Scheme &
Syllabus of
Bachelor in Business Administration-IAF [BBA-IAF]

(Three Years Full Time Programme)

Regulation 2026-29

(As Per National Education Policy-2020)

Vision of the University

To serve the society by being a global University of higher learning in pursuit of academic excellence, innovation and nurturing entrepreneurship.

Mission of the University

- Transformative educational experience
- Enrichment by educational initiatives that encourage global outlook
- Develop research, support disruptive innovations and accelerate entrepreneurship
- Seeking beyond boundaries

Core Values

Integrity
Leadership
Diversity
Community

SHARDA SCHOOL OF BUSINESS STUDIES, SHARDA UNIVERSITY

Vision of the Sharda School of Business Studies

To be centre of excellence of global repute in business education to foster, learning attitude, professional prudence, creativity, entrepreneurship, and leadership accountable to the society.

Mission of the Sharda School of Business Studies

M1: Creating a stimulating learning environment
M2: Consolidating professional skills and attitude
M3: Growing our research acumen, teaching, and industry linkages
M4: Delivering leading-edge knowledge in management, business development, leadership and global economy for society.

Core Values

Excellence, Integrity, Innovation, Commitment and Inspirational Leadership

1.3 Programme Educational Objectives (PEO)

1.3.1 BBA-IAF Program Educational Objectives (PEO)

The Educational Objectives of the BBA-IAF program of SSBS are:

PEO 1: To empower students with in-depth knowledge of international accounting and finance, fostering lifelong learning, professional ethics, and global employability in alignment with ACCA's core values.
PEO 2: To develop advanced analytical, critical thinking, and decision-making skills necessary for interpreting complex financial data and solving real-world business problems in a global context.
PEO 3: To instill a strong foundation in professional ethics, corporate governance, and social responsibility, enabling graduates to contribute meaningfully to businesses and society.
PEO 4: To provide global exposure to financial reporting, international audit practices, risk management, and taxation through integrated ACCA modules, preparing students for careers in international finance and accounting domains.
PEO 5: To nurture entrepreneurial thinking and enable students to take on challenging financial and strategic roles, including those in start-ups, consulting, and global enterprises.
PEO 6: To cultivate leadership, teamwork, and effective communication skills essential for working in multinational and cross-functional environments.

1.3.2 PEO to Mission Mapping

PEO \ Mission	M1	M2	M3	M4
PEO1	2	3	3	3
PEO2	2	3	3	2
PEO3	3	2	1	3
PEO4	2	3	2	3
PEO5	2	3	2	3
PEO6	3	3	1	2

Note:

3 = High Correlation (Strong and Direct Alignment)
2 = Medium Correlation (Moderate Contribution)
1 = Low Correlation (Indirect Support)
– = No Significant Correlation

1.3.2 Program Outcomes (PO's)

PO1 – Core Business Understanding

Understand fundamental principles of business administration, management, accounting, finance, and economics.

PO2 – Financial and Accounting Competence

Apply accounting standards, financial reporting, taxation, auditing, and financial management techniques effectively.

PO3 – Analytical and Quantitative Skills

Use analytical, statistical, and financial tools for business forecasting, budgeting, and decision-making.

PO4 – Communication and Professionalism

Demonstrate professional communication, presentation skills, workplace etiquette, and corporate behavior.

PO5 – Technology and Financial Software Skills

Utilize ERP systems, accounting software, fintech applications, spreadsheets, and digital financial tools efficiently.

PO6 – Industry Readiness

Develop practical competencies through industry exposure, internships, projects, and experiential learning.

PO7 – Ethical and Legal Awareness

Apply ethical standards, corporate laws, taxation laws, and regulatory compliance in business and finance functions.

PO8 – Leadership and Team Collaboration

Exhibit leadership qualities and collaborative skills in organizational and financial environments.

PO9 – Global Financial Perspective

Understand global financial markets, international trade practices, banking systems, and economic environments.

PO10 – Entrepreneurial and Innovative Thinking

Develop entrepreneurial orientation and innovative approaches for business and financial problem-solving.

PO11 – Career and Lifelong Learning

Demonstrate adaptability, continuous learning, and professional competence for higher education and corporate careers.

1.3.3 Program Specific Outcomes (PSO's)

The Program Specific Outcomes of the BBA-IAF program of SSBS are:

PSO1: International Accounting and Finance Proficiency
Demonstrate in-depth knowledge and application of global accounting standards, financial reporting, audit, taxation, and performance management in alignment with the ACCA curriculum and international regulatory frameworks.

PSO2: Financial Leadership and Professional Competence
Apply financial leadership, ethical decision-making, and professional communication to solve real-world business problems in corporate finance, audit, and global financial management settings.

PSO3: Strategic Financial Planning and Compliance
Develop the ability to plan, evaluate, and execute financial strategies while ensuring adherence to international compliance, governance, and risk management standards.

1.3.4 PO-PSO Mapping

PSO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11
PSO1	2	–	1	2	–	–	–	3	2	1	2
PSO2	3	2	–	3	3	–	1	2	3	2	1
PSO3	3	–	2	2	3	2	2	3	3	2	_

Note:

3 = High Correlation (Strong and Direct Alignment)
2 = Medium Correlation (Moderate Contribution)
1 = Low Correlation (Indirect Support)
– = No Significant Correlation

1.3.5 Mapping of Programme Outcome Vs Programme Educational Objectives

	PEO1	PEO2	PEO3	PEO4	PEO5	PEO6
PO1	1	2	2	1	2	2
PO2	2	2	1	2	2	3
PO3	2	2	1	2	3	1
PO4	1	3	2	1	1	2
PO5	1	2	3	3	2	1
PO6	2	2	3	2	1	2
PO7	1	3	1	1	1	1
PO8	2	2	2	2	2	2
PO9	2	3	3	2	2	2
PO10	1	2	3	2	1	2
PO11	2	2	2	3	3	2

1. ***Slight (Low) 2. Moderate (Medium) 3. Substantial (High***

SHARDA UNIVERSITY
School of Business Studies
Batch: 2026-2029

Program / Branch: BBA Finance & Accounting_ ACCA **TERM: I** **Session: 2026-2027**

Course Code	Course	Teaching Load, Credits & Course					
		L	T	P	Total	Credit	Course Type
BBIC111	Principles of Management	4	0	0	4	4	Major
BBIC112	**Financial Accounting**	4	0	0	4	4	Major
BBIC113	**Business & Technology**	3	0	0	3	3	Minor
BBIC114	Business Mathematics	4	0	0	4	4	Minor
BPHAE101A	Communicative English – I	0	1	2	3	2	AEC
BBISE011	Human Values & Professional Ethics	2	0	0	2	2	SEC
BPTD101P	Business Etiquette	0	0	2	2	1	SEC
		18	**0**	**4**	**21**	**20**	

Signature of Branch Coordinator/HOD Signature of Dean

- **Financial Accounting –BBA ACCA
- ** Business & Technology -BBA ACCA

SHARDA UNIVERSITY
School of Business Studies
Batch: 2026-2029

Program / Branch: BBA Finance & Accounting_ ACCA TERM: II

Course Code	Course	Teaching Load, Credits & Course					
		L	T	P	Total	Credit	Course Type
BBIC211	**Corporate and Business Law**	4	0	0	4	4	Major
BBIC212	Organizational Behaviour	4	0	0	4	4	Major
BBIC213	Design and Creative Thinking	4	0	0	4	4	Minor
BBIC214	**Management Accounting**	4	0	0	4	4	Major
BBIAE021	Communicative English – II	0	1	2	3	2	AEC
BBISE021	Indian Knowledge System	2	0	0	2	2	SEC
BBISE022P	AI skills for business	0	0	2	2	1	SEC
		19	**0**	**4**	**23**	**21**	

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Signature of Dean

Note:

1) The Indian Knowledge System will be taught in English. The MSE and ESE Question paper will be available in English.

2) Community Connect Field work.

SHARDA UNIVERSITY
School of Business Studies
Batch: 2026-2029

Program / Branch: BBA Finance & Accounting_ ACCA TERM: III

Course Code	Course	Teaching Load, Credits & Course					
		L	T	P	Total	Credit	Course Type
BBIC311	Marketing Management	4	0	0	4	4	Major
BBIC312	Human Resource Management	4	0	0	4	4	Major
BBIC313	**Taxation**	4	0	0	4	4	Major
BBIC314	**Financial Reporting**	4	0	0	4	4	Major
BBISE031	French Language 1	2	0	0	2	2	SEC
BBIAE031	Logical Skills Building and Soft Skills	2	0	0	2	2	AEC
SUACC301P	Community Connect	0	0	2	2	1	**CC**
VACSB301	**Tableau**	**0**	**0**	**0**	**0**	**0**	**VAC**
MOOCBBAI301	**MOOC**	**2**	**0**	**0**	**2**	**2**	**Swayam**
		22	**0**	**2**	**24**	**23**	

Signature of Branch Coordinator/HOD

Signature of Dean

SHARDA UNIVERSITY
School of Business Studies
Batch: 2026-2029

Program / Branch: BBA Finance & Accounting_ ACCA **TERM: IV**

Course Code	Course	Teaching Load, Credits & Course					
		L	T	P	Total	Credit	Course Type
BBIC411	**Financial Management**	4	0	0	4	4	Major
BBIC412	Research Methodology	4	0	0	4	4	Major
BBIC413	**Performance Management**	4	0	0	4	4	Major
BBIC414	**Audit and Assurance**	4	0	0	4	4	Major
BBIC415	Business Statistics	3	0	0	3	3	Minor
BBISE041	French Language – II	2	0	0	2	2	SEC
BBIAE041	Communication Skills and Personality Development	1	0	2	3	2	SEC
VACSB401	Power BI	0	0	0	0	0	VAC
	Open Elective	2	0	0	2	2	OE
		24	**0**	**2**	**26**	**25**	

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Note: 1. Summer Internship

Students will be required to undergo a 6-to-8-week summer internship in any one industry as per norms and prepare a report. This will be evaluated in the 5th Semester through a Viva Voce.

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School of Business Studies

Batch: 2026-2029

Program / Branch: BBA Finance & Accounting_ ACCA TERM: V

Course Code	Course	Teaching Load, Credits & Course					
		L	T	P	Total	Credit	Course Type
BBIC511	Strategic Management	4	0	0	4	4	Major
BBIC512	Entrepreneurship Development & Innovation	4	0	0	4	4	Major
	Specialisation 1 Course 1	4	0	0	4	4	Major
	Specialisation 2 Course 2	4	0	0	4	4	Major
BBISI051P	Summer Internship Viva Voce	0	0	2	2	1	SI
VACSB501	Tally Pro Basic to advanced level						VAC
	Open Elective	2	0	0	2	2	OE
		18	**0**	**2**	**20**	**19**	

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Note 1: Specialisation Electives (Applicable to Semester 5 & 6):

In Semesters 5 and 6, each student is required to choose *one specialization out of the eight available specialization* areas. From the selected specialization, the student will study two courses per semester, leading to a total of four specialization courses across the 5th and 6th semesters.

Each specialization course carries 4 credits, amounting to a cumulative 16 credits from specialization electives. This ensures depth in one domain while maintaining academic load balance.

The specialization areas offered are:

- Marketing Management
- Financial Management
- Human Resource Management
- Family Business Management & Entrepreneurship

Note 2: Minimum Batch size for Specialisation Electives (Applicable to Semester 5 & 6):

A minimum batch size of 45 students is required to offer any particular specialization.

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School of Business Studies

Batch: 2025-2028

Program / Branch: BBA Finance & Accounting_ ACCA **TERM: VI**

Course Code	Course	Teaching Load, Credits & Course					
		L	**T**	**P**	**Total**	**Credit**	**Course Type**
BBIC611	International Business Management	4	0	0	4	4	Major
BBIC612	Artificial Intelligence in Business	3	0	0	3	3	Minor
	Specialisation 1 Course 3	4	0	0	4	4	Major
	Specialisation 2 Course 4	4	0	0	4	4	Major
BBIAE061P	Research Project	2	0	4	6	4	Practical
		17	**0**	**4**	**21**	**19**	
		Total Credit BBA IAF				**127**	

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Sharda School of Business Studies

BBA-IAF

Program Specialisation Courses (PSC)

Specialisation 1: Marketing Management

Semester	Course Code	Course	Teaching Load, Credits & Course						Evaluation			
			L	T	P	Total	Credit	Course Type	CA	MSE	ESE	Total Marks
5th	BBIMME051	Advertising & Brand Management	4	0	0	4	4	Major	35	15	50	100
	BBIMME052	AI and Digital Marketing	4	0	0	4	4	Major	35	15	50	100
	BBIMME053	Consumer Behaviour	4	0	0	4	4	Major	35	15	50	100

Semester	Course Code	Course	Teaching Load, Credits & Course						Evaluation			
			L	T	P	Total	Credit	Course Type	CA	MSE	ESE	Total Marks
6th	BBIMME061	Marketing Analytics	4	0	0	4	4	Major	35	15	50	100
	BBIMME062	Services Marketing	4	0	0	4	4	Major	35	15	50	100
	BBIMME063	Retail Marketing	4	0	0	4	4	Major	35	15	50	100

Sharda School of Business Studies

BBA-IAF

Program Specialisation Courses (PSC)

Specialisation 2: Financial Management

Semester	Course Code	Course	Teaching Load, Credits & Course						Evaluation			
			L	T	P	Total	Credit	Course Type	CA	MSE	ESE	Total Marks
5th	BBIFME051	AI in Finance	4	0	0	4	4	Major	35	15	50	100
	BBIFME052	Security Analysis and Portfolio Management	4	0	0	4	4	Major	35	15	50	100
	BBIFME053	Financial Institutions and Services	4	0	0	4	4	Major	35	15	50	100

Semester	Course Code	Course	Teaching Load, Credits & Course						Evaluation			
			L	T	P	Total	Credit	Course Type	CA	MSE	ESE	Total Marks
6th	BBIFME061	Financial Analytics	4	0	0	4	4	Major	35	15	50	100
	BBIFME062	Cost Accounting	4	0	0	4	4	Major	35	15	50	100
	BBIFME063	Banking and Insurance	4	0	0	4	4	Major	35	15	50	100

Sharda School of Business Studies

BBA-IAF

Program Specialisation Courses (PSC)

Specialisation 3: Human Resource Management

Semester	Course Code	Course	Teaching Load, Credits & Course						Evaluation			
			L	T	P	Total	Credit	Course Type	CA	MSE	ESE	Total Marks
5th	BBIHRE051	Strategic HRM	4	0	0	4	4	Major	35	15	50	100
	BBIHRE052	Industrial Relations & Labour Laws	4	0	0	4	4	Major	35	15	50	100
	BBIHRE053	AI in HRM	4	0	0	4	4	Major	35	15	50	100

Semester	Course Code	Course	Teaching Load, Credits & Course						Evaluation			
			L	T	P	Total	Credit	Course Type	CA	MSE	ESE	Total Marks
6th	BBIHRE061	Human Resource Analytics	4	0	0	4	4	Major	35	15	50	100
	BBIHRE062	Negotiation and Counselling	4	0	0	4	4	Major	35	15	50	100
	BBIHRE063	International Human Resource Management	4	0	0	4	4	Major	35	15	50	100

Sharda School of Business Studies

BBA-IAF

Program Specialisation Courses (PSC)

Specialisation 4: Family Business Management & Entrepreneurship

Semester	Course Code	Course	Teaching Load, Credits & Course						Evaluation			
			L	T	P	Total	Credit	Course Type	CA	MSE	ESE	Total Marks
5th	BBIFBE051	AI & Family Business Governance	4	0	0	4	4	Major	35	15	50	100
	BBIFBE052	Entrepreneurship in Family Businesses	4	0	0	4	4	Major	35	15	50	100
	BBIFBE053	Wealth Management & Succession Planning	4	0	0	4	4	Major	35	15	50	100

Semester	Course Code	Course	Teaching Load, Credits & Course						Evaluation			
			L	T	P	Total	Credit	Course Type	CA	MSE	ESE	Total Marks
6th	BBIFBE061	Legal and Ethical Issues in Family Businesses	4	0	0	4	4	Major	35	15	50	100
	BBIFBE062	Marketing and Branding of Family Businesses	4	0	0	4	4	Major	35	15	50	100
	BBIFBE063	Strategic Planning for Long-Term Success	4	0	0	4	4	Major	35	15	50	100

ACCA Qualification

Nine courses prescribed by ACCA have been integrated into the BBA–IAF syllabus, all of which are eligible for exemption from corresponding ACCA examinations. To attain the full ACCA qualification, students are required to clear four additional papers beginning from the fourth semester. These examinations will be conducted directly by ACCA in accordance with their official guidelines. The additional four courses are outlined below:

S. No.	Subject Name
1	Strategic Business Leaders (SBL)
2	Strategic Business Reporting (SBR)
3	Advanced Financial Management (AFM)
4	Advanced Performance Management (APM)

SHARDA UNIVERSITY
AGRA

1st SEMESTER

COURSE PLAN

1. Course Identification

School:	SBSS	**Batch:**	2026–2029
Program:	BBA-IAF	**Current Academic Year:**	2026–27
Branch:	IAF	**Semester:**	I

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Principles of Management
2.	**Course Code**	BBIC111
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 4
5.	**Course Type**	Theory
6.	**Course Objective**	1. To provide understanding of the fundamental concepts, principles, evolution, and functions of management. 2. To familiarize students with planning, organizing, directing, and controlling functions in organizations. 3. To develop understanding of managerial planning and organizational structures in business operations. 4. To provide awareness about leadership, communication, motivation, and control mechanisms in organizations. 5. To enhance understanding of managerial decision-making and organizational effectiveness. 6. To expose students to strategic management thinking for organizational growth and sustainability.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***1.*** ***CO1: Explain*** fundamental concepts, principles, functions, and evolution of management. ***2.*** ***CO2: Apply*** planning, organizing, directing, and controlling functions and apply them in business situations. ***3.*** ***CO3: Develop*** managerial plans and organizational structures for business operations. ***4.*** ***CO4: Analyze*** managerial problems, leadership styles, communication systems, and control mechanisms in organizations. ***5.*** ***CO5: Evaluate*** management practices, decision-making approaches, and organizational effectiveness. ***6.*** ***CO6: Design*** integrated managerial strategies and solutions for organizational growth and sustainability.
8.	**Course Description**	The main aim of this course is to develop the understanding about the basic concepts, principles and various theories of management for the benefit of the students aspiring for acquiring managerial positions in national or international organizations in the upcoming future. The course delivers the

		deep knowledge about the essential functions of management i.e. Planning, Organizing, Staffing, Directing & Controlling. It also provides the awareness the nature and evolution of management. This course also emphasizes on conceptual clarity, working of business processes and applications of basic management concepts in the organizations.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	Introduction (3-0-0-3 = 9hrs)		
Objective	To provide understanding of the concepts, principles, evolution, scope, and significance of management and the contributions of classical management thinkers.		
A	Concepts, objectives, nature, scope and significance of management.	**CO1, CO2**	*Introductory caselets, short videos, group discussion Concept map, role-based examples*
B	Contribution of Taylor, Weber and Fayol in management		
C	Management Vs. administration; Function and levels of management		
Unit 2:	Planning (3-0-0-3 = 9hrs)		
Objective	To familiarize students with the concepts, importance, process, and techniques of planning and decision-making in organizations.		
A	Concept, objectives, nature, importance and limitations of Planning,	**CO2, CO3, CO5**	*Planning worksheet, Decision-tree exercises, case discussion, problem scenarios Planning templates, group activity*
B	Planning process Concept of Decision Making and its Importance		
C	Forms, techniques and process		
Unit 3:	Organizing (3-0-0-3 = 9hrs)		
Objective	To develop understanding of organizational structures, authority relationships, delegation, and principles of organizing in business organizations.		
A	Concept, objectives, nature of organizing	**CO2, CO3, CO4**	*Organization chart Organizational structure analysis, caselets business cases*
B	Types of Organization		
C	Delegation of authority, Authority and responsibility, Centralization and Decentralization, Span of Control		
Unit 4:	Directing (3-0-0-3 = 9hrs)		
Objective	To provide understanding of directing functions including leadership, motivation, communication, coordination, and supervision in organizations.		
A	Concept, principles & aspects of directing	**CO2, CO4, CO5**	*Leadership case discussion, videos, communication exercises, motivation scenarios*
B	Concept and types of Coordination, Concept of leadership, Supervision		
C	Motivation and Communication		
Unit 5:	Motivation and Communication (3-0-0-3 = 9hrs)		
Objective	To familiarize students with the concepts, principles, techniques, and importance of controlling and its relationship with planning.		
A	Controlling: Concept, Principles, Process	**CO2, CO4, CO5 CO6**	*Control process flow chart, case discussion Excel-based simple budget activity, Performance dashboard examples, case analysis,*
B	Techniques of Controlling		
C	Controlling, Relationship between planning and controlling		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours)	TW: Term work (includes assignments, seminars, micro projects, industrial visits, any other student activities etc.) SL: Self Learning, Self-Learning beyond Class Room, Developing a mini project in a team,

(SL: 30 hrs)	Self-Learning from online content, Case Study, Industry Work/Visit
Mode of Examination	**Weightage Distribution:** CA: Quiz* 20% | Assignment 10% | Attendance 5% Mid Term Assessment (MTA) 15% End Term Examination (ETE) 50%
References	**Textbook/s** Koontz, H., & Weihrich, H. (2015). Essentials of management: An international, innovation, and leadership perspective (10th ed.). McGraw Hill Education. Robbins, S. P., Coulter, M., & DeCenzo, D. A. (2020). Fundamentals of management (11th ed.). Pearson. Prasad, L. M. (2021). Principles and practice of management. Sultan Chand & Sons. **Reference Books** Griffin, R. W. (2022). Management (13th ed.). Cengage Learning. Stoner, J. A. F., Freeman, R. E., & Gilbert, D. R. (2018). Management (6th ed.). Pearson. Tripathi, P. C., & Reddy, P. N. (2020). Principles of management. McGraw Hill Education. Drucker, P. F. (2008). The practice of management. HarperBusiness.

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
	Core Business Understanding	Financial and Accounting Competence	Analytical and Quantitative Skills	Communication and Professionalism	Technology and Financial Software Skills	Industry Readiness	Ethical and Legal Awareness	Leadership and Team Collaboration	Global Financial Perspective	Entrepreneurial and Innovative Thinking	Career and Lifelong Learning	International Accounting and Finance Proficiency	Financial Leadership and Professional Competence	Strategic Financial Planning and Compliance
CO 1	3	1	–	–	–	1	–	–	–	–	1	1	–	–
CO 2	3	1	2	1	–	2	–	1	–	1	1	1	1	2
CO 3	2	1	3	1	1	2	–	2	–	2	2	1	2	3
CO 4	2	–	3	2	1	2	1	3	–	1	2	1	3	2
CO 5	2	1	3	1	1	2	2	2	–	1	2	1	2	3
CO 6	2	1	3	2	1	3	2	3	1	2	3	1	3	3
Avg	2.33	1.00	2.80	1.40	1.00	2.00	1.67	2.20	1.00	1.40	1.83	1.00	2.20	2.60

Strength Scale: 3 = Substantial (High) | 2 = Moderate (Medium) | 1 = Slight (Low) | – = Not Applicable

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG Goal & Description	**Mapping**	**Justification**
SDG 4: Quality Education	3	Develops foundational managerial knowledge, leadership abilities, decision-making skills, and professional competencies essential for higher education and career readiness.
SDG 8: Decent Work & Economic Growth	3	Enhances understanding of organizational management, workforce coordination, productivity, and effective business operations for sustainable economic growth.
SDG 9: Industry, Innovation & Infrastructure	2	Promotes managerial planning, organizational development, innovation, and efficient business systems for organizational effectiveness.

5. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures

DD/MM/YY	**Concepts, objectives, nature, scope and significance of management**	**UNIT–1**	9
DD/MM/YY	Evolution of management thought		
DD/MM/YY	Contribution of F. W. Taylor to scientific management		
DD/MM/YY	Contribution of Henry Fayol to administrative management		
DD/MM/YY	Contribution of Max Weber to bureaucracy		
DD/MM/YY	Management vs Administration		
DD/MM/YY	Functions of management		
DD/MM/YY	Levels of management and managerial roles		
DD/MM/YY	Managerial skills: technical, human and conceptual skills		
DD/MM/YY	Management as science, art and profession		
DD/MM/YY	Contemporary relevance of classical management theories		
DD/MM/YY	Unit revision, discussion and caselet activity		
DD/MM/YY	**Concept, objectives and nature of planning**	**UNIT–2**	9
DD/MM/YY	Importance and limitations of planning		
DD/MM/YY	Planning process		
DD/MM/YY	Types and forms of planning		
DD/MM/YY	Strategic, tactical and operational planning		
DD/MM/YY	Decision-making: concept and importance		
DD/MM/YY	Decision-making process		
DD/MM/YY	Techniques of decision-making		
DD/MM/YY	Forecasting and planning premises		
DD/MM/YY	Barriers to effective planning		
DD/MM/YY	Case study on planning and decision-making		
DD/MM/YY	Unit revision and planning worksheet activity		
DD/MM/YY	**Concept, objectives and nature of organizing**	**UNIT–3**	9
DD/MM/YY	Principles of organizing		
DD/MM/YY	Organization structure and organization chart		
DD/MM/YY	Formal and informal organization		
DD/MM/YY	Types of organization structures		
DD/MM/YY	Departmentation		
DD/MM/YY	Delegation of authority		
DD/MM/YY	Authority and responsibility		
DD/MM/YY	Centralization and decentralization		
DD/MM/YY	Span of control		
DD/MM/YY	Organizational structure analysis activity		
DD/MM/YY	Unit revision and case analysis		
DD/MM/YY	**Concept, principles and aspects of directing**	**UNIT–4**	9
DD/MM/YY	Importance of directing in management		
DD/MM/YY	Supervision: concept and role		
DD/MM/YY	Coordination: concept and types		
DD/MM/YY	Leadership: concept and importance		
DD/MM/YY	Leadership styles		
DD/MM/YY	Motivation: concept and importance		
DD/MM/YY	Motivation theories: Maslow and Herzberg		
DD/MM/YY	Communication: meaning and process		
DD/MM/YY	Communication barriers and remedies		
DD/MM/YY	Leadership/communication role-play activity		
DD/MM/YY	Unit revision and presentation activity		
DD/MM/YY	**Controlling: concept, nature and importance**	**UNIT–5**	9
DD/MM/YY	Principles of controlling		
DD/MM/YY	Process of controlling		
DD/MM/YY	Relationship between planning and controlling		

DD/MM/YY	Techniques of controlling		
DD/MM/YY	Budgetary control		
DD/MM/YY	Financial and non-financial control techniques		
DD/MM/YY	Performance measurement and evaluation		
DD/MM/YY	Modern control techniques and dashboards		
DD/MM/YY	Strategic control and business effectiveness		
DD/MM/YY	Case study on organizational control		
DD/MM/YY	Final discussion and course integration activity		

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA/BBA IAF	**Current Academic Year:**	2026–27
Branch:	BBA	**Semester:**	I

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Financial Accounting (FA)
	Course Code	BBIC112
2.	**Credits**	4
3.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 15hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs | Credits: 4
4.	**Course Type**	Theory (Compulsory)
5.	**Course Objective**	The course aims to provide students with a fundamental understanding of the principles and concepts of financial accounting. It helps learners understand the role and importance of accounting in business organizations and the process of recording financial transactions systematically. The course develops knowledge regarding accounting principles, concepts, conventions, and accounting standards used in preparing financial records. It also enables students to understand the preparation and presentation of financial statements such as Trading Account, Profit and Loss Account, and Balance Sheet. Further, the course provides practical exposure to journal entries, ledger posting, trial balance preparation, and rectification of errors. It helps students apply accounting rules and procedures for determining the financial performance and financial position of a business organization. The course also develops analytical and decision-making skills related to financial information and reporting. Overall, the course equips students with the accounting knowledge and practical skills required for business, commerce, and managerial applications.
6.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* **CO1: Recall** and describe the basic accounting terminology, principles, concepts, conventions, and users of accounting information. **CO2: Explain** and apply accounting standards and their implications in financial reporting and business transactions. **CO3: Apply** practical knowledge for the preparation and analysis of financial statements to assess the financial performance and position of a business. **CO4: Analyze** the methods of depreciation and the accounting treatment of reserves and provisions in financial accounting. **CO5: Evaluate** the accounting procedures and applications related to shares, debentures, and

		financial reporting practices. **CO6: Design** and prepare accounting statements and reports by integrating accounting principles, valuation techniques, and financial analysis for effective decision-making.
7.	**Course Description**	This course provides an understanding of the fundamental principles and practices of financial accounting. It focuses on recording business transactions, preparation of financial statements, and application of accounting standards. The course also develops analytical skills for interpreting financial information and assessing the financial performance of business organizations.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Accounting and Accounting Rules (9-3-0-12 = 24 hrs)**		
Objective	This unit aims to provide students with a fundamental understanding of accounting concepts, principles, and functions business organizations. It helps learners understand bookkeeping and accounting, users of accounting information, advantages and limitations of accounting. The unit also develops knowledge of accounting terminology, classific expenditure, accounting concepts and conventions, rules of debit and credit, and the accounting equation.		
A	Basics of Accounting: Meaning, Definition, Need, Objectives and Functions, Bookkeeping and Accounting, Users of Accounting Information, advantages and limitations of accounting	**CO1, CO3**	*Chalk & Board Method, Pow Presentation, Numerical Solving on Accounting E Practical Exercise on De Credit Rules, Group Disc Real-life Business Tran Analysis,*
B	Branches of accounting, basic of accounting terms, classification of expenditure & cash basis and accrual basis of accounting. Accounting Concepts and Conventions		
C	Rules of Debit & Credit, Accounting Equation.		
Unit 2:	**Mechanics of Accounting (9-3-0-12 = 24 hrs)**		
Objective	This unit aims to provide students with an understanding of accounting standards, including the procedure for issuing ac standards in India and the key features of Ind-AS first-time adoption. It also introduces International Financial R Standards (IFRS), highlighting their need and procedural aspects. In addition, the unit develops practical skills in the pre of journal entries, subsidiary books such as cash book, ledger, and trial balance for accurate financial recording and repor		
A	Procedure for issuing accounting standards in India, salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS)	**CO2, CO3, CO6**	*Chalk & Board Method, Pow Presentation, Practical Exe Journal Entries and Ledger Practical Exercise, Excel/Spr Practice for Accounting Reco*
B	International Financial Reporting Standards (IFRS): - Need and procedures.		
C	Preparation of Journal, Preparation of Subsidiary Books I – Cash Book, Preparation of Subsidiary Books II –Other Books Ledger and Trial Balance.		
Unit 3:	**Financial Statement (9-3-0-12 = 24 hrs)**		
Objective	This unit aims to develop students' understanding of accounting errors, their types, and their usefulness in financial accou helps learners understand the basic elements of financial statements and the preparation of final accounts including Account, Profit and Loss Account, and Balance Sheet with or without adjustments. The unit also provides knowle practical skills for preparing Bank Reconciliation Statements to ensure accuracy and reliability of financial records.		
A	Accounting Errors, Meaning & Usefulness, Elements of Financial Statements,	**CO3, CO4, CO6**	*Chalk & Board Method, Pow Presentation, Numerical Solving on Final Account Studies on Accounting Err Adjustments, Practical Excel/Spreadsheet Practic Financial Statements*
B	Trading Account, Profit & Loss Account and Balance Sheet (with or without adjustments)		
C	Bank Reconciliation Statement		
Unit 4:	**Depreciation, Provisions and Reserves (9-3-0-12 = 24 hrs)**		
Objective	This unit aims to provide students with an understanding of the concept of depreciation, including its meaning, cau objectives in financial accounting. It helps learners differentiate between depreciation, depletion, amortization, and dilap The unit also develops practical knowledge of different methods of providing depreciation, such as the Fixed Installment and Diminishing Balance Method. In addition, it introduces the concept of provisions and reserves, along with their ob		

	features, importance, and types, enabling students to understand their role in financial reporting and business decision-ma		
A	Concept of Depreciation; Meaning, Causes and Objectives, Difference in Depreciation, Depletion, Amortization, and Dilapidations.	**CO3, CO4, CO6**	*Chalk & Board Method, Pow Presentation, Numerical Solving on Depreciation Case Studies on Fixed Ass Depreciation Policies, Exercise on Provisions and Excel/Spreadsheet Practic Depreciation Calculation*
B	Methods of providing Depreciation- Fixed Installment Method, Diminishing Balance Method.		
C	Provisions: Concept, Objectives, Features and Importance. Reserves: Concept, Importance and Types.		
Unit 5:	**Share Capital (9-3-0-12 = 24 hrs)**		
Objective	This unit aims to provide students with an understanding of the concept and functioning of a Joint Stock Company along accounting treatment of shares and share capital. It helps learners understand various accounting entries related to issue c including under subscription, over subscription, calls in advance, and calls in arrears. The unit also develops knowledge of shares at premium and discount, forfeiture and re-issue of shares. In addition, it introduces the concept of goodwil relevance in accounting for business valuation and corporate financial structure.		
A	Introduction to Joint Stock Company, Shares, Share Capital, Accounting Entries, Under Subscription, Oversubscription	**CO3, CO5, CO6**	*Chalk & Board Method, Pow Presentation, Numerical Solving on Share Capital Acc Case Studies on Fixed Ass Depreciation Policies, Exercise on Journal Entries f Transactions, Excel/Spr Practice for Dep Calculation, Case Studies o Forfeiture and Re-issue of Real-life Company Examp Share Capital and Valuation*
B	Calls in Advance, Calls in Arrears, Issue of Share at Premium, Issue of Share at Discount, Forfeiture & Re-Issue of shares		
C	Concept of Goodwill		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 60 hrs)

TW: Term work (includes assignments, numerical problem solving, journal entry practice, preparation of financial s case studies on shares and share capital, quizzes, presentations, and other student activities related to financial accou

SL: Self-learning through online accounting platforms, MOOCs, video lectures, spoken tutorials, practice of a software, case study analysis, and independent study of financial accounting concepts and standards.

Example:
Self-learning beyond the classroom through preparation of financial statements and journal entries in teams, solvin problems on share capital accounting, analysis of real company balance sheets, learning from online accounting reso discussion-based case studies on issue and forfeiture of shares.

Mode of Examination

Weightage Distribution:

CA			Mid Term Assessment (MTA)	End Term Exa (ETE)
Quiz*	Assignment	Attendance		
20%	10%	5%	15%	50%

*Five Quizzes of 4 marks each.

References

Textbook:

S.N. Maheshwari, and. S. K. Maheshwari - Financial Accounting. (Vikas Publishing House, New Delhi)
Dr S.M Shukla, Dr S.P Gupta - Financial Accounting, (Sahitya Bhawan Publication, Agra)
Jain, S.P. and K.L. Narang - Financial Accounting (Kalyani Publishers, New Delhi)
P.C. Tulsian - Financial Accounting (Tata McGraw-Hill, New Delhi)

	Jawahar Lal and Seema Srivastava - Financial Accounting (Himalaya Publishing House)

CO / PO	Business Knowledge	Critical Thinking	Problem Solving	Communication Skills	Leadership & Teamwork	Ethical & Social	Digital and Technological	Entrepreneurial Mindset	Global Business Perspective	Research & Analytical Skills	Professional Development	Advanced Business Knowledge	Financial System Knowledge	Global Business Framework
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	3	1	1	1	–	1	1	–	1	1	1	3	2	1
CO2	3	2	1	1	–	2	2	–	1	2	1	3	3	2
CO3	3	3	3	2	1	1	2	1	1	3	2	3	3	2
CO4	3	3	2	1	–	2	2	–	1	3	1	3	3	2
CO5	3	3	3	2	1	2	2	1	2	3	2	3	3	3
CO6	3	3	3	3	2	2	3	1	2	3	3	3	3	3
Avg	3.00	2.50	2.17	1.67	1.33	1.67	2.00	1.00	1.33	2.50	1.67	3.00	2.83	2.17

5. CO–PO and CO–PSO Mapping Matrix

Note: *Row averages are computed over non-zero entries only. PO8 is intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 7 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops conceptual and practical knowledge of accounting principles, financial rep accounting standards, and financial statement analysis. Enhances analytical, numerica professional accounting skills required in business and finance sectors.
SDG 8: Decent Work & Economic Growth	**3**	Builds employability and professional competencies in accounting, auditing, taxation financial management. Supports economic growth through transparent financial reportin effective financial decision-making practices.
SDG 9: Industry, Innovation & Infrastructure	**2**	Encourages systematic financial reporting, efficient accounting systems, and the use of accounting tools and technologies for organizational efficiency and business development.
SDG 10: Reduced Inequalities	**1**	Promotes fair and transparent financial reporting practices that support accountability, in confidence, and equitable access to financial information for stakeholders.
SDG 12: Responsible Consumption & Production	**2**	Encourages responsible financial management, efficient utilization of business resources, valuation practices, and accurate reporting for sustainable organizational operations.
SDG 16: Peace, Justice & Strong Institutions	**3**	Promotes ethical accounting practices, transparency, accountability, corporate governanc compliance with accounting standards and financial regulations.

SDG 17: Partnerships for the Goals	**1**	Enhances understanding of financial reporting practices and accounting standards that fa coordination among businesses, financial institutions, investors, and regulatory bodies at n and international levels.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026-29
Program:	BBA/IAF	**Current Academic Year:**	2026–27
Branch:	BBA	**Semester:**	I

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Business Mathematics
2.	**Course Code**	BBIC114
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 4
5.	**Course Type**	Theory
6.	**Course Objective**	The course aims to develop basic mathematical skills relevant to business, finance, and economics. It enables students to apply quantitative techniques to solve real-life business problems, provides understanding of commercial arithmetic, matrices, sets, and calculus in business contexts, fosters analytical thinking through functions and differentiation techniques used in decision-making, and prepares students for higher-level business studies by laying a strong foundation in mathematical concepts.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1: Recall and explain*** the basic concepts of number systems, ratios, proportions, percentages, and commercial arithmetic used in business calculations. ***CO2: Understand*** and solve problems relating to profit, loss, discount, simple interest, compound interest, annuities, EMI, and depreciation in business transactions. ***CO3:*** **Apply** matrix operations, determinants, and Cramer's Rule to solve systems of linear equations relevant to business and commerce. ***CO4: Analyze*** sets, set operations, Venn diagrams, and De Morgan's Laws for logical interpretation and representation of business data. ***CO5: Evaluate*** business situations using functions, limits, and differentiation techniques for cost, revenue, and profit analysis. ***CO6: Develop*** integrated quantitative solutions for real-life business problems using mathematical concepts and analytical techniques covered in the course.
8.	**Course Description**	This course introduces fundamental mathematical concepts and quantitative techniques required in business and commerce. It covers number systems, ratio and proportion, commercial arithmetic, matrices and determinants, set theory, functions, limits, and differentiation with emphasis on practical business applications and analytical problem-solving.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used

Unit 1:	**Number System, Ratio & Proportions (9-0-0-9 = 18 hrs)**		
Objective	To develop understanding of number systems, ratio, proportion, and percentages and their application in business calculations. Students will learn laws of indices, surds, ratios, and proportional reasoning used in quantitative business analysis.		
A	Types of Numbers – Natural, Whole, Integers, Rational and Irrational Numbers, Laws of Indices and Surds	**CO1**	*Whiteboards, PPTs, Numerical Problem Solving, Financial Calculators, Case Studies*
B	Ratio – Meaning, Types and Simple Problems; Proportion – Continued and Compound Proportion		
C	Percentages and their use in business		
Unit 2:	**Commercial Arithmetic (9-0-0-9 = 18 hrs)**		
Objective	To understand commercial arithmetic concepts and their application in business transactions and financial calculations. Students will solve problems relating to profit, loss, discount, interest, EMI, and depreciation.		
A	Profit, Loss and Discount – Basic Formulae and Applications	**CO2**	*Whiteboards, PPTs, Numerical Problem Solving, Financial Calculators, Spreadsheet Tools*
B	Simple Interest and Compound Interest, EMI – Basic Concept		
C	Depreciation – Straight Line Method and Application in Real-Life Business Situations		
Unit 3:	**Matrices and Determinants (9-0-0-9 = 18 hrs)**		
Objective	To familiarize students with matrices, determinants, and their applications in solving business-related linear equations and quantitative problems.		
A	Meaning and Types of Matrices	**CO3**	*Whiteboards, Numerical Problem Solving, PPTs, Spreadsheet Software, Tutorials*
B	Matrix Operations – Addition, Subtraction and Multiplication		
C	Determinants (up to 3×3), Solving Linear Equations using Matrices and Cramer's Rule		
Unit 4:	**Set Theory (9-0-0-9 = 18 hrs)**		
Objective	To introduce concepts of sets and operations used in logical reasoning and business data representation. Students will apply Venn diagrams and De Morgan's laws in practical situations.		
A	Definition and Types of Sets	**CO4**	*Whiteboards, PPTs, Diagrammatic Representation, Case Studies, Tutorials*
B	Venn Diagrams and Operations – Union, Intersection and Difference		
C	De Morgan's Laws and their applications		
Unit 5:	**Functions, Limits & Differentiation (9-0-0-9 = 18 hrs)**		
Objective	To develop understanding of functions, limits, and differentiation techniques and their applications in business decision-making, cost analysis, and revenue analysis.		
A	Types of Functions – Linear, Quadratic and Exponential Functions	**CO5**	*Whiteboards, Graphical Tools, Numerical Problem Solving, PPTs, Spreadsheet Software*
B	Concept of Limits and Basic Rules		
C	Differentiation – Simple Formulae and Rules (Product, Quotient, Chain Rule), Applications in Marginal Cost and Revenue		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 45 hrs)	TW: Term work includes assignments, presentations, tutorials, numerical problem solving, group discussions, case studies, spreadsheet-based calculations, and other student-centric activities. SL: Self-learning through textbooks, online educational resources, practice exercises, business mathematics tutorials, numerical applications, and independent study of quantitative techniques. Example Self-learning through online mathematics tutorials, spreadsheet-based business calculations, and numerical practice exercises.

Mode of Examination	**Weightage Distribution:** **CA** **Quiz*** | **Assignment** | **Attendance** | **Mid Term Assessment (MTA)** | **End Term Examination (ETE)** 20% | 10% | 5% | 15% | 50% *Five Quizzes of 4 marks each.
References	**Textbook:** Business Mathematics by Dr. P.K. Gupta & Man Mohan – Sultan Chand Business Mathematics and Statistics by R.K. Ghosh and S. Saha Mathematics for Economics and Business by R.S. Bhardwaj SWAYAM Online Learning Platform NPTEL Online Courses

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business	Critical	Problem	Communicati	Leadership	Ethical and	Digital and	Entrepreneur	Global Busine	Research and	Professional			
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PSO1	PSO 2	PSO 3
CO1	3	2	1	–	–	–	1	–	–	1	-	2	1	–
CO2	3	3	2	–	–	–	1	1	–	2	-	2	2	1
CO3	3	3	2	–	–	–	2	–	–	3	–	2	2	1
CO4	2	3	2	–	–	1	1	–	–	2	-	2	1	1
CO5	3	3	2	1	–	–	2	1	–	3	1	2	2	2
CO6	3	3	3	1	1	1	2	2	1	3	2	3	2	3
Avg	2.83	2.83	2.00	1.00	1.00	1.00	1.50	1.33	1.00	2.33	1.50	2.17	1.67	1.60

6. Course-to-SDG Matrix

This course aligns with 5 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops quantitative reasoning, analytical thinking, and problem-solving abilities essential for higher education and professional growth.
SDG 8: Decent Work & Economic Growth	**3**	Enhances employability and business decision-making skills through mathematical and financial problem-solving techniques.
SDG 9: Industry, Innovation & Infrastructure	2	Supports analytical and quantitative skills required for business analytics, financial planning, and operational efficiency.
SDG 12: Responsible Consumption & Production	**2**	Promotes effective resource allocation and financial planning through business mathematics applications.
SDG 16: Peace, Justice & Strong Institutions	**2**	Encourages collaborative learning, teamwork, and communication through group activities and case studies

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

Course Plan

1. Course Identification

School:	Sharda School of Business Studies	**Batch:**	2026-29
Program:	BBA (IAF)	**Current Academic Year:**	2026–27
Branch:	IAF	**Semester:**	I

2. Course Details

S. No	Attribute	Details
1	**Course Title**	Business & Technology
2	**Course Code**	BBIC113
3	**Credits**	3
4	**Contact Hours per Week (L-T-P)**	3-0-0-3
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial (T) + Lab (P) L: 45 hrs | T: 00 hrs | P: 00 hrs SL:45 hrs | Total: 90 hrs | Credits: 3
5	**Course Type**	Theory
6	**Course Objective**	To make students aware of the best use of technology to enhance business potential. The course develops an understanding of business organization, governance, accounting systems, business intelligence, and professional ethics — equipping students to leverage digital tools and analytical frameworks for effective business decision-making.
7	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* **CO1:** ***Remember*** and understand the purpose and types of business organizations, stakeholders, and the external environment (political, legal, macro/micro-economic, social, technological, environmental, and competitive factors). **CO2:** ***Understand*** business organizational structures, functions, organizational culture, committee roles, corporate governance, and social responsibility. **CO3:** ***Apply*** accounting and reporting knowledge to explain financial systems, IT-enabled internal controls, compliance, fraud prevention, and the impact of FinTech on accounting systems. **CO4:** ***Analyze*** business intelligence (BI) and analytics tools—including data collection, mining, and predictive analysis—and evaluate their application to strategic performance management. **CO5:** ***Evaluate*** the fundamental principles of professional ethics in accounting and business, recognize ethical conflicts and dilemmas, and evaluate the role of regulatory and professional bodies in maintaining standards.

8	**Course Description**	***CO6: To Design*** the ethical and regulatory implications of emerging financial technologies (Fintech) and data systems, establishing frameworks to prevent fraudulent behavior. This course provides a comprehensive overview of business and technology. It begins with the nature and types of business organizations, stakeholders, and external environmental factors. It then covers organizational structures, governance, and culture. Students explore accounting and reporting systems, financial technology (FinTech), and internal controls. The course advances to business intelligence and analytics including data mining and predictive analysis. It concludes with professional ethics in accounting and business, emphasizing regulatory frameworks and ethical decision-making.

3. Course Outline

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Business Organization, Stakeholders & the External Environment (9 hrs)**		
Objective	To enable students to identify the purpose and types of business organizations, understand stakeholder relationships, and evaluate external environmental factors — political, legal, macro/micro-economic, social, technological, environmental, and competitive — that influence business decisions.		
A	Purpose and Types of Business Organizations; Stakeholders in Business Organizations	CO1, CO2	Whiteboards, Case Studies, News Articles, PESTLE frameworks
B	Political & Legal Factors; Macroeconomic & Microeconomic Factors	CO1	
C	Social & Demographic Factors; Technological, Environmental & Competitive Factors	CO1	
Unit 2:	**Business Organizational Structure, Functions & Governance (10 hrs)**		
Objective	To explore formal and informal business structures, organizational culture, committee functions, and the principles of corporate governance and social responsibility.		
A	Formal and Informal Business Organizations; Business Organizational Structure	CO2	Case Studies, Org Chart Tools, Business Reports
B	Organizational Culture in Business; Committees in Business Organizations	CO2	
C	Corporate Governance; Social Responsibility in Business	CO2	
Unit 3:	**Accounting, Reporting Systems, Compliance, Technology & Security (10 hrs)**		
Objective	To understand accounting functions, financial systems and IT applications, internal controls, compliance requirements, fraud prevention including money laundering, and the		

	transformative impact of FinTech on accounting systems.		
A	Relationship between Accounting and Other Business Functions; Accounting & Finance Functions in Organizations	CO3	Tally/ERP Demo, FinTech Platforms, Case Studies
B	Financial Systems, Procedures, and Related IT Applications; Internal Controls, Authorization, Data Security and Compliance	CO3, CO6	
C	Fraud and Fraudulent Behavior and Prevention, including Money Laundering; Impact of FinTech on Accounting Systems	CO3, CO6	
Unit 4:	**Business Intelligence and Analytics (9 hrs)**		
Objective	To introduce business intelligence and analytics concepts including data collection, processing and storage, data mining, predictive analysis, and their business applications for strategic decision support.		
A	Introduction to Business Intelligence (BI) and Analytics; Data Collection, Processing and Storage	CO4	Tableau/Power BI Demo, Excel Analytics, Case Studies
B	Data Analysis Techniques and Tools: Data Mining and Predictive Analysis	CO4	
C	Business Applications of BI and Analytics for Decision Support	CO4	
Unit 5:	**Professional Ethics in Accounting and Business (7 hrs)**		
Objective	To develop understanding of fundamental ethical principles in accounting and business, the role of regulatory bodies, corporate codes of ethics, and how to navigate ethical conflicts and dilemmas in professional settings.		
A	Fundamental Principles of Ethical Behavior in Accounting and Business	CO5	Case Studies, ICAI/ACCA Ethics Frameworks, Discussion Seminars
B	Role of Regulatory and Professional Bodies in Promoting Ethical and Professional Standards	CO5, CO6	
C	Corporate Codes of Ethics; Ethical Conflicts and Dilemmas	CO5, CO6	

4. Course Evaluation & References

Team Work and Self-Learning (SL Hours)	TW: Term work (assignments, seminars, case study presentations, industry interaction, group projects) SL: Self-learning from MOOCs, online educational resources, business news portals, ICAI/ACCA study material, online databases
Mode of Examination	**Weightage Distribution:** CA Mid Term Assessment (MTA) End Term Examination (ETE) Quiz* Assignment Attendance 35% 15% 50% **Five Quizzes of 4 marks each.*
References	**Textbooks:** 1. Christensen, C.M. — The Innovator's Dilemma: When New Technologies Cause Great Firms to Fail 2. Sharda, R., Delen, D. & Turban, E. — Business Intelligence: A Managerial Perspective on Analytics 3. Chaffey, D., Smith, P., Johnston, K. & Hemphill, T. — E-Business and E-Commerce Management **Reference Books:** 1. Drescher, D. — Blockchain Basics: A Non-Technical Introduction in 25 Steps 2. FitzGerald, J., Dennis, A. & Durcikova, A. — Business Data Communications and Networking

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Knowledge	Critical Thinking	Problem Solving	Communication Skills	Leadership & Teamwork	Ethical and Social	Digital and Technical	Entrepreneurial Mind-set	Global Business Perspective	Research and Analytical Skills	Professional Development	Foundational Business	Managerial and Interpersonal Skills	Business Planning and operational
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PSO 1**	**PSO2**	**PSO3**
CO1	3	–	2	–	–	1	1	2	–	–	–	1	1	1
CO2	3	1	1	2	1	1	2	2	–	–	1	1	2	1
CO3	3	3	2	–	–	2	2	3	1	2	–	3	2	2
CO4	2	3	3	–	2	2	3	3	2	3	2	2	3	3
CO5	2	2	–	3	2	2	2	2	–	1	2	1	2	–
CO6	2	3	2	3	1	3	2	3	3	2	1	2	2	3
Avg	**2.50**	**2.40**	**2.00**	**2.67**	**1.50**	**1.83**	**2.00**	**2.50**	**2.00**	**2.00**	**1.50**	**1.67**	**2.00**	**2.00**

Note: Row averages are computed over non-zero entries only. Scale: 1 = Low 2 = Moderate 3 = High

6. Course-to-SDG Matrix

This course aligns with the following UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Equips students with essential knowledge of business, technology, and professional ethics; develops critical thinking and lifelong learning skills.
SDG 8: Decent Work & Economic Growth	**3**	Develops competencies in business analysis, governance, and BI/analytics relevant to careers in finance, accounting, and digital business environments.
SDG 9: Industry, Innovation & Infrastructure	**3**	Introduces FinTech, business intelligence, and data-driven decision-making, fostering innovation and understanding of modern digital infrastructure.
SDG 16: Peace, Justice & Strong Institutions	**2**	Covers corporate governance, regulatory frameworks, and professional ethics, promoting transparent and accountable institutions.
SDG 12: Responsible Consumption & Production	**1**	Ethical business practices and sustainable reporting principles encourage responsible organizational behavior.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2026–27
Branch:	BBA IAF	**Semester:**	I

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Communicative English-I
2.	**Course Code**	BPHAE101A
3.	**Credits**	2
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	0-1-2-2
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab + Self Learning (SL) L:00 hrs | T: 15hrs | P: 30 hrs | SL: 30hrs | Total: 75 hrs |Credits: 2
5.	**Course Type**	Applied Learning.
6.	**Course Objective**	To develop basic English communication skills among students for academic, social, and professional purposes. The course focuses on grammar, speaking, writing, vocabulary building, and personality enhancement required in business environments.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* **CO1**: Understand the fundamentals of communication, grammar, and sentence construction used in academic and professional contexts. **CO2**: Develop effective listening and speaking skills for interpersonal, academic, and workplace communication. **CO3**: Enhance reading and writing abilities through comprehension, vocabulary development, and structured writing practices. **CO4:** Draft professional and digital correspondence including emails, resumes, letters, reports, and LinkedIn profiles. **CO5**: Demonstrate confidence and fluency in public speaking, group discussions, debates, and argumentative communication. **CO6**: Apply communication, presentation, and professional interaction skills effectively in academic, social, and business environments.
8.	**Course Description**	The course is designed to enhance students' proficiency in English communication for academic, professional, and social contexts. The course focuses on developing the four core language skills—listening, speaking, reading, and writing—along with grammar, vocabulary building, and effective business communication practices. It also aims to strengthen personality development, professional etiquette, teamwork, presentation skills, and interpersonal communication required in modern workplace environments. Through interactive activities such as group discussions, role plays, presentations, interviews, and writing exercises, students will develop confidence and competence in using English effectively for personal and professional growth.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Fundamentals of Communication & Grammar (10-0-0-10= 20hrs)**		
Objective	To introduce students to the basics of communication and essential English grammar.		
A	Nature and Process of Communication Types and Barriers of Communication, Importance of communication and Tips for Effective communication.	**CO1, CO2**	*Whiteboards, Smart Classroom, Online Grammar Quizzes, PPTs*
B	Parts of Speech Tenses and Articles		
C	Sentence Construction Subject–Verb Agreement Spotting Common Errors in English		
Unit 2:	**Listening & Speaking Skills (6-0-0-6 = 12 hrs)**		
Objective	To improve students' speaking and listening abilities through interactive activities.		
A	Active Listening Skills Listening for Main ideas and specific Information	**CO2 CO5**	*YouGlish, Google Translate, BBC Learning,,Duolingo*
B	Listening for Pronunciation and Intonation Listening etiquettes in professional Situations		
C	Self-Introduction Public speaking Conversation Practice		
Unit 3:	**Reading and Writing Skills (7-0-0-7 = 14 hrs)**		
Objective	To enhance students' effective Reading and writing competencies		
A	Vocabulary development through reading	**CO3, CO4, CO6**	*Grammarly, Quillbot ,ChatGPT, Google Gemini,Vocabulary.com*
B	Reading Newspaper and Business articles: Note making and summarizing activities		
C	Reading Comprehension: Skimming and Scanning Technique		
D	Essay Writing		
E	Report Writing		
F	Paragraph Writing		
G	Letter Writing		
Unit 4:	**Digital Communication (5-0-0-5 = 10hrs)**		
Objective	To familiarize students with digital communication tools and maintaining professional online profiles		
A	Meaning and Importance of Digital communication		
B	Professional Email Writing	**CO3, CO4, CO5**	Canva AI,Resume.io ,Kickresume
C	Resume Writing For Digital platforms		
D	Creating and managing LinkedIn profile		
E	Netiquettes and Ethical Online Communication		
Unit 5:	Functional English for Group Discussion and Public Speaking(5-0-0-5=10hrs)		
Objective	To develop students' confidence and fluency in GDs ,Debates by enhancing their vocabulary ,and grammar usage.		
A	Correct use of connectors, transition words and correct Grammar usage in Extempore speaking activities	**CO2, CO3 CO5, CO6**	Grammarly, LanguageTool Grammarly,ChatGPT
B	Correct use of connectors, transition words and correct Grammar usage in Extempore speaking activities		
C	Vocabulary, Formal expressions and correct use of Tenses in GDs Modal words for opinions and suggestions		
D	Vocabulary, Formal expressions and correct use of Tenses in GDs Modal words for opinions and suggestions		
E	Vocabulary, Formal expressions and correct use of Tenses in GDs Modal words for opinions and suggestions		
F	Subject-Verb agreement in Debate Sentence structure in Argumentative speaking		
D	Subject-Verb agreement in Debate		

	Sentence structure in Argumentative speaking		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)	TW: (Team work) Group discussions on current topics, Debate and Role –play activities. Case study discussions in a group. SL: (Self Learning) Self Introduction ,Vocabulary building exercises, Reading Comprehension activities, E-Mail writing practice. Self-Learning beyond Class Room, Listening to English Business news and preparing summary. Self-Learning from online content.
Mode of Examination	**Weightage Distribution:** **CA** / **End Term Examination (ETE)** **Presentations** / **GDs and Debate** / **Attendance** 70% / 30% *Two Presentations of 10 marks each.
References	**Textbook:** High School English Grammar and Composition by Wren & Martin. Developing Communication Skills by Krishna Mohan & Meera Banerji. Business Communication by Meenakshi Raman & Prakash Singh. Essential English Grammar by Raymond Murphy. Technical Communication by M. Ashraf Rizvi. Soft Skills by S. Hariharan et al. Communication Skills by Sanjay Kumar.

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Knowledge	Analytical and Logical	Problem solving	Communication skills	Leadership and Teamwork	Ethical &Social Responsibility	Digital &Technological	Entrepreneurial Mindset	Global Business Perspective	Research and Analytical skills	Professional Development	Managerial and Interpersonal	Business planning and	Strategic Thinking and Decision-making
	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO1 0	PO1 1	PSO 1	PSO 2	PSO3
CO1	2	1	–	3	1	1	–	–	-	–	2	1	-	–
CO2	2	2	1	3	2	–	–	–	1	--	2	2	1	–
CO3	2	2	1	3	2	1	–	–	1	–	2	3	2	1
CO4	1	1	2	3	3	1	–	–	2	–	3	2	2	2
CO5	2	2	1	3	2	2	2	–	1	–	3	2	2	1
CO6	3	2	2	3	3	2	2	2	2	-	3	3	3	2
Avg	2	1.7	1.75	3	2.1	1.4	2	2	2.3	0.00	2.5	2.16	2.00	1.5

Note: *Row averages are computed over non-zero entries only. PO7 (Ethics) receives no mapping — this is correct for a programming fundamentals course. PO6 and PO10 are intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG4: Quality Education Fundamentals of communication and grammar	**3**	Enhances foundational language, grammar, and communication competencies essential for quality learning and lifelong education.
SDG 4: Quality Education Listening and Speaking	**3**	Develops communication, listening, debate, and presentation abilities that support inclusive and effective learning environments.
SDG 9: Quality Education Reading & Writing Skills	**3**	Promotes literacy, analytical reading, professional writing, and employability-oriented communication skills.
SDG 12: Decent work and Economic growth Personality Development & Professional Skills	**2**	Builds professional behavior, confidence, interview readiness, and workplace competencies required for employability and career growth

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

5. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Nature and Process of Communication	UNIT-1	14
DD/MM/YY	Types and Barriers of Communication		
DD/MM/YY	Importance of communication and Tips for Effective communication		
DD/MM/YY	Importance of communication and Tips for Effective communication		
DD/MM/YY	Parts of Speech		
DD/MM/YY	Parts of Speech		
DD/MM/YY	Tenses		
DD/MM/YY	Tenses		
DD/MM/YY	Articles		
DD/MM/YY	Sentence construction		
DD/MM/YY	Sentence construction		
DD/MM/YY	Subject Verb Agreement		
DD/MM/YY	Subject Verb Agreement		
DD/MM/YY	Spotting common errors in English		
DD/MM/YY	Practice Exercises of Grammar part		
DD/MM/YY	Active Listening Skills Listening for Main and Specific Information	UNIT-2	8
DD/MM/YY	Listening for Pronunciation and Intonation		
DD/MM/YY	Listening etiquettes in professional Situations		
DD/MM/YY	Self-Introduction Practices		
DD/MM/YY	Self-Introduction Practices		
DD/MM/YY	Self-Introduction Practices		
DD/MM/YY	Self-Introduction Practices		
DD/MM/YY	Public speaking basics		
DD/MM/YY	Conversation practices		
DD/MM/YY	Vocabulary development through reading.	UNIT-3	14
DD/MM/YY	Vocabulary development through reading.		
DD/MM/YY	Reading Newspaper and Business articles: Note making and summarizing activities		
DD/MM/YY	Reading Newspaper and Business articles: Note making and summarizing activities		
DD/MM/YY	Reading Comprehension: Skimming and Scanning Technique		

DD/MM/YY	Reading Comprehension: Skimming and Scanning Technique		
DD/MM/YY	Essay Writing		
DD/MM/YY	Essay Writing		
DD/MM/YY	Report Writing		
DD/MM/YY	Report Writing		
DD/MM/YY	Paragraph Writing		
DD/MM/YY	Paragraph Writing		
DD/MM/YY	Letter Writing		
DD/MM/YY	Letter Writing		
DD/MM/YY	Meaning and Importance of Digital Communication	Unit 4	11
DD/MM/YY	Basics of E-Mail Writing		
DD/MM/YY	Professional E-Mail Writing		
DD/MM/YY	Creating and managing LinkedIn profile		
DD/MM/YY	Creating and managing LinkedIn profile		
DD/MM/YY	Resume Writing For Digital platforms		
DD/MM/YY	Resume Writing For Digital platforms		
DD/MM/YY	Resume screening		
DD/MM/YY	Resume screening		
DD/MM/YY	Netiquettes and Ethical Online Communication		
DD/MM/YY	Netiquettes and Ethical Online Communication		
DD/MM/YY	Correct use of connectors, transition words in JAM sessions	Unit-5	10
DD/MM/YY	Correct use of connectors, transition words in JAM sessions		
DD/MM/YY	Correct use of connectors, transition words in JAM sessions		
DD/MM/YY	PRACTICE SESSIONS		
DD/MM/YY	Correct Grammar usage in Extempore speaking activities		
DD/MM/YY	Correct Grammar usage in Extempore speaking activities		
DD/MM/YY	Vocabulary, Formal expressions and correct use of Tenses in GDs		
DD/MM/YY	PRACTICE SESSIONS		
DD/MM/YY	Modal words for opinions and suggestions IN Debate		
DD/MM/YY	PRACTICE SESSIONS		
DD/MM/YY	Modal words for opinions and suggestions IN Debate		
DD/MM/YY	Subject-Verb agreement in Debate Sentence structure in Argumentative speaking		

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBAIAF	**Current Academic Year:**	2026–27
Branch:	BBAIAF	**Semester:**	I

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Human Values & Professional Ethics
2.	**Course Code**	BBISE011
3.	**Credits**	2
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	2-0-0-2
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L)30 + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 30 hrs | T: 00hrs | P: 00 hrs | SL: 30 hrs | Total: 60 hrs |Credits: 2
5.	**Course Type**	Theory
6.	**Course Objective**	The objective of this course is to help the students to appreciate the essential complementarity between 'values' and 'skills' to ensure sustained happiness and prosperity which are the core aspirations of all human beings & to highlight possible implications holistic understanding in terms of ethical human conduct & professional ethics, trustful and mutually fulfilling human behaviour and mutually enriching interaction with Nature.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* CO1. Remember & Understand of the need and process of Value Education, understand the basic human aspirations and individual aspirations, and identify appropriate methods for fulfilling these aspirations to achieve happiness and prosperity. CO2. Understand the difference between self and body, with that principles of self-management and self-confidence, and manage stress, anger, peer pressure, and time effectively for a healthy lifestyle. **CO3. Implement the harmonious relationships through trust, respect, gratitude, cooperation, and social participation while understanding the importance of family values and social ethics.** CO4. Analyze the harmony, recyclability, and self-regulation present in nature, and evaluate strategies for transitioning from the present state of society towards a Universal Human Order. CO5. Evaluate ethical human conduct on the basis of the relationship between values, character, and policy, understand interconnectedness and sustainability in nature with real

		life examples. CO6. Integrate human values, harmony, ethics, professional competence, and sustainable practices to become socially responsible, ethically aware, and environmentally conscious professionals.
8.	**Course Description**	This course focuses on developing a holistic understanding of human values, harmony, ethics, and professional responsibility among students. It aims to help learners understand their aspirations, goals, relationships, and responsibilities toward self, family, society, nature, and the nation. The course emphasizes self-awareness, self-management, healthy living, emotional balance, and harmonious relationships in personal and professional life.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Aspirations &Concerns(6-0-0-6 = 12 hrs)**		
Objective	To help students understand their aspirations, personal goals, and career choices while evaluating the expectations of family, peers, society, and nation.		
A	Need of value education, evaluation of aspirations at individual level,	**CO1**	*PPT &VIDEO(STORY OF STUFF), BOARD*
B	Process of value education, Basic human aspirations		
C	Methods to fulfil basic human aspiration		
Unit 2:	**Harmonyinthe HumanBeing (6-0-0-6 = 12 hrs)**		
Objective	To enable students to understand the relationship between self and body, develop self-management and self-confidence, and learn techniques for managing stress, anger, peer pressure, and time effectively.		
A	Difference between self & body	**CO1, CO2**	*Exercise (Observation of self by the self), PPT*
B	Understanding Self Management& Self-confidence in light of self &body,peer pressure, time management, reasons behind anger & stress.		
C	Steps to maintain harmony with body, Circadian circle, Health issues, healthy diet, healthy lifestyle.		
Unit 3:	**UnderstandingHarmonyintheFamilyandSociety(7-0-0-7 = 14 hrs)**		
Objective	To Implement value-based behaviors in family and societal interactions to enhance mutual understanding, cooperation, and harmony.		
A	Understanding the feelings of trust- Justice.	**CO2, CO3**	*Video-Right Here Right Now ,Providing The Problem To The Students*
B	Respect&Gratitude towards parents &teachers,		
C	Ragging & Interaction, Cooperation & Competition, Excellence & Reverence, Participation in Society.		
Unit 4:	**Harmony in Nature Human (6-0-0-6 = 12 hrs)**		
Objective	To Analyze the principles of harmony in nature and evaluate the interconnectedness and mutual fulfilment among the four orders as a foundation for Universal Human Order.		
A	Understanding Harmony in the Nature,	**CO4, CO5**	*Video (An Inconvient Truth)*
B	Recyclability and self-regulation in nature		
C	Strategy for transition from the present state to Universal Human Order		
Unit 5:	**Implications of the above Holistic Understanding of Harmony on Professional Ethics:(5-0-0-5 = 10 hrs)**		
Objective	To help students to evaluate human values and ethical understanding in professional life by identifying and		

	promoting people-friendly and eco-friendly technologies, management systems, and sustainable production practices.		
A	Natural acceptance of human values	**CO4,CO5,CO6**	*Case study, Field work*
B	Definitiveness of Ethical:Human Conduct, Policy, Character & Values,		
C	Case studies of typical holistic technologies, management models and production systems		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)

TW: Term work (includes assignments, seminars, micro projects, industrial visits, any other student activities etc.)
SL: Self Learning, MOOCs, spoken tutorials, online educational resources etc.(If Provided in curriculum structure.)
Example
Self-Learning beyond Class Room, Developing a mini project in a team,
Self-Learning from online content, Case Study, Industry Work/Visit

Mode of Examination

Weightage Distribution:

CA			Mid Term Assessment (MTA)	End Term Examination (ETE)
Quiz*	Assignment	Attendance		
20%	10%	5%	15%	50%

*two Quizzes of 5 marks each.

References

Text Books

- **R RGaur, R Asthana, G P Bagaria, 2019 (2nd Revised Edition), A Foundation Course in Human Values and Professional Ethics. ISBN 978-93-87034-47-1, Excel Books, New Delhi**
- **Ritu Soryan,2013, Universal Human Values and Professional Ethics, Dhanpatrai Publications, New Delhi.**

Books:

- **Nagraj,1999, Jeevan Vidya Ek parichay, Jeevana Vidya Prakashan , Amarkantak**
- **E.G. Schumacher, 1973, Small is Beautiful: A Study of Economicis as if People Mattered, Blond and Briggs, Britain.**
- **M.K.Gandhi, 1939, Hind Swaraj, Navjeevan Publishing House, Ahemdabad.**
- **P L Dhar, R.R. Gaur, 1990, Science and Humanism, Common Wealth Publisher.**

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	PO1 – Core Business Understanding	PO2 – Financial and Accounting	PO3 – Analytical and Quantitative	PO4 – Communication and	PO5 – Technology and Financial	PO6 – Industry Readiness	PO7 – Ethical and Legal Awareness	PO8 – Leadership and Team	PO9 – Global Financial Perspective	PO10 – Entrepreneurial and Innovative Thinking	PO11 –Career and Lifelong Learning	PSO1:InternationalAccountingandFinanceProficiency	PSO2:FinancialLeadershipandProfessionalCompetence	PSO3:StrategicFinancialPlanningandCompliance
	PO 1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11 1**	PSO1	**PSO2**	**PS O 3**
CO1	-	-	-	-	–	1	3	2	–	1	1	-	-	-
CO2	-	-	-	-	-	1	3	2	-	1	2	-	-	-
CO3	-	-	-	1	-	2	3	3	-	-	2	-	-	1
CO4	-	-	2	1	-	2	3	3	-	2	2	-	-	1
CO5	-	-	2	1	-	3	3	3	2	2	3	-	2	1
CO6	-	1	2	1	-	3	3	3	2	2	3	-	2	1
Avg				1	-	2.5	3	2.6	2	1.6	2.1	-	2	1

Note: *Row averages are computed over non-zero entries only. PO1 receives no mapping — as it totallt deals with core area.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	**Universal Human Values (UHV)** promote holistic education by integrating moral values, right understanding, self-exploration, and ethical conduct along with technical and professional knowledge. UHV helps learners develop critical thinking, responsibility, empathy, and social awareness, leading to education that not only imparts skills but also builds character and human excellence. Thus, value-based education contributes significantly to achieving inclusive and quality education for all.
GOAL 5: Gender Equality	**2**	UHV encourages individuals to recognize the inherent dignity and equal worth of every human being, irrespective of gender. By promoting right understanding and eliminating discrimination, stereotypes, and domination, UHV fosters an environment of mutual respect and empowerment, thereby supporting gender equality and women's empowerment.
GOAL 12: Responsible Consumption and Production	**3**	Universal Human Values encourage self-regulation (Sanyam), right utilization of physical facilities, and sustainable living. UHV teaches that prosperity is achieved through need-based consumption rather than excessive accumulation and exploitation of resources. This understanding promotes responsible production, ethical business practices, environmental conservation, and sustainable consumption patterns, contributing directly to SDG 12.
GOAL 16: Peace and Justice Strong Institutions	**2**	Universal Human Values develop harmony at the individual, family, societal, and institutional levels through values such as trust, respect, justice, cooperation, and

		ethical conduct. UHV promotes transparency, accountability, fairness, and inclusiveness in professional and social systems. By fostering ethical leadership and responsible citizenship, it helps create peaceful societies and strong institutions based on justice and mutual fulfilment.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

5. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Need of value education,	**UNIT-1**	**6**
DD/MM/YY	Evaluation of aspirations at individual level,		
DD/MM/YY	Reason to choose a particular career		
DD/MM/YY	Process of value education		
DD/MM/YY	Basic human aspirations: Happiness & Prosperity		
DD/MM/YY	Right understanding of Happiness & prosperity		
DD/MM/YY	Methods to fulfil basic human aspiration		
DD/MM/YY	Wealth & Prosperity		
DD/MM/YY	Difference between self & body	**UNIT-2**	**6**
DD/MM/YY	Understanding Self Management&, time management,		
DD/MM/YY	Self-confidence in light of self &body		
DD/MM/YY	peer pressure		
DD/MM/YY	Steps to maintain harmony with body, Circadian circle, Health issues, healthy diet, healthy lifestyle		
DD/MM/YY	Reasons behind anger & stress.		
DD/MM/YY	.Harmony in family & society	**UNIT-3**	**7**
DD/MM/YY	Understanding the feelings of trust- Justice		
DD/MM/YY	Respects: Right evaluation		
DD/MM/YY	Gratitude towards parents &teachers,		
DD/MM/YY	Other Feelings		
DD/MM/YY	Ragging & Interaction, Cooperation & Competition, ,		
DD/MM/YY	Excellence & Reverence		
DD/MM/YY	Participation in Society		
DD/MM/YY	Understanding Harmony in the Nature,	**UNIT-4**	**6**
DD/MM/YY	Four orders of nature		
DD/MM/YY	Mutuality of four orders		
DD/MM/YY	Recyclability and self-regulation in nature		
DD/MM/YY	Universal Human order		

DD/MM/YY	Strategy for transition from the present state to Universal Human Order		
DD/MM/YY		**UNIT-5**	**5**
DD/MM/YY	Natural acceptance of human values		
DD/MM/YY	Definitiveness of Ethical:Human Conduct,		
DD/MM/YY	Policy, Character & Values,		
DD/MM/YY	Case studies of typical holistic technologies,		
DD/MM/YY	management models and production systems		

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	B.B.A IAF	**Current Academic Year:**	2026–27
Branch:	BBA	**Semester:**	I

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Business Etiquette.
2.	**Course Code**	BPTD101P
3.	**Credits**	1
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	0-0-2-1
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 00 hrs | T: 00hrs | P: 30 hrs | SL: 15 hrs | Total: 45 hrs |Credits: 1
5.	**Course Type**	Practical
6.	**Course Objective**	To develop understanding of business etiquette and professional behavior required in modern workplaces, enhance awareness of workplace, dining, and multicultural etiquettes, and build confidence for professional interactions in diverse business situations.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* *CO1: Understand professionalism and workplace behaviour in professional environments.* *CO2: Apply professional attitudes and workplace ethics in organizational settings.* *CO3: Demonstrate effective email writing, personal grooming, and professional presentation skills.* *CO4: Apply meeting etiquette and professional communication in online and offline meetings.* *CO5: Demonstrate interview skills and telephone etiquette in professional situations.* *CO6: Develop professional behaviour and intercultural sensitivity in global business environments.*
8.	**Course Description**	This course introduces students to the principles of business etiquette and professional behaviour required in contemporary workplaces. The course focuses on workplace professionalism, communication etiquette, email writing, meeting etiquette, interview skills, telephone etiquette, personal grooming, and multicultural business interactions. Through practical activities and professional communication exercises, students develop confidence, workplace readiness, interpersonal skills, and professional conduct required in diverse business environments.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Business Etiquettes- An Overview (4-0-10-6 = 20 hrs)**		
Objective	Students will understand the fundamentals of business etiquette and professionalism in workplace environments.		
A	Introduction to Business Etiquette, Significance of Business Etiquette in the 21st Century	**CO1, CO2**	*Whiteboards, sticky notes,*
B	Professionalism: Need and Importance of Professionalism		

C	Johari Window Model and its Relevance		
Unit 2:	**Professional Work Behavior and Global business landscape (6-0-12-6 = 24 hrs)**		
Objective	Students will develop professional workplace behaviour and understand global business interactions.		
A	Principles of exceptional work behavior	**CO2, CO6**	*Whiteboards, TED Talks*
B	Teamwork and Collaboration		
C	Global Business Landscape: Business interactions in Global business. Understanding and respecting cultural nuances in etiquette demonstrating sensitivity, Building stronger relationships with International clients or colleagues		
Unit 3:	**Raising your digital Footprint (8-0-16-6 = 30 hrs)**		
Objective	Students will develop professional digital communication and workplace presentation skills.		
A	E-Mail Etiquette: Significance of Netiquette, E-mail: Way of professional communication, Basic Email Etiquettes: Styling and Formatting, Privacy	**CO3**	*whiteboards, Role Plays*
B	Workplace Etiquette: Etiquette for Personal Contact- Personal Appearance, Gestures, Postures, Facial Expressions, Eye-contact, Space distancing		
C	Engagement with professional digital platforms using LinkedIn		
Unit 4:	**Business Meetings (6-0-12-6 = 24 hrs)**		
Objective	Students will learn professional meeting etiquette and effective meeting management skills.		
A	Meeting Etiquette: Managing a Meeting-Meeting agenda, Minute taking,; Duties of the chairperson and secretary;	**CO4**	*whiteboards, Google Meet, Zoom*
B	Effective Meeting Strategies - Preparing for the meeting, Conducting the meeting, Evaluating the meeting		
C	Etiquettes of Online Meeting		
Unit 5:	**Interviews, Telephone Etiquette & Multi Cultural Challenge (6-0-10-6 = 22 hrs)**		
Objective	Students will develop professional communication skills for interviews, telephone conversations, and multicultural business environments.		
A	Types of Interviews: Do's and Don'ts of Interview	**CO5, CO6**	*Mock Interview Activities, ChatGPT, LinkedIn Learning,*
B	Calling Etiquette: Professional Calls, Handling Rude Callers, Voicemail Etiquette, Telephonic Courtesies		
C	Multi-Cultural Challenges: Cultural Differences and their Effects on Business Etiquette		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 15 hrs)

TW: (Term Work includes assignments, seminars, role plays, mock interviews, group discussions, meeting simulations, email writing activities, presentations, workplace etiquette activities, LinkedIn profile development, and other professional communication exercises conducted during the semester.)

SL (Self-Learning: 15 Hours)

- TED Talks – Business Communication and Professional Growth — 3 hrs
- Business Etiquette Basics — 2 hrs
- LinkedIn Professional Profile Learning — 2 hrs
- Professional Email Writing Skills — 2 hrs
- Interview Skills and Workplace Etiquette — 2 hrs
- Time Management Skills – MindTools — 2 hrs
- Self-Learning through Case Studies, Workplace Observation, and Professional Interaction Activities — 2 hrs

Mode of Examination	**Weightage Distribution:** **CA** **Quiz*** | **Assignment*** | **Attendance** | **End Term Examination (ETE)** 70% | 30% *Three Quizzes of 5 marks each. *Assignment (10 Marks) Professional Etiquette Portfolio and Mock Interview
References	**The Essentials of Business Etiquette: How to Greet, Eat, and Tweet Your Way to Success BY Barbara Pachter.**

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Knowledge	Critical Thinking	Problem Solving	Communication Skills	Leadership And Teamwork	Ethical & Social Responsibility	Digital & Technological Competence	Entrepreneurial Mindset	Global Business Perspective	Research & Analytical Skills	Professional Development	Foundational Business Knowledge	Managerial & Interpersonal Skills	Business Planning & Operational Execution
	PO 1	PO2	PO3	PO4	PO5	PO6	PO 7	PO8	PO9	PO 10	PO 11	PSO1	PSO 2	PSO 3
CO1	1	2	–	2	1	1	–	–	–	–	2	1	2	–
CO2	1	2	1	2	1	2	–	–	1	–	2	1	2	–
CO3	1	2	1	3	1	2	1	–	1	–	3	1	3	1
CO4	–	2	2	3	2	1	1	–	1	–	3	–	3	1
CO5	–	2	1	3	2	2	–	–	1	–	3	–	3	1
CO6	–	2	2	2	3	3	1	1	2	1	3	–	3	2
Avg	1.00	2.00	1.40	2.50	1.67	1.83	1.00	1.00	1.20	1.00	2.67	1.00	2.67	1.25

Note: *Row averages are computed over non-zero entries only. PO7 (Ethics) receives no mapping — this is correct for a programming fundamentals course. PO6 and PO10 are intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops communication, interpersonal, professional etiquette, leadership, and workplace skills essential for lifelong learning and professional growth through practical and activity-based learning.
SDG 8: Decent Work & Economic Growth	**3**	Enhances employability, workplace professionalism, leadership, teamwork, interview skills, and business communication required for career readiness and professional success.
SDG 17: Partnerships for Goals	**3**	Promotes teamwork, collaboration, intercultural understanding, and professional communication to strengthen workplace relationships and global professional interaction.
SDG 12: Responsible Consumption & Production	**2**	Encourages confidence, positive attitude, emotional balance, professional behaviour, and effective interpersonal communication for personal and professional well-being.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

5. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Introduction to Business Etiquette and Importance of Professional Behaviour	**UNIT-1**	**3**
DD/MM/YY	Significance of Business Etiquette in the 21st Century		
DD/MM/YY	Professionalism: Need, Importance and Johari Window Model		
DD/MM/YY	Principles of Exceptional Work Behaviour	**UNIT-2**	**3**
DD/MM/YY	Teamwork and Collaboration		
DD/MM/YY	Global Business Landscape and Cultural Sensitivity		
DD/MM/YY	E-Mail Etiquette and Netiquette	**UNIT-3**	**3**
DD/MM/YY	Workplace Etiquette: Personal Appearance, Gestures and Body Language		
DD/MM/YY	Professional Digital Platforms and LinkedIn Usage		
DD/MM/YY	Meeting Etiquette: Meeting Agenda and Minute Taking	**UNIT-4**	**3**
DD/MM/YY	Effective Meeting Strategies and Conducting Meetings		
DD/MM/YY	Etiquettes of Online Meetings		
DD/MM/YY	Types of Interviews and Interview Etiquette	**UNIT-5**	**6**
DD/MM/YY	Calling Etiquette and Telephonic Courtesies		
DD/MM/YY	Multi-Cultural Challenges and Professional Behaviour		

2nd SEMESTER

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA-IAF	**Current Academic Year:**	2026–27
Branch:	BBA-IAF	**Semester:**	II

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Corporate and Business Law
2.	**Course Code**	BBIC211
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 4
5.	**Course Type**	Theory~~/Practical/Applied Learning/VAC/SEC/ASEC/Jury/etc.~~
6.	**Course Objective**	To develop students' understanding of key Indian business laws and enable them to interpret, apply, and analyze legal provisions relating to contracts, sale of goods, negotiable instruments, and partnership firms for effective legal compliance, dispute resolution, and informed business decision-making.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1: Recall*** and explain fundamental concepts, terminology and essentials of business laws and contracts. ***CO2: Explain*** and apply provisions of the Indian Contract Act, 1872 and related legal principles. ***CO3: Develop*** solutions to business situations using provisions of the Sale of Goods Act and Negotiable Instruments Act. ***CO4: Analyse*** contractual disputes, quasi-contracts, breach situations and rights arising under commercial laws. ***CO5: Evaluate*** legal issues relating to partnership firms and recommend suitable legal remedies. ***CO6: Design***, legally compliant business solutions and strategic recommendations by integrating business law provisions.
8.	**Course Description**	This course introduces students to the legal framework governing business transactions in India. It covers the Indian Contract Act, Sale of Goods Act, Negotiable Instruments Act, and Partnership Act. The course develops legal awareness, analytical skills, and the ability to apply legal principles in business situations, ensuring compliance and informed managerial decision-making.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Indian Contract Act, 1872 – Part I (4-0-10-6 = 20 hrs)**		
Objective	To familiarize students with the fundamental principles of contract law and develop an understanding of the essential elements required for the formation, validity, performance, and discharge of contracts in business transactions.		
A	Essentials of a valid contract, offer and acceptance.	**CO1, CO2, CO3**	*Bare Acts, legal case studies, judicial decisions, e-resources, smartboard, PPTs, online legal databases, group discussions*
B	Consideration, capacity to contract and free consent.		
C	Legality of object, performance and discharge of contracts.		
Unit 2:	**Indian Contract Act, 1872 – Part II (4-0-10-6 = 20 hrs)**		
Objective	To enable students to understand the legal consequences of breach of contract and develop the ability to apply provisions relating to quasi-contracts, contingent contracts, and special contracts in business situations.		
A	Breach of contract and remedies available under law.	**CO3, CO4**	*Bare Acts, legal case studies, judicial decisions, e-resources,*
B	Quasi-contracts and contingent contracts.		

C	Contracts of indemnity, guarantee, bailment, pledge and agency.		*smartboard, PPTs, online legal databases, case analysis exercises*
Unit 3:	**Sale of Goods Act, 1930 (8-0-16-6 = 30 hrs)**		
Objective	To develop conceptual and practical understanding of contracts of sale, transfer of ownership, conditions, warranties, and the rights and liabilities of buyers and sellers under commercial transactions.		
A	Essentials of contract of sale, conditions and warranties.	**CO3, CO4, CO5**	*Bare Acts, commercial case studies, legal databases, PPTs, smartboard, problem-solving exercises, business scenarios*
B	Transfer of property in goods and performance of contract of sale.		
C	Rights of unpaid seller and legal remedies.		
Unit 4:	**Negotiable Instruments Act, 1881 (6-0-12-6 = 24 hrs)**		
Objective	To provide knowledge of negotiable instruments and enable students to analyze legal issues relating to endorsement, negotiation, dishonour, and discharge of negotiable instruments used in business transactions.		
A	Meaning, characteristics and types of negotiable instruments.	**CO3, CO4, CO5**	*Bare Acts, specimen instruments, legal databases, smartboard, PPTs, case studies, practical examples*
B	Endorsement, negotiation and holder in due course.		
C	Dishonour of instruments and discharge from liability.		
Unit 5:	**Indian Partnership Act, 1932 (6-0-10-6 = 22 hrs)**		
Objective	To develop an understanding of the legal framework governing partnership firms and enable students to evaluate rights, duties, registration, reconstitution, and dissolution of partnerships in business organizations.		
A	General nature of partnership and types of partners.	**CO2, CO3, CO4, CO5, CO6**	*Bare Acts, legal case studies, partnership deeds, online legal databases, smartboard, PPTs, group discussions*
B	Rights and duties of partners; registration of partnership firms.		
C	Reconstitution and dissolution of partnership firms.		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)

TW: Team work will include assignments, legal case analysis, seminars, presentations on landmark judgments, drafting of simple contracts and agreements, group discussions, mock legal situations, business-law quizzes, and other student activities related to commercial and contract laws.

SL: Self-learning may include reading Bare Acts, studying judicial decisions, exploring online legal resources, analyzing business-law case studies, reviewing legal updates, and understanding practical applications of business laws through self-study and online learning platforms.

Example

Self-Learning beyond Classroom, Developing a mini project in a team,

Self-Learning from online content, Case Study Analysis, Legal Research, Industry Interaction/Visit, Contract Drafting Exercises, Moot Court Activities.

Mode of Examination

Weightage Distribution:

CA			Mid Term Assessment (MTA)	End Term Examination (ETE)
Quiz*	Assignment	Attendance		
20%	10%	5%	15%	50%

*Five Quizzes of 4 marks each.

References

Textbook: 1. Gulshan, S.S. and Kapoor, G.K. — Business Law, Sultan Chand & Sons. 2. Kuchhal, M.C. and Vivek Kuchhal — Business Law, Vikas Publishing House.

Ministry of Corporate Affairs (MCA): https://www.mca.gov.in/, India Code (Official Government Legal Portal): https://www.indiacode.nic.in/ , Investopedia: https://www.investopedia.com/ , Legal Information Institute (LII): https://www.law.cornell.edu/

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Knowledge	Critical Thinking	Problem Solving	Communication Skills	Leadership and Teamwork	Ethical and Social	Digital and Technological	Entrepreneurial Mindset	Global Business Perspective	Research and Analytical Skills	Professional Development	Foundational Business	Managerial and Interpersonal	Business Planning and
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	3	1	1	1	0	2	0	1	1	0	2	3	1	1
CO2	3	2	2	1	0	3	0	1	1	1	2	3	1	2
CO3	3	2	3	1	0	2	0	2	1	1	2	3	1	2
CO4	3	3	3	2	0	3	0	2	1	2	2	3	2	2
CO5	3	3	3	2	0	3	0	2	1	2	2	3	2	2
CO6	3	3	3	2	1	3	1	3	1	2	3	3	2	3
Avg	**3**	**2.33**	**2.5**	**1.5**	**0.16**	**2.66**	**0.16**	**1.83**	**1**	**1.33**	**2.16**	**3**	**1.5**	**2**

Note: *Row averages are computed over non-zero entries only. PO7 (Ethics) receives no mapping — this is correct for a programming fundamentals course. PO6 and PO10 are intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops legal literacy, analytical thinking, and practical understanding of business laws, contracts, and commercial regulations, enabling informed decision-making and professional competence.
SDG 8: Decent Work & Economic Growth	**3**	Enhances knowledge of legal compliance, commercial transactions, business ethics, and regulatory frameworks essential for entrepreneurship, employment, and sustainable economic activities.
SDG 16: Peace, Justice and Strong Institutions	**2**	Promotes awareness of legal rights, contractual obligations, ethical conduct, dispute resolution, transparency, accountability, and adherence to the rule of law in business practices.
SDG 17: Partnerships for the Goals	**2**	Strengthens understanding of partnership structures, agency relationships, commercial cooperation, and legal frameworks that support effective business collaborations and stakeholder relationships.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

5. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lec
DD/MM/YY	Essentials of a valid contract: meaning and legal significance	**UNIT-1**	**4**
DD/MM/YY	Offer and acceptance: rules and practical examples		
DD/MM/YY	Consideration, capacity to contract and free consent		
DD/MM/YY	Legality of object, performance and discharge of contracts		
DD/MM/YY	Breach of contract and remedies available under law	**UNIT-2**	**6**
DD/MM/YY	Quasi-contracts: meaning and provisions		
DD/MM/YY	Contingent contracts: meaning and legal rules		
DD/MM/YY	Contract of indemnity and guarantee		
DD/MM/YY	Bailment and pledge		
DD/MM/YY	Agency: meaning, creation and termination		
DD/MM/YY	Contract of sale: meaning, essentials and distinction from agreement to sell	**UNIT-3**	**8**
DD/MM/YY	Conditions and warranties: meaning and distinction		
DD/MM/YY	Implied conditions and warranties		
DD/MM/YY	Transfer of property in goods: rules and significance		
DD/MM/YY	Performance of contract of sale		
DD/MM/YY	Rights and duties of buyer and seller		
DD/MM/YY	Rights of unpaid seller		
DD/MM/YY	Sale of Goods Act: practical legal case analysis		
DD/MM/YY	Negotiable instruments: meaning, features and importance	**UNIT-4**	**6**
DD/MM/YY	Promissory note, bill of exchange and cheque		
DD/MM/YY	Endorsement and negotiation of instruments		
DD/MM/YY	Holder and holder in due course		
DD/MM/YY	Dishonour of negotiable instruments		
DD/MM/YY	Discharge from liability under Negotiable Instruments Act		
DD/MM/YY	Partnership: meaning, nature and essentials	**UNIT-5**	**6**
DD/MM/YY	Types of partners and their legal position		
DD/MM/YY	Rights and duties of partners		
DD/MM/YY	Registration of partnership firms		
DD/MM/YY	Reconstitution of partnership firms		
DD/MM/YY	Dissolution of partnership firms and legal consequences		

Course Plan

SEMESTER II — Organizational Behaviour

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA/BBA IAF	**Current Academic Year:**	2027–28
Branch:	BBA	**Semester:**	II

1. Course Details

1	**Course Title**	Organizational Behaviour
2	**Course Code**	BBIC212
3	**Credits**	4
4	**Contact (Learning) Hours per Week (L-T-P-SL)**	4-0-0-4
5	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00 hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs | Credits: 4
6	**Course Type**	Theory (Compulsory)
7	**Course Objective**	To provide students with a thorough understanding of human behaviour in organizational settings. The course aims to develop knowledge of individual, group, and organizational processes that influence workplace performance and effectiveness. It enables students to apply behavioural concepts to analyze and solve managerial problems, understand motivation, leadership, communication, conflict, and organizational culture. The course develops competencies to manage people effectively in diverse and dynamic organizational environments.
8	**Course Outcomes (COs)**	After successful completion of this course, the students will be able to: CO1: Recall and describe fundamental concepts, scope, and historical evolution of Organizational Behaviour and its significance in modern management. CO2: Explain individual behaviour determinants including personality, perception, attitudes, learning, and values and their impact on workplace performance. CO3: Apply motivational theories and leadership concepts to analyze and improve employee performance and organizational effectiveness. CO4: Analyze group dynamics, team behaviour, communication processes, power, and conflict in organizational settings for effective decision-making. CO5: Evaluate organizational culture, change management, stress, and organizational development strategies for sustainable organizational growth. CO6: Design effective people management strategies, leadership interventions, and organizational behaviour solutions for real-world managerial challenges.
9	**Course Description**	This course explores human behaviour at individual, group, and organizational levels within workplace settings. It covers personality, perception, motivation, leadership, group dynamics, communication, conflict, organizational culture, and change management. The course develops analytical skills to understand and manage people effectively in organizations.

3. Course Outline

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Organizational Behaviour (12-0-0-12 = 24 hrs)**		
Objective	*To provide students with foundational understanding of OB — its definition, nature, scope, historical development, and theoretical frameworks for studying behaviour in organizations.*		
A	Definition, nature, scope, and importance of Organizational Behaviour; OB models – Autocratic, Custodial, Supportive, Collegial, System model	CO1	PPT, Chalk & Board, Case Discussion
B	Foundations of individual behaviour – biographical characteristics, ability; Historical evolution of OB; Contributing disciplines – psychology, sociology, anthropology	CO1, CO2	
C	Challenges and opportunities in OB; OB in the context of globalization, diversity, and technology; Ethical considerations in OB	CO1, CO2	
Unit 2:	**Individual Behaviour (12-0-0-12 = 24 hrs)**		
Objective	*To develop understanding of individual-level behavioural factors — personality, perception, attitudes, learning, and values — and their influence on workplace behaviour and performance.*		
A	Personality – meaning, determinants, theories (Big Five, Type A/B, MBTI); Values – types and importance; Attitudes – components, types, attitude-behaviour relationship	CO2	PPT, Personality Assessments, Group Discussion
B	Perception – process, factors, perceptual errors; Attribution theory; Impression management; Selective perception and halo effect	CO2	
C	Learning – classical conditioning, operant conditioning, social learning theory; Reinforcement – types and applications in organizations; Emotional intelligence in OB	CO2, CO3	
Unit 3:	**Motivation and Leadership (12-0-0-12 = 24 hrs)**		
Objective	*To develop knowledge of motivation theories and leadership styles and apply them to understand and improve employee performance and organizational effectiveness.*		

A	Motivation – concept, importance; Content theories – Maslow's Hierarchy, Herzberg's Two-Factor, McClelland's Need theory, ERG theory	CO3	PPT, Case Studies, Role Play
B	Process theories – Vroom's Expectancy theory, Adams' Equity theory, Goal-setting theory; Motivation in practice – MBO, job design, employee recognition	CO3	
C	Leadership – traits, behavioural theories, situational leadership; Transformational vs Transactional leadership; Servant leadership; Emotional intelligence in leadership	CO3, CO4	
Unit 4:	**Group Dynamics and Organizational Processes (12-0-0-12 = 24 hrs)**		
Objective	*To analyze group behaviour, team effectiveness, communication patterns, power, politics, and conflict in organizational settings.*		
A	Group dynamics – types, stages of group development (Tuckman model); Team effectiveness; Group decision-making techniques – brainstorming, Delphi, NGT	CO4	PPT, Group Activities, Case Studies
B	Communication in organizations – process, channels, barriers; Active listening; Interpersonal communication; Communication climate	CO4	
C	Power – types and sources; Organizational politics; Conflict – types, causes, process, management; Negotiation strategies	CO4, CO5	
Unit 5:	**Organizational Culture, Change and Development (12-0-0-12 = 24 hrs)**		
Objective	*To develop understanding of organizational culture, change processes, stress management, and organizational development for building adaptive and sustainable organizations.*		
A	Organizational culture – definition, functions, types; Creating and sustaining culture; Organizational climate; Culture and performance linkage	CO5	PPT, Case Discussion, Research Articles
B	Organizational change – forces, resistance to change, overcoming resistance; Kurt Lewin's change model; Kotter's 8-step model; Change management strategies	CO5, CO6	

C	Work stress – sources, consequences, managing stress; Organizational development – meaning, process, OD interventions (survey feedback, T-groups, team building)	CO5, CO6	

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 45 hrs)	TW: Term work includes assignments, personality assessments (MBTI/Big Five), group case study presentations, role plays on leadership and conflict, motivation analysis exercises, and management simulation activities. SL: Self-learning through reading OB textbooks and journal articles, watching TED Talks on leadership and motivation, online MOOCs on organizational behaviour, case analysis of corporate culture, and group project work.
Mode of Examination	**Weightage Distribution:** CA: Quiz 20% | Assignment 10% | Attendance 5% Mid Term Assessment (MTA): 15% End Term Examination (ETE): 50% **Five Quizzes of 4 marks each.*
References	1. Robbins, S.P. & Judge, T.A. – Organizational Behaviour (Pearson) 2. Luthans, F. – Organizational Behaviour (McGraw-Hill) 3. Hellriegel, D. & Slocum, J.W. – Organizational Behaviour (Cengage) 4. Newstrom, J.W. – Organizational Behaviour (McGraw-Hill) 5. Pareek, U. – Understanding Organizational Behaviour (Oxford University Press)

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Knowledge	Critical Thinking	Problem Solving	Communication Skills	Leadership and Teamwork	Ethical and Social	Digital and Technological	Entrepreneurial Mindset	Global Business Perspective	Research and Analytical Skills	Professional Development	Foundational Business Knowledge	Managerial and Interpersonal Skills	Business Planning and Operational
	PO 1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO 10**	**PO 11**	**PSO1**	**PSO2**	**PSO3**
CO1	3	1	1	1	0	2	0	1	1	0	2	3	1	1
CO2	3	2	2	1	0	3	0	1	1	1	2	3	1	2
CO3	3	2	3	1	0	2	0	2	1	1	2	3	1	2
CO4	3	3	3	2	0	3	0	2	1	2	2	3	2	2
CO5	3	3	3	2	0	3	0	2	1	2	2	3	2	2
CO6	3	3	3	2	1	3	1	3	1	2	3	3	2	3
Avg	**3**	**2.33**	**2.5**	**1.5**	**0.16**	**2.66**	**0.16**	**1.83**	**1**	**1.33**	**2.16**	**3**	**1.5**	**2**

Strength Scale: 3 = Substantial (High) | 2 = Moderate (Medium) | 1 = Slight (Low) | – = Not Applicable
Note: Row averages are computed over non-zero entries only.

7. Course-to-SDG Matrix

This course aligns with UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops understanding of human behaviour, leadership, teamwork, and interpersonal skills that are essential for quality education and professional competence.
SDG 8: Decent Work & Economic Growth	**3**	Builds knowledge of motivation, leadership, and organizational effectiveness, preparing students to contribute productively to the workplace and economic growth.
SDG 5: Gender Equality	**2**	Addresses diversity, equity, and inclusion in organizational settings, promoting understanding of diverse personalities, cultural sensitivities, and equal treatment.
SDG 10: Reduced Inequalities	**2**	Promotes understanding of organizational diversity, equity, ethical conduct, and fair treatment that supports inclusive and equitable work environments.
SDG 16: Peace, Justice & Strong Institutions	**2**	Develops knowledge of ethical organizational behaviour, conflict management, and justice in institutional practices for harmonious workplaces.

7. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Definition, nature, and scope of Organizational Behaviour	**UNIT-1**	12
DD/MM/YY	Importance of OB in modern management		
DD/MM/YY	OB models – Autocratic, Custodial, Supportive, Collegial, System		
DD/MM/YY	Historical evolution of OB		
DD/MM/YY	Contributing disciplines – psychology, sociology, anthropology		
DD/MM/YY	Challenges and opportunities in OB		
DD/MM/YY	Globalization and diversity in OB		
DD/MM/YY	Technology and OB		
DD/MM/YY	Ethical considerations in organizational behavior		
DD/MM/YY	Individual behaviour – biographical characteristics and ability		
DD/MM/YY	Case discussion on OB models		
DD/MM/YY	Revision and class activity		
DD/MM/YY	Personality – meaning and determinants	**UNIT-2**	12
DD/MM/YY	Big Five personality traits and Type A/B personality		
DD/MM/YY	MBTI and its application		
DD/MM/YY	Values – types and workplace importance		
DD/MM/YY	Attitudes – components and types		
DD/MM/YY	Attitude-behaviour relationship		
DD/MM/YY	Perception – process and factors		
DD/MM/YY	Attribution theory and perceptual errors		
DD/MM/YY	Impression management and halo effect		
DD/MM/YY	Learning – classical and operant conditioning		
DD/MM/YY	Social learning theory and reinforcement		
DD/MM/YY	Emotional intelligence in workplace		
DD/MM/YY	Motivation – concept and importance	**UNIT-3**	12
DD/MM/YY	Maslow's Hierarchy of Needs Theory		
DD/MM/YY	Herzberg's Two-Factor Theory		
DD/MM/YY	McClelland's Need Theory and ERG Theory		
DD/MM/YY	Vroom's Expectancy Theory		
DD/MM/YY	Adams' Equity Theory		

DD/MM/YY	Goal-setting Theory and MBO		
DD/MM/YY	Job design and employee recognition		
DD/MM/YY	Leadership – trait and behavioural theories		
DD/MM/YY	Situational leadership models		
DD/MM/YY	Transformational vs Transactional Leadership		
DD/MM/YY	Servant leadership and emotional intelligence		
DD/MM/YY	Group dynamics – types and stages of development	**UNIT-4**	12
DD/MM/YY	Tuckman's model of group development		
DD/MM/YY	Team effectiveness and cohesion		
DD/MM/YY	Group decision-making techniques		
DD/MM/YY	Communication process in organizations		
DD/MM/YY	Communication channels and barriers		
DD/MM/YY	Active listening and interpersonal communication		
DD/MM/YY	Power – types and sources		
DD/MM/YY	Organizational politics		
DD/MM/YY	Conflict – types, causes, and process		
DD/MM/YY	Conflict management strategies		
DD/MM/YY	Negotiation techniques and strategies		
DD/MM/YY	Organizational culture – definition and functions	**UNIT-5**	12
DD/MM/YY	Types of organizational culture		
DD/MM/YY	Creating and sustaining organizational culture		
DD/MM/YY	Organizational climate and performance linkage		
DD/MM/YY	Forces driving organizational change		
DD/MM/YY	Resistance to change and overcoming it		
DD/MM/YY	Kurt Lewin's change model		
DD/MM/YY	Kotter's 8-step change model		
DD/MM/YY	Change management strategies		
DD/MM/YY	Work stress – sources and consequences		
DD/MM/YY	Managing stress in organizations		
DD/MM/YY	Organizational development – OD interventions		

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026-29
Program:	BBA IAF	**Current Academic Year:**	2027–28
Branch:	BBA IAF	**Semester:**	II

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Design & Creative Thinking
2.	**Course Code**	BBIC213
3.	**Credits**	3
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	3-0-0-3
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 45 hrs | T: 00hrs | P: 00 hrs | SL: 45 hrs | Total: 90 hrs |Credits: 3
5	**Course Type**	AEC (Theory)
6	**Course Objective**	This course introduces the fundamentals of design thinking as a structured approach to innovation problem-solving, and value creation. It equips students with the concepts, methods, and tools require develop user-centric products, services, and business solutions while fostering creativity, critical thinking, and innovation in organizational and social settings.
7	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1: Understand*** the concepts, principles, significance, and role of creative thinking, innovation, a design thinking in business and societal contexts. ***CO2: Explain*** various creativity frameworks, innovation approaches, systems thinking concepts, ar design thinking methodologies used for problem identification and opportunity recognition. ***CO3: Apply*** design thinking principles, user research methods, empathy tools, and ideation technique generate innovative solutions for business and social challenges. ***CO4: Analyse*** user needs, stakeholder requirements, business problems, and alternative solutions us critical thinking, design thinking, and problem-solving frameworks. ***CO5: Evaluate*** ideas, prototypes, business opportunities, and decision alternatives based on feasibil desirability, viability, and potential impact. ***CO6: Design*** innovative products, services, business models, and value-creating solutions by integra creative thinking, critical thinking, and design thinking approaches.
8	**Course Description**	This course provides an introduction to creative thinking, critical thinking, problem-solving, and des thinking for innovation and value creation. It equips students with frameworks and tools to analys problems, evaluate alternatives, generate ideas, and design user-centric solutions for business and societal challenges. The course promotes innovation, decision-making, collaboration, and entrepreneu thinking through practical activities, case studies, and real-world applications.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used

Unit 1:	**Thinking, Reasoning and Creative Thinking Foundations (12-0-0-12= 24 hrs)**		
Objective			
A	Thinking as a Skill, Types of Thinking and Reasoning	**CO1, CO1, CO2**	*PPTs, Whiteboard, Innovati Case Studies, Group Discussi Learning Videos*
B	Introduction to Critical Thinking,Creative Thinking and Innovation		
C	Solutions-Oriented Thinking,Creativity in Business and Everyday Life		
Unit 2:	**Critical thinking the basics (12-0-0-12 = 24 hrs)**		
Objective	To develop the ability to evaluate information, arguments, assumptions, and conclusions using critical thinking framewo		
A	Claims, Assertions and Statements, Judging Claims and Evidence	**CO2, CO3**	*Case Analysis, Argument Evaluation Exercises, Deba Activities, Critical Thinkin Worksheets*
B	Arguments and Identifying Arguments Analysing Complex Arguments		
C	Conclusions, Reasons, Assumptions, Flaws and Fallacies		
Unit 3:	**Problem solving basic skills. (12-0-0-12 = 24 hrs)**		
Objective	To develop knowledge of general insurance products and their applications in risk management and financial protectio		
A	Problem-Defination,Selecting and using information, Processing data,	**CO3, CO3, CO4,**	*Brainstorming Workshops Design Thinking Activities, I Generation Exercises*
B	Finding methods of solution, Solving problems by searching, Recognizing patterns, Hypotheses, reasons, explanations and inference,		
C	Spatial reasoning,Necessity and sufficiency , Choosing and using models, Making choices and decisions.		
Unit 4:	**Applied Critical Thinking and Decision Making (12-0-0-12= 24 hrs)**		
Objective	To apply analytical reasoning, evidence evaluation, and decision-making techniques in business and real-life situation		
A	Inference, Explanation and Evidence	**CO3, CO4, CO5**	*Case Studies, Decision-Mak Simulations, Group Discussi Analytical Exercises*
B	Credibility Assessment and Critical Evaluation		
C	Applying Analysis Skills through Business and Social Case Studies, Responding with Reasoned Arguments		
Unit 5:	**Advanced Problem Solving and Innovation (12-0-0-12= 24hrs)**		
Objective	To design innovative solutions by integrating critical thinking, creativity, investigation, and design thinking methodolog		
A	Advanced Problem-Solving Approaches, Combining Thinking Skills and Creativity	**CO5 CO6**	*Innovation Projects, Proble Solving Simulations, Resear Exercises, Business Cases*
B	Developing Models and Conducting Investigations		
C	Data Analysis, Inference, Solution Design and Innovation Projects		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 60 hrs)	TW: Term work includes creativity exercises, brainstorming sessions, argument analysis activities, problem-solving assignments, design thinking workshops, case study discussions, innovation projects, presentations, group activities decision-making simulations, and other critical and creative thinking-related learning activities. SL: Self-learning through MOOCs, online tutorials, TED Talks, innovation and design thinking resources, business case repositories, research articles, creativity tools, problem-solving frameworks, and independent exploration of critical thinking, design thinking, and innovation practices. Example Self-learning beyond the classroom through analysing business and social problems, evaluating arguments and case studies, participating in brainstorming and ideation exercises, developing empathy maps and journey maps, designin innovative solutions, conducting problem-solving investigations, reviewing innovation success stories, and engagin in creativity, design thinking, and entrepreneurial learning activities.

Mode of Examination	**Weightage Distribution:**				
	CA			**Mid Term Assessment (MTA)**	**End Term Examination (ETE)**
	Quiz*	**Assignment**	**Attendance**		
	20%	10%	5%	15%	50%
	*Five Quizzes of 4 marks each.				
References	Bassham, G., Irwin, W., Nardone, H., & Wallace, J. M.(2011). Critical Thinking: A Student's Introduction. McGraw-Hill.				

5. CO–PO and CO–PSO Mapping Matrix

CO / PO														
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO 9**	**PO10**	**PO11**	**PSO 1**	**PSO 2**	**PSO3**
CO1	2	2	1					1			1	1	1	
CO2	2	3	2	1				1		1	1	1	2	
CO3	1	3	3	1	1		1	2		2	1	1	2	1
CO4	1	3	3	1	1		1	2		3	1	1	2	2
CO5	1	3	3	1	1		1	2		3	1	1	2	2
CO6	1	2	3	2	2	1	1	3	1	3	2	1	3	3
Avg	1.33	2.67	2.60	1.00	1.20	1.00	2.00	1.00	1.00	2.40	1.50	1.00	2.00	2.00

6. Course-to-SDG Matrix

This course aligns with 5 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops critical thinking, creative thinking, innovation, problem-solving, and design thinking competencies that enhance lifelong learning and employability skills
SDG 9: Industry, Innovation & Infrastructure	**3**	Encourages creativity, design-led innovation, experimentation, prototyping, and development of innovative products, services, and business solutions.
SDG 8: Decent Work & Economic Growth	**2**	Enhances entrepreneurial thinking, employability skills, opportunity recognition, and value creation through innovative problem-solving approaches.
SDG 17: Partnerships for the Goals	**2**	Encourages collaboration, diversity, networking, teamwork, and stakeholder engagement as part of the creative and design thinking process.
SDG 11: Sustainable Cities & Communities	**2**	Supports the development of human-centered and socially relevant solutions that can contribute to addressing community and societal challenges.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) –

7. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Meaning, scope, and importance of Statistics in business	**UNIT-1**	9
DD/MM/YY	Primary and secondary data – collection methods		
DD/MM/YY	Questionnaire design and data quality		
DD/MM/YY	Classification and tabulation of data		
DD/MM/YY	Frequency distribution		
DD/MM/YY	Diagrammatic representation – bar charts and pie charts		
DD/MM/YY	Histograms and ogives		
DD/MM/YY	Arithmetic Mean – calculation and properties		
DD/MM/YY	Median and Mode – calculation and applications		
DD/MM/YY	Range, Quartile Deviation, and Mean Deviation	**UNIT-2**	9
DD/MM/YY	Standard Deviation and Variance		
DD/MM/YY	Coefficient of Variation		
DD/MM/YY	Relative measures of dispersion		
DD/MM/YY	Skewness – Karl Pearson's measure		
DD/MM/YY	Bowley's measure of skewness		
DD/MM/YY	Kurtosis – concept and types		
DD/MM/YY	Business applications of dispersion		
DD/MM/YY	Risk and financial analysis using dispersion		
DD/MM/YY	Correlation – meaning and types	**UNIT-3**	9
DD/MM/YY	Karl Pearson's coefficient of correlation		
DD/MM/YY	Spearman's Rank Correlation		
DD/MM/YY	Scatter diagram and interpretation		
DD/MM/YY	Regression – meaning and importance		
DD/MM/YY	Lines of regression		
DD/MM/YY	Regression equations and coefficients		
DD/MM/YY	Sales and demand forecasting using regression		
DD/MM/YY	Multiple regression – introduction and concept		
DD/MM/YY	Probability – definition and theorems	**UNIT-4**	9

DD/MM/YY	Addition and multiplication theorems		
DD/MM/YY	Conditional probability		
DD/MM/YY	Bayes' theorem and applications		
DD/MM/YY	Binomial distribution – properties and problems		
DD/MM/YY	Poisson distribution – properties and applications		
DD/MM/YY	Normal distribution – characteristics		
DD/MM/YY	Business applications of probability		
DD/MM/YY	Inventory and quality control using probability		
DD/MM/YY	Index Numbers – meaning and types	**UNIT-5**	9
DD/MM/YY	Laspeyre's and Paasche's Index		
DD/MM/YY	Fisher's Ideal Index and its uses		
DD/MM/YY	Cost of Living Index and WPI		
DD/MM/YY	Time Series – meaning and components		
DD/MM/YY	Moving average method for trend analysis		
DD/MM/YY	Least squares method for trend		
DD/MM/YY	Business applications of time series		
DD/MM/YY	Introduction to Statistical Quality Control		

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA IAF	**Current Academic Year:**	2027–28
Branch:	BBA	**Semester:**	II

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Management Accounting (MA)
2.	**Course Code**	BBIC214
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 4
5.	**Course Type**	Major (Core Course)
6.	**Course Objective**	The objective of this course is to introduce students to contemporary concepts and techniques of management accounting that support internal managerial decision-making. The course aims to develop an understanding of various tools and methods used for designing and developing costing systems, preparing budgets, and utilizing budgeting as an effective planning and control mechanism. It also focuses on enhancing students' knowledge of important decision-making techniques such as Cost-Volume-Profit (CVP) analysis, pricing decisions, inventory management, and quality cost analysis. Further, the course provides a sound theoretical understanding of standard costing and develops analytical and numerical skills related to variance analysis and activity-based costing, enabling students to apply management accounting principles effectively in business situations.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* **CO1: Identify** and describe the objectives, principles, and emerging tools and techniques of Management Accounting used in managerial decision-making. **CO2: Explain** the application of various management accounting tools and techniques used for planning, budgeting, and managerial control in organizations. **CO3: Apply** practical approaches of management accounting techniques for managerial decision-making, budgeting, and controlling business activities. **CO4: Analyze** and interpret standard costing methods and variance analysis for cost control and performance evaluation. **CO5: Evaluate** the application of Activity Based Costing (ABC) and Responsibility Accounting in organizational decision-making and performance management. **CO6: Design** and prepare management accounting reports and solutions by integrating budgeting, standard costing, variance analysis, and activity-based costing techniques for effective managerial

		decision-making.
8.	**Course Description**	This course provides an understanding of management accounting concepts used for planning, controlling, and managerial decision-making in organizations. It focuses on the application of accounting information and various management accounting tools such as budgeting, standard costing, variance analysis, and activity-based costing. The course develops analytical and problem-solving skills required for cost control and performance evaluation. It also enables students to prepare and interpret management reports for effective business decision-making.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**An Overview of Management Accounting (12-0-0-12 = 24 hrs)**		
Objective	This unit aims to provide students with a fundamental understanding of the concept, meaning, objectives, and advantages of management accounting. It helps learners differentiate between cost accounting, financial accounting, and management accounting. The unit also develops knowledge regarding the role, functions, scope, and limitations of management accounting in business organizations. Further, it introduces various tools and techniques of management accounting and their use in managerial decision-making processes.		
A	Concept and Meaning of Management Accounting, Objectives and advantages of Management Accounting. Difference Between Cost and Management accounting, Financial and Management Accounting	**CO1, CO2, CO3**	*Chalk & Board Method, PowerPoint Presentations, Case studies of Managerial Decision Making, Spreadsheet/Excel for Basic Cost Analysis*
B	Role and functions of management accounting. Scope & Limitations of Management Accounting.		
C	Tool and techniques of management accounting, Cost used in management decision making.		
Unit 2:	**Marginal Costing (12-0-0-12 = 24 hrs)**		
Objective	This unit aims to provide students with an understanding of marginal costing and its importance in managerial decision-making. It develops knowledge of Cost Volume Profit (CVP) Analysis, contribution, and Profit Volume Ratio (P/V Ratio) along with their implications and calculations. The unit also helps learners understand the concept and computation of Break-Even Point and Margin of Safety, enabling them to apply these techniques for planning, profit analysis, and business control.		
A	Marginal Costing meaning and advantages, Assumption of Marginal Costing. Cost Volume Profit (CVP) Analysis- Meaning and objectives.	**CO2, CO3, CO6**	*Chalk & Board Method, PowerPoint Presentations,* Numerical Problem Solving on CVP and Break-Even Analysis, Excel/Spreadsheet for Contribution and P/V Ratio Calculations, Practical Exercises on Margin of Safety and Profit Planning
B	Techniques of CVP Analysis- Contribution, Profit Volume Ratio (P/V Ratio) Implications and Calculation		
C	Breakeven Analysis – Concept and meaning, Break even Chart, computation of Breakeven point, Margin of Safety -meaning and calculation.		
Unit 3:	**Budget and Budgetary Control (12-0-0-12 = 24 hrs)**		
Objective	This unit aims to provide students with an understanding of budgeting, budgetary control, and their importance in organizational planning and control. It develops knowledge regarding various types of budgets such as financial budget, master budget, production budget, sales budget, zero-based budget, and rolling budget. The unit also helps learners understand the meaning, significance, and preparation of cash budgets and flexible budgets, along with the difference between fixed and flexible budgets for effective managerial decision-making.		
A	Concept and meaning of Budget, Budgeting and Budgetary Control. Advantages and Limitations of Budgetary Control	**CO2, CO3, CO6,**	*Chalk & Board Method, PowerPoint Presentations,* Numerical Problem Solving on Budget Preparation, Excel/Spreadsheet for Cash and Flexible Budgets, Practical Exercises on Budgetary Control Techniques, Case Studies on
B	Different types of Budget- Financial Budget, Master Budget, and Production budget, Sales Budget, Zero Based Budget and Rolling Budget. Cash Budget – Meaning and significance, Preparation of Cash budget.		
C	Difference between Fixed and Flexible budget, significance & Preparation of Flexible Budget		

			Planning and Budgeting Decisions
Unit 4:	**Standard Costing and Variance Analysis (12-0-0-12 = 24 hrs)**		
Objective	This unit aims to provide students with an understanding of standard costing and its role in cost control and performance evaluation. It develops knowledge regarding the features and advantages of standard costing along with different types of variances such as favorable and unfavorable variances, controllable and uncontrollable variances. The unit also helps learners understand and compute material and labor cost variances, enabling them to analyze deviations and apply variance analysis techniques for effective managerial control and decision-making.		
A	Concept and features of standard and Standard Costing, Advantages of standard costing, difference between Favorable and Unfavorable variance, Controllable and Uncontrollable variance.	**CO3, CO4, CO6**	*Chalk & Board Method, PowerPoint Presentations,* Numerical Problem Solving on Material and Labour Variances, Excel/Spreadsheet for Variance Calculations, Practical Exercises on Standard Costing Techniques, Case Studies on Cost Control and Performance Evaluation
B	Variance Analysis –Meaning and Classification, Calculations of Material Cost Variances (MCV), Material Price Variance (MPV), Material Usage Variance (MUV), Material Mix Variance (MMV) and Material Yield Variance (MYV)		
C	Labor Cost Variance – Meaning and Classification, Computation of Labor Cost Variance (LCV), Labor Price Variance (LPV) Labor Efficiency Variance (LEV), Labor Idle Time Variance (LITV), Labor Mix Variance (LMV)		
Unit 5:	**Activity Based Costing and Responsibility Accounting (12-0-0-12 = 24 hrs)**		
Objective	This unit aims to provide students with an understanding of Activity Based Costing (ABC) and its role in accurate cost allocation and managerial decision-making. It develops knowledge regarding important terminology, activity categories, and the steps involved in implementing ABC systems. The unit also helps learners understand the concept, advantages, and activities of Responsibility Accounting along with different types of responsibility centers such as cost, profit, and investment centers. Further, it introduces emerging tools of management accounting, including Life Cycle Costing and its costing process, for effective cost management and organizational performance evaluation.		
A	Activity Based Costing- Meaning and Objectives. Important terminology in ABC, Steps in Activity Based Costing, ABC Activates Categories	**CO2, CO5, CO6**	*Chalk & Board Method, PowerPoint Presentations,* Case Studies on Activity Based Costing (ABC), Numerical Problem Solving on Cost Allocation and ABC, Excel/Spreadsheet for Activity Cost Analysis, Practical Exercises on Responsibility Accounting
B	Responsibility Accounting- Meaning and Advantages of Responsibility Accounting, Activities of Responsibility Accounting, Types of Responsibility Centers- Cost, Profit and Investment centers. Advantages of Responsibility Accounting.		
C	Emerging Tools of Management Accounting- Life Cycle Costing- Meaning and Costing Process,		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)	**TW:** Term work (includes assignments, numerical problem solving, budget preparation, variance analysis exercises, case studies, presentations, seminars, quizzes, and other student activities related to management accounting and managerial decision-making.) **SL:** Self-learning through online educational resources, MOOCs, video lectures, spreadsheet practice, case analysis, spoken tutorials, and independent study of management accounting tools and techniques. **Example:** Self-learning beyond the classroom through preparation of budgets and variance reports in teams, solving practical problems on marginal costing and standard costing, analysis of business case studies, learning through online accounting resources, and presentation-based activities on management accounting techniques.

Mode of Examination	**Weightage Distribution:** CA: Quiz* 20% | Assignment 10% | Attendance 5% | Mid Term Assessment (MTA) 15% | End Term Examination (ETE) 50% *Five Quizzes of 4 marks each.
References	**Textbook:** R.P.Rustagi - Fundamentals of management accounting, (Taxmann) Khan and Jain - Management Accounting, (Tata McGraw Hill) Debarshi Bhattacharyya - Management Accounting, (Pearson Publication) I.M. Pandey - Management Accounting, (Vikas Publishing House)

CO / PO	Core Business Understanding	Financial & Accounting Competenceg	Analytical & Quantitative Skills	Communication & Professionalism	Technology & Financial Software Skills	Industry Readiness	Ethical & Legal Awareness	Leadership & Team Collaboration	Global Financial Perspective	Entrepreneurial & Innovative Thinking	Career & Lifelong Learning	International Accounting & Finance Proficiency	Financial Leadership & Professional Competence	Strategic Financial Planning & Compliance
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO1 1	PS O1	PSO2	PSO 3
CO 1	3	2	1	1	1	1	1	–	1	1	1	2	2	1
CO 2	3	3	2	1	2	2	1	1	1	2	1	3	2	2
CO 3	3	3	3	2	2	3	1	1	1	2	1	3	3	3
CO 4	3	3	3	1	2	2	1	–	1	2	1	3	3	3
CO 5	3	3	3	2	2	2	2	1	1	3	2	3	3	3
CO 6	3	3	3	3	3	3	2	2	1	3	2	3	3	3
Avg	3.00	2.83	2.50	1.67	2.00	2.17	1.33	1.25	1.00	2.17	1.33	2.83	2.67	2.50

Note: *Row averages are computed over non-zero entries only. PO 09 is intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 6 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Provides comprehensive knowledge of management accounting concepts, budgeting, standard costing, variance analysis, Activity-Based Costing (ABC), and responsibility accounting. Enhances analytical, quantitative, and managerial decision-making skills essential for finance and business professionals.
SDG 8: Decent Work & Economic Growth	**3**	Develops competencies in planning, budgeting, performance evaluation, and cost control, improving employability and professional effectiveness. Supports organizational productivity, profitability, and sustainable economic growth through informed managerial decision-making.
SDG 9: Industry, Innovation & Infrastructure	**2**	Encourages the use of modern management accounting tools and innovative costing techniques such as ABC for improving operational efficiency, resource allocation, and organizational performance.
SDG 12: Responsible Consumption & Production	**3**	Promotes efficient utilization of organizational resources through budgeting, variance analysis, cost control, responsibility accounting, and performance management. Supports sustainable production and responsible business operations.
SDG 16: Peace, Justice & Strong Institutions	**2**	Encourages accountability, transparency, ethical decision-making, and effective performance evaluation systems through responsibility accounting and management control mechanisms.
SDG 17: Partnerships for the Goals	**1**	Supports coordination among departments, managers, and stakeholders through management reporting, budgeting, and performance evaluation systems that facilitate organizational collaboration and strategic goal achievement.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

5. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Introduction to C language, Variables, Constants, Identifiers and Keywords	**UNIT-1**	**4**
DD/MM/YY	Data Types: Format specifiers, modifiers, type casting		
DD/MM/YY	Operators: Category		
DD/MM/YY	Operators: Expressions — Associativity & Precedence		
DD/MM/YY	Decisions: if, if-else, Nested if-else	**UNIT-2**	**6**
DD/MM/YY	Decisions: if-else-if ladder, Switch Case		
DD/MM/YY	Iterations: Importance of iterative construct, While		
DD/MM/YY	Iterations: For Loop, Do While		
DD/MM/YY	Iterations: Nested Looping, Pattern Printing, combined termination conditions		
DD/MM/YY	Execution Sequence: GOTO, Break, Continue		
DD/MM/YY	Functions: Definition, Declaration/Prototyping and Calling, Types of functions	**UNIT-3**	**8**
DD/MM/YY	Functions: Parameter passing — Call by value, Recursion — Definition, Recursive Functions		
DD/MM/YY	Functions: Recursive Functions, Tail Recursion, Storage classes		
DD/MM/YY	Pre-processors: Directives, Pre-processor Operators (#, ##, \)		
DD/MM/YY	Macros: Types, Use, Predefined Macros		
DD/MM/YY	Arrays: Definitions, Concepts, Memory representation		
DD/MM/YY	Arrays: One-dimensional and multi-dimensional arrays — Declaration, Initialization		
DD/MM/YY	Arrays: Array manipulation		
DD/MM/YY	Pointer: Introduction, Declaration, demonstration of memory use	**UNIT-4**	**6**
DD/MM/YY	Pointer: Operations — Pointer arithmetic, Array of Pointers, Pointers to Arrays		
DD/MM/YY	Dynamic Memory Allocation: malloc, calloc, realloc, free		
DD/MM/YY	Call by Reference, Passing and Returning Arrays from Functions		
DD/MM/YY	Strings: Introduction, Predefined string functions		
DD/MM/YY	Strings: Manipulation of text data, Command Line Arguments		
DD/MM/YY	Structures: Introduction, Declaration, Application	**UNIT-5**	**6**
DD/MM/YY	Unions, typedef & Enumeration: Introduction, Declaration, Difference, Application		
DD/MM/YY	Nested structure, self-referential structure, Array of structures, Passing structure in function		
DD/MM/YY	Files: Introduction, I/O Streaming and Buffering, Sequential and random access		
DD/MM/YY	Files: Creating, Opening and Closing data files, I/O operations — Storing and		

	adding records		
DD/MM/YY	Files: Retrieving and updating files in Sequential/Random manner		

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2027–28
Branch:	BBA	**Semester:**	II

2. Course Details

S. No	Attribute	Details
9.	**Course Title**	Communicative English II
10.	**Course Code**	BBIAE021
11.	**Credits**	3
12.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	2-0-2-2
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab + Self Learning (SL) L:45 hrs | T: 00hrs | P: 00 hrs | SL: 45hrs | Total: 90 hrs |Credits: 3
13.	**Course Type**	Theory
14.	**Course Objective**	To enhance students' English communication skills through advanced grammar, professional writing, presentation skills, workplace communication, and employability training for academic and professional success.
15.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* CO1: Apply advanced grammar and language structures accurately in oral and written communication. CO2: Demonstrate effective speaking, presentation, and interpersonal communication skills in professional situations. CO3: Develop critical reading, analytical thinking, and professional writing competencies. CO4: Draft professional documents such as reports, proposals, cover letters, resumes, and business

		correspondence. CO5: Participate confidently in interviews, group discussions, meetings, debates, and presentations. CO6: Demonstrate workplace communication, leadership, teamwork, and professional etiquette skills.
16.	**Course Description**	The course is designed to strengthen students' English communication skills through advanced grammar, professional writing, presentation skills, workplace communication, and employability training. It focuses on developing effective speaking, listening, reading, and writing abilities required in academic and professional settings. Through interactive activities such as presentations, group discussions, interviews, debates, case studies, and business communication exercises, students will enhance their confidence, teamwork, leadership, and professional communication skills for career success.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Advanced Grammar and Language Usage**		
Objective	To strengthen students' grammatical accuracy and language proficiency for effective oral and written communication.		
A	Active and Passive Voice Direct and Indirect Speech	**CO1, CO3**	*Whiteboards, Smart Classroom, Online Grammar Quizzes, PPTs*
B	Modals and Semi-Modals Conditional Sentences		
C	Sentence Transformation Error Detection and Correction		
Unit 2:	**Presentation and Speaking Skills**		
Objective	To improve students' speaking, presentation, and interpersonal communication abilities.		
A	Presentation Skills Public Speaking Techniques	**CO2 CO5**	*YouGlish, Google Translate, BBC Learning,,Duolingo*
B	Voice Modulation and Pronunciation Interpersonal Communication		
C	Extempore Speaking Professional Conversations		
Unit 3:	**Reading and Professional Writing Skills**		
Objective	To enhance students' reading comprehension and professional writing competencies.		

A	Vocabulary Development through Reading Reading Business Articles and Case Studies	**CO3, CO4, CO6**	*Grammarly, Quillbot ,ChatGPT, Google Gemini,Vocabulary.com*
B	Reading Comprehension Summarization and Note Making		
C	Notice Writing Report Writing		
Unit 4:	**Employability and Digital Communication**		
Objective	To develop employability and digital communication skills required in professional environments.		
A	Resume Writing Cover Letter Writing		
B	LinkedIn Profile Development Professional Networking	**CO3, CO4, CO5**	Canva AI,Resume.io ,Kickresume
C	Interview Skills Workplace Communication		
Unit 5:	Functional English for Professional Communication		
Objective	To develop confidence and fluency in professional discussions, meetings, debates, and workplace communication.		
A	Business Vocabulary Formal Expressions for Meetings and Discussions	**CO2, CO3 CO5, CO6**	Grammarly, LanguageTool Grammarly,ChatGPT
B	Group Discussion Skills Persuasive Communication		
C	Leadership Communication Professional Etiquette		
D	Debate and Argumentative Speaking Negotiation and Conflict Resolution Skills		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)	TW: (Team work) Group discussions on current topics, Debate and Role –play activities. Case study discussions in a group. SL: (Self Learning) Self Introduction ,Vocabulary building exercises, Reading Comprehension activities, E-Mail writing practice. Self-Learning beyond Class Room, Listening to English Business news and preparing summary. Self-Learning from online content.

Mode of Examination	**Weightage Distribution:** **CA** **Presentations** | **GDs and Debate** | **Attendance** | **Mid Term Assessment (MTA)** | **End Term Examination (ETE)** 20% | 10% | 5% | 15% | 50% *Two Presentations of 10 marks each.
References	**Textbook:** High School English Grammar and Composition by Wren & Martin. Developing Communication Skills by Krishna Mohan & Meera Banerji. Business Communication by Meenakshi Raman & Prakash Singh. Essential English Grammar by Raymond Murphy. Technical Communication by M. Ashraf Rizvi. Soft Skills by S. Hariharan et al. Communication Skills by Sanjay Kumar.

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Knowledge	Critical [illegible] Problem Solving	Communication Skills	Leadership & Teamwork	Ethical & Social Responsibility	Digital & Technological	Entrepreneurial Mindset	Global Business Perspective	Research & Analytical Skills	Professional Development	Strategic Decision Making	Foundational Business [illegible]	Managerial and Interpersonal lSkills	Business Planning and Operational
CO / PO	**PO1**	**PO 2**	**PO3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO8**	**PO 9**	**PO 10**	**PO11**	**PO12**	**PSO1**	**PSO2**	**PSO3**
CO 1	1	2	1	3	1	–	1	1	–	–	2	–	1	2	–
CO 2	1	2	1	3	2	1	1	2	–	–	2	2	1	2	1
CO 3	–	3	2	3	2	1	1	1	–	1	2	1	–	3	2
CO 4	–	2	2	3	1	1	–	1	–	1	3	2	–	2	1
CO 5	–	2	1	3	3	2	1	1	1	–	3	2	–	3	1
CO 6	1	2	2	3	3	1	1	2	–	–	3	3	1	3	2
Avg	1.0	2.2	1.5	3.0	2.0	1.2	1.0	1.3	1.0	1.0	2.5	2.0	1.0	2.5	1.4

Note: *Row averages are computed over non-zero entries only. Strong mapping is assigned to Communication Skills, Professional Development, Leadership & Teamwork, and Employability outcomes, while other mappings reflect the course's contribution to analytical thinking, workplace effectiveness, and professional growth.*

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education Fundamentals of Communication and Grammar	**3**	Enhances foundational language, grammar, and communication competencies essential for quality learning and lifelong education.
SDG 4: Quality Education Listening and Speaking	**3**	Develops public speaking, presentation, interpersonal communication, and leadership skills t support effective learning and professional growth.
SDG 4: Quality Education Reading and Professional Writing Skills	**3**	Promotes literacy, analytical reading, professional writing, critical thinking, and employabili oriented communication skills.
SDG 8: Decent Work and Economic Growth Employability and Digital Communication	**2**	Builds employability skills, interview readiness, workplace communication, professional networking, and career development competencies.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

5. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Active and Passive Voice	UNIT-1	18
DD/MM/YY	Active and Passive Voice Practice		
DD/MM/YY	Direct and Indirect Speech		
DD/MM/YY	Direct and Indirect Speech Practice		
DD/MM/YY	Modals and Semi-Modals		
DD/MM/YY	Modals Exercises		
DD/MM/YY	Conditional Sentences		
DD/MM/YY	Conditional Sentences Practice		
DD/MM/YY	Sentence Transformation		
DD/MM/YY	Sentence Transformation Practice		
DD/MM/YY	Prepositions		
DD/MM/YY	Conjunctions		
DD/MM/YY	Connectors and Transition Words		
DD/MM/YY	Error Detection		
DD/MM/YY	Error Correction		
DD/MM/YY	Editing Skills		
DD/MM/YY	Proofreading Skills		
DD/MM/YY	Grammar Revision		
DD/MM/YY	Presentation Planning	UNIT-2	18
DD/MM/YY	Presentation Organization		
DD/MM/YY	Public Speaking Techniques		
DD/MM/YY	Public Speaking Practice		
DD/MM/YY	Voice Modulation		

DD/MM/YY	Pronunciation Skills		
DD/MM/YY	Interpersonal Communication		
DD/MM/YY	Professional Conversations		
DD/MM/YY	Extempore Speaking		
DD/MM/YY	Extempore Practice		
DD/MM/YY	Group Communication Activities		
DD/MM/YY	Group Communication Activities		
DD/MM/YY	Handling Questions		
DD/MM/YY	Feedback Techniques		
DD/MM/YY	Presentation Practice		
DD/MM/YY	Presentation Practice		
DD/MM/YY	Revision		
DD/MM/YY	Activities		
DD/MM/YY	Vocabulary Development	UNIT-3	18
DD/MM/YY	Vocabulary Development		
DD/MM/YY	Business Articles Reading		
DD/MM/YY	Business Articles Reading		
DD/MM/YY	Case Study Reading		
DD/MM/YY	Case Study Reading		
DD/MM/YY	Summarization		
DD/MM/YY	Summarization Practice		
DD/MM/YY	Note Making		
DD/MM/YY	Note Making Practice		
DD/MM/YY	Reading Comprehension		
DD/MM/YY	Reading Comprehension Practice		
DD/MM/YY	Critical Analysis		

DD/MM/YY	Notice Writing		
DD/MM/YY	Notice Writing Practice		
DD/MM/YY	Report Writing		
DD/MM/YY	Report Writing Practice		
DD/MM/YY	Revision		
DD/MM/YY	Resume Writing	UNIT-4	18
DD/MM/YY	Resume Writing Practice		
DD/MM/YY	Cover Letter Writing		
DD/MM/YY	Cover Letter Practice		
DD/MM/YY	LinkedIn Profile Development		
DD/MM/YY	LinkedIn Profile Development		
DD/MM/YY	Professional Networking		
DD/MM/YY	Professional Networking		
DD/MM/YY	Interview Skills		
DD/MM/YY	Interview Skills Practice		
DD/MM/YY	Mock Interview		
DD/MM/YY	Mock Interview		
DD/MM/YY	Workplace Communication		
DD/MM/YY	Workplace Communication		
DD/MM/YY	Workplace Etiquette		
DD/MM/YY	Professional Etiquette		
DD/MM/YY	Revision		
DD/MM/YY	Business Vocabulary	UNIT-5	18
DD/MM/YY	Business Vocabulary		
DD/MM/YY	Formal Expressions		
DD/MM/YY	Formal Expressions Practice		

DD/MM/YY	Group Discussion Skills		
DD/MM/YY	Group Discussion Practice		
DD/MM/YY	Persuasive Communication		
DD/MM/YY	Persuasive Communication Practice		
DD/MM/YY	Leadership Communication		
DD/MM/YY	Leadership Communication Practice		
DD/MM/YY	Professional Etiquette		
DD/MM/YY	Professional Etiquette Practice		
DD/MM/YY	Debate Skills		
DD/MM/YY	Argumentative Speaking		
DD/MM/YY	Negotiation Skills		
DD/MM/YY	Negotiation Practice		
DD/MM/YY	Revision		
DD/MM/YY	Practice Session		

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBAIAF	**Current Academic Year:**	2027–28
Branch:	BBAIAF	**Semester:**	II

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	INDIAN KNOWLEDGE SYSTEM
2.	**Course Code**	BBISE021
3.	**Credits**	2
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	2-0-0-2
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L)30 + Tutorial(T) + Lab Instruction (P) + Self-Learning (SL) L: 30 hrs | T: 00hrs | P: 00 hrs | SL: 30 hrs | Total: 60 hrs |Credits: 2
5.	**Course Type**	Theory
6.	**Course Objective**	The objective of this course is to introduce management students to key concepts in Indian Knowledge Systems (IKS) relevant to leadership, economics, and ethics& to explore ancient Indian approaches to organization, governance, and strategic thinking.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* **CO1: Remember** & understand the foundations of the Indian Knowledge System (IKS) and assess the relevance of Vedas, Arthashastra, Manusmriti, Dharma, and Purusharthas in management education and professional life. **CO2:Understand** leadership, governance, administration, and strategic management principles from Kautilya's Arthashastra and other ancient Indian texts to contemporary business situations. .**CO3: Apply** ancient Indian economic thought in modern management, including trade, taxation, entrepreneurship, guild systems (Shrenis), and Dharma-based economics for ethical and sustainable business practices. **CO5: Analyse** the significance of Karma Yoga, professional ethics, Sattvik–Rajasik–Tamasik personality traits, and Sangha-based collaboration in organizational behavior, human resource management, and workplace culture. **CO5: Evaluate** traditional Indian systems of education and knowledge management such as Gurukula, Nalanda, and Takshashila with reference to experiential learning, innovation, creativity, and intellectual property in modern organizations. **CO6: Integrate and synthesize** concepts from Indian Knowledge Systems to design ethical,

		sustainable, and innovative management practices that enhance organizational effectiveness, social responsibility, and human well-being in contemporary contexts
8.	**Course Description**	This course introduces students to the rich heritage of the Indian Knowledge System (IKS) and its relevance to contemporary management education and organizational practices.The course emphasizes value-based leadership, governance, strategic thinking, sustainable development, ethical decision-making, and holistic management approaches rooted in Indian wisdom traditions.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Foundations of Indian Knowledge System in Management(6-0-0-6 = 12 hrs)**		
Objective	To familiarize students with the foundations of the Indian Knowledge System (IKS), its philosophical sources, and its relevance to management education, while developing an understanding of Dharma, Purusharthas, holistic thinking, stakeholder orientation, and sustainability in organizational life.		
A	Introduction to IKS and its relevance for management education, Sources of knowledge: Vedas, Arthashastra, Manusmrit,	**CO1**	*PPT &Video on IKS*
B	Principles of Dharma and Purusharthas (Dharma, Artha, Kama, Moksha) as a frameworks for life and work.		
C	Indigenous Indian management concepts: holistic thinking, stakeholder focus, and sustainability.		
Unit 2:	**Leadership and Governance in Ancient India(8-0-0-8 = 16 hrs)**		
Objective	To develop an understanding of leadership, governance, administration, strategic thinking, and decision-making principles derived from Kautilya's Arthashastra and other ancient Indian texts, and their application in modern management practices.		
A	Kautilya's Arthashastra: principles of statecraft, administration, leadership qualities,	**CO1, CO2**	*Novel(CHanakya Niti & PPT*
B	Decision-making frameworks and risk management in ancient Indian texts,		
C	Modern interpretations: Strategic management through Arthashastra.		
Unit 3:	**Economic Thought and Business Models in Ancient India(4-0-0-4 = 08 hrs)**		
Objective	To examine ancient Indian economic systems, trade practices, taxation, entrepreneurship, guild structures (Shrenis), and Dharma-based economic principles for understanding ethical and sustainable business models.		
A	Ancient Indian economic thought: trade, markets, taxation, and entrepreneurship.	**CO2, CO3**	*PPTs, News Paper*
B	Guilds (Shrenis) as early corporate body.		
C	concepts of wealth creation, fair pricing (*Dharma-based economics*).		
Unit 4:	**Work, Ethics and Organizational Culture(6-0-0-6 = 12 hrs)**		
Objective	To analyze the concepts of Karma Yoga, professional ethics, personality traits (Sattvik, Rajasik, Tamasik), and collaborative traditions such as Sangha in order to understand their relevance to organizational behavior, work culture, and human resource management.		
A	The concept of Karma Yoga (Bhagavad Gita): work ethic, selfless action,	**CO3, CO4**	*PPT and real life examples, Cases of own*

B	Relevance of karma yoga to HR and organizational behavior,		*management system)*
C	Concept of *Sangha* and team collaboration in Buddhist and Jain traditions.		
Unit 5:	**Knowledge Management, Innovation, and Learning(6-0-0-6 = 12 hrs)**		
Objective	To explore traditional Indian systems of education and knowledge management, including Gurukula, Nalanda, and Takshashila, with emphasis on experiential learning, innovation, creativity, and preservation of intellectual traditions in contemporary organizations		
A	Indian systems of education: Gurukula, Nalanda, Takshashila.	**CO4,CO5,CO6**	*Case study, Visit*
B	Knowledge transmission and experiential learning in ancient India,		
C	Creativity and intellectual property in traditional knowledge systems		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)

TW: Term work (includes assignments, seminars, micro projects, industrial visits, any other student activities etc.)

SL: Self Learning, MOOCs, spoken tutorials, online educational resources etc.(If Provided in curriculum structure.)

Example

Self-Learning beyond Class Room, Visit to traditionally significant places and develop report on that, Self-Learning from online content, Case Study.

Mode of Examination

Weightage Distribution:

CA			Mid Term Assessment (MTA)	End Term Examination (ETE)
Quiz*	Assignment	Attendance		
20%	10%	5%	15%	50%

*Five Quizzes of 4 marks each.

References

Text Books:

- **Mahadevan, B. (2022).*Introduction to Indian Knowledge Systems: Concepts and Applications*.New Delhi: PHI Learning.**
- **Kangle, R.P. (Ed. & Trans.).*The Kautilya Arthashastra* (3 Volumes). Delhi: Motilal Banarsidass.**
- **Dasgupta, Ajit K. (2006).*A History of Indian Economic Thought.* Routledge.**
- **Radhakrishnan, S. (Trans.).*The Bhagavad Gita*.HarperCollins / Oxford University Press.**

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- **Reference Books: Subhash Sharma (2017).*New Ideas in Strategic Thinking and Management: A Knowledge Tree*.New Delhi: Jaico Publishing.**
- **Kumar, S. (Ed.) (2016).*Indian Ethos and Values in Management.* New Delhi: Tata McGraw-Hill.**
- **Balasubramaniam, R. (2021).*Leadership Lessons for Daily Living: Insights from the Bhagavad Gita*.Notion Press.**

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	PO1 – Core Business Understanding	PO2 – Financial and Accounting	PO3 – Analytical and Quantitative Skills	PO4 – Communication and	PO5 – Technology and Financial	PO6 – Industry Readiness	PO7 – Ethical and Legal Awareness	PO8 – Leadership and Team Collaboration	PO9 – Global Financial Perspective	PO10 – Entrepreneurial and	PO11 –Career and Lifelong Learning	PSO1:InternationalAccountingandFinancePr	PSO2:FinancialLeadershipandProfessiona	PSO3:StrategicFinancialPlanningandCom
	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO1 11**	PSO 1	**PSO2**	**PSO 3**
CO1	2	1	1	-	–	2	3	2	–	1	1	-	1	2
CO2	2	1	1	-	-	2	3	2	-	1	2	-	1	2
CO3	2	1	1	-	-	2	3	3	-	-	2	-	1	1
CO4	2	1	-	-	-	2	3	3	2	2	2	-	1	1
CO5	2	1	-	1	-	3	3	3	2	2	3	-	2	1
CO6	2	1	1	1	-	3	3	3	2	2	3	-	2	1
Avg	2	2	1	1	-	2.5	3	2.6	2	1.6	2.1	-	1.3	1.3

6. Course-to-SDG Matrix

This course aligns with 3of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	The course promotes inclusive and holistic learning through the study of traditional Indian education systems such as Gurukula, Nalanda, and Takshashila. It emphasizes experiential learning, ethical education, knowledge sharing, critical thinking, and value-based management practices, thereby contributing to lifelong learning and quality education.
SDG 16: Peace and Justice Strong Institutions	**3**	The course strengthens understanding of ethical governance, justice, leadership, and institutional integrity through the study of Arthashastra, Dharma, Karma Yoga, and professional ethics. It promotes transparent decision-making, responsible leadership, and harmonious organizational culture.
SDG17: Partnerships to achieve the Goal	**2**	The course highlights collaboration, collective learning, and stakeholder-oriented management through concepts such as Sangha, guild systems (Shrenis), and holistic management practices. It encourages cooperation, teamwork, and knowledge-sharing for sustainable organizational development.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

5. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Introduction to IKS and its relevance for management education,	**UNIT-1**	**6**
DD/MM/YY	Sources of knowledge: Vedas- Four Vedas		
DD/MM/YY	Vedas- Four Vedas		
DD/MM/YY	Manusmrit & Arthashastra		
DD/MM/YY	Principles of Dharma		
DD/MM/YY	Purusharthas (Dharma, Artha, Kama, Moksha) as a frameworks for life and work.		
DD/MM/YY	Indigenous Indian management concepts: holistic thinking, stakeholder focus, and sustainability.		
DD/MM/YY	Kautilya's Arthashastra: principles of statecraft, leadership qualities	**UNIT-2**	**8**
DD/MM/YY	Saptanga Thoery		
DD/MM/YY	Mandala Theory		
DD/MM/YY	Administration by kautilya		
DD/MM/YY	Modern interpretations: Strategic management through Arthashastra		
DD/MM/YY	Decision-making frameworks in ancient Indian texts like Mahabharata & Bhagwadgeeta		
DD/MM/YY	Risk management in ancient Indian texts like Mahabharata & Bhagwadgeeta		
DD/MM/YY	Ancient Indian economic thought: trade, markets,.	**UNIT-3**	**4**
DD/MM/YY	taxation, and entrepreneurship		
DD/MM/YY	Guilds (Shrenis) as early corporate body		
DD/MM/YY	concepts of wealth creation, fair pricing (*Dharma-based economics*).		
DD/MM/YY	The concept of Karma Yoga (Bhagavad Gita): work ethic,	**UNIT-4**	**6**
DD/MM/YY	The concept of Karma Yoga (Bhagavad Gita):elfless action,		
DD/MM/YY	Relevance of karma yoga to HR and organizational behavior,		
DD/MM/YY	Personality- Satvik, Rajsik & Tamsik		
DD/MM/YY	Impact of personality on work ethics		

DD/MM/YY	Concept of *Sangha* and team collaboration in Buddhist and Jain traditions.		
DD/MM/YY	Indian systems of education: Gurukula,	**UNIT-5**	**6**
DD/MM/YY	, Nalanda, Takshashila.		
DD/MM/YY	Knowledge transmission and experiential learning in ancient India		
DD/MM/YY	Modern aspects of Gurukul system		
DD/MM/YY	Creativity and intellectual property in traditional knowledge systems		
DD/MM/YY	Significance of TKDL		

COURSE PLAN
SEMESTER II — AI Skills for Business

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2027–28
Branch:	BBA	**Semester:**	II

2. Course Details

1	**Course Title**	AI Skills for Business
2	**Course Code**	BBISE022P
3	**Credits**	1
4	**Contact (Learning) Hours per Week (L-T-P-SL)**	0-0-2-2
5	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 15 hrs | T: 00 hrs | P: 30 hrs | SL: 30 hrs | Total: 60 hrs | Credits: 1
6	**Course Type**	Practical (SEC)
7	**Course Objective**	To develop practical AI literacy and applied digital skills among business students for effective use of AI tools in professional and organizational contexts. It prepares students to leverage AI technologies for problem-solving, decision support, content creation, and process automation in modern business environments.
8	**Course Outcomes (COs)**	After successful completion of this course, the students will be able to: CO1: Understand fundamental concepts of Artificial Intelligence, Machine Learning, and their applications in business operations. CO2: Apply generative AI tools (Chat GPT, Gemini, Copilot) for content creation, business writing, research, and communication tasks. CO3: Use AI-powered productivity and data analysis tools (Excel AI, Power BI, Google AI tools) for business data analysis and visualization. CO4: Apply AI tools for digital marketing, social media management, and automated business communication. CO5: Demonstrate ethical AI use including understanding of AI limitations, bias, data privacy, and responsible AI practices in business. CO6: Integrate AI skills with business functions to design AI-driven solutions for real-world organizational challenges.
9	**Course Description**	This hands-on practical course introduces students to the application of Artificial Intelligence in business operations. Through laboratory sessions, students learn to use generative AI tools, AI-powered productivity platforms, data analysis tools, and digital business applications. The course emphasizes practical skill development for using AI responsibly and effectively in professional business environments.

3. Course Outline

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to AI in Business (6-0-0-0 = 6 hrs)**		
Objective	*To develop foundational understanding of AI, ML, and their business applications.*		
A	Introduction to AI, Machine Learning, and Generative AI – key concepts and terminology; AI in business – current applications and future trends	CO1	Lab Sessions, PPT, Online Demos
B	Overview of AI tools landscape – ChatGPT, Gemini, Copilot, Claude, Midjourney;	CO1, CO2	
C	AI in different business functions – marketing, HR, finance, operations, customer service; Practical demonstration of AI tools	CO1, CO2	
Unit 2:	**Generative AI for Business Productivity (8-0-0-0 = 8 hrs)**		
Objective	*To develop practical skills in using generative AI tools for business communication, writing, research, and content creation.*		
A	Prompt engineering for business tasks – writing effective prompts; Using ChatGPT/Gemini for business email drafting, reports, and proposals	CO2	ChatGPT, Google Gemini, Microsoft Copilot
B	AI for research and information synthesis; Creating presentations, summaries, and business documents using AI; AI-assisted brainstorming and ideation	CO2, CO3	
C	AI tools for translation, language editing, and multilingual business communication;	CO2, CO5	
Unit 3:	**AI for Data Analysis and Business Intelligence (8-0-0-0 = 8 hrs)**		
Objective	*To develop skills in using AI-powered tools for business data analysis, visualization, and business intelligence.*		
A	Excel AI features – Copilot in Excel, flash fill, data insights, formula suggestions; Google Sheets AI features for business data processing	CO3	Microsoft Excel, Google Sheets, Copilot
B	Introduction to Power BI – connecting data, creating basic	CO3	Power BI, Tableau Public

	visualizations and dashboards; AI insights in Power BI; Data storytelling with AI tools		
C	Using AI for market research – Google Trends, AI web research tools; Sentiment analysis using AI tools; Business forecasting with AI assistance	CO3, CO4	
Unit 4:	**AI for Digital Marketing and Communication (5-0-0-0 = 5 hrs)**		
Objective	*To apply AI tools for digital marketing, content creation, social media management, and automated business communication.*		
A	AI for social media content creation – Canva AI, Adobe Firefly; AI for writing marketing copy, ad content, and product descriptions	CO4	Canva AI, Adobe Express, Jasper AI
B	AI-powered email marketing and customer communication automation; Chatbot basics – understanding how AI chatbots assist in business	CO4, CO6	
C	SEO tools with AI features; Creating a simple AI-assisted digital marketing plan	CO4, CO6	
Unit 5:	**Ethical AI and AI in Business Functions (3-0-0-0 = 3 hrs)**		
Objective	*To develop responsible AI use skills and integrate AI knowledge with core business functions through a capstone project.*		
A	Ethical considerations in AI – data privacy, algorithmic bias, transparency, and accountability;	CO5	Case Studies, Group Discussion
B	Responsible AI use in business – copyright, intellectual property, and ethical sourcing;	CO5, CO6	
C	Design an AI-powered solution for a business problem; Presentation of AI-enhanced business proposal to peers and faculty	CO6	

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 45 hrs)	TW: Practical lab work includes guided AI tool exercises, prompt engineering tasks, Excel and Power BI data analysis sessions, AI marketing campaign design, and a e AI business project. SL: Self-learning through online AI courses (Google AI Essentials, Microsoft AI Skills), YouTube tutorials on AI tools, reading AI in business articles, and independent practice with AI platforms.
Mode of Examination	**Weightage Distribution:** CA: Quiz 20% | Assignment 10% | Attendance 5% Mid Term Assessment (MTA): 15% End Term Examination (ETE): 50% **Five Quizzes of 4 marks each.*
References	1. Google AI Essentials Course (online – free) 2. Microsoft AI Skills Initiative (online – free) 3. OpenAI Documentation and Prompt Engineering Guide 4. McKinsey Global Institute – AI and the Future of Work (research reports) 5. Harvard Business Review – AI in Business (selected articles)

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	PO 1	PO 2	PO 3	PO4	PO 5	PO6	PO7	PO8	PO 9	PO 10	PO1 1	PSO 1	PSO 2	PSO3
	Business Knowledge	Critical Thinking	Problem Solving	Communication Skills	Leadership & Teamwork	Ethical & Social Responsibility	Digital & Technological Competence	Entrepreneurial Mindset	Global Business Perspective	Research & Analytical Skills	Professional Development	Foundational Business Knowledge	Managerial & Interpersonal Skills	Business Planning & Operational Execution
CO 1	2	2	1	1	–	1	3	1	1	1	2	1	1	1
CO 2	2	2	2	2	1	–	3	1	2	2	2	1	2	2
CO 3	2	3	3	1	1	–	3	1	1	3	2	2	2	3
CO 4	2	2	2	2	1	1	3	2	2	2	2	1	3	2
CO 5	1	2	1	1	–	3	2	–	1	1	2	1	1	1
CO 6	2	3	3	2	2	2	3	3	2	3	3	2	3	3
Avg	1.83	2.33	2.00	1.50	1.25	1.75	2.83	1.60	1.50	2.00	2.17	1.33	2.00	2.00

Strength Scale: 3 = Substantial (High) | 2 = Moderate (Medium) | 1 = Slight (Low) | – = Not Applicable
Note: Row averages are computed over non-zero entries only.

6. Course-to-SDG Matrix

This course aligns with UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops AI literacy, digital skills, and technological competence essential for 21st-century education and lifelong learning in an AI-driven world.
SDG 8: Decent Work & Economic Growth	**3**	Enhances employability through AI skill development, preparing students for AI-augmented roles and digital transformation in modern business environments.
SDG 9: Industry, Innovation & Infrastructure	**3**	Develops skills for AI-driven innovation, digital business solutions, and technological advancement contributing to industrial and infrastructure development.
SDG 12: Responsible Consumption & Production	**2**	Promotes ethical AI use, responsible data practices, and sustainable digital production, encouraging conscious use of AI tools in business processes.
SDG 16: Peace, Justice & Strong Institutions	**2**	Addresses AI governance, algorithmic bias, data privacy, and ethical accountability, fostering responsible technology use in institutional contexts.

7. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Introduction to AI, ML, and Generative AI	**UNIT-1**	6
DD/MM/YY	AI in business – applications and trends		
DD/MM/YY	Overview of AI tools – ChatGPT, Gemini, Copilot		
DD/MM/YY	Understanding large language models		
DD/MM/YY	AI in marketing, HR, finance, operations		
DD/MM/YY	Practical demonstration of AI tools		
DD/MM/YY	Prompt engineering for business tasks	**UNIT-2**	8
DD/MM/YY	ChatGPT for business email and reports		
DD/MM/YY	Gemini for research and proposals		
DD/MM/YY	AI for content creation and brainstorming		
DD/MM/YY	Creating presentations using AI		
DD/MM/YY	Business document summarization with AI		
DD/MM/YY	AI for multilingual communication		
DD/MM/YY	AI limitations – hallucination and bias awareness		
DD/MM/YY	Excel AI features – Copilot and flash fill	**UNIT-3**	8
DD/MM/YY	Data insights and formula suggestions in		

	Excel		
DD/MM/YY	Google Sheets AI features for data processing		
DD/MM/YY	Introduction to Power BI – connecting data		
DD/MM/YY	Creating dashboards and visualizations in Power BI		
DD/MM/YY	Data storytelling with AI tools		
DD/MM/YY	AI web research – Google Trends		
DD/MM/YY	Sentiment analysis and business forecasting with AI		
DD/MM/YY	AI for social media – Canva AI and Adobe Firefly	**UNIT-4**	5
DD/MM/YY	Writing marketing copy and ad content using AI		
DD/MM/YY	Email marketing automation and chatbots		
DD/MM/YY	SEO tools with AI features and competitor analysis		
DD/MM/YY	Creating an AI-assisted digital marketing plan		
DD/MM/YY	Ethical considerations in AI – privacy and bias	**UNIT-5**	3
DD/MM/YY	Responsible AI use – copyright and intellectual property		
DD/MM/YY	AI-powered business solution presentation		

SHARDA UNIVERSITY
AGRA

3rd SEMESTER

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2027–28
Branch:	BBA & IAF	**Semester:**	3rd

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Marketing Management
2.	**Course Code**	BBIC311
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 4
5.	**Course Type**	Theory
6.	**Course Objective**	The objective of this course is to impart to the students an in-depth understanding of the building blocks of marketing and to make the students develop a marketing mind set for effective business decision-making, and to help the students understand the challenges of modern-day marketing.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* *CO1: Understand the basic concepts, nature, scope, and importance of Marketing management.* *CO2: Explain the structure and components of marketing management Including seo, influencing,* *CO3: Apply knowledge of Market planning, destination management, and customer service in marketing operations.* *CO4: Analyse marketing trends, traveller behaviour, and operational Challenges in the marketing sector for effective decision-making.* *CO5: Evaluate the quality of marketing services, management policies, and Business strategies based on industry standards and customer expectations.* *CO6: Design innovative market and management solutions, plans, and service strategies that promote sustainable and customer-oriented Business practices..*
8.	**Course Description**	This course provides a comprehensive introduction to Marketing Management. It begins with variables, data types, operators, and control structures, and progresses using functions and objectivities in order to carried out a productive marketing management activities.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction. (15-0-00-15) 30**		

Objective	To familiarize students with marketing Management and develop a clear understanding of the market environment along with its basic tools. Study of marketing management; Working with strategies; Understanding the nature; Writing, compiling and executing marketing strategy; Demonstration of data available, types, variables, constants, and how to Implement those strategy based on programs based on expressions with associativity and precedence.		
A	Overview of Marketing, Definition, nature & scope of Marketing.	**CO1, CO2, CO3**	*Class room Teaching*
B	Selling v/s Marketing. Evolution of marketing, concepts; Marketing mix, marketing environment. .		
C	Consumer Behaviour - An Overview: Consumer Buying Process.		
Unit 2:	**Market Segmentation and Product Decision.(15-0-0-10)25**		
Objective	To apply decision-making and iterative constructs for designing efficient solutions with appropriate segmenting the market, Identify suitability of selection market and implement strategy; Demonstrate that strategy via some concept; Apply iterative solutions to bet the market competition.		
A	Market segmentation– Need and basis of Segmentation – Targeting – Positioning. Product concept.	**CO3, CO4**	*Class room Teaching*
B	Types of products, Product levels, PLC – Product life cycle, Product Life Cycle strategies.		
C	New Product Development process		
Unit 3:	**Pricing and Place Decision.(15-0-0-5)20**		
Objective	To understand functions, and concept of pricing which enhance the progress on the assign marketing channel , method and strategy, which leads to the determinant of the intermediaries the decision making process.		
A	Pricing Decisions: Determinants of Price, Pricing Methods and strategies.	**CO2, CO3, CO4, CO5, CO6**	*Class room Teaching*
B	Marketing Channel Decision: Channel functions, Channel Levels.		
C	Types of Intermediaries: Wholesalers and Retailer.		
Unit 4:	**Promotion Decision.(15-0-0-10)25**		
Objective	To understand promotion, dynamic decision allocation, and strings, and apply these concepts for efficient string handling. Demonstration of handling direction in creating; a valuable campaign target your customers.		
A	Promotion: Nature and importance of Promotion. .	**CO3, CO4, CO5**	*Class room Teaching*
B	Communication process Types of promotion: advertising.		
C	personal selling, public relations & sales promotion, and their distinctive characteristics		
Unit 5:	**Modern Marketing Trends.(15-0-0-5)20**		
Objective	To understand the-defined structures, and apply them for efficient data organization and processing. Binding heterogeneous modern using structured trend that Linked to the implementation marketing principles.		
A	E-Marketing – Tele Marketing – M Marketing, Social Marketing.	**CO2, CO3, CO4, CO5, CO6**	*Class room Teaching*
B	Online Marketing, Direct Marketing, Services Marketing, Green Marketing.		
C	Relationship Marketing, Rural Marketing.		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 00 hrs)	TW: Term work (includes assignments, seminars, micro projects, industrial visits, any other student activities etc.) SL: Self Learning, MOOCs, spoken tutorials, online educational resources etc.(If Provided in curriculum structure.) Example Self-Learning beyond Class Room, Developing a mini project in a team, Self-Learning from online content, Case Study, Industry Work/Visit

Mode of Examination	**Weightage Distribution:** **CA** **Quiz*** | **Assignment** | **Attendance** | **Mid Term Assessment (MTA)** | **End Term Examination (ETE)** 20% | 10% | 5% | 15% | 50% *Five Quizzes of 4 marks each.
References	**1. Marketing Management - Tapan Panda, 5/e, Excel Publication, 2007.** **2. Fundamentals of Marketing Management - Etzel M. J, B J Walker & William J. Stanton, 14/e, McGrawHill Education Publishers, 2015.** **3. Marketing: Asian Edition Paul Bainies, Chris Fill Kelly Page third edition, Oxford**

5. CO–PO Mapping Matrix

CO / PO	Business Knowledge	Critical Thinking	Problem Solving	Communication Skills	Leadership and Teamwork	Ethical and Social Responsibility	Digital and Technological Competence	Entrepreneurial Mindset	Global Business Perspective	Research and Analytical Skills	Professional Development	PSO1 Foundational Business Knowledge	PSO2 Managerial & Interpersonal Skills	PSO3 Business Planning & Operational Execution
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11			
CO1	3	1	–	–	–	–	–	–	–	2	3	1	1	1
CO2	3	2	–	–	–	–	–	–	1	2	1	1	2	2
CO3	3	3	2	–	2	2	–	–	1	-	-	2	2	3
CO4	2	3	2	2	2	–	–	–	–	1	-	1	3	2
CO5	2	3	3	2	2	–	–	–	–	2	-	1	1	1
CO6	2	2	3	2	3	2	–	2	1	3	2	2	3	3
Avg	2.50	2.33	2.50	2.00	2.25	2.00	0.00	2.00	1.00	3.21	2.13	1.33	2.00	2.00

Note: *Row averages are computed over non-zero entries only. PO7 (Ethics) receives no mapping — this is correct for a programming fundamentals course. PO6 and PO10 are intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Builds a strong foundation in computational thinking and structured programming. Develops essential skills in problem-solving, coding, and logical reasoning through theory and practical exercises.
SDG 8: Decent Work & Economic Growth	**3**	Develops industry-relevant programming skills and practical coding proficiency. Enhances problem-solving abilities and prepares students for careers, internships, and entrepreneurship in IT.
SDG 9: Industry, Innovation & Infrastructure	**3**	Enables development of efficient and scalable software solutions. Builds skills in memory management, file handling, and structured programming, fostering innovation and digital infrastructure.
SDG 12: Responsible Consumption & Production	**2**	Promotes efficient and optimized coding practices. Encourages resource-conscious programming through memory management and algorithm efficiency.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

5. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total

			Lectures
DD/MM/YY	Overview of Marketing, Definition, nature & scope of Marketing.	**UNIT-1**	**4**
DD/MM/YY	Selling v/s Marketing. Evolution of marketing, concepts; Marketing mix, marketing environment.		
DD/MM/YY	Consumer Behaviour - An Overview: Consumer Buying Process.		
DD/MM/YY	Market segmentation– Need and basis of Segmentation – Targeting – Positioning. Product concept.	**UNIT-2**	**6**
DD/MM/YY	Types of products, Product levels, PLC – Product life cycle, Product Life Cycle strategies.		
DD/MM/YY	New Product Development process.		
DD/MM/YY	Pricing Decisions: Determinants of Price, Pricing Methods and strategies.	**UNIT-3**	**8**
DD/MM/YY	Marketing Channel Decision: Channel functions, Channel Levels.		
DD/MM/YY	Types of Intermediaries: Wholesalers and Retailer.		
DD/MM/YY	Promotion: Nature and importance of Promotion. Communication process.	**UNIT-4**	**6**
DD/MM/YY	Types of promotion: advertising. Personal selling.		
DD/MM/YY	Public relations & sales promotion, and their distinctive characteristics.		
DD/MM/YY	E-Marketing – Tele Marketing – M Marketing, Social Marketing.	**UNIT-5**	**6**
DD/MM/YY	Online Marketing, Direct Marketing, Services Marketing, Green Marketing.		
DD/MM/YY	Relationship Marketing, Rural Marketing.		

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026-2029
Program:	BBA IAF	**Current Academic Year:**	2027-28

Branch:	BBA	Semester:	III

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Human Resource Management
2.	**Course Code**	BBIC312
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00 hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs | Credits: 4
5.	**Course Type**	Theory
6.	**Course Objective**	The objective of this course is to develop students' understanding of Human Resource Management as a strategic function that supports organizational effectiveness and employee development. The course aims to provide knowledge and practical skills related to workforce planning, recruitment, training, performance management, compensation, employee welfare, labor laws, and emerging trends such as HR analytics, AI in HR, diversity, and global HRM.
7.	**Course Outcomes (COs)**	***After successful completion of this course, students will be able to CO1. Describe*** the fundamental concepts, scope, functions and trends of Human Resource Management and its role in organizational success. ***CO2.Analyze*** the process of Human Resource Planning, including job analysis, recruitment, and selection techniques. ***CO3.Evaluate*** employee learning and development programs and their impact on performance and career growth. ***CO4.Apply*** effective performance appraisal methods and understand their role in employee motivation and development. ***CO5.Examine*** compensation management, employee welfare schemes, and the legal aspects of HRM. ***CO6.Assess*** the use of technology on functioning of HRM.
8.	**Course Description**	This course provides an in-depth overview of Human Resource Management (HRM) and its strategic role in modern organizations. Students will explore the key functions of HRM, including job analysis and design, recruitment and selection, training and development, performance management, compensation and benefits, labor relations, and legal and ethical considerations in HR. Through case studies, group discussions, and practical assignments, students will develop the skills necessary to effectively manage and support an organization's workforce. Emphasis will also be placed on the evolving nature of work, diversity and inclusion, employee engagement, and the impact of technology on HR practices.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Human Resource Management, Trends in HRM (10-0-0-10 = 20 hrs)**		
Objective	To familiarize with the concepts, scope, functions, strategic importance, and emerging trends of Human Resource		

	Management in modern organizations.		
A	Meaning, Nature, Objectives and Functions of HRM	CO1, CO6	PPT, whiteboard, HRM caselets, Mentimeter/online poll, short HRM videos, AI-HRM news snippets
B	Strategic HRM and Organizational Goals		
C	Gig Economy, Green HRM, AI in HRM		
Unit 2:	**Human Resource Planning and Recruitment (12-0-0-12 = 24 hrs)**		
Objective	To develop understanding of workforce planning, job analysis, recruitment, selection, and onboarding processes used for acquiring and managing talent effectively.		
A	HR Planning and Forecasting	CO2, CO1	Job description template, recruitment portal examples, LinkedIn/Naukri samples, ATS demo, selection role play, case study
B	Job Analysis and Job Design		
C	Recruitment methods, Selection process, Social media recruiting, onboarding		
Unit 3:	**Learning, Development & Performance Management (14-0-0-14 = 28 hrs)**		
Objective	To understand employee training, career development, performance appraisal systems, and feedback mechanisms for improving employee and organizational performance.		
A	Employee Learning, Personalized learning paths using AI.	CO3, CO4	Training design worksheet, LMS/MOOC resources, appraisal forms, 360-degree feedback template, HR analytics dashboard sample
B	Management Development and Career Planning		
C	Performance Appraisal Systems and Feedback Mechanisms		
Unit 4:	**Compensation and Employee Welfare (12-0-0-12 = 24 hrs)**		
Objective	To provide knowledge of compensation management, reward systems, employee welfare measures, workplace well-being, and labor laws applicable in organizations.		
A	Compensation Structure: Wages, Incentives, and Benefits	CO5, CO4	Compensation worksheet, salary slip/payroll examples, labour code summaries, welfare policy caselets, group discussion
B	Employee Welfare and Safety Programs, Employee Well-being and Mental Health		
C	Legal Framework: The Four Labor Codes (New Labor Reforms)		
Unit 5:	**Emerging Trends in HRM (12-0-0-12 = 24 hrs)**		
Objective	To familiarize with contemporary HR practices including diversity and inclusion, HR analytics, digital HR systems, and global HR management practices.		
A	Diversity, Equity & Inclusion (DEI) in the Workplace	CO6, CO1	HRIS/HR analytics demo, Excel/Google Sheets, DEI policy cases, global HRM cases, AI tools for HR simulation
B	HR Analytics and Technology in HRM		
C	Global HRM		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 60 hrs)

TW: Term work (includes assignments, seminars, micro projects, industrial visits, any other student activities etc.)
SL: Self Learning,
Self-Learning beyond Class Room, Developing a mini project in a team,
Self-Learning from online content, Case Study, Industry Work/Visit

Mode of Examination

Weightage Distribution:

CA			Mid Term Assessment (MTA)	End Term Examination (ETE)
Quiz*	Assignment	Attendance		
10%	20%	5%	15%	50%

*Two Quizzes of 5 marks each.

References

Textbook:

Human Resource Management: K. Aswathappa ,9th Edition, 2023 .McGraw Hill Education.

- Other references
- Human Resource Management: Gary Dessler 16th Global Edition, 2023 Pearson Education
- Human Resource Management: Text and Cases P. Subba Rao 5th Edition, 2022 Himalaya Publishing House
  Essentials of Human Resource Management: Shaun Tyson, Alfred York 6th Edition, 2020 Butterworth-Heinemann

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	3	–	–	1	–	1	2	1	–	–	2	–	1	1
CO2	2	–	2	2	–	2	1	2	–	–	2	–	2	1
CO3	2	–	1	2	1	3	–	2	–	–	3	–	2	–
CO4	2	–	2	2	1	2	1	2	–	–	2	–	2	1
CO5	3	2	2	1	–	2	3	1	1	–	2	1	2	2
CO6	2	–	2	2	3	2	1	2	2	2	2	1	2	2
Avg	**2.3**	**2.0**	**1.8**	**1.6**	**1.6**	**2.0**	**1.6**	**1.6**	**1.5**	**2.00**	**2.17**	**1.00**	**1.83**	**1.40**

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	3	Develops managerial, interpersonal, leadership, and workforce management competencies required for professional growth and lifelong learning.
SDG 5: Gender Equality	2	Promotes diversity, equity, inclusion, equal opportunity, and gender-sensitive workplace practices in organizations.
SDG 8: Decent Work and Economic Growth	3	Enhances understanding of workforce planning, employee welfare, productivity, motivation, and sustainable employment practices.
SDG 10: Reduced Inequalities	2	Encourages fair HR policies, inclusive workplace culture, equal treatment, and ethical people management practices.

5. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Introduction to HRM: Meaning, Nature, Scope and Objectives	UNIT-1	10
DD/MM/YY	Functions and Importance of HRM		
DD/MM/YY	Strategic HRM and Organizational Effectiveness		
DD/MM/YY	Emerging Trends: Gig Economy, Green HRM, AI in HRM		
DD/MM/YY	Managing Remote Workforce and Contemporary HR Practices		
DD/MM/YY	Human Resource Planning: Meaning and Process	UNIT-2	12
DD/MM/YY	HR Forecasting and Workforce Analysis		
DD/MM/YY	Job Analysis, Job		

	Description and Job Specification		
DD/MM/YY	Recruitment Sources and Methods		
DD/MM/YY	Selection Process and Interview Techniques		
DD/MM/YY	Social Media Recruitment and Onboarding		
DD/MM/YY	Training and Development: Concepts and Importance	UNIT-3	14
DD/MM/YY	Training Process and Methods		
DD/MM/YY	E-Learning and AI-Based Learning Systems		
DD/MM/YY	Career Planning and Succession Planning		
DD/MM/YY	Management Development Programs		
DD/MM/YY	Performance Appraisal Systems		
DD/MM/YY	360 Degree Feedback and Modern PMS		
DD/MM/YY	Compensation Management and Wage Administration	UNIT-4	12
DD/MM/YY	Incentives, Benefits and Reward Systems		
DD/MM/YY	Employee Welfare and Safety Measures		
DD/MM/YY	Employee Well-being and Mental Health		
DD/MM/YY	Labor Laws and Four Labor Codes		
DD/MM/YY	Industrial Relations and Employee Rights		
DD/MM/YY	Diversity, Equity and Inclusion (DEI)	UNIT-5	12
DD/MM/YY	HR Analytics and HR Information Systems		
DD/MM/YY	Digital HR and Technology in HRM		
DD/MM/YY	Global HRM and Cross-Cultural Management		
DD/MM/YY	International HR Challenges and Practices		
DD/MM/YY	Revision and Case Discussions		

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA-IAF	**Current Academic Year:**	2027–28
Branch:	BBA-IAF	**Semester:**	III

2. Course Details

S. No	Attribute	Details

1.	**Course Title**	Taxation
2.	**Course Code**	BBIC313
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 4
5.	**Course Type**	Theory~~/Practical/Applied Learning/VAC/SEC/ASEC/Jury/etc.~~
6.	**Course Objective**	To provide students with a structured understanding of Indian income-tax law, including basic concepts, residential status, heads of income, deductions, tax planning and computation of tax liability of individuals. The course develops the ability to interpret provisions, solve practical numerical problems, and make reasoned tax-related decisions in real-life contexts.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1: Recall*** and describe fundamental concepts and important terms used in income-tax law, including income, assessee, assessment year, previous year, gross total income and total income. ***CO2: Explain*** and apply provisions relating to residential status, tax incidence, salary income, house property, business/profession income, capital gains, income from other sources and deductions. ***CO3: Develop*** step-wise computations of taxable income under different heads of income and determine gross total income, total income and tax liability of individuals. ***CO4: Analyze*** tax implications of different income situations, exemptions, deductions, clubbing provisions, set-off and carry-forward of losses. ***CO5: Evaluate*** tax-planning alternatives by assessing the impact of deductions, exemptions and compliance requirements on individual tax liability. ***CO6: Design***, and design practical tax-computation and tax-planning solutions for individual taxpayers using applicable provisions of the Income Tax Act.
8.	**Course Description**	This course helps students explore Indian income-tax laws covering concepts, provisions and computation for individuals. It includes residential status, salaries, income from house property, profits and gains from business or profession, capital gains, income from other sources, deductions, aggregation of income, set-off and carry-forward of losses, tax slabs and return/compliance awareness through practical applications and simple numerical cases.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Income Tax (4-0-10-6 = 20 hrs)**		
Objective	To familiarize students with the concept, purpose and essential terminology of income-tax law and to develop initial understanding of residential status, tax incidence, tax planning, tax avoidance and tax evasion.		
A	Introduction to income tax: concept, purpose and definition of important terms.	**CO1, CO2, CO3**	*Income Tax Act, Taxmann resources, Income Tax Department website, whiteboard, spreadsheet, caselets and numerical worksheets*
B	Income, agricultural income, casual income, assessee, assessment year, previous year, gross total income and total income.		
C	Residential status and tax incidence on residents and non-residents. Tax evasion, tax avoidance and tax planning.		
Unit 2:	**Income from Salaries (6-0-12-6 = 24 hrs)**		
Objective	To explain the taxability of salary income and enable students to compute taxable salary after considering allowances, perquisites, provident fund and other relevant provisions.		

A	Definition and taxability of salary income.	**CO3, CO4**	*Department website, whiteboard, calculator/spreadsheet, caselets and numerical worksheets, Class discussion, statutory provisions, numerical practice,*
B	Perquisites and allowances: tax treatment.		
C	Computation of taxable salary income. Provident fund and simple numerical problems.		
Unit 3:	**Income from House Property and Profits & Gains from Business or Profession (8-0-16-6 = 30 hrs)**		
Objective	To develop understanding of computation of income from house property and business/profession by applying annual value provisions, permissible deductions and basic computation rules.		
A	Taxation of income from house property: computation of annual value and deductions allowed.	**CO2, CO3, CO4, CO5, CO6**	*Income Tax Act / Bare Act, Taxmann resources, Income Tax Department website, whiteboard, calculator/spreadsheet, caselets and numerical worksheets*
B	Determination of business income and deductions available.		
C	Deductions available under profits and gains from business or profession (PGBP). Computation of income from house property and PGBP: simple numerical problems.		
Unit 4:	**Capital Gains and Income from Other Sources (6-0-12-6 = 24 hrs)**		
Objective	To enable students to understand types of capital gains, basic computation, exemptions and taxation of income from other sources such as interest, dividend and gifts.		
A	Capital gains: types, computation and tax treatment. Exemptions.	**CO3, CO4, CO5**	*Income Tax Act / Bare Act, Income Tax Department website, whiteboard, calculator/spreadsheet, caselets and numerical worksheets*
B	Taxation of income from other sources: interest income, dividend income, gift taxation etc.		
C	Simple numerical problems on capital gains and income from other sources.		
Unit 5:	**Deductions and Computation of Total Income (6-0-10-6 = 22 hrs)**		
Objective	To integrate different provisions for computing gross total income, deductions, total income and tax liability of individuals, with basic exposure to clubbing, set-off and carry-forward of losses.		
A	Deductions from gross total income.	**CO2, CO3, CO4, CO5, CO6**	*Income Tax Act / Bare Act, Taxmann resources, Income Tax Department website, whiteboard, calculator/spreadsheet, caselets and numerical worksheets*
B	Aggregation of income: clubbing provisions, set-off and carry-forward of losses. Taxable income after deductions and applicable tax slabs.		
C	Computation of total income and tax liability of an individual: simple numerical problems.		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)

TW: Term work may include assignments, seminars, micro projects, class presentations, case studies, tax-computation worksheets and student activities related to income-tax awareness.

SL: Self-learning may include reading official income-tax resources, solving additional numerical problems, preparing tax-planning notes, exploring e-filing awareness material and studying current tax updates from credible sources.

Example

Self-Learning beyond Class Room, Developing a mini project in a team,

Self-Learning from online content, Case Study, Industry Work/Visit

Mode of Examination

Weightage Distribution:

CA			Mid Term Assessment (MTA)	End Term Examination (ETE)
Quiz*	Assignment	Attendance		
20%	10%	5%	15%	50%

*Five Quizzes of 4 marks each.

References

Textbook: 1. Ahuja, Girish and Gupta, Ravi - Income Tax Law and Practice, Bharat Law House. 2. Singhania, Vinod K. and Singhania, Monica - Students Guide to Income Tax, Taxmann Publications Pvt. Ltd.

Important Web Links: https://incometaxindia.gov.in/, https://www.taxmann.com/, https://www.investopedia.com/

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Knowledge	Critical Thinking Problem Solving	Communication Skills	Leadership and Teamwork	Ethical and Social	Digital and Technological	Entrepreneurial Mindset	Global Business Perspective	Research and Analytical Skills	Professional Development	Foundational Business	Managerial and Interpersonal	Business Planning and
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PSO 1	PSO 2	PSO 3
CO1	3	1	1	1	0	2	1	1	1	1	2	2	1	1
CO2	3	2	2	1	0	3	1	2	1	1	3	2	1	2
CO3	3	3	3	2	0	2	2	2	1	2	3	2	2	3
CO4	3	3	3	2	1	3	1	2	1	3	3	2	2	3
CO5	3	3	3	2	1	3	1	3	1	3	3	2	3	3
CO6	3	3	3	3	2	3	2	3	1	3	3	3	3	3
Avg	**3.1**	**2.5**	**2.50**	**1.83**	**0.67**	**2.67**	**1.33**	**2.17**	**1.00**	**2.17**	**2.83**	**2.17**	**2.00**	**2.50**

Note: *Row averages are computed over non-zero entries only. PO7 (Ethics) receives no mapping — this is correct for a programming fundamentals course. PO6 and PO10 are intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Builds conceptual and practical understanding of taxation, computation, compliance and informed financial decision-making.
SDG 8: Decent Work & Economic Growth	**3**	Develops tax literacy, employability-oriented financial knowledge and professional awareness relevant for business, entrepreneurship and employment.
SDG 10: Reduced Inequalities	2	Improves understanding of tax deductions, exemptions and compliance, supporting wider financial inclusion and informed participation in the formal economy.
SDG 16: Peace, Justice and Strong Institutions	**2**	Promotes awareness of lawful tax compliance, transparency, ethical financial conduct and responsible citizenship.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

5. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Introduction to income tax: concept, purpose and definition of important terms.	**UNIT-1**	**4**
DD/MM/YY	Income, agricultural income and casual income.		
DD/MM/YY	Assessee, assessment year, previous year, gross total income and total income.		
DD/MM/YY	Residential status: basic concepts.		
DD/MM/YY	Definition and taxability of salary income.	**UNIT-2**	**6**
DD/MM/YY	Allowances: meaning and tax treatment.		
DD/MM/YY	Perquisites: meaning and tax treatment.		
DD/MM/YY	Provident fund: basic provisions.		
DD/MM/YY	Computation of taxable salary income - step-wise approach.		
DD/MM/YY	Taxable salary: simple numerical problems.		
DD/MM/YY	Income from house property: charging provisions and annual value.	**UNIT-3**	**8**
DD/MM/YY	Computation of annual value.		
DD/MM/YY	Deductions allowed from house property income.		
DD/MM/YY	House property income: simple numerical problems.		
DD/MM/YY	Business income: meaning and basic computation framework.		
DD/MM/YY	Determination of business income and permissible deductions.		
DD/MM/YY	Deductions available under PGBP.		
DD/MM/YY	PGBP income: simple numerical problems.		
DD/MM/YY	Capital gains: meaning, types and tax treatment.	**UNIT-4**	**6**
DD/MM/YY	Computation of capital gains: basic framework.		
DD/MM/YY	Exemption under section 54.		
DD/MM/YY	Capital gains: simple numerical problems.		
DD/MM/YY	Income from other sources: interest and dividend income.		
DD/MM/YY	Gift taxation: basic provisions.		
DD/MM/YY	Deductions from gross total income: overview.	**UNIT-5**	**6**
DD/MM/YY	Important deductions and their impact on total income.		
DD/MM/YY	Aggregation of income and clubbing provisions.		
DD/MM/YY	Set-off and carry-forward of losses.		
DD/MM/YY	Taxable income after deductions and applicable tax slabs.		
DD/MM/YY	Computation of total income of an individual.		

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA-IAF	**Current Academic Year:**	2027–28
Branch:	BBA-IAF	**Semester:**	III

2. Course Details

S. No	Attribute	Details
9.	**Course Title**	Financial Reporting
10.	**Course Code**	BBIC314
11.	**Credits**	4
12.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 4
13.	**Course Type**	Theory~~/Practical/Applied Learning/VAC/SEC/ASEC/Jury/etc.~~
14.	**Course Objective**	To introduce students to the principles, practices, standards, analysis techniques, corporate financial reporting issues, financial instruments, and specialized reporting requirements used in preparing and interpreting financial statements. The course also emphasizes ethical and legal considerations related to the accounting profession.
15.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1: Recall*** and understand the concepts, applications, and framework of Indian Accounting Standards, International Accounting Standards, IFRS, accounting policies, estimates, and errors. ***CO2: Explain*** and apply financial analysis techniques, including ratio analysis, vertical analysis, horizontal analysis, common-size statements, trend analysis, and comparative financial statement analysis. ***CO3: Develop*** structured understanding and reporting solutions for corporate financial reporting issues, including parent, subsidiary, associate, corporate restructuring, statement of changes in equity, and consolidated financial statements. ***CO4: Analyze*** reporting procedures for financial instruments, including recognition, derecognition, offsetting, goodwill impairment, and compound financial instruments. ***CO5: Evaluate*** financial reporting practices of other organizations such as mutual funds, non-banking finance companies, and merchant bankers, and assess their reporting implications. ***CO6: Design***, and design an integrated financial reporting and analysis framework by applying accounting standards, corporate reporting principles, financial instruments, and organization-specific reporting practices.
16.	**Course Description**	This course provides a comprehensive study of financial reporting principles and practices. It covers Indian and international accounting standards, financial statement analysis, corporate financial reporting, reporting of financial instruments, consolidated statements, and reporting practices of specialized organizations such as mutual funds, NBFCs, and merchant bankers.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Accounting Standards for Transactions (4-0-10-6 = 20 hrs)**		
Objective	To familiarize students with the framework of accounting standards, ICAI interpretations, guidance notes, Ind AS,		

	International Accounting Standards, IFRS mechanics, accounting policies, estimates, and errors.		
A	Accounting standards; interpretations and guidance notes issued by the ICAI.	**CO1, CO2, CO3**	*Financial statements, annual reports, ICAI resources, Ind AS/IFRS summaries, Excel/Google Sheets, case studies, Smartboard, databases*
B	Difference between Indian Accounting Standards and International Accounting Standards; mechanics of accounting; Accounting Standards and IFRS.		
C	Accounting policies, accounting estimates and errors; ethical and legal considerations in financial reporting		
Unit 2:	**Analysis and Interpretation of Financial Statements (6-0-12-6 = 24 hrs)**		
Objective	To explain and apply financial statement analysis techniques for assessing organizational performance, liquidity, solvency, profitability, efficiency, trends, and financial strengths and weaknesses.		
A	Ratio analysis: liquidity, solvency, profitability and efficiency ratios.	**CO3, CO4**	*Financial statements, annual reports, ICAI resources, Ind AS/IFRS summaries, Excel/Google Sheets, case studies, smartboard, online databases*
B	Vertical and horizontal analysis techniques; common-size financial statements.		
C	Trend analysis and comparative financial statement analysis; identifying financial strengths and weaknesses		
Unit 3:	**Corporate Financial Reporting and Financial Position (8-0-16-6 = 30 hrs)**		
Objective	To develop conceptual and practical understanding of corporate financial reporting, including parent-subsidiary relationships, associate concerns, restructuring, equity changes, and consolidated financial statements.		
A	Concepts of parent, subsidiary and associate; issues and problems in corporate financial reporting	**CO2, CO3, CO4, CO5**	*Financial statements, annual reports, ICAI resources, Ind AS/IFRS summaries, Excel/Google Sheets, case studies, smartboard, online databases*
B	Accounting for corporate restructuring; statement of changes in equity		
C	Consolidated financial statements: preparation, presentation and reporting considerations		
Unit 4:	**Reporting of Financial Instruments (6-0-12-6 = 24 hrs)**		
Objective	To analyze the meaning, definition, recognition, derecognition, offsetting, goodwill impairment, and compound financial instruments used in financial reporting.		
A	Financial instruments: meaning, definition, classification and recognition	**CO3, CO4, CO5**	*Financial statements, annual reports, ICAI resources, Ind AS/IFRS summaries, Excel/Google Sheets, case studies, smartboard, online databases*
B	Derecognition and offsetting of financial instruments; compound financial instruments		
C	Impact of goodwill impairment and analytical implications for financial reporting		
Unit 5:	**Financial Reporting by Other Organizations (6-0-10-6 = 22 hrs)**		
Objective	To evaluate reporting requirements and practices followed by mutual funds, non-banking finance companies, and merchant bankers, and to design comparative reporting insights for specialized organizations.		
A	Financial reporting by mutual funds: key requirements and reporting practices	**CO2, CO3, CO4, CO5, CO6**	*Financial statements, annual reports, ICAI resources, Ind AS/IFRS summaries, Excel/Google Sheets, case studies, smartboard, online databases*
B	Financial reporting by non-banking finance companies: major disclosure and reporting considerations		
C	Financial reporting by merchant bankers; comparative reporting practices of specialized organizations		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)	TW: Term work includes assignments, seminars, case studies, financial statement analysis exercises, presentation of annual-report analysis, and other student activities. SL: Self-learning through accounting standards, annual reports, online educational resources, financial databases, and regulator/ICAI materials. Example Self-Learning beyond Class Room, Developing a mini project in a team, Self-Learning from online content, Case Study, Industry Work/Visit

Mode of Examination	**Weightage Distribution:** CA: Quiz* 20% | Assignment 10% | Attendance 5%; Mid Term Assessment (MTA) 15%; End Term Examination (ETE) 50% *Five Quizzes of 4 marks each.
References	**Textbook:** 1. Ken Trotman and Michael Gibbins - Financial Accounting: An Integrated Approach. 2. James M. Wahlen, Stephen P. Baginski, and Mark Bradshaw - Financial Reporting, Financial Statement Analysis, and Valuation: A Strategic Perspective. 3. Donald E. Kieso, Jerry J. Weygandt, and Terry D. Warfield - Intermediate Accounting. ICAI resources, Accounting Standards, Ind AS/IFRS summaries, annual reports, and relevant regulatory resources.

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Knowledge	Critical Thinking	Problem Solving	Communication Skills	Leadership and Teamwork	Ethical and Social	Digital and Technological	Entrepreneurial Mindset	Global Business Perspective	Research and Analytical Skills	Professional Development	Foundational Business	Managerial and Interpersonal	Business Planning and
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PSO1**	**PSO2**	**PSO3**
CO1	3	2	1	1	0	2	1	1	3	2	2	3	1	2
CO2	3	3	3	2	0	1	2	2	1	3	3	3	2	3
CO3	3	3	3	2	1	2	2	2	2	3	3	3	2	3
CO4	3	3	3	2	0	2	2	1	3	3	3	3	2	2
CO5	3	3	2	2	1	2	1	2	2	2	3	3	2	3
CO6	3	3	3	3	2	3	3	2	3	3	3	3	3	3
Avg	**3.0**	**2.83**	**2.50**	**2.00**	**0.67**	**2.00**	**1.83**	**1.67**	**2.33**	**2.67**	**2.83**	**3.00**	**2.00**	**2.67**

Note: *Row averages are computed over non-zero entries only. PO7 (Ethics) receives no mapping — this is correct for a programming fundamentals course. PO6 and PO10 are intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Strengthens conceptual and analytical competence in financial reporting, accounting standards, and statement analysis.
SDG 8: Decent Work & Economic Growth	**3**	Develops employability-oriented reporting, analysis, and accounting skills useful for finance, audit, investment, and corporate roles.
SDG 9: Industry, Innovation & Infrastructure	**2**	Supports professional use of reporting frameworks, financial databases, analysis tools, and organization-specific reporting practices.
SDG 16: Peace, Justice and Strong Institutions	**2**	Promotes transparency, accountability, ethical reporting, and compliance in financial disclosure practices.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

5. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Accounting standards; role and importance of standards in financial reporting	**UNIT-1**	**4**
DD/MM/YY	Interpretations and guidance notes issued by the ICAI		
DD/MM/YY	Indian Accounting Standards and International Accounting Standards; Accounting Standards and IFRS		
DD/MM/YY	Accounting policies, accounting estimates and errors; ethical and legal aspects		
DD/MM/YY	Ratio analysis: liquidity and solvency ratios	**UNIT-2**	**6**
DD/MM/YY	Ratio analysis: profitability and efficiency ratios		
DD/MM/YY	Vertical analysis and horizontal analysis techniques		
DD/MM/YY	Common-size financial statements		
DD/MM/YY	Trend analysis and comparative financial statement analysis		
DD/MM/YY	Identification of financial strengths and weaknesses through statement analysis		
DD/MM/YY	Concepts of parent, subsidiary and associate	**UNIT-3**	**8**
DD/MM/YY	Issues and problems in corporate financial reporting		
DD/MM/YY	Accounting for corporate restructuring: objectives and accounting implications		
DD/MM/YY	Statement of changes in equity: format and reporting significance		
DD/MM/YY	Consolidated financial statements: concept and need		
DD/MM/YY	Consolidated financial statements: preparation and reporting considerations		
DD/MM/YY	Corporate reporting case analysis: parent-subsidiary-associate relationships		
DD/MM/YY	Integrated review of corporate financial position reporting		
DD/MM/YY	Financial instruments: meaning, definition and scope	**UNIT-4**	**6**
DD/MM/YY	Recognition of financial instruments		
DD/MM/YY	Derecognition and offsetting of financial instruments		
DD/MM/YY	Compound financial instruments		
DD/MM/YY	Goodwill impairment and its impact on financial statements		
DD/MM/YY	Analytical implications of financial instruments in reporting		
DD/MM/YY	Financial reporting by mutual funds	**UNIT-5**	**6**
DD/MM/YY	Reporting practices and disclosures by mutual funds		
DD/MM/YY	Financial reporting by non-banking finance companies		
DD/MM/YY	Reporting considerations for NBFCs		
DD/MM/YY	Financial reporting by merchant bankers		
DD/MM/YY	Comparative reporting practices of specialized organizations		

COURSE PLAN

1. Course Identification

chool:	SSBS	**Batch:**	2026-29
rogram:	BBA-IAF	**Current Academic Year:**	2027–28
Branch:	-	**Semester:**	III

2. Course Details

. No	Attribute	Details
	Course Title	French language-1
	Course Code	BBISE031
	Credits	2
	Contact (Learning) Hours per Week) (L-T-P-SL))	2-0-0-2
1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 30 hrs | T: 00hrs | P: 00 hrs | SL: 30 hrs | Total: 60 hrs |Credits: 2
	Course Type	SEC
	Course Objective	The objective of this course is to familiarize students with the basic elements of the French language, importance of learning French language, basic grammar and pronunciations. The course covers listening, speaking, reading, and writing in French, enabling students to engage in simple conversations and introduce themselves.
	Course Outcomes (COs)	*After successful completion of this course, the students will be able to:* *CO1: Recognize and recall basic French sounds and common vocabulary related to greetings, introductions, and everyday terms.* *CO2: Understand the meaning and usage of familiar everyday expressions and basic phrases in French.* *CO3: Apply the rules of French articles and identify classroom vocabulary using structures such as C'est / Ce sont / Qu'est-ce que c'est ?* *CO4: Use and apply basic French verb conjugations including être, avoir, parler, finir, and attendre.* *CO5: Construct simple sentences and short descriptions in French using appropriate vocabulary and grammar.* *CO6: Develop basic listening, speaking, reading, and writing skills in French to communicate effectively in simple real-life situations using the language concepts learned throughout the course.*
	Course Description	*This course introduces students to the basics of the French language including greetings, introductions, numbers, articles, vocabulary, pronouns, and verb* conjugations.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used

Unit 1:	**Présentation et importance de langue -1 (5 -0-0-5 = 10 hrs)**		
Objective	To recognize and recall basic French sounds and common vocabulary related to greetings, introductions, and everyday terms.		
A	Introduction to French language	**CO1, CO1, CO1**	*Environment, Interaction board, sticky notes, AI apps, video*
B	L'importance d'apprendre la langue français (Importance of learning French)		
C	L'alphabet en français (alphabet)		
Unit 2:	**Saluez et présentez en francais (5-0-0-5 = 10 hrs)**		
Objective	To understand the meaning and usage of familiar everyday expressions and basic phrases in French.		
A	Les salutations (Salutations/greetings)	**CO2, CO2**	*Interaction board, sticky notes, AI apps, Video*
B	Se presenter (self introduction)		
C	Les nombres de 0 à 50 (Numbers (0–50)		
Unit 3:	**Utilisation des articles (6-0-0-6 = 12 hrs)**		
Objective	To apply the rules of French articles and identify classroom vocabulary using structures such as C'est / Ce sont / Qu'est-ce que c'est ?		
A	Les accents en français (accents)	**CO2, CO2, CO3,**	*Environment, Interaction board, sticky notes, AI apps, Video*
B	Les articles indefinis (Indefinite acticles)		
C	Les vocabulaires de salle de classe		
Unit 4:	**Utilisation des articles et pronoms (5-0-0-5 = 10 hrs)**		
Objective	To use and apply basic French verb conjugations including être, avoir, parler, finir, and attendre.		
A	Les articles defines (Definite articles)	**CO3, CO4, CO4**	*Environment, Interaction board, sticky notes, AI apps, Video*
B	Les pronoms sujets (Subject pronouns)		
C	Les voyelles et lettres silencieuses		
Unit 5:	**Conjugaison des verbes (4-0-0-4 = 8 hrs)**		
Objective	To construct simple sentences and short descriptions in French using appropriate vocabulary and grammar.		
A	Conjugaison du verbe "Etre" au présent	**CO5, CO5,**	*Environment, Interaction board, sticky notes, AI apps, video*
B	Conjugaison du verbe "Avoir" au present		
C	Comprehention ecrite-1		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) SL:00 hrs)	TW: Term work (includes assignments, seminars, micro projects, industrial visits, any other student activities etc.) SL: Self Learning, MOOCs, spoken tutorials, online educational resources etc.(If Provided in curriculum structure.) Example Self-Learning beyond Class Room, Developing a mini project in a team, Self-Learning from online content, Case Study, Industry Work/Visit
Mode of Examination	**Weightage Distribution:**

CA			Mid Term Assessment (MTA)	End Term Examination (ETE)
Viva Voce	Assignment	Attendance		
20%	10%	5%	15%	50%

References	**Textbook:** Meenal Tiwari, Langers International, Le nouvel Esprit-1

	Reference Book: G. Mauger, Hachette Paris, Cours de Langue et de Civilisation Françaises-1

	Core Business Understanding	Financial and Accounting Competence	Analytical and Quantitative Skills	Communication and Professionalism	Technology and Financial Software Skills	Industry Readiness	Ethical and Legal Awareness	Leadership and Team Collaboration	Global Financial Perspective	Entrepreneurial and Innovative Thinking	Research and Decision-Making Ability	Career and Lifelong Learning	International Accounting and Finance Proficiency	Financial Leadership and Professional Competence	Strategic Financial Planning and Compliance	Technology-Driven Financial Innovation
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**	**PSO1**	**PSO2**	**PSO3**	
O	2	1	–	–	2	–	–	–	1	-	2	2	1	-	–	
O	2	2	–	–	3	–	–	–	1	-	2	2	2	-	–	
O	2	2	1	–	2	-	–	–	2	-	2	3	2	1	-	
O	2	2	2	-	3	–	–	–	2	-	2	3	2	2	-	
O	2	2	2	1	3	–	–	1	2	-	2	3	3	2	1	
O	3	2	2	2	3	1	–	2	2	1	3	3	3	3	2	
	2.17	1.83	1.40	1.50	2.67	1.00	0.00	1.50	1.67	1.00	2.17	2.67	2.17	1.75	1.50	

Note: *Row averages are computed over non-zero entries only. PO7 (Ethics) receives no mapping — this is correct for a programming fundamentals course. PO6 and PO10 are intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification

SDG 4: Quality Education	**3**	Builds a strong foundation in computational thinking and structured programming. Develops essential skills in problem-solving, coding, and logical reasoning through theory and practical exercises.
SDG 8: Decent Work & Economic Growth	**3**	Develops industry-relevant programming skills and practical coding proficiency. Enhances problem-solving abilities and prepares students for careers, internships, and entrepreneurship in IT.
SDG 17: Partnerships for goals	**3**	Focuses on strengthening communication to enhance global partnerships, technology sharing, and collaborative action.
SDG 3: Good Health and Well-being:	**2**	Develops effective communication strategies to disseminate health information and foster behavioral change.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY		**UNIT-1**	5
DD/MM/YY	Introduction to French language		
DD/MM/YY	Advantage de langue francaise		
DD/MM/YY	L'importance d'apprendre la langue français (Importance of learning French)		
DD/MM/YY	L'alphabet en français (alphabet)		
DD/MM/YY	Apprendre : comment saluez et présentez en francais	**UNIT-2**	5
DD/MM/YY	Les salutations (Salutations/greetings)		
DD/MM/YY	Se presenter (self introduction)		
DD/MM/YY	Les nombres de 0 à 100 (Numbers (0–100)		
DD/MM/YY	Pratiquez d'orale des nombres		
DD/MM/YY	Le grammaire: comment utilisez les articles indefinis et accents	**UNIT-3**	5
DD/MM/YY	Les accents en français (accents)		
DD/MM/YY	Les articles indefinis (Indefinite acticles)		
DD/MM/YY	Les vocabulaires de salle de classe		
DD/MM/YY	Faite des phrases utilisant des vocabulaire		
DD/MM/YY	Le grammaire : comment utilisez les articles defines et utilisation des pronoms sujets	**UNIT-4**	5
DD/MM/YY	Les articles defines (Definite articles)		
DD/MM/YY	Les pronoms sujets (Subject pronouns)		
DD/MM/YY	Les voyelles		
DD/MM/YY	Les lettres silencieuses		

DD/MM/YY	Comment conjuguez les verbes auxilaires en français	**UNIT-5**	6
DD/MM/YY	Pratiquez le lire francais		
DD/MM/YY	Conjugaison du verbe “Etre” au present		
DD/MM/YY	Conjugaison du verbe “Avoir” au present		
DD/MM/YY	Comprehention ecrite-1		
DD/MM/YY	Pratiquez d’orale		

COURSE PLAN

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2027–28
Branch:	BBA/BBA IAF	**Semester:**	III

1. Course Details

S. No	Attribute	Details
1.	**Course Title**	Logical Skills Building and Soft Skills
2.	**Course Code**	BBIAE031
3.	**Credits**	2
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	1-0-2-1
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 15 hrs | T: 00 hrs | P: 30 hrs | SL: 15hrs | Total: 60 hrs |Credits: 2
5.	**Course Type**	SEC (Applied Learning)
6.	**Course Objective**	To enhance holistic development of students and improve their employability skills. To provide a 360 degree exposure to learning elements of Business English readiness program, behavioural traits, achieve softer communication levels and a positive self-branding along with augmenting numerical and altitudinal abilities. To step up skill and upgrade students' across varied industry needs to enhance employability skills. By the end of this semester, a student will have entered the threshold of his/her 1st phase of employability enhancement and skill building activity exercise.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* **CO1:** Ascertain a competency level through Building Essential Language and Life Skills **CO2:** Build positive emotional competence in self and learn GOAL Setting and SMART Goals techniques **CO3:** Apply positive thinking, goal setting and success-focused attitudes, time Management, which would help them in their academic as well as professional career **CO4:** Acquire satisfactory competency in use of aptitude, logical and analytical reasoning **CO5:** Develop strategic thinking and diverse mathematical concepts through building number puzzles **CO6:** Demonstrate an ability to apply various quantitative aptitude tools for making business decisions
8.	**Course Description**	This Level 1 blended training approach equips the students for Industry employment readiness and combines elements of soft skills and numerical abilities to achieve this purpose.

2. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Building Essential Language and Life Skills (3-0-6-3 = 12 hrs)**		
Objective	To develop self-awareness, communication competence, emotional intelligence, and positive personality traits..		
A	Know Yourself: Core Competence. A very unique and interactive approach through an engaging questionnaire to ascertain a student's current skill level to design, architect and expose a student to the right syllabus as also to identify the correct TNI/TNA levels of the student.	**CO1, CO2, CO3**	*SWOT Analysis, Personality Assessment Tools, ChatGPT Reflection Exercises*
B	Techniques of Self Awareness | Self Esteem & Effectiveness| Building Positive Attitude | Building Emotional Competence		
C	Goal Setting (SMART Goals), LSRW Skills, Grammar & Pronunciation		
Unit 2:	**Introduction to Aptitude Training- Reasoning- Logical/ Analytical (3-0-6-3 = 12 hrs)**		
Objective	To develop logical thinking and analytical reasoning abilities required for competitive examinations and business decision-making		
A	Syllogism | Letter Series | Coding, Decoding , Ranking & Their Comparison Level-1	**CO4, CO5**	*Kahoot, Quizizz, Logical Reasoning Apps*
B	Number Puzzles		
C	Selection Based On Given Conditions		
Unit 3:	**Quantitative Aptitude (3-0-6-3 = 12 hrs)**		
Objective	To strengthen numerical ability and mathematical reasoning for business applications and aptitude tests..		
A	Number Systems Level 1 | Vedic Maths Level-1	**, CO6**	*Microsoft Excel, GeoGebra, Aptitude Apps)*
B	Percentage ,Ratio & Proportion		
C	Mensuration - Area & Volume |Algebra		
Unit 4:	**Verbal Abilities – 1 (3-0-6-3 = 12 hrs)**		
Objective	To improve English language proficiency for academic, competitive, and workplace communication.		
A	Reading Comprehension	**CO1, CO3**	*Grammarly, British Council Learning English, Google Forms*
B	Spotting the Errors		
C	Vocabulary & Sentence Improvement		
Unit 5:	**Time & Priority Management (3-0-6-3 = 12 hrs)**		
Objective	To develop effective time management, planning, and personal productivity skills.		
A	Stephen Covey Time Management Matrix	**CO2, CO6**	*Eisenhower Matrix Template, Google Calendar)*
B	Priority Setting and Goal Planning		
C	Personal Time Management Tracker		

3. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 15 hrs)	Term Work (TW): JAM (Just A Minute). Free Speech Activities Group Discussions Mock Interviews Logical Reasoning Practice Aptitude Assignments Quantitative Aptitude Exercises Goal Setting Portfolio Self-Learning (SL: 15 hrs) Reading comprehension practice Online aptitude quizzes Vocabulary building SMART Goal diary Time management tracker
Mode of Examination	**Weightage Distribution:**

CA				
Quiz*	Assignment*	Attendance	Mid Term Assessment (MTA)	End Term Examination (ETE)
20%	10%	5%	150%	50%

* Assignment- Group Presentation)
Aptitude & Soft Skills Portfolio

References	**Textbook:** 1. P. Anand – Wiley's Quantitative Aptitude 2. Arihant Publications – Quantum CAT 3. M. Tyra – Quicker Maths 4. Napoleon Hill – Power of Positive Thinking 5. Nathaniel Branden – The Six Pillars of Self-Esteem 6. Stephen R. Covey – The 7 Habits of Highly Effective People 7. Wilson Dobson – Goal Setting 8. Cary Fagan & Elizabeth Wilson – Streets of Attitude

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Environment and Domain Knowledge (BEDK)	Critical Thinking, Business Analysis, Problem Solving and Innovative Solutions (CBPI):	Global Exposure and Cross-Cultural Understanding (GECCU):	Social Responsiveness and Ethics (SRE):	Effective Communication (EC):	Life Long Learning (LLL):	Enhancing Decision Making Capability (EDMC	Trained Informed Professionals (TIPS):	Digital and Technological Competency (DTC)	Research and Analytical Skills (RAS):	Teamwork and Leadership Skills (TLS):	Advanced Accounting and Global Financial Competency	Modern Commerce Education and Experiential Learning Skills:	Global Financial System and IFRS
	PO1	PO 2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PSO 1	PSO2	PO S3
CO1	1	2	–	–	3	2	1	1	–	–	1	–	2	–
CO2	1	2	–	1	3	2	2	1	–	–	1	–	2	–
CO3	–	2	–	1	3	2	1	2	–	–	3	–	2	–
CO4	–	3	–	2	2	2	3	1	–	2	2	–	2	–
CO5	1	3	–	2	2	2	3	1	1	2	2	–	3	–
CO6	1	3	–	2	2	3	3	2	–	2	2	–	2	–
Avg	0.67	2.5	–	1.33	2.5	2.17	2.17	1.33	0.17	1	1.83	–	2.17	–

Note: Strength Scale:3 = High 2 = Moderate 1 = Low – = Not Applicable

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Enhances language proficiency, reasoning, analytical thinking, communication, and lifelong learning skills essential for quality education.

SDG 8: Decent Work & Economic Growth	**3**	Improves employability through aptitude, logical reasoning, communication, goal setting, and professional skill development.
SDG 9: Industry, Innovation and Infrastructure	**2**	Develops analytical reasoning, problem-solving, and quantitative aptitude required for innovation and modern business practices.
SDG 3: Good Health and Well-being	**2**	Encourages emotional competence, self-awareness, positive attitude, stress management, and personal effectiveness..

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

Course Plan

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA IAF	**Current Academic Year:**	2027–28
Branch:	BBA IAF	**Semester:**	III

2. Course Details

S. No	Attribute	Details
25.	**Course Title**	Community Connect
26.	**Course Code**	SUACC301P
27.	**Credits**	1
28.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	0-0-2-1
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Self Learning (SL) L: hrs | T: 00 hrs | P: 15 hrs | SL: 15 hrs | Total: 30 hrs | Credits: 1
29.	**Course Type**	Audit (Community Connect Course)
30.	**Course Objective**	To develop social responsibility, community engagement, leadership, teamwork, and problem-solving abilities through participation in community-based activities and social impact initiatives addressing real-life societal needs.
31.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1:Explain* the importance of community engagement and social responsibility in societal development** **CO2: Analyze community issues and identify opportunities for social intervention and improvement.** **CO3: Apply communication, teamwork, leadership, and problem-solving skills in community-based activities..** **CO4: Participate in planning, execution, and management of community engagement projects.** **CO5: Evaluate the outcomes and impact of community initiatives through reflection and reporting.** **CO6: Demonstrate ethical values, social responsibility, and commitment towards community welfare and sustainable development.**
32.	**Course Description**	This course provides experiential learning opportunities through community engagement activities, field interactions, social initiatives, and outreach programmes. Students participate in identifying community issues, planning interventions, executing projects, and assessing their social impact while developing leadership, teamwork, and social responsibility.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Community Engagement and Social Responsibility (0-0-4-2 = 6 hrs)**		
Objective	To familiarize students with the concepts and significance of community engagement and social responsibility.		
A	Concept, Scope and Importance of Community Engagement	**CO1, CO6**	*Group Discussions, Case Studies*
B	Social Responsibility and Ethical Citizenship		
C	Community Development and Sustainable Development Goals		
Unit 2:	**Community Issues and Need Assessment (0-0-4-2 = 6 hrs)**		
Objective	To understand community needs and methods of identifying social issues.		
A	Identification of Community Problems and Social Issues	**CO2, CO6**	*Field Observation, Surveys, Assignments*
B	Stakeholder Analysis and Community Participation		
C	Need Assessment Techniques and Community Interaction		
Unit 3:	**Community-Based Activities and Project Planning (0-0-4-2 = 6 hrs)**		
Objective	To develop skills required for planning and implementing community initiatives.		
A	Planning Community Outreach Activities	**CO3, CO4, CO6 |**	*Workshops, Group Activities, Project Planning Exercises*
B	Teamwork, Leadership and Volunteer Management		
C	Resource Mobilization and Community Participation		
Unit 4:	**Implementation of Community Projects (0-0-4-2 = 6 hrs)**		
Objective	To provide practical exposure in execution and monitoring of community engagement projects.		
A	Execution of Community Development Activities	**CO4, CO5, CO6**	*Field Projects, Community Interaction, Presentations*
B	Monitoring and Documentation of Activities		
C	Problem Solving and Community Coordination		
Unit 5:	**Impact Assessment and Reflection (0-0-4-2 = 6 hrs)**		
Objective	To evaluate community initiatives and reflect upon learning outcomes.		
A	Evaluation of Community Impact and Outcomes	**CO5, CO6**	*Reflection Reports, Presentations, Group Discussions*
B	Preparation of Reports and Presentations		
C	Reflection on Learning, Ethics and Social Responsibility		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) TW + SL: (45 hrs)	TW: Community visits, field surveys, awareness campaigns, outreach programmes, NGO interaction, social impact projects, project planning, implementation and presentations. SL: Reflection reports, documentation, self-learning from community practices, social development reports, case studies, online resources, and community engagement literature.
Mode of Examination	**Weightage Distribution:**

CA	Mid Term Assessment (MTA)	End Term Examination (ETE)
70%	NA	30%

*Five Quizzes of 4 marks each.

References	Community Engagement in Higher Education – W. McIlrath & I. Lyons. Social Responsibility and Sustainable Development – David Crowther & Güler Aras. Community Development: Theory and Practice – Gary Craig, Marjorie Mayo, Keith Popple. Sustainable Development Goals and Community Participation – United Nations Publications. Community Organization and Social Action – Siddiqui H.Y. Reports, Government Publications, NGO Documentation, and Community Development Resources.

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Environment and Domain	Critical Thinking, Business Analysis, Problem Solving and	Global Exposure and Cross-Cultural Understanding	Social Responsiveness and Ethics (SRE):	Effective Communication (EC):	Life Long Learning (LLL):	Enhancing Decision Making Capability (EDMC	Trained Informed Professionals (TIPS):	Digital and Technological Competency	Research and Analytical Skills (RAS):	Teamwork and Leadership Skills (TLS):	Advanced Accounting and Global Financial Competency	Modern Commerce Education and Experiential Learning Skills:	Global Financial System and IFRS Interpretation Skills:
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	1	1	2	3	2	2	1	1	1	1	2	1	2	1
CO2	1	3	2	3	2	2	2	1	1	3	2	1	2	1
CO3	1	2	1	2	3	2	3	2	1	2	3	1	3	1
CO4	1	2	1	3	2	2	3	2	1	2	3	1	3	1
CO5	1	3	1	2	2	2	2	1	1	3	2	1	3	1
CO6	1	2	2	3	2	3	2	2	1	2	3	1	2	1
AVG	1	2.2	1.5	2.7	2.2	2.2	2.2	1.5	1	2.2	2.5	1	2.5	1

6. Course-to-SDG Matrix-

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
Quality Education	2	Promotes experiential learning, social awareness, and civic engagement.
Reduced Inequalities	3	Encourages participation in initiatives addressing social and community issues.
Sustainable Cities and Communities	3	Supports community development and sustainable societal practices.
Partnerships for the Goals	2	Promotes collaboration with communities, NGOs, institutions, and stakeholders.

Strength Scale: *3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable*

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2026–27
Branch:	BBA	**Semester:**	III

2. Course Details

S. No	Attribute	Details
9.	**Course Title**	Tableau for Business Analytics
10.	**Course Code**	VACSB301
11.	**Credits**	0
12.	**Contact (Learning) Hours per Week) (L-T-P-C)**	0-0-0-0
	Teaching & Learning Scheme (hrs in semester)	Classroom Instructions (L) + Tutorial(T) + Lab Instructions (P) + Self Learning (SL) L: 00 hrs | T: 00 hrs | P: 00 hrs | SL: 30 hrs | Total: 30 hrs | Credits: 0
13.	**Course Type**	Value Added Course
14.	**Course Objective**	To provide practical knowledge of Tableau as a business intelligence and data visualization tool. The course aims to develop skills in data preparation, visual analytics, dashboard creation, storytelling, and business reporting. Students will learn to transform raw data into meaningful insights for managerial decision-making through interactive visualizations and analytical dashboards.
15.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1: Recall and explain the fundamentals of data visualization, business intelligence, and Tableau environment.*** ***CO2: Import, connect, clean, and prepare data from multiple sources using Tableau.*** ***CO3: Develop charts, graphs, maps, and visual reports using Tableau visualization tools.*** ***CO4: Analyze business datasets using filters, parameters, calculated fields, and analytical functions.*** ***CO5: Evaluate business performance using dashboards, KPIs, and interactive reporting techniques.*** ***CO6: Design and present comprehensive business intelligence dashboards and data stories for managerial decision-making.***
16.	**Course Description**	This course introduces students to Tableau, a leading business intelligence and data visualization platform. The course covers data connectivity, data preparation, visual analytics, dashboard design, interactive reporting, and storytelling techniques. Through hands-on exercises and real-world business datasets, students will develop the ability to create impactful visualizations, interpret business information, and support data-driven decision-making. The course emphasizes practical applications of analytics in finance, marketing, human resources, operations, and strategic management.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Tableau and Data Visualization (0-0-0-6 = 6 hrs)**		
Objective	To familiarize students with business intelligence concepts, Tableau interface, and principles of effective data visualization. Introduction to Business Intelligence and Analytics; Tableau Interface and Navigation; Data Visualization Principles; Understanding Dimensions and Measures; Tableau Workspace and Components.		
A	Introduction to Business Intelligence, Analytics and Data Visualization | CO1 | Tableau Public/Desktop, Excel Datasets, Presentation Tools	**CO1**	*Tableau Public/Desktop, Excel Datasets, Presentation Tools*
B	Tableau Interface, Workspace, Dimensions and Measures		
C	Data Visualization Principles and Best Practices		
Unit 2:	**Data Sources, Data Preparation and Data Connection (0-0-0-6 = 6 hrs)**		
Objective	To develop skills in connecting, cleaning, and preparing data for analysis in Tableau. Connecting Data Sources; Importing Excel and CSV Files; Data Cleaning; Data Transformation; Data Relationships and Joins.		
A	Data Cleaning and Transformation Techniques	**CO2**	*Tableau Desktop, Excel, CSV Files*
B	Data Cleaning and Transformation Techniques		
C	Data Relationships, Joins and Data Blending		
Unit 3:	**Visual Analytics and Chart Creation (0-0-0-6 = 6 hrs)**		
Objective	To enable students to create effective visualizations and analytical reports using Tableau. Creating Charts and Graphs; Sorting and Grouping Data; Maps and Geographic Analysis; Formatting Visualizations.		
A	Bar Charts, Line Charts, Pie Charts and Scatter Plots	**CO3**	*Tableau Desktop, Business Datasets*
B	Geographic Maps and Trend Analysis		
C	Formatting, Sorting and Grouping Visualizations		
Unit 4:	**Dashboards, Filters and Interactive Reporting (0-0-0-6 = 6 hrs)**		
Objective	To develop analytical skills using filters, parameters, calculations, and interactive dashboard features. Filters, Parameters, Calculated Fields; Dashboard Design; KPI Reporting; Interactive Analytics.		
A	Filters, Parameters and Calculated Fields	**CO4, CO5**	*Tableau Desktop, KPI Datasets*
B	Dashboard Design and Interactive Reporting		
C	KPI Development and Performance Analysis		
Unit 5:	**Storytelling and Business Applications (0-0-0-6 = 6 hrs)**		
Objective	To enable students to design complete business intelligence solutions and present insights through data storytelling. Story Creation; Dashboard Publishing; Business Applications of Tableau; Capstone Project Development.		
A	Data Storytelling and Story Creation	**CO5, CO6**	*Tableau Desktop/Public, Business Case Datasets*
B	Publishing and Sharing Dashboards		
C	Capstone Dashboard Project and Business Presentation		

4. Course Evaluation & References

Self-Learning (SL: 30 hrs)	1. Tableau Dashboard Development Exercises Students will create dashboards using sales, marketing, finance, HR, and operational datasets. Activities: Dashboard Creation KPI Visualization Interactive Filtering Data Story Development Time Allocation: 15 hrs Evaluation: Dashboard Functionality, Visualization Quality, Analytical Insights 2. Business Analytics Mini Project Students will develop a complete business intelligence solution using Tableau.

	Activities: Dataset Selection Data Preparation Dashboard Design Story Creation Presentation of Insights Time Allocation: 15 hrs Evaluation: Business Relevance, Analytical Interpretation, Dashboard Design, Presentation
Mode of Examination	*****SUBJECT TO DISCRETION OF THE RESOURCE PERSON******
References	Molly Monsey & Paul Sochan — Tableau for Dummies, Wiley Publications. Joshua N. Milligan — Learning Tableau: Create Effective Data Visualizations and Build Interactive Visual Analytics Solutions, Packt Publishing. Andy Kriebel — Tableau Workshop: A Practical Guide to Business Intelligence and Data Visualization, Packt Publishing.

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Environm	Critical Thinking,	Global Exposure	Social Responsiv	Effective Communi	Life Long Learning	Enhancin g Decision	Trained Informed	Digital and	Research and	Teamwor k and	Advanced Accountin	Modern Commerc	Global Financial
CO1	2	2	1	–	1	2	2	2	3	1	–	1	2	–
CO2	2	3	–	–	1	2	2	2	3	2	–	1	3	–
CO3	2	3	–	–	2	2	3	2	3	3	1	1	3	–
CO4	2	3	1	–	2	2	3	2	3	3	1	1	3	–
CO5	2	3	1	1	3	2	3	3	3	3	2	2	3	1
CO6	3	3	1	1	3	3	3	3	3	3	2	2	3	1
Avg	**2.17**	**2.83**	**1.00**	**1.00**	**2.00**	**2.17**	**2.67**	**2.33**	**3.00**	**2.50**	**1.50**	**1.33**	**2.83**	**1.00**

Note: *Row averages are computed over non-zero entries only.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops practical skills in data visualization, business analytics, dashboard development, and business intelligence tools. Enhances digital literacy and industry-relevant competencies required for modern business environments.
SDG 8: Decent Work & Economic Growth	**3**	Builds employability skills in analytics, reporting, business intelligence, and decision support systems, preparing learners for data-driven roles in organizations.
SDG 9: Industry, Innovation & Infrastructure	**3**	Promotes the use of modern business intelligence platforms and analytical technologies for organizational innovation, process improvement, and data-driven infrastructure development.
SDG 12: Responsible Consumption &	**2**	Enables organizations to monitor performance, optimize resource utilization, reduce inefficiencies, and support sustainable operational decision-making

Production		through data analytics.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

SHARDA UNIVERSITY
AGRA

4TH SEMESTER

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026-29
Program:	BBA	**Current Academic Year:**	2028–29
Branch:	BBA IAF	**Semester:**	IV

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Financial Management
2.	**Course Code**	BBIC411
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 4
5.	**Course Type**	Major (Theory)
6.	**Course Objective**	The course aims to equip students with fundamental and advanced knowledge of financial management concepts, theories, and practical applications in business contexts. Students will learn about cost of capital, capital structure, sources of finance, working capital management, risk management, and modern financial decision-making with digital competencies.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1: Recall*** and explain the fundamental concepts, scope, objectives, and functions of financial management along with factors influencing financial decisions. ***CO2: Explain*** capital budgeting concepts, techniques, and investment appraisal methods used in financial decision-making. ***CO3: Apply*** working capital management techniques and dividend decision models for efficient financial planning and control. ***CO4: Analyze*** capital structure theories, sources of finance, and computation of cost of capital for corporate financing decisions. ***CO5: Evaluate*** financial management practices using risk analysis, business valuation techniques, and modern financial tools. ***CO6: Design*** financial strategies and prepare financial decision-making reports using digital and AI-enabled tools for forecasting, analysis, and corporate planning..
8.	**Course Description**	This course provides comprehensive knowledge of financial management principles and their application in business organizations. It covers concepts such as capital budgeting, capital structure, cost of capital, dividend policy, working capital management, and AI-enabled financial decision-making tools. The course develops analytical and decision-

		making skills relevant to modern financial management practices.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Financial Management (12-0-0-12= 24 hrs)**		
Objective	To familiarize students with the concepts, scope, functions, and objectives of financial management along with financial decision-making and time value of money.		
A	Meaning, Nature, Scope, Functions, and Objectives of Financial Management	**CO1, CO2**	*Whiteboard, PPTs, Financial Calculators, Case Discussions*
B	Financial Decisions: Finance, Investment, and Dividend Decisions		
C	Time Value of Money: Discounting and Compounding		
Unit 2:	**Capital Budgeting (12-0-0-12 = 24 hrs)**		
Objective	To develop understanding of capital budgeting techniques and investment decision-making processes.		
A	Nature, Significance, and Process of Capital Budgeting	**CO2, CO3,**	*Whiteboard, Numerical Exercises, Financial Data Sheets*
B	Factors Affecting Capital Budgeting Decisions		
C	Techniques of Capital Budgeting — Traditional and Modern		
Unit 3:	**Capital Structure and Cost of Capital (12-0-0-12 = 24 hrs)**		
Objective	To enable students to understand capital structure theories and computation of cost of capital.		
A	Optimum Capital Structure	**CO3, CO3, CO4, CO5**	*Financial Statements, Calculator, Numerical Problems*
B	Capital Structure Theories: NI, NOI, MM, and Traditional Approach		
C	Cost of Capital: Equity, Debt, Retained Earnings, and WACC		
Unit 4:	**Dividend Decisions (12-0-0-12 = 24 hrs)**		
Objective	To provide understanding of dividend policies and dividend theories for corporate financial decision-making.		
A	Dividend Policy and Retained Earnings	**CO4, CO5, CO5**	*Case Studies, Annual Reports, PPTs*
B	Bonus Shares and Rights Issues		
C	Dividend Theories: Relevance and Irrelevance		
Unit 5:	**Management and AI Applications in Financial Decision Making (12-0-0-12 = 24 hrs)**		
Objective	To develop practical understanding of working capital management and AI-based financial decision-making tools.		
A	Concept, Need, and Determinants of Working Capital	**CO3, CO5, CO6**	*Whiteboard, Financial Software Demonstration, AI Tools*
B	AI Tools for Financial Forecasting		
C	Credit Risk Analysis and Fraud Detection using AI		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 60 hrs)	Financial statement analysis and interpretation Practice of numerical problems on capital budgeting and cost of capital Case studies on dividend and working capital decisions Self-learning through AI-based financial tools and online simulations Preparation of reports on financial decision-making

Mode of Examination	**Weightage Distribution:** **CA** | **Mid Term Assessment (MTA)** | **End Term Examination (ETE)** **Quiz*** | **Assignment** | **Attendance** 20% | 10% | 5% | 15% | 50% *Five Quizzes of 4 marks each.
References	Prasanna Chandra — Financial Management: Theory and Practice, Tata McGraw-Hill R.P. Rustagi — Financial Management, Taxmann V.K. Bhalla — Financial Management & Policy, Anmol Publications

CO / PO	Business Environment and	Critical Thinking,	Global Exposure Cross- and	Social Responsiveness	Effective Communication	Life Long Learning (LLL):	Enhancing Decision Making	Trained Informed Professionals	Digital and Technological	Research and Analytical Skills	Teamwork and Leadership Skills	Advanced Accounting and	Modern Commerce	Global Financial System and IFRS
	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO10**	**PO11**	**PSO 1**	**PSO 2**	**PSO 3**
CO1	3	1	3	2	1	3	-	2	2	3	3	3	2	2
CO2	3	2	3	2	2	3	2	2	2	3	3	3	2	2
CO3	3	3	3	2	2	3	2	3	2	1	3	3	3	3
CO4	3	3	2	2	2	3	2	3	2	2	2	3	3	3
CO5	2	3	2	3	2	3	2	3	2	2	2	3	2	3
CO6	3	3	3	3	3	3	2	3	2	2	2	3	3	3
Avg	2.83	2.50	2.67	2.00	2.33	3.00	2.00	2.67	2.00	2.16	2.50	3.00	2.5	2.67

Note: *Row averages are computed over non-zero entries only. PO7 (Ethics) receives no mapping — this is correct for a programming fundamentals course. PO6 and PO10 are intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 5 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops financial knowledge, analytical thinking, and professional decision-making skills.

SDG 8: Decent Work & Economic Growth	**3**	Enhances employability and practical financial management competencies relevant to business and industry.
SDG 9: Industry, Innovation & Infrastructure	**3**	Promotes innovation through financial planning, AI applications, and investment decision-making.
SDG 12: Responsible Consumption & Production	**2**	Encourages efficient financial resource allocation and responsible financial practices.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA IAF	**Current Academic Year:**	2028-29
Branch:	–	**Semester:**	IV

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Research Methodology

2.	**Course Code**	BBIC412
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00 hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs | Credits: 4
5.	**Course Type**	Theory
6.	**Course Objective**	To develop students' understanding of research fundamentals, research problem formulation, research design, sampling, data collection, data analysis, interpretation, and report writing. The course aims to build analytical, decision-making, and research-based problem-solving skills required for business and management research.
7.	**Course Outcomes (COs)**	After successful completion of this course, the students will be able to: CO1: Explain basic concepts, types, objectives, and process of research. CO2: Apply research problem formulation and research design principles to business research situations. CO3: Develop appropriate sampling designs, hypotheses, and measurement scales for research studies. CO4: Analyze data collection methods, research instruments, and data processing techniques. CO5: Evaluate data interpretation techniques and prepare structured research reports. CO6: Design a complete research proposal using suitable methodology, ethical practices, analysis, and presentation standards.
8.	**Course Description**	This course provides a comprehensive understanding of research methodology and its application in business and management. It covers research fundamentals, problem identification, research design, sampling, data collection, data processing, interpretation, analysis, and research reporting. Emphasis is placed on developing practical research skills, analytical thinking, and evidence-based decision-making abilities.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Basic Concepts of Research (6-0-0-6= 12 hrs)**		
Objective	**To introduce students to the meaning, need, objectives, types, approaches, and process of research.**		
A	Research: Meaning, Need, Objectives and Types of Research	CO1, CO2	PPTs, research examples, Google Scholar, plagiarism examples
B	Research Approaches; Research Methods vs Research Methodology, role of research in business decision-making		

C	Research process, research ethics, plagiarism, informed consent, and responsible use of data		
Unit 2:	**Research Problem and Research Design (6-0-0-6= 12 hrs)**		
Objective	**To enable students to define research problems and understand research design concepts and experimental principles.**		
A	Meaning of Research Problem; Selection and Definition of Problem, research questions and objectives	CO2, CO6	Problem-identification worksheets, research design templates
B	Meaning, Elements and Concepts of Research Design		
C	Types of Research Design: exploratory, descriptive, causal/experimental; Basic Principles of Experimental Designs		
Unit 3:	**Sample and Sampling (6-0-0-6= 12 hrs)**		
Objective	**To develop understanding of sampling methods, sample size, hypothesis testing, and measurement scales.**		
A	Sampling: Meaning, Need, Advantages; Probability and Non-Probability Sampling	CO3, CO4	Sampling exercises, Excel, online sample size calculators
B	Criteria for Sampling Procedure, Hypothesis Testing, Sample Size and Sampling Distribution		
C	Measurement Scales: Classification, Properties, Comparative and Non-Comparative Scales		
Unit 4:	**Data Collection and Processing (6-0-0-6= 12 hrs)**		
Objective	**To familiarize students with primary and secondary data collection methods, tools, tabulation, classification, and presentation of data.**		
A	Primary and Secondary Data; Tools for Data Collection; Questionnaires and Schedules	CO4, CO6	Google Forms, Excel/Google Sheets, questionnaire design activity
B	Research Instruments: Question Structure, Content and Questionnaire Design		
C	Data editing, coding, classification, tabulation, and graphical presentation using digital tools		
Unit 5:	**Analysis, Interpretation and Research Reporting (6-0-0-6= 12 hrs)**		
Objective	**To develop ability to analyze and interpret data and prepare structured research reports.**		
A	Meaning and Techniques of Interpretation, drawing conclusions	CO5, CO6	Research report samples, citation tools,

	from research data		Zotero/Mendeley, proposal template
B	Types of Reports and Steps in Report Writing, executive summary, citation, referencing, and plagiarism check		
C	Layout of research report, principles of report preparation, presentation of findings, and preparation of a basic research proposal/report		

Mode of Examination	CA	Mid Term Assessment (MTA)	End Term Examination (ETE)	Total
Weightage Distribution	35%	15%	50%	100%
References	Research Methodology by C.R. Kothari; Research Methodology by O.R. Krishna Swamy and M. Ranganatham; Business Research Methods by Naval Bajpai Research Methodology: Methods and Techniques by C.R. Kothari and Gaurav Garg.			
Web Link	https://www.researchgate.net/topic/Research-Methodology			

5. CO–PO Mapping Matrix

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO 11
	Core Business Understanding	Financial and Accounting Competence	Analytical and Quantitative Skills	Communication and Professionalism	Technology and Financial Software Skills	Industry Readiness	Ethical and Legal Awareness	Leadership and Team Collaboration	Global Financial Perspective	Entrepreneurial and Innovative Thinking	Career and Lifelong Learning
CO 1	2	1	2	–	–	1	1	–	–	–	1
CO 2	2	1	3	1	–	2	1	–	–	1	2
CO 3	1	1	3	–	1	2	1	–	–	–	2
CO 4	1	1	3	1	3	2	1	–	–	–	2
CO 5	1	1	3	3	2	2	2	–	–	–	2
CO 6	2	2	3	3	2	3	3	1	1	1	3
Avg	**1.50**	**1.17**	**2.83**	**2.00**	**2.00**	**2.00**	**1.50**	**1.00**	**1.00**	**1.00**	**2.00**

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	3	Develops research literacy, analytical

		thinking, data interpretation and report writing skills.
SDG 8: Decent Work & Economic Growth	2	Builds evidence-based decision-making skills useful for business productivity and professional practice.
SDG 9: Industry, Innovation & Infrastructure	2	Supports innovation through systematic inquiry, data collection and analysis.
SDG 16: Peace, Justice and Strong Institutions	1	Promotes ethical and transparent research-based decision-making.

7. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Research: Meaning, nature, need and significance	**UNIT-1**	2
DD/MM/YY	Objectives and types of research		2
DD/MM/YY	Research approaches: qualitative, quantitative and mixed-method		2
DD/MM/YY	Research methods vs research methodology		2
DD/MM/YY	Role of research in business decision-making		2
DD/MM/YY	Research process, flow chart, research ethics, plagiarism and informed consent		2
DD/MM/YY	Meaning and selection of research problem	**UNIT-2**	2
DD/MM/YY	Techniques involved in defining the research problem		2
DD/MM/YY	Research questions, objectives and hypotheses		2
DD/MM/YY	Research design: meaning, need, elements and features		2
DD/MM/YY	Types of research design: exploratory, descriptive and causal		2
DD/MM/YY	Experimental design: basic principles and business applications		2
DD/MM/YY	Sampling: meaning, need and advantages	**UNIT-3**	2
DD/MM/YY	Probability sampling methods		2
DD/MM/YY	Non-probability sampling methods		2
DD/MM/YY	Criteria for sampling procedure and sample size determination		2
DD/MM/YY	Hypothesis testing and sampling distribution		2
DD/MM/YY	Measurement scales: classification, properties, comparative and non-comparative scales		2
DD/MM/YY	Primary and secondary data	**UNIT-4**	2
DD/MM/YY	Methods and tools of data collection		2
DD/MM/YY	Questionnaire and schedule: meaning, difference and use		2
DD/MM/YY	Research instruments: question structure, content and scaling		2
DD/MM/YY	Questionnaire construction and design		2
DD/MM/YY	Data editing, coding, classification, tabulation and graphical presentation using digital tools		2
DD/MM/YY	Meaning and techniques of interpretation	**UNIT-5**	2
DD/MM/YY	Drawing conclusions from research data		2
DD/MM/YY	Types of research reports and steps in report writing		2
DD/MM/YY	Executive summary, citation, referencing and plagiarism check		2
DD/MM/YY	Layout and principles of research report preparation		2
DD/MM/YY	Presentation of findings and preparation of basic research proposal/report		2

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA IAF	**Current Academic Year:**	2028–29
Branch:	BBA IAF	**Semester:**	IV

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Audit & Assurance
2.	**Course Code**	BBIC414
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 4
5.	**Course Type**	Theory~~/Practical/Applied Learning/VAC/SEC/ASEC/Jury/etc.~~
6.	**Course Objective**	To develop students' understanding of auditing principles, standards, planning, internal control, company auditor provisions, and audit reporting so that they can interpret audit evidence, analyze audit risks, evaluate audit findings, and apply assurance practices for effective compliance, transparency, and professional decision-making.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1: Recall*** and explain fundamental concepts, objectives, types of audit, errors, frauds and basic auditing terminology. ***CO2: Explain*** and apply audit planning procedures including engagement letter, commencement procedures, documentation, working papers and audit files. ***CO3: Develop*** structured understanding of internal control, internal check, internal audit, regulatory framework and compliance requirements in auditing practices. ***CO4: Analyse*** audit risks, internal control weaknesses, audit evidence and the duties, rights and liabilities of company auditors. ***CO5: Evaluate*** audit reports, audit qualifications, management explanations, audit findings and stakeholder communication for effective assurance outcomes. ***CO6: Design*** audit-oriented strategies and professional development plans by integrating auditing standards, compliance requirements, risk mitigation and reporting practices.
8.	**Course Description**	This course introduces students to the principles and practices of auditing and assurance. It covers audit objectives, types of audit, errors and frauds, audit planning, documentation, internal control, company auditor provisions and audit reports. The course develops professional judgment, evidence-based analysis, compliance awareness and practical understanding of audit processes.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Auditing (4-0-10-6 = 20 hrs)**		
Objective	To familiarize students with the meaning, objectives and types of audit and to develop understanding of errors, frauds, their detection and prevention by an auditor.		
A	Auditing - meaning, definition, objectives of an audit: primary and secondary objectives.	**CO1, CO2, CO3**	*Auditing standards, ICAI resources, audit caselets, smartboard, PPTs, audit reports, group discussions*
B	Types of audits: statutory and independent audit; meaning of errors, classification of errors and their detection by an auditor.		
C	Frauds: meaning, intention, classification, detection by auditor and prevention of frauds by an auditor.		
Unit 2:	**Audit Planning (4-0-10-6 = 20 hrs)**		
Objective	To enable students to understand audit commencement, engagement procedures, documentation requirements, audit working papers and audit files as essential elements of effective audit planning.		
A	Commencing an audit: audit engagement letter and commencement procedures.	**CO3, CO4**	*SA 230, audit working paper templates, engagement letter formats, ICAI resources, smartboard, PPTs, case analysis exercises*
B	Documentation as under SA 230 and audit working papers.		
C	Audit files: permanent and current audit files; ownership and custody of working papers.		
Unit 3:	**Internal Control (8-0-16-6 = 30 hrs)**		
Objective	To develop conceptual and practical understanding of internal control, internal check and internal audit, and to evaluate internal control systems and report weaknesses to clients.		
A	Concept of internal control, internal check and internal audit: meaning and objectives.	**CO3, CO4, CO5**	*Internal control checklists, audit questionnaires, flowcharts, case studies, smartboard, PPTs, annual reports, audit observations*
B	Methods of recording and existing internal control systems followed by an auditor.		
C	Evaluation of internal control system and reporting to clients on internal control weaknesses.		
Unit 4:	**Company Auditor (6-0-12-6 = 24 hrs)**		
Objective	To provide knowledge of company auditor provisions and enable students to analyze qualification, disqualification, appointment, remuneration, duties, rights and liabilities under the Companies Act, 2013.		
A	Qualification and disqualification of an auditor.	**CO3, CO4, CO5**	*Companies Act 2013, ICAI resources, statutory provisions, case studies, smartboard, PPTs, audit compliance examples*
B	Appointment of auditor and remuneration.		
C	Duties of an auditor, rights and liabilities of an auditor as per Companies Act, 2013.		
Unit 5:	**Audit Report (6-0-10-6 = 22 hrs)**		
Objective	To develop understanding of audit reports and enable students to evaluate characteristics, types, qualifications, audit examination, management explanations and expression of opinion in audit reporting.		
A	Audit report: characteristics, importance and significance of audit report.	**CO3, CO4, CO5, CO6**	*Audit report formats, statutory audit reports, ICAI guidance, case studies, smartboard, PPTs, reporting examples and class discussion*
B	Types of audit report and qualifications in the auditor's report.		
C	Audit examination, information and explanation from management, statement of facts versus expression of opinion, date of report and signing.		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)	TW: Team work may include assignments, audit case analysis, seminars, presentations on auditing standards, preparation of audit working papers, internal control review exercises, audit-report analysis, group discussions and other student activities related to audit and assurance. SL: Self-learning may include reading ICAI auditing standards, exploring audit reports of companies, studying SA 230 and Companies Act provisions, reviewing audit case studies, and understanding

<table>
<tr><td></td><td>practical applications of audit procedures through self-study and online learning platforms.
Example
Self-Learning beyond Classroom, Developing a mini project in a team, Self-Learning from online content, Case Study Analysis, Audit File Review, Audit Report Analysis, Industry Interaction/Visit.</td></tr>
<tr><td>Mode of Examination</td><td>Weightage Distribution:
<table>
<tr><th colspan="3">CA</th><th rowspan="2">Mid Term Assessment (MTA)</th><th rowspan="2">End Term Examination (ETE)</th></tr>
<tr><th>Quiz*</th><th>Assignment</th><th>Attendance</th></tr>
<tr><td>20%</td><td>10%</td><td>5%</td><td>15%</td><td>50%</td></tr>
</table>
*Five Quizzes of 4 marks each.</td></tr>
<tr><td>References</td><td>Textbook: 1. Tandon, B.N., Sudharsanam, S. and Sundharabahu, S. - A Handbook of Practical Auditing, S. Chand & Co. 2. Tandon, B.N. - Auditing, S. Chand & Co. Ltd. 3. Jain, D.P. - Auditing, Konark Publishers Pvt. Ltd.
https://www.icai.org/post.html?post_id=17768, https://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-resources/f8.html</td></tr>
</table>

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Engineering Knowledge	Problem Analysis	Design/Development of Solutions	Conduct Investigations	Tool Usage	Engineer & Society	Ethics	Teamwork	Communication	Project Mgmt & Finance	Life-Long Learning	Familiarity & Proficiency	Understand, Analyze &	Apply Standard Software
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PSO 1	PSO 2	PSO 3
CO1	3	3	2	1	2	2	3	2	2	2	1	1	1	3
CO2	2	3	3	3	1	1	3	2	2	2	2	2	2	3
CO3	3	3	2	1	1	2	3	2	2	1	1	1	1	3
CO4	3	2	2	2	1	1	3	2	2	2	1	1	1	3
CO5	3	3	1	1	1	2	3	2	2	2	1	1	1	3
CO6	3	3	2	1	1	2	3	2	2	1	2	2	2	3
Avg	2.83	2.83	2.0	1.5	1.17	1.67	3.0	2.0	2.0	1.67	1.33	1.33	1.33	3.0

Note: *Row averages are computed over non-zero entries only. PO7 (Ethics) receives no mapping — this is correct for a programming fundamentals course. PO6 and PO10 are intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Builds conceptual and practical understanding of auditing standards, audit procedures, internal control, professional judgment and assurance practices.
SDG 8: Decent Work & Economic Growth	**3**	Develops employability-oriented audit, compliance, documentation and reporting skills useful for accounting, finance, audit and corporate roles.
SDG 9: Industry, Innovation & Infrastructure	**2**	Supports reliable institutional processes, audit documentation, internal-control systems and technology-enabled assurance practices.
SDG 16: Peace, Justice and Strong Institutions	**2**	Promotes transparency, accountability, ethical conduct, regulatory compliance and trust in financial reporting and institutional governance.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

5. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Auditing: meaning, definition and nature of audit	**UNIT-1**	**4**
DD/MM/YY	Objectives of an audit: primary and secondary objectives		
DD/MM/YY	Types of audit: statutory and independent audit; errors and classification of errors		
DD/MM/YY	Frauds: meaning, intention, classification, detection and prevention by auditor		
DD/MM/YY	Commencing an audit: audit engagement letter	**UNIT-2**	**6**
DD/MM/YY	Commencement procedures in audit		
DD/MM/YY	Documentation under SA 230		
DD/MM/YY	Audit working papers: meaning, purpose and contents		
DD/MM/YY	Audit files: permanent and current audit files		
DD/MM/YY	Ownership and custody of working papers		
DD/MM/YY	Contract of sale: meaning, essentials and distinction from agreement to sell	**UNIT-3**	**8**
DD/MM/YY	Concept of internal control and its objectives		
DD/MM/YY	Internal check: meaning and importance		
DD/MM/YY	Internal audit: meaning, objectives and relevance		
DD/MM/YY	Methods of recording internal control systems		
DD/MM/YY	Existing internal control systems followed by an auditor		
DD/MM/YY	Evaluation of internal control system		
DD/MM/YY	Reporting to clients on internal control weaknesses		
DD/MM/YY	Qualification of a company auditor	**UNIT-4**	**6**
DD/MM/YY	Disqualification of an auditor		
DD/MM/YY	Appointment of auditor		
DD/MM/YY	Remuneration of auditor		
DD/MM/YY	Duties of an auditor as per Companies Act, 2013		
DD/MM/YY	Rights and liabilities of an auditor as per Companies Act, 2013		
DD/MM/YY	Audit report: characteristics and importance	**UNIT-5**	**6**
DD/MM/YY	Significance of audit report for stakeholders		
DD/MM/YY	Types of audit report		
DD/MM/YY	Qualifications in the auditor's report		
DD/MM/YY	Audit examination, information and explanation from management		

DD/MM/YY	Statement of facts versus expression of opinion, date of report and signing		

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026-29
Program:	BBA IAF	**Current Academic Year:**	2028–29
Branch:	BBA IAF	**Semester:**	IV

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Performance Management
2.	**Course Code**	BBIC413
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 3
5.	**Course Type**	Major (Theory)
6.	**Course Objective**	To develop knowledge and skills in applying performance management techniques for planning, decision-making, performance evaluation, strategic control, and organizational effectiveness through quantitative and qualitative performance measures.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1: Explain*** the concepts, principles, and frameworks of performance management. ***CO2: Analyze*** organizational performance using financial and non-financial performance measures. ***CO3: Apply*** performance evaluation techniques and transfer pricing methods for managerial decision-making. ***CO4: Evaluate*** strategic performance using modern management tools such as benchmarking, value chain analysis, target costing, and activity-based management. ***CO5: Assess*** business decisions using strategic reasoning, game theory, decision trees, and risk analysis. ***CO6: Develop*** performance improvement strategies using financial and non-financial performance indicators to enhance organizational productivity and profitability.
8.	**Course Description**	This course provides a comprehensive understanding of performance management systems and their role in achieving organizational effectiveness. It covers strategic assessment, performance evaluation, transfer pricing, benchmarking, value chain analysis, activity-based management, life cycle costing, game theory, decision analysis, and financial and non-financial performance indicators. Students will learn to evaluate organizational performance and formulate strategies for continuous improvement and sustainable growth.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Conceptual Framework of Performance Management (12-0-0-12 = 24 hrs)**		
Objective	To understand the fundamentals, concepts, and strategic dimensions of performance management.		
A	Performance Management: Concept, Components and Performance Metrics	**CO1,CO2**	*PPTs, Whiteboard, Case Discussions, Numerical Examples, Business Cases & Industry Reports, Case Studies*
B	Performance, Productivity and Efficiency Analysis		
C	Strategic Assessment, Business Environment Analysis, Competitive Intelligence and Communication of Strategy		
Unit 2:	**Performance Evaluation (12-0-0-12 = 24 hrs)**		
Objective	To understand performance evaluation techniques and managerial control mechanisms.		
A	Divisional Profitability and Human Productivity Analysis	**CO2,CO3**	*Case Analysis, PPTs, Financial Statements, Excel Numerical Problems, Case Studies Exercises*
B	Return on Investment (ROI) and Economic vs. Managerial Performance Evaluation		
C	Transfer Pricing: Cost Plus, Market Price, Negotiated and Dual Pricing; Taxation Implications		
Unit 3:	**Strategic Performance Evaluation and Management Tools (12-0-0-12 = 24 hrs)**		
Objective	To apply strategic management tools for performance improvement and value creation.		
A	Benchmarking and Business Process Re-engineering	**CO4**	*Industry Cases, PPTs, Strategic Analysis Exercises, Case Studies, Simulation Exercises*
B	Value Chain Analysis and Porter's Value Chain Framework		
C	Target Costing, Activity-Based Management, Life Cycle Costing and Lean Management		
Unit 4:	**Strategic Reasoning and Decision Analysis (12-0-0-12 = 24 hrs)**		
Objective	To develop strategic decision-making and analytical reasoning skills.		
A	Introduction to Game Theory and Strategic Decision Making	**CO5**	*Strategic Games, Simulations, Case Discussions, Decision Analysis Exercises*
B	Extensive Form and Normal Form Games		
C	Decision Trees and Attitude Towards Risk		
Unit 5:	**Financial and Non-Financial Performance Indicators (12-0-0-12 = 24 hrs)**		
Objective	To evaluate organizational effectiveness through performance indicators and improvement strategies.		
A	Financial Performance Indicators (FPIs) and Non-Financial Performance Indicators (NFPIs)	**CO5, CO6**	*KPI Dashboards, Industry Reports, Case Studies*
B	Productivity and Profitability Improvement Methods		
C	Product Policies, Promotion Strategies, Branding and Distribution Strategies		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 60 hrs)	TW: Performance evaluation of selected organizations. Benchmarking analysis project. Value chain mapping of an industry. Transfer pricing case study analysis. Game theory-based business decision simulations. KPI dashboard development project. Productivity and profitability improvement project. SL: Reading textbooks and research articles. Analysis of annual reports and sustainability reports. Studying industry benchmarking reports. Review of performance management frameworks. Online learning modules and case studies.

<table>
<tr><td>Mode of Examination</td><td>Weightage Distribution:
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<tr><th>Quiz*</th><th>Assignment</th><th>Attendance</th></tr>
<tr><td>20%</td><td>10%</td><td>5%</td><td>15%</td><td>50%</td></tr>
</table>
*Five Quizzes of 4 marks each.</td></tr>
<tr><td>References</td><td>Textbook: Effective Performance Management – Robert Bacal, McGraw Hill Education.
Performance Management – Pearson Education.
The Performance Management Revolution: Business Results Through Insight and Action – Wiley Publications.
The Balanced Scorecard: Translating Strategy into Action – Harvard Business Review Press.</td></tr>
</table>

5. CO–PO and CO–PSO Mapping Matrix

CO / PO														
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PSO1**	**PSO2**	**PSO3**
CO1	3	2	1	-	-	-	-	-	1	-	-	3	1	-
CO2	3	3	2	1	-	-	-	-	1	-	-	3	2	1
CO3	3	3	2	2	1	-	-	1	2	1	-	3	2	2
CO4	2	3	3	2	1	1	-	1	2	2	1	3	2	3
CO5	2	3	2	3	2	1	1	1	1	2	2	3	2	3
CO6	3	3	3	3	2	2	1	2	2	2	2	3	3	3
Avg	2.67	2.83	2.17	2.2	1.5	1.33	1.00	1.2	1.5	1.75	1.67	3	2	2.4

6. Course-to-SDG Matrix

This course aligns with 5 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops analytical, managerial, and performance evaluation competencies.
SDG 8: Decent Work & Economic Growth	**3**	Enhances productivity, organizational effectiveness, and managerial performance.
SDG 9: Industry, Innovation & Infrastructure	**2**	Promotes innovation through strategic performance management tools.
SDG 12: Responsible Consumption & Production	**2**	Encourages efficient resource utilization and cost management practices..
SDG 16: Peace, Justice & Strong Institutions	**2**	Supports transparency, accountability, and governance through performance measurement systems.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

Course Plan

1. Course Identification

School:	SSBS	**Batch:**	2026-29
Program:	BBA	**Current Academic Year:**	2027–28
Branch:	BBA/BBA IAF	**Semester:**	IV

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Business Statistics
2.	**Course Code**	BBIC415
3.	**Credits**	3
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	3-0-0-3
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 45 hrs | T: 00hrs | P: 00 hrs | SL: 45 hrs | Total: 90 hrs |Credits: 3
5.	**Course Type**	Minor (Theory)
6.	**Course Objective**	To develop students' understanding of statistical concepts and techniques used in business decision-making. The course enables learners to collect, organize, analyse, interpret, and present business data using statistical tools and emerging AI-enabled analytical applications.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1: Recall*** the fundamental concepts, scope, functions, and applications of statistics in business decision-making. ***CO2: Explain*** methods of data collection, classification, tabulation, and graphical presentation of business data. ***CO3: Apply*** measures of central tendency and dispersion to summarize and analyze business data effectively. ***CO4: Analyze*** relationships among variables using correlation and regression techniques for business forecasting and decision-making. ***CO5: Evaluate*** probability and sampling techniques to draw meaningful inferences from business data. ***CO6: Design*** and interpret statistical analyses using modern analytical tools and AI-enabled techniques to support data-driven business decisions.
8.	**Course Description**	This course provides a comprehensive understanding of statistical methods used in business and commerce. It covers data collection, presentation, measures of central

		tendency and dispersion, correlation, regression, probability, sampling techniques, and applications of AI in business analytics and decision-making.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Statistics and Data Representation (9-0-0-9 = 18 hrs)**		
Objective	To familiarize students with statistical concepts, data collection methods, and techniques of data presentation.		
A	Definition, functions, scope, importance and limitations of statistics	**CO1**	*Whiteboards, PPTs, Case Studies*
B	Collection, classification and tabulation of data; frequency distributions		
C	Diagrammatic and graphical presentation: Bar diagrams, Pie charts, Histograms and Ogives		
Unit 2:	**Measures of Central Tendency (9-0-0-9 = 18 hrs)**		
Objective	To develop the ability to summarize and interpret data using measures of central tendency.		
A	Arithmetic Mean, Weighted Mean and Correction of Mean	**CO2,CO3**	*Statistical Software, PPTs, Excel Demonstrations*
B	Median, Mode and their significance		
C	Quartiles, Deciles, Percentiles and Introduction to AI in data collection and visualization		
Unit 3:	**Measures of Dispersion (9-0-0-9 = 18 hrs)**		
Objective	To understand variability and consistency in business data..		
A	Range and Interquartile Range	**CO3**	*Whiteboards, Excel Applications, Problem Solving Sessions*
B	Quartile Deviation and Mean Deviation		
C	Standard Deviation and Coefficient of Variation		
Unit 4:	**Correlation and Regression Analysis ((9-0-0-9 = 18 hrs)**		
Objective	To examine relationships among business variables and develop predictive analytical skills.		
A	Correlation: Meaning, Types and Karl Pearson's Coefficient	**CO4**	*Statistical Software, Excel, Case Studies*
B	Spearman's Rank Correlation		
C	Simple and Multiple Linear Regression and Business Applications		
Unit 5:	**Sampling, Probability and AI Applications (9-0-0-9 = 18 hrs)**		
Objective	To introduce probability concepts, sampling methods, and AI-assisted statistical decision-making.		
A	Population, Census and Sampling; Types of Sampling	**CO5, CO6**	*AITools, Statistical Software, PPTs*
B	Basic Probability and Conditional Probability		
C	Applications of AI in Statistical Inference, Forecasting and Decision Making		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 45 hrs)	TW: Statistical data analysis assignments, business case studies, survey projects, presentations, report preparation, group discussions and data interpretation exercises. SL: Practice using Excel and statistical software, analysis of business datasets, online tutorials, SWAYAM/NPTEL courses, research articles and AI-based analytics tools..

<table>
<tr><td>Mode of Examination</td><td>Weightage Distribution:
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<tr><td>References</td><td>Textbook: Gupta, S.P. & Gupta, M.P., Business Statistics, Sultan Chand & Co. Shukla, S.M. & Sahai, S.P., Business Statistics, Sahitya Bhawan Publications.. Vohra, N.D., Business Statistics, Tata McGraw Hill.
Sharma, J.K., Business Statistics, Pearson Education. Levin & Rubin, Statistics for Management.
NPTEL and SWAYAM Online Courses on Business Statistics and Data Analytics.</td></tr>
</table>

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026-29
Program:	BBA-IAF	**Current Academic Year:**	2028–29
Branch:	-	**Semester:**	IV

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	French language-II
2.	**Course Code**	BBISE041
3.	**Credits**	2
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	2-0-0-2
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 30 hrs | T: 00hrs | P: 00 hrs | SL: 30 hrs | Total: 60 hrs |Credits: 2
5.	**Course Type**	SEC
6.	**Course Objective**	The objective of this course is to familiarize students with the basic elements of the French language, importance of learning French language, basic grammar and pronunciations. The course covers listening, speaking, reading, and writing in French, enabling students to engage in simple conversations and introduce themselves.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* *CO1: Develop the ability to introduce oneself and others, use the present tense correctly, and apply basic French prepositions in simple communication.* *CO2: Demonstrate understanding of descriptive adjectives, and identify and use the months of the year and days of the week in French.* *CO3: Apply demonstrative and possessive adjectives appropriately and communicate about professions using basic French vocabulary.* *CO4: Improve pronunciation skills and use vocabulary related to colors and countries in everyday French conversations.* *CO5: Use numbers from 51 to 500, express personal hobbies and interests, and comprehend simple written texts in French.* *CO6: Integrate fundamental French language skills by communicating effectively in basic situations using appropriate grammar, pronunciation, vocabulary, numbers, time expressions, personal information, and*

		reading comprehension strategies.
8.	**Course Description**	*This course introduces the fundamentals of the French language, focusing on basic communication skills, grammar, pronunciation, vocabulary, and reading comprehension. Students will learn to use everyday expressions, describe people and objects, talk about time, professions, countries, colors, numbers, and leisure activities, and communicate effectively in simple French contexts.*

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Présentation et faire des phrases -1 (5 -0-0-5 = 10 hrs)**		
Objective	To develop the ability to introduce oneself and others, use the present tense correctly, and apply basic French prepositions in simple communication.		
A	Se presenter et presenter quelqu'un	**CO1, CO1, CO1**	*Environment, Interaction board, sticky notes, AI apps, video*
B	Présent (de l'indicatif)		
C	Les prepositions		
Unit 2:	**Connaissance des mois et des jours (5-0-0-5 = 10 hrs)**		
Objective	To demonstrate understanding of descriptive adjectives, and identify and use the months of the year and days of the week in French.		
A	Les adjectifs qualificatifs	**CO2, CO2**	*Interaction board, sticky notes, AI apps, Video*
B	Les mois de l'année		
C	Les jour de la semaine		
Unit 3:	**La grammaire française (5-0-0-5 = 10 hrs)**		
Objective	To apply demonstrative and possessive adjectives appropriately and communicate about professions using basic French vocabulary.		
A	Les adjectifs démonstratifs	**CO2, CO2, CO3,**	*Environment, Interaction board, sticky notes, AI apps, Video*
B	Les adjectifs possessifs		
C	Les professions en français		
Unit 4:	**Comment se prononce ? (5-0-0-5 = 10 hrs)**		
Objective	To improve pronunciation skills and use vocabulary related to colors and countries in everyday French conversations.		
A	Faire les pronunciations	**CO3, CO4, CO4**	*Environment, Interaction board, sticky notes, AI apps, Video*
B	Les couleurs en français		
C	Les pays		
Unit 5:	**Décrivez votre journée (4-0-0-4 = 8 hrs)**		
Objective	To use numbers from 51 to 500, express personal hobbies and interests, and comprehend simple written texts in French.		
A	Les nombres 51 à 500	**CO5, CO5,**	*Environment, Interaction board, sticky notes, AI apps, video*
B	Mes loisirs.		
C	Comprehention ecrite-2		

4. Course Evaluation & References

Team Work	TW: Term work (includes assignments, seminars, micro projects, industrial visits,

<table>
<tr><td>and Self-Learning (in Hours) (SL:00 hrs)</td><td>any other student activities etc.)
SL: Self Learning, MOOCs, spoken tutorials, online educational resources etc.(If Provided in curriculum structure.)
Example
Self-Learning beyond Class Room, Developing a mini project in a team,
Self-Learning from online content, Case Study, Industry Work/Visit</td></tr>
<tr><td>Mode of Examination</td><td>Weightage Distribution:
<table>
<tr><th colspan="3">CA</th><th rowspan="2">Mid Term Assessment (MTA)</th><th rowspan="2">End Term Examination (ETE)</th></tr>
<tr><th>Viva Voce</th><th>Assignment</th><th>Attendance</th></tr>
<tr><td>20%</td><td>10%</td><td>5%</td><td>15%</td><td>50%</td></tr>
</table></td></tr>
<tr><td>References</td><td>Textbook: Meenal Tiwari, Langers International, Le nouvel Esprit-1
Reference Book: G. Mauger, Hachette Paris, Cours de Langue et de Civilisation Françaises-1</td></tr>
</table>

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Core Business Understanding	Financial and Accounting Competence	Analytical and Quantitative Skills	Communication and Professionalism	Technology and Financial Software Skills	Industry Readiness	Ethical and Legal Awareness	Leadership and Team Collaboration	Global Financial Perspective	Entrepreneurial and Innovative Thinking	Career and Lifelong Learning	International Accounting and Finance Proficiency	Financial Leadership and Professional Competence	Strategic Financial Planning and Compliance
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO 10**	**PO 11**	**PSO1**	**PSO2**	**PSO3**
CO1	1	1	-	-	2	-	-	-	1	-	2	1	1	-
CO2	2	2	-	-	3	-	-	-	1	-	2	2	2	-
CO3	2	2	1	-	2	-	-	-	2	-	2	2	2	1
CO4	2	2	2	-	3	-	-	-	2	-	2	3	2	2
CO5	2	2	2	1	3	-	-	1	2	-	2	3	3	2
CO6	3	2	2	2	3	1	-	2	2	1	3	3	3	3
Avg	2.17	1.83	1.40	1.50	2.67	1.00	0.00	1.50	1.67	1.00	2.17	2.67	2.17	1.75

Note: *Row averages are computed over non-zero entries only. PO7 (Ethics) receives no mapping — this is correct for a programming fundamentals course. PO6 and PO10 are intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Builds a strong foundation in computational thinking and structured programming. Develops essential skills in problem-solving, coding, and logical reasoning through theory and practical exercises.
SDG 8: Decent Work & Economic Growth	**3**	Develops industry-relevant programming skills and practical coding proficiency. Enhances problem-solving abilities and prepares students for careers, internships, and entrepreneurship in IT.
SDG 17: Partnerships for	**3**	Focuses on strengthening communication to enhance global partnerships, technology sharing, and collaborative action.

goals		
SDG 3: Good Health and Well-being:	**2**	Develops effective communication strategies to disseminate health information and foster behavioral change.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Se presenter et presenter quelqu'un	**UNIT-1**	5
DD/MM/YY	Présent (de l'indicatif)		
DD/MM/YY	Les prepositions		
DD/MM/YY	Faites des phrases au présent en utilisant les prépositions		
DD/MM/YY	Pratique de l'expression orale		
DD/MM/YY	Les adjectifs qualificatifs	**UNIT-2**	5
DD/MM/YY	Les mois de l'année		
DD/MM/YY	Les jour de la semaine		
DD/MM/YY	Faites des phrases avec adjectifs		
DD/MM/YY	Pratique de l'expression orale		
DD/MM/YY	Les adjectifs démonstratifs	**UNIT-3**	5
DD/MM/YY	Les adjectifs possessifs		
DD/MM/YY	Les professions en français		
DD/MM/YY	Faites des phrases avec les profession		
DD/MM/YY	Pratique de l'expression orale		
DD/MM/YY	Faire les pronunciations	**UNIT-4**	5
DD/MM/YY	Les couleurs en français		
DD/MM/YY	Les pays		
DD/MM/YY	Faites les phrases		
DD/MM/YY	Pratique de l'expression orale		
DD/MM/YY	Les nombres 51 à 500	**UNIT-5**	6
DD/MM/YY	Mes loisirs.		
DD/MM/YY	Pratique de l'expression orale de mes loisirs		
DD/MM/YY	Comprehention ecrite-2		
DD/MM/YY	Révision		

DD/MM/YY	Épreuve d’orale		

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2026–27
Branch:	BBA	**Semester:**	IV

2. Course Details

S. No	Attribute	Details
17.	**Course Title**	Power BI for Business Analytics
18.	**Course Code**	VACSB401
19.	**Credits**	0
20.	**Contact (Learning) Hours per Week) (L-T-P-C)**	0-0-0-0
	Teaching & Learning Scheme (hrs in semester)	Classroom Instructions (L) + Tutorial(T) + Lab Instructions (P) + Self Learning (SL) L: 00 hrs | T: 00 hrs | P: 00 hrs | SL: 30 hrs | Total: 30 hrs | Credits: 0
21.	**Course Type**	Value Addition Course
22.	**Course Objective**	To provide practical knowledge of Microsoft Power BI as a business intelligence and data analytics platform. The course aims to develop skills in data preparation, data modeling, visualization, dashboard creation, and business reporting. Students will learn to transform raw business data into meaningful insights and support managerial decision-making through interactive dashboards and analytical reports.
23.	**Course Outcomes (COs)**	***After successful completion of this course, the students will be able to:*** *CO1: Recall and explain the fundamentals of business intelligence, data analytics, and Power BI environment.* *CO2: Import, transform, and manage data from multiple sources using Power BI.* *CO3: Develop visual reports, charts, and interactive dashboards using Power BI visualization tools.* *CO4: Analyze business data using filters, slicers, measures, and DAX functions.* *CO5: Evaluate organizational performance using KPIs, dashboards, and analytical reporting techniques.* *CO6: Design and present comprehensive business intelligence solutions for data-driven decision-making.*
24.	**Course Description**	This course introduces students to Microsoft Power BI, a leading business intelligence and data visualization platform. The course covers data connectivity, transformation, modeling, dashboard development, report creation, and business analytics applications. Through practical exercises and business datasets, students will learn to create interactive visualizations, interpret analytical results, and communicate business insights effectively. The course emphasizes real-world applications of analytics in finance, marketing, operations, human resources, and strategic management.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Tableau and Data Visualization (0-0-0-6 = 6 hrs)**		
Objective	To familiarize students with business intelligence concepts, Power BI interface, and data visualization principles.		
A	Introduction to Business Intelligence, Analytics and Data Visualization	**CO1**	*Power BI Desktop, Excel Datasets, Presentation Tools*
B	Power BI Interface, Workspace and Navigation		
C	Data Visualization Principles and Best Practices		
Unit 2:	**Data Sources, Data Transformation and Data Modelling (0-0-0-6 = 6 hrs)**		
Objective	To develop skills in importing, cleaning, transforming, and modelling data in Power BI.		
A	To enable students to create effective reports and visualizations using Power BI.	**CO2**	*Power BI Desktop, Excel, CSV Files*
B	Data Cleaning and Transformation using Power Query		
C	Data Modelling and Relationships		
Unit 3:	**Data Visualization and Report Development (0-0-0-6 = 6 hrs)**		
Objective	To enable students to create effective reports and visualizations using Power BI.		
A	Creating Charts, Graphs and Tables	**CO3**	*Tableau Desktop, Business Datasets*
B	Maps, KPI Cards and Visualization Tools		
C	Formatting and Customizing Reports		
Unit 4:	**DAX Functions and Interactive Dashboards (0-0-0-6 = 6 hrs)**		
Objective	To develop analytical skills using filters, parameters, calculations, and interactive dashboard features. Filters, Parameters, Calculated Fields; Dashboard Design; KPI Reporting; Interactive Analytics.		
A	To develop analytical capabilities using DAX functions and dashboard features.	**CO4, CO5**	*Tableau Desktop, KPI Datasets*
B	Filters, Slicers and Interactive Reports		
C	Dashboard Development and KPI Analysis		
Unit 5:	**Business Applications and Data Storytelling (0-0-0-6 = 6 hrs)**		
Objective	To enable students to design complete business intelligence solutions and communicate insights effectively.		
A	Business Applications of Power BI	**CO5, CO6**	*Tableau Desktop/Public, Business Case Datasets*
B	Data Storytelling and Insight Presentation		
C	Capstone Dashboard Project and Business Presentation		

4. Course Evaluation & References

Self-Learning (SL: 30 hrs)	Power BI Dashboard Development Exercises Students will create dashboards using finance, marketing, sales, HR, and operations datasets. Activities: Dashboard Development KPI Monitoring Interactive Reporting Business Data Visualization Time Allocation: 15 hrs Evaluation: Dashboard Functionality, Visualization Quality, Analytical Insights
Mode of Examination	***SUBJECT TO DISCRETION OF THE RESOURCE PERSON****
References	Brett Powell — Mastering Microsoft Power BI Alberto Ferrari & Marco Russo — Introducing Microsoft Power BI Reza Rad — Power BI Essentials

	Microsoft Learn: Power BI Documentation

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Environ	Critical Thinking	Global Exposure	Social Responsi	Effective Commun	Life Long	Enhancing	Trained Informed	Digital and	Research and	Teamwork and	Advanced	Modern Commer	Global Financial
CO1	2	2	1	–	1	2	2	2	3	1	–	1	2	–
CO2	2	3	–	–	1	2	2	2	3	2	–	1	3	–
CO3	2	3	–	–	2	2	3	2	3	3	1	1	3	–
CO4	2	3	1	–	2	2	3	2	3	3	1	1	3	–
CO5	2	3	1	1	3	2	3	3	3	3	2	2	3	1
CO6	3	3	1	1	3	3	3	3	3	3	2	2	3	1
Avg	**2.17**	**2.83**	**1.00**	**1.00**	**2.00**	**2.17**	**2.67**	**2.33**	**3.00**	**2.50**	**1.50**	**1.33**	**2.83**	**1.00**

Note: *Row averages are computed over non-zero entries only.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops digital literacy, business analytics skills, dashboard development, and data interpretation competencies.
SDG 8: Decent Work & Economic Growth	**3**	Enhances employability in business intelligence, reporting, analytics, and data-driven decision-making roles.
SDG 9: Industry, Innovation & Infrastructure	**3**	Promotes use of modern analytics platforms, digital transformation, and business intelligence technologies.
SDG 12: Responsible Consumption & Production	**2**	Supports performance monitoring, resource optimization, operational efficiency, and sustainable decision-making through analytics.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

5TH SEMESTER

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026-29
Program:	BBA	**Current Academic Year:**	2028-29

Branch:	BBA/IAF	Semester:	5TH

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Strategic Management
2.	**Course Code**	BBIC511
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 3
5.	**Course Type**	Major
6.	**Course Objective**	To develop a comprehensive understanding of strategic management concepts, analytical tools, strategy formulation, implementation, and control mechanisms. The course enables students to analyze business environments, formulate competitive strategies, and evaluate strategic decisions in dynamic business contexts.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1: Explain*** the concepts, principles, and strategic management process. ***CO2: Analyze*** internal and external business environments using strategic tools and frameworks. ***CO3: Apply*** strategic management concepts for strategy formulation and business decision-making. ***CO4: Evaluate*** alternative strategic options and recommend suitable strategies for organizations. ***CO5: Assess*** strategic implementation and control mechanisms for organizational effectiveness. ***CO6: Develop*** solutions for contemporary strategic challenges and business sustainability.
8.	**Course Description**	This course provides an in-depth understanding of strategic management principles, strategic planning, environmental analysis, strategy formulation, implementation, and control. Students will learn to apply strategic frameworks such as SWOT, PESTEL, Porter's Five Forces, VRIO, BCG Matrix, GE Matrix, McKinsey 7S, and Balanced Scorecard to analyze business situations and develop competitive strategies for organizational success.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Strategic Management (12-0-0-12 = 24 hrs)**		
Objective	To familiarize students with the fundamentals, importance, and process of strategic management..		
A	Meaning, Nature and Importance of Strategic Management	**CO1**	*Whiteboards, PPTs, Case Discussions*
B	Strategic Intent: Vision, Mission and Objectives		
C	Strategic Management Process and Levels of Strategy		
Unit 2:	**Environmental Analysis and Strategic Diagnosis (12-0-0-12 = 24 hrs)**		
Objective	To understand environmental scanning and strategic analysis techniques.		
A	Macro Environment Analysis: PESTEL Framework	**CO2**	*PPTs, Industry Reports, Case Studies*
B	Porter's Five Forces Model		
C	SWOT Analysis, VRIO Framework and Value Chain Analysis		

Unit 3:	**Strategy Formulation (12-0-0-12 = 24 hrs)**		
Objective	To develop the ability to formulate competitive and corporate strategies.		
A	Business-Level Strategies: Cost Leadership, Differentiation and Focus	**CO3, CO4**	*Whiteboards, Strategic Cases*
B	Corporate-Level Strategies: Growth Strategies		
C	Stability and Retrenchment Strategies		
Unit 4:	**Strategy Implementation (12-0-0-12 = 24 hrs)**		
Objective	To understand strategic choice and implementation frameworks.		
A	Strategy Choice and Strategic Decision-Making	**CO5**	*PPTs, Case Analysis*
B	BCG Matrix and GE Matrix		
C	McKinsey 7S Framework and Ansoff Growth Matrix		
Unit 5:	**Strategic Control and Contemporary Issues (12-0-0-12 = 24 hrs)**		
Objective	To evaluate strategic performance and address contemporary strategic challenges.		
A	Strategic Control and Performance Measurement	**CO5, CO6**	*Whiteboards, Industry Reports*
B	Balanced Scorecard, Benchmarking and Corporate Culture		
C	Contemporary Strategic Issues, Sustainability and Strategic Challenges		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 60 hrs)

TW: Case study analysis, strategic audits, industry analysis projects, presentations, group discussions, strategic planning exercises, simulations, and research assignments. Example

SL: Reading textbooks, strategic management reports, company annual reports, business magazines, research articles, online learning resources, and strategic case analyses.

SWOT Analysis of a selected company.

Industry analysis using Porter's Five Forces.

Strategic planning project on an Indian business organization.

Analysis of corporate strategy through annual reports.

Mode of Examination

Weightage Distribution:

CA			Mid Term Assessment (MTA)	End Term Examination (ETE)
Quiz*	Assignment	Attendance		
20%	10%	5%	15%	50%

*Five Quizzes of 4 marks each.

References

Textbook: Management of Strategy: Concepts and Cases, Michael Hitt, Robert Hoskisson and Duane Ireland, Cengage Learning, Latest Edition.

Concepts in Strategic Management and Business Policy, Wheelen, L. Thomas and Hunger, David J.; Pearson Education.

Strategic Management: The Indian Context, R. Srinivasan, Phi Learning ,6th edition

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3

CO1	3	2	1	-	-	-	-	-	1	-	-	3	1	-
CO2	3	3	2	1	-	-	-	-	1	-	-	3	2	1
CO3	3	3	2	2	1	-	-	1	2	1	-	3	2	2
CO4	2	3	3	2	1	1	-	1	2	2	1	3	2	3
CO5	2	3	2	3	2	1	1	1	1	2	2	3	2	3
CO6	3	3	3	3	2	2	1	2	2	2	2	3	3	3
Avg	2.67	2.83	2.16	2.2	1.5	1.33	1	1.25	1.5	1.75	1.67	3	2	2.4

6. Course-to-SDG Matrix

This course aligns with 5 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops strategic thinking, analytical ability, and managerial competence.
SDG 8: Decent Work & Economic Growth	**3**	Enhances managerial and entrepreneurial skills for organizational growth.
SDG 9: Industry, Innovation & Infrastructure	**2**	Promotes innovation, competitive strategy, and sustainable business development.
SDG 12: Responsible Consumption & Production	**2**	Encourages sustainable and responsible strategic decision-making.
SDG 16: Peace, Justice & Strong Institutions	**2**	Strengthens corporate governance, ethics, and strategic accountability.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2028-29
Branch:	BBA/IAF	**Semester:**	V

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Entrepreneurship Development & Innovation
2.	**Course Code**	BBIC512
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 15hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs | Credits: 4
5.	**Course Type**	Major (Theory)

6.	**Course Objective**	To develop entrepreneurial competencies and innovation-oriented thinking among students by providing a comprehensive understanding of entrepreneurship, venture financing, innovation management, entrepreneurial marketing, family business management, and project management. The course aims to equip students with the knowledge and skills required to identify business opportunities, analyze market dynamics, evaluate entrepreneurial alternatives, and design innovative business ventures for sustainable growth and value creation
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* **CO1: Understand** the concepts, principles, significance, and processes of entrepreneurship, innovation, and venture creation in contemporary business environments. **CO2: Explain** entrepreneurial finance mechanisms, venture capital funding, angel investing, startup valuation techniques, and financial planning requirements for entrepreneurial ventures**.** **CO3: Apply** innovation management principles, design thinking approaches, and entrepreneurial marketing strategies to identify opportunities and develop innovative business solutions **CO4: Analyze** market opportunities, customer needs, competitive environments, family business challenges, and entrepreneurial growth strategies for effective decision-making.. **CO5:** Evaluate funding alternatives, innovation initiatives, marketing strategies, project management practices, and entrepreneurial ventures for sustainable business growth. **CO6: Design** entrepreneurial ventures, innovative business models, and project implementation plans by integrating entrepreneurship, finance, innovation, marketing, and management concepts**.**
8.	**Course Description**	This course provides a comprehensive understanding of entrepreneurship and innovation with emphasis on venture creation, entrepreneurial finance, innovation management, startup marketing, family business management, and project management. It equips students with the knowledge and skills to identify opportunities, evaluate business alternatives, and design innovative and sustainable entrepreneurial ventures in dynamic business environments.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Foundations of Entrepreneurship and Innovation (12-0-0-12 = 24 hrs)**		
Objective	To understand the concepts, principles, significance, and processes of entrepreneurship, innovation, venture creation, and entrepreneurial finance in contemporary business environments		
A	Entrepreneurship: Concepts, Characteristics, Functions and Process	**CO1, CO2**	*PPTs, Whiteboard, Entrepreneurship Case Studies, Group Discussions, Learning Videos*
B	Innovation, Opportunity Recognition and Entrepreneurial Ecosystem		
C	Venture Creation Process and Entrepreneurial Environment		
Unit 2:	**Entrepreneurial Finance and Venture Funding (12-0-0-12 = 24 hrs)**		
Objective	To explain entrepreneurial financing mechanisms and apply funding strategies, valuation techniques, and financial planning approaches for establishing and managing entrepreneurial ventures.		
A	Funding Options for Startups and Small Businesses	**CO2, CO3,**	*Startup Funding Cases, Group Discussions*
B	Venture Capital and Angel Investing		
C	Startup Valuation Techniques, Risk Management and Financial Planning		
Unit 3:	**Innovation Management and Entrepreneurial Marketing (12-0-0-12 = 24 hrs)**		
Objective	To apply innovation and entrepreneurial marketing concepts and analyze market opportunities, customer needs, and		

	competitive environments for developing innovative business solutions.		
A	Innovation and Creativity Techniques; Design Thinking Process	**CO3, CO4,**	*Design Thinking Workshops, Marketing Cases, Innovation Exercises*
B	Innovation Management and Intellectual Property Rights (IPR)		
C	Market Analysis, Segmentation, Positioning and Digital Marketing for Startups		
Unit 4:	**Family Business Management and Entrepreneurial Growth (12-0-0-12 = 24 hrs)**		
Objective	To analyse governance, succession, and growth challenges in family businesses and evaluate strategic alternatives for sustaining entrepreneurial ventures and business continuity.		
A	Family Business Concepts and Governance Structures	**CO4, CO5,**	*Family Business Cases, Group Discussions, Industry Examples*
B	Succession Planning and Conflict Resolution in Family Enterprises		
C	Innovation and Growth Strategies in Family Businesses		
Unit 5:	**Project Management for Entrepreneurs (12-0-0-12 = 24 hrs)**		
Objective	To evaluate project management practices and design entrepreneurial ventures and implementation plans by integrating innovation, finance, marketing, and managerial decision-making concepts.		
A	Business Project Planning and Initiation	**CO5, CO6**	*Project Planning Templates, Entrepreneurial Project Work*
B	Scope, Time, Cost, Quality and Risk Management		
C	Project Closure, Evaluation and Venture Implementation Planning		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)	**TW:** Term work (includes assignments, numerical problem solving, journal entry practice, preparation of financial statements, case studies on shares and share capital, quizzes, presentations, and other student activities related to financial accounting.) **SL:** Self-learning through online accounting platforms, MOOCs, video lectures, spoken tutorials, practice of accounting software, case study analysis, and independent study of financial accounting concepts and standards. **Example:** Self-learning beyond the classroom through preparation of financial statements and journal entries in teams, solving practical problems on share capital accounting, analysis of real company balance sheets, learning from online accounting resources, and discussion-based case studies on issue and forfeiture of shares.
Mode of Examination	**Weightage Distribution:**

CA			Mid Term Assessment (MTA)	End Term Examination (ETE)
Quiz*	Assignment	Attendance		
20%	10%	5%	15%	50%

*Five Quizzes of 4 marks each.

References	**Textbook:** Publishing House)

5. CO–PO and CO–PSO Mapping Matrix

Note: *Row averages are computed over non-zero entries only. PO8 is intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

CO / PO	Business Environ	Critical Thinking,	Global Exposure	Social Responsiv	Effective Communi	Life Long Learning	Enhancing	Trained Informed	Digital and	Research and Analytical	Teamwork and Leadersh	Global Financial Competen	Modern Commerce	Global Financial System
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PSO1**	**PSO2**	**PSO3**
CO1	3	1				1	1	1				1	1	
CO2	3	2			1	1	2	1		1		2	2	1
CO3	2	3		1	1	1	2	2	1	2	**1**	3	3	1
CO4	2	3	1	1	1	1	3	2	1	3	**1**	3	3	1
CO5	2	3	1	1	1	1	3	2	1	3	**2**	3	3	1
CO6	2	3	1	1	2	2	3	3	1	3	**3**	3	3	2
Avg	**2.33**	**2.50**	**1.00**	**1.00**	**1.20**	**1.17**	**2.33**	**1.83**	**1.00**	**2.40**	**1.75**	**1.83**	**2.50**	**1.20**

This course aligns with 5 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 8: Decent Work & Economic Growth	**3**	Develops entrepreneurial capabilities, venture financing knowledge, startup development skills, and business growth strategies that support enterprise creation, employment opportunities, and economic development.
SDG 9: Industry, Innovation & Infrastructure	**2**	Strengthens innovation and creativity competencies through innovation management, entrepreneurial finance, and venture development, fostering innovative business solutions and entrepreneurial ecosystems.
SDG 4: Quality Education	**2**	Enhances entrepreneurial knowledge, innovation skills, marketing competencies, and project management capabilities required for professional growth and entrepreneurial success.
SDG 12: Responsible Consumption & Production	2	Encourages responsible business planning, effective project management, innovation-driven value creation, and sustainable utilization of resources in entrepreneurial ventures.
SDG 17: Partnerships for the Goals	**1**	Promotes collaboration through entrepreneurial networks, venture capital and funding ecosystems, family business stakeholders, and team-based project activities.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2028–2029
Program:	BBA IAF	**Current Academic Year:**	2028–29
Branch:	BBA IAF	**Semester:**	V

2. Course Details

S. No	Attribute	Details
1	**Course Title**	Summer Internship & Viva Voce
2	**Course Code**	BBISI051P
3	**Credits**	1
4	**Contact (Learning) Hours per Week) (L-T-P-SL))**	0-0-2-1
4.1	**Teaching & Learning Scheme (hrs in semester)**	Practical/Project Work (P) + Self Learning (SL) P: 15 hrs | SL: 15 hrs | Total: 30 hrs | Credits: 1
5	**Course Type**	Practical / Viva-Voce / Project Work
6	**Course Objective**	The objective of this course is to provide practical exposure to students through industrial training and project work. It aims to help students apply theoretical concepts in real organizational settings, understand business operations, develop analytical and problem-solving skills, and prepare a structured project report based on their internship experience.

7	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* CO1: Understand organizational structure, functions, and work environment through practical exposure CO2: Apply management concepts and analytical tools in solving organizational problems. CO3: Develop professional communication, teamwork, and interpersonal skills CO4: Conduct project-based study and prepare a systematic project report. CO5: Analyze organizational practices and provide suitable recommendations. CO6: Demonstrate presentation and viva-voce skills effectively.
8	**Course Description**	Students are required to undergo a 6-to-8-week summer internship in any industry/organization as per department norms and prepare a project report under faculty supervision. The course focuses on experiential learning, organizational analysis, practical application of management concepts, data collection and interpretation, report writing, and presentation of findings. The project report will be evaluated through report assessment and viva-voce examination.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Unit 1: Internship Orientation and Organizational Study (0-0-3-3 = 6 hrs)**		
Objective	To familiarize students with internship objectives, organizational environment, and project planning.		
A	Introduction to Summer Internship Programme and Organizational Expectations	**CO1, CO3**	*Orientation Sessions, Faculty Mentoring, Industry Interaction*
B	Organizational Structure, Departments and Functional Analysis		
C	Identification of Project Topic, Objectives and Scope of Study		
Unit 2:	**Data Collection and Industry Exposure (0-0-3-3 = 6 hrs)**		
Objective	To develop practical understanding through organizational exposure and project-related data collection.		
A	Primary and Secondary Data Collection Methods	**CO1, CO2, CO4**	*Industry Observation, Data Collection Activities, Organizational Survey*
B	Interaction with Organizational Personnel and Functional Study		
C	Recording, Compilation and Interpretation of Data		
Unit 3:	**Project Analysis and Application of Management Concepts (0-0-3-3 = 6 hrs)**		
Objective	To apply management theories and analytical tools for project analysis and problem-solving		
A	Analysis of Organizational Processes and Business Problems	**CO2, CO4, CO5**	*Case Analysis, Analytical Exercises, Project Discussions*
B	Application of Management Concepts and Research Techniques		
C	Findings, Interpretation and Recommendations		
Unit 4:	**Project Report Preparation and Documentation (0-0-3-3 = 6 hrs)**		
Objective	To develop report writing, documentation, presentation, and professional communication skills		
A	Structure and Format of Project Report	**CO4, CO5, CO6**	*Report Writing Workshops, Presentation Practice,*
B	Documentation, Referencing, Citation, and Report Submission		
C	Preparation of Executive Summary and Conclusions		
Unit 5:	**Presentation, Viva-Voce, and Professional Development (0-0-3-3 = 6 hrs)**		

C	Professional Ethics, Workplace Learning, and Career Planning		*Learning Sessions, Faculty Mentoring*

4. Course Evaluation & ReferencesCourse

Team Work and Practical Learning (in Hours) TW + P : (15 hrs)	**TW/P:** Internship activities, organizational study, presentations, project discussions, report preparation, faculty mentoring sessions, organizational analysis, data interpretation, viva preparation, and project presentation activities. **Example:** Industry Internship, Organizational Study, Project Work, Data Collection & Analysis, Report Preparation, Presentation Practice, and Viva-Voce Preparation.
Mode of Examination	**Weightage Distribution:** CA: 70% | ETE: 30%
References	**Text Book:** 1. Business Research Methods – C.R. Kothari & Gaurav Garg, New Age International. 2. Research Methodology – R. Paneerselvam, PHI Learning. 3. Effective Technical Communication – M. Ashraf Rizvi, McGraw Hill. 4. Business Communication – Lesikar & Flatley, McGraw Hill. 5. Project and Internship Guidelines issued by SSBS/MBA Department.

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Environment and Domain Knowledge (BEDK)	Critical Thinking, Business Analysis, Problem Solving and Innovative Solutions	Global Exposure and Cross-Cultural Understanding (GECCU)	Social Responsiveness and Ethics (SRE)	Effective Communication (EC)	Life Long Learning (LLL)	Enhancing Decision Making Capability (EDMC)	Trained Informed Professionals (TIPS)	Digital and Technological Competency (DTC)	Research and Analytical Skills (RAS)	Teamwork and Leadership Skills (TLS)	Advanced Accounting and Global Financial Competency	Modern Commerce Education and Experiential Learning Skills	Global Financial System and IFRS Interpretation Skills
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	3	1	1	2	2	1	1	3	1	1	2	-	3	-
CO2	2	3	1	1	1	1	3	2	1	2	1	1	2	1
C03	1	1	2	2	3	1	1	1	1	-	3	-	2	-
CO4	1	2	1	1	2	2	1	1	2	3	2	-	3	-
CO5	2	3	1	2	1	1	2	2	1	3	1	1	2	1
CO6	1	1	1	1	3	1	1	1	1	1	3	-	2	-
AVG	1.67	1.83	1.17	1.5	2	1.17	1.5	1.67	1.17	1.67	2	0.33	2.33	0.33

Note:. Row averages are computed over non-zero entries only.

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	3	Enhances experiential learning, professional competencies, and practical managerial understanding.
SDG 8: Decent Work & Economic Growth	3	Develops employability, workplace readiness, and industry exposure among students.
SDG 9: Industry, Innovation & Infrastructure	2	Encourages practical understanding of organizational systems, innovation, and industrial practices.
SDG 17: Responsible Consumption and Production	2	Strengthens industry-academia collaboration through internship engagement and organizational interaction.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA IAF	**Current Academic Year:**	2026–27
Branch:	BBA IAF	**Semester:**	III

2. Course Details

S. No	Attribute	Details
25.	**Course Title**	Tally Pro: From Basics to Advanced
26.	**Course Code**	VACSB501
27.	**Credits**	0
28.	**Contact (Learning) Hours per Week) (L-T-P-C)**	0-0-0-0
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instructions (L) + Tutorial(T) + Lab Instructions (P) + Self Learning (SL) L: 00 hrs | T: 00 hrs | P: 00 hrs | SL: 30 hrs | Total: 30 hrs | Credits: 0
29.	**Course Type**	Value Added Course
30.	**Course Objective**	To provide practical knowledge of Tally Prime software for computerized accounting, inventory management, GST compliance, payroll processing, and financial reporting. The course aims to develop industry-relevant accounting skills and enable students to manage business transactions and statutory compliance using Tally Prime.
31.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1: Recall and explain the fundamentals of computerized accounting and Tally Prime environment.*** ***CO2: Create and manage companies, ledgers, groups, and vouchers in Tally Prime.*** ***CO3: Apply accounting principles for recording business transactions and maintaining books of accounts using Tally Prime.*** ***CO4: Analyze inventory records, payroll transactions, and financial reports generated through Tally Prime.*** ***CO5: Evaluate GST transactions, tax compliance procedures, and statutory reports using Tally Prime.*** ***CO6: Design complete accounting solutions incorporating inventory management, GST compliance, payroll, and financial reporting for business organizations.***
32.	**Course Description**	This course provides hands-on training in Tally Prime for computerized accounting and business management. Students will learn company creation, ledger management, voucher entry, inventory control, GST implementation, payroll processing, banking operations, and financial report generation. The course emphasizes practical application of accounting

		concepts through real-world business transactions and compliance requirements.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Tally Prime and Company Creation (0-0-0-6 = 6 hrs)**		
Objective	To familiarize students with the Tally Prime environment and computerized accounting concepts.		
A	Introduction to Computerized Accounting and Tally Prime	**CO1**	*Tally Prime Software, Accounting Datasets*
B	Company Creation, Configuration and Features		
C	Accounting Groups and Ledgers Creation		
Unit 2:	**Accounting Transactions and Voucher Management (0-0-0-6 = 6 hrs)**		
Objective	To develop skills in recording and managing accounting transactions.		
A	Accounting Vouchers and Voucher Types	**CO2, CO3**	*Tally Prime, Business Transaction Data*
B	Purchase, Sales, Receipt and Payment Entries		
C	Journal, Contra and Debit/Credit Note Transactions		
Unit 3:	**Inventory and Banking Operations (0-0-0-6 = 6 hrs)**		
Objective	To enable students to manage inventory and banking transactions using Tally Prime.		
A	Inventory Masters and Stock Management	**CO4**	*Tally Prime, Inventory Datasets*
B	Stock Groups, Stock Categories and Units of Measurement		
C	Banking Transactions and Bank Reconciliation Statement		
Unit 4:	**GST Compliance and Tax Management (0-0-0-6 = 6 hrs)**		
Objective	To develop practical understanding of GST implementation and statutory compliance.		
A	GST Fundamentals and GST Configuration in Tally Prime	**CO5**	*IBM SPSS, Survey Data*
B	GST Transactions and Input Tax Credit Management		
C	GST Returns, Tax Reports and Statutory Compliance		
Unit 5:	**Business Research Applications and Reporting (0-0-0-6 = 6 hrs)**		
Objective	To generate payroll records and financial statements for managerial decision-making.		
A	Payroll Creation and Salary Processing	**CO5, CO6**	*Tally Prime, Payroll Records*
B	Trial Balance, Profit & Loss Account and Balance Sheet		
C	Financial Analysis Reports and Business Applications		

4. Course Evaluation & References

Self-Learning (SL: 30 hrs)	1. Tally Prime Practical Exercises Students will perform accounting and business transaction recording using Tally Prime. Activities: Company Creation Ledger and Group Creation Voucher Entry Inventory Management GST Configuration Time Allocation: 15 hrs Evaluation: Accuracy of Entries, Ledger Creation, Inventory Records, GST Configuration. **2. Business Accounting and GST Compliance Project** Students will develop a complete computerized accounting system for a business organization using Tally Prime. **Activities:** • Recording Business Transactions • Inventory Management

	• GST Accounting • Payroll Processing • Preparation of Financial Statements **Time Allocation:** 15 hrs **Evaluation:** Accuracy of Accounting Records, Compliance Reporting, Financial Statement Generation and Project Presentation
Mode of Examination	*****SUBJECT TO DISCRETION OF THE RESOURCE PERSON******
References	Tejas Goenka — Tally Prime with GST: A Practical Approach K.K. Nadhani & K.K. Nadhani — Computerized Accounting Using Tally Prime Namrata Agrawal — Tally Prime with GST and Accounting

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Environmen	Critical Thinking,	Global Exposure	Social Responsiven	Effective Communicat	Life Long Learning	Enhancing Decision	Trained Informed	Digital and Technologic	Research and	Teamwork and	Advanced Accounting	Modern Commerce	Global Financial
CO1	2	2	–	1	1	2	2	2	3	1	–	3	2	1
CO2	3	2	–	1	1	2	3	3	3	1	–	3	3	1
CO3	3	3	–	1	1	2	3	3	3	2	1	3	3	1
CO4	3	3	1	1	1	2	3	3	3	2	1	3	3	2
CO5	3	3	1	2	2	2	3	3	3	2	1	3	3	2
CO6	3	3	1	2	3	3	3	3	3	2	2	3	3	2
Avg	**2.83**	**2.67**	**1.00**	**1.33**	**1.50**	**2.17**	**2.83**	**2.83**	**3.00**	**1.67**	**1.25**	**3.00**	**2.83**	**1.50**

Note: *Row averages are computed over non-zero entries only.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops practical accounting, taxation, GST compliance, inventory management, payroll processing, and financial reporting skills through experiential learning using Tally Prime.
SDG 8: Decent Work & Economic Growth	**3**	Enhances employability and professional competency in computerized accounting, taxation, financial reporting, and business operations, supporting workforce readiness and economic productivity.
SDG 9: Industry, Innovation & Infrastructure	**2**	Promotes the adoption of digital accounting systems, ERP-based business solutions, and technology-enabled financial management practices that support organizational efficiency and innovation.
SDG 12: Responsible Consumption & Production	**2**	Supports efficient resource planning, inventory management, cost control, and responsible financial record-keeping through systematic accounting and reporting practices.

Strength Scale: 3 Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

6TH SEMESTER

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026-29
Program:	B.B.A/BBA IAF	**Current Academic Year:**	2029–30
Branch:	B.B.A	**Semester:**	VI

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	International Business Management
2.	**Course Code**	BBIC611
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 4
5.	**Course Type**	Theory
6.	**Course Objective**	To develop an understanding of international business environments, global trade framewo multinational business strategies, cross-cultural management, and international financial operational practices in a globalized economy.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1: Explain*** the concepts, scope, and drivers of international business. ***CO2: Compare*** international market entry modes and global business strategies. ***CO3:* Apply** international marketing and export-import procedures in business contexts. ***CO4: Analyze*** global institutions, trade frameworks, and international business environments. ***CO5: Evaluate*** cross-cultural, ethical, HRM, and strategic challenges in global business. ***CO6: Develop*** integrated business strategies for operating in international markets.
8.	**Course Description**	This course provides an understanding of international business operations in a gl environment. It covers international trade frameworks, multinational corporations, market e strategies, cross-cultural management, global institutions, export-import procedures, internati marketing, and contemporary challenges faced by organizations operating across borders.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Overview of International Business (12-0-0-12 = 24 hrs)**		
Objective	To introduce students to the fundamentals of international business, global trade dynamics, and market entry approaches.		
A	Concept, scope, trends, challenges, and opportunities in international business	**CO1**	*Whiteboards, PPTs, Case Studies, International Trade Reports*
B	International vs. domestic business; advantages and limitations		
C	Regional economic blocs (NAFTA, SAFTA, ASEAN, SAARC)		

	and modes of entry into international markets		
Unit 2:	**Global Institutions and Trade Framework (12-0-0-12 = 24 hrs)**		
Objective	To understand international trade institutions, foreign investments, and multinational business operations.		
A	GATT and WTO: structure, functions, and impact on global trade	**CO2**	*Whiteboards, WTO Reports, PPTs, Case Studies*
B	Multinational Corporations (MNCs): strategies, expansion motives, and entry modes		
C	FDI, FPI, and international business strategies		
Unit 3:	**Cross-Cultural Management and Market Intermediaries (12-0-0-12 = 24 hrs)**		
Objective	To develop understanding of international marketing concepts and cross-cultural business interactions.		
A	International marketing principles and market intermediaries	**CO3**	*PPTs, International Marketing Cases, Simulations*
B	Communication and cultural dimensions in international business		
C	Adaptation strategies in host and home countries		
Unit 4:	**Financial Institutions and Documentation (12-0-0-12 = 24 hrs)**		
Objective	To examine international financial institutions and export-import support mechanisms		
A	World Bank, IMF, UNCTAD, ADB, NABARD and their roles	**CO4**	*International Organization Reports, PPTs, Case Studies*
B	Export-import procedures and documentation		
C	APEDA, EPZs, SEZs, BPOs and India's FDI attractiveness		
Unit 5:	**Contemporary Issues and Strategic Dimensions (12-0-0-12 = 24 hrs)**		
Objective	To analyze strategic, cultural, technological, and human resource challenges in international business		
A	International business strategy and competitive advantage	**CO5**	*Case Studies, Business Simulations, PPTs*
B	Hofstede's Cultural Dimensions Model and International HRM		
C	CSR in global business, e-commerce, and challenges faced by MNCs in emerging markets		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 45 hrs)	TW: Assignments, case analyses, presentations, group discussions, country studies, international business simulations, seminars, and industry interaction activities. SL: Study of international business reports, WTO publications, World Bank reports, business journals, online courses, and independent analysis of global business trends. Example Self-learning through online International Business Management tutorials and e-content, Industry interaction/visit related to International Business Management practices
Mode of Examination	**Weightage Distribution:** **CA** / **Quiz*** / **Assignment** / **Attendance** / **Mid Term Assessment (MTA)** / **End Term Examination (ETE)** 20% / 10% / 5% / 15% / 50% *Five Quizzes of 4 marks each.
References	**Textbook:** Francis Cherunilam – International Business: Text and Cases. Charles W. Hill & Arun Kumar Jain – International Business: Competing in the Global Marketplace. Richard Paul & Linda Elder – Critical Thinking. WTO, IMF and World Bank Publications Study Material SWAYAM Online Learning Platform NPTEL Online Courses

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Environment and Domain Knowledge (BEDK)	Critical Thinking, Business Analysis, Problem Solving and	Global Exposure and Cross-Cultural Understanding	Social Responsiveness and Ethics (SRE)	Effective Communication (EC)	Life Long Learning (LLL)	Enhancing Decision Making Capability (EDMC)	Informed Trained Professionals (TIPS)	Digital and Technological Competency (DTC)	Research and Analytical Skills (RAS)	Teamwork and Leadership Skills (TLS)	Advanced Accounting and Global Financial Competency	Modern Commerce Education and Experiential Learning	Global Financial System and IFRS Interpretation Skills
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PSO 1	PSO 2	PSO 3
CO1	2	2	3	1	1	–	–	–	1	–	-	2	2	1
CO2	2	3	3	1	1	–	–	–	1	1	-	2	2	2
CO3	2	2	3	2	1	1	–	1	2	1	1	2	2	2
CO4	2	3	3	2	2	1	1	1	2	2	1	2	2	3
CO5	2	3	3	2	2	2	1	1	2	2	2	2	2	3
CO6	3	3	3	3	2	2	1	2	2	2	2	3	3	3
Avg	2.17	2.67	3.00	1.83	1.50	1.50	1.00	1.25	1.67	1.33	1.50	2.17	2.17	2.33

6. Course-to-SDG Matrix

This course aligns with 5 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops global business knowledge, analytical thinking, and cross-cultural compe
SDG 8: Decent Work & Economic Growth	**3**	Enhances employability in international trade, export-import management, and m organizations.
SDG 9: Industry, Innovation & Infrastructure	2	Promotes understanding of international trade infrastructure and global business sy
SDG 10: Reduced Inequalities	**2**	Encourages awareness of international economic cooperation and inclus development.
SDG 17: Partnerships for the Goals	**3**	Builds understanding of international institutions, trade agreements, and global part

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026-29
Program:	BBA	**Current Academic Year:**	2029–30
Branch:	Management	**Semester:**	6

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Artificial Intelligence in Business
2.	**Course Code**	BBIC612
3.	**Credits**	3
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	3-0-0-3

4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 45 hrs | T: 00hrs | P: 00 hrs | SL: 45 hrs | Total: 90 hrs |Credits: 3
5.	**Course Type**	Theory
6.	**Course Objective**	The objective of this course is to introduce students to the basic concepts of Artificial Intelligence (AI) and its significance in modern business practices. The course aims to help students understand introductory AI applications in marketing, customer engagement, digital marketing, and consumer analytics. It also focuses on the role of AI in recruitment, employee management, learning, training, and employee engagement within organizations. Further, the course seeks to familiarize students with simple AI tools and their practical business applications across different functional areas.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1: Understand*** fundamental concepts, types, and importance of Artificial Intelligence and its applications in modern business organizations. ***CO2: Explain*** the role of AI in marketing activities including customer relationship management, customer engagement, personalization, and recommendation systems. ***CO3: Apply*** the concepts of AI in digital marketing, social media analytics, consumer behaviour analysis, and sales forecasting for business decision-making. ***CO4: Analyse*** the use of AI in human resource management practices including recruitment, resume screening, talent acquisition, and HR analytics. ***CO5: Evaluate*** AI-based employee engagement, performance management, training, and learning systems used for workforce development and organizational effectiveness. ***CO6: Design*** basic business solutions using AI-enabled tools and applications for marketing, HR, and managerial decision-making processes.
8.	**Course Description**	This course introduces undergraduate BBA students to the fundamentals of Artificial Intelligence (AI) and its applications in business. The course focuses on practical and introductory AI applications in marketing and human resource management. Students will learn how businesses use AI for customer interaction, digital marketing, recruitment, employee engagement, and decision-making through simple examples and AI-enabled business tools.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to AI in Business (4-0-10-6 = 20 hrs)**		
Objective	To introduce students to the basic concepts of Artificial Intelligence and its applications in business organizations		
A	Meaning, concept, and evolution of Artificial Intelligence, Introduction to Generative AI Tools for Business	**CO1, CO1, CO2**	*PTs, Whiteboard, Case Discussions, HR Case Studies, Learning Videos*
B	Types and applications of AI in business, AI's Role in Business Intelligence and Decision-Making, AI vs Traditional Systems; Characteristics of AI-enabled organizations		
C	Benefits, limitations, Ethical issues in AI		
Unit 2:	**Introduction to AI in Marketing (6-0-12-6 = 24 hrs)**		
Objective	To help students understand the role of AI in customer engagement and relationship management		
A	Introduction to AI in Marketing, AI in Customer Relationship Management (CRM)	**CO2, CO3, CO3**	*PTTs, Whiteboard, Case Discussions, HR Case Studies, Learning Videos*
B	Customer Segmentation and Targeting using AI, Chatbots and		

	Virtual Assistants		
C	Product Recommendations and Personalization		
Unit 3:	**AI in Digital Marketing (8-0-16-6 = 30 hrs)**		
Objective	To develop understanding of employee training, career development, and performance appraisal techniques for improving organizational effectiveness.		
A	Usage of AI in Social Media Marketing , Online Advertising and Email Marketing	**CO3, CO3, CO4,**	*PTTs, Whiteboard, Case Discussions, HR Case Studies, Learning Videos*
B	Consumer Behaviour Analysis using AI, Basics of Predictive Analytics and Sales Forecasting		
C	Chatbots, Virtual Assistants, and AI-driven Customer Engagement		
Unit 4:	**Introduction to AI in HRM (6-0-12-6 = 24 hrs)**		
Objective	To provide understanding of AI applications in recruitment, selection, and employee data management.		
A	Introduction to AI in Human Resource Management, Resume Screening and Candidate Shortlisting	**CO4, CO5, CO5**	*PTTs, Whiteboard, Case Discussions, HR Case Studies, Learning Videos*
B	AI-based Recruitment and Selection Tools, Online Interview and Assessment Tools		
C	AI based Employee Data Management		
Unit 5:	**AI for Employee development (6-0-10-6 = 22 hrs)**		
Objective	To familiarize students with AI applications in employee development and basic AI tools used in business		
A	AI in Employee Engagement and Feedback Systems, |	**CO4, CO5, CO6**	*Case Studies, Role playing , Learning Videos*
B	AI in Training and Learning Management Systems (LMS)		
C	AI in Performance Management		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)

TW: Term work (includes assignments, seminars, micro projects, industrial visits, any other student activities etc.)

SL: Self Learning, MOOCs, spoken tutorials, online educational resources etc.(If Provided in curriculum structure.)

Example

Self-Learning beyond Class Room :Analysis of AI tools used in customer engagement, recruitment, social media marketing, and employee management.

Self-Learning from online content, AI demonstrations, articles, videos, and online educational resources related to Artificial Intelligence and business applications.

Mode of Examination

Weightage Distribution:

CA			Mid Term Assessment (MTA)	End Term Examination (ETE)
Quiz*	Assignment	Attendance		
20%	10%	5%	15%	50%

*Five Quizzes of 4 marks each.

References

Textbook: Russell, S., & Norvig, P. (2021). Artificial intelligence: A modern approach (4th ed.). Pearson.

Iansiti, M., & Lakhani, K. R. (2020). Competing in the age of AI: Strategy and leadership when algorithms and networks run the world. Harvard Business Review Press.

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Knowledge	Critical Thinking	Problem Solving	Communication Skills	Leadership & Teamwork	Social Responsibility	Technological Competency	Entrepreneurial	Global Business	Research & Analytical	Professional Development	Foundational Business	Managerial & Interpersonal	Business Planning & Operational
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	3	2	1	–	–	1	2	–	–	1	2	3	1	–
CO2	3	2	2	1	1	1	2	–	–	1	2	3	2	1
CO3	3	3	3	1	1	1	3	1	1	2	2	3	2	2
CO4	3	3	2	1	1	1	3	–	–	2	2	3	3	2
CO5	2	3	2	1	2	2	3	–	–	2	3	2	3	2
CO6	2	3	3	2	2	1	3	2	1	3	3	3	3	3
Avg	2.67	2.67	2.17	1.2	1.4	1.17	2.67	1.5	1	1.83	2.33	2.83	2.33	2

Note: *Row averages are computed over non-zero entries only. PO and PSO mappings are assigned based on the relevance and contribution of each Course Outcome (CO) to the respective Programme Outcomes (POs) and Programme Specific Outcomes (PSOs). Lower mappings in certain areas are intentionally maintained to ensure realistic and meaningful alignment without artificial inflation..*

6. Course-to-SDG Matrix

This course aligns with 7 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	The course strengthens students' understanding of Artificial Intelligence and its applications in business while improving digital literacy, analytical abilities, critical thinking, and managerial decision-making skills.
SDG 8: Decent Work & Economic Growth	**3**	The course promotes awareness of AI-driven business practices, workforce efficiency, digital transformation, and modern organizational processes that contribute to sustainable economic growth and productive employment.
SDG 9: Industry, Innovation & Infrastructure	3	The course encourages innovation and the adoption of AI technologies, automation, and digital business tools across marketing and human resource management functions.
SDG 5: Gender Equality	2	The course creates awareness about ethical and unbiased AI practices in recruitment, employee evaluation, and workplace decision-making to support inclusivity and equal opportunities.
SDG 12: Responsible Consumption & Production	**2**	The course introduces AI-enabled business practices that help organizations improve efficiency, optimize resource utilization, and support sustainable operational processes

SDG 10: Reduced Inequalities	**1**	The course sensitizes students to the importance of fair and transparent AI-based organizational practices that help reduce bias and discrimination in decision-making.
SDG 16: *Peace, Justice & Strong Institutions*	**1**	The course emphasizes responsible AI usage, ethical business conduct, transparency, and accountability in organizational and managerial practices.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

5. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectu
DD/MM/YY		**UNIT-1**	**4**
DD/MM/YY			
DD/MM/YY			
DD/MM/YY			
DD/MM/YY		**UNIT-2**	**6**
DD/MM/YY			
DD/MM/YY			
DD/MM/YY			
DD/MM/YY			
DD/MM/YY			
DD/MM/YY		**UNIT-3**	**8**
DD/MM/YY			
DD/MM/YY			
DD/MM/YY			
DD/MM/YY			
DD/MM/YY			
DD/MM/YY			
DD/MM/YY			
DD/MM/YY		**UNIT-4**	**6**
DD/MM/YY			
DD/MM/YY			
DD/MM/YY			
DD/MM/YY			
DD/MM/YY			
DD/MM/YY		**UNIT-5**	**6**
DD/MM/YY			
DD/MM/YY			
DD/MM/YY			
DD/MM/YY			
DD/MM/YY			

Course Plan

Course Identification

School:	SSBS	Batch:	2026–2029
Program:	BBA IAF	Current Academic Year:	2028–29
Branch:	BBA IAF	Semester:	VI

Course Details

S. No	Attribute	Details
1	Course Title	Research Project Report
2	Course Code	BBIAE061P
3	Credits	4
4	Contact (Learning) Hours per Week) (L-T-P-SL)	2-0-4-2
4.1	Teaching & Learning Scheme (hrs in semester)	Practical/Project Work (P) + Self Learning (SL) L:30hrs | P: 60 hrs | SL: 30 hrs | Total: 120 hrs | Credits: 4
5	Course Type	Practical / Viva-Voce / Project Work
6	Course Objective	The Dissertation course aims to provide students with an opportunity to undertake independent research on a contemporary business or management issue. It enables students to apply theoretical knowledge, research methodologies, and analytical tools to investigate real-world organizational problems. The course develops critical thinking, problem-solving, and decision-making skills through systematic inquiry and data analysis. It also enhances students' ability to prepare a scholarly dissertation report and effectively communicate research findings through presentations and viva-voce examinations.
7	Course Outcomes (COs)	After successful completion of this course, the students will be able to: CO1: Identify and formulate a relevant research problem, research objectives, and hypotheses in the area of business and management.

		CO2: Review and synthesize relevant literature to develop a conceptual framework and appropriate research design. CO3: Apply suitable data collection methods and research techniques for conducting systematic investigation. CO4: Analyze and interpret quantitative and/or qualitative data using appropriate analytical tools and techniques. CO5: Prepare a well-structured dissertation report and develop evidence-based findings, conclusions, and recommendations. CO6: Integrate research methodology, analytical skills, managerial knowledge, professional ethics, and communication competencies to successfully complete, present, and defend a dissertation addressing real-world business and management challenges.
8	Course Description	This course enables BCOM students to undertake an independent research study on a contemporary business or management issue. It develops skills in problem identification, research design, data collection, and analysis. Students apply management concepts and research methodologies to generate meaningful findings and recommendations. The course culminates in the preparation, presentation, and defense of a dissertation report.

Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	Research Problem Identification and Proposal Development (6-0-6-6 = 18hrs)		
Objective	To develop the ability to identify research problems and prepare a research proposal.		
A	Identification of Research Problem and Research Gap	CO1, CO2	Literature Survey, Research Discussions, Faculty Mentoring
B	Formulation of Research Objectives, Questions, and Hypotheses		
C	Preparation and Presentation of Research Proposal		
Unit 2:	Literature Review and Research Design (6-0-6-6 = 18hrs)		
Objective	To develop skills in reviewing literature and designing a research framework.		
A	Review of Literature and Theoretical Framework	CO1, CO3	Academic Databases, Research Articles, Review Workshops
B	Research Design and Sampling Techniques		
C	Selection of Data Sources and Research Instruments		
Unit 3:	Data Collection and Analysis (6-0-6-6 = 18hrs)		
Objective	To collect, organize, and analyze data using appropriate research techniques.		
A	Primary and Secondary Data Collection	CO3, CO4, CO5	Questionnaires, Surveys, SPSS/Excel, Statistical Software
B	Data Coding, Tabulation, and Processing		
C	Statistical Analysis and Interpretation of Results		
Unit 4:	Dissertation Writing and Documentation (6-0-6-6 = 18hrs)		
Objective	To prepare a systematic and scholarly dissertation report.		
A	Structure and Components of Dissertation Report	CO4, CO5,	Report Writing

B	Presentation of Findings, Discussion, and Recommendations	CO6	Workshops, Citation Tools, Research Documentation,
C	Referencing, Citation, and Ethical Considerations in Research		
Unit 5:	Dissertation Presentation and Viva-Voce (6-0-6-6 = 18hrs)		
Objective	To develop professional presentation, defense, and communication skills.		
A	Preparation of Dissertation Presentation	CO5, CO6	Presentation Practice, Mock Viva, Faculty Feedback
B	Presentation of Research Findings and Managerial Implications		
C	Viva-Voce, Research Defense, and Final Evaluation		

Course Evaluation & References

Team Work and Practical Learning (in Hours) TW + P : (15 hrs)	TW+P: Students will engage in research discussions, peer learning activities, data collection exercises, and interactions with faculty supervisors. Practical learning will include literature review, research design development, data analysis using appropriate tools, report writing, and presentation preparation. These activities will enhance teamwork, analytical thinking, problem-solving, and professional communication skills.
Mode of Examination	Weightage Distribution: CA: 70% | ETE: 30%
References	Text Book: 1. Business Research Methods – C.R. Kothari & Gaurav Garg, New Age International. 2. Research Methodology – R. Paneerselvam, PHI Learning. 3. Effective Technical Communication – M. Ashraf Rizvi, McGraw Hill. 4. Business Communication – Lesikar & Flatley, McGraw Hill. 5. Project and Internship Guidelines issued by SSBS/MBA Department.

CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Environment and Domain	Critical Thinking	Global Exposure and Cross-Cultural Understanding	Social Responsiveness and Ethics	Effective Communication	Life Long Learning	Enhancing Decision Making Capability Competence	Trained Informed Professionals	Digital and Technological	Research and Analytical Skills	Teamwork and Leadership Skills	Advanced Accounting and Global Financial Competency	Modern Commerce Education and Experiential Learning Skills	Global Financial System and IFRS Interpretation Skills
	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8	PO 9	PO 10	PO11	PSO 1	PSO2	PSO3
CO1	2	3	1	1	2	2	2	1	1	3	1	1	2	1
CO2	2	3	2	1	2	2	2	1	2	3	1	1	3	2
CO3	2	3	1	2	2	2	2	2	3	3	1	1	3	1
CO4	2	3	1	1	2	2	3	2	3	3	1	2	3	2
CO5	2	2	1	2	3	2	2	2	2	3	2	1	2	1

CO6	3	3	2	3	3	3	3	3	3	3	3	2	3	2
Average	2.17	2.83	1.33	1.67	2.33	2.17	2.33	1.83	2.33	3	1.5	1.33	2.67	1.5

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Promotes research skills, critical thinking, lifelong learning, and knowledge creation through systematic investigation.
SDG 8: Decent Work & Economic Growth	**3**	Encourages research on business practices, entrepreneurship, innovation, productivity, employability, and sustainable economic development to address organizational and societal challenges.
SDG 9: Industry, Innovation & Infrastructure	**3**	Develops analytical and innovative capabilities by applying research methodologies, digital tools, business analytics, and evidence-based solutions to real-world business problems.
SDG 16: Peace, Justice & Strong Institutions	**2**	Promotes ethical research practices, transparency, accountability, academic integrity, and evidence-based decision-making for responsible governance and institutional development.
SDG 17: Partnerships for the Goals	**2**	Encourages collaboration among students, faculty, industry experts, organizations, and stakeholders in conducting meaningful research and knowledge-sharing activities..

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

PROGRAM SPECIALIZATION FOR 5TH AND 6TH SEMESTER

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2028–29
Branch:	BBA IAF	**Semester:**	V

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	AI and Digital Marketing
2.	**Course Code**	BBIMME052
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
4.1	**Teaching & Learning Scheme (hrs in semester)**	120 hrs
5.	**Course Type**	Theory
6.	**Course Objective**	Provide a comprehensive understanding of digital marketing concepts and platforms, introduce the role and impact of Artificial Intelligence in marketing strategies, equip students with practical knowledge of digital marketing tools and analytics, enable students to design data- driven marketing campaigns using AI-enabled technologies, and Foster ethical and futuristic thinking in leveraging AI in digital marketing.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* *CO1 Understand and differentiate between traditional and digital Marketing frameworks.* *CO2 Apply digital marketing strategies including SEO, SMM, email Marketing, and content marketing.* *CO3 Analyze the application of AI tools such as chatbots, Personalization, and predictive analytics in digital marketing.* *CO4 Interpret digital marketing data and analytics to measure*

		Campaign effectiveness. *CO5 Develop ethical, AI-integrated digital marketing plans for real-world business problems* *CO5. To evaluate students with techniques for evaluating Advertising effectiveness and determining ROI.*
8.	**Course Description**	This course provides a comprehensive introduction to Digital Marketing AI . It begins with functions, types, operators, and control structures, and using functions. Advanced topics include, AI Marketing.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Digital Marketing:**		
Objective	To familiarize students with understanding the Digital Marketing and AI environment along with its basic tokens. Study of Digital Marketing; Working with Directories & Files; Understanding some principles; Demonstration of its types, functions, merits, operators; Implementing and all the managerial functions that is attach to it.		
A	Meaning, nature and scope of digital marketing, difference between traditional and digital marketing, components of digital marketing, role of digital marketing in business, benefits and limitations of digital marketing, digital marketing funnel, overview of consumer behaviour in the digital world.	**K1, K2**	*Notes and class room teaching*
Unit 2:	**Core Concepts in Digital Marketing:**		
Objective	To apply decision-making and iterative constructs for designing efficient solutions with appropriate program control flow. Identify suitability of selection statements and implement Demonstrate switch statement Apply looping statements for iterative solutions; the concept flow to proper Digital Marketing.		
A	Search Engine Optimization (SEO): On-page and Off-page, Search Engine Marketing (SEM) and Google Ads, Content Marketing Strategy, Social Media Marketing (SMM): Platforms (Face book, Instagram, LinkedIn, Twitter, YouTube), Email Marketing: Tools and campaign strategy, Affiliate Marketing and Influencer Marketing, Mobile Marketing.	**K2, K3**	*Notes and class room teaching*
Unit 3:	**Artificial Intelligence in Digital Marketing:**		
Objective	To understand evaluation and analytics through AI and the techniques that are available in the AI matrics.		
A	Introduction to Artificial Intelligence (AI) and Machine Learning (ML),Role of AI in transforming marketing strategies, AI-powered tools in digital marketing, Chabot's and AI-driven customer service, Predictive analytics for customer behaviour and personalization, AI in programmatic advertising, Case studies: Netflix,	**K3, K4**	*Notes and class room teaching*

	Amazon, Spotify, etc.		
Unit 4:	**Data-Driven Marketing and Analytics:**		
Objective	To understand dynamic of marketing concept allocation, and analytics, and apply these concepts for efficient string handling. Demonstration of AI importance and efficiency in the Digital Marketing scenario.		
A	Importance of data in digital marketing, Google Analytics and performance metrics, KPIs in digital marketing (CTR, CPC, Bounce Rate, etc.), Customer journey mapping using AI, A/B testing and optimization, Tools: Google Analytics, Hub Spot, SEM rush, Hot jar, etc.	**K4**	*Notes and class room teaching*
Unit 5:	**Ethics, Trends and Applications:**		
Objective	To understand trend operations, user-defined structures, and apply them for efficient data organization and processing. Digital heterogeneous data using structures; implementation principles of AI Digital marketing.		
A	Ethical issues in digital and AI marketing (data privacy, consent, bias), Emerging trends: Voice search, AR/VR in marketing, Metaverse marketing, Role of Block chain in digital marketing, Career opportunities in AI and digital marketing, Building AI- driven marketing campaigns – planning, execution, and ROI tracking, Mini project: Create a digital marketing plan integrating AI tools	**K5**	*Notes and class room teaching*

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)	TW: Term work (includes assignments, seminars, micro projects, industrial visits, any other student activities etc.) SL: Self Learning, MOOCs, spoken tutorials, online educational resources etc.(If Provided in curriculum structure.) Example Self-Learning beyond Class Room, Developing a mini project in a team, Self-Learning from online content, Case Study, Industry Work/Visit
Mode of Examination	**Weightage Distribution:**

CA			Mid Term Assessment (MTA)	End Term Examination (ETE)
Quiz*	Assignment	Attendance		
20%	10%	5%	15%	50%

*Five Quizzes of 4 marks each.

References	**1. AI in Marketing, Sales and Service** **Author: Peter Gentsch Publisher:** **Palgrave Macmillan** **2. Social Media Marketing: A Strategic Approach** **Author: Melissa Barker, Donald I. Barker, Nicholas F. Bormann, Krista E. Neher** **Publisher: Cengage Learning.**

5. CO–PO and CO–PSO Mapping Matrix

CO / PO														
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PSO 1	PSO 2	PSO 3
CO1	3	1	–	–	–	–	–	–	–	–	1	2	1	–
CO2	3	2	–	–	–	–	–	–	1	–	2	2	2	–
CO3	3	3	2	–	2	2	–	–	1	–	2	3	2	2
CO4	2	3	2	2	2	–	–	–	–	–	2	2	3	2
CO5	2	3	3	2	2	–	–	–	–	–	2	2	3	2
CO6	2	2	3	2	3	2	–	2	1	1	3	3	3	3
Avg	2.50	2.33	2.50	2.00	2.25	2.00	0.00	2.00	1.00	1.00	2.00	2.33	2.33	2.25

Note: *Row averages are computed over non-zero entries only. PO7 (Ethics) receives no mapping — this is correct for a programming fundamentals course. PO6 and PO10 are intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Builds a strong foundation in computational thinking and structured programming. Develops essential skills in problem-solving, coding, and logical reasoning through theory and practical exercises.
SDG 8: Decent Work & Economic Growth	**3**	Develops industry-relevant programming skills and practical coding proficiency. Enhances problem-solving abilities and prepares students for careers, internships, and entrepreneurship in IT.
SDG 9: Industry, Innovation & Infrastructure	**3**	Enables development of efficient and scalable software solutions. Builds skills in memory management, file handling, and structured programming, fostering innovation and digital infrastructure.
SDG 12: Responsible Consumption & Production	**2**	Promotes efficient and optimized coding practices. Encourages resource-conscious programming through memory management and algorithm efficiency.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

5. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Meaning, nature and scope of digital marketing,	**UNIT-1**	**4**
DD/MM/YY	Difference between traditional and digital marketing,		
DD/MM/YY	Components of digital marketing, role of digital marketing in business.		
DD/MM/YY	Benefits and limitations of digital marketing, digital marketing funnel, overview of consumer behaviour in the digital world.		
DD/MM/YY	Search Engine Optimization (SEO): On-page and Off-page,	**UNIT-2**	**6**
DD/MM/YY	Search Engine Marketing (SEM) and Google Ads, Content Marketing Strategy. .		
DD/MM/YY	Social Media Marketing (SMM): Platforms (Face book, Instagram, LinkedIn, Twitter, YouTube).		
DD/MM/YY	Email Marketing: Tools and campaign strategy, Affiliate Marketing and Influencer Marketing, Mobile Marketing		
DD/MM/YY	Introduction to Artificial Intelligence (AI) and Machine Learning (ML).	**UNIT-3**	**8**
DD/MM/YY	Role of AI in transforming marketing strategies.AI-powered tools in digital marketing, Chabot's and AI-driven customer service, Predictive analytics for customer behaviour and personalization. .		
DD/MM/YY	AI in programmatic advertising, Case studies: Netflix, Amazon, Spotify, etc.		
DD/MM/YY	Importance of data in digital marketing.	**UNIT-4**	**6**
DD/MM/YY	Google Analytics and performance metrics, KPIs in digital marketing (CTR. .		
DD/MM/YY	CPC, Bounce Rate, etc.), Customer journey mapping using AI, A/B testing and		

	optimization, Tools: Google Analytics, Hub Spot, SEM rush, Hot jar, etc.		
DD/MM/YY	Ethical issues in digital and AI marketing (data privacy, consent, bias),	**UNIT-5**	**6**
DD/MM/YY	Emerging trends: Voice search, AR/VR in marketing, Metaverse marketing.		
DD/MM/YY	Role of Block chain in digital marketing, Career opportunities in AI and digital marketing, Building AI-driven marketing.		
DD/MM/YY	campaigns – planning, execution, and ROI tracking, Mini project.		
DD/MM/YY	Create a digital marketing plan integrating AI Tools		

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2028–29
Branch:	BBA IAF	**Semester:**	V

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Advertising & Brand Management
2.	**Course Code**	BBIMME051
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
4.1	**Teaching & Learning Scheme (hrs in semester)**	120 hrs
5.	**Course Type**	Theory
6.	**Course Objective**	This paper appraises the students about the concepts, techniques for developing an effective advertising and sales promotion program keeping pace with the ever-changing Consumer behaviour.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* *CO1. Define and explain the core concepts, objectives, and Functions of advertising and branding.* *CO2.Explain the structure and roles of advertising agencies and illustrate the client-agency relationship and agency selection Process.* *CO3.Apply and analyse the concepts of product planning and development: New Product Development process, Research Techniques used in the process.* *CO4. Adapt and build Product lifecycle Management, Product Portfolio Analysis and Management.* *CO5. To evaluate students with techniques for evaluating Advertising effectiveness and determining ROI.*

8.	**Course Description**	This course provides a comprehensive introduction to Advertising and Brand management. It begins with functions, types, operators, and control structures, and using functions. Advanced topics include, Brand management.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction**		
Objective	To familiarize students with understanding of advertising and brand management environment along with its basic tokens. Study of advertising ; Working with Directories & Files; Understanding some principles ; Demonstration of its types, functions, merits, operators; Implementing and all the managerial functions that is attach to it.		
A	Definition, objectives, Functions and classification of advertising, Advertising Agency: Functions & structure of modern agency, functions of the Advertising department and advertising manager. Client – Agency Relationship (CAR), Selection of agency.	**K1, K2**	*Notes and class room teaching*
Unit 2:	**Advertising as communication.**		
Objective	To apply decision-making and iterative constructs for designing efficient solutions with appropriate program control flow. Identify suitability of selection statements and implement Demonstrate switch statement Apply looping statements for iterative solutions; the communication flow to proper advertising and brand management.		
A	Advertising versus other forms of mass communication, planning the communication program, the communication mix, building of advertising program: Creative Strategy-Copy, message, advertising appeals, AIDA concept Creation and production in advertising: TV commercials, Radio Jingles, Print Ads.	**K2, K3**	*Notes and class room teaching*
Unit 3:	**Campaign Evaluation and Analytics.**		
Objective	To understand evaluation and analytics through the techniques of the available matrics.		
A	Measurement and Evaluation Metrics in Advertising, Tools and Techniques for Advertising Campaign Analysis, ROI Analysis and Reporting	**K3, K4**	*Notes and class room teaching*
Unit 4:	**Brand Concept.**		
Objective	To understand addresses, pointers, dynamic of brand concept allocation, and strings, and apply these concepts for efficient string handling. Demonstration of brand importance and efficiency in the management scenario.		
A	Brand Hierarchy, Brand Personality, Brand Image, Brand Identity, Brand Positioning; Brand Equity, Value addition from Branding - Brand - Customer Relationships, Brand Loyalty and Customer Loyalty.	**K4**	*Notes and class room teaching*
Unit 5:	**Brand Positioning.**		

Objective	To understand file operations, user-defined structures, and apply them for efficient data organization and processing. Branding heterogeneous data using structures; implementation principles		
A	Brand positioning concepts, Brand positioning and differential strategies, Brand repositioning, Celebrity endorsement, Brand extension Strategies, Managing global brand.	**K5**	*Notes and class room teaching*

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)	TW: Term work (includes assignments, seminars, micro projects, industrial visits, any other student activities etc.) SL: Self Learning, MOOCs, spoken tutorials, online educational resources etc.(If Provided in curriculum structure.) Example Self-Learning beyond Class Room, Developing a mini project in a team, Self-Learning from online content, Case Study, Industry Work/Visit
Mode of Examination	**Weightage Distribution:**

CA			Mid Term Assessment (MTA)	End Term Examination (ETE)
Quiz*	Assignment	Attendance		
20%	10%	5%	15%	50%

*Five Quizzes of 4 marks each.

References	**1. T. K. Panda-Building Brands in Indian Market-Excel** **2. Batra, Myers &Aaker, - Advertising Management, Pearson education/PHI** **3. Sengupta, Subroto, Brand Positioning-Strategies for Competitive Advantage, Tata McGraw**

5. CO–PO Mapping Matrix

CO / PO	Business Knowledge	Critical Thinking	Problem Solving	Communication Skills	Leadership and Teamwork	Ethical and Social Responsibility	Digital and Technological Competence	Entrepreneurial Mindset	Global Business Perspective	Research and Analytical Skills	Professional Development
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO 10**	**PO 11**
CO1	**3**	**1**	–	–	–	–	–	–	–	2	3
CO2	**3**	**2**	–	–	–	–	–	–	**1**	2	1
CO3	**3**	**3**	**2**	–	**2**	**2**	–	–	**1**	-	-
CO4	**2**	**3**	**2**	**2**	**2**	–	–	–	–	1	-

CO5	**2**	**3**	**3**	**2**	**2**	–	–	–	–	2	-
CO6	**2**	**2**	**3**	**2**	**3**	**2**	–	**2**	**1**	**3**	**2**
Avg	**2.50**	**2.33**	**2.50**	**2.00**	**2.25**	**2.00**	**0.00**	**2.00**	**1.00**	**3.21**	**2.13**

Note: *Row averages are computed over non-zero entries only. PO7 (Ethics) receives no mapping — this is correct for a programming fundamentals course. PO6 and PO10 are intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Builds a strong foundation in computational thinking and structured programming. Develops essential skills in problem-solving, coding, and logical reasoning through theory and practical exercises.
SDG 8: Decent Work & Economic Growth	**3**	Develops industry-relevant programming skills and practical coding proficiency. Enhances problem-solving abilities and prepares students for careers, internships, and entrepreneurship in IT.
SDG 9: Industry, Innovation & Infrastructure	**3**	Enables development of efficient and scalable software solutions. Builds skills in memory management, file handling, and structured programming, fostering innovation and digital infrastructure.
SDG 12: Responsible Consumption & Production	**2**	Promotes efficient and optimized coding practices. Encourages resource-conscious programming through memory management and algorithm efficiency.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

5. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Definition, objectives.	**UNIT-1**	**4**
DD/MM/YY	Functions and classification of advertising, Advertising Agency:		
DD/MM/YY	Functions & amp; structure of modern agency. Functions of the Advertising department and advertising manager. Client – Agency Relationship (CAR), Selection of agency.		
DD/MM/YY	Advertising versus other forms of mass Communication	**UNIT-2**	**6**
DD/MM/YY	planning the communication program, the communication mix, building of advertising program:		
DD/MM/YY	Creative Strategy-Copy, message, advertising appeals, AIDA		
DD/MM/YY	concept Creation and production in advertising: TV commercials, Radio Jingles, Print Ads.		
DD/MM/YY	Measurement and Evaluation Metrics In Advertising.	**UNIT-3**	**8**
DD/MM/YY	Tools and Techniques for Advertising Campaign		
DD/MM/YY	Analysis, ROI Analysis and Reporting		
DD/MM/YY	Brand Hierarchy.	**UNIT-4**	**6**
DD/MM/YY	Brand Personality.		
DD/MM/YY	Brand Image.		
DD/MM/YY	Brand Identity.		
DD/MM/YY	Brand Positioning.		
DD/MM/YY	Bramd Equity, Value addition from Branding		
DD/MM/YY	Brand positioning concepts.	**UNIT-5**	**6**

DD/MM/YY	Brand positioning and Differential strategies.		
DD/MM/YY	Brand repositioning,		
DD/MM/YY	Celebrity endorsement.		
DD/MM/YY	Brand extension Strategies.		
DD/MM/YY	Managing global brand		

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2028–29
Branch:	BBA IAF	**Semester:**	V

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Consumer Behaviour
2.	**Course Code**	BBIMME053
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
4.1	**Teaching & Learning Scheme (hrs in semester)**	120 hrs
5.	**Course Type**	Theory
6.	**Course Objective**	To understand the conceptual foundations of consumer buying behavior, to analyze the psychological, personal, and social influences on consumer decision-making, to apply consumer behavior theories to real-world marketing strategy.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* *CO1. Understand the fundamental concepts, nature, and scope of consumer behaviour in the context of marketing..* *CO2.Analyze individual psychological factors like motivation, perception, learning, and personality affecting consumer decision-making.* *CO3 Evaluate the impact of social, cultural, and family influences on consumer attitudes and purchasing behaviour.* *CO4.Apply consumer behaviour models to assess consumer decision-making processes in various buying situations* *CO5.Develop marketing strategies by integrating consumer insights, digital behaviour trends, and ethical considerations in modern marketplaces.*

8.	**Course Description**	This course provides a comprehensive introduction to Consumer Behaviour . It begins with functions, types, operators, and control structures, and using functions. Advanced topics include, Consumer Behaviour.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Consumer Behavior:**		
Objective	To familiarize students with understanding the consumer Behavior and environment along with its basic tokens. Study of Digital Marketing; Working with Directories & Files; Understanding some principles; Demonstration of its types, functions, merits, operators; Implementing and all the managerial functions that is attach to it.		
A	Definition, nature, scope, and importance, Development of consumer behavior as a field of study, Interdisciplinary nature of consumer behavior, Consumer behavior and marketing strategy, Consumer research process	**K1, K2**	*Notes and class room teaching*
Unit 2:	**Consumer as an Individual:**		
Objective	To apply decision-making and iterative constructs for designing efficient solutions with appropriate program control flow. Identify suitability of selection statements and implement Demonstrate switch statement Apply looping statements for iterative solutions; the concept flow to proper consumer behaviour.		
A	Motivation: Nature, types, process, and theories (Maslow's, Herzberg's, etc.), Perception: Process, factors influencing perception, perceptual mapping, Learning: Theories of learning (Classical, Operant, Cognitive), Personality: Theories and implications for consumer behavior, Attitude: Formation, change, and measurement of attitude	**K2, K3**	*Notes and class room teaching*
Unit 3:	**Social and Cultural Influences on Consumer Behavior:**		
Objective	To understand evaluation and analytics through consumer Behaviour and the techniques that are available in the matrics.		
A	Group influences: Reference groups, opinion leaders, family and roles, Social class and its influence, Culture and sub-culture: Characteristics, values, cross- cultural understanding, Diffusion of innovation and consumer adoption process	**K3, K4**	*Notes and class room teaching*
Unit 4:	**Consumer Decision-Making Process:**		
Objective	To understand dynamic of consumer Behaviour, concept allocation, and analytics, and apply these concepts for efficient string handling. Demonstration of importance and efficiency in the consumer Decision scenario.		
A	Problem recognition, Information search, Evaluation of alternatives, Purchase decision, Post- purchase behavior, Models of consumer decision making: Howard-Sheth, Nicosia, Engel-Kollat-Blackwell	**K4**	*Notes and class room teaching*

Unit 5:	Applications of Consumer Behaviour:		
Objective	To understand trend operations, user-defined structures, and apply them for efficient data organization and processing. consumer heterogeneous data using structures; implementation principles of Consumer Behaviour.		
A	Consumer behavior in online and digital marketing, Consumerism and consumer protection in India, Organizational buying behavior vs. individual buying behavior, Ethics in consumer behavior, Trends in consumer behavior (Green consumers, socially responsible consumers)	**K5**	*Notes and class room teaching*

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)	TW: Term work (includes assignments, seminars, micro projects, industrial visits, any other student activities etc.) SL: Self Learning, MOOCs, spoken tutorials, online educational resources etc.(If Provided in curriculum structure.) Example Self-Learning beyond Class Room, Developing a mini project in a team, Self-Learning from online content, Case Study, Industry Work/Visit
Mode of Examination	**Weightage Distribution:**

CA			Mid Term Assessment (MTA)	End Term Examination (ETE)
Quiz*	Assignment	Attendance		
20%	10%	5%	15%	50%

*Five Quizzes of 4 marks each.

References	**1. Schiffman & Kanuk – Consumer Behavior** **2. Loudon & Della Bitta – Consumer Behavior: Concepts and Applications** **3. Hawkins, Mothersbaugh, and Best – Consumer Behavior: Building Marketing Strategy**

5. CO–PO Mapping Matrix

CO / PO	Business Knowledge	Critical Thinking	Problem Solving	Communication Skills	Leadership and Teamwork	Ethical and Social Responsibility	Digital and Technological Competence	Entrepreneurial Mindset	Global Business Perspective	Research and Analytical Skills	Professional Development
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO 10**	**PO 11**
CO1	**3**	**1**	–	–	–	–	–	–	–	2	3
CO2	**3**	**2**	–	–	–	–	–	–	**1**	2	1

CO3	**3**	**3**	**2**	–	**2**	**2**	–	–	**1**	-	-
CO4	**2**	**3**	**2**	**2**	**2**	–	–	–	–	1	-
CO5	**2**	**3**	**3**	**2**	**2**	–	–	–	–	2	-
CO6	**2**	**2**	**3**	**2**	**3**	**2**	–	**2**	**1**	**3**	**2**
Avg	**2.50**	**2.33**	**2.50**	**2.00**	**2.25**	**2.00**	**0.00**	**2.00**	**1.00**	**3.21**	**2.13**

Note: *Row averages are computed over non-zero entries only. PO7 (Ethics) receives no mapping — this is correct for a programming fundamentals course. PO6 and PO10 are intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Builds a strong foundation in computational thinking and structured programming. Develops essential skills in problem-solving, coding, and logical reasoning through theory and practical exercises.
SDG 8: Decent Work & Economic Growth	**3**	Develops industry-relevant programming skills and practical coding proficiency. Enhances problem-solving abilities and prepares students for careers, internships, and entrepreneurship in IT.
SDG 9: Industry, Innovation & Infrastructure	**3**	Enables development of efficient and scalable software solutions. Builds skills in memory management, file handling, and structured programming, fostering innovation and digital infrastructure.
SDG 12: Responsible Consumption & Production	**2**	Promotes efficient and optimized coding practices. Encourages resource-conscious programming through memory management and algorithm efficiency.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

5. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Definition, nature, scope, and Importance.	**UNIT-1**	**4**
DD/MM/YY	Development of consumer behavior as a field of study, Interdisciplinary.		
DD/MM/YY	Nature of consumer behavior, Consumer behavior and marketing strategy.		
DD/MM/YY	Consumer research process.		
DD/MM/YY	Motivation: Nature, types, process, and theories (Maslow's, Herzberg's, etc.).	**UNIT-2**	**6**
DD/MM/YY	Perception: Process, factors influencing perception, Perceptual mapping, Learning: Theories of learning (Classical, Operant, and Cognitive).		
DD/MM/YY	Personality: Theories and implications for consumer behavior, Attitude: Formation, change, and measurement of attitude		
DD/MM/YY	Group influences: Reference groups, opinion leaders, family and roles.	**UNIT-3**	**8**
DD/MM/YY	Social class and its influence, Culture and sub-culture:		
DD/MM/YY	Characteristics, values, cross- cultural understanding, Diffusion of innovation and consumer adoption process		
DD/MM/YY	Problem recognition, Information search,	**UNIT-4**	**6**
DD/MM/YY	Evaluation of alternatives, Purchase decision, Post-purchase behavior,		
DD/MM/YY	Models of consumer decision making: Howard-Sheth, Nicosia, Engel-Kollat-Blackwell		
DD/MM/YY	Consumer behavior in online and digital marketing.	**UNIT-5**	**6**
DD/MM/YY	Consumerism and consumer protection in India, Organizational buying behavior vs. individual buying behavior, Ethics in consumer behavior.		

DD/MM/YY	Trends in consumer behavior (Green consumers, socially responsible consumers).		

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2028–29
Domain:	Marketing	**Semester:**	6

2. Course Details

S. No	Attribute	Details
1	**Course Title**	Retail Management
2	**Course Code**	BBIMME063
3	**Credits**	4
4	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00 hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 4
5	**Course Type**	Theory (Elective)
6	**Course Objective**	To develop a comprehensive understanding of the retail industry, including retail formats, consumer behaviour, merchandising, store operations, and retail strategies. The course aims to equip students with analytical and practical skills required for effective retail management and decision-making in modern retail environments.
7	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* **CO1:** Understand the fundamentals of retailing, retail formats, and emerging retail trends. **CO2:** Analyze retail consumer behavior, market segmentation, and customer expectations. **CO3:** Evaluate retail location decisions, store layout, and visual merchandising strategies. **CO4:** Apply merchandising, inventory management, and retail pricing strategies in business situations. **CO5:** Examine retail marketing strategies, CRM practices, and omni-channel retailing technologies. **CO6:** Develop strategic and analytical thinking for solving retail management problems using contemporary retail practices.
8	**Course Description**	This course provides an in-depth understanding of retail management and its strategic importance in the modern business environment. It covers retail formats, consumer buying behavior, merchandising, store operations, retail marketing, CRM, and digital transformation in retailing. The course integrates theoretical concepts with practical retail applications, enabling students to understand challenges and

		opportunities in organized and unorganized retail sectors.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Retailing (6-0-0-6 = 12 hrs)**		
Objective	To understand the concepts, scope, and evolution of retailing along with different retail formats and emerging trends.		
A	Retailing – Definition, scope, functions, and importance	**CO1, CO6**	*PPTs, Case Studies, Videos, Retail Store Observation*
B	Evolution of retail in India and globally; Organized and unorganized retailing		
C	Retail formats, trends, and challenges in retailing		
Unit 2:	**Understanding the Retail Consumer (6-0-0-6 = 12 hrs)**		
Objective	To analyze retail consumer behavior and customer relationship strategies.		
A	Retail buying behavior and factors influencing purchase decisions	**CO2, CO6**	*PPTs, Case Analysis , Data Analysis Exercises, Role Plays, CRM Tools*
B	Market segmentation and targeting		
C	Customer expectations, service quality, loyalty, and retention		
Unit 3:	**Retail Location and Store Design (6-0-0-6 = 12 hrs)**		
Objective	To evaluate retail location strategies and store design elements for effective retail operations.		
A	Retail location strategy; Types of retail locations; Site selection analysis	**CO3, CO6**	*PPTs, Store Layout Exercises, Retail Simulations*
B	Store layout types and design strategies		
C	Visual merchandising, design elements, signage, and store atmosphere		
Unit 4:	**Merchandising and Inventory Management (6-0-0-6 = 12 hrs)**		
Objective	To understand merchandise planning, inventory control, and pricing strategies in retailing.		
A	Merchandise planning, category management, and assortment planning	**CO4, CO6**	*PPTs, ERP/POS Demonstration*
B	Inventory planning, replenishment, and stock management		
C	Pricing strategies, markups, private labels, and brand management		
Unit 5:	**Retail Marketing and CRM (6-0-0-6 = 12 hrs)**		
Objective	To examine retail marketing strategies, CRM practices, and technology-driven retail transformation.		
A	Retail marketing mix and promotional strategies	**CO5, CO6**	*PPTs, Digital Marketing Tools*
B	CRM practices and customer engagement strategies		
C	POS, RFID, omni-channel retailing, and digital transformation		

4. Course Evaluation& References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)	**Team Work and Self-Learning** • Retail store visit and observation • Case study analysis • Mini project on retail formats • Self-learning through retail technology platforms

CO / PO	Integrated Business Knowledge &	Strategic Decision Making	Business Ethics & Values	Leadership & Team Management	Global Perspective	Innovative & Entrepreneurial Mindset	Environment and Sustainability	Data Analysis & Digital Proficiency	Social Responsibility	Research Aptitude	Life-long Learning	Functional Management Competency	Applied Managerial Problem Solving	Sectoral Sustainability Awareness
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3

Mode of Examination	**Weightage Distribution:** CA: Quiz* 20% | Assignment 10% | Attendance 5% — Mid Term Assessment (MTA) 15% — End Term Examination (ETE) 50% *Five Quizzes of 4 marks each.
References	**Textbooks:** 1. Berman, B., & Evans, J. R. (2018). Retail Management. Pearson Education. 2. Levy, M., Weitz, B. A., & Grewal, D. (2022). Retailing Management. McGraw Hill. 3. Pradhan, S. (2022). Retailing Management: Text and Cases. McGraw Hill. **Other References:** 1. Newman, A. J., & Cullen, P. (2020). Retailing: Environment & Operations. Cengage. 2. Bajaj, C., Tuli, R., & Srivastava, N. (2015). Retail Management. Oxford University Press. 3. Dunne, P. M., Lusch, R. F., & Carver, J. R. (2014). Retailing. Cengage Learning.

5. C5. C5. CO-PO and CO-PSO Mapping Matrixd CO-PSO Mapping Matrix

CO1	3	2	–	–	1	1	–	1	–	–	2	3	–	1
CO2	2	2	1	1	–	–	–	2	2	1	1	3	2	–
CO3	2	3	–	1	–	1	1	2	–	1	1	3	1	2
CO4	3	3	–	–	–	2	1	3	–	1	1	3	–	1
CO5	2	2	1	2	2	2	1	3	1	1	2	2	2	2
CO6	3	3	1	2	1	3	1	3	1	2	3	3	2	2
Avg	**2.5**	**2.5**	**0.5**	**1.0**	**0.8**	**1.5**	**0.7**	**2.3**	**0.7**	**1.0**	**1.7**	**2.8**	**1.2**	**1.3**

Note: Row averages are computed over non-zero entries only.

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal& Description	Mapping	Justification
SDG 4: Quality Education	3	Develops retail management knowledge, analytical abilities, and practical business skills.
SDG 8: Decent Work and Economic Growth	3	Enhances employability and understanding of retail sector growth and entrepreneurship.
SDG 9: Industry, Innovation and Infrastructure	2	Introduces technology-enabled retailing, CRM, RFID, POS, and omni-channel systems.
SDG 12: Responsible Consumption and Production	2	Encourages sustainable retailing, inventory optimization, and responsible merchandising practices.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

Course Plan

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2028–29
Domain:	Marketing	**Semester:**	VI

2. Course Details

S. No	Attribute	Details
1	**Course Title**	Service Marketing
2	**Course Code**	BBIMME062
3	**Credits**	4
4	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00 hrs | P: 00 hrs | SL: 60hrs | Total: 120 hrs |Credits: 4
5	**Course Type**	Theory(Elective)
6	**Course Objective**	The objective of this course is to acquaint the students with concepts and techniques for marketing of service business, so that they will be able to handle the unconventional challenges of services marketing. The course focuses on enabling students to apply marketing concepts and principles to the unique challenges and opportunities of services marketing to create customer value.
7	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* CO1: Recall and describe the fundamental concepts, characteristics, classification, and significance of services marketing. *CO2: Explain and understand* customer behavior, service categories, and customer expectations in the service sector. *CO3: Apply* services marketing mix concepts and service design frameworks in practical business situations. *CO4: Analyze* distribution strategies, service quality models, and customer satisfaction dimensions in service industries. *CO5: Evaluate* service development processes, service quality dimensions, and complaint handling systems. *CO6: Design* innovative service strategies and quality improvement plans for effective service delivery and customer retention.
8	**Course Description**	This course introduces the concepts, characteristics, and importance of services marketing in modern business. It covers customer behavior in service settings, services marketing mix, distribution strategies, service quality, and service development. The course also focuses on service

		design, customer satisfaction, complaint handling, and service recovery to help students understand effective service delivery and quality improvement in service organizations.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Marketing of Services (6-0-0-6 = 12 hrs)**		
Objective	To understand the concept, nature, scope, and growth of service marketing.		
A	Nature and scope of services, characteristics of services	**CO1, CO2**	*PPTs, Videos, Case Studies*
B	Classification of services		
C	Need for service marketing, reasons for growth of service sector		
Unit 2:	**Customer Behavior in Service Sector (6-0-0-6 = 12 hrs)**		
Objective	To understand customer decision-making and service expectations.		
A	Four categories of services: People-processing, Mental-stimulus, Possession-processing, Information-processing	**CO2, CO3**	*PPTs, Videos, Case Studies*
B	Customer decision making: Pre-purchase, Service encounter, Post-encounter		
C	Customer expectations and perceptions, Zone of tolerance		
Unit 3:	**Services Marketing Mix (6-0-0-6 = 12 hrs)**		
Objective	To understand service product, service lifecycle, and service design.		
A	Service product: Bundled with conventional products and standalone	**CO3, CO4**	*PPTs, Videos, Case Studies Service Blueprints*
B	Service life cycle		
C	Service design: General framework		
Unit 4:	**Distribution Strategies for Services (6-0-0-6 = 12 hrs)**		
Objective	To analyze service distribution and customer satisfaction strategies.		
A	Challenges in distribution of services	**CO4, CO5**	*PPTs, Videos, SERVQUAL Cases*
B	Personal selling, advertising and sales promotion in service industry		
C	Service triangle, service encounter, SERVQUAL & GAP model		
Unit 5:	**Service Development and Quality Improvement (6-0-0-6 = 12 hrs)**		
Objective	To understand service innovation and quality improvement.		
A	Service development: need, importance and types of new services	**CO5, CO6**	*PPTs, Videos, Case Studies, Research Articles*
B	Stages in development of new services		
C	Service quality dimensions, service mapping, service failure & recovery		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)	TW: Term work (includes assignments, seminars,, industrial visits, any other student activities etc.) Mini Project, Group discussions SL: Self-learning through MOOCs, online tutorials, research papers, and industry reports

Mode of Examination	**Weightage Distribution:** CA: Quiz* 20% | Assignment 10% | Attendance 5% | Mid Term Assessment (MTA) 15% | End Term Examination (ETE) 50% *Five Quizzes of 4 marks each.
References	**Textbook:** 1.Services Marketing by Lovelock, Writ, Chatterjee, Pearson Publication. 2.Services Marketing by Zeithaml, Bitner, Gremler, and Pandit, Tata McGraw Hill Publication. 3.NimitChowdhary, Monika Chowdhary, Textbook of Marketing Of Services: The Indian Experience, Macmillan, 2013.

2. 5. C5. C5. CO-PO and CO-PSO Mapping Matrixd CO–PSO Mapping Matrix

CO / PO	Integrated Business Knowledge &	Strategic Decision Making	Business Ethics & Values	Leadership & Team Management	Global Perspective	Innovative & Entrepreneurial Mindset	Environment and Sustainability	Data Analysis & Digital Proficiency	Social Responsibility	Research Aptitude	Life-long Learning	Functional Management Competency	Applied Managerial Problem Solving	Sectoral Sustainability Awareness
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO 2	PSO3
CO1	3	1	–	–	-	–	–	1	-	–	1	2	1	–
CO2	3	2	1	-	-	-	–	2	1	2	2	2	2	1
CO3	3	3	2	-	2	2	–	1	1	-	2	3	2	2
CO4	2	3	2	2	2	-	-	-	-	3	2	2	3	2
CO5	2	3	3	2	2	-	-	-	-	-	2	2	3	3
CO6	2	3	3	2	3	2	-	2	1	1	3	3	3	3
Avg	2.50	2.50	1.83	1.00	2.25	0.66	-	1.00	0.50	1.00	2.00	2.33	2.33	1.83

Note: Row averages are computed over non-zero entries only.

6. Course-to-SDG Matrix

This course aligns with 6 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	3	Develops service management knowledge, customer orientation, and practical skills in service quality.
SDG 8: Decent Work & Economic Growth	3	Supports service sector employment, entrepreneurship, and sustainable economic growth.
SDG 9: Industry, Innovation & Infrastructure	2	Encourages service innovation and development of new service models.

SDG 10: Reduced Inequalities	1	Promotes inclusive access to service delivery and customer care.
SDG 12: Responsible Consumption & Production	2	Promotes efficient service systems and responsible service processes.
SDG 16: Peace, Justice & Strong Institutions	1	Encourages ethical customer handling and grievance redressal mechanisms.

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2028–29
Domain:	Marketing	**Semester:**	VI

2. Course Details

S. No	Attribute	Details
1	**Course Title**	Service Marketing
2	**Course Code**	-------
3	**Credits**	4
4	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00 hrs | P: 00 hrs | SL: 60hrs | Total: 120 hrs |Credits: 4
5	**Course Type**	Theory(Elective)
6	**Course Objective**	The objective of this course is to acquaint the students with concepts and techniques for marketing of service business, so that they will be able to handle the unconventional challenges of services marketing. The course focuses on enabling students to apply marketing concepts and principles to the unique challenges and opportunities of services marketing to create customer value.
7	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* CO1: Recall and describe the fundamental concepts, characteristics, classification, and significance of services marketing. *CO2: Explain and understand* customer behavior, service categories, and customer expectations in the service sector. *CO3: Apply* services marketing mix concepts and service design frameworks in practical business situations. *CO4: Analyze* distribution strategies, service quality models, and customer satisfaction dimensions in service industries. *CO5: Evaluate* service development processes, service quality dimensions, and complaint handling systems. *CO6: Design* innovative service strategies and quality improvement plans

		for effective service delivery and customer retention.
8	**Course Description**	This course introduces the concepts, characteristics, and importance of services marketing in modern business. It covers customer behavior in service settings, services marketing mix, distribution strategies, service quality, and service development. The course also focuses on service design, customer satisfaction, complaint handling, and service recovery to help students understand effective service delivery and quality improvement in service organizations.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Marketing of Services (6-0-0-6 = 12 hrs)**		
Objective	To understand the concept, nature, scope, and growth of service marketing.		
A	Nature and scope of services, characteristics of services	**CO1, CO2**	*PPTs, Videos, Case Studies*
B	Classification of services		
C	Need for service marketing, reasons for growth of service sector		
Unit 2:	**Customer Behavior in Service Sector (6-0-0-6 = 12 hrs)**		
Objective	To understand customer decision-making and service expectations.		
A	Four categories of services: People-processing, Mental-stimulus, Possession-processing, Information-processing	**CO2, CO3**	*PPTs, Videos, Case Studies*
B	Customer decision making: Pre-purchase, Service encounter, Post-encounter		
C	Customer expectations and perceptions, Zone of tolerance		
Unit 3:	**Services Marketing Mix (6-0-0-6 = 12 hrs)**		
Objective	To understand service product, service lifecycle, and service design.		
A	Service product: Bundled with conventional products and standalone	**CO3, CO4**	*PPTs, Videos, Case Studies Service Blueprints*
B	Service life cycle		
C	Service design: General framework		
Unit 4:	**Distribution Strategies for Services (6-0-0-6 = 12 hrs)**		
Objective	To analyze service distribution and customer satisfaction strategies.		
A	Challenges in distribution of services	**CO4, CO5**	*PPTs, Videos, SERVQUAL Cases*
B	Personal selling, advertising and sales promotion in service industry		
C	Service triangle, service encounter, SERVQUAL & GAP model		
Unit 5:	**Service Development and Quality Improvement (6-0-0-6 = 12 hrs)**		
Objective	To understand service innovation and quality improvement.		
A	Service development: need, importance and types of new services	**CO5, CO6**	*PPTs, Videos, Case Studies, Research Articles*
B	Stages in development of new services		
C	Service quality dimensions, service mapping, service failure & recovery		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours)	TW: Term work (includes assignments, seminars,, industrial visits, any other student activities etc.) Mini Project, Group discussions SL: Self-learning through MOOCs, online tutorials, research papers, and industry reports

(SL: 30 hrs)	
Mode of Examination	**Weightage Distribution:** CA: Quiz* 20% | Assignment 10% | Attendance 5% | Mid Term Assessment (MTA) 15% | End Term Examination (ETE) 50% *Five Quizzes of 4 marks each.
References	**Textbook:** 1.Services Marketing by Lovelock, Writ, Chatterjee, Pearson Publication. 2.Services Marketing by Zeithaml, Bitner, Gremler, and Pandit, Tata McGraw Hill Publication. 3.NimitChowdhary, Monika Chowdhary, Textbook of Marketing Of Services: The Indian Experience, Macmillan, 2013.

2. **5. C5. C5. CO–PO and CO–PSO Mapping Matrixd CO–PSO Mapping Matrix**

CO / PO	Integrated Business Knowledge &	Strategic Decision Making	Business Ethics & Values	Leadership & Team Management	Global Perspective	Innovative & Entrepreneurial	Environment and Sustainability	Data Analysis & Digital Proficiency	Social Responsibility	Research Aptitude	Life-long Learning	Functional Management Competency	Applied Managerial Problem Solving	Sectoral Sustainability Awareness
	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO 2	PSO3
CO1	3	1	–	–	-	–	–	1	-	–	1	2	1	–
CO2	3	2	1	-	-	-	–	2	1	2	2	2	2	1
CO3	3	3	2	-	2	2	–	1	1	-	2	3	2	2
CO4	2	3	2	2	2	-	-	-	-	3	2	2	3	2
CO5	2	3	3	2	2	-	-	-	-	-	2	2	3	3
CO6	2	3	3	2	3	2	-	2	1	1	3	3	3	3
Avg	2.50	2.50	1.83	1.00	2.25	0.66	-	1.00	0.50	1.00	2.00	2.33	2.33	1.83

Note: Row averages are computed over non-zero entries only.

6. Course-to-SDG Matrix

This course aligns with 6 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	3	Develops service management knowledge, customer orientation, and practical skills in service quality.
SDG 8: Decent Work & Economic Growth	3	Supports service sector employment, entrepreneurship, and sustainable economic growth.

SDG 9: Industry, Innovation & Infrastructure	2	Encourages service innovation and development of new service models.
SDG 10: Reduced Inequalities	1	Promotes inclusive access to service delivery and customer care.
SDG 12: Responsible Consumption & Production	2	Promotes efficient service systems and responsible service processes.
SDG 16: Peace, Justice & Strong Institutions	1	Encourages ethical customer handling and grievance redressal mechanisms.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2028–29
Domain:	Marketing	**Semester :**	V

2. Course Details

S. No	Attribute	Details
1	**Course Title**	Marketing analytics
2	**Course Code**	BBIMME061
3	**Credits**	4
4	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial (T) + Lab Instruction (P) + Self Learning (SL) L: 60hrs | T: 00 hrs | P: 00 hrs | SL: 60hrs | Total: 120 hrs | Credits: 4
5	**Course Type**	Theory (Elective)
6	**Course Objective**	This course aims to provide understanding of Artificial Intelligence (AI) concepts and applications in marketing. It focuses on AI-driven marketing analytics, consumer insights, automation, personalization, digital marketing strategies, and ethical implications of AI in marketing practices. The course develops analytical and strategic skills for applying AI tools and technologies in modern marketing decision-making.
7	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* CO1: Explain the concepts, tools, and applications of Artificial Intelligence in marketing. CO2:. Analyze AI-driven consumer insights and marketing analytics for

		business decision-making. CO3: Apply AI technologies for customer segmentation, targeting, personalization, and customer relationship management. CO4: Evaluate the role of AI in digital marketing, advertising, and sales automation. CO5: Examine ethical, legal, and social challenges associated with AI in marketing. CO6: Develop AI-enabled marketing strategies for improving organizational effectiveness and customer engagement.
8	**Course Description**	This course provides comprehensive knowledge of Artificial Intelligence and its integration into marketing functions. It covers AI fundamentals, machine learning applications, predictive analytics, customer data analysis, recommendation systems, chatbots, AI-enabled CRM, digital advertising, and automated marketing platforms. The course also examines AI applications in branding, social media marketing, consumer behaviour analysis, and customer experience management. Emphasis is placed on practical applications of AI tools for marketing effectiveness, innovation, and competitive advantage in the digital economy.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Artificial Intelligence in Marketing (6-0-0-6 = 12 hrs)**		
Objective	To familiarize students with the concepts, importance, scope, and applications of Artificial Intelligence in modern marketing practices.		
A	Meaning, Nature and Scope of Artificial Intelligence; Evolution and Importance of AI in Marketing	**CO1, CO6**	*Lectures and PPT Presentations Case Studies Group Discussions*
B	AI Technologies in Marketing: Machine Learning, Deep Learning, Natural Language Processing, Predictive Analytics		
C	Role of AI in Marketing Strategy and Business Transformation		
Unit 2:	**AI-Driven Consumer Insights and Marketing Analytics (6-0-0-6 = 12 hrs)**		
Objective	To develop understanding of AI-based analytics and customer intelligence for effective marketing decisions.		
A	Consumer Data Collection and Analysis using AI	**CO2, CO3, CO6**	*Assignments and Presentations, Marketing Analytics Exercises, Real-life Business Examples*
B	Predictive Analytics, Customer Segmentation and Personalization using AI		
C	Recommendation Systems, Sentiment Analysis and Consumer Behavior Prediction		
Unit 3:	**AI Applications in Digital Marketing and CRM (6-0-0-6 = 12 hrs)**		
Objective	To analyze the role of AI in enhancing digital marketing, customer engagement, and relationship management.		
A	AI in Digital Marketing: Search Engine Optimization, Programmatic Advertising and Social Media Marketing	**CO3, CO4, CO6**	*Lectures and PPT Presentations, Digital Marketing Simulations, AI Tool Demonstrations*
B	AI-enabled Customer Relationship Management (CRM) and Customer Experience Management		
C	Chatbots, Virtual Assistants and Marketing Automation Tools		
Unit 4:	**AI in Branding, Sales and Marketing Decision-Making (6-0-0-6 = 12 hrs)**		
Objective	To understand AI applications in branding, sales forecasting, pricing, and strategic marketing decisions.		
A	AI in Brand Management and Customer Engagement	**CO4, CO6**	*Case Analysis, Brand Analytics Activities,*
B	Sales Forecasting, Dynamic Pricing and Demand		

	Prediction using AI		*AI-based Marketing Projects |*
C	AI-supported Marketing Decision-Making and Strategic Planning		
Unit 5:	**Ethical Issues and Future Trends in AI Marketing (6-0-0-6 = 12 hrs)**		
Objective	To examine ethical, legal, and emerging issues related to Artificial Intelligence in marketing.		
A	Ethical Issues in AI Marketing: Privacy, Data Security and Consumer Protection	**CO5, CO6**	*Technology-based Learning Activities, Audio-Visual Learning Resources, Research Assignments, Industry Case Discussions*
B	Legal and Social Implications of AI in Marketing		
C	Future Trends in AI Marketing: Generative AI, Neuromarketing, Hyper-personalization and AI-driven Innovation		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) TW + SL: (30 hrs)	**TW:** Term work (includes assignments, seminars, AI-based marketing case studies, presentations, analytics exercises, group activities, and other student activities etc.) **SL:** Self Learning, MOOCs, research papers, journals, online educational resources, AI marketing reports, and industry examples etc. **Example:** Self-Learning beyond Classroom, AI Marketing Tool Analysis, Online Consumer Analytics Projects, Case Study, Industry Interaction, Seminar on Emerging AI Trends in Marketing.
Mode of Examination	**Weightage Distribution:** **CA** | **Mid Term Assessment (MTA)** | **End Term Examination (ETE)** **Quiz*** | **Assignment** | **Attendance** 20% | 10% | 5% | 15% | 50% *Five Quizzes of 4 marks each.
References	Artificial Intelligence for Marketing – Jim Sterne, Wiley Publications. Marketing Artificial Intelligence – Paul Roetzer & Mike Kaput, Matt Holt Books. AI for Marketing and Product Innovation – A. K. Pradeep, Andrew Appel & Stan Sthanunathan, Wiley. Predictive Marketing – Omer Artun & Dominique Levin, Wiley. Digital Marketing Analytics – Chuck Hemann & Ken Burbary, Que Publishing. Marketing Management – Philip Kotler & Kevin Keller, Pearson Education. Artificial Intelligence: A Modern Approach – Stuart Russell & Peter Norvig, Pearson.

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Integrated Business Knowledge & Versatility	Strategic Decision Making	Business Ethics & Values	Leadership & Team Management	Global Perspective	Innovative & Entrepreneurial Mindset	Environment & Sustainability	Data Analysis & Digital Proficiency	Social Responsibility	Research Aptitude	Life-long Learning	Business Analysis and Strategic Decision Capability	Ethical Leadership and Organizational Effectiveness	Global and Sustainable Business
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	3	2	1	1	2	1	-	1	1	1	2	3	2	1
CO2	3	3	2	2	2	2	-	1	2	1	2	3	3	2

CO3	3	3	2	2	2	2	1	2	2	2	2	3	3	2
CO4	3	3	2	3	1	2	1	2	2	2	2	3	3	1
CO5	2	3	2	1	3	3	2	3	2	2	3	2	2	3
CO6	3	3	2	3	2	2	2	2	2	2	2	3	2	2
AVG	2.67	2.67	1.50	1.50	2.00	2.50	1.50	2.67	1.50	1.83	2.17	2.83	2.33	1.50

Note: *Row averages are computed over non-zero entries only.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	3	Develops analytical understanding of consumer behaviour, marketing strategies, and decision-making skills.
SDG 8: Decent Work & Economic Growth	3	Enhances understanding of consumer markets, business growth, and customer-centric organizational practices.
SDG 9: Industry, Innovation & Infrastructure	2	Encourages digital consumer analysis, innovation in marketing practices, and AI-driven consumer insights.
SDG 12: Responsible Consumption & Production	2	Promotes ethical consumerism, green marketing, and responsible consumption behavior.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2028–29
Domain:	Human Resources	**Semester:**	V

2. Course Details

S. No	Attribute	Details
1	**Course Title**	Strategic Human Resource Management
2	**Course Code**	BBIHRE051
3	**Credits**	4
4	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00 hrs | P: 00 hrs | SL: 60hrs | Total: 120 hrs |Credits: 4
5	**Course Type**	Theory(Elective)
6	**Course Objective**	This course aims to understand the concepts of globalization in HR Perspective. To familiarize the key aspects and contemporary issues to the students. To understand the developments in global HR practices and its challenges.
7	**Course Outcomes**	*After successful completion of this course, the students will be able to:* CO1: Explain the concepts, approaches, importance, and challenges of

	(COs)	Strategic HRM. CO2: Explain the strategic role of HR and talent management practices in organizations. CO3: Apply Human Capital Management and high-performance HR strategies in business contexts. CO4: Analyze employee engagement, knowledge management, and resourcing strategies. CO5: Evaluate emerging trends and issues in Strategic HRM CO6: Evaluate Strategic HRM practices for achieving organizational goals.
8	**Course Description**	This course provides a comprehensive understanding of Strategic Human Resource Management (SHRM) and its role in achieving organizational goals. It covers the evolution, approaches, and strategic significance of SHRM along with HR strategies related to talent management, human capital, employee engagement, and organizational development. The course also examines contemporary issues such as globalization, technology, outsourcing, ethics, and emerging trends in HRM. Emphasis is placed on aligning HR strategies with business objectives to enhance organizational effectiveness and sustainability.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	Introduction of Strategic HRM **(6-0-0-6 = 12 hrs)**		
Objective	To familiarize students with the concepts, importance, approaches, and challenges of Strategic Human Resource Management and to develop understanding of the linkage between HR strategy and business strategy.		
A	Definition, need, importance of Strategic Human resource management. A shift from Traditional HRM to Strategic HRM	**CO1, CO6**	*Lectures and PPT Presentations Case Studies Group Discussions Business Strategy Analysis HR Strategy Mapping Exercises*
B	SHRM Approaches: Universalistic, Contingency and Configurational Approaches		
C	Linking HR strategy with business strategy, Challenges of Strategic HRM.		
Unit 2:	**The Practice of Strategic HRM and Talent Management (6-0-0-6 = 12 hrs)**		
Objective	To develop understanding of the strategic role of HR and the application of talent management, learning and development, reward, and employee relations strategies in improving organizational performance.		
A	HR Strategies; The Strategic role of HR; Impact of HR on Organizational Performance	**CO2, CO6**	*Assignments and Presentations Real-life Organizational Examples*
B	Impact of Strategic HRM Concepts on Practice; Strategic HRM in action. Talent Management Strategy		
C	Learning and Development Strategy; Reward Strategy; Employee Relations Strategy.		
Unit 3:	**HR Strategies-I (6-0-0-6 = 12 hrs)**		
Objective	To develop understanding of Human Capital Management, high-performance strategies, and organizational development strategies for improving organizational effectiveness.		
A	Human Capital Management Strategy; The link between Human Capital Management and Business Strategy	**CO3, CO6**	*Lectures and PPT Presentations Case Studies on Human Capital Management Group Discussions HR Strategy*
B	Developing a Human Capital Management Strategy; High-performance strategy		
C	Organization Development Strategy.		

			Development Exercises
Unit 4:	**HR Strategies II (6-0-0-6 = 12 hrs)**		
Objective	To analyze employee engagement, organizational commitment, knowledge management, and employee resourcing strategies for enhancing organizational effectiveness.		
A	Engagement and Organizational Commitment, The Significance of Engagement	**CO4, CO6**	*Lectures and PPT Presentations Case Studies on Employee Engagement Group Discussions Knowledge Management Activities*
B	Engagement and discretionary behaviours, Factors that influence engagement.		
C	Strategies for enhancing Engagement, Measuring Engagement, Knowledge Management Strategy, Employee Resourcing Strategy.		
Unit 5:	**Trends and Issues in SHRM (6-0-0-6 = 12 hrs)**		
Objective	To examine emerging trends, global issues, technology, ethics, and future challenges in Strategic Human Resource Management.		
A	HR implications of mergers and acquisitions; Outsourcing and its HR implications	**CO5, CO6**	*Technology-based Learning Activities Audio-Visual Learning Resources Assignments and Presentations Real-world and Global HRM Examples*
B	Human resource strategy in international context; HRM in developing countries		
C	Technology and HRM, Corporate Ethics, Values and SHRM; Future of SHRM.		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) TW + SL: (30 hrs)	**TW:** Term work (includes assignments, seminars, case studies, presentations, HR strategy analysis exercises, group activities, and other student activities etc.) **SL:** Self Learning, MOOCs, research papers, journals, online educational resources, HR reports, and industry examples etc. **Example:** Self-Learning beyond Class Room, Developing HR strategy analysis in a team, Self-Learning from online content, Case Study, Industry Work/Visit, Seminar on emerging trends in SHRM.
Mode of Examination	**Weightage Distribution:**

CA Quiz*	Assignment	Attendance	Mid Term Assessment (MTA)	End Term Examination (ETE)
20%	10%	5%	15%	50%

*Five Quizzes of 4 marks each.

References

Text Book:

1. Strategic Human Resource Management – Jeffrey A. Mello, Cengage Learning.
2. Strategic Human Resource Management – Michael Armstrong & Stephen Taylor, Kogan Page.
3. Human Resource Management – Gary Dessler, Pearson Education.
4. Strategic Human Resource Management: A Guide to Action – Michael Armstrong, Kogan Page.
5. Human Resource Management – Biswajeet Pattanayak, PHI Learning.
6. Managing Human Resources – Wayne F. Cascio & John Boudreau, McGraw Hill.
7. Strategic Human Resource Management – Charles R. Greer, Pearson Education.

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Integrated Business Knowledge &	Strategic Decision Making	Business Ethics & Values	Leadership & Team	Global Perspective	Innovative & Entrepreneurial	Environment & Sustainability	Data Analysis & Digital Proficiency	Social Responsibility	Research Aptitude	Life-long Learning	Business Analysis and Strategic Decision	Ethical Leadership and Organizational Effectiveness	Global and Sustainable
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	3	2	1	1	2	1	-	1	1	1	2	3	2	1
CO2	3	3	2	2	2	2	-	1	2	1	2	3	3	2
CO3	3	3	2	2	2	2	1	2	2	2	2	3	3	2
CO4	3	3	2	3	1	2	1	2	2	2	2	3	3	1
CO5	2	3	2	1	3	3	2	3	2	2	3	2	2	3
CO6	3	3	2	3	2	2	2	2	2	2	2	3	2	2
AVG	2.83	2.83	1.83	2.17	2.00	2.00	1.50	1.83	1.83	1.67	2.17	2.83	2.67	1.83

Note: *Row averages are computed over non-zero entries only.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	3	Develops strategic HR knowledge, leadership, analytical thinking, and decision-making skills through SHRM concepts and organizational applications.
SDG 8: Decent Work & Economic Growth	3	Promotes talent management, employee engagement, and HR strategies for productive employment and organizational growth.
SDG 9: Industry, Innovation & Infrastructure	2	Encourages innovative HR practices, technology integration, and knowledge management for organizational effectiveness.
SDG 16: Peace, Justice & Strong Institutions	2	Emphasizes ethical HR practices, corporate values, and responsible organizational behaviour for strong institutions.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2029–30
Domain:	Human Resources	**Semester:**	VI

2. Course Details

S. No	Attribute	Details
1	**Course Title**	International Human Resource Management
	Course Code	BBIHRE063
	Credits	4
	Contact (Learning) Hours per Week) (L-T-P-SL))	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial (T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00 hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs | Credits: 4
	Course Type	Theory (Elective)
	Course Objective	To develop understanding of international human resource management practices, cross-cultural workforce management, global staffing, expatriate management, international compensation, and emerging global HR challenges in multinational organizations.
	Course Outcomes (COs)	*After successful completion of this course, the students will be able to:* CO1: Explain the concepts, scope, approaches, and significance of International Human Resource Management. CO2: Analyze global staffing approaches, expatriate management, and cross-cultural workforce issues. CO3: Apply international HR practices related to recruitment, training, performance management, and compensation in multinational organizations. CO4: Examine cultural diversity, global leadership, and employee relations in international business environments. CO5: Evaluate contemporary issues, ethical concerns, and emerging trends in International Human Resource Management. CO6: Evaluate International HRM practices for managing global workforce effectiveness and organizational performance.
	Course Description	This course focuses on the concepts and practices of managing human resources in international and multinational business environments. It covers global staffing, expatriate management, cross-cultural communication, international compensation, performance management, global leadership, employee relations, and emerging trends in IHRM. The course also emphasizes ethical, technological, and strategic issues in

		managing global human resources.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to International Human Resource Management (6-0-0-6 = 12 hrs)**		
Objective	To familiarize students with the concepts, scope, significance, and environment of International Human Resource Management.		
A	Meaning, Nature, Scope and Importance of International Human Resource Management	**CO1, CO6**	*Lectures and PPT Presentations, Case Studies, Group Discussions*
B	Difference between Domestic HRM and International HRM		
C	Globalization and Environmental Factors affecting IHRM		
Unit 2:	**Global Staffing and Expatriate Management (6-0-0-6 = 12 hrs)**		
Objective	To understand international staffing approaches and expatriate management practices in multinational organizations		
A	International Staffing Approaches: Ethnocentric, Polycentric, Regio centric and Geocentric	**CO2, CO3, CO6**	*Assignments and Presentations, International HR Cases, Industry Examples*
B	Recruitment, Selection and Training of International Employees		
C	Expatriate Management and Cross-Cultural Adjustment		
Unit 3:	**International Performance Management and Compensation (6-0-0-6 = 12 hrs)**		
Objective	To understand international HR practices related to performance evaluation and compensation management.		
A	International Performance Management Systems	**CO3, CO4, CO6**	*Lectures and PPT Presentations, HR Simulations, Global HR Practices |*
B	International Compensation: Objectives, Components and Challenges		
C	Global Reward Systems and Employee Motivation		
Unit 4:	**Cross-Cultural Management and Global Employee Relations (6-0-0-6 = 12 hrs)**		
Objective	To analyze cross-cultural issues, leadership, and employee relations in multinational organizations		
A	Cross-Cultural Communication and Cultural Diversity Management	**CO4, CO5, CO6**	*Group Activities, International Business Simulations*
B	Leadership and Team Management in Global Organizations		
C	International Labour Relations and Employee Relations		
Unit 5:	**Emerging Trends and Challenges in IHRM (6-0-0-6 = 12 hrs)**		
Objective	To examine emerging trends, ethical issues, and technological developments in International HRM.		
A	Ethical Issues and Corporate Social Responsibility in IHRM	**CO4, CO5, CO6**	*Group Activities, International Business Simulations*
B	Technology and AI in International Human Resource Management		
C	Future Trends in Global HRM and Global Talent Management		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) TW + SL: (30	TW: Term work (includes assignments, seminars, international HR case studies, presentations, group activities, and other student activities etc.) SL: Self Learning, MOOCs, research papers, journals, online educational resources, global HR reports, and international business examples etc. Example: Self-Learning beyond Classroom, International HR Case Analysis, Global Workforce Studies, Cross-Cultural Management Activities, Seminar on Emerging Trends in IHRM.

hrs)	
Mode of Examination	**Weightage Distribution:** **CA** | **Mid Term Assessment (MTA)** | **End Term Examination (ETE)** **Quiz*** | **Assignment** | **Attendance** 20% | 10% | 5% | 15% | 50% *Five Quizzes of 4 marks each.
References	**Text Book:** 1. International Human Resource Management – Peter J. Dowling, Marion Festing & Allen D. Engle, Cengage Learning. 2. International Human Resource Management – Monir H. Tayeb, Oxford University Press. 3. Managing Human Resources in International Business – Dennis R. Briscoe, Randall S. Schuler & Ibraiz Tarique, Routledge. 4. Human Resource Management – Gary Dessler, Pearson Education. 5. Strategic International Human Resource Management – Stephen J. Perkins & Susan Shortland, Kogan Page. 6. International Business – Charles W. L. Hill & Arun Kumar Jain, McGraw Hill.

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Integrated Business & Knowledge Versatility	Strategic Decision Making	Business Ethics & Values	Leadership & Team Management	Global Perspective	Innovative & Entrepreneurial	Environment & Sustainability	Data Analysis & Digital Proficiency	Social Responsibility	Research Aptitude	Life-long Learning	Business Analysis and Strategic Decision Capability	Ethical Leadership and Organizational Effectiveness	Global and Sustainable
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO 3
CO1	3	2	1	1	3	1	_	1	1	1	2	3	2	3
CO2	3	3	1	2	3	2	_	1	1	2	2	3	2	3
C03	3	3	1	2	2	2	_	2	1	2	2	3	2	2
CO4	2	2	2	3	3	2	1	1	2	1	2	2	3	3
CO5	2	2	3	1	3	3	2	2	3	2	3	2	2	3
CO6	3	3	2	3	3	2	1	2	2	2	3	3	3	3
AVG	2.67	2.50	1.67	2.00	2.83	2.00	1.33	1.50	1.67	1.67	2.33	2.67	2.33	2.83

Note: *Row averages are computed over non-zero entries only.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification

SDG 4: Quality Education	3	Develops global HR knowledge, cross-cultural competence, and strategic management skills through international HR practices.
SDG 5: Gender Equality	2	Promotes diversity, inclusion, equal opportunity, and fair employment practices in global organizations.
SDG 8: Decent Work & Economic Growth	3	Enhances understanding of global workforce management, employee welfare, and sustainable employment practices.
SDG 10: Reduced Inequalities	2	Encourages inclusive HR policies and fair treatment of employees across international and multicultural workplaces.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

COURSE PLAN COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2028–29
Domain:	Human Resources	**Semester:**	V

2. Course Details

S. No	Attribute	Details
	Course Title	Artificial Intelligence in Human Resource Management
	Course Code	BBIHRE053
	Credits	4
	Contact (Learning) Hours per Week) (L-T-P-SL))	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00 hrs | P: 00 hrs | SL: 60hrs | Total: 120 hrs |Credits: 4
	Course Type	Theory (Elective)
	Course Objective	This course aims to provide Students with a comprehensive understanding of how Artificial Intelligence (AI) is transforming Human Resource Management (HRM). By the end of the course, students will be equipped to critically assess AI solutions, implement AI-based HR practices ethically, and drive data-driven decision-making in the workplace.
	Course Outcomes (COs)	*After successful completion of this course, the students will be able to:* CO1: Recall and describe the basic concepts, evolution, benefits, and challenges of Artificial Intelligence in HRM. *CO2: Explain and understand* AI applications in recruitment, workforce planning, onboarding, HR analytics, and performance management. *CO3: Apply* AI tools and techniques in talent acquisition, employee training, performance appraisal, and HR decision-making. *CO4: Analyze* AI-driven HR systems for employee engagement, retention, predictive analytics, and workforce management. *CO5: Evaluate* ethical issues, bias, fairness, compliance, and sustainability concerns in AI-enabled HR practices. *CO6: Design* innovative AI-based HR strategies and solutions for effective workforce management and organizational development.
	Course Description	This course introduces the concepts, tools, and applications of Artificial Intelligence (AI) in Human Resource Management. It covers AI-driven talent acquisition, performance management, employee engagement, learning and development, HR analytics, compensation management, and ethical issues in AI-based HR decisions. The course also explores emerging trends such as Green HRM, predictive analytics, and AI-enabled workforce management for strategic HR practices.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to AI in HRM (6-0-0-6 = 12 hrs)**		
Objective	To understand the concepts, evolution, benefits, challenges, and future trends of AI in Human Resource Management.		
A	Overview of Artificial Intelligence: Definitions and Concepts	**CO1, CO2**	*PPTs, Videos, Case Studies*
B	Evolution of AI in Business and HRM; Benefits and Challenges of AI adoption in HRM		
C	Future Trends in AI and HR Profession		
Unit 2:	**AI in Talent Acquisition (6-0-0-6 = 12 hrs)**		
Objective	To understand the applications of AI in recruitment, hiring, onboarding, and HR metrics.		
A	AI in Workforce Planning and Resume Screening	**CO2, CO3**	*PPTs, Videos, Case Studies , AI Recruitment Tools*
B	Chatbots and Virtual Assistants in Recruitment; Analytics for Hiring Decision		
C	AI and Onboarding, HR Metrics, Case Studies on AI in Hiring		
Unit 3:	**AI in Performance Management and Learning (6-0-0-6 = 12 hrs)**		
Objective	To examine AI applications in employee performance appraisal, learning, and career development.		
A	AI-Driven Performance Appraisal Systems	**CO3, CO4**	*PPTs, Videos, Case Studies , AI-based HR Systems*
B	Personalized Learning and Development using AI		
C	Competency Mapping, Career Pathing, and AI in Employee Training		
Unit 4:	**AI in Employee Engagement and Retention (6-0-0-6 = 12 hrs)**		
Objective	To analyze AI tools used for employee engagement, satisfaction measurement, and retention management.		
A	AI Tools for Measuring Employee Satisfaction	**CO4, CO5**	*PPTs, Videos, Case Studies , AI-based HR Systems*
B	Personalized Employee Experience with AI; Predictive Analytics for Employee Turnover		
C	Ethical Concerns in AI-based Employee Monitoring		
Unit 5:	**Emerging Trends of AI in HRM (6-0-0-6 = 12 hrs)**		
Objective	To explore emerging AI trends, ethical frameworks, and sustainability practices in HRM.		
A	AI in Sustaining Green HRM; Emerging Trends of AI-based HRM	**CO5, CO6**	*AI Platforms, Research Articles, Industry Reports*
B	AI in Compensation & Benefits and Compliance		
C	Ethical Frameworks for AI in HR; Bias and Fairness in AI-Driven HR Decisions		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)	TW: Term work (includes assignments, seminars,, industrial visits, any other student activities etc.) Mini Project, Group discussions SL: Self-learning through MOOCs, online tutorials, research papers, and industry reports
Mode of Examination	**Weightage Distribution:**

CA Quiz*	Assignment	Attendance	Mid Term Assessment (MTA)	End Term Examination (ETE)
20%	10%	5%	15%	50%

*Five Quizzes of 4 marks each.

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References	**Textbook:** 1. Ben Eubanks (2018). Artificial Intelligence for HR: Use AI to Support and Develop a Successful Workforce. Kogan Page Publishers, 2018 2. Strohmeier, Stefan (2022). Handbook of Research on Artificial Intelligence in Human Resource Management. Edward Elgar Publishing, 2022 3. Ban Eubanks: Artificial Intelligence for HR: Use AI to Support and Develop a Successful Workforce

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Integrated Business & Knowledge neering Versatility Knowledge	Decision Strategic Making	Business Ethics & Values	Leadership & Team Management	Global Perspective	Innovative & Entrepreneurial Mindset	Environment and Sustainability	Data Analysis & Digital Proficiency	Social Responsibility	Research Aptitude	Life-long Learning	Functional Management Competency	Applied Managerial Problem Solving	Sectoral Sustainability Awareness
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PSO1**	**PSO2**	**PSO3**
CO1	**3**	**1**	**–**	**–**	**-**	**–**	**–**	**1**	**-**	**–**	**1**	**2**	**1**	**–**
CO2	**3**	**2**	**1**	**1**	**-**	**1**	**–**	**2**	**1**	**-**	**2**	**2**	**2**	**-**
CO3	**3**	**3**	**1**	**2**	**-**	**2**	**–**	**3**	**1**	**1**	**2**	**3**	**3**	**1**
CO4	**2**	**3**	**2**	**2**	**1**	**2**	**-**	**3**	**2**	**1**	**2**	**3**	**3**	**2**
CO5	**2**	**3**	**3**	**2**	**1**	**2**	**2**	**2**	**2**	**2**	**2**	**2**	**3**	**3**
CO6	**2**	**3**	**3**	**3**	**1**	**3**	**3**	**3**	**2**	**2**	**3**	**3**	**3**	**3**
Avg	**2.50**	**2.50**	**2.0**	**2.0**	**1.0**	**2.0**	**2.50**	**2.33**	**1.50**	**1.50**	**2.00**	**2.50**	**2.50**	**2.25**

Note: Row averages are computed over non-zero entries only.

6. Course-to-SDG Matrix

This course aligns with 7 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops digital HR competencies, analytical thinking, and AI-based managerial skills through modern HRM practices.
SDG 5: Gender Equality	**2**	Promotes fairness, diversity, inclusion, and bias reduction in AI-driven HR decisions and recruitment systems
SDG 8: Decent Work & Economic Growth	**3**	Enhances workforce management, employee engagement, productivity, and organizational effectiveness through AI-enabled HR systems.
SDG 9: Industry, Innovation & Infrastructure	**3**	Encourages innovation and digital transformation in HRM using AI technologies, predictive analytics, and intelligent systems.
SDG 10: Reduced Inequalities	**2**	Supports ethical and inclusive HR practices by addressing fairness and bias in AI-enabled HR decisions.
SDG 12: Responsible Consumption & Production	**2**	Promotes sustainable HRM practices and responsible AI adoption in organizational processes.

SDG 16: Peace, Justice & Strong Institutions	**2**	Strengthens ethical governance, compliance, transparency, and accountability in AI-driven HR management.

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2029–30
Domain:	Human Resource	**Semester:**	VI

2. Course Details

S. No	Attribute	Details
	Course Title	Human Resource Analytics
	Course Code	BBIHRE061
	Credits	4
	Contact (Learning) Hours per Week) (L-T-P-SL))	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial (T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00 hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs | Credits: 4
	Course Type	Theory (Elective)
	Course Objective	To develop understanding of HR analytics concepts, workforce data analysis, HR metrics, predictive analytics, and data-driven decision-making for effective human resource management.
	Course Outcomes (COs)	*After successful completion of this course, the students will be able to:* CO1: Explain the concepts, scope, importance, and applications of HR Analytics in organizations. CO2: Analyze workforce data using HR metrics and analytical tools for managerial decision-making. CO3: Apply HR analytics techniques for recruitment, performance management, retention, and employee engagement. CO4. Examine predictive analytics and data visualization techniques in HR management. CO5: Evaluate ethical, legal, and technological issues related to HR analytics and workforce data management. .CO6: Evaluate HR analytics practices for improving organizational performance and strategic HR decisions.
	Course Description	This course focuses on the use of data analytics and quantitative techniques in human resource management. It covers HR metrics, workforce analytics, predictive analytics, employee performance analysis, retention analytics, data visualization, and strategic HR decision-making. The course emphasizes analytical thinking and data-driven HR practices in modern organizations.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to HR Analytics (3-0-1-2 = 6 hrs)**		
Objective	To familiarize students with the concepts, scope, and significance of HR Analytics in organizations.		
A	Meaning, Nature, Scope and Importance of HR Analytics	**CO1, CO6**	*Lectures and PPT Presentations Case Studies Group Discussions*
B	HR Metrics and Workforce Data		
C	Role of Analytics in Strategic HRM		
Unit 2:	**Workforce Analytics and HR Metrics (3-0-1-2 = 6 hrs)**		
Objective	To understand workforce analytics and the application of HR metrics in decision-making		
A	Employee Productivity and Performance Analytics	**CO2, CO3, CO6**	*Assignments and Presentations, Analytics Exercises, Industry Examples*
B	Recruitment and Talent Acquisition Analytics		
C	Employee Retention and Attrition Analysis		
Unit 3:	**Predictive Analytics and Data Visualization in HR (3-0-1-2 = 6 hrs)**		
Objective	To develop understanding of predictive analytics and data visualization tools in HR management.		
A	Predictive HR Analytics and Forecasting	**CO3, CO4, CO6 |**	*Lectures and PPT Presentations, HR Simulations, Data Visualization Activities*
B	Data Visualization and HR Dashboards		
C	Employee Engagement and Learning Analytics		
Unit 4:	**HR Analytics for Strategic Decision-Making (3-0-1-2 = 6 hrs)**		
Objective	To analyze the role of HR analytics in strategic human resource decisions and organizational effectiveness.		
A	HR Analytics in Compensation and Workforce Planning	**CO4, CO5, CO6**	*Case Analysis, Group Activities, HR Analytics Projects*
B	HR Scorecard and Strategic HR Analytics		
C	Technology and AI in HR Analytics		
Unit 5:	**Ethical Issues and Emerging Trends in HR Analytics (3-0-1-2 = 6 hrs)**		
Objective	To examine ethical concerns, data privacy issues, and future trends in HR Analytics.		
A	Ethical and Legal Issues in HR Analytics	**CO5, CO6**	*Research Assignments, Audio-Visual Learning Resources, Industry Discussions*
B	Data Privacy, Security and Bias in Workforce Analytics		
C	Future Trends in HR Analytics and AI-driven HRM		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) TW + SL: (30 hrs)	TW: Term work (includes assignments, HR analytics exercises, workforce data analysis, presentations, group discussions, and other student activities etc.) SL: Self Learning, MOOCs, research papers, journals, online educational resources, HR analytics reports, and industry examples etc. Example: Self-Learning beyond Classroom, HR Dashboard Analysis, Workforce Data Interpretation,Case Study, Seminar on Emerging Trends in HR Analytics.
Mode of Examination	**Weightage Distribution:**

CA			Mid Term Assessment (MTA)	End Term Examination (ETE)
Quiz*	Assignment	Attendance		
20%	10%	5%	15%	50%

*Five Quizzes of 4 marks each.

References	**Text Books:**

	1. HR Analytics – Dipak Kumar Bhattacharyya, Sage Publications. 2. Predictive HR Analytics – Kirsten Edwards & Martin R. Edwards, Kogan Page. 3. The Power of People – Nigel Guenole, Jonathan Ferrar & Sheri Feinzig, Pearson. **Other References:** 1.HR Scorecard – Brian E. Becker, Mark A. Huselid & Dave Ulrich, Harvard Business School Press. 2.Human Resource Analytics – Jac Fitz-enz & John Mattox, Wiley Publications. Fundamentals of HR Analytics – Ravi V. Kumar & R. Vasanthagopal, Wiley India.

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Integrated Business Knowledge & Versatility	Strategic Decision Making	Business Ethics & Values	Leadership & Team Management	Global Perspective	Innovative & Entrepreneurial	Environment & Sustainability	Data Analysis & Digital Proficiency	Social Responsibility	Research Aptitude	Life-long Learning	Business Analysis and Strategic Decision Capability	Ethical Leadership and Organizational Effectiveness	Global and Sustainable Business Competence
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO 3
CO1	3	2	1	1	1	1	-	3	1	1	2	3	1	1
CO2	3	3	1	1	1	1	-	3	1	2	2	3	1	1
CO3	3	3	1	2	1	2	-	3	1	2	2	3	2	1
CO4	2	3	1	2	1	2	-	3	1	2	2	3	2	1
CO5	2	2	3	1	1	2	2	2	3	2	3	2	2	2
CO6	3	3	2	2	1	2	1	2	2	2	3	3	2	2
AVG	2.67	2.67	1.50	1.50	1.00	1.67	1.50	2.83	1.50	1.83	2.33	2.83	1.67	1.33

Note: *Row averages are computed over non-zero entries only.*

6. Course-to-SDG Matrix-

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit)

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	3	Develops analytical and digital competencies related to HR analytics and workforce management.
SDG 8: Decent Work & Economic Growth	3	Enhances workforce productivity, talent management, and strategic HR decision-making.
SDG 9: Industry, Innovation & Infrastructure	2	Encourages use of analytics, AI, and digital technologies in HR processes and organizational systems.
SDG 16: Peace, Justice & Strong Institutions	2	Promotes ethical data management, fairness, transparency, and responsible workforce analytics practices.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

Course Plan

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2029–30
Branch:	Human Resource	**Semester:**	VI

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Negotiation and Counselling
2.	**Course Code**	BBIHRE062
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 4
5.	**Course Type**	Theory
6.	**Course Objective**	The objective of this course is to develop students' understanding of negotiation and counselling as essential human resource competencies for managing workplace relationships, resolving conflicts, supporting employees and improving organizational effectiveness. The course aims to build practical skills in communication, negotiation strategy, employee counselling, mediation, ethical decision-making and HR intervention design.
7.	**Course Outcomes (COs)**	After successful completion of this course, students will be able to: CO1: Explain the basic concepts, process and significance of negotiation and counselling in HRM. CO2: Apply communication, listening and questioning skills in negotiation and counselling situations. CO3: Analyze negotiation styles, conflict situations and employee counselling needs in organizations. CO4: Develop counselling plans and negotiation strategies for workplace issues. CO5: Evaluate negotiation outcomes, counselling effectiveness and ethical issues in HR interventions. CO6: Design integrated negotiation and counselling interventions for employee relations and organizational effectiveness.
8.	**Course Description**	This course provides an applied understanding of negotiation and counselling in human resource management. It covers workplace communication, negotiation process, bargaining strategies, employee counselling, conflict resolution, mediation, grievance handling and ethical HR interventions. Students will learn through role plays, simulations, case analysis, counselling exercises and reflective activities to develop practical HR competencies.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Negotiation and Counselling in HRM (4-0-0-4 = 12 hrs)**		
Objective	To introduce the concepts, scope, importance and HR relevance of negotiation and counselling in organizational settings.		
A	Meaning, nature, scope and importance of negotiation and counselling in HRM	**CO1**	**Negotiation diagnostics, HR counselling cases, ethical dilemma analysis, counselling-readiness checklist**
B	Role of HR manager as negotiator, facilitator and counsellor		
C	Ethical principles, confidentiality and professional boundaries in counselling and negotiation		
Unit 2:	**Communication Skills for Negotiation and Counselling (4-0-0-4 = 12 hrs)**		
Objective	To develop communication, listening, questioning, empathy and rapport-building skills required for effective negotiation and counselling.		
A	Communication process, barriers and interpersonal communication in HR situations	**CO1, CO2**	**Listening skill lab, communication audit, empathy mapping, recorded role-play analysis**
B	Active listening, empathy, questioning, paraphrasing and feedback skills		
C	Rapport building, emotional intelligence and non-verbal communication		
Unit 3:	**Negotiation Process and Strategies (4-0-0-4 = 12 hrs)**		
Objective	To enable students to understand negotiation styles, stages, strategies and techniques used in workplace and employee-relations situations.		
A	Negotiation process, preparation, BATNA, ZOPA and goal setting	**CO2, CO3, CO4**	**Negotiation simulation, BATNA worksheet, bargaining scenario analysis, peer feedback rubric**
B	Distributive, integrative and principled negotiation strategies		
C	Negotiation tactics, persuasion, power, influence and handling difficult negotiators		
Unit 4:	**Employee Counselling and Workplace Interventions (4-0-0-4 = 12 hrs)**		
Objective	To develop understanding of employee counselling approaches, counselling process and workplace interventions for employee support and development.		
A	Employee counselling: meaning, need, objectives and types	**CO3, CO4, CO5**	**Counselling role-play, case diagnosis sheet, employee assistance plan, referral decision checklist**
B	Counselling process: problem identification, goal setting, intervention and follow-up		
C	Counselling for stress, absenteeism, performance issues, workplace conflict and career concerns		
Unit 5:	**Conflict Resolution, Mediation and HR Applications (4-0-0-4 = 12 hrs)**		
Objective	To enable students to integrate negotiation and counselling skills for conflict resolution, mediation, employee relations and ethical HR practice.		
A	Conflict management, mediation and grievance handling in organizations	**CO4, CO5, CO6**	**Mediation simulation, grievance case file, outcome**

B	Negotiation and counselling in performance management, discipline and employee relations		**evaluation rubric, HR intervention design activity**
C	Evaluation of counselling and negotiation outcomes; documentation, ethics and strategic HR interventions		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 60 hrs)	TW: Term work includes counselling role plays, negotiation simulations, HR case analysis, reflective journals, assignments and group activities. SL: Self-learning beyond classroom through reading HR counselling cases, labour-relations examples, negotiation preparation sheets, counselling reflection notes and HR intervention design tasks.

Quiz*	Assignment	Attendance	Mid Term Assessment (MTA)	End Term Examination (ETE)
10%	**20%**	**5%**	**15%**	**50%**
*Two Quizzes of 5 marks each.				

References

Lewicki, R. J., Barry, B., & Saunders, D. M. (2020). Negotiation (8th ed.). McGraw Hill Education.

Fisher, R., Ury, W., & Patton, B. (2011). Getting to yes: Negotiating agreement without giving in. Penguin Books.

Rao, S. N. (2013). Counselling and guidance. McGraw Hill Education.

Nelson-Jones, R. (2016). Basic counselling skills: A helper's manual. Sage Publications.

Dessler, G. (2023). Human resource management (16th global ed.). Pearson Education.

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
	Business Knowledge	Critical Thinking	Problem Solving	Communication Skills	Leadership and Teamwork	Ethical and Social Responsibility	Digital and Technological Competence	Entrepreneurial Mindset	Global Business Perspective	Research and Analytical Skills	Professional Development	Foundational Business Knowledge	Managerial and Interpersonal Skills	Business Planning and Operational Execution
CO1	3	2	1	2	1	1	–	–	–	–	1	3	2	–
CO2	2	2	2	3	2	1	–	–	–	–	2	2	3	–
CO3	2	3	3	2	2	2	–	–	–	1	2	2	3	2
CO4	2	3	3	2	3	2	–	–	–	1	2	2	3	2
CO5	2	3	2	2	2	3	–	–	–	2	2	2	3	2
CO6	2	3	3	3	3	3	1	1	1	2	3	2	3	3
Avg	**2.17**	**2.67**	**2.33**	**2.33**	**2.17**	**2.00**	**1.00**	**1.00**	**1.00**	**1.50**	**2.00**	**2.17**	**2.83**	**2.25**

Strength Scale: 3 = Substantial (High) | 2 = Moderate (Medium) | 1 = Slight (Low) | – = Not Applicable

6. Course-to-SDG Matrix

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	3	Develops communication, negotiation, counselling and professional HR competencies for workplace readiness.
SDG 5: Gender Equality	2	Supports fair, respectful and inclusive workplace conversations and counselling practices.
SDG 8: Decent Work and Economic Growth	3	Strengthens employee relations, conflict resolution and workplace well-being for productive organizations.
SDG 16: Peace, Justice and Strong Institutions	2	Promotes ethical dialogue, mediation, grievance handling and fair HR processes.

7. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Meaning, nature and scope of negotiation in HRM	**UNIT-1**	**12**
DD/MM/YY	Meaning, nature and scope of counselling in HRM		
DD/MM/YY	Importance of negotiation and counselling for employee relations		
DD/MM/YY	Role of HR manager as negotiator and counsellor		

DD/MM/YY	Ethical principles and confidentiality in counselling		
DD/MM/YY	Professional boundaries and documentation in HR counselling		
DD/MM/YY	Types of negotiation and counselling situations at workplace		
DD/MM/YY	Negotiation and counselling competencies for HR professionals		
DD/MM/YY	Case discussion on workplace negotiation		
DD/MM/YY	Case discussion on employee counselling		
DD/MM/YY	Skill activity on identifying HR intervention needs		
DD/MM/YY	Unit revision and reflective activity		
DD/MM/YY	Communication process and communication barriers	**UNIT-2**	**12**
DD/MM/YY	Interpersonal communication in HR situations		
DD/MM/YY	Active listening skills		
DD/MM/YY	Empathy and rapport building		
DD/MM/YY	Questioning and probing techniques		
DD/MM/YY	Paraphrasing, summarising and feedback		
DD/MM/YY	Non-verbal communication in counselling		
DD/MM/YY	Emotional intelligence in negotiation and counselling		
DD/MM/YY	Handling emotions during difficult conversations		
DD/MM/YY	Communication audit activity		
DD/MM/YY	Role-play on counselling communication		
DD/MM/YY	Unit revision and skill demonstration		
DD/MM/YY	Negotiation process and preparation	**UNIT-3**	**12**
DD/MM/YY	Identifying interests, positions and priorities		
DD/MM/YY	BATNA, ZOPA and reservation point		
DD/MM/YY	Distributive negotiation strategy		
DD/MM/YY	Integrative negotiation strategy		
DD/MM/YY	Principled negotiation approach		
DD/MM/YY	Persuasion, power and influence in negotiation		
DD/MM/YY	Negotiation tactics and ethical limits		
DD/MM/YY	Handling difficult negotiators		
DD/MM/YY	Negotiation simulation activity		
DD/MM/YY	Peer feedback on negotiation performance		
DD/MM/YY	Unit revision and case analysis		
DD/MM/YY	Employee counselling: meaning and need	**UNIT-4**	**12**
DD/MM/YY	Objectives and benefits of employee counselling		
DD/MM/YY	Types of employee counselling		
DD/MM/YY	Counselling process and stages		
DD/MM/YY	Problem identification and goal setting		
DD/MM/YY	Counselling intervention and follow-up		

DD/MM/YY	Counselling for stress and workplace anxiety		
DD/MM/YY	Counselling for absenteeism and discipline issues		
DD/MM/YY	Counselling for performance and career concerns		
DD/MM/YY	Referral and employee assistance support		
DD/MM/YY	Counselling role-play and feedback		
DD/MM/YY	Unit revision and case diagnosis		
DD/MM/YY	Conflict: meaning, causes and types	**UNIT-5**	**12**
DD/MM/YY	Conflict management styles		
DD/MM/YY	Mediation: meaning, process and role of mediator		
DD/MM/YY	Grievance handling and employee relations		
DD/MM/YY	Negotiation in performance management situations		
DD/MM/YY	Counselling in disciplinary and developmental situations		
DD/MM/YY	Documentation of counselling and negotiation cases		
DD/MM/YY	Evaluation of negotiation outcomes		
DD/MM/YY	Evaluation of counselling effectiveness		
DD/MM/YY	Ethical issues in HR interventions		
DD/MM/YY	Designing integrated HR intervention plan		
DD/MM/YY	Final discussion and course integration activity		

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2028–29
Branch:	BBA	**Semester:**	V

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	AI in Finance
2.	**Course Code**	BBIFME051
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 4
5.	**Course Type**	Theory~~/Practical/Applied Learning/VAC/SEC/ASEC/Jury/etc.~~
6.	**Course Objective**	To introduce students to fundamental concepts of artificial intelligence and machine learning and enable them to understand, apply, analyze and evaluate AI-driven applications in finance, including financial data analytics, banking, investments, risk management, fraud detection, robo-advisory, ethics, regulation and responsible technology-enabled financial decision-making.
7.	**Course**	*After successful completion of this course, the students will be able to:*

	Outcomes (COs)	***CO1: Recall*** and explain basic concepts of artificial intelligence, machine learning, data science, automation and their relevance to the financial industry. ***CO2: Explain*** and apply foundational finance concepts and identify how AI is transforming banking, capital markets, insurance and financial services. ***CO3: Develop*** structured approaches for collecting, organizing, cleaning and analyzing financial data using AI-enabled tools for decision-making and forecasting ***CO4: Analyze*** AI-driven solutions used in risk management, fraud detection, customer service, robo-advisory and credit-risk assessment. ***CO5: Evaluate*** ethical, legal, regulatory and social implications of AI applications in finance, including bias, privacy, transparency and explainability. ***CO6: Design***, strategic AI-enabled finance solutions by integrating financial data, AI tools, regulatory awareness and responsible decision-making practices.
8.	**Course Description**	This course introduces students to AI applications in finance with emphasis on machine learning, financial systems, financial data, digital tools, risk management, fraud detection, robo-advisory, credit-risk assessment, ethics and regulation. It develops conceptual understanding, analytical ability and practical awareness for responsible use of AI in financial decision-making and emerging financial technologies.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to AI and Its Role in Finance (4-0-10-6 = 20 hrs)**		
Objective	To introduce students to the basic meaning of Artificial Intelligence and its relevance in finance, banking, investment, insurance, and financial decision-making.		
A	Meaning of artificial intelligence and machine learning in finance.	**CO1, CO2, CO3**	*AI tools, financial news portals, smartboard, PPTs, online videos, caselets, Excel/Google Sheets, open datasets*
B	Role of AI in finance: banking, investment, insurance, accounting, customer service and financial decision-making.		
C	Benefits and limitations of AI in finance; examples of AI tools used in financial services.		
Unit 2:	**Basics of Finance for AI Applications (6-0-12-6 = 24 hrs)**		
Objective	To help students understand basic financial concepts where AI is commonly applied, such as banking services, capital markets, insurance, credit scoring and risk management.		
A	Introduction to financial systems: banking, capital markets and insurance; role of AI in improving financial services.	**CO3, CO4**	*AI tools, financial news portals, smartboard, PPTs, online videos, caselets, Excel/Google Sheets, open datasets,*
B	Key finance concepts: loans, credit scoring, trading and risk management; use of AI in loan appraisal, credit scoring, trading support and risk analysis..		
C	Common financial decisions supported by AI: customer profiling, investment suggestions,		

	fraud alerts, insurance claim analysis and financial forecasting.		
Unit 3:	**Understanding Financial Data and AI Tools (8-0-16-6 = 30 hrs)**		
Objective	To develop basic understanding of financial data and explain how AI tools use data for analysis, prediction and decision support in finance.		
A	Types of financial data: transaction data, customer data, stock-market data, insurance data and digital-payment data.	**CO2, CO3, CO4,**	*AI tools, financial news portals, smartboard, PPTs, online videos, caselets, Excel/Google Sheets, open datasets*
B	Sources of financial data: banks, stock exchanges, insurance companies, financial websites, public datasets and digital platforms.		
C	Basic use of AI tools for financial data analysis: data cleaning, charts, simple forecasting, pattern identification and data privacy awareness.		
Unit 4:	**AI Applications in Finance (6-0-12-6 = 24 hrs)**		
Objective	To familiarize students with practical applications of AI in finance, including fraud detection, robo-advisory, credit risk assessment and customer service.		
A	AI in banking: fraud detection, customer service chatbots, digital payments, loan processing and personalized banking services.	**CO3, CO4, CO5**	*AI tools, financial news portals, smartboard, PPTs, online videos, caselets, Excel/Google Sheets, open datasets*
B	AI in investment and capital markets: robo-advisors, stock-market analysis, portfolio suggestions and algorithmic trading basics.		
C	AI in insurance and risk management: claim processing, risk assessment, insurance pricing and fraud detection.		
Unit 5:	**Ethics, Challenges and Future of AI in Finance (6-0-10-6 = 22 hrs)**		
Objective	To create awareness among students about ethical, legal and regulatory issues in AI-based finance and help them understand future opportunities and challenges		
A	Ethical issues in AI finance: bias, transparency, privacy, explainability and responsible use of customer data.	**CO2, CO3, CO4, CO5, CO6**	*AI tools, financial news portals, smartboard, PPTs, online videos, caselets, Excel/Google Sheets, open datasets*
B	Regulatory and practical challenges: data protection, cyber security, RBI guidelines, financial fraud risks and accountability in AI decisions.		
C	Future of AI in finance: FinTech, RegTech, digital lending, AI-based financial planning, career opportunities and skills required for students.		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)	TW: Team work will include assignments, seminars, AI-finance case analysis, mini projects, financial data interpretation exercises, presentations on AI applications in banking/investment/risk management, group discussions, dashboard-based exercises and other student activities related to AI-enabled finance. SL: Self-learning may include reading AI-finance articles, exploring online AI tools, studying FinTech case studies, watching online tutorials, practicing spreadsheet-based financial analysis, reviewing RBI/SEBI and responsible AI resources, and analyzing emerging trends in financial technology. Example Self-Learning beyond Classroom, Developing a mini project in a team,

	Self-Learning from online content, Case Study Analysis, AI Tool Exploration, Financial Data Analysis, Industry Interaction/Visit.
Mode of Examination	**Weightage Distribution:** CA: Quiz* 20% | Assignment 10% | Attendance 5% — Mid Term Assessment (MTA) 15% — End Term Examination (ETE) 50% *Five Quizzes of 4 marks each.
References	**Textbook:** 1. Hilpisch, Yves - Artificial Intelligence in Finance, O'Reilly Media. 2. Taneja, Sanjay; Singh, Amandeep; Kumar, Pawan - Artificial Intelligence and Machine Learning-Powered Smart Finance, IGI Global. 3. Chakraborty, Utpal - Artificial Intelligence for All, BPB Publications. Important Web Links: Reserve Bank of India: https://www.rbi.org.in/, Securities and Exchange Board of India: https://www.sebi.gov.in/, National Stock Exchange: https://www.nseindia.com/, Ministry of Electronics and Information Technology: https://www.meity.gov.in/, NITI Aayog AI Resources: https://www.niti.gov.in/

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Knowledge	Critical Thinking	Problem Solving	Communication Skills	Leadership and Teamwork	Ethical and Social	Digital and Technological	Entrepreneurial Mindset	Global Business Perspective	Research and Analytical Skills	Professional Development	Foundational Business	Managerial and Interpersonal	Business Planning and
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PSO1	PSO2	PSO3
CO1	3	2	1	1	0	1	3	1	2	2	2	2	1	1
CO2	3	2	2	1	0	1	3	2	2	1	3	3	1	2
CO3	3	3	3	1	1	1	3	2	1	3	3	3	2	3
CO4	3	3	3	1	1	2	3	2	2	3	3	3	2	3
CO5	2	3	2	2	1	3	3	1	2	3	3	2	2	2
CO6	3	3	3	2	2	3	3	3	2	3	3	3	3	3
Avg	**2.8**	**2.6**	**2.3**	**1.3**	**0.8**	**1.8**	**3**	**1.8**	**1.8**	**2.5**	**2.8**	**2.6**	**1.8**	**2.3**

Note: *Row averages are computed over non-zero entries only. PO7 (Ethics) receives no mapping — this is correct for a programming fundamentals course. PO6 and PO10 are intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops digital, analytical and AI-enabled financial learning for students, strengthening employability and future-ready competence in finance..
SDG 8: Decent Work & Economic Growth	**3**	Builds skills in AI-driven finance, banking, risk management and FinTech applications relevant for employment, entrepreneurship and economic productivity.
SDG 9: Industry, Innovation & Infrastructure	2	Promotes understanding of AI, data analytics, automation, RegTech and financial innovation supporting modern digital financial infrastructure.
SDG 16: Peace, Justice and Strong Institutions	**2**	Encourages awareness of ethical AI, transparency, explainability, regulatory compliance, data protection and responsible financial decision-making.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Meaning and scope of artificial intelligence in finance	**UNIT-1**	**4**
DD/MM/YY	Machine learning: basic concepts and examples in financial services		
DD/MM/YY	Evolution of AI and emergence in the financial sector		
DD/MM/YY	Difference between AI, ML, data science and automation		
DD/MM/YY	Introduction to financial systems: banking, capital markets and insurance	**UNIT-2**	**6**
DD/MM/YY	AI use cases in banking and customer services		
DD/MM/YY	Loans and credit scoring: basic financial concepts		
DD/MM/YY	Trading and investment decisions supported by AI		
DD/MM/YY	Risk management decisions supported by AI		
DD/MM/YY	Common financial decisions benefiting from AI-enabled analysis		
DD/MM/YY	Types of financial data: transactional, time series and unstructured data	**UNIT-3**	**8**
DD/MM/YY	Transactional data in banking and financial services		
DD/MM/YY	Time-series data in stock markets and financial forecasting		
DD/MM/YY	Unstructured data from social media, news and reports		
DD/MM/YY	Sources of financial data: banks, markets and public datasets		
DD/MM/YY	Basics of data cleaning and data organization		

DD/MM/YY	Data privacy and data protection in financial AI		
DD/MM/YY	Practical discussion on preparing financial data for AI analysis		
DD/MM/YY	Bias in AI algorithms and its impact on financial decisions	**UNIT-4**	**6**
DD/MM/YY	Ethical challenges in AI-based credit, lending and investment decisions		
DD/MM/YY	Regulatory frameworks: GDPR and RBI guidelines		
DD/MM/YY	Transparency and explainability in financial AI systems		
DD/MM/YY	Introduction to RegTech and compliance automation		
DD/MM/YY	Responsible AI governance in finance		
DD/MM/YY	AI in fraud detection and unusual financial behaviour	**UNIT-5**	**6**
DD/MM/YY	Robo-advisors: meaning, working and applications		
DD/MM/YY	AI in investment advisory and portfolio support		
DD/MM/YY	AI in credit-risk assessment		
DD/MM/YY	AI-based customer service in banking and financial services		
DD/MM/YY	Computation of total income of an individual.		

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA IAF	**Current Academic Year:**	2028–29
Branch:	BBA	**Semester:**	V

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Security Analysis & Portfolio Management (SAPM)
2.	**Course Code**	BBIFME052
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 4

5.	**Course Type**	Theory (Program Specialization Course)
6.	**Course Objective**	The course aims to familiarize students with the basic concepts of securities, investment, and portfolio analysis, along with the process of portfolio selection, creation, and management. It develops a comprehensive understanding of investment processes and provides knowledge about domestic and international stock markets. The course also helps students understand the relationship between risk and return and the methods used to measure risk in order to achieve expected returns. Further, it introduces the theories, tools, and techniques of portfolio management for efficient investment decisions. Overall, the course equips students with the knowledge and analytical skills required to make informed and effective investment decisions in financial markets.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* **CO1: Recall** and describe the basic concepts, principles, and importance of investments, securities, and securities markets. **CO2: Explain** the growth, development, structure, and functioning of domestic and international securities markets. **CO3: Apply** practical knowledge to measure risk and return associated with securities and investment portfolios. **CO4: Analyze** and evaluate portfolio performance using various portfolio evaluation models and performance indexes. **CO5: Evaluate** the application of portfolio management principles and theories for efficient investment decision-making. **CO6: Design** and construct efficient investment portfolios by integrating portfolio management strategies, risk analysis, and return evaluation techniques.
8.	**Course Description**	This course provides an understanding of the concepts and practices of security analysis and portfolio management. It focuses on investment avenues, risk and return analysis, and valuation of securities. The course also develops knowledge of portfolio construction, performance evaluation, and investment decision-making techniques in financial markets.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Overview of Capital Market (9-0-0-9 = 18 hrs)**		
Objective	This unit aims to provide students with a conceptual understanding of investment and the investment process. It helps learners differentiate between investment and speculation and understand the functioning of securities markets and stock exchanges. The unit also develops knowledge of the investment environment, including money market and capital market instruments, financial derivatives, and the structure and functioning of new issue markets.		

A	Investment – A Conceptual Framework: Investment process, Comparison between investment and speculation. Market of securities, Stock Exchange.	**CO1, CO2, CO5**	*Chalk & Board Method, PowerPoint Presentations, Case Studies on Investment and Speculation, Group Discussions, Stock Market Demonstrations and Market Reports, Financial Newspapers and Business Magazines, Online Trading Platform Demonstrations*
B	Investment Environment: Features and composition of money market and capital market, money market, capital market instruments and financial derivatives		
C	New Issue Markets their nature, structure, functioning and Limitations;		
Unit 2:	**Framework for Indian Securities Market (9-0-0-9 = 18 hrs)**		
Objective	This unit aims to develop students' understanding of the regulatory framework governing the securities market in India. It provides knowledge about the role of SEBI, investor protection measures, and legal provisions related to securities markets and stock exchanges. The unit also helps learners understand the profile of Indian investors and the internal and external factors influencing investment decisions in the financial system.		
A	Regulatory Mechanism: SEBI and its guidelines; Investor Protection.	**CO1, CO2, CO5, CO6**	*Chalk & Board Method, PowerPoint Presentations, Case Studies on SEBI Regulations and Investor Protection, Group Discussions, Analysis of Financial News and Regulatory Updates, SEBI Website References*
B	Profile of Indian Investors and factor influencing investment decisions- internal and external factors		
C	Legal framework of securities market in India, investors and stock exchanges and its significance in Indian financial system.		
Unit 3:	**Risk & Return (9-0-0-9 = 18 hrs)**		
Objective	This unit aims to provide students with an understanding of risk and return concepts in investment decisions. It develops knowledge of various measures and calculations of risk and return, including covariance and correlation between securities. The unit also helps learners understand the Efficient Market Hypothesis (EMH) and its implications for investment decisions, along with the fundamental approach of economy, industry, and company analysis for security evaluation.		
A	Concept of Risk, Measures of risk and return, calculation, Measurement of Interactive Risk through covariance- correlation Coefficient between securities.	**CO3, CO4, CO5, CO6**	*Chalk & Board Method, PowerPoint Presentations, Numerical Problem Solving on Risk and Return Calculations, Excel/Spreadsheet for Covariance and Correlation Analysis, Stock Market Data*
B	Nature of Stock Markets: EMH (Efficient Market Hypothesis) and its Implications for investment decision		
C	Fundamental Approach – economy, industry and company analysis.		

			Analysis and Interpretation, Online Financial Portals and Market Reports
Unit 4:	**Portfolio Selection (9-0-0-9 = 18 hrs)**		
Objective	This unit aims to develop students' understanding of portfolio selection and the construction of efficient and optimal portfolios. It provides knowledge about equity valuation approaches with an overview of technical analysis techniques. The unit also helps learners understand the Capital Asset Pricing Model (CAPM), its assumptions, and the Security Market Line (SML) for analyzing risk and expected return in investment decisions.		
A	Portfolio Selection - Efficient Set of Portfolios - Optimal Portfolio	**CO3, CO4, CO5, CO6**	*Chalk & Board Method, PowerPoint Presentations, Numerical Problem Solving on CAPM and Portfolio Selection, Excel/Spreadsheet for Risk - Return and Portfolio Analysis, Stock Market Charts and Technical Analysis Tools, Online Financial Portals and Investment Portals*
B	Approaches to Equity Valuation: Technical Approach –overview		
C	Capital Asset Pricing Model: Assumptions- Security market line (SML) - Capital Asset Pricing Model (CAPM) –Assumptions of CAPM -		
Unit 5:	**Portfolio Analysis and Portfolio Evaluations (9-0-0-9 = 18 hrs)**		
Objective	This unit aims to provide students with an understanding of modern portfolio theory and portfolio risk-return analysis. It develops knowledge of Markowitz Theory, the effect of combining securities, and the measurement of expected portfolio return and portfolio risk. The unit also helps learners understand various portfolio performance evaluation techniques such as Sharpe's Performance Index, Treynor's Performance Index, and Jensen's Performance Index for assessing investment performance.		
A	Markowitz Theory - Effect of Combining Two Securities - Measurement of Expected Return of Portfolio - Portfolio Risk	**CO3, CO4, CO5, CO6**	*Chalk & Board Method, PowerPoint Presentations, Numerical Problem Solving on Portfolio Risk and Return, Excel/Spreadsheet for Portfolio Performance Evaluation, Practical Exercises on Sharpe, Treynor and Jenson Models, Case studies on Portfolio Diversification and Investment Strategies, Stock Market Data*
B	Measures of Portfolio Performance- Sharpe's Performance Index - Treynor's Performance Index		
C	Jenson's Performance Index		

			Analysis and Interpretation

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)	**TW:** Term work (includes assignments, numerical problem solving, seminars, case studies, presentations, stock market analysis, portfolio preparation exercises, quizzes, industrial/financial institution visits, and other student activities related to investment and portfolio management.) **SL:** Self-learning through online financial resources, MOOCs, stock market simulations, investment analysis tools, spoken tutorials, case analysis, and independent study of securities and portfolio management techniques. **Example:** Self-learning beyond the classroom through analysis of stock market trends, preparation of investment portfolios in teams, solving practical problems on risk and return, case study analysis, learning from online financial platforms, and visits to financial institutions or stock exchanges.
Mode of Examination	**Weightage Distribution:**

CA			Mid Term Assessment (MTA)	End Term Examination (ETE)
Quiz*	Assignment	Attendance		
20%	10%	5%	15%	50%

*Five Quizzes of 4 marks each.

References	**Textbook:** Fisher Donald E & Ronald J Jordan - Securities Analysis & Portfolio Management, (PHI) Reilly - Investment Analysis and Portfolio Management (Thomson) Chandra P - Investment Analysis and Portfolio Management (Tata Mcgraw Hill) Punithavathi Pundyan - Securities Analysis & Portfolio Management (Vikas) Francaia Jack Clark & Richard W Taylor - Theory & Problems of Investment, (Tata Mcgraw Hill)

CO / PO	Business Knowledge	Critical Thinking	Problem Solving	Communication Skills	Leadership & Teamwork	Ethical & Social Responsibility	Digital and Technological	Entrepreneurial Mindset	Global Business Perspective	Research & Analytical Skills	Professional Development	Advanced Business Knowledge	Financial System Knowledge	Global Business Framework
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO 1	PSO 2	PSO 3
CO1	3	1	1	1	–	1	1	–	1	1	1	3	3	2
CO2	3	2	1	1	–	1	2	1	3	2	1	3	3	3
CO3	3	3	3	1	–	1	3	1	2	3	2	3	3	2
CO4	3	3	3	2	1	1	3	1	2	3	2	3	3	3

CO5	**3**	**3**	**3**	**2**	**1**	**2**	**2**	**2**	**2**	**3**	**2**	**3**	**3**	**3**
CO6	**3**	**3**	**3**	**3**	**2**	**2**	**3**	**2**	**3**	**3**	**3**	**3**	**3**	**3**
Avg	**3.00**	**2.50**	**2.33**	**1.67**	**1.33**	**1.33**	**2.33**	**1.17**	**2.17**	**2.50**	**1.83**	**3.00**	**3.00**	**2.67**

Note: *Row averages are computed over non-zero entries only. PO8 is intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 7 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops conceptual and analytical understanding of investment management, securities markets, portfolio theories, and financial decision-making. Enhances quantitative, analytical, and research skills required in finance and investment professions.
SDG 8: Decent Work & Economic Growth	**3**	Builds professional competencies in investment analysis, portfolio management, and capital market operations. Supports employability, financial sector growth, entrepreneurship, and efficient allocation of financial resources for economic development.
SDG 9: Industry, Innovation & Infrastructure	**2**	Encourages the use of financial technologies, market analytics, and investment models for efficient capital allocation and development of modern financial infrastructure and innovation in financial services.
SDG 10: Reduced Inequalities	**2**	Promotes awareness about financial inclusion, diversified investment opportunities, and equitable access to financial markets, helping individuals and institutions make informed investment decisions.
SDG 12: Responsible Consumption & Production	**2**	Encourages rational and responsible investment decisions through risk-return analysis, portfolio diversification, and efficient utilization of financial resources. Supports sustainable and informed financial management practices.
SDG 16: Peace, Justice & Strong Institutions	**2**	Promotes ethical investment practices, transparency, investor protection, and understanding of regulatory frameworks governing securities markets and financial institutions.
SDG 17: Partnerships for the Goals	**1**	Enhances understanding of global financial systems, international investment practices, and cooperation among financial institutions, markets, and investors for sustainable economic growth.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA-IAF	**Current Academic Year:**	2028–29
Branch:	BBA-IAF	**Semester:**	V

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Wealth Management & Succession Planning/GST Laws
2.	**Course Code**	BBIFBE053
3.	**Credits**	4

4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 4
5.	**Course Type**	Theory~~/Practical/Applied Learning/VAC/SEC/ASEC/Jury/etc.~~
6.	**Course Objective**	To introduce the fundamentals of wealth management and succession planning and develop the ability to create client-centric financial plans, evaluate investment options, apply estate planning tools, and design retirement and succession strategies for individuals, families, and business owners.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1: Recall*** remember, and understand the fundamental concepts, principles, terminology, ethical considerations, and regulatory environment of wealth management and succession planning. ***CO2: Explain*** and apply the wealth management process, client profiling, financial planning components, and investment vehicles for personal financial decision-making. ***CO3: Develop*** investment, retirement, and wealth-transfer plans by using portfolio construction, asset allocation, risk-return analysis, and sustainable withdrawal strategies. ***CO4: Analyze*** investment, retirement, and wealth-transfer plans by using portfolio construction, asset allocation, risk-return analysis, and sustainable withdrawal strategies. ***CO5: Evaluate*** the effectiveness of wealth management, estate planning, tax-minimization, portfolio performance, and succession planning strategies in practical situations. ***CO6: Design***, and design comprehensive wealth management and succession plans by integrating investment, retirement, estate, tax, and family-business continuity strategies.
8.	**Course Description**	This course covers wealth management and succession planning with emphasis on financial planning, client profiling, investment evaluation, retirement planning, estate planning, tax-efficient wealth transfer, and succession planning for family businesses and personal estates.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Wealth Management (4-0-10-6 = 20 hrs)**		
Objective	To familiarize students with the concept, objectives, process, ethics, compliance requirements, client needs, and regulatory aspects of wealth management.		
A	Definition and objectives of wealth management; importance of wealth management in personal finance	**CO1, CO2, CO3**	*Caselets, risk profiling forms, financial planning templates,*

B	Steps in the wealth management process; understanding client needs and risk profiling		*smartboard, spreadsheets*
C	Components of financial planning; role of financial advisors. Ethical considerations in wealth management; overview of regulatory environment and compliance		
Unit 2:	**Investment Management (6-0-12-6 = 24 hrs)**		
Objective	To explain different investment alternatives and apply portfolio construction, diversification, asset allocation, rebalancing, and performance measurement techniques.		
A	Types of investment vehicles such as stocks, bonds, mutual funds and other financial assets; risk and return analysis	**CO3, CO4**	*NSE/BSE data, mutual fund factsheets, spreadsheets, portfolio simulators, smartboard, case studies*
B	Portfolio construction and diversification; Modern Portfolio Theory and its application. Strategic vs. tactical asset allocation; techniques for rebalancing portfolios		
C	Tools and techniques for measuring investment performance; benchmarking and performance attribution		
Unit 3:	**Retirement Planning (8-0-16-6 = 30 hrs)**		
Objective	To develop retirement planning skills by estimating expenses, identifying income sources, comparing retirement savings vehicles, and designing sustainable withdrawal strategies.		
A	Estimating retirement expenses and income sources; importance of early planning	**CO2, CO3, CO4, CO5, CO6**	*Retirement calculators, spreadsheets, case studies, smartboard, pension plan illustrations*
B	Overview of retirement savings vehicles; comparison of traditional and Roth retirement accounts in conceptual perspective		
C	Understanding social security benefits; role of employer-sponsored pension plans. Strategies for sustainable withdrawals; tax implications of retirement distributions		
Unit 4:	**Estate Planning (6-0-12-6 = 24 hrs)**		
Objective	To analyze estate planning objectives, tools, tax implications, and business ownership transfer techniques for effective preservation and transfer of wealth.		
A	Objectives and importance of estate planning; key concepts and terminology	**CO3, CO4, CO5**	*Sample estate planning documents, case studies, tax planning worksheets, family business scenarios*
B	Wills, trusts, powers of attorney, living wills and healthcare directives		
C	Estate and gift tax laws; strategies to minimize tax liabilities. Importance of succession planning for business owners; techniques for transferring business ownership		
Unit 5:	**Wealth Transfer and Succession Planning (6-0-10-6 = 22 hrs)**		
Objective	To evaluate wealth-transfer strategies and design succession plans for families, heirs, charitable objectives, client-specific goals, and family business continuity.		
A	Strategies for transferring wealth to heirs; family dynamics and communication	**CO2, CO3, CO4, CO5, CO6**	*Family business cases, succession planning templates, client profiling tools, presentation and peer review*
B	Types of trusts and their uses in wealth transfer; role of charitable foundations in estate planning		
C	Challenges and solutions in family business succession; developing a succession plan. Analysis of real-world wealth management and		

	succession planning cases; developing personalized wealth management plans for clients		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)	TW: Term work includes assignments, seminars, micro projects, case studies, financial planning exercises, presentations, and other student activities. SL: Self-learning through MOOCs, financial literacy resources, regulator websites, financial calculators, investment factsheets, and online educational resources. Example Self-Learning beyond Class Room, Developing a mini project in a team, Self-Learning from online content, Case Study, Industry Work/Visit
Mode of Examination	**Weightage Distribution:** CA: Quiz* 20%, Assignment 10%, Attendance 5%; Mid Term Assessment (MTA) 15%; End Term Examination (ETE) 50% *Five Quizzes of 4 marks each.
References	**Textbook: 1.** Harold Evensky - Wealth Management: The Financial Advisor's Guide to Investing and Managing Client Assets, McGraw-Hill Education. 2. Ram Niwas Lakhotia - Estate Planning, Vision Books. 3. Prasanna Chandra - Investment Analysis and Portfolio Management, Tata McGraw-Hill Education. Indian Institute of Banking & Finance (IIBF) - Personal Financial Planning in India, Taxmann Publications Pvt. Ltd. Important Web Links: https://www.taxmann.com/ , https://www.investopedia.com/

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Knowledge	Critical Thinking	Problem Solving	Communication Skills	Leadership and Teamwork	Ethical and Social	Digital and Technological	Entrepreneurial Mindset	Global Business Perspective	Research and Analytical Skills	Professional Development	Foundational Business	Managerial and Interpersonal	Business Planning and
	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PSO1**	**PSO2**	**PSO3**
CO1	3	1	1	1	0	3	1	1	1	1	2	3	1	1
CO2	3	2	2	2	1	2	1	2	1	2	3	3	2	2
CO3	3	3	3	2	1	2	2	2	2	3	3	3	2	3
CO4	3	3	3	2	1	2	2	2	2	3	3	3	2	3
CO5	3	3	3	2	1	3	2	2	2	3	3	3	2	3
CO6	3	3	3	3	2	3	2	3	2	3	3	3	3	3
Avg	**3.0**	**2.50**	**2.50**	**2.00**	**1.00**	**2.50**	**1.67**	**2.00**	**1.67**	**2.50**	**2.83**	**3.00**	**2.00**	**2.50**

Note: *Row averages are computed over non-zero entries only. PO7 (Ethics) receives no mapping — this is correct for a programming fundamentals course. PO6 and PO10 are intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Builds applied financial literacy and client-centric planning capabilities through structured learning in wealth management, retirement planning, investment evaluation, and succession planning.
SDG 8: Decent Work & Economic Growth	**3**	Develops employability-oriented competencies in financial advisory, investment management, portfolio analysis, retirement planning, and family business continuity.
SDG 10: Reduced Inequalities	**2**	Encourages inclusive financial planning, long-term security, responsible intergenerational transfer of wealth, and awareness of family financial governance.
SDG 16: Peace, Justice and Strong Institutions	**2**	Promotes ethical advisory practices, compliance orientation, transparent succession planning, documentation, and governance in family/business wealth transfer.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

5. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Definition and objectives of wealth management; importance of wealth management in personal finance	**UNIT-1**	**4**
DD/MM/YY	Steps in the wealth management process; understanding client needs and risk profiling		
DD/MM/YY	Components of financial planning; role of financial advisors		
DD/MM/YY	Ethical considerations in wealth management; overview of regulatory environment and compliance		
DD/MM/YY	Types of investment vehicles: stocks, bonds, mutual funds and other assets; risk and return analysis	**UNIT-2**	**6**
DD/MM/YY	Portfolio construction and diversification		
DD/MM/YY	Modern Portfolio Theory and its application		
DD/MM/YY	Strategic vs. tactical asset allocation		
DD/MM/YY	Techniques for rebalancing portfolios		
DD/MM/YY	Investment performance measurement; benchmarking and performance attribution		
DD/MM/YY	Estimating retirement expenses and income sources; importance of early planning	**UNIT-3**	**8**
DD/MM/YY	Overview of retirement savings vehicles		
DD/MM/YY	Comparison of traditional and Roth retirement accounts in conceptual perspective		
DD/MM/YY	Understanding social security benefits		
DD/MM/YY	Role of employer-sponsored pension plans		
DD/MM/YY	Strategies for sustainable withdrawals		
DD/MM/YY	Tax implications of retirement distributions		
DD/MM/YY	Integrated retirement planning case discussion		
DD/MM/YY	Objectives and importance of estate planning; key concepts and terminology	**UNIT-4**	**6**
DD/MM/YY	Wills, trusts, and powers of attorney		
DD/MM/YY	Living wills and healthcare directives		
DD/MM/YY	Estate and gift tax laws		
DD/MM/YY	Strategies to minimize tax liabilities		
DD/MM/YY	Succession planning for business owners and transfer of business ownership		
DD/MM/YY	Strategies for transferring wealth to heirs; family dynamics	**UNIT-5**	**6**

	and communication		
DD/MM/YY	Types of trusts and their uses in wealth transfer		
DD/MM/YY	Role of charitable foundations in estate planning		
DD/MM/YY	Challenges and solutions in family business succession		
DD/MM/YY	Developing a succession plan		
DD/MM/YY	Real-world case analysis and personalized wealth management plan development		

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2028–29
Branch:	BBA	**Semester:**	V

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Financial Institutions and Services (FIS)
2.	**Course Code**	BBIFME053
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L:60 hrs | T: 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 4
5.	**Course Type**	Theory (Program Specialization Course)
6.	**Course Objective**	The course aims to provide students with an understanding of the role and importance of financial institutions in the economy and their contribution to financial stability and economic growth. It helps students understand the functions of major regulatory bodies and the impact of financial regulations on markets and institutions. The course also introduces different types of financial institutions such as commercial banks, investment banks, insurance companies, pension funds, and mutual funds, along with the various financial services provided by them, including credit services, asset management, underwriting, and insurance. Further, the course enables students to study the functions of insurance companies and the different types of insurance products available in the financial system.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* **CO1:** Recall and describe the basic concepts, structure, and functioning of financial markets and financial institutions in the economy. **CO2:** Explain the roles, functions, and services provided by various financial institutions such as banks, insurance companies, investment firms, and pension funds. **CO3:** Apply practical knowledge of financial services including leasing, hire purchasing, and factoring in business and financial

		decision-making. **CO4:** Analyze the structure and functioning of different financial markets including money markets, capital markets, and derivatives markets. **CO5:** Evaluate the role of financial institutions and insurance companies in promoting financial stability, economic growth, and risk management. **CO6:** Design and prepare solutions for financial service and investment-related problems by integrating concepts of financial markets, institutions, and insurance products.
8.	**Course Description**	This course provides students with conceptual and practical knowledge of financial institutions and the key issues faced by their managers. It focuses on the structure, functions, and management of financial institutions along with important aspects such as risk management, financial services, and regulatory compliance. The course also introduces students to financial markets, insurance services, and public policy concerns related to the financial system. It helps students develop an understanding of the role of financial institutions in economic growth and financial stability.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Financial System and Financial Markets (9-0-0-9 = 18 hrs)**		
Objective	This unit aims to provide students with a fundamental understanding of the financial system, its meaning, functions, and major components. It helps learners understand the structure and functioning of capital markets, including primary and secondary markets. The unit also develops knowledge of the money market and various money market instruments such as money at call, treasury bills, certificates of deposit, and commercial papers used in the financial system.		
A	Meaning, functions of financial system and its components	**CO1, CO2, CO4**	*Chalk & Board Method, PowerPoint Presentations, Case Studies on Financial Markets and Institutions, Group Discussions and Classroom Activities, Industry Examples related to Money Market and Capital Market Instruments, Newspaper and Business Magazine Analysis*
B	Types of Capital market: Primary and secondary		
C	Money market – Meaning, types of money market instruments-money at call, treasury bill, certificates of deposits, commercial papers.		
Unit 2:	**Financial institutions and its Regulations (9-0-0-9 = 18 hrs)**		
Objective	This unit aims to provide students with an understanding of financial institutions, their		

	types, and their role in economic development. It helps learners understand the functioning of commercial banks and the emergence of private sector banks after liberalization along with financial innovations in banking services. The unit also develops knowledge regarding financial regulation through the role and functions of the Reserve Bank of India (RBI), SEBI guidelines, and different types of stock exchanges at national, regional, and local levels.		
A	Definition of Financial institutions, types, role in economic development,	**CO1, CO2, CO4, CO5**	*Chalk & Board Method, PowerPoint Presentations, Case Studies on Banking and Financial Regulation, Group Discussions and Classroom Activities, RBI and SEBI Reports/Guidelines Analysis, Online Financial Portals and Regulatory Websites, Industry Examples related to Commercial Banks and Financial Innovations*
B	Commercial banks: emergence of private sector bank after liberalization, financial innovation in commercial banks		
C	Financial Regulation: Reserve bank of India, its role and functions, SEBI-introductions and guidelines, Types of exchanges – National, Regional & Local		
Unit 3:	**NBFC's (9-0-0-9 = 18 hrs)**		
Objective	This unit aims to provide students with an understanding of the concept, growth, guidelines, and future prospects of development financial institutions in India. It helps learners understand the role, functions, and operational policies of major institutions such as IFCI, SFCs, NABARD, IRBI, SIDC, and SIDBI in promoting industrial, agricultural, and economic development. The unit also develops knowledge regarding the contribution of these institutions to financial assistance and economic growth in the country.		
A	Concept, guidelines, growth and prospects,	**CO1, CO2, CO5,**	*Case Studies on Development Financial Institutions, RBI, NABARD, and SIDBI Reports Analysis, Industry Examples related to Industrial and Agricultural Financing*
B	IFCI, SFCs, NABARD		
C	IRBI, SIDC ,SIDBI– Introduction and operational policies		
Unit 4:	**Insurance Sector and Mutual Funds (9-0-0-9 = 18 hrs)**		
Objective	This unit aims to provide students with an understanding of Unit Trust of India (UTI), mutual funds, and their significance in the financial system. It helps learners understand different types of mutual funds along with their growth and performance in India. The unit also develops knowledge regarding the basic operations and functions of private and public sector insurance companies in both life and general insurance services.		
A	Introduction of UTI, types of mutual funds, significance,	**CO2, CO5, CO6**	*Chalk & Board Method, PowerPoint Presentations, Case*
B	growth & performance of MFs in India,		

C	Basic operation of Private and public sector insurance (life and general)		*Studies on Mutual Funds and Insurance Services, Analysis of Mutual Fund Performance Reports, Online Financial Portals and Insurance Company Websites, Industry Examples related to Life and General Insurance*
Unit 5:	**Leasing, Hire Purchase and Factoring (9-0-0-9 = 18 hrs)**		
Objective	This unit aims to provide students with an understanding of financial services such as leasing, hire purchasing, factoring, forfaiting, and bill rediscounting. It helps learners understand the meaning, types, financial, legal, and tax aspects of leasing and hire purchasing. The unit also develops knowledge regarding the mechanics and operational procedures of factoring, forfaiting, and bill rediscounting, enabling students to understand their role in business financing and financial decision-making.		
A	Meaning, types, financial, legal and tax aspects,	**CO3, CO5, CO6**	*Chalk & Board Method, PowerPoint Presentations, Case Studies on Financial Services and Business Financing, Industry Examples related to Factoring and Forfaiting Services*
B	Hire purchasing: Concept, legal framework and taxation,		
C	Factoring and forfaiting-meaning and mechanics, Bills rediscounting.		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 60 hrs)	**TW:** Term work (includes assignments, case studies, presentations, numerical problem solving, financial market analysis, seminars, quizzes, and other student activities related to financial institutions and financial services.) **SL:** Self-learning through online financial resources, MOOCs, RBI and SEBI publications, video lectures, case analysis, spoken tutorials, and independent study of financial markets, institutions, and financial services. **Example:** Self-learning beyond the classroom through analysis of banking and financial market reports, preparation of presentations on financial institutions in teams, study of mutual funds and insurance products, solving practical problems on leasing and hire purchasing, and learning from online financial platforms and regulatory resources.
Mode of Examination	**Weightage Distribution:**

CA			Mid Term Assessment (MTA)	End Term Examination (ETE)
Quiz*	Assignment	Attendance		
20%	10%	5%	15%	50%

*Five Quizzes of 4 marks each.

References	**Textbook:** Anthony & Cornett, Marcia Millon - Financial Markets and

CO / PO	Business Knowledge	Critical Thinking	Problem Solving	Communication Skills	Leadership & Teamwork	Ethical & Social Responsibility	Digital and Technological Competence	Entrepreneurial Mindset	Global Business Perspective	Research & Analytical Skills	Professional Development	Strategic Decision Making	Advanced Business Knowledge	Financial System Knowledge	Global Business Framework
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3
CO1	3	1	1	1	–	1	1	1	1	1	2	1	2	3	2
CO2	3	2	2	1	1	1	1	2	2	2	2	2	3	3	2
CO3	3	3	3	1	1	1	2	3	1	3	2	3	3	3	2
CO4	2	3	2	1	–	1	2	2	3	3	2	3	2	3	3

	Institutions, Saunders, (Tata McGraw Hill) M.Y. Khan - Financial Services, (Tata McGraw Hill) Sandeep Goel - Financial services, (PHI)

CO5	**3**	**3**	**3**	**1**	**1**	**2**	**2**	**2**	**3**	**3**	**2**	**3**	**3**	**3**	**3**
CO6	**3**	**3**	**3**	**2**	**2**	**2**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**
Avg	**2.83**	**2.50**	**2.33**	**1.17**	**0.83**	**1.33**	**1.83**	**2.17**	**2.17**	**2.50**	**2.17**	**2.50**	**2.83**	**3.00**	**2.50**

5. CO–PO and –PSO Mapping Matrix

Note: *Row averages are computed over non-zero entries only. PO11 is intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 6 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Provides theoretical and practical knowledge of financial markets, financial institutions, insurance services, and investment practices. Enhances analytical, managerial, and financial decision-making skills required in commerce and business education.
SDG 8: Decent Work & Economic Growth	**3**	Develops professional competencies in banking, insurance, leasing, factoring, and financial services. Supports economic growth by improving understanding of financial systems, investment management, and risk management practices.
SDG 9: Industry, Innovation & Infrastructure	**2**	Encourages understanding of modern financial infrastructure, capital markets, and innovative financial services that support industrial growth, entrepreneurship, and economic development.
SDG 10: Reduced Inequalities	**2**	Promotes awareness of inclusive financial services, insurance accessibility, pension schemes, and financial institutions that contribute to reducing economic and social inequalities.
SDG 16: Peace, Justice & Strong Institutions	**2**	Strengthens knowledge of financial regulations, institutional governance, transparency, and ethical financial practices that contribute to stable and accountable financial systems.
SDG 17: Partnerships for the Goals	**1**	Develops understanding of coordination among banks, insurance companies, financial institutions, regulators, and investment agencies for effective financial management and economic cooperation.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2028–29
Branch:	BBA	**Semester:**	V

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Financial Analytics
2.	**Course Code**	BBIFME061
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 4
5.	**Course Type**	Theory (Program Specialization Course)
6.	**Course Objective**	To provide students with a strong foundation in financial analytics in order to handle complex financial data, build advanced analytical models, and deliver effective visualization products and comprehensive reports. The course covers financial time series analysis, portfolio construction and optimization, volatility and risk modelling using ARCH/GARCH and VaR, high-frequency data analysis, credit risk modelling, and derivative pricing.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* **CO1:** ***Recall*** and describe the definition, relevance, scope, and recent trends in financial analytics, and the distributional properties of financial time series. **CO2:** ***Explain*** the basics of portfolio construction, Markowitz theorem, and Capital Asset Pricing Model, diversification, and portfolio optimization techniques. **CO3:** ***Apply*** volatility and risk models including ARCH/GARCH frameworks and Value at Risk (VaR) on various financial asset datasets. **CO4:** ***Analyze*** high-frequency trading data, bid–ask spreads, empirical characteristics of trading data, price-change models, and duration models. **CO5:** ***Evaluate*** credit risk models, interest-rate swaps, derivative pricing frameworks, and dependent default modelling techniques. **CO6:** ***Design*** integrated financial models combining asset portfolio optimization, volatility/risk modelling, and credit risk analysis to solve

		real-world financial problems.
8.	**Course Description**	This course provides a comprehensive introduction to financial analytics. It begins with the characteristics of financial time series and distributional properties of asset returns. The course then covers portfolio construction using the Markowitz Mean-Variance framework and CAPM, followed by volatility modelling using ARCH/GARCH models and risk measurement via Value at Risk. High-frequency data analysis topics include non-synchronous trading, bid–ask spread analysis, and duration models. The course concludes with credit risk modelling techniques (structural, intensity-based, and rating-based models) and derivative pricing using the Black-Scholes framework. Practical implementation is carried out using R.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Financial Analytics (12-0-0-12 = 24 hrs)**		
Objective	To introduce students to the definition, relevance, and scope of financial analytics, and to build familiarity with financial time series and their properties. Study of recent trends; Asset return computation (simple & log returns); Distributional properties of returns; Review of statistical distributions; Stylised facts of financial data.		
A	Introduction to Financial Analytics: Definition, Relevance, Scope; Recent trends in financial analytics	**CO1, CO2**	*Chalk & Board Method, PowerPoint Presentations, Case Studies on Financial Markets and Institutions, Group Discussions and Classroom Activities, R / RStudio, Python, Whiteboards, Spreadsheets*
B	Financial Time Series: Asset Returns — Simple Returns, Log Returns, Multi-period Returns; Return series properties		
C	Distributional Properties of Returns: Mean, Variance, Skewness, Kurtosis; Review of statistical distributions; Properties of financial time series		
Unit 2:	**Asset Portfolio Models (12-0-0-12 = 24 hrs)**		
Objective	To enable students to construct and optimise investment portfolios using quantitative frameworks. Basics of portfolio return and risk; Correlation and covariance of assets; Efficient Frontier construction; Minimum Variance Portfolio; Application of CAPM; Portfolio optimisation in R.		
A	Basics of Portfolio Construction: Portfolio return and risk, Covariance and correlation matrix	**CO2, CO3**	*Chalk & Board Method, PowerPoint Presentations, Case Studies on Banking and Financial Regulation, Group Discussions and Classroom Activities, R / RStudio, Python, Whiteboards, Spreadsheets Guidelines Analysis,*
B	Markowitz Theorem: Mean-Variance Optimisation, Efficient Frontier, Minimum Variance Portfolio, Two-Fund Separation Theorem		
C	Capital Asset Pricing Model (CAPM): Beta, Market Risk Premium, Security Market Line; Diversification and Portfolio Optimisation techniques		
Unit 3:	**Modeling Volatility and Risk (12-0-0-12 = 24 hrs)**		
Objective	To model financial volatility and quantify risk using time-series econometric models. Characteristics of volatility (clustering, leverage effect); ARCH and GARCH model		

	specification and estimation; Value at Risk — parametric and historical simulation methods; Back testing and Expected Shortfall.		
A	Characteristics of Volatility: Volatility clustering, Leverage effect, Mean reversion; Introduction to conditional heteroscedasticity	**CO3, CO4**	*R (rugarch, PerformanceAnalytics), Python (arch), Whiteboards*
B	Modelling Volatility: ARCH Model — specification and estimation; GARCH(1,1) Model — estimation and volatility forecasting; Extensions (EGARCH, GJR-GARCH)		
C	Measuring and Modelling Risk: Value at Risk (VaR) — Parametric method, Historical Simulation; Back testing VaR; Expected Shortfall (CVaR)		
Unit 4:	**High-Frequency Data Analysis (12-0-0-12 = 24 hrs)**		
Objective	To analyse intraday and high-frequency financial data and model trading behaviour. Market microstructure concepts; Non-synchronous trading effects; Bid–ask spread decomposition; Empirical patterns in intraday data; Models for price changes; Autoregressive Conditional Duration (ACD) model.		
A	High-Frequency Data: Market microstructure, Non-synchronous trading, Bid–Ask spread of trading prices — components and measurement	**CO4, CO5**	*R (highfrequency), Python (pandas), Tick data tools, Whiteboards*
B	Empirical Characteristics of Trading Data: Intraday patterns, Autocorrelation in trade durations, Irregular spacing of observations		
C	Models for Price Changes: Ordered Probit Model; Duration Models: Autoregressive Conditional Duration (ACD) Model — specification and estimation		
Unit 5:	**Modeling Credit Risk & Derivative Pricing (12-0-0-12 = 24 hrs)**		
Objective	To evaluate credit risk models and derivative pricing frameworks. Structural credit risk models; Intensity-based (reduced-form) models; Rating-based term structure models; Credit risk and interest-rate swaps; Copula-based dependent defaults; Brownian motion and Black-Scholes pricing.		
A	Modeling Credit Risk: Corporate liabilities as contingent claims (Merton Model); Endogenous default boundaries and optional capital structure; Intensity modeling of credit risk	**CO5, CO6**	*R (CreditRisk+, QuantLib), Python, Bloomberg (Demo), Whiteboards*
B	Rating-Based Term Structure Models; Credit risk and interest-rate swaps; Modeling dependent defaults: Copula approach, Basket credit products		
C	Derivative Pricing: Issues in derivative markets; Brownian motion and Itô's Lemma; Black-Scholes Model; Modeling derivative prices; Practical implementation in R		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 60 hrs)	**TW**: Term work (includes assignments, case studies, financial modelling mini-projects, seminars, industry data visits, etc.) **SL:** Self Learning — MOOCs (Coursera, NPTEL), spoken tutorials, online resources, Kaggle financial datasets. **Example** activities: Building a portfolio optimization model in R; Analyzing a credit default event case study; Constructing a GARCH volatility forecast on real

	market data.
Mode of Examination	**Weightage Distribution:** CA: Quiz* 20% | Assignment 10% | Attendance 5% — Mid Term Assessment (MTA) 15% — End Term Examination (ETE) 50% *Five Quizzes of 4 marks each.
References	**Textbooks:** 1. Ruey S. Tsay — "An Introduction to Analysis of Financial Data with R", Wiley Publishing. 2. Argimiro Arratia — "Computational Finance: An Introductory Course with R", Atlantis Press. 3. Bernhard Pfaff — "Financial Risk Modelling and Portfolio Optimization with R", Wiley Publishing. **Reference Books:** 1. Duffie, D. & Singleton, K.J. — "Credit Risk: Pricing, Measurement, and Management", Princeton University Press. 2. Campbell, J.Y., Lo, A.W. & MacKinlay, A.C. — "The Econometrics of Financial Markets", Princeton University Press. 3. Ngai Hang Chan — "Time Series Applications to Finance with R and S-Plus®", Wiley Publishing. 4. René Carmona (2014) — "Statistical Analysis of Financial Data in R", Springer Publishing.

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Knowledge	Critical Thinking Problem Solving	Communication Skills	Leadership & Teamwork	Ethical & Social Responsibility	Digital and Technological	Entrepreneurial Mindset	Global Business Persnective	Research & Analytical Skills	Professional Development	Strategic Decision Making	Advanced Business	Financial System	Global Business Framework
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PS O1	PS O2	PS O3
CO1	3	1	1	1	–	–	2	–	1	2	2	1	2	1	2
CO2	3	3	2	1	–	–	2	1	2	2	2	2	3	2	2
CO3	3	3	3	–	–	–	3	1	2	2	2	2	3	2	2
CO4	2	3	3	–	–	–	3	2	2	2	2	2	2	2	2
CO5	2	3	3	–	–	1	3	1	2	2	2	3	3	3	3
CO6	2	3	3	2	2	1	3	2	2	3	3	3	3	3	3
Avg	2.50	2.70	2.50	1.30	2.00	1.00	2.70	1.40	1.80	2.20	2.20	2.20	2.83	2.16	2.33

Note: *Row averages are computed over non-zero entries only.*

6. Course-to-SDG Matrix

This course aligns with 6 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Builds advanced analytical competencies in financial data analysis and quantitative modeling. Develops critical thinking, data literacy, and research skills essential for higher education and careers in finance and data science.
SDG 8: Decent Work & Economic Growth	**3**	Equips students with industry-relevant skills in financial modeling, portfolio optimization, and risk management. Directly prepares graduates for careers in banking, investment management, insurance, and FinTech.
SDG 9: Industry, Innovation & Infrastructure	**3**	Enables students to build innovative quantitative financial models and deploy analytical tools (R, Python, QuantLib). Fosters development of robust financial infrastructure and data-driven decision-making systems.
SDG 10: Reduced Inequalities	**2**	Promotes financial literacy and evidence-based understanding of credit risk, asset pricing, and market behaviour that can inform inclusive economic policies and support equitable access to financial services.
SDG 17: Partnerships for the Goals	**1**	Encourages use of open financial data, collaborative analytical tools, and international research literature, supporting global knowledge-sharing in financial analytics.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2028–29
Branch:	BBA	**Semester:**	V

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Cost Accounting (CA)
2.	**Course Code**	BBIFME062
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 4
5.	**Course Type**	Theory (Program Specialization Course)
6.	**Course Objective**	The course is designed to acquaint students with the basic concepts and principles of cost accounting along with the various methods involved in cost ascertainment. It aims to provide knowledge regarding the use of costing data for planning, control, and managerial decision-making. The course also develops students' ability to apply and analyze cost concepts while working with cost data in different business situations. Further, it enables students to understand the methods and techniques used for allocating overhead costs to products and services. In addition, the course helps learners gain an understanding of the principles and procedures of process costing used in continuous production processes.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* **CO1: Recall** and describe the basic concepts, principles, and importance of cost and cost accounting systems in organizations. **CO2: Explain** the accounting treatment and procedures related to materials, labor, and inventory management in cost accounting. **CO3: Apply** practical knowledge for the preparation of cost sheets, computation of wages, bonus schemes, and overhead allocation in

		business situations. **CO4: Analyze** and classify various inventory control techniques and methods of pricing material issues used in cost accounting. **CO5: Evaluate** the application of different cost accounting techniques for planning, control, and rational managerial decision-making. **CO6: Design** and prepare cost accounting reports and solutions by integrating material, labor, overhead, and inventory costing techniques for effective organizational decision-making.
8.	**Course Description**	This course provides key data to managers for planning and controlling, as well as data on costing products, services, and Labor. In developing economy like ours, the importance of cost accounting has been acknowledged by all when optimum utilization of resources is the need of the day.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Cost Accounting (9-0-0-9 = 18 hrs)**		
Objective	This unit aims to introduce students to the basic concepts, objectives, and importance of cost accounting. It helps learners understand the difference between cost and financial accounting, classification of costs, and the concept of unit or output costing. The unit also develops practical knowledge for the preparation of cost sheets and determination of production cost.		
A	Meaning, objectives and importance of Cost Accounting,	**CO1, CO3, CO4**	*Chalk & Board Method, PowerPoint Presentations, Numerical Problem Solving, Cost Sheet Preparation Practice, Spreadsheet/Excel for Cost Computation*
B	Differentiation between Cost and Financial Accounting, ways of classifying costs,		
C	Unit or Output Costing, Cost Sheet: Unit or Output Costing, Cost Sheet Preparation		
Unit 2:	**Material Costing (9-0-0-9 = 18 hrs)**		
Objective	This unit aims to develop students' understanding of material costing and inventory control techniques used in cost accounting. It provides knowledge of the meaning, objectives, and essential requirements of inventory control along with material classification methods. The unit also helps learners understand techniques such as ABC analysis, VED analysis, inventory levels, and Economic Order Quantity (EOQ). Further, students will gain practical knowledge of pricing material issues using FIFO, LIFO, and Simple Average methods.		
A	Meaning, objectives and essential requirements of inventory control, material classification	**CO2, CO3, CO4, CO5**	*Chalk & Board Method, PowerPoint Presentations, Numerical Problem Solving on EOQ and Inventory Levels, Excel/Spreadsheet*
B	Techniques of Inventory Control: ABC Technique, VED analysis and Inventory levels (minimum, maximum and reorder levels) and Economic Order Quantity (EOQ)		
C	Pricing Material Issues: FIFO, LIFO and Simple		

	Average method		*for Inventory Calculations, Practical Exercises on FIFO, LIFO, and Average Methods, Case Studies on Inventory Control Techniques*
Unit 3:	**Labour Costing (9-0-0-9 = 18 hrs)**		
Objective	This unit aims to provide students with an understanding of labour costing concepts and the importance of labour cost control in organizations. It develops knowledge regarding labour classification, labour turnover, time keeping, and time booking systems. The unit also helps learners understand various methods of wage payment, including time rate and piece rate systems, along with incentive schemes such as the Halsey and Rowan plans.		
A	Meaning and Classification of Labour Cost, Labour Turnover: Meaning and Causes	**CO2, CO3, CO5,**	*Chalk & Board Method, PowerPoint Presentations, Numerical Problem Solving on Wage and Incentive Plans, Excel/Spreadsheet for Wage Calculations, Practical Exercises on Time Rate and Piece Rate System,, Case Studies on Labour Cost Control and Labour Turnover*
B	Time Keeping and Time Booking Methods of Wage Payment: Time Rate and Piece Rate System		
C	Incentive Plans: Halsey Plan and Rowan Plan		
Unit 4:	**Overheads Costing (9-0-0-9 = 18 hrs)**		
Objective	This unit aims to develop students' understanding of overhead costing and its importance in cost accounting. It provides knowledge about the meaning and classification of overheads and explains the concepts of allocation, apportionment, and absorption of overhead costs. The unit also helps learners gain practical understanding in the preparation of simple overhead distribution statements for effective cost determination.		
A	Meaning and Classification of Overheads	**CO3, CO5, CO6**	*Chalk & Board Method, PowerPoint Presentations, Numerical Problem Solving on Overhead Allocation and Absorption, Excel/Spreadsheet for Overhead Distribution Statement, Practical Exercises on Allocation and Apportionment of Overheads, Case Studies on Cost*
B	Allocation, Apportionment and Absorption of Overheads		
C	Preparation of Simple Overhead Distribution Statement		

			Control and Overhead Management
Unit 5:	**Marginal Costing and Decision Making (9-0-0-9 = 18 hrs)**		
Objective	This unit aims to provide students with an understanding of marginal costing and its role in managerial decision-making. It develops knowledge of concepts such as contribution, P/V ratio, break-even analysis, break-even point, and margin of safety. The unit also helps learners apply marginal costing techniques to solve simple decision-making problems for effective business planning and control.		
A	Meaning and Importance of Marginal Costing	**CO3, CO5, CO6**	*Chalk & Board Method, PowerPoint Presentations, Numerical Problem Solving on Break Even Analysis and P/V Ratio, Practical Exercises on Contribution and Margin of Safety,, Case Studies on Managerial Decision Making*
B	Contribution, P/V Ratio and Break-Even Analysis		
C	Break-Even Point and Margin of Safety Simple Decision-Making Problems using Marginal Costing		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)	TW: Term work (includes assignments, numerical problem solving, seminars, case studies, presentations, quizzes, industrial visits, and other student activities related to cost accounting.) SL: Self-learning through online educational resources, MOOCs, accounting software practice, case analysis, spoken tutorials, and independent study of costing techniques. Example Self-learning beyond the classroom through preparation of cost sheets and inventory reports, solving practical costing problems in teams, case study analysis, learning from online accounting content, and industry visits for understanding cost control practices.
Mode of Examination	**Weightage Distribution:** **CA** | **Mid Term Assessment (MTA)** | **End Term Examination (ETE)** **Quiz*** | **Assignment** | **Attendance** 20% | 10% | 5% | 15% | 50% *Five Quizzes of 4 marks each.
References	**Textbook:** Ravi M. Kishore – Cost and Management Accounting (Taxmann) P.C.Tulsian - Cost Management (Tata Mc Graw Hill) Charles T. Horngren, Srikant M. Datar, George Foster, Madhav V. Rajan, Christopher Ittner - Cost Accounting- A Managerial Emphasis (Pearson) M. Y. Khan & P. K. Jain - Management Accounting (Tata McGraw Hill)

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Knowledge	Critical Thinking	Problem Solving	Communication Skills	Leadership & Teamwork	Ethical & Social Responsibility	Digital and Technological	Entrepreneurial Mindset	Global Business Perspective	Research & Analytical Skills	Professional Development	Advanced Business	Financial System	Global Business Framework
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PSO 1	PSO 2	PSO 3
CO1	3	1	1	1	–	1	1	–	–	1	1	3	2	1
CO2	3	2	1	1	–	1	2	–	–	2	1	3	3	1
CO3	3	3	3	2	1	1	2	1	–	2	1	3	3	2
CO4	2	3	2	1	–	1	2	1	–	3	1	2	3	2
CO5	3	3	3	2	1	2	2	1	1	3	2	3	3	2
CO6	3	3	3	3	2	1	3	1	1	3	2	3	3	3
Avg	2.83	2.50	2.17	1.67	1.33	1.17	2.00	1.00	1.00	2.33	1.33	2.83	2.83	1.83

Note: *Row averages are computed over non-zero entries only. PO8 and PO09 are intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 6 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Provides theoretical and practical knowledge of cost accounting, inventory management, labor costing, and overhead analysis. Develops analytical, quantitative, and managerial decision-making skills essential for business education.
SDG 8: Decent Work & Economic Growth	**3**	Enhances employability and professional competencies in accounting, finance, auditing, and cost management. Supports productivity, profitability, and sustainable economic growth through effective cost control and financial planning techniques.
SDG 9: Industry, Innovation & Infrastructure	**2**	Encourages cost reduction, waste minimization, inventory control, and optimum utilization of resources. Supports sustainable production practices and responsible financial management in organizations.
SDG 12: Responsible Consumption & Production	**3**	Promotes efficient and optimized coding practices. Encourages resource-conscious programming through memory management and algorithm efficiency.
SDG 16: Peace, Justice & Strong	**2**	Promotes transparency, accountability, ethical costing practices, and proper financial reporting systems, contributing to good

Institutions		governance and responsible organizational management.
SDG 17: Partnerships for the Goals	**1**	Develops understanding of coordinated financial and managerial practices that support collaboration among departments, organizations, and stakeholders for effective business operations and decision-making.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2029–30
Branch:	BBA	**Semester:**	VI

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Banking And Insurance
2.	**Course Code**	BBIFM063
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 4
5.	**Course Type**	Theory~~/Practical/Applied Learning/VAC/SEC/ASEC/Jury/etc.~~
6.	**Course Objective**	To develop students' understanding of key Indian business laws and enable them to interpret, apply, and analyze legal provisions relating to contracts, sale of goods, negotiable instruments, and partnership firms for effective legal compliance, dispute resolution, and informed business decision-making.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1: Recall*** and explain the evolution, structure and regulatory foundations of the Indian banking system. ***CO2: Explain*** and apply knowledge of banking products, services and technology-enabled banking to meet customer and financial inclusion needs. ***CO3: Develop*** understanding of insurance principles, industry structure, regulatory framework, reforms, microinsurance and crop insurance schemes. ***CO4: Analyse*** life and general insurance products, distribution channels, claims settlement and insurance-related risk management practices. ***CO5: Evaluate*** regulatory requirements and compliance standards governing Indian banking, insurance and financial services. ***CO6: Design*** customer-centric, compliant and inclusive banking-insurance solutions by integrating products, risk management principles and regulatory guidelines.

8.	**Course Description**	This course provides an in-depth understanding of the Indian banking and insurance sectors. It covers banking structure, RBI regulation, banking products, digital banking, insurance industry, insurance products, claims procedures, regulatory bodies, financial inclusion initiatives and emerging trends. The course develops practical awareness of banking-insurance operations, compliance requirements and risk management in financial services.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Overview of Indian Banking Sector (4-0-10-6 = 20 hrs)**		
Objective	To familiarize students with the evolution, structure and regulatory foundation of the Indian banking system, including the role of RBI, banking reforms, financial inclusion and recent developments in digital banking.		
A	Evolution and structure of Indian banking system: public sector banks, private sector banks, foreign banks and cooperative banks.	**CO1, CO2, CO3**	*RBI website, banking reports, IBA resources, financial newspapers, smartboard, PPTs, case studies, e-resources and group discussions*
B	Role of Reserve Bank of India (RBI) in banking regulation and supervision; banking reforms and initiatives: nationalization, liberalization and financial inclusion.		
C	Recent trends in Indian banking: digital banking, payments banks and small finance banks.		
Unit 2:	**Banking Products and Services in India (6-0-12-6 = 24 hrs)**		
Objective	To explain major banking products and services and enable students to understand deposit products, retail lending, corporate banking and technology-enabled banking services in the Indian context.		
A	Deposit products: savings accounts, current accounts, fixed deposits and recurring deposits; retail lending: personal loans, home loans and vehicle loans.	**CO3, CO4**	*RBI resources, bank websites, product brochures, smartboard, PPTs, caselets, banking forms, digital banking demos and online resources*
B	Corporate banking services: working capital finance, trade finance and project finance		
C	Technology adoption in Indian banks: Core Banking Solutions (CBS), mobile banking and internet banking..		
Unit 3:	**Indian Insurance Industry Overview (8-0-16-6 = 30 hrs)**		
Objective	To develop understanding of the Indian insurance industry, its evolution, major types of insurance companies, regulatory framework, reforms, microinsurance and crop insurance schemes		
A	Evolution of insurance industry in India: from tariff era to liberalization; types of insurance companies: Life Insurance Corporation of India (LIC) and general insurance companies.	**CO3, CO4, CO5**	*IRDAI website, insurance policy documents, annual reports, smartboard, PPTs, case studies, claim examples and online insurance portals*
B	Regulatory framework: Insurance Regulatory and Development Authority of India (IRDAI); recent developments and reforms in Indian insurance sector.		
C	Microinsurance and crop insurance schemes in India..		
Unit 4:	**Insurance Products and Services in India (6-0-12-6 = 24 hrs)**		

Objective	To analyze life and general insurance products, distribution channels, claims settlement process and grievance redressal mechanisms used in the Indian insurance sector.		
A	Life insurance products: term insurance, endowment plans and Unit Linked Insurance Plans (ULIPs).	**CO3, CO4, CO5**	*IRDAI resources, sample insurance policies, claim forms, insurer websites, smartboard, PPTs, case studies and group discussion*
B	General insurance products: health insurance, motor insurance, property insurance and travel insurance.		
C	Distribution channels: agents, brokers, bancassurance and online platforms; claims settlement process and grievance redressal mechanisms in Indian insurance.		
Unit 5:	**Regulatory Environment and Compliance in Indian Financial Sector (6-0-10-6 = 22 hrs)**		
Objective	To evaluate the regulatory environment of banking and insurance sectors and develop awareness of compliance requirements, inclusion initiatives, emerging challenges and future outlook.		
A	Regulatory framework for banks and insurance companies: role of RBI, IRDAI, SEBI and Ministry of Finance.	**CO2, CO3, CO4, CO5, CO6**	*RBI, IRDAI and SEBI websites, Ministry of Finance updates, policy documents, smartboard, PPTs, case analysis and financial newspapers*
B	Financial inclusion initiatives: Jan Dhan Yojana, Pradhan Mantri Suraksha Bima Yojana and Atal Pension Yojana.		
C	Emerging regulatory challenges and future outlook: digital banking risks, cyber security, fraud prevention, consumer protection, data privacy, FinTech, InsurTech and future trends in Indian banking and insurance sectors.		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)	TW: Team work will include assignments, seminars, presentations on banking and insurance products, case studies, financial inclusion projects, digital banking demonstrations, claim-settlement analysis, regulatory update reviews and group discussions related to banking and insurance practices. SL: Self-learning may include reading RBI, IRDAI and SEBI resources, studying banking product brochures, reviewing insurance policy documents, exploring financial inclusion schemes, analyzing current financial-services news and learning from credible online resources.. Example Self-Learning beyond Classroom, Developing a mini project in a team, Self-Learning from online content, Case Study Analysis, Regulatory Research, Industry Interaction/Visit, Product Comparison Exercises.
Mode of Examination	**Weightage Distribution:**

CA			Mid Term Assessment (MTA)	End Term Examination (ETE)
Quiz*	Assignment	Attendance		
20%	10%	5%	15%	50%

*Five Quizzes of 4 marks each.

References	**Textbook:** 1. Banking Awareness by Arihant Experts. 2. Insurance Awareness by R. Gupta. 3. Pathak, Bharati V. and Shah, Seema - Indian Financial System. 4. Panda, Prasant Kumar and Banerjee, B. S. - Banking and Insurance Services. **Important Web Links:** Reserve Bank of India: https://www.rbi.org.in/ , Insurance Regulatory and Development Authority of India: https://irdai.gov.in/ , Securities and Exchange Board of India: https://www.sebi.gov.in/ , Ministry of Finance: https://finmin.gov.in/ , Indian Banks' Association: https://www.iba.org.in/

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Knowledge	Critical Thinking	Problem Solving	Communication Skills	Leadership and Teamwork	Ethical and Social	Digital and Technological	Entrepreneurial Mindset	Global Business Persnective	Research and Analytical Skills	Professional Development	Foundational Business	Managerial and Interpersonal	Business Planning and
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2	PSO3
CO1	3	1	1	1	0	2	1	1	1	1	2	3	1	2
CO2	3	2	2	2	1	2	3	2	1	1	3	3	2	3
CO3	3	2	1	1	0	2	1	1	1	1	2	3	1	2
CO4	3	3	2	2	1	2	1	1	1	2	3	3	2	3
CO5	3	3	2	2	1	3	2	1	2	2	3	3	2	3
CO6	3	3	3	3	2	3	3	2	2	2	3	3	3	3
Avg	**3**	**2.3**	**1.8**	**1.8**	**0.8**	**2.3**	**1.8**	**1.3**	**1.3**	**1.5**	**2.6**	**3**	**1.8**	**2.6**

Note: *Row averages are computed over non-zero entries only. PO7 (Ethics) receives no mapping — this is correct for a programming fundamentals course. PO6 and PO10 are intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops conceptual and practical understanding of banking, insurance, regulation, financial services, risk management and informed financial decision-making.
SDG 8: Decent Work & Economic Growth	**3**	Enhances employability-oriented knowledge of banking, insurance, financial inclusion, compliance and customer-centric financial services.
SDG 9: Industry, Innovation & Infrastructure	**2**	Supports understanding of digital banking, core banking solutions, mobile banking, insurance technology and innovation in financial infrastructure.
SDG 10: Reduced Inequalities	**2**	Strengthens understanding of partnership structures, agency relationships, commercial cooperation, and legal frameworks that support effective business collaborations and stakeholder relationships.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

5. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Evolution of Indian banking system	**UNIT-1**	**4**
DD/MM/YY	Structure of Indian banking system: public sector, private sector, foreign and cooperative banks		
DD/MM/YY	Role of RBI as regulator and supervisor		
DD/MM/YY	Banking reforms, financial inclusion and recent banking trends		
DD/MM/YY	Deposit products: savings accounts, current accounts, fixed deposits and recurring deposits	**UNIT-2**	**6**
DD/MM/YY	Retail lending: personal loans, home loans and vehicle loans		
DD/MM/YY	Corporate banking services: working capital finance		
DD/MM/YY	Trade finance and project finance		
DD/MM/YY	Technology adoption: Core Banking Solutions (CBS), mobile banking and internet banking		
DD/MM/YY	Customer-centric banking services and financial inclusion applications		
DD/MM/YY	Evolution of insurance industry in India: tariff era to liberalization	**UNIT-3**	**8**
DD/MM/YY	Life Insurance Corporation of India and life insurance companies		
DD/MM/YY	General insurance companies and their role		
DD/MM/YY	IRDAI: regulatory role and powers		
DD/MM/YY	Recent developments and reforms in Indian insurance sector		
DD/MM/YY	Insurance principles and risk-transfer mechanism		
DD/MM/YY	Microinsurance in India		
DD/MM/YY	Crop insurance schemes in India		
DD/MM/YY	Life insurance products: term insurance, endowment plans and ULIPs	**UNIT-4**	**6**
DD/MM/YY	General insurance products: health insurance and motor insurance		
DD/MM/YY	Property insurance and travel insurance		
DD/MM/YY	Distribution channels: agents, brokers, bancassurance and online platforms		
DD/MM/YY	Claims settlement process in insurance		
DD/MM/YY	Grievance redressal mechanisms and customer protection in insurance		

DD/MM/YY	Regulatory framework: RBI, IRDAI, SEBI and Ministry of Finance	**UNIT-5**	**6**
DD/MM/YY	Basel III norms and banking compliance requirements		
DD/MM/YY	Insurance Laws Amendment Act and insurance compliance		
DD/MM/YY	SEBI regulations and financial-services compliance		
DD/MM/YY	Financial inclusion initiatives: Jan Dhan Yojana, Pradhan Mantri Suraksha Bima Yojana and Atal Pension Yojana		
DD/MM/YY	Emerging regulatory challenges and future outlook for banking and insurance sectors		

Course Plan

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2028–29
Branch:		**Semester:**	V

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	AI and Family Business Governance
2.	**Course Code**	BBIFBE051
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
4.1	**Teaching & Learning Scheme (hrs in semester)**	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00 hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs | Credits: 4
5.	**Course Type**	Theory
6.	**Course Objective**	The objective of this course is to develop students' understanding of family business governance and the non-technical integration of Artificial Intelligence for better succession planning, transparency, decision-making, conflict resolution, compliance, customer and operational efficiency, and sustainable growth of family enterprises.
7.	**Course Outcomes (COs)**	After successful completion of this course, the students will be able to: CO1: Explain family business governance concepts and basic AI terminology. CO2: Analyze governance issues, succession challenges and stakeholder relationships in family firms. CO3: Apply AI tools conceptually in family business operations and governance processes. CO4: Evaluate ethical, legal and risk implications of AI use in family business decisions. CO5: Develop AI-supported governance, succession and conflict-resolution frameworks. CO6: Design an AI-integrated governance plan for a selected family business.
8.	**Course Description**	This course introduces BBA students to family business governance and the practical, non-technical use of AI in improving governance quality. It covers family councils, boards, constitutions, succession planning, conflict resolution, AI-enabled operations, CRM, forecasting, compliance, ethical AI use, and the design of an AI-integrated governance plan for family enterprises.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Family Business Governance (8-0-0-4 = 12 hrs)**		
Objective	To introduce students to the meaning, characteristics, significance,		

	governance structures and challenges of family businesses in Indian and global contexts.		
A	Meaning, characteristics and significance of family businesses	**CO1, CO2**	Three-circle model; family governance canvas; family constitution review; board/family council structure map; Tata Group and Murugappa Group case analysis
B	Governance issues in family firms: agency theory and stewardship theory		
C	Family business governance structures: boards, family councils and constitutions; governance challenges in Indian and global family businesses;		
Unit 2:	**Fundamentals of Artificial Intelligence (8-0-0-4 = 12 hrs)**		
Objective	To build non-technical understanding of AI concepts, tools, opportunities, limitations, and ethical/legal implications relevant to business and governance.		
A	AI: meaning, history and evolution	**CO1, CO3, CO4**	AI concept map; AI tool comparison grid; responsible AI checklist; no-code AI exploration worksheet; ethical/legal issue discussion
B	AI concepts: machine learning, deep learning, neural networks and NLP basics		
C	AI tools and platforms overview: IBM Watson, Google AI, Microsoft Azure AI; ethical and legal implications of AI in business		
Unit 3:	**AI Applications in Family Business Operations (8-0-0-4 = 12 hrs)**		
Objective	To enable students to understand practical, non-technical applications of AI in operations, customer relationships, financial decisions and service automation in family businesses.		
A	AI in supply chain and inventory management	**CO3, CO4**	AI use-case worksheet; CRM personalization map; supply chain decision dashboard mock-up; chatbot conversation flow; family business sector application matrix
B	AI-driven customer relationship management and personalization		
C	AI in financial planning, forecasting and investment decisions; chatbots and virtual assistants for customer service automation; AI use in family-owned retail, manufacturing and		

	services sectors		
Unit 4:	**Governance, Succession and Strategic Leadership (8-0-0-4 = 12 hrs)**		
Objective	To develop understanding of succession planning, intergenerational leadership, wealth preservation, conflict management and AI-supported strategic governance decisions.		
A	Succession planning frameworks and next-generation leadership development	**CO2, CO4, CO5**	Succession planning template; stakeholder map; conflict-resolution role play; AI-supported decision matrix; resilience and sustainability governance checklist
B	Role of governance in intergenerational wealth preservation		
C	Conflict management and resolution strategies; integrating AI insights into strategic decision-making and governance; family business resilience and sustainability through AI adaptation		
Unit 5:	**Designing AI-Enabled Governance Strategies (8-0-0-4 = 12 hrs)**		
Objective	To develop the ability to design a practical AI-enabled governance strategy for a selected family business, considering readiness, risks, culture and implementation challenges.		
A	Framework for AI implementation in family enterprises	**CO5, CO6**	AI governance model template; AI literacy plan; adoption-readiness checklist; implementation roadmap; capstone governance plan rubric
B	Building AI literacy among family business leaders		
C	Challenges in AI adoption for family firms: financial, cultural and generational; developing an AI-enabled family business governance model; project: designing an AI-integrated governance plan for a selected family business		

4. Course Evaluation & References

Mode of Examination	CA	Mid Term Assessment (MTA)	End Term Examination (ETE)	Total
Weightage Distribution	35%	15%	50%	100%
References	Textbook/s: Poza, E. J. (2017). Family business. Cengage Learning. Carlock, R. S., & Ward, J. L. (2010). When family businesses are best. Palgrave Macmillan.			

	Davenport, T. H. (2018). The AI advantage. MIT Press. Reference Books: Aronoff, C. E., McClure, S. L., & Ward, J. L. (2011). Family business governance. Palgrave Macmillan. Schwab, K. (2017). The fourth industrial revolution. Crown Business.

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PSO1	PSO2	PSO3	PSO4

5. CO–PO and CO–PSO Mapping Matrix

	Business Knowledge	Critical Thinking	Problem Solving	Communication Skills	Leadership and Teamwork	Ethical and Social Responsibility	Digital and Technological Competence	Entrepreneurial Mindset	Global Business Perspective	Research and Analytical Skills	Professional Development	Foundational Business Knowledge	Managerial and Interpersonal Skills	Business Planning and Operational Execution	Strategic Thinking and Decision-Making
CO 1	3	2	–	1	–	1	1	1	1	1	1	3	1	1	1
CO 2	2	3	2	2	2	1	–	1	1	1	2	2	2	2	3
CO 3	2	2	3	2	1	1	3	2	1	2	2	2	2	3	3
CO 4	2	3	3	2	1	3	2	1	1	2	2	2	2	2	3
CO 5	2	3	3	3	3	2	2	2	1	2	3	2	3	3	3
CO 6	2	3	3	2	3	3	3	3	2	3	3	2	3	3	3
Avg	2.17	2.67	2.80	2.00	2.00	1.83	2.20	1.67	1.17	1.83	2.17	2.17	2.17	2.33	2.67

Strength Scale: 3 = Substantial (High) | 2 = Moderate (Medium) | 1 = Slight (Low) | – = Not Applicable

6. Course-to-SDG Matrix

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	3	Develops AI literacy, governance capability, ethical decision-making and professional readiness.
SDG 8: Decent Work and Economic Growth	3	Supports sustainable family enterprise growth, professionalization, employment continuity and responsible business practices.
SDG 9: Industry, Innovation and Infrastructure	3	Promotes AI-enabled innovation, digital governance systems and structured decision-support in enterprises.
SDG 16: Peace, Justice and Strong Institutions	2	Strengthens transparent governance, conflict resolution, ethical AI use and accountable family business institutions.

7. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Family business:	UNIT–1	12

	concept and characteristics		
DD/MM/YY	Three-circle model: family, ownership and business		
DD/MM/YY	Family business governance and stewardship		
DD/MM/YY	Board, family council and family constitution		
DD/MM/YY	Professionalization of family business		
DD/MM/YY	AI: meaning and business applications		
DD/MM/YY	AI opportunities and limitations in governance		
DD/MM/YY	Ownership and management challenges		
DD/MM/YY	Governance documentation activity		
DD/MM/YY	AI use-case mapping		
DD/MM/YY	Case discussion		
DD/MM/YY	Unit revision		
DD/MM/YY	**Succession planning: meaning and importance**	**UNIT–2**	**12**
DD/MM/YY	Leadership transition in family businesses		
DD/MM/YY	Next-generation readiness		
DD/MM/YY	Continuity planning		
DD/MM/YY	Conflict in family business		
DD/MM/YY	Sources and stages of conflict		
DD/MM/YY	Negotiation and mediation in family firms		
DD/MM/YY	Stakeholder governance		
DD/MM/YY	Role of non-family professionals		
DD/MM/YY	Family council simulation		
DD/MM/YY	Succession plan activity		
DD/MM/YY	Unit revision		
DD/MM/YY	**AI for decision support**	**UNIT–3**	**12**
DD/MM/YY	AI for board agenda preparation		
DD/MM/YY	AI for policy drafting		
DD/MM/YY	Business intelligence and dashboards		

DD/MM/YY	Performance monitoring in family firms		
DD/MM/YY	Risk alerts and governance review		
DD/MM/YY	AI-enabled communication		
DD/MM/YY	Knowledge management		
DD/MM/YY	Digital record keeping		
DD/MM/YY	Meeting documentation		
DD/MM/YY	Decision matrix activity		
DD/MM/YY	Unit revision		
DD/MM/YY	**AI ethics and responsible AI**	**UNIT–4**	**12**
DD/MM/YY	Bias and transparency in AI systems		
DD/MM/YY	Privacy and data protection		
DD/MM/YY	Accountability in AI-enabled decisions		
DD/MM/YY	Legal issues in family business governance		
DD/MM/YY	Compliance and ownership records		
DD/MM/YY	Cyber risk and reputation risk		
DD/MM/YY	Risk management framework		
DD/MM/YY	Governance controls		
DD/MM/YY	Ethics checklist activity		
DD/MM/YY	Compliance case discussion		
DD/MM/YY	Unit revision		
DD/MM/YY	**Strategic governance for growth**	**UNIT–5**	**12**
DD/MM/YY	Innovation in family business		
DD/MM/YY	Diversification and professionalization		
DD/MM/YY	ESG in family business governance		
DD/MM/YY	Sustainability and social responsibility		
DD/MM/YY	AI adoption roadmap		
DD/MM/YY	Governance model design		
DD/MM/YY	Family business continuity plan		
DD/MM/YY	Capstone governance plan		
DD/MM/YY	Student presentations		
DD/MM/YY	Course integration		
DD/MM/YY	Final discussion		

COURSE PLAN

1. Course Identification

School:	SHARDA SCHOOL OF BUSINESS STUDIES	**Batch:**	2026-29
Program:	BBA	**Current Academic Year:**	2028-29
Branch:	BBA	**Semester:**	V

2. Course Details

S. No	Attribute	Details
1.	Course Title	Entrepreneurship in Family Businesses
2. .	Course Code	BBIFBE052
3. .	Credits	4
4. .	Contact (Learning) Hours per Week) (L-T-P-SL))	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits:4
5. .	Course Type	Theory
6. .	Course Objective	To develop students' understanding of entrepreneurship in family businesses by focusing on strategic vision, opportunity identification, succession planning, funding options, governance, innovation, and real-life family business practices. The course enables students to apply entrepreneurial thinking and managerial decision-making to sustain and grow family enterprises.
7. .	Course Outcomes (COs)	After successful completion of this course, the students will be able to: CO1: Recall key concepts of entrepreneurship and family business. CO2: Explain opportunity identification and market position in family businesses. CO3: Develop a business strategy, plan, and model for a family enterprise.

		CO4: Analyze succession planning and governance issues in family businesses. CO5: Evaluate funding options and strategies for social and family ventures. CO6: Design practical solutions for real-life family business situations.
8. .	Course Description	This course introduces students to the distinctive nature of entrepreneurship in family businesses. It covers small business forms, startup idea generation, succession planning, governance, wealth management, funding for social ventures, scaling strategies, and analysis of successful and unsuccessful family businesses. The course emphasizes application of theoretical concepts to practical entrepreneurial and family business situations.

3. Course Outline:

Units	**Outline Syllabus**	**CO Mapping**	**Tools Used**
Unit 1:			
Objective			
A	Entrepreneurship and small business; role and importance of small business	CO1, CO2, CO3	
B	Forms of organization for small business; nature and importance of family business		
C	Uniqueness of family business; family relationship with business; strategic vision and teamwork		
Unit 2:			
Objective			
A	Types of startup ideas; using innovative thinking to generate business ideas	CO1, CO2	
B	Internal and external analysis to identify business ideas		
C	Setting up an SSI; formalities of launching a new venture		
Unit 3:			
Objective			
A	Managing succession: the leadership challenge	CO2, CO3, CO4	
B	Models of succession in family business; market research for new venture		
C	Wealth management, family offices, philanthropy and responsible leadership		
Unit 4:			
Objective			
A	Means of funding social ventures	CO4,	

B	Strategies for scaling social ventures	CO5	
C	Social Impact Theory		
Unit 5:			
Objective			
A	Overview of successful business ventures at global level	CO4, CO5, CO6	
B	Overview of unsuccessful business ventures at global level		
C	Application of theoretical concepts to current business ventures		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)	TW: Term work (includes assignments, seminars, micro projects, industrial visits, any other student activities etc.) SL: Self Learning, MOOCs, spoken tutorials, online educational resources etc.(If Provided in curriculum structure.) Example Self-Learning beyond Class Room, Developing a mini project in a team, Self-Learning from online content, Case Study, Industry Work/Visit
Mode of Examination	**Weightage Distribution:** **CA Quiz*** | **Assignment** | **Attendance** | **Mid Term Assessment (MTA)** | **End Term Examination (ETE)** 20% | 10% | 5% | 15% | 50% *Five Quizzes of 4 marks each.
References	Textbook/s: Arora, R. and Sood, S.K. Fundamentals of Entrepreneurship and Small Business Management. Ludhiana: Kalyani Publishers Desai, V. Small-Scale Industries and Entrepreneurship. Mumbai: Himalaya Publishing House Jain, R. Governance of Family Firms. New Delhi: Macmillan India Ltd. Reference Book: Ramachandaran, K. Managing a New Business Successfully. New Delhi: Global Business Press. Prasanna Chandra, Corporate Finance. Tata McGraw Hill. Web Links: SWAYAM course and eGyanKosh resources as suggested in the original syllabus.

5. CO–PO and CO–PSO Mapping Matrix

CO / PO												
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PO11**	**PO12**
CO1	3	2	1	1	1	1	-	2	-	-	1	2
CO2	2	3	2	1	1	-	1	3	1	2	1	2
CO3	3	3	3	2	2	1	1	3	1	2	2	3
CO4	2	3	3	2	2	2	-	2	1	2	2	3
CO5	2	3	2	1	1	2	1	3	1	3	2	3
CO6	3	3	3	2	2	2	1	3	2	3	3	3
Avg	2.50	2.83	2.33	1.50	1.50	1.60	1.00	2.67	1.20	2.40	1.83	2.67

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	3	Develops entrepreneurial knowledge, business planning skills, analytical thinking and career readiness.
SDG 8: Decent Work & Economic Growth	3	Promotes entrepreneurship, family business sustainability, venture creation, and economic growth.
SDG 9: Industry, Innovation & Infrastructure	2	Encourages innovation, startup development, business models, and scalable venture strategies.
SDG 12: Responsible Consumption & Production	2	Builds awareness of sustainable enterprise, responsible leadership, and long-term family business continuity.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

5. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Entrepreneurship and small business; role and importance of small business	UNIT-1	8
DD/MM/YY	Forms of organization for small business		
DD/MM/YY	Nature and importance of family business		
DD/MM/YY	Uniqueness of family business		
DD/MM/YY	Family relationship with business, strategic vision and teamwork		
DD/MM/YY	Types of startup ideas	UNIT-2	8
DD/MM/YY	Innovative thinking to generate business ideas		
DD/MM/YY	Internal analysis for identifying business ideas		
DD/MM/YY	External analysis for identifying business ideas		
DD/MM/YY	Setting up an SSI and launching a new venture		
DD/MM/YY	Managing succession: leadership challenge	UNIT-3	8
DD/MM/YY	Models of succession in family business		
DD/MM/YY	Market research for new ventures		
DD/MM/YY	Wealth management, family offices and philanthropy		
DD/MM/YY	Responsible leadership in family businesses		
DD/MM/YY	Means of funding social ventures	UNIT-4	8
DD/MM/YY	Funding options and comparison		
DD/MM/YY	Strategies for scaling social ventures		
DD/MM/YY	Social Impact Theory		
DD/MM/YY	Case discussion on social ventures		
DD/MM/YY	Successful business ventures at global level	UNIT-5	8
DD/MM/YY	Unsuccessful business ventures at global level		
DD/MM/YY	Current business venture analysis		
DD/MM/YY	Application of theoretical concepts to practical situations		
DD/MM/YY	Course integration and presentation activity		
DD/MM/YY	Unions, type def & Enumeration: Introduction, Declaration, Difference, Application		

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA-IAF	**Current Academic Year:**	2028–29
Branch:	BBA-IAF	**Semester:**	V

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Wealth Management & Succession Planning
2.	**Course Code**	BBIFBE053
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 4
5.	**Course Type**	Theory~~/Practical/Applied Learning/VAC/SEC/ASEC/Jury/etc.~~
6.	**Course Objective**	To introduce the fundamentals of wealth management and succession planning and develop the ability to create client-centric financial plans, evaluate investment options, apply estate planning tools, and design retirement and succession strategies for individuals, families, and business owners.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* ***CO1: Recall*** remember, and understand the fundamental concepts, principles, terminology, ethical considerations, and regulatory environment of wealth management and succession planning. ***CO2: Explain*** and apply the wealth management process, client profiling, financial planning components, and investment vehicles for personal financial decision-making. ***CO3: Develop*** investment, retirement, and wealth-transfer plans by using portfolio construction, asset allocation, risk-return analysis, and sustainable withdrawal strategies. ***CO4: Analyze*** investment, retirement, and wealth-transfer plans by using portfolio construction, asset allocation, risk-return analysis, and sustainable withdrawal strategies. ***CO5: Evaluate*** the effectiveness of wealth management, estate planning, tax-minimization, portfolio performance, and succession planning strategies in practical situations. ***CO6: Design***, and design comprehensive wealth management and succession

		plans by integrating investment, retirement, estate, tax, and family-business continuity strategies.
8.	**Course Description**	This course covers wealth management and succession planning with emphasis on financial planning, client profiling, investment evaluation, retirement planning, estate planning, tax-efficient wealth transfer, and succession planning for family businesses and personal estates.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Wealth Management (4-0-10-6 = 20 hrs)**		
Objective	To familiarize students with the concept, objectives, process, ethics, compliance requirements, client needs, and regulatory aspects of wealth management.		
A	Definition and objectives of wealth management; importance of wealth management in personal finance	**CO1, CO2, CO3**	*Caselets, risk profiling forms, financial planning templates, smartboard, spreadsheets*
B	Steps in the wealth management process; understanding client needs and risk profiling		
C	Components of financial planning; role of financial advisors. Ethical considerations in wealth management; overview of regulatory environment and compliance		
Unit 2:	**Investment Management (6-0-12-6 = 24 hrs)**		
Objective	To explain different investment alternatives and apply portfolio construction, diversification, asset allocation, rebalancing, and performance measurement techniques.		
A	Types of investment vehicles such as stocks, bonds, mutual funds and other financial assets; risk and return analysis	**CO3, CO4**	*NSE/BSE data, mutual fund factsheets, spreadsheets, portfolio simulators, smartboard, case studies*
B	Portfolio construction and diversification; Modern Portfolio Theory and its application. Strategic vs. tactical asset allocation; techniques for rebalancing portfolios		
C	Tools and techniques for measuring investment performance; benchmarking and performance attribution		
Unit 3:	**Retirement Planning (8-0-16-6 = 30 hrs)**		
Objective	To develop retirement planning skills by estimating expenses, identifying income sources, comparing retirement savings vehicles, and designing sustainable withdrawal strategies.		
A	Estimating retirement expenses and income sources; importance of early planning	**CO2, CO3, CO4, CO5, CO6**	*Retirement calculators, spreadsheets, case studies, smartboard, pension plan illustrations*
B	Overview of retirement savings vehicles; comparison of traditional and Roth retirement accounts in conceptual perspective		
C	Understanding social security benefits; role of employer-sponsored pension plans. Strategies for sustainable withdrawals; tax implications of retirement distributions		
Unit 4:	**Estate Planning (6-0-12-6 = 24 hrs)**		
Objective	To analyze estate planning objectives, tools, tax implications, and business ownership transfer techniques for effective preservation and transfer of wealth.		

A	Objectives and importance of estate planning; key concepts and terminology	**CO3, CO4, CO5**	*Sample estate planning documents, case studies, tax planning worksheets, family business scenarios*
B	Wills, trusts, powers of attorney, living wills and healthcare directives		
C	Estate and gift tax laws; strategies to minimize tax liabilities. Importance of succession planning for business owners; techniques for transferring business ownership		
Unit 5:	**Wealth Transfer and Succession Planning (6-0-10-6 = 22 hrs)**		
Objective	To evaluate wealth-transfer strategies and design succession plans for families, heirs, charitable objectives, client-specific goals, and family business continuity.		
A	Strategies for transferring wealth to heirs; family dynamics and communication	**CO2, CO3, CO4, CO5, CO6**	*Family business cases, succession planning templates, client profiling tools, presentation and peer review*
B	Types of trusts and their uses in wealth transfer; role of charitable foundations in estate planning		
C	Challenges and solutions in family business succession; developing a succession plan. Analysis of real-world wealth management and succession planning cases; developing personalized wealth management plans for clients		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)	TW: Term work includes assignments, seminars, micro projects, case studies, financial planning exercises, presentations, and other student activities. SL: Self-learning through MOOCs, financial literacy resources, regulator websites, financial calculators, investment factsheets, and online educational resources. Example Self-Learning beyond Class Room, Developing a mini project in a team, Self-Learning from online content, Case Study, Industry Work/Visit
Mode of Examination	**Weightage Distribution:**

CA			Mid Term Assessment (MTA)	End Term Examination (ETE)
Quiz*	Assignment	Attendance		
20%	10%	5%	15%	50%

*Five Quizzes of 4 marks each.

References	**Textbook: 1.** Harold Evensky - Wealth Management: The Financial Advisor's Guide to Investing and Managing Client Assets, McGraw-Hill Education. 2. Ram Niwas Lakhotia - Estate Planning, Vision Books. 3. Prasanna Chandra - Investment Analysis and Portfolio Management, Tata McGraw-Hill Education. Indian Institute of Banking & Finance (IIBF) - Personal Financial Planning in India, Taxmann Publications Pvt. Ltd. Important Web Links: https://www.taxmann.com/ , https://www.investopedia.com/

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Knowledge	Critical Thinking	Problem Solving	Communication Skills	Leadership and Teamwork	Ethical and Social	Digital and Technological	Entrepreneurial Mindset	Global Business Perspective	Research and Analytical Skills	Professional Development	Foundational Business	Managerial and Interpersonal	Business Planning and
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PSO1	PSO2	PSO3
CO1	3	1	1	1	0	3	1	1	1	1	2	3	1	1
CO2	3	2	2	2	1	2	1	2	1	2	3	3	2	2
CO3	3	3	3	2	1	2	2	2	2	3	3	3	2	3
CO4	3	3	3	2	1	2	2	2	2	3	3	3	2	3
CO5	3	3	3	2	1	3	2	2	2	3	3	3	2	3
CO6	3	3	3	3	2	3	2	3	2	3	3	3	3	3
Avg	**3.0**	**2.50**	**2.50**	**2.00**	**1.00**	**2.50**	**1.67**	**2.00**	**1.67**	**2.50**	**2.83**	**3.00**	**2.00**	**2.50**

Note: *Row averages are computed over non-zero entries only. PO7 (Ethics) receives no mapping — this is correct for a programming fundamentals course. PO6 and PO10 are intentionally kept low to avoid artificial inflation.*

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Builds applied financial literacy and client-centric planning capabilities through structured learning in wealth management, retirement planning, investment evaluation, and succession planning.
SDG 8: Decent Work & Economic Growth	**3**	Develops employability-oriented competencies in financial advisory, investment management, portfolio analysis, retirement planning, and family business continuity.
SDG 10: Reduced Inequalities	**2**	Encourages inclusive financial planning, long-term security, responsible intergenerational transfer of wealth, and awareness of family financial governance.
SDG 16: Peace, Justice and Strong Institutions	**2**	Promotes ethical advisory practices, compliance orientation, transparent succession planning, documentation, and governance in family/business wealth transfer.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

5. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Definition and objectives of wealth management; importance of wealth management in personal finance	**UNIT-1**	**4**
DD/MM/YY	Steps in the wealth management process; understanding client needs and risk profiling		
DD/MM/YY	Components of financial planning; role of financial advisors		
DD/MM/YY	Ethical considerations in wealth management; overview of regulatory environment and compliance		
DD/MM/YY	Types of investment vehicles: stocks, bonds, mutual funds and other assets; risk and return analysis	**UNIT-2**	**6**
DD/MM/YY	Portfolio construction and diversification		
DD/MM/YY	Modern Portfolio Theory and its application		
DD/MM/YY	Strategic vs. tactical asset allocation		
DD/MM/YY	Techniques for rebalancing portfolios		
DD/MM/YY	Investment performance measurement; benchmarking and performance attribution		
DD/MM/YY	Estimating retirement expenses and income sources; importance of early planning	**UNIT-3**	**8**
DD/MM/YY	Overview of retirement savings vehicles		
DD/MM/YY	Comparison of traditional and Roth retirement accounts in conceptual perspective		
DD/MM/YY	Understanding social security benefits		
DD/MM/YY	Role of employer-sponsored pension plans		
DD/MM/YY	Strategies for sustainable withdrawals		
DD/MM/YY	Tax implications of retirement distributions		
DD/MM/YY	Integrated retirement planning case discussion		
DD/MM/YY	Objectives and importance of estate planning; key concepts and terminology	**UNIT-4**	**6**
DD/MM/YY	Wills, trusts, and powers of attorney		
DD/MM/YY	Living wills and healthcare directives		
DD/MM/YY	Estate and gift tax laws		
DD/MM/YY	Strategies to minimize tax liabilities		
DD/MM/YY	Succession planning for business owners and transfer of business ownership		
DD/MM/YY	Strategies for transferring wealth to heirs; family dynamics	**UNIT-5**	**6**

	and communication		
DD/MM/YY	Types of trusts and their uses in wealth transfer		
DD/MM/YY	Role of charitable foundations in estate planning		
DD/MM/YY	Challenges and solutions in family business succession		
DD/MM/YY	Developing a succession plan		
DD/MM/YY	Real-world case analysis and personalized wealth management plan development		

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2029–30
Branch:	BBA	**Semester:**	VI

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Legal and Ethical Issues in Family Businesses
2.	**Course Code**	BBIFBE061
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 4
5.	**Course Type**	Theory (Program Specialization Course)
6.	**Course Objective**	To provide students with a thorough understanding of the legal frameworks, regulatory structures, and ethical dilemmas that are unique to family-owned businesses. The course sensitises students to succession planning, governance issues, and conflict resolution within a legal and ethical context, equipping them to manage family enterprises responsibly.
7.	**Course Outcomes (COs)**	*After successful completion of this course, the students will be able to:* **CO1:** ***Recall*** and describe the legal structures, regulatory frameworks, and compliance requirements governing family-owned businesses. **CO2:** ***Explain*** the legal conflicts, ownership disputes, governance challenges, and minority shareholder rights specific to family-run enterprises. **CO3:** ***Apply*** knowledge of ethical concerns in corporate governance, transparency, CSR, and business practices to real-world family business scenarios. **CO4:** ***Analyze*** succession and inheritance laws, including Indian and Hindu Succession Acts, and assess their implications for family business continuity. **CO5:** ***Evaluate*** landmark legal cases and develop legally sound, ethically fair business solutions addressing disputes and governance failures in family enterprises. **CO6:** ***Design*** a comprehensive family-run business model integrating

		ethical leadership, transparent governance, legal compliance, and conflict-resolution mechanisms.
8.	**Course Description**	This course explores the intersection of law and ethics in the context of family-owned businesses in India. It begins with an introduction to the legal structures and regulatory compliance requirements applicable to family enterprises. Governance and ownership topics include shareholding rights, family constitutions, board composition, and minority protection. The course then examines succession and inheritance laws — including the Indian and Hindu Succession Acts, wills, trusts, and the role of arbitration. Ethical dimensions such as CSR, leadership transparency, nepotism, and gender inclusion are analysed. The course concludes with landmark Indian legal cases, ethical decision-making models, risk audits, and the role of ethics committees.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Legal Framework in Family Businesses (12-0-0-12 = 24 hrs)**		
Objective	To introduce students to the nature of family businesses and the legal structures that govern them. Topics include: distinguishing types of family business structures; understanding MSME, GST, income tax, and labour law compliance; and the procedural requirements of business registration and licensing.		
A	Nature and Definition of Family Businesses; Business Structures: Sole Proprietorship, Partnership Firms, LLPs	**CO1, CO2**	*Case studies, Whiteboards, MCA portal, Legal databases (SCC Online, Manupatra)*
B	Private Limited Companies and their regulatory framework; Comparison of structures for family firms		
C	Regulatory Compliance: MSME Registration, Income Tax obligations, GST, Labour Laws; Registration and Licensing Essentials		
Unit 2:	**Governance and Ownership Issues (12-0-0-12 = 24 hrs)**		
Objective	To explore governance challenges and ownership conflicts that arise within family businesses. Topics cover shareholding structures, board composition, family councils, conflict of interest, and the legal rights of minority shareholders.		
A	Shareholding and Ownership Rights in family firms; Types of shares; Transmission and transfer of shares	**CO2, CO3**	*Case studies, Companies Act 2013, Whiteboards, SEBI guidelines*
B	Board Composition and Roles; Independent Directors; Role of Family Constitution and Family Councils in governance		
C	Conflict of Interest in family enterprises; Minority Shareholder Rights; Oppression and Mismanagement under Companies Act		
Unit 3:	**Succession and Inheritance Laws (12-0-0-12 = 24 hrs)**		
Objective	To examine the legal provisions governing succession and inheritance in family businesses. Topics include succession planning frameworks, Indian and Hindu Succession Acts, instruments such as wills, trusts and powers of attorney, and the role of ADR in resolving family disputes.		
A	Importance of Succession Planning; Indian Succession Act 1925 — scope, intestate and	**CO3, CO4**	*Indian Succession Act, Hindu*

	testamentary succession		*Succession Act, Whiteboards, Case studies, MCA portal*
B	Hindu Succession Act 1956 (as amended 2005): Coparcenary rights, daughters' rights, devolution of property		
C	Wills, Trusts, and Power of Attorney in succession planning; Role of Arbitration and Mediation in resolving family business disputes		
Unit 4:	**Ethical Issues in Family Businesses (12-0-0-12 = 24 hrs)**		
Objective	To sensitise students to ethical dimensions specific to family enterprises. Topics include corporate social responsibility obligations, the ethics of leadership and transparency, the tension between nepotism and meritocracy, and gender and inclusion challenges in family firms.		
A	Corporate Social Responsibility (CSR): Legal mandate under Companies Act 2013, CSR policy design; Ethical Leadership principles	**CO3, CO5**	*Companies Act 2013, CSR guidelines, Case studies, Whiteboards, Ethics frameworks*
B	Transparency and Disclosure norms in family businesses; Whistleblower protection; Ethical governance models		
C	Nepotism vs. Meritocracy: Legal and ethical analysis; Gender Issues and Inclusion in Family Firms; Women's property and inheritance rights		
Unit 5:	**Case Studies and Legal Disputes in Family Businesses (12-0-0-12 = 24 hrs)**		
Objective	To apply legal and ethical knowledge to real-world family business disputes and governance failures. Topics include landmark Indian cases, ethical decision-making frameworks, legal audit processes, and the institutional role of ethics committees and external advisors.		
A	Landmark Indian Legal Cases: Ambani family (Reliance), Bajaj, Murugappa, Mafatlal — legal and ethical analysis	**CO4, CO5, CO6**	*SCC Online, Manupatra, Case study packets, Whiteboards, Guest lectures (legal practitioners)*
B	Ethical Decision-Making Models: Utilitarian, Rights-based, Justice-based approaches applied to family business dilemmas		
C	Risk Mitigation and Legal Audits in family enterprises; Role of Ethics Committees and External Advisors; Drafting a Family Charter / Constitution		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 60 hrs)	**TW:** Term work (includes assignments, seminars, legal case analysis, role-play exercises, family business visit reports, moot court / negotiation simulations, and other student activities). **SL:** Self Learning — MOOCs (SWAYAM/NPTEL), spoken tutorials, online legal databases, educational resources. **Example activities:** Drafting a sample Family Constitution; Preparing a succession plan case study; Analysing a landmark family business dispute using ethical decision-making models.

Mode of Examination	**Weightage Distribution:** CA: Quiz* 20% | Assignment 10% | Attendance 5% | Mid Term Assessment (MTA) 15% | End Term Examination (ETE) 50% *Five Quizzes of 4 marks each.
References	**Textbooks:** 1. Poza, E.J. & Daugherty, M.S. (2013). Family Business. South-Western Cengage Learning. 2. Sharma, Pramodita. (2014). Entrepreneurial Family Firms. Pearson Education. 3. Kapoor, N.D. (2020). Elements of Mercantile Law. Sultan Chand & Sons. **Reference Books:** 1. Gersick, K.E., Davis, J.A., Hampton, M.M., & Lansberg, I. (1997). Generation to Generation: Life Cycles of the Family Business. Harvard Business Review Press. 2. Gopalaswamy, R. (2022). Corporate Governance and Business Ethics. PHI Learning. 3. Maseda, A., Iturralde, T. (2020). Ethics in Family Business: Theoretical and Practical Perspectives. Springer.

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Knowledge	Critical Thinking	Problem Solving	Communication Skills	Leadership & Teamwork	Ethical & Social Responsibility	Digital and Technological	Entrepreneurial Mindset	Global Business Persnective	Research & Analytical Skills	Professional Development	Strategic Decision Making	Advanced Business	Financial System	Global Business Framework
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	1	–	1	–	2	1	1	1	–	2	2	3	1	1
CO2	2	3	2	2	–	2		1	–	1	2	2	2	3	–
CO3	2	2	2	1	2	3	1	1	1	–	2	2	2	2	1
CO4	3	3	2	–	–	1	2	2	–	2	2	2	3	2	–
CO5	2	3	3	2	2	3	1	1	–	2	2	3	2	3	–
CO6	3	3	3	2	3	3	3	3	2	1	3	3	3	3	3
Avg	2.50	2.50	2.40	1.60	2.33	2.33	1.60	1.50	1.33	1.50	2.17	2.33	2.50	2.33	1.67

Note: *Row averages are computed over non-zero entries only.*

6. Course-to-SDG Matrix

This course aligns with 6 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Builds deep understanding of law, governance, and ethics within a business context. Develops critical analytical and legal reasoning skills essential for lifelong learning and professional practice in family enterprise management.
SDG 8: Decent Work & Economic Growth	**3**	Equips students with legal and ethical competencies to manage family businesses responsibly, promote fair labour practices, prevent nepotism, and build sustainable enterprises that contribute to inclusive economic growth.
SDG 10: Reduced Inequalities	**3**	Addresses gender issues, minority shareholder rights, and inclusion in family firms. Promotes equitable inheritance rights for daughters under the Hindu Succession Act and advocates meritocracy over nepotism.
SDG 16: Peace, Justice & Strong Institutions	**3**	Directly engages with legal dispute resolution, arbitration, mediation, and ethical governance frameworks. Strengthens students' ability to build transparent, accountable, and legally compliant family institutions.
SDG 17: Partnerships for the Goals	**2**	Encourages engagement with external advisors, ethics committees, and legal practitioners. Promotes collaborative governance models (family councils, boards) that align family business objectives with broader social goals.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2029–30
Branch:	Family Business	**Semester:**	VI

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Marketing and Branding of Family Businesses
2.	**Course Code**	BBIFBE062
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00 hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs | Credits: 4
5.	**Course Type**	Theory
6.	**Course Objective**	The objective of this course is to introduce students to marketing and branding concepts that are uniquely relevant to family-owned businesses. The course focuses on customer trust, heritage branding, intergenerational brand continuity, family reputation, ethical marketing, and strategies for sustaining brand identity across generations.
7.	**Course Outcomes (COs)**	After successful completion of this course, the students will be able to: CO1: Explain the basics of marketing and branding in the context of family businesses. CO2: Analyze marketing strategies that leverage family values, reputation and legacy. CO3: Develop branding strategies for intergenerational business continuity. CO4: Apply customer relationship and storytelling techniques in family business branding. CO5: Evaluate brand positioning, communication and customer loyalty strategies for family firms. CO6: Design an ethical and value-driven marketing plan aligned with family business identity.

8.	**Course Description**	This course focuses on marketing and branding practices in family-owned businesses. It covers family reputation, heritage branding, storytelling, personal branding of family leaders, intergenerational brand continuity, digital branding, customer relationship management and strategic marketing planning. Emphasis is placed on maintaining authenticity, trust, ethical communication and long-term customer loyalty in family firms.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	Family business marketing diagnostic; family reputation analysis; customer trust mapping; case discussion		
Objective	To introduce students to the nature, importance, challenges and opportunities of marketing in family-owned businesses.		
A	Nature and importance of marketing in family firms	**CO1, CO2**	Family business marketing audit; reputation mapping worksheet; traditional vs. modern marketing comparison; case discussion
B	Unique marketing challenges and opportunities; influence of family reputation and values on marketing		
C	Traditional vs. modern marketing techniques in family businesses		
Unit 2:	Brand positioning canvas; heritage brand audit; storytelling worksheet; family leader brand profile		
Objective	To develop understanding of brand equity, heritage branding, storytelling, authenticity and positioning strategies for family businesses.		
A	Understanding brand equity and heritage branding	**CO2, CO3, CO4**	Brand positioning map; heritage-brand analysis; storytelling canvas; family leader brand profile
B	Role of storytelling and authenticity; personal branding of family leaders		
C	Brand positioning strategies for family firms		
Unit 3:	Intergenerational brand continuity map; digital branding review; consumer behaviour observation task; brand identity comparison		
Objective	To enable students to understand brand continuity, succession, youth involvement and adaptation to changing consumer behaviour.		
A	Succession planning and brand continuity	**CO3, CO6**	Intergenerational brand continuity template; digital branding review; consumer behaviour analysis; succession-brand caselet
B	Managing brand identity across generations; youth involvement in digital branding		
C	Adapting to changing consumer behaviours		
Unit 4:	IMC plan template; CRM journey map; loyalty programme analysis; communication case review		
Objective	To help students apply integrated marketing communication, CRM and emotional-connect strategies for family business branding.		
A	Integrated Marketing Communication (IMC) for family firms	**CO4, CO5**	IMC planning sheet; CRM journey map;

B	CRM strategies with emotional connect; building long-term customer loyalty		customer loyalty dashboard; communication case analysis
C	Case examples of successful family brand communication		
Unit 5:	Marketing plan template; ethical marketing checklist; branding performance dashboard; capstone family business marketing plan		
Objective	To develop the ability to design ethical, value-driven marketing plans aligned with family business identity, vision and branding goals.		
A	Designing value-driven marketing plans	**CO5, CO6**	Marketing plan template; ethical marketing checklist; brand performance scorecard; capstone marketing plan
B	Ethical marketing practices in family firms; measuring marketing performance		
C	Aligning business vision with branding; preparation of family business marketing plan		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 30 hrs)

TW: Term work (includes assignments, seminars, micro projects, industrial visits, any other student activities etc.)

SL: Self Learning, MOOCs, spoken tutorials, online educational resources etc.(If Provided in curriculum structure.)

Example

Self-Learning beyond Class Room, Developing a mini project in a team, Self-Learning from online content, Case Study, Industry Work/Visit

Mode of Examination

Weightage Distribution:

CA			Mid Term Assessment (MTA)	End Term Examination (ETE)
Quiz*	Assignment	Attendance		
20%	10%	5%	15%	50%

*Five Quizzes of 4 marks each.

References

Textbook/s:

1. Poza, E. J. (2010). Family Business. South-Western Cengage Learning.
2. Keller, K. L. (2013). Strategic Brand Management. Pearson Education.
3. Baines, P., Fill, C., & Page, K. (2013). Essentials of Marketing. Oxford University Press.

Reference Books:

1. Craig, J., & Moores, K. (2010). Leading a Family Business: Best Practices for Long-Term Stewardship. Praeger.
2. Kapferer, J. N. (2012). The New Strategic Brand Management. Kogan Page.
3. Sharma, P. (2004). An overview of the field of family business studies: Current status and directions for the future. Family Business Review.

5. CO–PO and CO–PSO Mapping Matrix

CO / PO	Business Knowledge	Critical Thinking	Problem Solving	Communication Skills	Leadership and Teamwork	Ethical and Social	Digital and Technological	Entrepreneurial Mindset	Global Business Perspective	Research and Analytical Skills	Professional Development	Foundational Business Knowledge	Managerial and Interpersonal Skills	Planning and Operational
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PSO1	PSO2	PSO3
CO1	3	1	–	1	–	1	–	1	–	–	1	3	–	–
CO2	3	3	2	2	1	1	1	2	1	1	2	3	2	2
CO3	2	3	2	2	2	1	1	2	1	1	2	2	2	3
CO4	2	2	2	3	2	2	1	1	–	1	2	2	3	2
CO5	2	3	3	2	2	2	1	2	1	2	2	2	2	3
CO6	2	3	3	3	2	3	1	3	1	2	3	2	3	3
Avg	**2.33**	**2.50**	**2.40**	**2.17**	**1.80**	**1.67**	**1.00**	**1.83**	**1.00**	**1.40**	**2.00**	**2.33**	**2.40**	**2.60**

6. Course-to-SDG Matrix

This course aligns with 4 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	3	Develops marketing literacy, branding skills, ethical communication and professional readiness for family business careers.
SDG 8: Decent Work and Economic Growth	3	Supports sustainable family enterprise growth through customer trust, brand continuity, value-driven marketing and long-term business performance.
SDG 9: Industry, Innovation and Infrastructure	2	Encourages modern branding, digital marketing adaptation and innovative communication practices in family firms.
SDG 12: Responsible Consumption and Production	2	Promotes ethical marketing, responsible brand communication and value-based customer engagement.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable

5. Lecture Plan Outline

Date	Topics to be Covered	Unit	Total Lectures
DD/MM/YY	Nature and importance of marketing in family firms	UNIT–1	12
DD/MM/YY	Role of marketing in family-owned enterprises		
DD/MM/YY	Unique marketing challenges in family businesses		
DD/MM/YY	Marketing opportunities for family firms		
DD/MM/YY	Influence of family reputation on marketing		
DD/MM/YY	Family values and customer trust		
DD/MM/YY	Traditional marketing techniques		
DD/MM/YY	Modern marketing techniques		
DD/MM/YY	Comparison of traditional and modern marketing		
DD/MM/YY	Indian family business marketing discussion		
DD/MM/YY	Activity: family reputation analysis		
DD/MM/YY	Unit revision		
DD/MM/YY	Meaning and components of brand equity	UNIT–2	12
DD/MM/YY	Heritage branding in family businesses		
DD/MM/YY	Brand authenticity and trust		
DD/MM/YY	Storytelling in family business branding		
DD/MM/YY	Personal branding of family leaders		
DD/MM/YY	Founder image and family brand identity		
DD/MM/YY	Brand positioning: meaning and importance		
DD/MM/YY	Positioning strategies for family firms		
DD/MM/YY	Differentiation through values and legacy		
DD/MM/YY	Case discussion on heritage brands		
DD/MM/YY	Activity: brand positioning canvas		
DD/MM/YY	Unit revision		
DD/MM/YY	Meaning of intergenerational branding	UNIT–3	12
DD/MM/YY	Succession planning and brand continuity		
DD/MM/YY	Managing brand identity across generations		
DD/MM/YY	Role of next generation in brand renewal		
DD/MM/YY	Youth involvement in digital branding		
DD/MM/YY	Social media use in family business branding		
DD/MM/YY	Adapting to changing consumer behaviour		

DD/MM/YY	Balancing legacy and innovation		
DD/MM/YY	Brand repositioning across generations		
DD/MM/YY	Digital branding review activity		
DD/MM/YY	Caselet on intergenerational brand transition		
DD/MM/YY	Unit revision		
DD/MM/YY	Integrated Marketing Communication for family firms	UNIT–4	12
DD/MM/YY	IMC tools and channels		
DD/MM/YY	Emotional connect in customer relationships		
DD/MM/YY	CRM strategies in family businesses		
DD/MM/YY	Building long-term customer loyalty		
DD/MM/YY	Customer retention and trust-building		
DD/MM/YY	Storytelling in marketing communication		
DD/MM/YY	Family brand communication case examples		
DD/MM/YY	Designing customer communication messages		
DD/MM/YY	CRM journey map activity		
DD/MM/YY	Case discussion and presentation		
DD/MM/YY	Unit revision		
DD/MM/YY	Meaning of strategic marketing plan	UNIT–5	12
DD/MM/YY	Designing value-driven marketing plans		
DD/MM/YY	Linking family values with market positioning		
DD/MM/YY	Ethical marketing practices in family firms		
DD/MM/YY	Responsible brand communication		
DD/MM/YY	Measuring marketing performance		
DD/MM/YY	Brand performance indicators		
DD/MM/YY	Aligning business vision with branding		
DD/MM/YY	Preparing family business marketing plan		
DD/MM/YY	Capstone marketing plan workshop		
DD/MM/YY	Student presentation of marketing plan		
DD/MM/YY	Final discussion and course integration		

COURSE PLAN

1. Course Identification

School:	SSBS	**Batch:**	2026–2029
Program:	BBA	**Current Academic Year:**	2029–30
Branch:	BBA	**Semester:**	VI

2. Course Details

S. No	Attribute	Details
1.	**Course Title**	Strategic Planning for Long-Term Success
2.	**Course Code**	BBIFBE063
3.	**Credits**	4
4.	**Contact (Learning) Hours per Week) (L-T-P-SL))**	4-0-0-4
	Teaching & Learning Scheme (hrs in semester)	Classroom Instruction (L) + Tutorial(T) + Lab Instruction (P) + Self Learning (SL) L: 60 hrs | T: 00hrs | P: 00 hrs | SL: 60 hrs | Total: 120 hrs |Credits: 4
5.	**Course Type**	Theory (Program Specialization Course)
6.	**Course Objective**	This course aims to equip students with the knowledge and skills necessary to develop, implement, and evaluate strategic plans within family businesses to ensure long-term sustainability and competitive advantage. The course emphasizes the importance of vision, mission, goal-setting, and performance measurement across generations.
7.	**Course Outcomes (COs)**	After successful completion of this course, the students will be able to: **CO1:: Understand** strategic planning concepts and their relevance to family businesses. **CO2:: Explain** the internal and external environments for long-term planning. **CO3:: Apply** strategic objectives aligned with vision, mission, and family values. **CO4:: Analyze** the strategic alternatives and growth opportunities. **CO5:: Evaluate** the tools for strategy implementation and performance monitoring. **CO6:: Design** the planning process and implement it with performance monitoring.
8.	**Course Description**	This course provides a comprehensive understanding of strategic planning tailored to family businesses. It covers the fundamentals of strategic planning, including vision, mission, and goal-setting aligned

		with family values. Students explore internal and external analysis using tools like SWOT and PESTEL, examine strategic alternatives such as growth, diversification, and sustainability, and learn to implement strategies through KPIs and the Balanced Scorecard. Special attention is given to succession planning, leadership readiness, and the unique challenges faced by multi-generational family enterprises.

3. Course Outline:

Units	Outline Syllabus	CO Mapping	Tools Used
Unit 1:	**Introduction to Strategic Planning (12-0-0-12 = 24 hrs)**		
Objective	To familiarise students with the concept, scope, and process of strategic planning and distinguish it from operational planning, with special reference to challenges in family firms.		
A	Definition, importance, and scope of strategic planning	**CO1, CO2**	Whiteboard, Case Studies, Harvard Business Review articles
B	Strategic planning process: steps and components		
C	Strategic planning vs. operational planning; Challenges in strategic planning for family firms		
Unit 2:	**Vision, Mission, and Goal-Setting (12-0-0-12 = 24 hrs)**		
Objective	To enable students to craft clear vision and mission statements and set long-term goals aligned with both business objectives and family values.		
A	Crafting vision and mission statements aligned with family legacy	**CO1, CO3**	Whiteboard, Group Activities, Case Studies of family businesses (e.g., Tata, Mahindra)
B	Goal-setting frameworks: SMART goals, OKRs; Long-term orientation in family businesses		
C	Balancing family and business interests; Governance and succession in goal alignment		
Unit 3:	**Internal and External Analysis (12-0-0-12 = 24 hrs)**		
Objective	To equip students with analytical tools for assessing the internal capabilities and external environment of family businesses to inform strategic decisions.		
A	SWOT analysis: strengths, weaknesses, opportunities, threats in family business context	**CO2, CO4,**	Whiteboard, SWOT/PESTEL worksheets, Industry reports, Online databases (CMIE, Statista)
B	PESTEL analysis; Competitive and industry analysis using Porter's Five Forces		
C	Family resource and capability evaluation; Succession and leadership readiness assessment		
Unit 4:	**Strategic Alternatives and Decision-Making (12-0-0-12 = 24 hrs)**		
Objective	To help students explore growth strategies, innovation, and structured decision-making models suitable for family-owned enterprises.		
A	Growth strategies: expansion, diversification, vertical integration, collaboration	**CO4, CO5**	Case studies, Strategic decision-making simulations, Harvard Business School cases
B	Sustainability and innovation strategies for family businesses		
C	Decision-making models: rational, bounded rationality, intuitive; Strategic risk assessment		
Unit 5:	**Implementation and Performance Monitoring (12-0-0-12 = 24 hrs)**		
Objective	To enable students to translate strategic plans into executable actions and monitor performance through KPIs and the Balanced Scorecard in a family business context.		
A	Translating plans into actionable objectives; Resource allocation and responsibility assignment	**CO5, CO6**	Balanced Scorecard templates, Excel

B	Key Performance Indicators (KPIs): design, selection, and tracking; Balanced Scorecard in family businesses		dashboards, KPI tracking tools, Industry benchmarking
C	Review, feedback, and continuous improvement; Managing change and resistance in family firms		

4. Course Evaluation & References

Team Work and Self-Learning (in Hours) (SL: 60 hrs)	**TW:** Term work (includes assignments, case study presentations, business plan reports, field visits, any other student activities etc.) **SL**: Self Learning, MOOCs, spoken tutorials, online educational resources etc. (If provided in curriculum structure.) **Example** Self-Learning beyond Class Room, Developing a strategic plan for a family business (team project), Self-Learning from online content, Harvard Manage Mentor, Case Study Analysis, Industry Visit/Report
Mode of Examination	**Weightage Distribution:** CA: Quiz* 20% | Assignment 10% | Attendance 5% | Mid Term Assessment (MTA) 15% | End Term Examination (ETE) 50% *Five Quizzes of 4 marks each.
References	**Textbooks:** David, F.R. (2017). Strategic Management: A Competitive Advantage Approach. Pearson Education. Ward, J.L. (2004). Perpetuating the Family Business. Palgrave Macmillan. Bryson, J.M. (2018). Strategic Planning for Public and Nonprofit Organizations. Wiley. **Reference Books:** Grant, R.M. (2019). Contemporary Strategy Analysis. Wiley. Rothwell, W.J. (2010). Effective Succession Planning. AMACOM. Carlock, R.S. & Ward, J.L. (2001). Strategic Planning for the Family Business. Palgrave Macmillan.

CO / PO	Business Knowledge	Critical Thinking	Problem Solving	Communication Skills	Leadership & Teamwork	Ethical & Social Responsibility	Digital and Technological	Entrepreneurial Mindset	Global Business Perspective	Research & Analytical Skills	Professional Development	Advanced Business	Financial System Knowledge	Global Business Framework
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PS O1	PS O2	PS O3
CO1	3	1	1	1	1	2	1	2	2	1	2	3	1	2
CO2	2	3	2	2	1	1	2	2	3	2	2	2	2	3
CO3	3	2	2	2	2	3	1	2	2	1	2	3	2	2
CO4	2	3	3	2	1	1	2	3	2	3	2	2	2	3

CO5	**2**	2	2	**2**	**2**	**2**	**3**	1	**1**	**3**	**2**	**2**	**2**	2
CO6	**3**	**3**	**3**	**3**	**3**	**2**	**2**	**3**	**2**	**2**	**3**	**3**	**3**	**3**
Avg	**2.50**	**2.33**	**2.17**	**2.00**	**1.67**	**1.83**	**1.83**	**2.17**	**2.00**	**2.00**	**2.17**	**2.50**	**2.00**	**2.50**

5. CO–PO and CO–PSO Mapping Matrix

Note: *Row averages are computed over non-zero entries only.*

6. Course-to-SDG Matrix

This course aligns with 6 of 17 UN Sustainable Development Goals. Mapping uses a 3-point scale (3 = Core contribution, 2 = Supports through skills/activities, 1 = Indirect benefit).

SDG Goal & Description	Mapping	Justification
SDG 4: Quality Education	**3**	Develops strategic thinking, analytical, and decision-making skills. Fosters leadership and management competencies applicable across generations and organisations.
SDG 8: Decent Work & Economic Growth	**3**	Equips students to sustain and grow family enterprises, create employment, and contribute to regional economic development through sound strategic management.
SDG 9: Industry, Innovation & Infrastructure	**2**	Encourages students to identify innovation strategies, assess competitive landscapes, and integrate sustainability into business expansion plans.
SDG 17: Partnerships for the Goals	**2**	Promotes collaborative strategies, stakeholder engagement, and inter-generational partnerships as pillars of long-term business sustainability.

Strength Scale: 3 = Substantial (High) 2 = Moderate 1 = Slight (Low) – = Not Applicable