

Course Objective: To understand the statistical tools for analysis & interpretation of qualitative & quantitative data for Business Decisions.

Students will be able to understand a) Conceptual overview of Statistics b) To apply, analyze various simple & advanced statistical tools c) To interpret data through statistical tools.

Unit-I

Functions, Types of functions, limit and continuity, Elementary differential, Partial differential (first order and second Order), Theory of Maxima and minima for single and two variables, Business applications of differential, Matrices and determinants, solution of simultaneous linear equation up to 3 variables

Unit-II

Statistics: Meaning and Applications of Statistics in business decision making and research. Collection, Tabulation and presentation of data. Measures of central tendency: Mean, Median and Mode Measures of dispersion.

Unit-III

Correlation: Karl Pearson's coefficient of correlation, Rank, Probable error and coefficient of determination.

Unit-IV

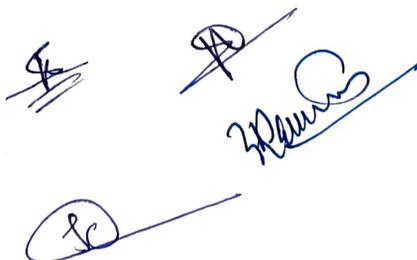
Regression Analysis: Regression Lines, Equations and Coefficients. Analysis of Time Series and Business Forecasting: Components, Moving Averages, Exponential smoothing and Least Squares Method.

Unit-V

Index numbers: Simple and Weighted, WPI and CPI. Elementary Probability Theory. Normal, Binomial and Poisson Distribution. Elementary Sampling Theory, Estimation Theory, Hypotheses, Large and small samples

Text Books:

1. Kapoor, V. K, Sancheti, D.C, Business Mathematics.
2. Levin Richard I. & Rubin, David S, Statistics for Management, Prentice Hall Of India, New Delhi.
3. Gupta S.P Gupta M P, Business Statistics, Sultan Chand.

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Course Outcomes

The student will **understand** the concept of financial management and **classify** the various sources of finance available for financing.

The student will be able to **compute the time** value of money to know the future/present value of money.

The student will be able to **estimate** the cost of capital of business and understand its impact on business.

The student will be able to **estimate** the need of working capital in the business.

The student will be able to **use** various concepts of financial management in day to day life.

Unit I: Introduction to Business Finance & Financial Management

Meaning and significance of business finance, relationship of finance with other disciplines. Meaning of financial management, objectives of financial management, scope of financial management, organization of financial management function, emerging role of finance manager; Financial needs.

Unit II: Sources of Finance and Cost of Capital:

Type of sources of finance: long term and short term. Cost of capital: Cost of equity, cost of preference, cost of debt, cost of retained earnings, calculation of weighted average cost of capital.

Unit III: Financial Planning:

Financial Planning – Introduction, Financial Forecasting, Profit Planning, Projected Financial Statements, (Projected Balance Sheet and Projected Income Statements).

Unit IV: Dividend Decisions

Dividend: meaning and importance, types of dividends, factors affecting dividend decisions, dividend and value of firms, dividend policy evaluation.

Unit V: Calculation of value of shares using Walters Model, Gordon's Model, & MM Approach**Reference Books:**

1. Financial Management, Ravi M. Kishore, Taxmann.
2. Financial Management, M. Y. Khan & P. K. Jain, Tata McGraw Hill.
3. Financial Management, I. M. Pandey, Vikas Publication.

Course Outcomes

The student will be able to understand the basics of Organizational behaviour and various challenges for organizational behaviour.

The student will be able to analyse the foundations of individual behaviour and various factors influencing individual behaviour.

The student will be able to understand various dimensions of attitude and personality.

The student will be able to examine the dynamics of group development and group properties.

The student will be able to develop an understanding about motivation and apply its theories as a manager.

Unit I: Introduction to Organizational Behaviour (OB)

Introduction: Meaning of organizational behaviour and its relevance in today's business Environment. Challenges and opportunities for OB. Foundations of individual behaviour, Factors influencing individual behaviour. Learning: Meaning, characteristics and theories: Classical conditioning theory, operant conditioning theory, social learning theory.

Unit II: Personality, Attitude and Perception

Personality: Meaning, determinants of personality, personality traits. Attitude: Meaning, importance, components and types of work-related attitude.

Unit III: Perception

Perception: Nature, importance, perceptual process, factors influencing perception, perceptual errors.

Unit IV: Motivation and Leadership

Motivation: Meaning, types of motivation, theories of work motivation given by Maslow, Herzberg, Vroom and Porter – Lawler. Leadership: Nature, Theories, Leadership styles.

Unit V: Group Dynamics and Organizational Conflicts

Group behaviour in organization: Group dynamics, Types of groups, Group development, theories of group development, Group norms and roles, Group cohesiveness. Introduction of organizational conflicts, types of conflicts and conflict management styles.

Reference Books:

1. Organization Behaviour, Robbins, Pearson Education.
2. Organization Behaviour, Luthans, Tata McGraw Hill.
3. Organizational Behaviour: Human Behaviour at Work, Newstrom, Tata McGraw Hill.
4. Organization Behaviour, L.M. Prasad, S. Chand.
5. Organization Behaviour, Aswathappa, Himalaya Publishing House.



Course Outcomes

The student will be able to **identify** the key traits required for an entrepreneur

The student will be able to **assess** business opportunities for an entrepreneur

The student will be able to **design and develop** a business plan

The student will be able to **identify** institutional financial support for start-up

The student will be able to **acquire** requisite information and skills for entrepreneurship

Unit I: Traits for Business Startup

Nature and characteristics of entrepreneur, Traits of a successful entrepreneur, Role of a successful entrepreneur, Ethics and social responsibilities of an entrepreneur, Factors to consider for making better strategic decisions.

Unit II: Opportunities for an Entrepreneur

Opportunity in commerce or trade, Opportunity in services, Women in Startup and their problems.

Unit III :Creating and Starting the Venture

Sources of new Ideas, Methods of generating ideas, creating problem solving, product planning and development process.

Unit IV: Creating business plan

Sources of idea for startup, Preparation of business plan, Content of business plan, Startup planning and development.

Unit V: Financing and Managing for Startup

Types of financing for startup, Record keeping: types, need and importance, Institution support to startup.

Reference Books:

1. Taxmann Entrepreneurship By Abha Mathur Edition March 2021
2. **Entrepreneurship, Class XI, CBSE Text Book**
3. **Innovation And Entrepreneurship, Arvind Kumar Bhatt, Laxmi Publications Pvt. Ltd**
4. Entrepreneurship Development, New Age Publication – 25 June 2021 by S A Kumar, S C Poornima, M K Abraham, K Jayshree
5. Entrepreneurial Development, S Chand Publication– 1 December 2007, by Khanka S.S.

Course Outcomes

1. The student will be **identify** financial goals for individuals and **prepare** budget to achieve financial goals
2. The student will be able to **classify** the various personal investment instrument
3. The student will be able to **prepare** plans for specific financial objectives
4. The student will be able to **assess** the indebtedness and **understand** the management of debts.
5. The student will be able to **assess** overall financial wellbeing of an individual

Unit I: Introduction to Goal Setting and Budgeting

Understanding short-term and long-term goals, Evaluate and track expenditure, The rule of 70-20-10, Rule of 72.

Unit II: Introduction to budgeting, budgeting process: Goal, Income and Expenses, Create a budget.

Unit III: Personal Investments and Insurance

Differentiate between savings and investments, Investment Instruments: Long Term and Short term, Risk and Return, Investment Strategies for individuals. Insurance for individuals.

Unit IV: Planning for Specific Objectives

Retirement Planning, Tax Planning, Financial Planning for Children's Education, Pension Plans

Unit V: Management of Debts

CIBIL Score, Credit Cards, Types of Loans for individuals, Financial Ratios Assess Your Financial Strength (Basic Liquidity Ratio, Asset-to-Debt Ratio, Debt Service-to-income Ratio, Debt Payments-to-Disposable income Ratio, Investment Assets-to-Total Assets Ratio), Security tips for preventing fraud

Reference Books:

1. Personal Finance, E. Thomas Garman, Raymond E. Fogue, Cengage Learning.
2. Financial Planning: A Ready Reckoner, Madhu Sinha, Tata McGraw Hill.
3. Ultimate Financial Planning Guide, Nikhil Kale, www.UltimateFinPlan.com.

Course outcomes:

This course provides students with a solid introduction to the entrepreneurial process of creating new businesses, role of Creativity and innovation in Entrepreneurial start-ups, manage family-owned companies, context of social innovation and social entrepreneurship and issues and practices of financing entrepreneurial businesses.

Unit I

The evolution of the concept of entrepreneurship. John Kao's Model on Entrepreneurship. Entrepreneurship: Meaning and objective. Idea Generation, identifying opportunities and Evaluation; Building the Team / Leadership; Strategic planning for business.

Unit II

Stimulating Creativity; Organizational actions that enhance/hinder creativity, Managerial responsibilities, Creative Teams; Sources of Innovation in Business; Managing Organizations for Innovation and Positive Creativity.

Unit III

Introduction to Social Entrepreneurship; Characteristics and Role of Social Entrepreneurs; Innovation and Entrepreneurship in a Social Context; Start-Up and Early Stage Venture. Business Strategies and Scaling up.

Unit IV

The Entrepreneur; Role and personality; Family Business: Concept, structure and kinds of family firms; Culture and evolution of family firm. Financing

Unit V

The Entrepreneurial Business: Arrangement of funds; Traditional sources of financing, Loan syndication, Consortium finance, role played by commercial banks.

References:

1. Burns, P. (2001). Entrepreneurship and small business. New Jersey: Palgrave.
2. Drucker, P. F. (2006). Innovation and entrepreneurship: Practice and principles. USA: Elsevier.
3. Gersick, K. E., Davis, J. A., Hampton, M. M., and Lansberg, I. (2000), Generation to generation: Life cycles of the family business. Boston: Harvard Business School Press.Kumar
4. S.C. Poornima, M.K. Abraham, K. Jayashree (2011); Entrepreneurship Development; New Age International Publishers, 1st Edition.
5. A.Sahay, M. S. Chhikara (2007); New Vistas of Entrepreneurship: Challenges & Opportunities; Excel Books, 1st Edition.

Course outcomes:

Understand the fundamental principles of e-Business and e-Commerce; Learn the technologies enabling e-commerce.

Unit I :- Introduction to E-Commerce

E-commerce : E-commerce: The revolution is just beginning, Ecommerce : A Brief History, Understanding E-commerce: organizing Themes

Unit II :- E-commerce business models and concepts, The internet and World Wide Web: Ecommerce infrastructure

E-commerce Business Models, Major Business to Consumer (B2C) business models, Major Business to Business (B2B) business models, Business models in emerging E-commerce areas, How the Internet and the web change business: strategy, structure and process, The Internet: Technology Background, The Internet Today, Internet II- The Future Infrastructure, The World Wide Web, The Internet and the Web : Features

Unit III :- Building an ecommerce web site, Security and payment

Building an E-commerce Web Site: A systematic Approach, The e-commerce security environment, Security threats in the e-commerce environment, Technology solution, Management policies, Business procedures, and public laws, Payment system, E-commerce payment system, Electronic billing presentment and payment

Unit IV :- E-commerce marketing concepts, Online retailing and services

Consumer online: The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies, B2C and B2B E-commerce marketing and business strategies, The Retail sector, Analyzing the viability of online firms, E-commerce in action: E-tailing Business Models, Common Themes in online retailing, The service sector: offline and online, Online financial services, Online Travel Services, Online career services

Unit V: Social networks, auctions, and portals

Social networks and online communities, Online auctions, E-commerce portals

References:

1. Kenneth C. Laudon and Carol G. Traver (2015), E-commerce: business, technology, society, Addison Wesley.
2. Elias M. Awad (2019), Electronic Commerce, Prentice-Hall of India Pvt Ltd.
3. Efraim Turban, Jae Lee, David King, H. Michael Chung (2020), "Electronic Commerce—A Managerial Perspective", Addison Wesley



BBAGE404ET	CORPORATE ACCOUNTING	C
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Course Objective: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Unit I: Issue of shares:

Shares and share capital - Meaning and types, Book building - Process and advantages, Stages – application (over- subscription and under- subscription), allotment and call, calls-in arrears, calls-in-advance: forfeiture of shares - reissue of forfeited shares (Theory only).

Unit II: Underwriting of shares and debentures - SEBI guidelines on underwriting - Partial underwriting- complete underwriting – Open underwriting and firm underwriting, Calculation of underwriters' liabilities – Journal entries.

Unit III: Preference Shares – Meaning, types of preference shares, Redemption of preference shares with problems.

Redemption of Debentures – Meaning, kinds of debentures, Redemption of debentures - Various types of redemption and problems on Sinking Fund Method only.

Unit IV: Pre and Post incorporation profit or loss: Meaning and provisions relating to accounting treatment and Comprehensive problems with preparation of balance sheet.

Unit V: Final accounts of companies: Presentation of profit and loss statement and balance sheet in vertical form of corporate entities as per the latest amendments, excluding calculation of managerial remuneration & Disposal of company profits - Simple problems.

Books for Reference:

1. B. S Raman, Corporate Accounting, United Publishers, First Edition, 2013.
2. D. Chandra Bose, Advanced Accounting II, PHI Learning Pvt. Ltd., First Edition, 2010.
3. K. K Verma, Corporate Accounting, Excel Books, First Edition 2008
4. M.C Shukla, T.S Grewal and S.C Gupta, Advanced Accounts II, Chand & Company, Revised Edition, 2009
5. R L Gupta and M. Radhaswamy, Advanced Accountancy, Sultan Chand & Company, 17th Edition.
6. S. N Maheshwari, Advanced Accountancy II, Vikas Publishing House Pvt. Ltd., 10th Edition.

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BBAGE404FT	INDIAN SOCIAL VALUES AND ETHICS	C
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Course Outcomes

The student will be to **understand** the concept of values and relate it with loyalty, behavior and culture. The student will be able to implement the concept of values in Indian culture in developing attitudes and beliefs
 The student will be able to **understand and apply** ethical principles in business
 The student will be able to **compare** various corporate governance standards for effective business conduct.
 The student will be able to **develop and implement** values and ethics in business.

Unit I: Values

Meaning and importance of values, Sources of value system, Types, Values, Loyalty and Ethical Behavior, Values across Cultures.

Unit II: Indian Values

Respect for Elders, Hierarchy and Status, Need for Security, Non - Violence, Cooperation, Simple Living high Thinking, Rights and Duties, Relevance of Values in Management, Attitudes and Beliefs.

Unit III: Introduction to Business Ethics

Business Ethics: Definition, Importance, Arguments For And Against Business Ethics, Types of ethical issues.

Unit IV: Gandhian Approach in Management and Trusteeship, Business Ethics and Moral Obligations, Ethics in Work life.

Unit V: Corporate Governance

Introduction, mechanisms and systems of corporate governance, Indian model of Corporate Governance, OECD principles, World Bank on Corporate Governance, McKinsey Survey on corporate governance.

Reference Books:

1. Values and Ethics for Organizations, Chakraborty, S. K., OUP
2. Business Ethics and Values, D. Senthil Kumar & A. Senthil Rajan, Himalaya Publishing House.
3. Business Ethics - An Indian Perspective, Fernando, A.C, Pearson Education.

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