

# Programme Project Report (PPR)

On

## Online Programme for the Bachelor of Business Administration (BBA) Degree



**Centurion**  
**UNIVERSITY**

*Shaping Lives...  
Empowering Communities...*

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## **Programme Project Report - Bachelor of Business (BBA)**

At Centurion University, we are driven by a profound commitment to provide accessible, innovative, and quality education to all individuals, regardless of their geographical location or life circumstances. It is with great enthusiasm and a deep sense of purpose that we introduce our online programme for the Bachelor of Business (BBA) degree.

In today's dynamic world, education has transcended the boundaries of traditional classrooms. We recognize that many aspiring students seek higher education while juggling work, family, and other responsibilities. Our online BBA programme is designed to empower such individuals with a flexible and contemporary learning experience that matches the demands of their unique lives.

### **i) Programme Mission and Objectives**

#### **Programme Mission**

The course of BBA may be viewed as an intermediate step towards pursuing a master's degree in management. The programme aims to satisfy the demand for skilled and well-honed management professionals in the industry in general and in the holistic world of Indian corporates in particular. Our mission is to make quality higher education in commerce accessible to a diverse and global community of learners through online. We aim to empower individuals with the knowledge, skills, and ethical values needed for successful careers in commerce, all while fostering a culture of lifelong learning and adaptability in an ever-changing business landscape.

#### **Programme Objectives**

The objective of this programme includes

- To break down geographical, socioeconomic, and other barriers to education, making higher education in commerce available to a wider and more diverse audience.
- To provide a flexible and adaptable learning environment that accommodates the unique needs and schedules of our online students, allowing them to learn at their own pace.
- To offer a rigorous and comprehensive curriculum in commerce that meets or exceeds the standards of traditional on-campus programs, ensuring graduates are well-prepared for the complexities of the business world.
- To equip students with practical and critical thinking skills, enabling them to solve real-world business challenges and enhancing their employability.
- To instill ethical values, social responsibility, and sustainability principles in our graduates, nurturing responsible and conscious business professionals.
- To support career advancement and professional growth by providing students with the knowledge and skills necessary to excel in their chosen careers and adapt to changing industry demands.
- To encourage research and innovation in the field of commerce, enabling students to explore emerging trends and contribute to the advancement of the discipline.
- To maintain a culture of continuous improvement, regularly assessing and enhancing the online program to meet the evolving needs of learners and industry.

- To actively engage with the wider community and industry, fostering partnerships and collaborations that enrich the learning experience and create real-world opportunities for students.
- To cultivate a passion for lifelong learning among graduates, inspiring them to continue expanding their knowledge, staying updated with industry developments, and remaining valuable contributors to their professions and society.

Through our online BBA programme, we aim to provide a pathway to higher education and professional success that is both flexible and enriching, ultimately empowering our students to become the future leaders, entrepreneur and innovators.

**Program Outcomes (PO):**

PO1: Disciplinary Knowledge: Capable of demonstrating comprehensive knowledge and understanding of core and disciplines that form a part of management study.

PO2: Critical Thinking and Analytical skill: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; analyse and synthesise data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints; critically evaluate practices, policies and theories by following scientific approach to knowledge development

PO3: Problem Solving and Innovation: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems and apply one's learning and innovation to real life situations

PO4: Communication: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.

PO5: Leadership & Team Work: Ability to work as an individual, as a member or leader effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.

PO6: Research-related skills: A sense of inquiry and capability for asking relevant/ appropriate questions, problematising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.

PO7: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PO8: Environment and Sustainability: Ability to understand the impact of Managerial solutions in a global, economic, environmental, and societal context. Understand the impact of

modernisation and technology solution in societal and environmental contexts, and demonstrate the knowledge and need for sustainable development

PO9: Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data

PO10: Lifelong learning: Ability to acquire knowledge and skills, including 'learning how to learn', that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

BBA Programme helps in

1. Serving as a frontline executive in Business Enterprise including manufacturing and services (FMCG, FMCD, telecom, retail, infrastructure, financial services, etc.)
2. Pursuing higher education (MBA, etc.);
3. Starting one's own business as an entrepreneur

### **Program Specific Outcomes (PSO):**

PSO1: Employability: Develop knowledge and skills relevant in the modern organizational context for gainfully engaged in organizations

PSO2: Entrepreneurship: Effectively analyse the business environment to become an entrepreneur

PSO3: Higher Education: Ability to pursue higher education and carry out research independently

### **Career Opportunity:**

After completion of BBA, one can join as a frontline executive in Business Enterprise including manufacturing and services (FMCG, FMCD, telecom, retail, infrastructure, financial services, etc.); or pursue higher education (MBA, etc.); or start own business as an entrepreneur.

### **Eligibility:**

10+2 (Senior Secondary) or its equivalent public examination conducted by any recognised Board of Education in India or abroad.

### **Programme Structure:**

The three-year degree course of BBA will consist of six semesters. One academic session of one year will be devoted to two semesters. Candidates shall be admitted to BBA 1st Semester only and thereafter required to qualify all Six Semesters consequently to earn the degree. Minimum credit: 148

### **Scheme of Examination:**

Internal Examination: 40%

University End-semester examination: 60%

## **(ii) Relevance of the programme with HEI's Mission & Goals**

### **About Centurion University of Technology and Management**

Centurion University of Technology and Management (CUTM) is duly recognized as a pioneer in 'Skill Integrated Higher Education'. Its unique model lays specific emphasis on creating sustainable livelihoods on a national scale in challenging geographies through education that results in employability and sparks entrepreneurship. This model has been recognized by multiple Governments (Central and State), International Organizations such as UNESCO and the World Bank as well as Policy Think-tanks such as the Niti Ayog.

Recently, Centurion University's School of Vocational Education and Training has been recognized as a Center of Excellence by Ministry of Skill Development and Entrepreneurship, Government of India. It is the only University in India to be recognized as such. CUON develops skilled, enterprising and socially responsible youth through rigorous training, industry orientation and community immersion programmes. The students are also provided with the best-in-class technologies and facilities to develop their competency. The founders, faculty and staff are fully committed to its credo: Shaping Lives. Empowering Communities. This credo is underpinned by a value system of Inclusivity, Integrity, Equity, Respect and Sustainability in everything the university does. Since its inception in 2005 and subsequent establishment as a University in 2010 (vide Odisha Act 4 of 2010), Centurion has created a unique environment that ensures a tailored learning and employability path for youth in some of the poorest and underserved geographies in Odisha and Andhra Pradesh.

### **The vision and mission of the Centurion University of Technology and Management**

#### **Vision**

A globally accredited human resource center of excellence catalyzing "sustainable livelihoods" in the "less developed markets across the globe".

#### **Mission**

- Provision of quality, globally accredited academic programmes in technology and management.
- Provision of globally accredited employability training for less endowed segments of the population.
- Promotion of entrepreneurial culture and enterprise in the target areas.
- Facilitating improved market access to goods and financial services to the target population.
- Promotion of lighthouse project interventions in the target area.

The introduction of the online BBA programme at Centurion University perfectly aligns with the institution's overarching vision and mission, reinforcing its commitment to catalyzing sustainable livelihoods and empowering underprivileged populations.

The online BBA programme directly addresses Centurion University's mission of providing quality academic programs. By offering a globally accredited BBA program through online, the university extends its reach to learners who may not have access to traditional on-campus

education due to geographical or other constraints. In line with the mission of providing employability training for less endowed segments of the population, the online BBA programme equips students with practical skills, ethical values, and critical thinking abilities needed for successful careers in commerce. Graduates are better prepared for employment and entrepreneurship, contributing to improved livelihoods. The online BBA programme nurtures an entrepreneurial mindset by instilling ethical values and promoting innovation and adaptability among students. This aligns with the mission of fostering an entrepreneurial culture and enterprise development. Graduates of the online BBA programme are better equipped to participate in the workforce and contribute to the local economy. By enhancing the employability of students, the program indirectly supports the mission of facilitating improved market access to goods and financial services for the target population. The online BBA programme serves as a beacon of educational access and opportunity, embodying the university's commitment to lighthouse project interventions. It sets an example of how education can be a catalyst for positive change in less developed markets.

With the introduction of the online BBA programme at Centurion University is not merely an educational offering; it is a manifestation of the institution's vision and mission. It demonstrates the university's dedication to making quality education accessible to all, promoting sustainable livelihoods, and contributing to the development of less developed markets worldwide. This program truly embodies Centurion University's role as a globally accredited human resource center of excellence.

### **(iii) Nature of prospective target group of learners**

The curriculum has been designed to fulfill the needs of diversified learners including rural people, low-income group, minorities and underprivileged. This curriculum will fulfill the needs of the special group learners in teaching and management professionals. This programme is intended for aspirant professionals and students of rural background who could not study in regular mode due to their financial problems, job commitments or who do not find an opportunity to go for studies in regular mode due to the limitation of seats.

### **(iv) Appropriateness of programme to be conducted in Open and Distance Learning and/or Online mode to acquire specific skills and competence**

The BBA programme conducted through online is exceptionally appropriate for acquiring specific skills and competence in the field of commerce.

ODL provide learners with the flexibility to tailor their educational experiences to their unique needs and schedules. This flexibility is particularly advantageous for individuals seeking to acquire specific skills while managing other life responsibilities, such as work and family commitments. The digital nature of online enables the students to access a diverse pool of faculty members and experts of the University. This exposure to varied perspectives and expertise enhances the depth and breadth of the skills and competence acquired. Online learning platforms can be updated in real time, ensuring that students have access to the most current information, practices, and trends in the field of commerce. This is vital for acquiring skills that are relevant and applicable in today's dynamic business environment.

Generally, students are admitted in BBA. on the basis of merit. The merit is prepared on the basis of candidate's performance in higher secondary examination. BBA. is a very important educational landmark. This is because it leads a student to higher education opportunities in the field of business i.e., MBA. It is also important because it could lead to entry level jobs in various companies for BBA Graduates are: Business Consultancies / Human Resources Specialist/ Business Development Associate/Educational Institutes /Startup Founder / Entry Level Manager / Public Accounting Firms / Policy Planning / E-commerce Manger/ Public Relation Specialist /Foreign Trade / Banks / Budget Planning /Sales Representative/ Financial Analyst /Inventory Control / Merchant Banking / Marketing Assistant/ Working Capital Management / Treasury and Forex Department / Investment Banking/ Operation Manager/ Consultant / Advisor / Customer Service Manager.

### (v) Instructional Design

#### Course Design

#### BBA Course Structure

Basket	Basket Category	Minimum Credits to be acquired	Scope
I	Core Discipline	84	Core
II	Discipline Specific Elective	24	Choice
III	Generic/ Interdisciplinary Elective	24	Choice
IV	Skill Enhancement courses	06	Core
V	Ability Enhancement Courses (AECC)	10	Core
	<b>Total Credits</b>	<b>148</b>	

#### CORE DISCIPLINE

SI No	Code	Course	Credit	Type T+P+P
1	CUON1209	Fundamentals of Management	4	3+0+1
2	CUON1210	Organisational Behaviour	4	3+0+1
3	CUON1211	Statistics for Business Decisions	6	4+2+0
4	CUON1212	Managerial Economics	6	4+0+2
5	CUON1213	Business Accounting	6	4+0+2
6	CUON1214	Macro Economics	6	4+0+2
7	CUON1215	Principles of Marketing	6	4+0+2
8	CUON1216	Management Accounting	6	4+0+2
9	CUON1217	Business Research	6	4+0+2
10	CUON1218	Human Resource Management	6	4+0+2

11	CUON1219	Financial Management	6	4+0+2
12	CUON1220	Quantitative Techniques for Management	6	2+4+0
13	CUON1221	Legal Aspects of Business	4	3+1+0
14	CUON1222	Business Policy and Strategy	6	4+1+1
15	CUON1223	Investment Banking & Financial Services	6	4+0+2

### DISCIPLINE SPECIFIC ELECTIVES

<b>Finance Domain</b>				
<b>Sl No</b>	<b>Code</b>	<b>Course</b>	<b>Credit</b>	<b>Type T+P+P</b>
1	CUON1225	Advanced Managerial Accounting	6	4+0+2
2	CUON1226	Financial Institutions, Markets & Services	6	4+0+2
3	CUON1227	Commercial Banking and ALM	6	4+0+2
4	CUON1228	Security Analysis And Portfolio Management	6	2+0+4
5	CUON1229	Project Appraisal & Financing	6	2+2+2
6	CUON1230	Current Asset Management (Working Capital Management)	6	2+2+2
7	CUON1231	Financial Analysis and Visualization	6	2+0+4
8	CUON1232	Robotics Process Automation (RPA) in Finance	6	3+0+3
<b>Marketing Domain</b>				
1	CUON1233	Rural Marketing	6	2+2+2
2	CUON1234	Sales and Distribution Management	6	2+2+2
3	CUON1235	Services & Financial Services Marketing	6	2+2+2
4	CUON1236	Brand Management & Consumer Behaviour	6	3+3+0
5	CUON1237	Digital Marketing & Marketing Communications	6	3+0+3
6	CUON1238	Retail & Etail Management	6	3+0+3
7	CUON1239	B2B Marketing	6	3+3+0
<b>University-wide Domains</b>				



1	DACU2200	Data Analytics- Visualisation	20	0+14+6
2	BACU2210	Business Analytics	18	0+12+6
3	MLCU2000	Data Science and Machine Learning	26	2+9+15
4	ARCU2060	Gaming and Immersive Learning (AR & VR)	20	5+5+10
5	GMCU2140	GO-TO-MARKET(3D Experience)	22	4+10+8
6	FPCU2310	Food Processing	29	3+15+11
7	ABCU2320	Agri-Business Management	23	2+0+21
8	FSCU2330	Commodity and Food Storage	29	3+15+11

**GENERIC/ INTERDISCIPLINARY ELECTIVE: University Skill Basket**

**ABILITY ENHANCEMENT COMPULSORY COURSE**

SI No	Code	Course	Credit	Type T+P+P
1	CUON1016	Job Readiness	6	
2	CUON1674	Environmental Science	4	3+0+1

**SKILL ENHANCEMENT COURSE**

SI No	Code	Course	Credit	Type T+P+P
1	CUON1185	Data analysis through Microsoft Excel	2	0+0+2
2	CUON1224	Summer Internship	4	0+0+4

## CORE DISCIPLINE

### Fundamentals of Management

**Code:** CUON1209

**Credit:** 3+0+1

**Course Rationale:** This course is intended to provide the basic knowledge about business organization, management theories and principles of management. This course will enhance the conceptual understanding of students in the management discipline.

**Course Objective:** To make the students understand

- Organization and forms of organization
- Theories of management
- Fundamentals of managing business

**Learning Outcome:** After completion of this course students will be able to

- Distinguish various forms of organization existing in the society and appreciate their relevance
- Apply appropriate managerial principles and theories on the work front

**Course contents:**

#### Module I

Types of Organizations: Government, Market, Civil Society; Basic forms of business ownership; Special forms of ownership: Franchising, Licensing, Leasing; Choosing a form of Business ownership; Corporate Expansion: mergers and acquisitions, diversification, forward and backward integration, joint ventures, strategic alliance.

#### Module II

Evolution of Management Theory: Pre-scientific era, Scientific Management (Taylor), Administrative Management (Fayol), Bureaucratic Management (Weber), Human Relations (Follett & Mayo), Behavioral School (McGregor, Simon, Bernard).

#### Module-III

Managerial functions (Gullick), Managerial skills (Kartz) and Managerial Roles (Mintzberg). Insights from Indian practices and ethos.

#### Module-IV

Overview of Planning: Types of Plans & The planning process; Decision making: Process, Types and Techniques. Control: Function, Process and types of Control; Principles of organizing: Common organisational structures; Delegation & Decentralization: Factors affecting the extent of decentralization, Process and Principles of delegation.

**Readings:**

1. Gilbert: Principles of Management, McGraw Hill.
2. Koontz & Heinz Wehrich: Essential of Management, McGraw Hill.
3. Richard L. Daft: Principles of Management, Cengage Learning India.
4. Stephen P. Robbins & Mary Coulter: Management, Pearson.
5. Stoner & Wankel: Management, Prentice Hall of India.

## Organisational Behaviour

Code:CUON1210

Credit :3+0+1

**Course Rationale:** This course aims to help the students to acquire and develop skill to understand, analyse the behaviour of people within the organisation.

### Course Objective

To help students to observe, experience, analyze individual behaviour and Group behaviour.

- Students will learn in improving employee behaviour, enhancing leadership skills.
- Students will learn on how to increase employee motivation and satisfaction.

### Learning Outcomes

- Students will be able to understand the behaviour of people in the organisation in order to be employed and applicability of the concept of organisational behaviour.
- Examining the work styles, communication preferences and employee traits that can help to create effective work teams in the organisation.
- Will be able to understand the own management style as it relates to influencing and managing behaviour in the organization systems thus helping in enhancement of critical thinking and analysis skills.
- Developing the competency to assess others behaviour, give feedback and integrate into group environment which will help in employees growth in their organisation thus helping in becoming an entrepreneur as well.

### Course Syllabus

#### Module - I

The study of organizational behaviour: Concept, nature, scope and importance of OB.

Learning: Concept and theories of learning,

#### Module - II

Perception: Concept, nature and process; Personality: Determinants of personality, theories of personality, individual difference, matching personality and jobs, personality and organisation. Motivation: Concepts and their application, need, content & process theories.

#### Module - III

Groups and Teams: Definition, difference between groups and teams; stages of group development, group cohesiveness, types of teams; Leadership: Styles and theories. Attitude: Characteristics and components of attitude, attitude & productivity, Cognitive dissonance theory.

#### Module IV

Organisational Power and Politics: Nature of organisational politics. Conflict: Concept, sources, types, stages of conflict, management of conflict, Organisational Change: Concept, Kurt Lewin theory of change, resistance to change, managing resistance to change.

#### Books Recommended

1. Stephen P. Robbins - Organizational Behaviour, PHI
2. L.M. Prasad - Organizational Behaviour, Sultan Chand & Sons.
3. R. Aswathappa - Organizational Behaviour, Himalaya Pub. House.

## Statistics for Business Decisions

Code:CUON1211

Credit: 4+2+0

**Course Rationale:** This course intends to help students to deal with uncertainties by forecasting economic fluctuations through different statistical tools.

### Course Objectives

- The objective of this course is to familiarise students with the basic statistical tools used for Managerial decision-making.

### Learning Outcomes

- Students will be well equipped to recognize the problem, use appropriate sampling techniques, formulate the appropriate hypothesis, use the appropriate measures of central tendency, measures of dispersion, hypothesis testing technique, and interpret the results thereof.
- Students will also be able to use excel for data analysis and hypothesis testing.

## Course Syllabus

### Module-I

Statistics: Definition, scope and its limitations. Introduction to sampling, Random sampling vs. non-random sampling, Types of sampling, Simple random sampling, stratified random sampling, systematic cluster sampling, Distributions, sampling error, Classification and tabulation of data.

### Module-II

Measures of Central Value: Mean, Median, Mode, harmonic mean and geometric mean. Merits, Limitations and Suitability of averages. Relationship between averages.

Measures of Dispersion: Meaning and Significance. Absolute and Relative measures of dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation, Which Measure of Dispersion to Use?

### Module-III

Correlation Analysis: Meaning and significance. Correlation and Causation, Types of correlation. Methods of studying simple correlation - Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient.

Regression Analysis: Meaning and significance, Regression vs. Correlation, Linear Regression, Regression lines (X on Y, Y on X) and Standard error of estimate.

### Module-IV

Probability: Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem, Random Variable- discrete and continuous.

Hypothesis testing: Concept, Level of Significance, Steps of hypothesis testing, Test of hypothesis concerning Mean; Test of hypothesis- t test, Z test and chi-square test

### Books recommended:

1. S.P. Gupta (S.P.): Statistical Methods, Sultan Chand & Sons, 34th Edition.
2. Richard Levin & David Rubin: Statistics for management, Prentice Hall.
3. Anderson, Sweeny & Williams: Statistics for Business and Economics, South Western.

## Managerial Economics

Code: CUON1212

Credit: 4+0+2

**Course Rationale:**The paper focuses on various micro economic concepts like demand, supply, cost, market etc. It will ensure a manager to understand the market and forecast the business environment.

### Course Objectives

- To apply micro economic concepts and techniques in evaluating business decisions taken by firms
- How tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives

### Learning Outcomes

- The students will be able to understand the basic concepts of micro economics and its application.
- Can make optimal decisions by integrating the concept of economics and business

### Course Syllabus

#### Module I:

Economics: Central problem of an economy. Theory of consumer behaviour: cardinal utility theory, ordinal utility theory(indifference curves, budget line, consumer choice, price effect, substitution effect, income effect for normal, inferior and giffen goods). Demand, Supply and Market equilibrium: individual demand, market demand, individual supply, market supply, market equilibrium; Elasticity of demand and supply.

#### ModuleII:

Producer and optimal production choice: optimizing behaviour in short run (geometry of product curves, law of diminishing marginal productivity, three stages of production), optimizing behaviour in long run (isoquants, isocost line, optimal combination of resources) Costs and scale: traditional theory of cost (short run and long run, geometry of cost curves, envelope curves), modern theory of cost (short run and long run), economies of scale.

#### Module III:

Theory of firm and market organization: perfect competition, monopoly, price discrimination; monopolistic competition-basic features, demand and cost, short run equilibrium, long run equilibrium, excess capacity.

**ModuleIV:** Factor market: demand for a factor by a firm under marginal productivity theory perfect competition in the product market, monopoly in the product market, market demand for a factor, supply of labour, market supply of labour, factor market equilibrium.

### Books Recommended:

1. Dominick Salvatore (2009). Principles of Microeconomics (5th ed.) OxfordUniversity Press
2. Lipsey and Chrystal. (2008). Economics. ( 11th ed.) Oxford University Press
3. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan
4. Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7th ed. ). Pearson

## **Business Accounting**

Code:CUON1213

Credit: 4+0+2

### **Course Rationale:**

This course emphasis on the role, functions and interpretation of accounting require for managers. It will help students in applying the knowledge to work in the corporate environment. This course will expose students to gain knowledge on accounting and its applications of accounting in diriment corporate sectors.

### **Course Objective:**

- To familiarise with the basic conceptual frame work of Financial Accounting i.e., from recording of transactions for Understanding and Interpreting of Financial Statements.
- To provide the knowledge to the students about financial statements and principles underlying them and to develop their skills in reading Annual Reports.
- To provide thorough understanding and techniques of financial statements analysis.

### **Course Learning Outcomes**

On successful completion of this course, students will be able to:

- Develop an awareness and understanding of the accounting process and fundamental accounting principles that underpin the development of financial statements (e.g. accrual accounting vs. cash accounting, definition, recognition, measurement and disclosure of assets, liabilities, revenues, expenses; inventory valuation methods and methods of depreciation).
- Understand and interpret the nature and role of the principal financial statements (i.e., the Income Statement, the Statement of Financial Position, and the Statement of Cash Flows).
- Read, interpret and analyze financial statements; combine financial analysis with other information to assess the financial performance and position of a company;

### **Course Syllabus**

#### **Module: I**

Accounting, meaning, definition, objectives, scope, basic, terms, accounting principles, branches of accounting, uses & limitations of Accounting, Concepts & Conventions, Accountings uses, Accounting information, Accounting equations – Meaning of accounting equation, compensation of accounting, effects of transactions.

#### **Module: II**

Basic Accounting Procedure – Journal, rules of debit & credit, method of journalizing, advantage, double entry system – its advantage, ledger, meaning, utility, posting entries. Practical system of book keeping – Cashbook, types of cash book, Single column, double column, entries, Trial Balance, Objective, preparation, errors & rectification, Suspense Accounting – meaning, utility & preparation.

Depreciation: meaning, causes, factors affecting depreciation, methods of charging depreciation, straight line and written - down methods.

**Module: III**

Preparation of Financial Statements: Preparation of trading account, profit & loss account and balance sheet for a sole proprietor, understanding financial statements of a joint stock company, activities of cash flow statement, understanding the contents of a corporate annual report,

**Module: IV**

Analyzing Financial Statements: Objectives of financial statement analysis; sources of information; standards of comparison; techniques of financial statement analysis - horizontal analysis, vertical analysis, and ratio analysis. Meaning and usefulness of financial ratios; analysis of financial ratios from the perspective of different stakeholders like investors, lenders, and short-term creditors; profitability ratios, solvency ratios, liquidity ratios, and turnover ratios; limitations of ratio analysis.

**Books Recommended:**

1. Financial Accounting by S. N. Maheshwari and Suneel K Maheshwari, Vikas Publishing House
2. R. Narayanaswamy, Financial Accounting: A Managerial Perspective, PHI
3. Financial Accounting by Jawaharlal and Seema Srivastava, HPH
4. Financial Accounting by P. Jain and K. L. Narang , Kalyani Publishers.

**Macro Economics**

Code:CUON1214

Credit: 4+0+2

**Course Rationale:** The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

**Course Objectives:**

- Develop a macro-economic perspective
- Understand macro-economic paradigms

**Learning Outcomes:**

- Apply macroeconomic perspective to solve business problems

**Course Syllabus:****Module: I: Measurement of macroeconomic variables:**

Circular flow of Income; National Income Accounts, Gross Domestic Product, National Income, Personal and Personal disposable income; Classical theory of income and employment: Quantity Theory of Money – Cambridge version, Classical aggregate demand curve, Classical theory of interest rate.

**Module II: Keynesian theory of Income and employment:**

Simple Keynesian model, components of aggregate demand-Consumption, Saving, Investment, equilibrium income, changes in equilibrium, multiplier (investment, Government expenditure, lump sum tax, foreign trade).

**Module III: Money:**

Functions of money, quantity theory of money, determination of money supply and demand, H theory of money multiplier, indicators and instruments of monetary control; Inflation: meaning, demand and supply side factors, consequences of inflation, anti-inflationary policies, natural rate theory, monetary policy-output and inflation, Phillips curve (short run and long run).

**Module IV: Open Economy:**

Brief introduction to BoP account, market for foreign exchange and exchange rate, monetary and fiscal policy in open economy.

**Books Recommended**

1. Froyen, R. T., 'Macroeconomics', Theories and Policies, Pearson
2. Mankiw, G. N., 'Macroeconomics', Worth publishers
3. Dornbusch and Fischer, 'Macroeconomics', Tata McGraw Hill

**Principles of Marketing**

Code:CUON1215

Credit: 4+0+2

**Course Rationale:** This course aims to familiarize students with the marketing function in organizations. This course shall identify the foundation terms and concepts that are commonly used in marketing. This course shall expose the students to the various marketing strategies that are used by the organizations in the prevailing environment.

**Course Objectives:**

CO1. This course aims to familiarize students with the marketing function in organizations.

CO2. It will equip the students with understanding of the Marketing Mix elements and sensitize them to certain emerging issues in Marketing.

CO3. The course will use and focus on Indian experiences, approaches and cases.

**Learning Outcomes:** After the completion of the course, the students

LO1. Will be able to analyze the various marketing approach in today's competitive scenario.

LO2. Will be able to evaluate the nature, process and importance of various marketing plans.

LO3. Will be able to examine the correlation of various elements of marketing mix in business.



## **Course Contents:**

### **Module: I**

**Introduction:** Nature, Scope and Importance of Marketing, Evolution of Marketing; Core marketing concepts; Company orientation - Production concept, Product concept, Selling concept, Marketing concept, Holistic marketing concept.

**Marketing Environment:** Demographic, economic, political, legal, socio cultural, technological environment (Indian context); Portfolio approach – Boston Consultative Group (BCG) matrix

### **Module: II**

Segmentation, Targeting and Positioning: Levels of Market Segmentation, Basis for Segmenting Consumer Markets, Difference between Segmentation, Targeting and Positioning; Consumer Behavior-Need for study, Factors influencing buying decisions and Stages in buying process.

### **Module: III**

Product & Pricing Decisions: Concept of Product Life Cycle (PLC), PLC marketing strategies, Product Classification, Product Line Decision, Product Mix Decision, Branding Decisions, Packaging & Labeling, New Product Development. Pricing Decisions: Determinants of Price, Pricing Methods (Non-mathematical treatment), Adapting Price (Geographical Pricing, Promotional Pricing and Differential Pricing).

### **Module: IV**

Promotion Mix: Factors determining promotion mix, Promotional Tools –basics of Advertisement, Sales Promotion, Public Relations & Publicity and Personal Selling; Place (Marketing Channels): Channel functions, Channel Levels, Types of Intermediaries: Types of Retailers, Types of Wholesalers. Marketing of Services - Unique Characteristics of Services, Marketing strategies for service firms – 7Ps, Digital Marketing (Concept and Tools)

### **Text books:**

1. Kotler, P. & Keller, K. L.: Marketing Management, Pearson.
2. Kotler, P., Armstrong, G., Agnihotri, P. Y., & Ul Haq, E.: Principles of Marketing: A South Asian Perspective, Pearson.

### **Reference books:**

1. Ramaswamy, V.S. & Namakumari, S.: Marketing Management: Global Perspective-Indian Context, Macmillan Publishers India Limited.
2. Zikmund, W.G. & D' Amico, M.: Marketing, Ohio: South-Western College Publishing.

## **Management Accounting**

Code:CUON1216

Credit:4+0+2

**Course Rationale:** This course will equip the students with various concepts, tools, and techniques of Cost and Management accounting. It will provide an understanding of methods of cost accounting and its relevance in management decision making. Students will be able to apply and improve the operations of organizations through the application of management accounting techniques.

### **Course Objectives:**

- To acquaint students with role of Management Accounting in planning, control and decision-making.
- To provide an understanding of methods of cost accounting and its relevance in management decision making

### **Learning Outcomes:**

Upon successful completion of this subject students will able to

- Apply and improve the operations of organizations through the application of management accounting techniques
- Apply relevant costing methods to analyze specific business issues
- Develop plan and budgets for different business

### **Course Syllabus:**

#### **Module: I**

Nature, Scope of Management Accounting: Meaning, definition, nature and scope of Management Accounting; Comparison of Management Accounting with Cost Accounting and Financial Accounting. Cost concepts: Meaning, Scope, Objectives, and Importance of Cost Accounting; Cost, Costing, Cost Control, and Cost Reduction; Elements of Cost, Components of total Cost, Cost Sheet. Classification of Costs: Fixed, Variable, Semivariable, and Step Costs; Product, and Period Costs; Direct, and Indirect Costs; Relevant, and Irrelevant Costs; Shut-down, and Sunk Costs; Controllable, and Uncontrollable Costs; Avoidable, and Unavoidable Costs; Imputed / Hypothetical Costs; Out-of-pocket Costs; Opportunity Costs; Expired, and Unexpired Costs; Conversion Cost. Cost Ascertainment: Cost Unit and Cost Center. Introduction to Overhead allocation, Overhead apportionment, and Overhead absorption.

#### **Module: II**

Cost-Volume-Profit Analysis: Contribution, Profit-Volume Ratio, Margin of safety, Cost Break-even Point, Composite Break-even Point, Cash Break-even Point, Key Factor, Break-even Analysis. Relevant Costs and Decision Making: Pricing, Product Profitability, Make or Buy, Exploring new markets, Export Order, Sell or Process Further, Shut down vs. Continue.

#### **Module: III**

Budgets and Budgetary Control: Meaning, Types of Budgets, Steps in Budgetary Control, Fixed and Flexible Budgeting, Cash Budget. Responsibility Accounting: Concept, Significance, Different responsibility centers, Divisional performance – Financial measures, Transfer pricing.

**Module: IV**

Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications; Material, Labor, Overhead and Sales variances. Introduction to Target Costing, Life Cycle Costing, Quality Costing, and Activity based Costing.

**Books Recommended:**

1. C.T. Horngren, Gary L. Sundem, Jeff O. Schatzberg, and Dave Burgstahler: Introduction to Management Accounting, Pearson
2. M.N. Arora: A Textbook of Cost and Management Accounting, Vikas Publishing House Pvt. Ltd.
3. M.Y. Khan, and P.K. Jain, Management Accounting: Text Problems and Cases, McGraw Hill Education (India) Pvt. Ltd.
4. S.N. Maheshwari, and S.N. Mittal, Cost Accounting: Theory and Problems, Shree Mahavir Book Depot (Publishers)

**Business Research**

Code:CUON12170

Credit: 4+0+2

**Course Rationale:** This course of research methodology is for imparting the knowledge of different areas of research to the students. The course is concerned with systematic gathering and analysis of information needed either to understand or to solve a managerial problem or a phenomenon. The objective of the course is to sensitize students with an appropriate research design, several research techniques, to enable them to conduct investigations within and outside their organizations.

**Course Objectives**

- To get students acquainted with basics of research and to deliver theoretical knowledge of research methodology and its application in business world
- To formulating a hypothesis
- Collecting the facts or data, analysing the facts and reaching certain conclusions either in the form of solutions(s) towards the concerned problem or in certain generalisations for some theoretical formulation

**Learning Outcomes**

- The students will be able to formulate the hypothesis and conduct independent research

**Course Syllabus****Module I**

Introduction to business research, Importance of Research in Decision – Making, Defining Research Problem and Formulation of Hypothesis, Experimental designs. Steps in the research process; the research proposal; Problem Formulation: Management decision problem

**Module II**

Research Design: Exploratory, Descriptive, Causal. Secondary Data Research: Advantages & Disadvantages of Secondary Data, Criteria for evaluating secondary sources, secondary sources of data in Indian Context, Syndicated Research in India

### **Module III**

Primary Data Collection: Survey Vs. Observations. Comparison of self-administered, telephone, mail, emails techniques. Qualitative Research Tools: Depth Interviews focus groups and projective techniques; Measurement & Scaling: Primary scales of Measurement- Nominal, Ordinal, Interval & Ratio. Scaling techniques paired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Questionnaire-form & design.

### **Module IV**

Sampling: Sampling techniques, determination of sample size; Data Analysis: Z test (mean, diff. of mean, diff. of proportion) t test (mean), paired t test, Chi square test, Introduction to theoretical concept of ANOVA, Factor Analysis and Discriminant Analysis.

### **Books Recommended:**

1. Research methodology Methods and Techniques C R Kothari
2. Business Research Methods- Donal R. Cooper & Pamela S. Schindler

## **Human Resource Management**

**Code: CUON1218**

**Credit: 4+0+2**

### **Course Rationale:**

This course intends to provide knowledge and skills to manage human resources of an organization.

### **Course Objectives**

- To acquaint students with knowledge and skills to manage and resolve human resource issues faced by organizations in general.
- To equip students with tools to be used in human resource planning, recruitment and selection.
- To provide knowledge on types of training programs and their importance
- To develop understanding on methods of performance appraisal, compensation policies and their effectiveness in organizations
- To make the students appreciate the importance of employee health and safety; employee welfare, Grievance handling mechanism and healthy employer- employee relations.

### **Learning Outcomes**

After completion of the course, the learner will be able to:

- Prepare a Human Resource Plan in an organisation
- Prepare report on job analysis and manage the recruitment and selection process.
- Organize an induction programme for newly joined employees
- Develop a training design and implement the same
- Prepare appropriate performance management procedure
- Create HR policies related to grievance redressal, health, safety and to promote healthy interpersonal relationships in an organization.

## Course Contents:

### Module: I

Concept, nature and scope of human resource management vis-a-vis personnel management. role and functions of HR manager, HR role in strategy formulation, Emerging challenges of human resource management

### Module: II

**Human Resource planning:** Forecasting demand and supply, HRIS, succession planning; **Job analysis:** job description & job specification; **Recruitment and Selection:** Sources of recruitment (internal & external), E- recruitment, Selection Process; **Orientation Process.**

### Module: III

**Human Resource Development:** Concept and challenges **Training and Development:** Concept, needs, methods and effectiveness; **Career Planning:** Career anchor and career life stages; **Performance Management System:** concepts, use, methods, common problems of rating; **Compensation:** job evaluation, components of pay structure, factors influencing compensation levels, wage differentials & incentives, profit sharing, gain sharing, employees' stock option plans, fringe benefits

### Module: IV

**Industrial Relations:** Introduction to industrial relations, Trade unions role, types, functions, problems, **Industrial dispute-** concept, causes & machinery for settlement of disputes; **Grievance-** concepts, causes & grievance redressal machinery; **Discipline-** concept, aspect of discipline & disciplinary procedure; **Collective Bargaining-** concept, types, process, problems, essentials of effective collective bargaining .

### Text Books:

- Dessler, G: Human Resource Management, Pearson.
- Pattanaik B - Human Resource Management, PHI
- E.B. Flippo-Personnel Management
- C.B. Mamoria - Personnel Management.
- R. Armstrong- Human Resources Management
- Fisher Schenfeldt & Shaw - Human Resource Management
- P. Subba Rao - Human Resources Management - Texts & Cases, Excell Books

## Financial Management

Code: CUON1219

Credit: 4+0+2

### Course Rationale:

- It focuses on graduating students with in-depth knowledge of corporate finance, investment management and corporate evaluation. Apply appropriate methods and analytical procedures to conduct analysis of practical financial problems and propose valid solutions based on this analysis.

**Course Objective:**

- The course aims to familiarize the learners with the principles and practices of financial management.

**Learning Outcomes:** After completion of the course, learners will be able to:

- Explain the nature and scope of financial management;
- Assess the impact of time value of money in different business decisions;
- Analyze capital budgeting process and apply capital budgeting techniques for business decisions;
- Discuss the various sources of finance in today's competitive industry;
- Explain various capital structure theories and analyze factors affecting capital structure decisions;
- Critically examine various theories of dividend, identify and analyze factors affecting dividend policy; and suggest sound dividend policy;
- Design working capital policy based on the assessment of financial requirements.

**COURSE CONTENTS:****Module I:****Introduction**

Nature of Financial Management: Finance and related disciplines; Scope of Financial Management; Profit Maximization, Wealth Maximization - Traditional and Modern Approach; Functions of finance – Finance Decision, Investment Decision, Dividend Decision; Objectives of Financial Management; Organisation of finance function; Concept of Time Value of Money, present value, future value, and annuity; Risk & Return: Historical return, expected return, absolute return, holding period return, annualized return, arithmetic & geometric return; Risk - Systematic & unsystematic risk – their sources and measures.

**Module II: Cost of Capital and Financing Decision**

Different Sources of Finance including internal sources, external sources and other sources, Concept and Measurement of Cost of Capital: Explicit and Implicit costs; Measurement of cost of capital; Cost of debt; Cost of perpetual debt; Cost of Equity Share; Cost of Preference Share; Cost of Retained Earning; Computation of over-all cost of capital based on Historical and Market weights, Capital Structures: Approaches to Capital Structure Theories - Net Income approach, Net Operating Income approach, Modigliani-Miller (MM) approach, Traditional approach, Capital Structure and Financial Distress; Leverage Analysis: Operating and Financial Leverage; EBIT -EPS analysis; Combined leverage.

**Module III: Capital Budgeting**

Long -term investment decisions: Capital Budgeting - Principles and Techniques; Nature and meaning of capital budgeting; Estimation of relevant cash flows and terminal value; Evaluation techniques - Accounting Rate of Return, Net Present Value, Internal Rate of Return & MIRR, Net Terminal Value, Profitably Index Method..

**Module IV: Managing Profit**

Trade-Off Theory. Dividend Policy Decision - Dividend and Capital; The irrelevance of dividends: General, MM hypothesis; Relevance of dividends: Walter's model, Gordon's model, Forms of dividend payment, types of dividend policies and Determinants of Dividend policy.

## **Module V: Working Capital Decisions**

Working Capital Management: Management of Cash - Preparation of Cash Budgets (Receipts and Payment Method only); Cash management technique, Receivables Management – Objectives; Credit Policy, Cash Discount, Debtors Outstanding and Ageing Analysis; Costs - Collection Cost, Capital Cost, Default Cost, Delinquency Cost, Inventory Management (Very Briefly) - ABC Analysis; Minimum Level; Maximum Level; Reorder Level; Safety Stock; EOQ, Determination of Working Capital.

### **Text Books:**

- Chandra, P. (2007).. Financial Management-Theory and Practice. New Delhi: Tata McGraw Hill.
- Pandey, I. M. (2015). Financial Management. New Delhi: Vikas Publications.

### **Reference Books:**

- Khan, M.Y & Jain, P. K (2018). Financial Management New Delhi: Tata McGraw Hill.

## **Quantitative Techniques for Management**

Code: CUON1220

Credit: 2+4+0

**Course Rationale:** The paper aims to provide advance quantitative tool that can be used by the students to enhance the business decisions

### **Course Objectives**

- To learn about the operations research techniques, model formulation and applications used to solve business decisions by using computer software

### **Learning Outcomes**

- Ability to formulate complex problems into mathematical models to solve using software
- Propensity to interpret the results for optimize the costs
- Administer of different tools to focus on business decisions

### **Course Syllabus**

#### **Course contents**

**Module-I:** LPP: LP Introduction, Formulation of LPP, and Solution of LPP by Graphical Method

Simplex Method, Penalty Method, Special Cases in LPP, Duality and Dual Simplex Method in LPP

**Module-II:** Transportation Models: Initial and Optimal Solution, Assignment Models: Hungarian and Travelling Salesman Problems , Sequencing Problems

**Module-III:** Network Analysis, PERT, CPM and Crashing

**Module-IV:** Game Theory and strategies.

### **Books Recommended**

1. Frederick S. Hillier & Gerald J. Lieberman, *Introduction to Operations Research*, McGraw-Hill: Boston MA; 10th Edition, 2014
2. Taha, Hamdy A., "Operations Research: An Introduction", Pearson, 10th Edition, 2016

3. Harvey M. Wagner, *Principles of Operations Research*, Englewood Cliffs, Prentice-Hall, 1969
4. S D Sharma and Himansu Sharma, *Operations Research: Theory and Methods*

### **Legal Aspects of Business**

Code: CUON1221

Credit: 3+1+0

**Course Rationale:** The subject will provide **the** legal rules and principles of the Country on which the Business Operations takes place. The Subject explains these rules and principles which forms the basis of our New Age Business Transactions.

#### **Course Objectives**

- This course provides an understanding of the basics of Business Law which an employee might face in the day -to-day working of the Organisation.
- The course also differentiates between Social Contracts and Business Contracts and liabilities arising out of it.
- Students are expected to be familiar with various aspects associated with the Sale of Goods and relating to the protection of Consumers.

#### **Learning Outcomes**

- The students will have a better understanding of the legal consequences of the business transactions entered on behalf of the Employer by the Employee.
- The Student will understand the cautions to be exercised while signing any contracts and understand the legal consequences arising out of such contracts, e.g. Loan Contracts and Insurance Contracts.
- While selling and purchasing goods the student will keep in mind the provisions of the Sale of Goods Act and Consumer Protection Act.

#### **Course Syllabus**

##### **Module-I**

Indian Contract Act, Essential elements of contract, Offer and Acceptance, Consideration, Capacities of parties, Free consent, contingent contract, discharge of contract, Special Contracts - Quasi contract, Indemnity and Guarantee, Bailment and pledge

##### **Module-II**

Sale of Goods Act 1930: Sale and agreement to sell, Implied conditions and warranties, sale by non-owners

##### **Module-III**

The Companies Act 2013: Meaning and types of Companies, Incorporation, Memorandum & Articles of association, Prospectus, The Limited Liability Partnership Act 2008: Meaning and nature of limited partnership, Formation, partners & their relations

##### **Module-IV**

Consumer Protection Act 1986: Objectives and machinery for consumer protection, Consumer Protection Act 1986: defects and deficiency removal, rights of consumers, The Right to Information Act 2005: Salient features and coverage of the act, definition of terms information, right, record, public authority, obligations of public authorities, requesting information and functions of PIO.



## Books Recommended

1. Mercantile law by N.D.Kapoor
2. Business and Corporate Law by Dr. P. C Tulsian, S. Chand Publication
3. S.S.Gulshan; Mercantile Law. 3rd Edition, Excel Books, New Delhi.

## Business Policy and Strategy

Code: CUON1222

Credit: 4+1+1

**Course Rationale:** The paper intends to provide the required tools and techniques for strategy analysis and implementations

### Course Objectives

- This course provides an understanding of the strategies formulated by the Business Organisation in order to stay ahead of the Competition and to create a niche in the marketplace.
- The course explains the importance of the Vision and Mission statements from the organisational point of view
- Students are expected to be familiar with the Analysis of the Industry and Company.

### Learning Outcomes

- The students will be to have a basic understanding of the Business Environment.
- Understand how Industry Analysis can help to choose a right Industry
- Have how Industry Analysis can help to choose a right Industry
- Understand the Value Chain of the Products and Services

## Course Syllabus

### Module-I

Concept and Functions of Business Strategy, Strategic Management Process, Vision, Mission, Objectives, and Goals, Business and Functional Level strategic management decisions,

### Module -II

External Analysis – Environmental Scanning, Analysis of Company's External Environment, PESTEL Analysis, Industry Analysis using Porter's 5 Forces Model, Internal Analysis: Importance of Organization's Capabilities, SWOT Analysis, Competitive Advantage and Core Competencies, Value Chain Analysis

### Module -III

Formulation of Competitive Strategies: Porter's Generic Competitive Strategies, Implementing Competitive Strategies-Offensive and Defensive moves, Strategies of Growth, Stability and Retrenchment, Growth Strategies: Concentrated Growth, Product Development, integration, Diversification, International Expansion, Renewal Strategies: Retrenchment & Turnaround, Strategic Fundamentals of Mergers & Acquisitions.

### Module

**-IV**

Portfolio Analysis: BCG Matrix, GE Matrix, Strategic Gap Analysis, Strategy Implementation

## Books Recommended:

1. Strategic Management and Business Policy -Azhar Kazmi TMH
2. Strategic Management Concept and Cases - Fred r David PHI
3. Business Policy and strategy Mc. CarthyEt AI TMH

## Investment Banking & Financial Services

Code: CUON1223

Credit: 4+0+2

**Course Rationale:** The paper aims to provide knowledge on Indian Financial Systems, its development and challenges. It will provide insights on main investment banking services.

### Course Objectives

- To know the different aspects of Investment banking, mergers and acquisition and the detailed SEBI guidelines on issue management

### Learning Outcomes

- Orientation about banking and financial concepts covered Managing investment in primary market and secondary market.

### Course Syllabus

#### Module I

Introduction: An Overview of Indian Financial System, Investment Banking in India, Recent Developments and Challenges ahead, Institutional structure and Functions of Investment / Merchant Banking; SEBI guidelines for Merchant Bankers, Registration, obligations and responsibilities of Lead Managers, Regulations regarding Continuance of association of lead manager with an issue

#### Module

II

Issue Management: Public Issue: classification of companies, eligibility, issue pricing, promoter's contribution, minimum public offer, prospectus, allotment, preferential allotment, private placement, Book Building process, designing and pricing, Green Shoe Option; Right Issue: promoter's contribution, minimum subscription, advertisements, contents of offer document, Bought out Deals, Post issue work & obligations, Investor protection, Broker, sub broker and underwriters

#### Module III

Leasing and Hire Purchase :Concepts of leasing, types of leasing – financial & operating lease, direct lease and sales & lease back, advantages and limitations of leasing, Lease rental determination; Finance lease evaluation problems (only Lessee's angle), Hire Purchase interest & Instalment, difference between Hire Purchase & Leasing, Choice criteria between Leasing and Hire Purchase mathematics of HP, Factoring, forfaiting and its arrangement, Housing Finance : Meaning and rise of housing finance in India, Fixing the amount of loan, repricing of a loan, floating vs. fixed rate, Practical problems on housing finance.

#### Module

IV

Venture Capital: Concept, history and evolution of VC, the venture investment process, various steps in venture financing, incubation financing. Insurance: concept, classification, principles of insurance, IRDA and different regulatory norms, operation of General Insurance, Health Insurance, Life Insurance. Credit Ratings: Introduction, types of credit rating, advantages and disadvantages of credit ratings, Credit rating agencies and their methodology, International credit rating practices. Securitization: concept, securitization as a funding mechanism, Traditional and non-traditional mortgages, Graduated-payment mortgages (GPMs), Pledged Account Mortgages (PAMs), Centralized Mortgage obligations (CMOs), Securitization of non mortgage assets, Securitization in India.

## Books Recommended

1. M.Y.Khan: Financial Services, Tata McGraw –Hill.
2. Machiraju: Indian Financial System, Vikas Publishing House.
3. J.C.Verma: A Manual of Merchant Banking, Bharath Publishing House.
4. K.Sriram: Hand Book of Leasing, Hire Purchase & Factoring, ICFAI, Hyderabad.
5. Ennew.C.Trevor Watkins & Mike Wright: Marketing of Financial Services, HeinemannProfessional

## DISCIPLINE SPECIFIC ELECTIVES

### Advanced Managerial Accounting

Code: CUON1225

Credit:4+0+2

#### Course Rationale:

Advent of new business models and a rapid evolution of new businesses driven by factors such as digital technologies requires finance managers/leaders to adapt the financial information for it to remain relevant (over and beyond what is mandated by the regulators and markets) for the business leaders. This course builds a strong foundation in managerial accounting as well as exposes the students to the emerging concepts/metrics relevant for new age businesses.

#### Course Objective:

- To equip the students with various concepts, tools and techniques Cost and Management accounting.
- To provide thorough understanding and techniques of financial statements analysis.
- To provide an understanding of methods of cost accounting and its relevance in management decision making.

#### Learning Outcomes

On successful completion of this course, students will be able to:

- Critically analyze and improve the operations of organisations through the application of management accounting techniques;
- Read, interpret and analyze financial statements; combine financial analysis with other information to assess the financial performance and position of a company;
- Apply relevant costing methods to analyze specific business issues.
- Develop (plan and forecast) budgets for difference business.

#### Course Syllabus

##### Module: I Concept of Management Accounting

Concept; Tools of Management Accounting; Difference between Financial Accounting, Cost Accounting & Management Accounting, and their Scopes; Role of Management Accountant in Decision Making

##### Module: II Financial Performance Analysis

Corporate Financial Statements: Income Statement and Balance Sheet, concepts of triple balance sheet and The integrated report framework

Financial Statement Analysis: Common Size Statements, Comparative Analysis, Trend Analysis, Financial Ratio Analysis, Inter-firm and intra-firm comparison.

##### Module: III Standard Costing and CVP Analysis

Standard Costing and Variance analysis: Concept of Standard Cost and Standard Costing, Types of Variance (Material Variance and Labour Variance); Activity Based Costing  
CVP Analysis and CVP Application in decision making;

## **Module: IV Budgetary Control**

Budget, Budgeting, Classification of Budget: Cash Budget, Fixed Budget and Flexible Budget, Zero-Base Budgeting, Responsibility Accounting;

### **Books Recommended:**

- 1.Horngren, Foster & Dater - Cost Accounting: A Managerial Emphasis (Pearson)
- 2.M.N. Arora – Cost and Management Accounting Theory and Problems Vikash
- 3.Khan and Jain- Management Accounting-TMH

## **Financial Institutions, Markets & Services**

Code:CUON1226

Credit:4+0+2

### **Course Objectives**

This course aims to provide an idea on the role and functioning of financial markets, financial institution and financial products that are traded in such financial markets and institutions associated with financial markets. The focus of the course will be in the context of global financial markets and institutions. Various conceptual issues related to risk and return, the role of regulatory bodies, operations of insurance companies and mutual funds are discussed elaborately. It also describes the importance of small savings, provident funds, pension funds and credit rating agencies. The course provides a comprehensive overview and systematic evaluation of the mainstream markets of various financial instruments such as call money, bond, stock, derivatives and exchange rate.

### **Learning Outcomes**

- Evaluate critically a range of theories relevant to financial institutions and markets and apply these theories in the analysis of issues related to these institution and market.
- Evaluate a range of topical issues drawn from financial institutions and markets contexts from a variety of empirical and theoretical perspectives, identifying the key issues emerging and applying theory.

### **Course Contents:**

#### **Module: I**

Introduction to Financial System and Economic Development, Indicators of Financial Development, Role of financial intermediaries in an emerging market, Concepts Related to Financial Markets and Institutions, Financial Instruments – Financial Markets – Capital Markets & Money, Markets – Interlink Between Money Market & Capital Market – Characteristics of Financial Markets – Functions of Stock Exchange, Financial Sector reforms, financial inclusion.

#### **Module: II**

Money Markets in India, (Call Money Market, Treasury Bill, Commercial Paper, Certificate of Deposit), Classification of Stock Market and Securities - IPO, Stock Exchanges, Stock Market Indices, Market Micro-Structure in Stock Market, Foreign Exchange Market - Foreign Exchange Market Structure, Risk Management in Foreign Exchange Market

#### **Module: III**

Financial Regulations and Regulatory Institutions in India, (RBI, SEBI, IRDA, PFRDA), Other Important Financial Institutions – I (Provident Fund, Pension Fund, Insurance Companies)

**Module:IV**

Financial Services, Mutual Funds: Concepts, Types, Characteristics and Present Status of Mutual Fund Industry in India, Leasing and Hire Purchase Operations, Types of Leases, Hire Purchase, Credit Rating: Functions, Origin, Benefits, Agencies and Regulation. Merchant Bank, Venture Capital Funds, Private Equity.

**Text Books:**

- Machiraju, H.M (2010) Indian Financial System, Vikas Publishing House-
- Guruswamy, S (2010) Financial Markets and Institutions, McGraw Hill Education India
- Gordon, E and Natarajan, K (2010). Financial Markets and Services, Himalaya Publishing House

**Reference Books:**

- Bhole, L.M and Mahakud, J. (2017). Financial Instruction and Market, McGraw Hill India
- Khan, M. Y (2019). Indian Financial System, McGraw Hill India

**Commercial Banking and ALM**

Code:CUON1227

Credit:4+0+2

**Course Rationale:**

This course focuses on the role, functions and management of commercial banks. It will help students in applying the knowledge to work in the banking environment. This course will expose students to gain knowledge on Asset/Liability Management (ALM) and its techniques in bank.

**Course Objective:**

- CO1. To give a comprehensive overview of functioning of a Commercial Bank, various products and services offered by Commercial Bank as well as various risks faced by Banks.
- CO2. To provide thorough understanding and techniques of the Asset/Liability Management of a Bank.

**Learning Outcome:**

On successful completion of the course the students will be able to

- LO1. Understand and gain knowledge about the Regulatory Framework in the Indian Banking system as well as functioning of a Commercial bank.
- LO2. Analyse Asset/Liability Management (ALM) and apply various Techniques of Asset/Liability Management for smooth operation of the Bank.

**Course Content:****Module: I****Indian Banking System**

Banks: Meaning, nature, characteristic of Indian banking system, functions of commercial banks – primary functions; secondary functions; agency functions and general utility functions, Structure of banking sector in India, role of banks in the development of economy, Reserve Bank of India, Bank Regulatory Environment.

## **Module: II**

### **Product and Services Provided by Commercial Banks**

Type of Deposit Account: Types of deposits, process of opening bank accounts, pay in slip, Cheque book, pass book, ATM cum Debit card, Credit Card, advantages of bank account, Loan and Advances: Introduction, classification of loans, principles of good lending, loan procedure followed by banks, evaluating consumer and commercial loans; core banking solution, Capital Adequacy, Non-Performing Assets

## **Module: III**

### **Bank Performance and Evaluation**

Financial statements of commercial banks, evaluation of bank performance measures, valuation of bank stocks

Bank Management: Credit Management, Investment Management, Liquidity Management, Liabilities Management, Capital Management, Management of Off-Balance Sheet Activities.

## **Module: IV**

### **Asset/Liability Management**

An Overview of Asset/Liability Management (ALM), Risk in bank: credit risk, interest rate risk, market risk, operational risk, liquidity risk, solvency risk, legal risk

Techniques of Asset/Liability Management: Liquidity: gaps analysis, sensitivity analysis, duration analysis and use of derivatives in ALM.

### **Text Books:**

- Banking Theory and Practice by K.C. Shekhar & Lekshmy Shekar : Vikas Publishing House (P) Ltd., 21st Edition 2013.
- Risk Management In Indian Banks by Dr. K.M. Bhattacharya: Himalaya Publishing House Pvt. Ltd.

## **Security Analysis and Portfolio Management**

Code: CUON1228

Credit:2+0+4

### **Course Rationale:**

This course will acquaint the students with the working of security markets. It will develop the skills required for portfolio management. It will identify, interpret and analyze the varied technical patterns and indicators presented on the real-life stock charts. Students will be able to understand basics of balancing risk and rewards using portfolio management.

### **Course Objectives:**

- To develop the skills required for portfolio management
- Identify, interpret and analyze the varied technical patterns and indicators presented on the real-life stock charts.

### **Learning Outcomes:**

After completion of the course students

- Will be able to do fundamental analysis and technical analysis
- Will be able to analyze risk and return using portfolio management

## **Course contents:**

### **Module: I**

**Fundamentals of investment:** Investment avenues: stocks, debentures, mutual funds, over view of stock market, primary and secondary market, risk and return: types of risk, measurement of risk and return, calculation of beta, capital asset pricing model (CAPM).

### **Module: II**

**Fundamental analysis:** Economic analysis, industry analysis, company analysis, bond valuation, equity valuation, Technical Analysis: technical indicators like; moving averages, Pivot point, support and resistance, candlestick chart, line charts, Efficient market hypothesis.

### **Module: III**

**Portfolio analysis:** Calculation of expected return and risk of a portfolio, diversification of risk, capital market line, security market line. Portfolio revision: Passive management, active management, formula plan

### **Module: IV**

**Portfolio evaluation:** Sharpe's Performance Index, Treynor's performance Index, Jensen's Performance Index

### **Text Books:**

- Security Analysis and Portfolio Management, Pandian, Vikash
- Security Analysis and Portfolio Management, Kevin, PHI

### **Reference Books:**

- Security Analysis and Portfolio Management, Fischer and Jordan, PHI
- Security Analysis and Portfolio Management , V.A. Avadhani, Himalaya Publishing house.  
<http://www.himpub.com/documents/Chapter1155.pdf>
- Security Analysis and Portfolio Management, D.Khatri, Macmillan.

## **Project Appraisal & Financing**

Code: CUON1229

Credit:2+2+2

### **Course Objective**

- To provide students an understanding of the commercial, financial, and socio-economic aspects of a new project and/or a business.

### **Learning Outcomes**

Upon successful completion of this subject students will able to

- Prepare a DPR and/or a business plan.
- Apply project/business appraisal techniques.

### **Course Syllabus**

#### **Module I:**

Project appraisal: Project: Definition, characteristics, types, Appraisal: Marketing, Technical, Political, Financial, Social, Project Identification, project Preparation, Pre-feasibility study, Feasibility study, Preparation of detailed project report. Licensing/clearances: type of licenses, clearances involved, Procedure and documentation required for getting a license in India.

**Module II:**

Financial Analysis: Estimation of cost of project & Means of financing, Arrangement of Funds, Traditional sources of financing: Equity shares, preference shares, Debentures/bonds, loan from Financial institutions, Alternative sources of financing: FDI & FII, Private Equity, Securitization, Venture Capital, Different business/project support government schemes in India, Government funding for projects, Startup schemes of government, Projected cash flows of project, Appraisal Criteria, NPV, IRR, PI, PBP, ARR.

**Module: III**

Social Cost Benefit Analysis: Rationale, UNIDO, Little and Mirrlees Approach, Public Private Partnerships (PPP): Forms, Guidelines, Problems and Issues.

**Module: IV**

Project Risk analysis: Types of risk, External stakeholders-related risks: customers, consumers, suppliers, Internal risks: project team members, top-management, Project-related risks: technological or logistic risks, Event-related risks: economic (e.g. financial crisis), sociopolitical, Simple estimation of risk: Sensitivity Analysis, Monte Carlo Simulation, Decision Tree Analysis.

**Books Recommended:**

1. Projects: Planning, Analysis, Financing, Implementation & Review, Prasanna Chandra
2. Introduction to Project Finance: An Analytical Perspective, H R Machiraju
3. Project Management, Maylor
4. Project Management : By Jeffery Pinto
5. Project Management, K.Nagarajan, New Age International Publisher

**Current Asset Management (Working Capital Management)**

Code: CUON1230

Credit:2+2+2

**Course Objectives**

- This course provides an understanding on how to manage Current Assets, working capital financing policies, increasing profits through working capital management and how to properly fund working capital
- The course also discusses the cash conversion cycle, Cash budgeting and credit policy and credit variables.
- Students are expected to be familiar with the Current Asset Management policy of any Organisation. They are expected to get hands on experience on any Organisation (e.g. Gram Tarang)

**Learning Outcomes**

- The students will be able to have a basic understanding of a company's working capital structure.
- Understand how proper management of working capital increase profits
- Have an understanding of the various Working capital management policies
- Calculate the cash conversion cycle
- Establish knowledge of working capital in the budgeting process and credit policy



## **Course Syllabus**

### **Module-I**

**Concept & Significance** Concept of working capital, Significance of working capital, Determinants of working capital, Operating cycle, Estimation of working capital, Risk-return trade-off of working capital, Working capital policies: Current asset policy and financing policy, Working capital financing,

### **Module –II**

#### **Inventory management:**

Meaning, Tools and technique of inventory management, EOQ, Various levels of inventory, inventory control (ABC and VED analysis);

### **Module- III**

#### **Cash Management**

Cash management: Meaning, Objectives/Motives of holding cash, Determinants of cash needs and method for determining cash needs (Baumol Model and Miller-Orr Model).

### **Module-IV**

#### **Receivables management:**

credit policy variables, evaluation of alternative receivable policy, collection policy, cost of receivables,

Suggested Books:

1. I M Pandey-Financial Management-Vikash
2. Prasanna Chandra- Financial Management-TMH
3. Khan and Jain-Financial Management-TMH
4. Sudhindra Bhatt- Financial Management-Excel

## **Financial Analysis and Visualization**

Code :CUON1231

Credit:2+0+4

### **Course Rationale:**

With the growing amount of data available to businesses, decision-makers must translate strategy into accountability, measure progress against goals, and leverage data for business decision making. Dashboards are used to present and analyzing enterprise performance data, both strategic and operational, and to perform business analysis easily and quickly. This course will teach dashboards and financial data visualization technologies, using an approach that will include practice as well as a significant hands-on live project. Students will learn how to design and build dashboards, as well as create content of different types of financial analysis that can be incorporated into dashboards.

### **Course Objectives:**

- To equip the students with various concepts, tools and techniques Data Visualization Principles for Dashboard Design.
- To provide thorough understanding and techniques of visualization of financial analysis for dashboard design in excel and tableau based on financial data that can meet managerial and business needs.
- Create compelling, interactive dashboards to combine several visualizations into a cohesive for financial analysis.

## **Learning Outcomes:**

On successful completion of this course, students will be able to:

- Understand and describe the main concepts of data visualization
- Understand the best practices of data visualization and how to apply them to solve analytics problems
- Create ad-hoc reports, data visualizations, and dashboards in Tableau

## **Course Contents:**

### **Module: I**

#### **Data Visualization Principles for Dashboard Design:**

Data Visualization: Principles and Types of Data Visualization

Dashboard: Meaning, purpose and benefits of dashboards, understanding dashboard design principles, layout, colour and display, common issue when building dashboards, choosing the right data visualization to communicate information effectively, displaying trends with charts. CFO Scorecard, Types of Dashboards: Business Dashboards, Management Dashboard, Strategic Dashboard, Analytical Dashboard, Operational Dashboard. Create a Dashboard based on real-time data: Practice Dashboard Design in Excel and Tableau with Graphs.

### **Module: II**

#### **Visualization of Financial Statement Analysis for Dashboard Design:**

Preparation of different Dashboard with visualization of Financial Statement Analysis: Financial Key Performance Indicators (KPI) Dashboard, Profit and Loss Dashboard, Accounts Receivable & Accounts Payable Dashboard, Financial Performance Dashboard, Balance Sheet Dashboard, The Right Business Dashboards for every Users. Preparation of Dashboard for Financial Data Comparison Analysis: Development Trend Analysis and Key Financial Analysis. Project on preparation of the above with Excel and Tableau

### **Module: III**

#### **Visualization of Corporate Finance for Dashboard Design:**

Preparation of different Dashboard with visualization of Corporate Finance: Financial Investment Dashboard, Funds Raising Dashboard, Components of Working Capital Dashboard, Dividend Dashboard, Cash Management Dashboard, CFO Dashboard, Project on preparation of the above with Excel and Tableau

### **Module: IV**

**Visualization of Stock Market for Dashboard Design:** Visualizing Company Profits, Visualizing by Sector, Financial results by business segment in a Small Multiples Dashboard, KPI & Sparkline in Stock dashboard, Top Performer Stock Performance dashboard, PE ratio, Investment Returns, Investment Summary, Investment Comparisons, Stock Dividend Tracker, Stock Market Dashboard - Trend Analysis of Stock Performance, Dashboard for comparing Rates of Return, Security's Rate of Return, Portfolio of Securities' Rate of Return, Security's Risk, Project on preparation of the above with Excel and Tableau.

## **Text Book:**

- Visualizing Financial Data by Julie Rodriguez and Piotr Kaczmarek, Wiley Publication

## **Reference Book:**

Storytelling with Data: A Data Visualization Guide for Business Professionals by Cole NussbaumerKnafl: Wiley Publication

## **Robotics Process Automation (RPA) in Finance**

Code:CUON1232

Credit:3+0+3

### **Course Rationale:**

The course will develop an understanding about the fundamentals of Robotics Process Automation (RPA) in Finance.

### **Course Objectives:**

- To develop an understanding about the fundamentals of Robotics Process Automation (RPA) in Finance.

### **Learning Outcomes:**

After completion of the course students will

- Recognize what RPA is and its business value, with specific focus on accounting and finance functions.
- Recognize key risks and challenges that need to be addressed before implementing RPA
- Be able to use RPA tools and its application in Finance

### **Course contents:**

#### **Module: I**

**Introduction for Robotic Process Automation:** The characteristics, benefits, challenges and risks of RPA, the RPA landscape and how it's transforming business, how RPA affects accounting and finance professionals, an overview of how to get started developing and implementing an RPA strategy.

#### **Module: II**

**Robotic Process Automation (RPA):** Understand Robotic Process Automation (RPA) and its value proposition, RPA industry use cases across Banking, RPA tools Automation Anywhere, UiPath, Blue Prism and how to use different component to automate process, RPA tools Installation, Development Studio, Controls room and BOT deployment, Web, Windows, Email, Excel, PDF, Database, API and Image Automation, Workload Management (Queue), RPA Project life cycle and documentation procedure.

### **Reference:**

<https://www.uipath.com/blog/learning-robotic-process-automation-through-video-tutorials>

### **Project/Case Studies:**

To do a project with hands on using RPA Tools

## Rural Marketing

Code:CUON1233

Credit:2+2+2

### Course Rationale:

This course gives emphasis on rural markets and emerging perspectives of rural marketing, thus imparting managerial initiatives and relevant frameworks used by business managers for rural markets. It will help students in applying the knowledge at work front to enhance performance and make organizations work more effectively in rural sector. This course will expose students to the marketing challenges in rural sector and ways to overcome them.

### Course Objectives:

CO1. To familiarize participants with environment, challenges, opportunities, strategies and methodology for emerging markets.

CO2. To sensitize the students towards the needs and behavior of rural consumers and strategies implemented to fulfill them.

CO3. To utilize the understanding on peculiarities of rural markets and the decision making process involved.

**Learning Outcomes:** After the completion of the course, the students

LO1. Will be able to understand the concepts and techniques of marketing management and their application in rural marketing environment.

LO2. Will be able to understand and apply the rural marketing mix (4 A's) to meet the needs of rural consumers which will help the students in achieving employment in FMCG companies.

LO3. Will get the clarity who wants to become an entrepreneur and he/she wants its product would enter the rural market for promotion of his products and services.

### Course contents:

#### Module: I

**Rural Marketing Overview:** Introduction to Rural Markets Rural India- a promising Market place, Rural Economy- A reality check, Issues and Challenges in marketing in rural India, Understanding 'Fortune at the bottom of Pyramid', **Rural Market Environment:** Rural Market Structure and Importance of Rural Markets, Factors of market environment, Rural Producers & Rural Consumers, **Rural Consumer Behavior:** Factors affecting consumer behavior, Characteristic of rural consumer, Opinion leadership process, Consumer buying process.

#### Module: II

**Rural Marketing Strategy:** Rural Market Segmentation, Conditions for Effective Market Segmentation, Approaches for Segmenting the Rural Market, Targeting and Selection of Segments, Positioning Rural Products, 4Ps of Marketing Mix and 4As of Rural Marketing mix. **Rural Marketing Research:** Process of Research in Rural Markets, Sources and Methods of Data Collection, Data Collection Approaches in Rural Markets.

#### Module: III

**Rural Product Strategy:** Market for Agricultural Inputs, Consumable inputs, Capital inputs, marketing of agricultural produce, Regulated markets, Cooperative Marketing & Processing Societies, Corporate Sector in Agri-Business: Cultivation, Processing & Retailing, Rural Marketing of FMCGs, Durables & Financial Services. **Rural Pricing:** Production costs, Finalization of price, Rural pricing strategies and rural competition and pricing.

## **Module: IV**

**Rural Distribution:** Distribution Patterns for Consumer and Industrial Goods, Customer Convenience Buying, Village retailers, rural haats and fairs, Public distribution system (PDS), Cooperative societies, and prevalent distribution models (corporate). **Rural Promotion:** Rural Advertising, Advertising Mix Factors and Media Planning, Public Relations, Direct Marketing, Folk media, Melas. **Innovations in rural markets:** Role of innovations in rural markets, Importance of ICT, ICT initiatives in rural markets, Emergence of organized retailing.

### **Books Recommended:**

1. The Rural Marketing Book, Text and Practices- Pradeep Kashyap & Siddhartha Raut, Biztantra
2. The Fortune at the Bottom of the Pyramid – Dr. C K Prahalad, 2005 Edition, Wharton School.
3. Rural Marketing- Ramakrishnan.L, Krisnamacharyullu.C.S.G, Pearson Education.
- 4.

## **Sales and Distribution Management**

Code:CUON1234

Credit:2+2+2

### **Course Objectives**

- To develop an understanding of concepts, which are helpful in designing sound programs for organizing and managing the sales force and enhance their productivity
- To give practice of winning salesmanship
- To give insight into the practice of organizing and gearing up the sales force to maximize sales
- To explain how to design, develop and manage a distribution channel that delivers business goals
- To expose the learner to the function of modern distribution/fulfillment centers and the practice of omni channels

### **Learning Outcomes**

- After completion of this course, the students should be able to:
- Plan and implement an effective sales strategy for their organizations
- Develop, handle and grow key accounts
- Manage and enhance the sales force productivity and performance
- Apply specialized knowledge of distribution management to get the desired results from the channel participants
- Review the functions of a distribution center and the design features which cater for specific types of products

## **Course Syllabus**

### **Module: I**

**Personal selling process:** The Selling Process and different theories of selling, Qualities and skills of an effective salesperson, Setting personal selling objectives, Determining sales related marketing policies, Formulating personal selling strategy, Selling in the age of Social Media.

**Module: II**

**Planning and Organizing the Sales Function:** Sales Planning, forecasting and budgeting, Managing sales territories &quotas, Organizing the sales force – recruiting, training and compensating, Gearing up the sales force for superior performance –motivating, evaluating and controlling the sales force.

**Module: III**

**Planning and Organizing the Distribution Function:** Distribution objective/strategy and different channel formats, Designing and developing the distribution channels, Recruiting reseller channel partners, Interface and coordination between sales force and the channel partners, Managing the Channel Members – motivating, managing channel power and conflict, evaluating.

**Module: IV**

**Omni Channel Distribution:** Pros and cons, Difference between multi-channel and omni channel, Managing multi-channel and omni channel distribution, Functioning of a distribution/fulfillmentcenter – Use of Industry 4.0 technologies.

**Services & Financial Services Marketing**

Code:CUON1235

Credit:2+2+2

**Course Rationale:** This course shall acquaint the students to the uniqueness of the services characteristics and its marketing implications associated with it. The intent of the course is to discuss measure and analyze several facets in the area of services marketing essential for the success of a service sector firm particularly in context to financial services.

**Course Objectives:**

CO1. To supplement basic marketing and marketing strategy courses by focusing on problems and strategies specific to marketing of services with special focus on financial services.

CO2. To address the problems commonly encountered in marketing services -- such as inability to inventory, difficulty in synchronizing demand and supply and difficulty in controlling quality.

CO3. To understand the financial services like banking, insurance, mutual funds, venture capitals and the digitization of financial services.

CO4. To understand the strategies used by successful services marketers with reference financial services to overcome these difficulties will be discussed through case studies.

**Learning Outcomes:** After the completion of the course, the students

LO1. Will be able to explain the unique challenges of services marketing, including all the elements of service marketing mix.

LO2. Will be able to evaluate the roles played by employees and customers during service delivery of financial services.

LO3. Will be able to explain the concept service blueprinting and its application across various service sectors particularly the financial services.

LO4. Shall be able to design service quality measurements to build customer loyalty and evaluate the effectiveness, efficiency of customer service offerings.

## **Course Contents:**

### **Module: I**

**Marketing of Services:** Introduction - Growth of the Service Sector - The Concept of Service - Characteristics of Services, Classification of Services, Service Marketing Mix (Additional Dimensions in Services Marketing - People, Physical Evidence and Process), Internal Marketing of a Service - External versus Internal Orientation of Service Strategy, Service Encounter, Service Failure and Service Recovery, learning from customer feedback.

### **Module: II**

**Delivering Quality Financial Services:** Causes of Service-Quality Gaps, Key Factors and Strategies for closing all the Gaps, SERVQUAL and its application to financial services, Designing the Service – Blueprinting, Service blueprint of financial services like banking, insurance etc, Role of employees' and customers' in service delivery in the delivery of financial services.

### **Module: III**

#### **Banking and Insurance Services:**

Retail Financial Services: Retail banking, Meaning of banking business, introduction to various bank products, Selling bank products, concept of cross selling, Impact of technology on bank marketing (Internet banking, mobile banking and UPI) Insurance-Meaning, advantages various types of insurance, financial planning process, Risk management – Strategy to cover risk, introduction to IRDAI, selling of insurance plans, Banc assurance-Bank as a distribution channel for insurance services.

### **Module: IV**

#### **Mutual Funds and Venture Capital:**

Mutual funds-Meaning and Types of mutual funds, advantages and disadvantages. Debt funds and types of Debt schemes, Types of equity funds /Growth funds, concept of hybrid funds, Mutual funds Vs. Other investment like gold, equity etc. Mutual Fund Structure, sales and distribution channels. Introduction to Venture Capital Funds, Structure of Venture Capital Funds, Role of Venture Capital Funds in Start-ups and MSME, Merchant Banking.

### **Text Books Recommended:**

1. Zeithaml, Bitner, Gremler& Pandit: SERVICES MARKETING, McGraw Hill.
2. Lovelock, Writz, Chatterjee-Services Marketing, People, Technology , Strategy, Pearson Education, New Delhi
3. V.A.Avdhani: Marketing of Financial services, HPH.
4. P.K. Gupta: Insurance and Risk Management, HPH

## **Brand Management & Consumer Behaviour**

Code: CUON1236

Credit:3+3+0

### **Course Objectives**

- CO1. To provide the learners cutting edge knowledge on key concepts of brand management and their implications in formulating branding strategies.
- CO2. To enable the learners to understand major factors underlying consumer behavior and develop the ability to efficiently predict consumers' response to marketing actions.

### **Learning Outcomes**

- LO1. After completion of the course students will be able to know, examine and implement key brand concepts in the context of real life consumers, business products and services operating in various markets and in the digital space.
- LO2. After completion of the course students will be able to formulate effective branding strategies and interpret brand audits.
- LO3. After completion of the course students will be able to enumerate, explain and apply the concepts of consumer behavior to real world strategic marketing management decision making.
- LO4. After completion of the course students will be able to understand, discuss and elaborate the changing consumer and organizational buying behavior and their implications in marketing decisions.

### **Course Syllabus**

#### **Module: I**

**Concepts of Brand:** Brand Elements, Products vs. Brands, Branding Challenges and Opportunities, Strategic Brand Management Process, Brand Architecture, Designing and Implementing Brand Architecture Strategies, Brand Identity, Brand Personality, Brand Positioning and Repositioning, Brand Positioning vs. Product Positioning, Brand Awareness, Brand Image, Brand Equity, Introducing New Brands and Brand Extensions.

#### **Module: II**

**Brand Strategy and Brand Evaluation:** Customer Based Brand Equity (CBBE), Brand Resonance and Brand Value Chain, Designing and Implementing Brand Marketing Programs, Role of Integrated Marketing Communications, Leveraging Secondary Brand Associations, Measuring and Interpreting Brand Performance, Managing Brands Over Time, Managing Brands Over Geographic Boundaries and Market Segments.

#### **Module: III**

**Introduction to Consumer Behavior:** Individual Determinants of Consumer Behavior including Motivation, Personality, Perception, Learning, Attitude, Reference Group, Family, Social Class, Culture, Digitalization etc., Segmentation and Brand Positioning

#### **Module: IV**

**Consumer Decision Making Process:** Problem Recognition, Search & Evaluation, Purchasing Process, Post-purchase Evaluation & Behavior, Consumer Decision Models

**Organizational Buying Behavior:** Characteristics, Pattern & Factors Influencing Organizational Buying Behavior, Organizational Buying Roles & Decision Process



## References Recommended:

### Books

- Strategic Brand Management by Kevin Lane Keller, Pearson Education
- Consumer Behavior by Leon. G. Schiffman, Pearson Education

### Journals:

- Harvard Business Review

### Links to websites:

- [hbr.org](http://hbr.org)
- [forbesindia.com](http://forbesindia.com)
- [www.marketing91.com](http://www.marketing91.com)

## Digital Marketing & Marketing Communications

Code: CUON1237

Credit:3+0+3

### Course Objectives

- CO1. To understand various concepts and importance of digital marketing and to visualize its various application in diverse areas of sales & marketing.
- CO2. To gain knowledge about advertisement and its application in real world

### Learning Outcomes

After completion of the course students

- LO1. Will be able to know, examine and implement digital marketing concepts for achieving sales and marketing goals of the organization.
- LO2. Will be able to formulate effective digital marketing campaigns for different organizations.
- LO3. Will be able to enumerate, explain and apply the concepts of advertising and marketing communications for achieving sales and marketing goals of the organization.
- LO4. Will be able to formulate effective advertising campaigns for different organizations.

## Course Syllabus

### Module: I

**Digital Marketing Planning and Structure:** Understanding traffic, leads, domains, website and flow, Strategic design of homepage, pricing page, portfolio, gallery and contact us page and other pages, SEO, use of Google Analytics, website auditing, wordpress website, **Facebook Marketing:** Designing profiles and pages, Creating facebook ads, targeting audience for facebook ads, budgeting for facebook ads.

### Module: II

**Google Adwords:** Understanding Adwords, Keyword planning and control, Creating ad campaigns, text ads, ad groups, bidding strategy on location, schedule and devices, Linking Google Analytics to Adwords. **Youtube Marketing:** Google pages for youtube channels, managing a youtube channel, branding watermarks, channel analytics.

### Module: III

**Advertising Design:** Appeals, Message Strategies & Execution Framework: Advertising Design, Advertising Theory, Types of Advertising Appeals, Structure of an Advertisement, Message Strategies, Cognitive strategies, Execution Strategies, Creating an Advertising, Advertising Effectiveness. **Copywriting:** Meaning and Definition of Copywriting, The Copywriter, Copywriting for Print, Copywriting, guidelines, Radio Copywriting, TV Copywriting, Writing for the Web, Tips for writing good web content.

## **Module: IV**

**Media Planning and Strategy:** Growth and Importance of Media, Meaning and Role of Media Planning, Media, Plan, Market Analysis, Media Objectives, Developing and Implementing Media Strategies, Evaluating the effectiveness. **Print media and Outdoor Media:** Characteristics of the press, Basic media concepts, Newspapers, Magazines, Factors to consider for magazine advertising, Packaging, Out-of-home Advertising, Directory Advertising. **Broadcast Media:** Meaning of Broadcast Media, Radio as Medium, Television as Medium

## **References Recommended:**

### **Books**

- Ahuja, Vandana, Digital Marketing, Oxford University Press
- Kazmi&Batra – Advertising and sales Promotion, Excel Books

### **Journals:**

- Harvard Business Review

### **Links to websites:**

[www.hbr.org](http://www.hbr.org)

## **Retail & Etail Management**

Code: CUON1238

Credit:3+0+3

### **Course Rationale:**

This course is planned to provide a strategic perspective of the retailing industry and explore how managers can use the framework of Retail mix and each of its elements to optimize decision making. While the course focuses on the organized retail industry as well as electronic retailing, the content of the course is useful for students interested in working for companies that interface with retailers, such as manufacturers of consumer products, and/or also for those with entrepreneurial interest.

### **Course Objectives:**

- CO1. To learn the meaning of Retail, Retailing and its significance in the Indian scenario.
- CO2. To provide emphasis on Retail Market Strategy and customer service in retail.
- CO3. To facilitate the understanding towards the meaning, process and tools of e-retailing.

### **Learning Outcomes:** After completion of the course, the students

- LO1. Will be able to understand the concepts and develop the knowledge of various retail formats.
- LO2. Will be able to explain the strategies of retail business and its applications across various formats in modern trade.
- LO3. Will be able to examine the changing role of intermediaries, changing nature of supply chain, payment systems and promotion in the online and offline retailing.

## **Course contents:**

### **Module: I**

**Introduction to Retailing:** Introduction to world of Retailing: its economic significance and opportunities.

**Retail theories and store types:** Various retail stores and retail formats, theories of retail development- Environmental Theory, Cyclical Theory and Conflict Theory.

**Consumer behavior in retailing:** Population demographic and geographic analysis, Consumer buying behavior.

### **Module: II**

**Retail Market Strategy:** Retail Strategic planning process and situational analysis.

**Merchandise Management:** Merchandise planning: category management, sales forecasting, assortment planning process. Buying merchandise: branding strategies, sourcing decision, vendor development and management, Retail pricing and promotion strategies, selecting promotional mix and planning retail communication process.

### **Module: III**

**Retail Location and supply chain:** Store location decisions, location theories, supply chain, retail logistics, physical distribution, inventory and warehouse management and e-logistics.

**Retail Operations:** POP displays, visual merchandising, store layout, customer service and application of IT in retail.

### **Module: IV**

**E-Tail:** B2C Electronic Retailing, Characteristics, Advantages, Limitations, E-Tailing Business Models, Classification of Models by Distribution Channel, Malls with Shared Services. Social Shopping – Concept and Benefits, Social Shopping Aids – Recommendations, Reviews, Ratings, and Marketplaces, Real-Time Online Shopping. The Online versus Off-Line Competition, Click-and-Brick models, Product and Service Customization.

## **Books Recommended:**

- 1) Nayak, J.K., & Dash, P.C. (2017). Retail Management. Cengage.
- 2) Levy, M., Weitz, B., & Pandit, A. (2012). Retailing Management. Tata McGraw-Hill. reprint in 2013.
- 3) Retail Marketing Management, Pearson: David Gilbert

## **Journals:**

- Journal of Retailing
- International Journal of Electronic Marketing and Retailing

## B2B Marketing

Code: CUON1239

Credit:3+3+0

### Course Objectives

- To understand the B2B marketing situations and the characteristics of the B2B markets
- To develop understanding and skills required to manage B2B relationships
- To explain how to organize the B2B marketing functions
- To develop the analytical and decision-making skills required to succeed in the B2B marketing roles
- To give an idea of B2B Marketing in the age of Social Media and the opportunities and challenges in Industry 4.0

### Learning Outcomes

After completion of this course, the students should be able to:

- Appreciate the unique characteristics of the markets and customers in the B2B context
- Apply the conceptual and practical insights gained from this course to develop and manage B2B relationships
- Suggest formulate and implementation of marketing programs for new as well as existing B2B markets for products and services
- Demonstrate analytical and decision-making skills required for business success in the B2B context
- Develop an insight into the changing shape of B2B marketing in the era of social media and Industry 4.0

### Course Syllabus

#### Module: I

**Fundamentals of B2B Marketing:** Types of B2B goods and services, Characteristics of B2B Markets and Marketing, Understanding B2B Buyers and Buying Process, Managing B2B Key Accounts, Customer Relationships and Experiences, Delivering solutions

#### Module: II

**B2B Market Analysis and Strategy:** Researching B2B Markets and Environments, Segmenting B2B Markets, Estimating Demand

#### Module: III

**Organizing B2B Marketing Functions:** Managing Product / Service portfolios – Developing and launching new products, managing B2B brands, Pricing for B2B Markets, Communicating with B2B Markets, Delivering value through channel partners and sales force

#### Module: IV

**Social Media, Industry 4.0 and B2B Marketing:** Leveraging the power of Social Media for B2B Marketing, Industry 4.0 technologies and their use in B2B Marketing.

### **Data Analytics- Visualisation**

**Code:** DACU2200

**Credit:** 0+14+6

Please refer to the Link: <http://courseware.CUON.ac.in/courses/data-analytics-visualisation/>

### **Business Analytics**

**Code:** BACU2210

**Credit:** 0+12+6

Please refer to the Link: <http://courseware.CUON.ac.in/courses/business-analytics/>

### **Data Science and Machine Learning**

**Code:** MLCU2000

**Credit:** 2+9+15

Please refer to the Link: <http://courseware.CUON.ac.in/courses/17927/>

### **Gaming and Immersive Learning (AR & VR)**

**Code:** ARCU2060

**Credit:** 5+5+10

Please refer to the Link:

<http://courseware.CUON.ac.in/courses/gaming-and-immersive-learning-ar-vr/>

### **GO-TO-MARKET(3D Experience)**

**Code:** GMCU2140

**Credit:** 4+10+8

### **Food Processing**

**Code:** FPCU2310

**Credit:** 3+15+11

Please refer to the Link: <http://courseware.CUON.ac.in/courses/food-processing/>

### **Agri Business Management**

**Code:** ABCU2320

**Credit:** 2+0+21

Please refer to the Link: <http://courseware.CUON.ac.in/courses/agri-business-management/>

### **Commodity and Food Storage**

**Code:** FSCU2330

**Credit:** 3+15+11

Please refer to the Link: <http://courseware.CUON.ac.in/courses/commodity-and-food-storage/>

### **GENERIC/ INTERDISCIPLINARY ELECTIVE: University Skill Basket**

**Kindly Refere:** <http://courseware.CUON.ac.in/categories-courses/skill-courses/>

## Job Readiness

Code: CUON1016

Credit:6

### Course Objectives

- Increase the analytical and communication skills of students by providing ample opportunities for practice and make them employable.
- A student will be awarded 6 credits upon achieving a minimum benchmark score i.e. 6.5 in IELTS, 60% in Verbal, 60% in Quantitative Aptitude and 60% in Logical Reasoning.

### Learning Outcomes

- Analytical Ability, ability to plan & strategic, creative & logical thinking, attention to details, ability to recall (Working Memory), problem solving ability, communication skills (written), spatial ability articulation, data interpretation skills, active Listening, ability to visualize, adaptation skills, decision making, ability to analyse pattern & trends.
- Ensure students to reach the Employability level as described in the link:  
<https://drive.google.com/file/d/1Wst-jdAJuHHVtYC4F-p3SKuw1PHWOI1U/view?usp=sharing>

### Course Division

**Course I:** IELTS - Reading, Listening, Speaking and Writing

**Course II:** IELTS Verbal

**Course III:** Quantitative Aptitude

**Course IV:** Logical Reasoning

### Course I: IELTS - Reading, Listening, Speaking and Writing

#### Module I: IELTS Reading

- Skimming and Scanning
- Sentence Completion
- Choose the Correct options ( A, B, C, D)
- Locating the Specific Information
- Assessment on Reading Skill

#### Module II: IELTS Listening

- Notes/ Form/Table completion
- Label the Map/Passage, Multiple Choice Questions
- Complete the Sentences, Listening to Find Information
- Assessment on Listening Skills

#### Module III: IELTS Speaking

- Speaking about yourself, your family, your work and your interests
- Introduction & Interview
- Topic Discussion (e.g, Environment, Covid 19, Job)
- Assessment on Speaking Skills

#### Module IV: IELTS Writing

- Summarising the chart, table or graph
- Comparing and contrasting graphs and tables
- Describing maps & diagrams
- Agreeing & disagreeing
- Expressing a personal view & opinion
- Assessment on Writing Skill

- CV Writing (2nd year)
- Letter Writing
- Email Writing(2nd year)
- Getting Started –writing an introduction

## **Course II: IELTS Verbal**

### **Module I: Grammar (4 Hrs)**

- Articles
- Prepositions
- Subject-Verb
- Spotting Errors
- Sentence Correction

### **Module II: Vocabulary (5 Hrs)**

- Synonyms
- Antonyms
- Contextual Vocabulary

### **Module III: Reading Comprehension (3 Hrs)**

- Paragraph/ Sentence Completion
- Jumbled Sentences/ Jumbled Paragraph
- Reading Comprehension

### **Module IV: Verbal Analogies (3 Hrs)**

## **Course III: Quantitative Aptitude**

### **Module I: Number System & Operation (14 Hrs)**

- Speed Math-1 : Multiplication tricks, Square, cube, square root, Cube root tricks
- Speed Math-2 : Speed Calculations
- Number System-01 : Operation on Numbers, Classification of Numbers, Tests of Divisibility, Unit Digit Calculation
- Number System-02 : Arithmetic Progression, Geometric Progression, Factors & Factorials, Trailing Zeroes, Remainder Theorem
- HCF & LCM : Concepts, short tricks, question discussion
- Average : Concepts, short tricks, question discussion
- Assessments

### **Module II: Basic Arithmetic (16 Hrs)**

- Percentage-01 : Basics of Percentage, Effective percentage, shortcuts
- Percentage-02 : Advanced questions and discussions
- Profit & Loss-01 : Basics and advanced questions of Profit & Loss and shortcuts
- Profit & Loss-02 : MRP, Discount, Successive discount
- Ratio & Proportion : Types of ratios, Basics & Advanced Question
- Age : Concepts & Shortcuts
- Partnership : Concepts & Shortcuts
- Mixture & Alligation : Rule of Alligation, Basics & Advanced question, Short tricks
- Assessments

### **Module III: Time & Analysis (17 Hrs)**

- Time, Speed, Distance : Concepts, Problems based on relations, Average speed, Stoppage time
- Trains : Relative Speed & All types of train problems

- Boats & Streams : Basics, Upstream, Downstream & Shortcuts
- Race : All concepts & Shortcuts
- Time & Work : Efficiency, wages, alternative day, chain rule
- Pipes & Cistern : Positive & Negative work
- Simple Interest : Concepts & Shortcuts on Simple Interest & Installments
- Compound Interest : Concepts & Shortcuts on Simple Interest & Installments
- Logarithm : All Formulae, concepts & Shortcuts
- Assessments

#### **Module IV: Advanced Arithmetic (16 Hrs)**

- Equation : Linear & Quadratic
- Permutation : All concepts & Shortcuts on factorial, fundamental principles of counting
- Combination : All concepts & Shortcuts on Selection (Groups/teams)
- Probability : Terms related to Probability, Event, Theorems related Probability, Conditional Probability. Shortcuts on coins, dices, balls, cards, etc
- Data Interpretation : (Bar/Pi-Chart /Line) graph
- Mensuration : Area & Volume
- Height & Distance : Lines of Sight, Horizontal line, Angle of Elevation, Angle of Depression
- Assessments

#### **Course IV: Logical Reasoning**

##### **Module I: Verbal Reasoning-I (14 Hrs)**

- Series-1 : Number series (Missing & Wrong)
- Series-2 : Letter, Alpha numeric, Miscellaneous series
- Coding & Decoding : Letter Coding, Number coding, Message coding, Substitution coding, Conditional coding
- Word Problem : Analogy, Odd man out, word formation, letter pair
- Logical Thinking : Brain Riddles
- Assessments

##### **Module II : Verbal Reasoning-II (14 Hrs)**

- Order & Ranking : Ranking & Sequence
- Direction Sense Test : Shortest Distance, Angular movement concept and Dusk & Dawn
- Clock : Concepts of Angle, Reflex angle, Right angle Opposite, Coincide and Incorrect clock
- Calendar : All concepts & Shortcuts
- Blood Relation : Jumbled-up descriptions, coded relations, Relation Puzzles
- Assessments

##### **Module III : Non Verbal Reasoning (14 Hrs)**

- Cubes & Dices
- Cubes & Cuboids
- Embedded Figure & Figure series
- Figure Puzzle & Figure grouping
- Figure Counting
- Mirror & Water Image
- Paper Cutting & Paper folding



- Assessments

#### **Module IV : Advanced Reasoning (16 Hrs)**

- Sitting Arrangement : Circular, Square, Rectangular, Linear, Triangular
- Puzzle : Box, Floor, Month, Day
- Advanced Puzzle : 3 variable
- Logical Venn Diagram
- Syllogism
- Statement & Conclusion
- Data Sufficiency
- Assessments

### **Environmental Science**

Code: CUON1674

Credit: 3+0+1

#### **Course Objectives**

- • To understand the concept of multi-disciplinary nature of Environmental Science where different aspects are dealt with a holistic approach.
- Students will develop a sense of community responsibility by becoming aware of environmental issues in the larger social context.
- One must be environmentally educated.

#### **Learning Outcomes**

- • Understand the natural environment and its relationships with human activities.
- Characterize and analyse human impacts on the environment.
- Integrate facts, concepts and methods from multiple disciplines and apply to environmental problems.
- Design and evaluate strategies, technologies and methods for sustainable management of environmental systems and for the remediation or restoration of degraded environments.

#### **Course Syllabus**

##### **MODULE**

-

**I**

Environment and its multidisciplinary nature; Need for public awareness; Renewable and non-renewable resources—forest, water, mineral, land, food and energy resources; Structure and function of ecosystems of forest, grass land, desert and aquatic types.

##### **MODULE**

**-II**

Biodiversity and its conservation: Biodiversity at global, national and local levels; Threats to biodiversity -Habitat loss; wild life poaching and man-wildlife conflicts; Endangered and endemic species; conservation measures. Causes, effects and control measures of pollution, air, water and noise pollution; nuclear hazards; solid-waste management –Causes, effects and control measures; Management of disasters due to natural causes of floods, earthquakes, cyclones and landslides.

##### **MODULE-III**

Social issues and the environment; Sustainable environment, Water conservation measures; Rain water harvesting; Resettlement and rehabilitation of people; Climate change and global warming; Acid rain; Ozone layer depletion; water land reclamation; Consumerism and waste products; Features of Environment Protection Act, Air pollution and Control of Pollution Acts;

Water Pollution and its Control Act. Effects of Pollution explosion on environment and public health; Need for value education to Protect environment and resources.

**Text Book:**

1. Anubhav Kaushik & C.P. Kaushik: Environmental Studies -New age International Publishers.

**Reference Books:**

1. Benny Joseph: Environmental Studies -Tata Mac Graw Hill  
2. E. Bharucha: Text book of Environmental Studies for under graduate courses– Universities Press. (Book prepared by UGC Committee).

**Data analysis through Microsoft Excel**

Code: CUON1185

Credit:0+0+2

**Course Objectives**

- To build a strong understanding on the Basics of Microsoft Excel
- To understand data crunching and data presentation

**Learning Outcomes**

- To create dynamic reports by mastering one of the most popular tools in excels - PivotTables, Pivot chart, If, Vlookup, Index, and Match etc.

**Course Syllabus**

**Module 1 - Introduction to Excel**

Course objective, outcome, methodology and assessment, Excel Introduction, , Basic Navigation Tab, Concept of Cell and Cell address , row Column concept, Sum, SumIf, Sumifs, Count number, CountA (Text and Number), Count if, Countifs, Average, AverageA, Averageif, Averageifs

**Module 2 - Understanding different Formula**

Round, Roundup, Round Down, Concatenate, Min, Max, Trim, Lower,Upper, Proper,Left, Right, Mid,,Exact, Randbetwen, Rand, Len (Length of character) Paste special, SQRT, If function with Example of IF, More function like And, OR with their example, Conditional Formatting basic and advance level with OR, AND, Nested IF function, Index, Offset, Match

**Module 3 - Data analysis and Data presentation**

Vlookup, Hlookup, Trace Precedents, Trace Dependents, show formula, Text to Column, Data Validation, Filter,Duplicate Removal, Sort, Filter, Wrap Test, What if Analysis, with detail example Merge Cell, Shapes, Median, Mode, Slanderred Deviation (S), Correlation, Large, Small, Pivot Table, Pivot Charts, Slicing, Sparkling

**Practice -**

Practical session - Students demonstration

**Project -**

Preparation of automated attendance sheet

Preparation of Dashboard

**Case study -** GTIDS cspayout

**Duration of the Programme:**

Minimum Duration of the Programme: 3 Years (6 Semesters)

**Programme Structure**

This Program is of three years duration. Each year shall be divided into two semesters. First, Third & Fifth semester shall ordinarily begin in July and end in November. Second, Fourth & Sixth semester shall begin in December and end in April. Total Credit: 148

**Instructional delivery mechanisms:**

The Media Resource Center (MRC) with a state of art studio is in operational under School of Media and Communication (SoMC) in the University. The video lectures of faculty members are getting recorded on regular basis that helps students to go with their pace of learning. The faculty members are trained to prepare short course-videos using doodle software. Now, the faculty members are in the process of preparing their own course materials with doodle videos. All the faculty members are using power point presentations in the regular classrooms. All the materials are uploaded in the <http://courseware.cutm.ac.in/>. The students can download the material for their ready references.

During pandemic, Centurion University is one of the first Universities shifting to handle classes on the online platform- IMPARTUS. The university is in the process of integrating the LMS to BigBlueButton and Sakai. For the Online programmes, the video lecturers prepared by the faculty members in the in-house production unit will be used. For online classes platforms like IMPARTUS and BigBlueButton will be used. As per the mentioned credits of a course in the syllabus, the classes will be handled through online medium.

**Student support service systems:**

There will be an online student support service system operating in the University. Students can approach for the services either through e-mail or ERP/ LMS system or phone calls.

**(vi) Procedure for admissions, curriculum transaction and evaluation:**

Eligibility: Graduation from any discipline from a recognized University

Fee structure: 1,00,000/- (50,000/- annually)

The fees mentioned for the programme will be collected at the beginning of each year.

Web-based tools to be adopted: The University will be using LMS integrated to BigBlueButton and Sakai

## Policy for evaluation of learner progress along with methods and tools

The University follows continuous evaluation system to enhance the learning of the candidates. There are mid-semester exams (quiz, presentations, assignments, projects) and end-semester examination with weightage of 40:60. All the exams are conducted through proctored online and offline platform.

### Scheme of Examination:

Internal Examination: 40%

University End-semester examination: 60%

### Grading System

A letter grading system is followed in CUTM.

A Nine Point grading system on base of 10 is followed in CUTM as per the below mentioned table.

Sl. No.	Qualification	Grade	Score on 100 Percentage Points	Point
1	Outstanding	“O”	90 & above up to 100	10
2	Excellent	“E”	80 & above but less than 90	9
3	Very Good	“A”	70 & above but less than 80	8
4	Good	“B”	60 & above but less than 70	7
5	Fair	“C”	50 & above but less than 60	6
6	Below Average	“D”	40 & above but less than 50	5
7	Failed	“F”	Below 40	0
8	Malpractice	“M”	-----	0
9	Absent	“S”	----	0

Grade C shall be considered as average, Grade D shall be pass Grade for theory and Grade C shall be Pass Grade for Practical/ Sessional/ Project/ Seminar.

All examinations related information will be available in the website.

**(vii) Requirement of the laboratory support and Library Resources:**

In this programme, there are papers where practice is required. For the purpose, the students will be using their computer devices for practice. The Virtual Lab of MHRD is currently used in the University for different programmes. If required that will be extended to the online B.Com programme as well. The University maintains a well-equipped lab for the regular B.Com programme. There are online resources subscribed by the University to be used by the faculty and students. Online resources like Science Direct (Elsevier), IEEE, ProQuest, DELNET and IndianJournals.com is accessed inside University through IP and outside the University through remote login and password. The students opting for the online programme will be accessing the online resources through remote login user id and password. In addition to these online resources, all the students will be using the National Digital Library of India (NDLI).

**(viii) Cost estimate of the programme and the provisions:**

Total estimated cost of the programme is 70,00000/- INR

Programme Development: 40,00000/- INR

Programme Delivery: 20,00000/- INR

Maintenance: 10,00000/- INR

**(ix) Quality assurance mechanism and expected programme outcomes:**

A committee consisting of the Vice-chancellor, Registrar, Director of online learning will be reviewing the progress in every semester. As the University conducts the Board of Studies meeting on every year for revision of syllabus, the online course will be revised if required based on the feedback of academia, industry expert, students, and alumni.

The university reserves the rights to make modification to the details mentioned in the PPR as and when required.