



# Shreyarth University

Gujarat Bhavan, Nr M. J. Library, Ashram Road, Ahmedabad – 380 006

## NOTIFICATION-AC0702

No.: SU/ACD/AC/NOT/2025/1396

Date: 08/01/2026

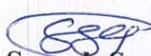
**Subject:** Inclusion of the credit based internship in School of Management.

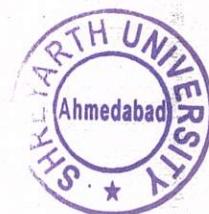
**Read following with respect to the subject mentioned above:**

- i. Resolution no. 6 of the 8<sup>th</sup> meeting of the Board of Studies of the School of Management dated 04/07/2025. (Attached as Appendix-1)
- ii. Resolution No. 8 of the 7<sup>th</sup> meeting of the Academic Council dated 01/12/2025. (Attached as Appendix-2)

In pursuance of the above mentioned read i and ii, the following decision is notified with regard to inclusion of credit-based summer internships in the below mentioned programmes of School of Management to be made effective from the academic year 2025-26:

- Resolved that the recommendations of the Board of Studies of School of Management be accepted and the approval be given to include credit-based summer internships in the following programmes to be made effective from the academic year 2025-26 as per appendix-3 attached herewith:
  - MBA: 4-credit summer internship conducted after Semester 2 should be incorporated into the Semester 3.
  - BBA, BBA, (Hons.), Integrated BBA-MBA: 2-credit summer internship conducted after Semester 2 should be incorporated into the Semester 3.

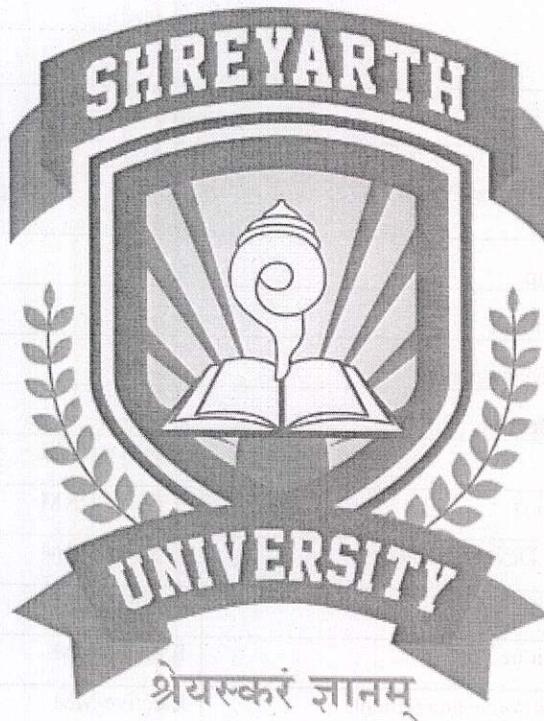
  
Dr. Suresh Sorathia,  
Registrar (I/C),  
Shreyarth University, Ahmedabad.



Attachments: As mentioned above

Copy forwarded for information and necessary action To:

- President, Shreyarth University
- Provost, Shreyarth University
- Library, Shreyarth University
- Director / Head of School of Management
- All the employees of the School of Management
- All academic and administrative sections of the University
- Select File



# **SHREYARTH UNIVERSITY**

**School of Management**

**Master of Business Administration  
(MBA) Syllabus**

**Semester – III**

MBA Semester-III				
S.No	Course Name	Category	Credit	Total Credit
1	Summer Internship	Core	4	24
2	Strategic Management	Core	4	
3	Global Business Management	Core	4	
4	<b>Specialisation Elective</b>		12	
5	Strategic HRM	Elective HRM	4	
6	Employee Relations	Elective HRM	4	
7	Human Resource Development	Elective HRM	4	
8	Strategic Marketing	Elective MM	4	
9	Consumer Behaviour	Elective MM	4	
10	Sales and Distribution Management	Elective MM	4	
11	Investment Analysis & Portfolio Management (IAPM)	Elective FM	4	
12	Investment Banking	Elective FM	4	
13	Strategic Financial Management	Elective FM	4	

Course: Strategic Management								
Course Code: MBA			Credit: 4	Program: MBA			Semester: III	
Teaching Scheme				Evaluation Scheme				
Lecture	Tutorial	Practical	Contact Hours	CIE Theory	CIE Practical	ESE Theory	ESE Practical	Total
4	0	0	4	25/50	-	25/50	-	100

### Course Objectives:

- Develop a conceptual understanding of the frameworks of strategic management.
- Enable students to analyse internal and external business environments for effective strategy formulation.
- Equip students with the knowledge to evaluate and implement various business and corporate-level strategies.
- Foster strategic thinking to address contemporary challenges through innovation, sustainability, and leadership.
- Enhance decision-making skills through real-world case studies and problem-solving exercises.

### Course Learning Outcomes (CLO):

After learning this course, students will be able to:

1. Understand the core concepts and frameworks of strategic management and their relevance to organisational success.
2. Analyse the internal and external environment of an organisation to identify strategic opportunities and threats.
3. Formulate business, corporate, and global strategies using strategic tools and models.
4. Evaluate the effectiveness of strategy implementation, structure, and control mechanisms.
5. Examine contemporary strategic issues such as sustainability, innovation, and leadership in dynamic business environments.

### Course Content:

#### Module-I Introduction to Strategic Management

- Introducing SM: Meaning, definitions, Stakeholders in Business; above-average models: The I/O Model and Resource-based Model, Strategic Intent;

- Vision, Mission and Purpose
- Environmental Analysis: External Analysis – PEST and Porter's Five-Force Model, Conceptual understanding of Key Success Factors, Driving Forces, Strategic Groups
- Internal Analysis: Value Chain Analysis, SWOT Analysis; Resources, Capabilities and Competencies; Dynamic Capabilities, Core Competence of Organisations; Competitive Advantage and Sustainable Competitive Advantage

### **Module-II Strategy Formulation**

- Strategy formulation process
- Business models: McKinsey's 7 S Model, BCG Matrix, GE 9 Cell Matrix
- Types of strategies: Functional, Business and Corporate level strategies
- Strategic Alliance and Joint Ventures
- Acquisitions and Restructuring
- Global or International level Strategies.

### **Module-III Strategy Implementation and evaluation**

- Meaning, process, and Key considerations of implementation
- Types of organisational structures
- Matches between strategy and structures
- Strategic control and operational control
- Balanced scorecard

### **Module-IV Contemporary Topics in Strategy**

- Strategic leadership
- Corporate Social Responsibility and Sustainability, Triple Bottom Line (TBL) approach
- Managing a dynamic environment through VUCA,
- Blue Ocean Strategy and Red Ocean Strategy
- Innovation: Grassroots, Jugaad

### **Teaching Methods:**

- Lectures
- Case Study Discussion
- Project and Presentation

### **Evaluation and Assessment:**

1. Continuous Internal Evaluation (CIE) : 50 Marks  
Mid-Semester Exam: 20

Quiz/Class test/Assignment: 10  
Role play/Presentation/Case study/Practical: 10  
Case studies: 10  
Role play: 05

2. End Semester Examination : 50 Marks

#### **Text Books:**

- Strategic Management: A South-Asian Perspective by Michael Hitt, Robert E., Hoskisson, R. Duane Ireland, S. Manikutty, Cengage Learning publication, Latest Edition
- Strategic Management and Business Policy by Azhar Kazmi, McGraw-Hill publication, Latest Edition

#### **Reference Books**

- Crafting and Executing Strategy: The Quest for Competitive Advantage Concept and Cases by Arthur A. Thompson, A. J. Strickland, John E. Gamble and Arun K. Jain, McGraw-Hill, New Delhi publication, Latest Edition
- Contemporary Strategic Management by Robert Grant, published by Wiley India Pvt. Ltd.

#### **Journals and Magazine**

- Strategic Management Journal
- Harvard Business Review
- Vikalpa – A Journal for Decision Makers
- Management Review

<b>Course: Global Business Management</b>								
<b>Course Code: MBA</b>		<b>Credit: 4</b>		<b>Program: MBA</b>		<b>Semester: 3</b>		
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>				
<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Contact Hours</b>	<b>CIE Theory</b>	<b>CIE Practical</b>	<b>ESE Theory</b>	<b>ESE Practical</b>	<b>Total</b>
4	0	0	4	25/50	-	25/50	-	100

**Course Objective:**

1. To provide an in-depth understanding of global business operations, international trade theories, and multinational business strategies.
2. To develop critical thinking and analytical skills in evaluating global business opportunities and risks.
3. To enhance knowledge of international marketing, cross-cultural management, and international financial management.
4. To equip students with practical skills in export-import documentation, international trade regulations, and logistics management.
5. To explore the impact of technology and information systems on global business management.

**Course Outcomes (CO's):**

1. Analyze the impact of globalization on business strategies and operations.
2. Apply international trade theories to evaluate trade policies and global market entry strategies.
3. Develop strategic business plans for international markets, considering cultural, political, and economic factors.
4. Formulate international marketing strategies, including global branding, segmentation, and positioning.
5. Evaluate financial management practices in multinational organizations, including foreign exchange risk management and capital budgeting.
6. Demonstrate proficiency in managing export-import documentation, customs procedures, and international logistics.
7. Assess the role of information technology in global business operations and decision-making.
8. Understand cross-cultural differences and develop negotiation strategies for international business transactions.

**Course Content:**

**Module-I Global Business Environment and International Trade**

- Definition and Drivers of Globalization
- National and Transnational Business Environments
- International Trade Theories and Trade Policies
- Free Trade vs. Protectionism
- Multilateral Trade Agreements (WTO, NAFTA, ASEAN, SAARC)
- International Trade Finance and Foreign Exchange Markets

**Module-II International Marketing and Cross-Cultural Management**

- Global Marketing Strategy and Market Entry Modes
- Cross-Cultural Marketing and Consumer Behaviour
- Global Branding and Advertising Strategies
- Cultural Dimensions Cross-Cultural Communication and Negotiation
- Ethical and Social Responsibility in Global Business

**Module-III International Financial Management and Export-Import Logistics**

- International Financial Markets and Currency Exchange
- Capital Budgeting for Multinational Corporations
- Risk Management and Hedging Strategies
- Export-Import Procedures and Documentation
- Customs Procedures and Regulatory Frameworks
- Insurance, Payments, and Dispute Resolution in International Trade

**Module-IV Information Technology and Global Business Strategy**

- Role of IT in Global Business Management
- E-Commerce and Digital Marketing
- Data Analysis and Business Intelligence in International Business
- Cybersecurity and Data Protection in Global Operations
- Leveraging Technology for International Business Expansion

**Teaching Pedagogy:**

- Lectures
- Case study Discussion
- Project and Presentation

**Evaluation and Assessment:**

<b>Continuous Internal Evaluation</b> <b>(Mid-Semester Examination (20), Projects/Assignments (10), Unit Test/Presentation (05), Case study (10) &amp; Role play (05))</b>	<b>50 Marks</b>
<b>End Semester Examination</b>	<b>50 Marks</b>

**Text Books and Reference books**

1. Hill, C. W. (2021). International Business: Competing in the Global Marketplace. McGraw-Hill Education.
2. Daniels, J. D., Radebaugh, L. H., & Sullivan, D. P. (2020). International Business: Environments and Operations. Pearson.
3. Wild, J. J., & Wild, K. L. (2019). International Business: The Challenges of Globalization. Pearson.
4. Hodgetts, R. M., & Luthans, F. (2002). International Management. McGraw-Hill.
5. Pandey, I. M. (2019). Financial Management. Vikas Publishing House.
6. Johnston, R. (2005). Service operations management: From the roots up. International Journal of Operations & Production Management

Course: Strategic Human Resource Management								
Course Code:		Credit: 4	Program: MBA			Semester: III		
Teaching Scheme				Evaluation Scheme				
Lecture	Tutorial	Practical	Contact Hours	CIE Theory	CIE Practical	ESE Theory	ESE Practical	Total
4	0	0	4	25/50	-	25/50	-	100

#### Course Learning Outcome:

**CLO1:** Grasp the fundamental principles of SHRM, understanding how it has evolved from traditional HRM and its strategic impact on organizational success.

**CLO2:** Analyze emerging trends in HR, such as globalization, digital transformation, and the role of data analytics, and how they shape modern HR practices.

**CLO3:** Demonstrate the ability to develop and implement strategic HR plans, integrating talent management, performance evaluation, and reward systems to drive organizational goals.

**CLO4:** Apply talent acquisition and development strategies effectively, ensuring alignment with broader business objectives and fostering employee growth.

**CLO5:** Evaluate and manage global HRM strategies, focusing on cross-cultural leadership, legal compliance, and ethical considerations in diverse work environments.

#### Course Outcome:

**CO1:** Students will be able to grasp the concept of SHRM and its critical role in aligning HR strategies with organizational strategy for achieving competitive advantage.

**CO2:** Students will be able to analyse contemporary HR trends and understand their relevance in shaping modern HRM practices.

**CO3:** Students will be able to develop strategic HR plans that integrate talent management, performance systems, and reward strategies to enhance organizational performance.

**CO4:** Students will be able to implement effective talent management practices, focusing on recruitment, development, and employee engagement.

**CO5:** Students will be able to navigate global HRM challenges and apply best practices in managing diverse teams, complying with legal requirements, and maintaining ethical standards.

**Course Content:**

**Module 1: Introduction to Strategic Human Resource Management**

- **Overview of SHRM:**
  - Definition and Scope
  - Evolution of HRM to SHRM
  - Strategic Role of HR in Organizations
- **Linking HRM to Organizational Strategy:**
  - Business Strategy and HR Strategy Alignment
  - Strategic HR Planning
  - HR as a Competitive Advantage
- **Contemporary Trends in SHRM:**
  - Globalization and HRM
  - HR Technology and Digital Transformation
  - The Role of Data Analytics in HR Decision Making

**Module 2: Talent Acquisition and Development**

- **Strategic Talent Management:**
  - Talent Acquisition Strategies
  - Workforce Planning
  - Employer Branding
- **Employee Learning and Development:**
  - Aligning Training with Organizational Goals
  - Leadership Development Programs
  - Digital Learning Tools
- **Contemporary Trends:**
  - Gig Economy and Flexible Workforce
  - Use of Artificial Intelligence in Recruitment
  - Employee Engagement through Learning Technologies

**Module 3: Performance and Reward Management**

- **Performance Management Systems:**
  - Setting Performance Standards and Metrics
  - Feedback and Coaching Mechanisms
  - Managing High Performers
- **Reward Systems:**
  - Compensation Strategies
  - Benefits and Incentives
  - Pay for Performance
- **Contemporary Trends:**
  - Employee Well-being Programs
  - Recognition and Non-Monetary Rewards
  - Global Pay Structures and Benefits

**Module 4: Strategic HRM in the Global Context**

- **Global HRM Strategy:**
  - Cross-Cultural Management
  - International Talent Mobility
  - Managing Global Teams and Remote Workforces
- **Legal and Ethical Considerations:**
  - Compliance with Global Labour Laws
  - Ethical HR Practices
  - Corporate Social Responsibility (CSR)
- **Contemporary Trends:**
  - Diversity and Inclusion Initiatives
  - Remote Work and Hybrid Models
  - Sustainability and Green HRM
- **Teaching Methods:**
  - ICT enabled Classroom discussions
  - Lectures
  - Case study Discussion
  - Project and Presentation
- **Evaluation and Assessment:**

Sr. No.	CIE	Marks
1.	Quiz/Class test/Assignment	10
	Presentation	10
	Role play	5
	Case study	5
	<b>MID -Semester Exam</b>	<b>20</b>
	<b>Total:</b>	<b>50</b>
2.	<b>End – Semester Examination</b>	<b>50</b>

- **Text Books:**

Sr. No.	Author	Name of the book	Publisher	Edition
1.	Charles R. Greer	Strategic Human resource Management	Pearson	Latest Edition
2	Jeffrey A Mello	Strategic HRM	Cengage Learning	Latest Edition
3	Pulak Das	Strategic Human Resource management	Cengage Learning	Latest Edition

Specialization: Employee Relations (ER)								
Course Code: MBA		Credit: 4	Program: MBA			Semester: III		
Teaching Scheme				Evaluation Scheme				
Lecture	Tutorial	Practical	Contact Hours	CIE Theory	CIE Practical	ESE Theory	ESE Practical	Total
4	0	0	4	25/50	-	25/50	-	100

### Course Objectives:

- To develop an in-depth understanding of employee relations and its evolution in India.
- To analyse workplace conflicts and evaluate dispute resolution systems, including grievance mechanisms and collective bargaining.
- To familiarise students with statutory provisions and legal frameworks governing employee relations in India.
- To examine emerging issues such as DEI, mental health, and flexible work in shaping contemporary employee relations.

### Course Learning Outcomes (CLO's):

After learning this course, students will be able to:

1. Understand the concepts of employee relations and examine the evolution of ER and its stakeholders in the Indian and global context.
2. Demonstrate understanding of collective bargaining and alternative dispute resolution.
3. Analyse conflict triggers and apply appropriate grievance redressal mechanisms.
4. Interpret key employee-related laws and their applications in Indian organisations.
5. Evaluate contemporary challenges in modern ER

### Course Content:

#### Module-I Introduction to Employee Relations

- Employee Relations (ER) and Industrial Relations (IR) – Introduction, Definition, scope
- Evolution of employee relations (Pre & Post-Liberalisation Era), and contemporary scenario
- Key Stakeholders and their role - Employers, Employees, Trade Unions, Government (Bipartism & Tripartism)
- Psychological Contract & Trust in Indian Work Culture
- Employee Relations in India vs. Western Countries

- Changing Structure of Industrial Organisation and Employee Relations.

### **Module-II Conflict Resolution and Grievance Handling**

- Understanding Workplace conflicts and resolution: Meaning, nature, common conflict triggers (hierarchy, working conditions, wage disputes, disciplinary actions, union recognition and union-management issues), Impact on employee relations
- Conflict Resolution by Collective Bargaining: Definitions, Characteristics, Types, Process of CB, Pre-requisites of a Successful CB, CB in India,
- Grievance Handling: Meaning, definition, Importance of grievance handling,
- Grievance Redressal Mechanism - Internal: Role of HR, Complaint Committee, Grievance handling procedures; External: Labour Courts, Industrial Tribunals
- Alternative Dispute Resolution (ADR) Mechanisms: Mediation, Arbitration, Role of Labour Commissioners

### **Module-III Statutory Employee Relations**

- Trade Unions Act, 1926;
- Industrial Disputes Act, 1947; Causes of disputes, Authorities under the Act (Overview), Strikes, Lockout, Layoff, Retrenchment
- Industrial Employment (Standing Orders) Act, 1948;
- Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)
- Overview of New Labour codes – IR Code 2020, Social Security Code 2020, Occupational Safety, Health and Working Conditions Code, 2020, Code on Wages, 2019

### **Module-IV Contemporary Issues**

- Diversity, Equity, and Inclusion (DEI) Initiatives
- Mental Health and Employee Well-Being
- Work-life integration and Employee Flexibility – Remote work, hybrid, Flexitime, Compressed workweek, Job sharing, Post-COVID Trends
- Gig economy and platform workers
- Whistle blowing and ethical concerns – Protection of whistleblower, Impact on employee trust

#### **Teaching Methods:**

- Lectures
- Case Study Discussion
- Project and Presentation

### **Evaluation and Assessment:**

1. Continuous Internal Evaluation (CIE)  
Mid-Semester Exam: 20  
Quiz/Class test/Assignment: 10  
Role play/Presentation/Case study/Practical: 10  
Case study: 5  
Role play: 5  
**: 50 Marks**
2. End Semester Examination  
**: 50 Marks**

### **Text Books:**

- Mamoria, C.B., Satish Mamoria, and S.V Gankar, Dynamics of Industrial Relations, Himalaya Publishing House, New Delhi, Latest Edition
- SC Srivastava, Industrial Relations and Labor Laws, Vikas publication, Latest Edition

### **Reference Books**

- Agnihotri, Vidyadhar. (1970). Industrial Relations in India. New Delhi, India: Atma Ram and Sons.
- Khan N U, 2008, Industrial Relations in India: A Historical Perspective, New Delhi Sanjay Prakashan
- P K Pandhi, Labour and Industrial Laws, PHI, Latest Edition
- C S VenkataRatnam, Industrial Relations, Oxford Publication, Latest Edition
- B D Singh, Industrial Relations and Labour Laws, Excel Publication, Latest Edition

### **Journals and Magazine**

- Journal of Industrial Relations
- Human Capital

Course: Human Resource Development								
Course Code:		Credit: 4		Program: MBA			Semester: III	
Teaching Scheme				Evaluation Scheme				
Lecture	Tutorial	Practical	Contact Hours	CIE Theory	CIE Practical	ESE Theory	ESE Practical	Total
4	0	0	4	25/50	-	25/50	-	100

#### Course Learning Outcome:

##### This course aims to:

1. **Provide foundational knowledge** of HRD concepts, climate, strategic alignment, and employee behaviour models relevant to organizational development.
2. **Equip learners with skills** to perform systematic HRD needs assessment and design training programs, including resource selection and scheduling.
3. **Develop competence** in delivering training through multiple methods, including technology-enabled platforms, and in evaluating program impact using recognized models.
4. **Foster awareness** of globalization's impact on HRD, cultural diversity challenges, and practical HRD applications such as employee wellness, competency mapping, and career development.

##### Course Outcome:

By the end of this course, learners will be able to:

**CO1:** Understand and explain the fundamentals of HRD, including its relationship with HRM, roles of HRD professionals, and evolving theories from training to learning.

**CO2:** Conduct and prioritize HRD needs assessments at various organizational levels and design effective training programs aligned with strategic objectives.

**CO3:** Implement and evaluate diverse training delivery methods, applying appropriate frameworks and ethical considerations to assess HRD program effectiveness.

**CO4:** Analyze and apply global HRD perspectives, including cultural diversity management, knowledge management, and contemporary HRD applications such as career planning, coaching, and succession management.

##### Course Content:

##### Module 1: Fundamentals of HRD and Work System

- **Introduction to HRD**
  - Definition and scope of HRD,
  - Relationship between HRM and HRD

- Functions and climate of HRD, Roles and competencies of HRD professionals
- Aligning HRD with corporate strategy
- **Evolution of HRD theory**
  - The shift from training to learning
  - Interventions in informal workplace training
  - Psychological and sociological perspectives on learning
  - Model of employee behaviour and influences
  - Human Resource Planning and procurement techniques
- **Overview of global sourcing**
  - Work planning, role analysis, work review, and feedback systems
  - Potential appraisal of individuals and teams
  - Trends in performance management and feedback

## **Module 2: HRD Needs Assessment and Designing Effective Training Programs**

- **HRD Needs:**
  - Purpose and levels of Needs Assessment (Personal, Task, Organizational, Strategic)
  - Prioritizing HRD needs
  - Systematic approach to Training Need Assessment
  - Training and HRD process models
- **Designing Effective HRD Programs:**
  - Defining objectives of HRD interventions
  - Make-versus-buy decisions for training solutions
  - Trainer selection and preparation
  - Preparing lesson plans and training materials
  - Selecting training methods
  - Scheduling HRD programs

## **Module 3: Training Delivery and Evaluation**

- **Various On-the-Job Training methods**
  - Different Off-the-Job/Classroom Training approaches
  - Computer-based training and other modern delivery methods
  - Implementing training programs effectively
- **Purpose and frameworks of HRD evaluation**
  - Models and approaches: ROI, Human Resource Effectiveness Index (HREI), Human Capital Measurement, Utility Analysis, HR Profit Center approach
  - Training evaluation process and data collection
  - Ethical issues in HRD evaluation

## **Module 4: Global Perspectives and Contemporary Applications of HRD**

- Implications of globalization on HRD
- Current and future international trends in HRD
- Cultural diversity management
- HRD and knowledge management
- **Applications including:**
  - Management development and education/training
  - Socialization and orientation of employees

- Employee counselling and wellness services
- Coaching and performance management with competency mapping
- Assessment centers
- Career planning and development
- Succession planning and career management
- Employee skills and technical training: basic workplace competencies, literacy programs, interpersonal skill training, professional development and education

- **Teaching Methods:**

- Lectures
- Case study Discussion
- Project and Presentation

- **Text Books:**

Sr. No.	Author	Name of the book	Publisher	Edition
1.	Jon M. Werner, Randy L. DeSimone	Human Resource Development	Cengage Learning	Latest Edition
2	Raymond Noe	Employee Training & Development	McGraw Hill	2019 / 8 <sup>th</sup> edition
3	Udai Pareek	Designing and Managing Human Resource Systems	Oxford & IBH	2017 / 3rd edition
4	David Mankin	Human Resource Development	Oxford	2019

- **Evaluation and Assessment:**

Sr. No.	CIE	Marks
1.	Quiz/Class test	10
	Role play/Presentation	10
	Assignment	5
	Case study	5
	<b>MID -Semester Exam</b>	20
	<b>Total:</b>	<b>50</b>
2.	<b>End – Semester Examination</b>	<b>50</b>

<b>Course: Strategic Marketing</b>			
<b>Course Code:</b> MBA	<b>Credit:</b> 4	<b>Program:</b> MBA	<b>Semester:</b> III

Teaching Scheme				Evaluation Scheme				
Lecture	Tutorial	Practical	Contact Hours	CIE Theory	CIE Practical	ESE Theory	ESE Practical	Total
4	0	0	4	25/50	-	25/50	-	100

### Course Objectives:

- To provide a comprehensive understanding of marketing strategy formulation and execution.
- To enable students to align marketing strategies with business goals and market dynamics.
- To build analytical capabilities for assessing market opportunities and strategic positioning.
- To develop practical skills in creating and evaluating strategic marketing plans.

### Course Learning Outcomes (CLO's):

- Analyze and formulate marketing strategies based on internal and external business environments.
- Design effective segmentation, targeting, and positioning strategies for diverse markets.
- Evaluate marketing mix decisions in a strategic context for competitive advantage.
- Apply strategic thinking through case-based learning and real-world marketing simulations.

### Course Content:

#### Module-I Foundations of Strategic Marketing

- Role of Marketing in Strategic Planning
- The Strategic Marketing Process
- Environmental Scanning and Competitive Analysis
- Customer-Centric Strategy and Value Creation
- Market Orientation and Strategic Fit

#### Module-II Advanced STP and Value Innovation

- Strategic Segmentation: Micro/Macro, Data-Driven Segmentation
- Advanced Targeting Techniques Using Predictive Analytics
- Differentiation and Strategic Positioning in Saturated Markets
- Value Innovation and Blue Ocean Strategy Applications
- Positioning in International and Multi-Brand Environments

### **Module-III Strategic Brand and Portfolio Management**

- Strategic Brand Architecture and Equity Management
- Multi-Brand, Umbrella Branding, and Brand Extension Strategies
- Portfolio Analysis: GE Matrix, BCG Matrix in Practice
- Strategic Pricing: Value-Based, Dynamic, and Psychological Pricing
- Digital Strategy Integration: Omnichannel and Martech Platforms

### **Module-IV Strategy Execution, Measurement, and Control**

- Designing Marketing Strategy Execution Plans
- Balanced Scorecard and Marketing Performance Metrics
- Strategic Budgeting, Resource Allocation & ROI Analysis
- Crisis Response, Strategic Agility, and Competitive Repositioning
- Strategic Case Studies: Global and Indian Brands – Presentation & Evaluation

#### **Teaching Methods:**

- Lectures
- Case study Discussion
- Project and Presentation

#### **Evaluation and Assessment:**

- Continuous Internal Evaluation (CIE)  
Mid-Semester Exam: 20  
Projects/Assignments: 10  
Quizzes/ Presentation: 5 : **50 Marks**  
Case study: 10  
Role play: 05
- End Semester Examination : **50 Marks**

#### **Text Books:**

- Strategic Marketing Management by Alexander Chernev
- Marketing Management by Philip Kotler & Kevin Lane Keller
- Marketing Strategy: A Decision-Focused Approach by Orville Walker, John Mullins & Harper Boyd

#### **Reference Books**

- Strategic Market Management by David A. Aaker
- Marketing Strategy: Based on First Principles and Data Analytics by Robert W. Palmatier & Shrihari Sridhar

### Course: Consumer Behavior

Teaching Scheme			Evaluation Scheme					
Lecture	Tutorial	Practical	Contact Hours	CIE Theory	CIE Practical	ESE Theory	ESE Practical	Total
4	0	0	4	25/50	-	25/50	-	100

**Course Objectives:**

- To provide strategic insight into consumer behavior theories with business applications.
- To analyze complex behavioral patterns influenced by cognitive, emotional, and environmental factors.
- To evaluate the impact of emerging technologies and social shifts on consumption.
- To enable data-informed marketing decisions based on predictive behavioral insights.

**Course Learning Outcomes (CLO's):**

- Apply behavioral science frameworks to decode modern consumer behavior.
- Use advanced analytical tools to segment, profile, and predict consumer actions.
- Design customer-centric strategies that align with evolving behavioral trends.
- Critically evaluate real-world case studies using a behavioral lens in digital and global contexts.

**Course Content:****Module-I Strategic Understanding of Consumer Behavior**

- Scope and Strategic Importance of Consumer Behavior
- Advanced Models of Consumer Decision-Making (e.g., Nicosia, Engel-Blackwell-Miniard)
- Consumer Journey Mapping and Touchpoint Analysis
- Behavioral Economics in Consumer Decision-Making
- Neuromarketing and Cognitive Psychology Applications

**Module-II Psychological and Personal Determinants**

- Deep Dive into Motivation Theories and Behavioral Triggers
- Sensory Marketing and Advanced Perception Analysis
- Implicit Learning and Behavioral Conditioning
- Personality Typologies and Psychographics in Digital Context
- Attitude Formation and Change: Persuasion and Biases

### **Module-III Socio-Cultural and Situational Influences**

- Social Influence, Conformity, and Viral Behavior
- Advanced Reference Group Dynamics and Opinion Leadership in Social Media
- Evolving Family Structures and Decision Roles
- Global Consumer Culture and Cross-National Consumer Behavior
- Situational Context and Behavioral Triggers (Time, Place, Mood)

### **Module-IV Applications, Technology & Trends**

- Consumer Behavior in Digital, Mobile, and AI-Driven Environments
- Behavioral Segmentation and Predictive Analytics
- Customer Experience (CX), Trust, and Loyalty Programs
- Sustainable Consumption and Ethical Consumerism
- Advanced Case Studies: Real-Time Behavior Tracking and Marketing Implications

#### **Teaching Methods:**

- Lectures
- Case study Discussion
- Project and Presentation

#### **Evaluation and Assessment:**

Continuous Internal Evaluation (CIE)	
Mid-Semester Exam:	20
Projects/Assignments:	10
Quizzes/ Presentation:	5
Case study:	10
Role play:	05
End Semester Examination	<b>: 50 Marks</b>

#### **Text Books:**

- Consumer Behavior by Leon G. Schiffman, Joseph Wisenblit & S. Ramesh Kumar
- Consumer Behaviour: Insights from Indian Market by Ramanuj Majumdar
- Consumer Behavior: Buying, Having, and Being by Michael R. Solomon

#### **Reference Books**

- Predictably Irrational by Dan Ariely

- Consumer Behavior: A Digital Native Perspective by Suja R. Nair

**Course: Sales and Distribution Management**

**Course Code:** MBA      **Credit:** 4      **Program:** MBA      **Semester:** III

Teaching Scheme			Evaluation Scheme					
Lecture	Tutorial	Practical	Contact Hours	CIE Theory	CIE Practical	ESE Theory	ESE Practical	Total
4	0	0	4	25/50	-	25/50	-	100

**Course Objectives:**

- To develop a strategic understanding of sales and distribution management functions.
- To equip students with knowledge of managing and motivating a sales force.
- To design and manage efficient distribution channels.
- To understand the application of technology and trends in sales and logistics.

**Course Learning Outcomes (CLO's):**

- Design and implement sales strategies aligned with organizational goals.
- Recruit, train, and manage a high-performing sales team.
- Analyze and improve channel efficiency and logistics operations.
- Apply technological solutions to optimize sales and distribution processes.

**Course Content:****Module-I      Introduction to Sales Management**

- Nature, Role, and Scope of Sales Management, Role of a Sales Manager
- Theories of Selling and Sales Strategies
- Personal Selling Process and Buyer Behavior
- Sales Forecasting and Sales Planning, Sales Organization Structures
- Sales Budgeting and Sales Quotas

**Module-II      Sales Force Management**

- Recruitment and Selection of Sales Personnel
- Sales Training and Development
- Sales Territory Design and Allocation
- Sales Compensation and Motivation
- Performance Evaluation and Control of Sales Force

### **Module-III Distribution Management - Channel Design**

- Introduction to Distribution and Logistics, Need and scope of distribution management
- Channel Evolution & Emerging Formats, Types and Roles of Marketing Channels
- Designing Distribution Channels – Strategies and Structures, Retailing and Wholesaling
- Selection, Appointment, and Management of Channel Partners
- Channel Conflicts and Resolution Mechanisms

### **Module-IV Logistics and Emerging Trends in Distribution**

- Supply Chain Management and Integration
- Inventory Management and Warehousing
- Transportation and Distribution Cost Management
- Technology in Distribution: E-commerce, Digital Channels, CRM
- Trends: Omnichannel, D2C Models, Rural and International Distribution

#### **Teaching Methods:**

- Lectures
- Case study Discussion
- Project and Presentation

#### **Evaluation and Assessment:**

Continuous Internal Evaluation (CIE)	
Mid-Semester Exam:	20
Projects/Assignments:	10
Quizzes/ Presentation:	5
Case study:	10
Role play:	05
End Semester Examination	<b>: 50 Marks</b>

#### **Text Books:**

- Sales and Distribution Management by Krishna K. Havaldar & Vasant M. Cavale
- Sales Management: Analysis and Decision Making by Thomas N. Ingram et al.
- Marketing Channels by Bert Rosenbloom

#### **Reference Books**

- Logistics and Supply Chain Management by Martin Christopher
- Sales Force Management by Mark W. Johnston and Greg W. Marshall

**Course: Investment Analysis and Portfolio Management**

**Course Code:** MBA      **Credit:** 4      **Program:** MBA      **Semester:** III  
**(Finance Specialization)**

<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>				
<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Contact Hours</b>	<b>CIE Theory</b>	<b>CIE Practical</b>	<b>ESE Theory</b>	<b>ESE Practical</b>	<b>Total</b>
4	0	0	4	25/50	-	25/50	-	100

**Course Objective:**

- To provide a solid foundation in the principles of investment, enabling students to distinguish between investment, speculation, and gambling, and to understand various investment objectives.
- To develop students' analytical skills in evaluating securities using fundamental, technical, and efficient market analysis techniques. To equip students with the knowledge and skills necessary to construct, optimize, and manage investment portfolios using modern portfolio theories.
- To enhance students' ability to monitor, revise, and measure portfolio performance using advanced portfolio management techniques.
- To familiarize students with the concepts of bond valuation, bond pricing, yield measurement, and bond portfolio management strategies.

**Course Outcomes (CO's):**

- Understand the fundamentals of investment, differentiate between investment, speculation, and gambling, and identify various investment objectives.
- Analyze and evaluate various securities using fundamental, technical, and efficient market analysis techniques.
- Apply portfolio theories, including Markowitz, Sharpe's Single Index Model, and CAPM, for constructing optimal portfolios.
- Evaluate and revise portfolios, measure portfolio performance, and manage bond investments using advanced techniques.

**Course Content:**

**Module-I Introduction to Investment**

Introduction to Investment

Investment vs. Speculation and Gambling

Investment Objectives, Attributes, and Process

Security Analysis vs. Portfolio Management

Portfolio Management Process: Types of Returns: Holding Period, Expected Return, Annualized Return (**Numerical**)

Risk Analysis: Types of Risk and Measurement (**Numerical**)

**Module-II Security Analysis and Valuation**

Fundamental Analysis: Economic, Industry, and Company Analysis

Forecasting Earnings

Valuation Methods: Dividend Discount Models, P/E, and EPS-Based Valuation (**Numerical**)

Efficient Market Hypothesis (EMH) - Forms and Empirical Tests

Technical Analysis: Charting Tools, Market Indicators, Dow Theory, Elliott Wave Theory

Random Walk Theory

Introduction to Behavioural Finance

**Module-III Portfolio Theory and Security Selection**

Markowitz Model and Efficient Frontier (**Numerical**)

Sharpe's Single Index Model (**Numerical**)

Capital Market Theory: CML, SML, and Capital Asset Pricing Model (CAPM) (**Numerical**)

Arbitrage Pricing Theory (APT)

**Module-IV Portfolio Management and Measurement**

- Portfolio Execution, Revision, and Performance Evaluation (**Numerical**)
- Bonds and Their Valuation
- Types of Bonds, Bond Pricing, and Yields (**Numerical**)
- Duration of Bonds and Bond Management Strategies
- Bond Analysis Techniques

**Teaching Pedagogy:**

- Lectures
- Case study Discussion
- Project and Presentation

**Evaluation and Assessment:**

<b>Continuous Internal Evaluation</b>	<b>50 Marks</b>
<b>(Mid-Semester Examination (20), Projects/Assignments (10), Unit Test/Presentation (05), Case study (10) &amp; role play (05))</b>	
<b>End Semester Examination</b>	<b>50 Marks</b>

**Text Books:**

- Prasanna Chandra – Investment Analysis and Portfolio Management – TATA McGraw-Hill (Latest Edition)

**Reference Books**

- Fisher & Jorden – Security Analysis and Portfolio Management – Pearson (Latest Edition)
- P. Pandian – Security Analysis and Portfolio Management – Vikas Publishing (Latest Edition)

**Journals and Magazine**

- Economic Times
- Financial Express & Journal of Finance.

**Course: Investment Banking**

**Course Code: MBA**      **Credit: 4**      **Program: MBA**      **Semester: III**  
**(Finance Specialization)**

Teaching Scheme			Evaluation Scheme					
Lecture	Tutorial	Practical	Contact Hours	CIE Theory	CIE Practical	ESE Theory	ESE Practical	Total
4	0	0	4	25/50	-	25/50	-	100

**Course Objective:**

- To provide students with a clear understanding of the concept, evolution, and regulatory framework of investment banking. To equip students with the knowledge of various valuation techniques for companies, bonds, and equities used in investment banking.
- To develop students' understanding of the structure and functioning of primary and secondary financial markets.
- To familiarize students with the roles and responsibilities of merchant bankers, including IPO management, underwriting, and restructuring.
- To enable students to apply theoretical knowledge in practical scenarios through a comprehensive project on investment banking.

**Course Outcomes (CO's):**

- Understand the fundamentals of investment banking, including its history, structure, and services in various markets.
- Analyze various valuation models for companies, bonds, and equities, and apply them in real-world scenarios.
- Evaluate the structure and functions of primary and secondary financial markets and the role of private equity and venture capital.
- Demonstrate knowledge of the role of merchant bankers in IPO management, restructuring, and other allied activities.

**Course Content:****Module-I      Introduction to Investment Banking**

Concept and Definition of Investment Banking

Evolution of American, European, and Indian Investment Banking

Characteristics and Structure of Indian Investment Banking

Service Portfolio of Indian Investment Banks:

- Core Investment Banking Services
- Allied Businesses

Regulatory Framework for Investment Banking in India

**Module-II      Valuation of Companies and Business**

Understanding Equity and Bond Valuation (Numerical)

Equity Research in Investment Banks

Investment Banking Perspective in Corporate Restructuring and Mergers & Acquisitions (M&A)

Role of Investment Banks in Structuring M&A Transactions  
Due Diligence Process

### **Module-III Financial Markets**

Understanding Primary Market (IPO) and Secondary Market  
Fund Raising through:

- Private Equity (**Numerical**)
- Venture Capital
- Private Placement

Regulatory Framework and Compliance in Financial Markets

### **Module-IV Role of Merchant Banker and Restructuring**

Role of Investment Banking in Primary Market (IPO)

Functions of Merchant Bankers in Issue Management

Underwriting, Bought Out Deals, Buybacks, and Delisting

Restructuring of Business:

- Financial and Organizational Restructuring
- BIFR (Board for Industrial and Financial Reconstruction)
- Corporate Debt Restructuring (CDR)

### **Teaching Pedagogy:**

- Lectures
- Case study Discussion
- Project and Presentation

### **Evaluation and Assessment:**

<b>Continuous Internal Evaluation</b> <b>(Mid-Semester Examination (20), Projects/Assignments (10), Unit Test/Presentation (05), Case study (10) &amp; role play (05))</b>	<b>50 Marks</b>
<b>End Semester Examination</b>	<b>50 Marks</b>

### **Text Books:**

- Pratap Giri – Investment Banking: Concepts, Analysis and Cases, Mc Graw Hill (Latest Edition)

### **Reference Books**

- Ranjan Rakesh - "Investment Banking", Wiley (Latest Edition)
- Bharti Pathak - "Indian Financial System", Pearson (2014)
- Joshua Rosenbaum, Joshua Pearl, Joshua Harris, Joseph R. Perella - "Investment Banking: Valuation, Leveraged Buyouts, and Mergers and Acquisitions", Wiley (2013)

### **Journals and Magazine**

- Economic Times
- Financial Express
- Journal of Finance.

**Course: Strategic Financial Management**

<b>Course Code:</b> MBA	<b>Credit:</b> 4	<b>Program:</b> MBA	<b>Semester:</b> III (Finance Specialization)					
<b>Teaching Scheme</b>			<b>Evaluation Scheme</b>					
<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Contact Hours</b>	<b>CIE Theory</b>	<b>CIE Practical</b>	<b>ESE Theory</b>	<b>ESE Practical</b>	<b>Total</b>
4	0	0	4	25/50	-	25/50	-	100

**Course Objective:**

- To develop a comprehensive understanding of strategic financial management concepts, including financial strategy formulation, project planning, and control.
- To equip students with the ability to identify, analyze, and evaluate various sources of finance, understanding their associated risks, costs, and strategic implications.
- To enable students to design and critically evaluate capital structures and leverage decisions, considering their impact on business risk and profitability.
- To foster analytical skills for effective business restructuring, including mergers, acquisitions, and managing industrial sickness.

**Course Outcomes (CO's):**

- Prepare and present management reports evaluating the financial implications of strategic decisions.
- Identify, analyse, and evaluate various sources of finance, understanding their risks and costs.
- Assess and recommend potential investment strategies and decisions.
- Select and critically evaluate techniques for optimizing the use of financial resources.

**Course Content:****Module-I Financial Strategy and Planning, Project Planning, and Control**

- Financial Strategy: Objectives, Importance, and Components
- Project Planning: Capital Expenditure Planning, Project Evaluation, and Feasibility Analysis **(Numerical)**
- Project Control: Techniques, Budgetary Control, Performance Analysis **(Numerical)**

**Module-II Risk Evaluation Techniques in Capital Budgeting, Dividend and Retention Policies, Valuation of Business.**

- Risk Evaluation: Types of Risk, Risk Measurement, and Management Techniques **(Numerical)**
- Dividend and Retention Policies: Factors Influencing Dividend Decisions, Models of Dividend Policy **(Numerical)**
- Business Valuation: Methods of Valuation, Discounted Cash Flow, Relative Valuation Models **(Numerical)**

**Module-III Business Restructuring and Industrial Sickness**

- Business Restructuring: Mergers, Acquisitions, Demergers, Leveraged Buyouts **(Numerical)**
- Industrial Sickness: Causes, Consequences, and Remedial Measures

**Module-IV Designing Capital Structure, Operating, Financial, and Combined Leverage**

- Capital Structure: Factors Affecting, Theories of Capital Structure **(Numerical)**
- Leverage: Operating, Financial, and Combined Leverage Analysis
- Impact of Leverage on Business Risk and Profitability **(Numerical)**

**Teaching Pedagogy:**

- Lectures
- Case study Discussion
- Project and Presentation

**Evaluation and Assessment:**

<b>Continuous Internal Evaluation</b> (Mid-Semester Examination (20), Projects/Assignments (10), Unit Test/Presentation (05), Case study (10) & role play (05))	<b>50 Marks</b>
<b>End Semester Examination</b>	<b>50 Marks</b>

**Text Books:**

- Ravi M. Kishor - Strategic Financial Management, Taxman (Latest Edition)

**Reference Books**

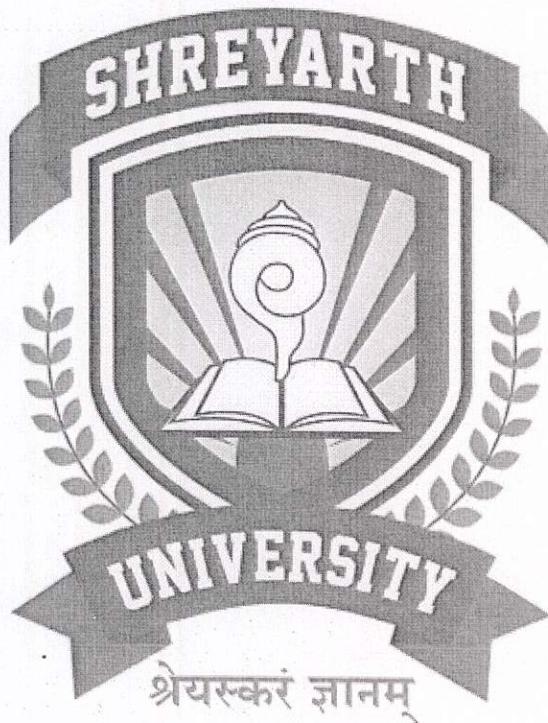
- J B Gupta – Strategic Financial Management, Taxman (Latest Edition)
- I M Pandey - Financial Management, Vikas Publishing (Latest Edition)
- Khan & Jain – Financial Management, Text, problems & Cases, Mc Graw Hill (Latest Edition)

**Journals and Magazine**

- Economic Times
- Financial Express
- Journal of Finance.







# **SHREYARTH UNIVERSITY**

**School of Management**

**BBA/BBA(H)/Integrated BBA-MBA**

**Syllabi**

**Semester -III**



Sr . N o	BB A	Course Name	Curricular Components	Credit	Total credit
1	III	Human Resource Management	Major Course-5	4	22
2	III	Cost and Management Accounting	Major Course-6	4	
3	III	Financial Management	Major Course-7	4	
4	III	Digital Marketing	Interdisciplinary/ Multidisciplinary	4	
5	III	Personality Development	Ability Enhancement Courses	2	
6	III	Computer Based Accounting	Skill Enhancement Courses	2	
7	III	Indian Knowledge System-II	Value Added Courses	2	

Course: Human Resource Management								
Course Code: BBA		Credit: 4		Program: BBA/BBA(H)/Integrated BBA-MBA			Semester: III	
Teaching Scheme				Evaluation Scheme				
Lecture	Tutorial	Practical	Contact Hours	CIE Theory	CIE Practical	ESE Theory	ESE Practical	Total
4	0	0	4	18/50	-	18/50	-	100

### Course Objectives:

1. To Provide a conceptual overview and theoretical framework of HRM as a management discipline.
2. To Acquaint the students with the role of HRM in achieving Organization objectives and the role of non-HR specialists in making HRM effective in organizations.
3. To understand and recognize the elements of the HR functions.
4. To aware about the laws relating to the employees at work place.

### Course Learning Outcomes (CLO's):

1. List the role and responsibilities of the HRM function.
2. Make use of job and role analysis.
3. Define the HR Planning, Recruitment and Selection process.
4. Interpret the process and system of performance appraisal, training and development, compensation management and employee relations management.

### Course Content:

#### Module-I Introduction to Human Resource Management & Manpower Planning

- Evolving role of Human Resource Management function in organisations. Human Resource Management- meaning, scope and importance. Sub-systems of the human resource management function. Roles of Human Resource Manager.
- Assessing manpower requirements – demand forecasting, work load analysis.
- Job and role analysis – process and significance, Job description and job specification

#### Module-II Talent Acquisition & Development

- Recruitment, internal and external sources of recruitment, Factors affecting recruitment.
- Selection model, methods and process.
- Placement and induction.
- An overview of Training and Development.

### **Module-III Performance and Reward System**

- Performance appraisal and management - concept, objectives and methods. Performance review process.
- Job Evaluation and designing pay hierarchy
- Compensation design and components

### **Module-IV Managing Employee Relations**

- Industrial & Employees Relations
- An Overview of Labour Laws- occupational health and safety, social security laws and industrial relation laws.
- Industrial Disputes and Conflicts - Nature of Industrial Disputes- Causes of Industrial Disputes-
- Managing Employees Exits and Separations
- Discussion on Contemporary Issues in Human resource.

#### **Teaching Methods:**

- Lectures
- Case study Discussion
- Project and Presentation

#### **Evaluation and Assessment:**

1. Continuous Internal Evaluation (CIE)  
Mid-Semester Exam: 20  
Projects/Assignments: 10  
Quizzes/ Presentation: 5 : 50 Marks  
Case studies: 10  
Role play: 5
2. End Semester Examination : 50 Marks

#### **Text Books:**

- Aswathappa, K. Human Resource Management: Text and Cases, McGraw Hill

Publications (Latest Edition)

**Reference Books**

1. Dessler, Gary. Varkkey, Biju, Fundamentals of Human Resource Management, Pearson Education: New Delhi (Latest Edition)
2. S S Khanka, Human Resource Management: Text and Cases, S. Chand Publishing India, (Latest Edition)
3. Bohlander, George. Snell, Scott. & Vohra, Veena, Human Resources Management, Cengage Learning: New Delhi (Latest Edition)
4. Praveen Durai. Human Resource Management, Pearson (Latest Edition)

**Journals and Magazine**

- The International Journal of Human Resource Management
- Human Resource Management Journal
- Journal of Human Resource Management – HR Advances and Developments
- Prabandhan: Indian Journal of Management

<b>Course: Cost and Management Accounting</b>								
<b>Course Code: BBA</b>		<b>Credit: 4</b>		<b>Program: BBA/BBA(H)/Integrated BBA-MBA</b>			<b>Semester: III</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>				
<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Contact Hours</b>	<b>CIE Theory</b>	<b>CIE Practical</b>	<b>ESE Theory</b>	<b>ESE Practical</b>	<b>Total</b>
4	0	0	4	18/50	-	18/50	-	100

### **Course Objectives:**

1. To understand and identify the various costs.
2. To learn how to compute the the cost and its application in business.
3. To learn how to minimize the cost for efficient operation.
4. To understand the elements of budgets and its preparation.

### **Course Learning Outcomes (CLO's):**

1. Helps businesses accurately ascertain costs.
2. Enables management to accurately account for costs by factoring in both variable and fixed costs.
3. Assists in the cost assessment of all facets of a business, including the cost of processes, products, projects and contracts.
4. Able to prepare the various types of budgets and forecast the future costs .

### **Course Content:**

#### **Module-I Introduction to Cost and Management Accounting**

- Meaning and concept of cost accounting, Cost Accounting v/s Management Accounting and Financial Accounting.
- Cost concepts, Classification of Costs, Cost Objects, Cost centers and Cost Units.
- Elements of cost: Direct and Indirect Costs.
- Introduction to Management Accounting and Analysis of Financial Statements: 1. Definition, scope, objectives, functions, tools and techniques, limitations of Management Accounting, Installation of Management Accounting system, difference between Management Accounting and Cost Accounting;

#### **Module-II Costing Methods**

- Unit Costing, Preparation of Cost Sheet and Statement of Cost (Including calculation of tender price).
- Operating Costing and Service Costing – Transport, Hotel and Hospital
- Process Costing – Joint & By-Products

- Contract Costing
- Overheads Including Activity Based Costing, Job and Batch Costing: Definition; Classification of overheads; Techniques for segregation of semi variable overheads; Cost allocation and apportionment.
- Basis of apportionment of Factory overheads and Re appointment of service center cost; Overhead absorption on the basis of Direct Material cost, Direct labor cost, Prime cost, Labor Hours and Machine Hours; Concept and Treatment in cost accounts of Over absorption, under absorption, setting up time and idle time; Absorption of Administration overheads and Selling & Distribution overheads

### **Module-III Marginal Costing and Standard Costing**

- Concept of Cost Volume Profit Analysis(CVP), Break Even Point, Margin of Safety, Decision Making.
- Standard Costing: Definition, Standard Cost vs. Budgetary Cost, Setting the standards; Variance analysis; Total Material cost Variance, Material Price Variance, Material Usage Variance, Material Mix Variance, Total Labour Cost Variance, Labour rate Variance, Labour Mix Variance, labour Yield Variance.

### **Module-IV Budgeting**

- Budgeting: Budgets and Budgetary Control: Definition, Objectives, Merits and demerits of Budgetary Control, Fixed and Flexible Budgets, zero base Budgeting; Preparation of following Functional Budgets only: Sales Budget, Selling and Distribution Cost Budget, production Budget, cost of Production Budget (Materials, Labour and Overheads).

### **Teaching Methods:**

1. Lectures
2. Case study Discussion
3. Project and Presentation

### **Evaluation and Assessment:**

1. Continuous Internal Evaluation (CIE) : **50 Marks**  
Mid-Semester Exam: 20  
Projects/Assignments: 10  
Quizzes/ Presentation: 5  
Case studies: 10

Role play: 5

2. End Semester Examination : 50 Marks

**Text Books:**

1. Ravi M. Kishore; "Cost and Management Accounting", Taxmann's Publications.
2. Jawahar Lal; "Advanced Management Accounting", S.Chand Publications.
3. M N Arora "Cost Accounting: Principles & Practice", Vikas Publishing House.

**Reference Books**

1. Colin Drury 'Management and Cost Accounting' Publisher: Pat Bond (U. K.)
2. Charles T. Horngren 'Cost Accounting'
3. Ravi Kishore, "Cost and Management Accounting" Taxmann
4. Dr P C Tulsian S "Cost Accounting" Chand.

**Journals and Magazine**

- The Management Accountant
- Journal Of Cost Management
- Management Accounting Research
- Eurasian Journal of Business and Economics

Course: Financial Management								
Course Code: BBA		Credit: 4		Program: BBA/BBA(H)/Integrated BBA-MBA			Semester: III	
Teaching Scheme				Evaluation Scheme				
Lecture	Tutorial	Practical	Contact Hours	CIE Theory	CIE Practical	ESE Theory	ESE Practical	Total
4	0	0	4	18/50	-	18/50	-	100

### Course Objectives:

1. To provide basic understanding of financial management.
2. To impart the practical knowledge about the application the finance concept in real life.
3. To make them competent enough to analyse financial data and information for decision making like Investment, financing, profit allocation and working capital for the organization.
4. To learn the various technics for the value of shares and bonds.

### Course Learning Outcomes (CLO's):

1. Students will be well versed with the basic functions of finance and its execution in the business.
2. Students can able to make Investment Decision by using various capital budgeting techniques.
3. Course also make students to take financing decisions of business as per the short-term and long-term needs of an organization.
4. Able to make valuation of shares, bonds and company.

### Course Content:

#### Module-I Introduction to Financial Management and Time Value of Money

- Definition and Concept of Financial Management, Approaches of Financial Management, Goals of Financial Management and Role of Finance Manager
- Time Value of Money and Return, Future Value & Present Value
- Understanding of Bonds, Features of Bonds, Types of Bonds.
- What is of share Capital, Features and Types of shares.

#### Module-II Capital Budgeting Decisions

- Concept of Investment/Capital Budgeting, Capital Budgeting Techniques: Practical application. Cash Flow Estimation.
- Non-Discounted Cashflow Techniques: Pay Back Period (PB), Accounting Rate of Return (ARR)
- Discounted Cashflow Techniques: Net Present Value (NPV), Internal Rate of

Return (IRR) and Profitability Index (PI).

### **Module-III Financing Decision Capital Structure Analysis**

- Understanding of Capital Structures analysis, The Cost of Capital, Theories of Capital Structure.
- Leverage: Meaning, advantages and disadvantages of leverage and types of leverage i.e., Operating Leverage, Financial Leverage and Combined Leverage.
- Sources of Long-Term Finance: Equity Shares, Preference Shares
- Short-term Sources Finance: Commercial Papers, Commercial Bills, deferred Income, Factoring, Forfeiting, Letter of Credit etc.

### **Module-IV Dividend Policy and Working Capital Management**

- Concept of Dividend, Dividend Policy, Dividend Theories.
- Understanding of Working capital: Needs and Components of working capital, Determinant of Working capital, Estimating Working capital, Working Capital Finance Approaches
- Credit Management (Receivables Management).
- Inventory Management.
- Cash Management.
- Discussion on contemporary issues in finance.

### **Teaching Methods:**

1. Lectures
2. Case study Discussion
3. Project and Presentation

### **Evaluation and Assessment:**

1. Continuous Internal Evaluation (CIE)  
Mid-Semester Exam: 20  
Projects/Assignments: 10  
Quizzes/ Presentation: 5 : 50 Marks  
Case studies: 10  
Role play: 5
2. End Semester Examination : 50 Marks

### **Text Books:**

1. Pandey, I. M. Financial Management. New Delhi: Vikas Publishing

### **Reference Books**

1. Chandra, P. Financial Management: Theory and Practice. Mc Graw Hill Publication: New Delhi.
2. Khan, M. Y. and Jain, P. K. Financial Management – Text, Problems and Cases. McGraw Hill Publication: New Delhi.

### **Journals and Magazine**

- The Journal of Finance
- Indian Journal of Finance
- Journal of Banking & Finance
- Journal of Economics and Finance
- Journal of Corporate Finance

Course: Digital Marketing								
Course Code: BBA		Credit: 4		Program: BBA/BBA(H)/Integrated BBA-MBA			Semester: III	
Teaching Scheme				Evaluation Scheme				
Lecture	Tutorial	Practical	Contact Hours	CIE Theory	CIE Practical	ESE Theory	ESE Practical	Total
4	0	0	4	18/50	-	18/50	-	100

### Course Objectives:

1. Students gain an overall understanding of Digital Marketing
2. Develop insight on Current Trends – Digital and Social Statistics (Infographics)
3. Provide an introduction to Digital Marketing Platforms like Facebook, Twitter, YouTube, Pinterest, etc.
4. Introduction to the basics of Search Engine Optimization (SEO) and Mobile Marketing

### Course Learning Outcomes (CLO's):

1. Students can be able to work in the digital marketing area.
2. Students can able to head the digital marketing team.
3. Students can able to develop the new marketing strategy to boost the business.
4. They can able to make quick decision based on appropriate metrics and analytics.

### Course Content:

#### Module-I Introduction to Digital Marketing-

- Evolution of Digital Marketing from traditional to modern era, Role of Internet; Current trends, Info-graphics, implications for business & society; Emergence of digital marketing as a tool; Drivers of the new marketing environment; Digital marketing strategy; P.O.E.M. framework, Digital landscape, Digital marketing plan, Digital marketing models.

#### Module-II Internet Marketing and Digital Marketing Mix –

- Internet Marketing and Digital Marketing Mix –
- Internet Marketing, opportunities and challenges; Digital marketing framework; Digital Marketing mix, Impact of digital channels on IMC;
- Search Engine Advertising:
- Pay for Search Advertisements, Ad Placement, Ad Ranks, Creating Ad Campaigns, Campaign Report Generation
- Display marketing:
- Types of Display Ads
- Buying Models

- Programmable Digital Marketing
- Analytical Tools
- YouTube marketing

### **Module-III Social Media Marketing**

- **Role of Influencer Marketing, Tools & Plan:** Introduction to social media platforms, penetration & characteristics; Building a successful social media marketing strategy
- **Facebook Marketing:** Business through Facebook Marketing, Creating Advertising Campaigns, Adverts, Facebook Marketing Tools
- **Linkedin Marketing:** Introduction and Importance of Linkedin Marketing, Framing Linkedin Strategy, Lead Generation through Linkedin, Content Strategy, Analytics and Targeting
- **Twitter Marketing:** Introduction to Twitter Marketing, how twitter Marketing is different than other forms of digital marketing, framing content strategy, Twitter Advertising Campaigns
- **Instagram and Snapchat:** - Digital Marketing Strategies through Instagram and Snapchat
- **Mobile Marketing:** Mobile Advertising, Forms of Mobile Marketing, Features, Mobile Campaign Development, Mobile Advertising Analytics

### **Module-IV Introduction to SEO, SEM, Web Analytics**

- **Marketing, Trends in Digital Advertising:** Introduction and need for SEO, How to use internet & search engines; search engine and its working pattern, On-page and off-page optimization, SEO Tactics
- Introduction to SEM
- **Web Analytics:** Google Analytics & Google AdWords; data collection for web analytics, multichannel attribution, Universal analytics, Tracking code

#### **Teaching Methods:**

- Lectures
- Case study Discussion
- Project and Presentation

#### **Evaluation and Assessment:**

1. Continuous Internal Evaluation (CIE) : **50 Marks**  
Mid-Semester Exam: 20  
Projects/Assignments: 10  
Quizzes/ Presentation: 5

Case studies: 10

Role play: 5

2. End Semester Examination : **50 Marks**

### **Reference Books**

1. Vandana Ahuja, Digital Marketing, Oxford University Press.
2. Philip Kotler, Marketing 4.0: – Moving from Traditional to Digital, Wiley.
3. Prof. Nitin C. Kamat, Mr. Chinmay Nitin Kamat Digital Social Media Marketing, Himalaya Publishing.

### **Journals and Magazine**

- Journal of Digital & Social Media Marketing
- International Journal of Digital Marketing
- International Journal of Internet Marketing and Advertising

<b>Course: Personality Development</b>								
<b>Course Code: BBA</b>		<b>Credit: 2</b>		<b>Program: BBA/BBA(H)/Integrated BBA-MBA</b>			<b>Semester: III</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>				
<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Contact Hours</b>	<b>CIE Theory</b>	<b>CIE Practical</b>	<b>ESE Theory</b>	<b>ESE Practical</b>	<b>Total</b>
2	0	0	2	9/25	-	9/25	-	18/50

### **Course Objectives:**

1. To build confidence.
2. To develop charismatic personality.
3. To develop interview skills.
4. To know how to prepare covering letter and resume.

### **Course Learning Outcomes (CLO's):**

1. Able to develop the personality and outward appearance.
2. Students can able to write a job application and resume.
3. Able to Face interview with confidence.
4. They can able to identify or judge the prospective candidates.

### **Course Content:**

#### **Module-I Personality Development**

- What is personality? Body language, Theories of personality, Good and Bad habits, Key factors of personality.

#### **Module-II Employability and Soft Skills**

- What are the Employability and Soft Skills, Teamwork, Stress Management, Time and Stress Management,

#### **Module-III Resume and Application Writing**

- What is resume? How to prepare Resume? Components of Resume? How to write a job application?
- Build Profile on social media and Job portal (LinkedIn, Naukri.com, Times scent, etc).

#### **Module-IV Interview skills and Group Discussions**

- What is an interview? Types of interviews? Key points remember during interviews.
- Interview preparation: Dress-code, grooming, documentation.
- Mock Interviews.
- Group Discussions.

**Teaching Methods:**

1. Lectures
2. Presentation
3. Mock Interviews
4. Group Discussion

**Evaluation and Assessment:**

1. Continuous Internal Evaluation (CIE)  
Mid-Semester Exam: 10  
Projects/Assignments: 5  
Quizzes/ Presentation: 2.5  
Case studies: 5  
Role play: 2.5  
: 25 Marks
2. End Semester Examination : 25 Marks

**Text Books:**

1. Text Books: 1. Hurlock, E.B (2006). Personality Development, 28th Reprint. New Delhi: Tata McGraw Hill.

**Reference Books**

1. Stephen Covey , The 7 Habits of Highly Effective People.
2. DP Sabharwal , Personality Development Handbook.

<b>Course: Computer Based Accounting</b>								
<b>Course Code: BBA</b>		<b>Credit: 2</b>		<b>Program: BBA/BBA(H)/Integrated BBA-MBA</b>			<b>Semester: III</b>	
<b>Teaching Scheme</b>				<b>Evaluation Scheme</b>				
<b>Lecture</b>	<b>Tutorial</b>	<b>Practical</b>	<b>Contact Hours</b>	<b>CIE Theory</b>	<b>CIE Practical</b>	<b>ESE Theory</b>	<b>ESE Practical</b>	<b>Total</b>
2	0	2	2	-	9/25	-	9/25	18/50

### **Course Objectives:**

1. To learn about the various functions of accounting.
2. To aware about the preparation of Journal entries in tally.
3. To understand the use of various function key for the quick check and update.
4. To understand the preparation of financial statement immediately after the data entry.

### **Course Learning Outcomes (CLO's):**

1. Able to operate the accounting tally software.
2. Can able to identify the wrong data entry.
3. Able to analyse the results of the financial statements.
4. Able to guide the other about the application of tally

### **Course Content:**

#### **Module-I Basics of Accounting and Fundamentals of Tally ERP 9**

- Fundamentals Accounting.
- Account types, accounting rules, accounting principles, double-entry system, financial statements, transactions, and many other basic concepts.
- Fundamentals of Tally ERP 9
- Company Formation
- Accounting Masters in Tally ERP 9
- Inventory in Tally ERP 9
- Voucher Entry in Tally ERP 9
- Advanced Accounting in Tally ERP 9
- Advanced Inventory in Tally ERP 9

#### **Module-II Journal Entry**

- Ledgers,
- Bank Reconciliation
- Principles of Taxation
- Sales and Purchase Order Processing

- Goods and Services Tax

### **Module-III Financial Statements**

- Profit and Loss Account
- Balance Sheet
- Cash flow statement
- TDS and its Calculation

### **Module-IV Data management & Administration**

- Report Generation
- Backup & Restore
- Split a company, export & Import of data
- E-Capabilities (E-mail a report from tally. E.R.P9)
- Uploading the reports generated from tally.E.R.P9
- Tally ODBC, Inward connectivity
- Security controls
- Tally Audit Feature
- Tally Vault

### **Teaching Methods:**

1. Lectures
2. Hands on Practice: Computer Lab

### **Evaluation and Assessment:**

#### **1. Continuous Internal Evaluation (CIE)**

Mid-Semester Exam: 10  
Projects/Assignments: 5  
Quizzes/ Presentation: 2.5 : 25 Marks  
Case studies: 5  
Role play: 2.5

#### **2. End Semester Examination : 25 Marks**

### **Text Books:**

1. Shraddha Singh, Tally ERP 9, V&S Publishers.

### **Reference Books**

1. Navneet Mehra, GST Tally ERP9, V&S Publishers.



Course: Indian Knowledge System-II								
Course Code: BBA		Credit: 2		Program: BBA/BBA(H)/Integrated BBA-MBA			Semester: III	
Teaching Scheme				Evaluation Scheme				
Lecture	Tutorial	Practical	Contact Hours	CIE Theory	CIE Practical	ESE Theory	ESE Practical	Total
2	0	0	2	9/25	-	9/25	-	50

### Course Objectives:

1. To understand Indian philosophy.
2. To know the fundamentals of Linguistics & Phonetics
3. To understand the way of doing science and research in ancient India
4. To know the health wellness, governance and public administration during ancient India.

### Course Learning Outcomes (CLO's):

1. Able to adopt the Indian philosophy.
2. Able to use and apply the concepts of science and technology in practice.
3. Able to apply the ancient research for resolving complex problems.
4. Able to use ayurveda and public administration to solve real life problems.

### Course Content:

#### Module-I Introduction to Indian Philosophy

- Introduction to Indian Philosophy: Civilization, its age, characteristics, and timeline.
- History of Indian Civilization: Indian belief system and values, method of Vedic studies.
- Approaches of Indian Philosophy: Types of approach, Advaita and Dvaita, Vaisheshika and Charvaka, ultimate goal of life.
- Concept of Manas, understanding mind-body harmony, mind-body intellect and consciousness complex, understanding consciousness and solutions to issues within the human mind, wisdom through the ages.
- Comparison with Western philosophy.

#### Module-II Foundational Concepts of Science and Technology

- Linguistics and Phonetics in Sanskrit
- Importance of Verbs, Role of Sanskrit in Natural Language Processing
- Number System and Units of Measurement, Concept of Zero and Its Importance
- Decimal System, Measurements of Time, Distance, and Weight
- Binary System
- Knowledge: Framework and Classification

#### Module-III Engineering and Technology

- Introduction to the science and the way of doing science and research in India; ancient

science.

- Traditional agricultural practices: water-harvesting, livestock and veterinary sciences, houses and villages, forecasting.
- Traditional Ayurveda and plant-based medicine; traditional writing technology.
- Ancient Indian science: physics, chemistry, mathematics.
- Textile technology in India: cotton, silk, wool, bast and leaf fibres; dyeing, washing, spinning, and weaving technology.
- Agriculture in India: types of crops, manures, types of land, use of animals in warfare, animal husbandry, and animals for medicines.
- Ancient transport in India.

#### **Module-IV Indian Health, Governance and Public Administration**

- Health and Wellness: Introduction to Ayurveda, understanding the composition of the human body, sleep and food, role of water in well-being. Integrated approach to healthcare, medicine, microbiology, surgery, and yoga.
- Yoga as a way of life: Indian approach to psychology.
- Ethnic studies, life sciences in plants, anatomy, physiology, agriculture, ecology, and environment.
- Governance, public administration, and management with reference to Ramayana, Arthashastra, and Kauṭilya's statecraft.

#### **Teaching Methods:**

1. Lectures
2. Case study Discussion

#### **Evaluation and Assessment:**

1. Continuous Internal Evaluation (CIE)
 

Mid-Semester Exam: 10	
Projects/Assignments: 5	
Quizzes/ Presentation: 2.5	: 25 Marks
Case studies: 5	
Role play: 2.5	
2. End Semester Examination : 25 Marks

#### **Text Books:**

1. Mahadevan, B., Bhat, Vinayak Rajat, Nagendra Pavana R.N. 'Introduction to Indian Knowledge System: Concepts and Applications' by PHI Learning.

#### **Reference Books:**

1. Satishchandra Chatterjee , 'An Introduction to Indian Philosophy'.
2. Kapil Kapoor , Avadhesh K. Singh, 'Indian Knowledge Systems - Vol 1 & 2'.
3. <https://iksindia.org/book-list.php>



