of organizing, entrepreneurship and re-engineering; Organization structure: departmentalization, Line/staff authority, empowerment, decentralization; Effective organizing and organization culture.	**6**
6	Staffing: Human Resource management and selection; Performance appraisal and career strategy	**4**
7	A brief look at the basics of psychology, social psychology and organisational behaviour; Team building, norming and conflict resolution; Managing change; Organizational Theory: Organizational design, Organization development.	**6**
8	Leadership: Human factors and motivation theories; Committees, teams and group decision making; Communication.	**4**
9	Control: Management control systems: systems and process of controlling; Control techniques and information technology, Productivity, operations management, overall and preventive control.	**4**
10	Online business management, globalisation and consumerism, management of growth and sustainability	**2**

6. References:

Text Book:

- Koontz, H., Weihrich, H., Cannice, M. V. (2021). Essentials of Management. 11/E. Paperback – Illustrated, McGraw Hill Education (India) Pvt. Ltd..

- Weihrich, H., Cannice, M. V., Koontz, H. (2020). Management: A Global, Innovative and Entrepreneurial Perspective. 15/ed. McGraw Hill.

Reference Books:

- Vashisth, N., Vashisth, V. (2023). Principles of Management. Taxmann Publications Pvt. Ltd..

- Kim, W. C., Kotter, J. P. (2011). HBR's 10 Must Reads on Change Management. Harvard Business Review Press.

- Rodriguez, A. N. (2024). HBR's 10 Must Reads on Managing Projects and Initiatives. Harvard Business Review Press.

- Kozminski, A., Jemielniak, D. (2013). The New Principles of Management (Kozminski Studies in Management and Economics). Peter Lang GmbH, Internationaler Verlag der Wissenschaften.

7. Course Outcomes:

Course Outcomes	Details/Statement	Action Verb	Knowledge Level
MB 105.1	Explain key concepts of general management	Differentiate, Test	Analyze
MB 105.2	Compare and contrast different principles given different managerial contexts and problems	Argue, Critique	Evaluate

MB 105.3	Implement general principles in simulated real life management problems and judge effectiveness of decisions.	Investigate, Conjecture	Create

8. Mapping of course outcomes to module / course content

Module	CO1	CO2	CO3
1	3		
2	3		
3		3	
4		3	
5		3	
6		3	
7		3	
8		3	
9		3	
10			3

9. Mapping of the Course outcomes to Program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	-	-	1	1	1	3
CO2	1	3	3	1	1	1	3
CO3	1	3	3	3	3	3	3

Course Name: ACCOUNTING FOR MANAGERS

Course Code: MB-106

(Semester I)

Category: Core

Course Broad Category: Management (Professional Core Courses)

……

1. **Course Prerequisite:**
   i. Basic concepts of Financial Accounting
   ii. Basic overview of Cost Accounting and Management Accounting
   iii. Soft Skills and Communication- Creativity, Interpretation, Recommendation and Leadership
   iv. Analytical and Anticipation ability
2. **Course Learning Objectives:**
   i. The course provides insight into the procedures and practices from the accounting cycle through the presentation of financial statements with an emphasis on identifying, recording, classifying, analyzing, summarizing, interpreting, and disclosing the results thereof to the users of accounting.
   ii. The course also focuses on cost and management accounting, providing a systematic and logical way to analyze complex business problems.

3. **Teaching methodology and evaluation system for the course:**
   Teaching methodology – Lectures and Presentations, Interactive Discussions, and Case Studies.
   Evaluation System –
   Attendance
   Internal Assessment (20 Marks)- Formative Continuous Assessment [Continuous Assessment 1 (10 Marks); Continuous Assessment 2 (10 Marks)]
   Mid-Term Exam (30 Marks)- Summative Assessment
   End-Semester Exam (50 Marks)- Summative Assessment.

4. **Course Content:**
   Course Name: Accounting for Managers
   Course Code: MB-106
   Hours per Week: 4L:0T:0P
   Credits: 4

Module	Topics	40L
1.	Introduction to Financial Accounting: Meaning and Scope of Accounting – Definition of accounting, Classification of accounting, Changing dimensions of accounting.	2L
2.	Accounting Concepts and Conventions: Money measurement concept, Dual aspect concept, Going concern concept, Periodicity concept, Accrual concept, Matching concept, Realisation concept, Materiality concept, Consistency concept, Conservatism concept, Historical cost concept, Entity concept.	2L

Module	Topics	40L
3.	Preparation of Books of Accounts: Event-Transaction- Accounting Cycle – Accounting Equation- Golden Rule- Journal-Ledger-Trial Balance-Final Account.	3L
4.	Introduction to Accounting Standard: Introduction to Indian GAAP and IndAS. Introduction to IFRS and IAS- Comparative Analysis of Indian GAAP and IndAS.	2L
5.	Preparation of Financial Statement: Trading Account - Profit & Loss Account- Balance Sheet (As per Schedule VI, old & new) -Preparation and Interpretation of Annual Report.	9L
6.	Basic Cost Accounting Concept: Cost Concept-Cost Unit- Technique of Costing Method of Costing- Cost center- Cost Unit	2L
7.	Elements of Cost and Statement of Cost: Classification of Cost, Cost Sheet Preparation, and Interpretation.	4L
8.	Profit Planning and Decision Making: Cost-Volume-Profit Analysis- Assumptions, Role of Marginal Costing, Contribution, Profit Volume Ratio, Break Even Point Analysis, Margin of Safety.	5L
9.	Financial Statement Analysis I: Ratio Analysis- Definition, Importance, and Limitations; Evaluation of Balance Sheet Ratios, Revenue Statement Ratios, and Combined Ratios.	5L
10.	Financial Statement Analysis II: Fund Flow Statement and Cash Flow Statement- Definition, Importance, Limitations, Distinction, Preparation of Fund Flow and Cash Flow Statement.	6L

11. References:

Text Book:

- Hanif, M .& Mukherjee, A. Financial Accounting. McGraw Hill.
- Bhattacharyya, Asish K. First course in Financial Accounting for business managers(ed.2). Nonlinear Insights.
- Rao, Peddina Mohana. Financial Statement Analysis and Reporting. Prentice Hall India.

Reference Books:

- Jaiswal, Sudhir S. & Bhattacharyya, Asish K. Corporate Financial Statements under IndAS. McGraw Hill.
- Tulsian, P.C.&Tulsian,B.: Quick Revision for Corporate Financial Reporting (For ICWA Final). S. Chand.

12. Course Outcomes:

Course Outcomes	Details/Statement	Action Verb	Knowledge Level
MB 106.1	Ability to understand the concepts of Basic Financial Accounting, GAAP, Accounting Concepts and Conventions, Accounting Cycle and Golden Rule of Accountancy, Different Cost concepts, and overview of Management Accounting.	Explain	Understand
MB 106.2	Ability to analyze, acquire in-depth knowledge, apply, and evaluate costing techniques, cost	Explain and Illustrate	Analyze

	sheets, CVP analysis, different financial statement analyses, and annual reports.		
MB 106.3	Ability to solve numerical solutions for accounting transactions, cost sheets, marginal costing, ratio analysis, cash flow statements, fund flow statements, preparation and interpretation of financial statements, and annual reports.	Solve	Create

13. Mapping of course outcomes to module / course content

Module	CO1	CO2	CO3
1	1	-	-
2	2	-	-
3	2	2	-
4	2	-	-
5	-	2	3
6	-	3	-
7	-	2	3
8	-	3	3
9	-	3	3
10	-	3	3

14. Mapping of the Course outcomes to Program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	2	2	2	1	1
CO2	3	3	3	2	2	1	1
CO3	3	3	3	2	2	1	1

Course Name: Production & Operations Management
Course Code: MB 107
(Semester I)
Category: Core Paper
Course Broad Category: GENERAL MANGEMENT (Professional Core Courses)

……

1. **Course Prerequisite:**
   Undergraduate level preparedness in basic operations research, basic mathematical programming and high school algebra.

2. **Course Learning Objectives:**
   i. The course introduces the applications of the various concepts and models that are elementary versions of the commonly used operations management techniques in industry.
   ii. In particular it focuses at a basic level on the management techniques and technology applied for sequencing, scheduling, location, layout, purchase, maintenance and inspection.

3. **Teaching methodology and evaluation system for the course:**
   Teaching methodology – Lectures and Presentations, Interactive Discussions and Case Studies, Quiz and Flipped Classroom.
   Evaluation System –
   Attendance
   Internal Assessment (20 Marks) - Formative Continuous Assessment
   [Continuous Assessment 1 (10 Marks); Continuous Assessment 2 (10 Marks)]
   Mid-Term Exam (20 Marks) - Summative Assessment
   End-Semester Exam (60 Marks) - Summative Assessment.

4. **Course Content:**
   Course Name: Production & Operations Management
   Course Code: MB 107
   Hours per Week: 4L: 0T: 0P
   Credits: 4

§§	TOPIC	LH [40]
1	**Introduction to Production and Operations Management:** Difference between Manufacturing and Service Operations; Production as a Coordination Function; Production Planning & Control Concept. Differences between Intermittent and Continuous Production	**2**
2	**Plant Location:** Need for a Good Plant Location; Factors influencing Plant Location – Tangible and Intangible Factors; Site Selection-Numericals	**3**
3	**Plant Layout:** Need for a Good Plant Layout; Characteristics of a Good Layout; Process Layout vs. Product Layout; Numericals on Plant Layout; Assembly Line Balancing – Concept; Cellular Manufacturing Concept	**3**
4	**Maintenance Management:** Types of Maintenance – Breakdown and Preventive Maintenance; Predictive Maintenance; Numericals on Plant Maintenance	**4**

5	**Purchase Management:** Purchasing Procedure; Vendor Selection; Negotiation; Make or Buy decision	**3**
6	**Inventory Management:** Inventory Management - Introduction, Techniques of Inventory Control - Q-system & P-System, Selective Control of Inventory - ABC, VED, FSN analysis	**4**
7	**Inspection & Quality Control:** Types of Inspection; Statistical Quality Control – Acceptance Sampling and Control Charts. Need for TQM, Cost of quality, Kaizen, PDCA cycle, 7 QC tools, 5S concept.	**6**
8	**Sequencing:** Definition and Assumptions; Sequencing of n jobs on a single machine – Shortest Processing Time, Earliest Due Date and First Come First Serve basis; Sequencing of n jobs on 2 and 3 machines – Johnson's Rule; Gantt chart	**4**
9	**Project Scheduling and Costing:** CPM and PERT Analysis, Identification of the Critical Path and its Significance, Calculation of Floats and Slacks, Crashing, Time Cost Trade-off Analysis	**6**
10	**Work Study:** Definition and its Importance; Method Study –Objectives and Procedure; Work Measurement–Objectives and Procedure; Concepts of Performance Rating, Basic Time, Allowances and Standard Time. Problems	**5**

6. References:

Text Book:

- K. Aswatthappa (2015), Production and Operations Management, Himalaya Publishing House

Reference Books:

- K Sridhara Bhat (2011), Production and Operations Management, Himalaya Publishing House
- Kaniska Bedi (2006), Quality Management, Oxford Higher Education
- Lee, Dopler, Burt (1989), Purchasing and Materials Management, MacGraw Hill Management Series
- S. N. Chary (2019), Theory and Problems in Production and Operations Management, Tata MacGraw Hill

7. Course Outcomes:

Course Outcomes	Details/Statement	Action Verb	Knowledge Level
MB 107.1	To understand the different types of manufacturing and service operations and apply various techniques of optimization.	Differentiate, Test	Analyze
MB 107.2	To understand and apply the tools of Purchase, Inventory, and Supply Chain Management.	Argue, Critique	Evaluate
MB 107.3	To understand and apply the processes of Quality and Project Management.	Investigate, Conjecture	Create

8. Mapping of course outcomes to module / course content

Module	CO1	CO2	CO3

1	3		
2	3		
3		3	
4		3	
5		3	
6		3	
7		3	
8			3
9			3
10			3

9. Mapping of the Course outcomes to Program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	1	1	1	1	1
CO2	3	3	1	1	1	1	1
CO3	3	3	3	3	3	3	3

Course Name: Artificial Intelligence in Business
Course Code: GE101A
(Semester I)
Category: Core
Course Broad Category: Management

……..

1. **Course Prerequisite:**
   i. Understanding of business functions (marketing, operations, finance, HR, etc.) and business processes.
   ii. Familiarity with business decision-making and strategy development.
   iii. Basic knowledge of computer systems, software, and databases. Understanding of how information systems support business operations.
   iv. Familiarity with basic data analysis techniques, including data visualization and basic statistics.
   v. Understanding of how data is collected, processed, and interpreted in a business context.

2. **Course Learning Objectives:**
   i. Understand the core concepts of Artificial Intelligence (AI), including its evolution, key technologies such as machine learning (ML), natural language processing (NLP), and computer vision (CV), and the potential impact of AI in various industries.
   ii. Acquire the ability to identify and analyze potential AI applications within business functions, including marketing, customer service, operations, finance, and human resources, to improve business efficiency and decision-making.
   iii. Develop skills to analyze large datasets, apply predictive analytics techniques, and extract actionable insights from data to guide business strategies and enhance organizational performance.
   iv. Understand the ethical implications of AI technologies, including issues related to data privacy, bias, fairness, job displacement, and compliance, and develop strategies for implementing AI responsibly in business contexts.
   v. Evaluate the future trends of AI technologies and their role in digital transformation, helping organizations to prepare for an AI-driven future and leverage emerging AI applications to transform business operations.

3. **Teaching methodology and evaluation system for the course:**
   Teaching methodology – Lectures and Presentations, Interactive Discussions and Case Studies and Guest Lectures.
   Evaluation System –
   Attendance
   Internal Assessment (20 Marks)- Formative Continuous Assessment [Continuous Assessment 1 (10 Marks); Continuous Assessment 2 (10 Marks)]
   Mid-Term Exam (30 Marks)- Summative Assessment
   End-Semester Exam (50 Marks)- Summative Assessment.

4. **Course Content:**
   Course Name: Artificial Intelligence in Business
   Course Code: GE101A
   Hours per Week: 4L:0T:0P
   Credits: 3

Sl. No	Details	Load
1	**Introduction to AI** - Definition and brief history of AI Evolution of AI in the business world Importance and potential of AI in various industries Understanding AI Technologies	6L

2	**Technologies in AI** - Machine Learning Natural Language Processing (NLP) Robotics and Automation Computer Vision Deep Learning	6L
3	**AI Applications in Business** - Marketing and Customer Service Sales and CRM Operations and Supply Chain Management Human Resources Finance and Accounting	6L
4	**Implementing AI in Business** - Steps to integrate AI into business processes, Building a data-driven culture, Collaborating with AI vendors and partners, Developing in-house AI capabilities	6L
5	**Challenges and Ethics** - Data Privacy and Security, Bias and Fairness, Job Displacement and the Future of Work, Regulatory and Compliance Issues.	6L
6	**The Future of AI in Business** - Emerging Trends and Technologies, The Role of AI in Digital Transformation, Preparing for an AI-driven Future, Transformative power of AI	6L
7	**Case Studies** - AI Retail, Healthcare, Finance, Manufacturing	4L

6. **References:**

i. Rose, D. (2020). *Artificial intelligence for business*. Pearson FT Press.
ii. Akerkar, R. (2019). *Artificial intelligence for business*. Springer
iii. Anderson, J. L., & Coveyduc, J. L. (2020). *Artificial intelligence for business: A roadmap for getting started with AI*. Wiley.

7. Course Outcomes:

CO #1 - Understanding the core of AI technologies such as machine learning, natural language processing, and computer vision.

CO #2 - Acquire skills to identify potential AI applications in business functions such as marketing, customer service, operations, and finance.

CO #3 - Students will develop the ability to analyse large datasets, extract insights, and use predictive analytics to guide business strategies.

CO #4 - Understand the ethical considerations, regulatory standards, and risk management strategies for implementing AI responsibly.

Course Outcome (CO)	Action Verbs	Knowledge Level	Key Focus Areas
CO #1	Understand, Describe, Explain	Comprehension	Fundamental concepts of AI, history of AI, AI technologies (ML, NLP, CV, Deep Learning), Evolution of AI in business
CO #2	Identify, Apply, Analyze	Application, Analysis	AI applications in business functions (marketing, sales, CRM, operations, finance)
CO #3	Analyze, Extract, Use	Analysis, Application	Data analysis, predictive analytics, business strategies, large dataset insights
CO #4	Understand, Evaluate, Discuss	Comprehension, Evaluation	Ethical considerations in AI, data privacy, bias, fairness, regulatory compliance, AI risk management

8. Mapping of course outcomes to module / course content

Sl. No.	Module Details	CO #1	CO #2	CO #3	CO #4
1	**Introduction to AI** - Definition and brief history of AI	3	2	1	2
	Evolution of AI in the business world				
	Importance and potential of AI in various industries				
	Understanding AI Technologies				
2	**Technologies in AI** - Machine Learning	3	2	2	1
	Natural Language Processing (NLP)				
	Robotics and Automation				
	Computer Vision				
	Deep Learning				
3	**AI Applications in Business** - Marketing and Customer Service	2	3	2	1
	Sales and CRM				
	Operations and Supply Chain Management				
	Human Resources				
	Finance and Accounting				
4	**Implementing AI in Business** - Steps to integrate AI into business processes	2	3	3	2
	Building a data-driven culture				
	Collaborating with AI vendors and partners				
	Developing in-house AI capabilities				
5	**Challenges and Ethics** - Data Privacy and Security	1	2	1	3
	Bias and Fairness				
	Job Displacement and the Future of Work				
	Regulatory and Compliance Issues				
6	**The Future of AI in Business** - Emerging Trends and Technologies	2	3	2	2
	The Role of AI in Digital Transformation				
	Preparing for an AI-driven Future				
	Transformative power of AI				
7	**Case Studies** - AI in Retail, Healthcare, Finance, Manufacturing	2	3	3	1

9. Mapping of the Course outcomes to Program Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO #1	H (3)	M (2)	M (2)	L (1)	L (1)	L (1)	H (3)
CO #2	H (3)	H (3)	H (3)	M (2)	L (1)	L (1)	M (2)
CO #3	H (3)	H (3)	H (3)	L (1)	L (1)	L (1)	H (3)
CO #4	L (1)	M (2)	L (1)	L (1)	L (1)	H (3)	H (3)

Course Name: STRESS MANAGEMENT
Course Code: GE 101 B
(Semester I)
Category: CORE
Course Broad Category: MANAGEMENT (Professional Core Courses)

……

1. **Course Prerequisite:**
   UG/Graduation level knowledge of Sociology, Psychology, Business Administration & other associated (Fundamentals of Economics, Behavioral Science) areas of concern.

2. **Course Learning Objectives:**
   i. This course introduces the basic orientation of Stress itself and explores different dimensions of Stress at home & work life.
   ii. Students will also learn & implement different stress management techniques wellbeing practices in their home & work life.

3. **Teaching methodology and evaluation system for the course:**
   Teaching methodology – Lectures and Presentations, Interactive/Open house Discussions and Case Studies.
   Evaluation System –
   Attendance
   Internal Assessment (20 Marks)- Formative Continuous Assessment [Continuous Assessment 1 (10 Marks); Continuous Assessment 2 (10 Marks)]
   Mid-Term Exam (30 Marks)- Summative Assessment
   End-Semester Exam (50 Marks)- Summative Assessment.

4. **Course Content:**
   Course Name: Stress Management
   Course Code: GE 101B
   Hours per Week: 4L
   Credits: 4

Module	Topics	40L
1.	**Introduction:** Concept, sources, types, common stressors, Eustress Vs Distress (signs & symptoms), physio-psychological orientation of stress	2L
2.	**Cognitive-Behavioral Appraisal of Stress:** Meaning, components, basic framework of cognitive & behavioral appraisal of stress, different stress appraisal techniques for home & work life.	6L
3.	**Psychophysical Aspects of Workplace Stress:** Conceptual framework, different properties, consequences & practical working solutions	3L
4.	**Models of Stress:** Fight-Flight Responses Model, GAS (General Adaptation Syndrome) Model, Person-Environment Fit (P-E Fit) Model, Psychodynamic Model, Applications of all models at our daily life.	6L

Module	Topics	40L
5.	**Workplace Stress & Work-Life Balance (WLB):** Nature, sources, types, consequences of workplace stress, managing tips for workplace stress, **WLB** (how to achieve it) A one-stop management solution model	4L
6.	**Stress Interventions:** Concept of practical **s**tress interventions, role of communication & negotiation, comprehensive management intervention package	4L
7.	**Stress Management Technique I:** ABC model technique, Mindfulness Vs Meditativeness technique, Time management technique, Edutainment technique, Biofeedback technique, **Wellbeing Events I** for business & industries	6L
8.	**Stress Management Technique II:** Techno-Wellness techniques **of** different apps, metaverse, hubs, social media platforms, colour & music therapy, **Wellbeing Events II** for business & industries	4L
9.	**Stress Management Strategy Vs Stress Coping Strategy at workplace:** 4As strategy, psychophysical coping strategies,	2L
10.	**Future Landscape (Stress & Digitalization):** Relationship between stress & digitalization (Techno-Stress), concept of FOMO (fear of missing out), common digital triggers of stress, strategies for digital detox, various management approaches & solutions of digital stress with its practical solutions.	3L

11. References:

Text Book:

1. Baron .L & Feist.J (2000) Health Psychology 4th edition, USA Brooks/Cole
2. Barlow, Rapee, and Perini(2014), 10 Steps to Mastering Stress: A Lifestyle Approach, USA
3. Clayton,M, (2011).Brilliant stress management How to manage stress in any situation's 1st edition, Greart Britain Pearson Education

Reference Books:

4. Cooper,C,& Palmer,S, (2000)Conquer Your Stress, London: Institute of personal development Universities Press
5. Dutta, P,K, (2010) Stress management Himalaya, Himalaya Publishing House
6. Lee, K. (2014). Reset: Make the Most of Your Stress: Your 24-7 Plan for Well-being. Universe Publishing.

12. Course Outcomes:

Course Outcomes	Details/Statement	Action Verb	Knowledge Level
GE101.1	**Ability to understand conceptual framework of stress with its psychophysiological orientation.**	Explain	Understand
GE101.2	**Ability to analyze & explore different models, theory, interventions of stress with their operational dynamics.**	Identify, Explore	Analyze
GE101.3	**Ability to evaluate different techniques, strategies of stress in the digital era.**	Implement	Evaluate

13. Mapping of course outcomes to module / course content

Module	CO1	CO2	CO3
1	1		
2	1		
3	2		
4		3	
5		2	
6		3	
7		3	
8			3
9			3
10			3

14. Mapping of the Course outcomes to Program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	1	2	3	3	2	3
CO2	1	3	3	2	3	3	3
CO3	1	1	2	3	3	2	3

Course Name: Soft Skills I
Course Code: VA 101
(Semester I)
Category: Non-credit Paper
Course Broad Category: VALUE ADDED (Non-credit)

……

1. **Course Prerequisite:**
   Undergraduate level elementary English language skills.

2. **Course Learning Objectives:**
   i. The course introduces a select basket of the general skills necessary for a business manager e.g. general literacy, reading comprehension and situational judgement.
   ii. It also focuses on test taking abilities, basic numerical literacy, spatial awareness and diagrammatic aptitude.

3. **Teaching methodology and evaluation system for the course:**
   Teaching methodology – Lectures and Presentations, Interactive Discussions and Case Studies, Quiz and Flipped Classroom.
   Evaluation System –
   Attendance
   Internal Assessment (50 Marks) – 2 Formative (Continuous) Assessments
   End-Semester Exam (50 Marks) – 1 Summative Assessment.

4. **Course Content:**
   Course Name: Soft Skills I
   Course Code: VA 101
   Hours per Week: 3L: 0T: 0P
   Credits: Non-credit paper

§§	PARTICULARS	LH [30]
1	Common Test Patterns: What is a Career Aptitude Test, what is a Job Assessment Test	2
2	Cognitive Assessment/Psychometric Tests, Personal Interviews and Group Discussions	2
3	Test Taking: General discussion on how to prepare for and appear in a test	2
4	Reading Comprehension: Reading speed and how to increase the same, Reading comprehension	2
5	Verbal Ability: Vocabulary and how to build the same, Verbal reasoning, Inductive reasoning, Verbal Ability, Abstract reasoning, Watson-Glaser Tests (inferences, assumptions), WGT (interpretations, deductions), WGT (evaluation of arguments)	4
6	In-tray Exercises: Design of e-mail texts and attachments, Design of CVs & cover letters	4
7	Diagrammatic Aptitude: Diagrammatic Tests	2

8	Numerical Literacy: Elementary Algebra (scalar, pre-abstract), Basics of Euclid Geometry	**6**
9	Spatial Awareness: Spatial Awareness Tests	**4**
10	Situational Judgement: Situational Awareness Tests, Situational Judgement Tests	**4**

6. References:

Text Book:

- Nghia, Tran Le Huu (2021). Building Soft Skills for Employability. 1/E. International Paperback. Routledge.
- Mitra, Barun K. (2016). Personality Development and Soft Skills. 2/ed. Paperback. Oxford University Press.

Reference Books:

- Venkatesa, C. (2021), Transform. The Ultimate Guide to Lead and Manage. Penguin India.
- Barett, J. (2008). How to Pass Advanced Aptitude Tests. Kogan Page.
- Almonte, R. (2021) A Practical Guide to Soft Skills. Taylor & Francis.

7. Course Outcomes:

Course Outcomes	Details/Statement	Action Verb	Knowledge Level
VA 101.1	Understand and explain basic notions of test taking relevant in recruitment to selection processes	Differentiate, Test	Analyze
VA 101.2	Demonstrate a minimum level of general literacy, verbal ability, diagrammatic aptitude and numerical aptitude	Argue, Critique	Evaluate
VA 101.3	Develop skills of situational judgement, spatial awareness.	Investigate, Conjecture	Create

8. Mapping of course outcomes to module / course content

Module	CO1	CO2	CO3
1	3		
2	3		
3	3		
4		3	
5		3	
6		3	
7		3	
8		3	
9		3	
10			3

9. Mapping of the Course outcomes to Program Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	1	1	1	1	3
CO2	1	3	3	1	1	1	3
CO3	1	3	3	3	3	3	3