



**5-YEAR INTEGRATED
MASTER OF BUSINESS ADMINISTRATION
PROGRAMME (FY-IMBA)
Under National Education Policy (NEP - 2020)**

**EFFECTIVE FROM THE ACADEMIC
SESSION, 2024**



Department of Management Studies

University of Kashmir, Srinagar, Kashmir-190006



Department of Management Studies

University of Kashmir, Hazratbal, Srinagar-190006.

(NAAC Accredited Grade A⁺)

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Section-A

Minutes of Board of Studies in Management

For Implementation of NEP-2020

to

Five Year Integrated Programme in Management

(FY-IMBA)

Held on 22nd October, 2024

Effective From Academic Session, 2024



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Hazratbal, Srinagar, Kashmir, J&K, India-190006



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Hazratbal, Srinagar, Kashmir, J&K, India-190006

Minutes of Board of Studies Meeting for Implementation of NEP-2020 to Five Year Integrated Programme in Management (FY-IMBA) held on 22nd October, 2024

The meeting of PG Board of Studies for 5 Year Integrated Programme in Management (FY-IMBA) for implementation of NEP-2020 was held on 22nd October, 2024 at 10:00 a.m. under chairmanship of Prof. Bashir Ahmad Joo in the office Chamber of Head, Department of Management Studies to discuss the Curriculum, Syllabus and Regulations governing the FY-IMBA programme effective from Academic Session 2024. Following members/co-opted members were present in the meeting:-

S.No.	Name	Affiliation
01	Prof. Bashir Ahmad Joo	Head, Department of Management Studies (DMS)
02	Prof. Mushtaq Ahmad Darzi	Professor (DMS) and Dean, SBS
03	Prof. Iqbal Ahmad Hakim	Professor, DMS
04	Prof. Mushtaq Ahmad Siddiqi	Professor (DMS) and NEP, Coordinator
05	Prof. Ajaz Akbar Mir	Professor, DMS
06	Prof. Farzana Gulzar	Professor, DMS
07	Prof. Abdul Gani	Former Head, Department of Management Studies, Central University of Kashmir
08	Prof. Mushtaq Ahmad Bhat	Professor, Department of Commerce
09	Prof. Effat Yasmeen	Head, Department of Economics, University of Kashmir
10	Prof. Pradeep Kumar Ahlawat	Director and Dean, Faculty of Management Sciences and Commerce, Institute of Management Studies and Research, Maharshi Dayanand University, Rohtak, Haryana
11	Dr. Viqar ul-Nisa	Senior Assistant Professor, North Campus, University of Kashmir.
12	Dr. Owais Charag	Head, Department of Management Studies, GDC, Nawakadal
13	Dr. Zameer Ahmad Bhat	Head, Department of Management Studies, GDC Anantnag
14	Prof. Ishtiaq Hussain Qureshi	Professor, DMS
15	Dr. Tariq Ahmad Lone	Associate Professor, DMS
16	Dr. Rafi Ahmad Khan	Scientist B, DMS
17	Mr. Mohammad Ayub Shah	Placement Officer, DMS
18	Dr. Sumaira	Senior Assistant Professor, DMS
19	Mr. Irshad Ahmad Malik	Senior Assistant Professor, DMS
20	Ms. Zahida Farooq	Senior Research Scholar

At the outset, the Chairman welcomed the members of the Board of Studies and apprised the members that FY-IMBA shall be full time regular programme of five year duration comprising of ten semesters and each academic year shall have two semesters "Spring" and "Autumn". Furthermore, the chairman informed the worthy members that students shall have to complete six semesters, eight semesters and ten semesters comprising of 148 credits, 196 credits and 244 credits in order to earn Bachelors in



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Business Administration (BBA), Bachelors in Business Administration Honours (BBA Honours) and Five Year Integrated Masters in Business Administration (FY-IMBA) degrees respectively.

The composition of 244 credits to earn FY-IMBA shall be 188 Discipline Specific (Major) credits, 24 Allied Discipline (Minor) credits, 9 Multidisciplinary (MD) credits, 9 Ability Enhancement (AE) credits, 6 Skill Enhancement (SE) credits and 8 Value Added (VA) credits. This programme shall offer Four (4) different specializations namely Marketing, Human Resources, Finance and newly introduced specialization, Data Analytics during the last four semesters of the programme. However, final curriculum structure of these semesters shall be formulated only when university will notify the guidelines for the PG programmes under NEP-2020. After this brief introduction about the programme, the following agenda/business was taken up for discussion.

Item No.1:- To discuss and finalize the programme structure of 5 Year Integrated Masters Programme in Business Administration (FY-IMBA) under NEP-2020.

It was resolved that scheme/course structure from 1st to 6th Semesters of FY-IMBA programme presented in Appendix- A is approved and recommended for implementation with effect from academic session 2024.

Item No.2:- To discuss and finalize the Curriculum/Syllabus of various Major, Minor and Skill Enhancement courses of 5 Year Integrated Masters Programme in Business Administration (FY-IMBA) under NEP-2020 from 1st to 6th Semesters.

It was resolved that curriculum/syllabus of various Major, Minor and Skill Enhancement courses from 1st to 6th Semesters of FY-IMBA programme exhibited in Appendix- B is approved and recommended for implementation with effect from academic session 2024.

Item No.3:- To discuss and finalize the Regulations governing 5 Year Integrated Masters Programme in Business Administration (IMBA) under NEP-2020.

It was resolved that the Regulations Governing FY-IMBA programme under NEP-2020 as exhibited in Appendix- C are approved and adopted for implementation with effect from academic session 2024.

Item No.4:- To discuss the course structure and syllabus for last 2 years/Last 4 Semesters of Five Year Integrated Masters Programme in Business Administration (IMBA) under NEP-2020.

It was resolved that course structure and curriculum for 7th to 10th Semesters of FY-IMBA programme shall be framed and finalized only when guidelines for P.G. Programmes are issued by the university. However, it was resolved that the programme shall offer 4 specializations in Marketing, Human Resource Management, Finance and Data Analytics comprising of 96 credits in all and 24 credits in each semester.

 Page 2 of 3



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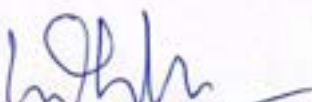
Hazratbal, Srinagar, Kashmir, J&K, India-190006

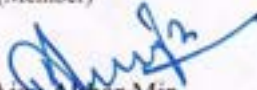
During discourse of the meeting, the chairman informed that the Department organized "Workshop on NEP for Management Programmes" under auspices of School of Business Studies, University of Kashmir on 21st October, 2024 to discuss and deliberate on introduction of NEP-2020 for designing and restructuring the curriculum of management programmes. In framing the curriculum structure of the FY-IMBA, due cognizance was given to the deliberations and suggestions of the workshop and were duly incorporated while designing the curriculum structure and syllabus of the programme.

During deliberations of the meeting, the introduction of 9 new courses namely Corporate Accounting, Negotiation Skills, Business Mathematics, Business Analytics, Crisis Management, Macro Economic Policies & Analysis, Leadership Development, Business Economics, and Artificial Intelligence in the FY-IMBA structure and curriculum of first 6 semesters and addition of one new specialization of Business Analytics were highly appreciated. Moreover, it was noted that in most of the existing papers, about 50 percent to 60 percent revision of syllabus has been made.



Prof. Mushtaq Ahmad Darzi
(Member)


Prof. Iqbal Ahmad Hakim
(Member)

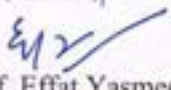

Prof. Mushtaq Ahmad Siddiqi
(Member)

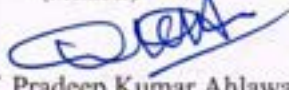

Prof. Ajar Akbar Mir
(Member)


Prof. Farzana Gulzar
(Member)


Prof. Abdul Gani
(Member)

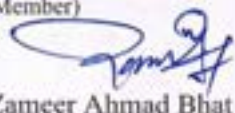

Prof. Mushtaq Ahmad Bhat
(Member)


Prof. Effat Yasmeen
(Member)


Prof. Pradeep Kumar Ahlawat
(Member)


Dr. Vicar-Ul-Nisa
(Member)

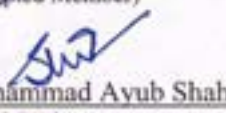

Dr. Owais Charag
(Member)

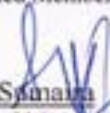

Dr. Zameer Ahmad Bhat
(Member)



Prof. Ishfaq Hussain Qureshi
(Co-opted Member)



Dr. Tariq Ahmad Lone
(Co-opted Member)



Dr. Rafi Ahmad Khan
(Co-opted Member)



Mr. Mohammad Ayub Shah
(Co-opted Member)


Dr. Samina
(Co-opted Member)


Mr. Ahmad Ahmad Malik
(Co-opted Member)


Ms. Zahida Farooq
(Member)


(Mohamed Abul)


Prof. Bashir Ahmad
Chairman
Head
Deptt. of Management Studies
University of Kashmir, Srinagar

Section-B



Department of Management Studies, University of Kashmir

FY- IMBA Curriculum Under NEP-2020, Effective from Academic Session 2024

CURRICULUM
&
SCHEME OF EXAMINATION
OF
FIVE-YEAR INTEGRATED
MASTER OF BUSINESS ADMINISTRATION
PROGRAMME
(FY-IMBA)

Based on National Education Policy (NEP – 2020)
EFFECTIVE FROM THE ACADEMIC SESSION

2024



Department of Management Studies

University of Kashmir, Srinagar, Kashmir-190006



Department of Management Studies, University of Kashmir

FY- IMBA Curriculum Under NEP-2020, Effective from Academic Session 2024

PROGRAMME OUTCOME

The Integrated MBA programme shall enable the student to embark on the journey of management leadership right after school. The programme is tailored to meet the unique needs, requirements and aspirations of the students in their learning journey. The programme begins with foundational courses that give students a solid understanding of basic business and management concepts so as to hone their skills in order to connect them with the real business world situations.

As the programme advances, students shall acquire in-depth knowledge of subjects such as Human Resource Management, Marketing, Accounting & Finance, Business Analytics, and Entrepreneurship. Hands-on and project-based learning is incorporated from the beginning, allowing students to tackle real-world challenges. The industrial immersion and summer internship programme shall allow students to gain practical experience in a business setting. The programme shall not only prepare students to be effective managers but also develop them as transformational leaders, responsible citizens, and better individuals.

The major programme outcomes include the following:

1. The programme offers an innovative curriculum blending management education with the application of emerging technology, data science and AI tools with a strong understanding of business ethics, human behavior, and life skills.
2. The programme offers significant practical exposure to the students through industry interface.
3. Impart cutting-edge management education by integrating modern technology with traditional courses through experiential learning methods like case studies, projects, internships, simulations and practicums.
4. Cultivate technology-savvy leaders capable of driving organizations in a dynamic business world while promoting sustainability and social responsibility.
5. Develop resilient corporate managers equipped with knowledge from the time tested Indian Knowledge System with a broader focus on holistic development to navigate challenges and prioritize well-being.

[Handwritten signatures and initials in blue ink, including names like 'Jame', 'Sana', 'Fahid', and others.]



Department of Management Studies, University of Kashmir

FY- IMBA Curriculum Under NEP-2020, Effective from Academic Session 2024

SCHEME OF EXAMINATION OF FIVE-YEAR INTEGRATED MASTER OF BUSINESS ADMINISTRATION (FY-IMBA) PROGRAMME

Based on National Education Policy (NEP - 2020)

Effective from the Academic Session 2024

Structure of Five Year Integrated Programme in Management (FY-IMBA)

A. Structure of FY-IMBA (First three years of Five year Integrated Program)

First Year

1st Semester

Course Code	Title of the Course (s)	Summative Assessment	Formative Assessment	Practicum/ Viva-Voce	Total Marks	Credits (L-T-P)
Discipline-Specific Courses – Major (MJ)						
IMBAMJFM0124	Fundamentals of Management	80	20	-	100	3-1-0
IMBAMJFA0124	Financial Accounting	80	20	-	100	3-1-0
Allied Discipline Centric- Minor (MN)	Note: Students will have to opt one (1) course of four (4) credits from the pool of following Minor Courses designed and to be offered by the Department of Management Studies.					
IMBAMNBE0124	Business Economics	80	20	-	100	3-1-0
IMBAMNPA0124	Public Administration	80	20	-	100	3-1-0
Multidisciplinary Courses (MD)	Note: Students will have to opt for one (1) course of three (3) credits from the pool of Multidisciplinary Courses by selecting out of any of the broad fields (Life Sciences, Physical Sciences, Arts, Humanities and Social Sciences, and Interdisciplinary Studies) designed at the central level by the University which they have not studied at the 12th-level or the opted course is not related to their major and minor stream under this category.					
Ability Enhancement Course (AE)	Note: Students will have to opt for one (1) course of three (3) credits from the pool of Ability Enhancement Courses designed at the central level by the University.					
Value Added Course (VA)	Note: Students will have to opt for two (2) courses of two (2) credits from the pool of Value Added Courses designed at the central level by the University.					
Skill Enhancement Course (SE)	Note: Students will have to opt for one (1) course of two (2) credits from the pool of Skill Enhancement Courses designed and to be offered by the Department of Management Studies.					
IMBASEMC0124	Managerial Communication	40	10	-	50	2-0-0
Total Credits						24

2nd Semester

Course Code	Title of the Course (s)	Summative Assessment	Formative Assessment	Practicum/ Viva-Voce	Total Marks	Credits (L-T-P)
Discipline-Specific Courses – Major (MJ)						
IMBAMJOB0224	Organizational Behavior	80	20	-	100	3-1-0
IMBAMJMC0224	Managerial Costing	80	20	-	100	3-1-0

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Department of Management Studies, University of Kashmir

FY- IMBA Curriculum Under NEP-2020, Effective from Academic Session 2024

Allied Discipline Centric – Minor (MN)	Note: Students will have to opt one (1) course of four (4) credits from the pool of following Minor Courses designed and to be offered by the Department of Management Studies.					
IMBAMNBS0224	Business Statistics	80	20	-	100	3-1-0
IMBAMNMP0224	Macroeconomic Policies and Analysis	80	20	-	100	3-1-0
Multidisciplinary Courses (MD)	Note: Students will have to opt for one (1) course of three (3) credits from the pool of Multidisciplinary Courses by selecting out of any of the broad fields (Life Sciences, Physical Sciences, Arts, Humanities and Social Sciences, and Interdisciplinary Studies) designed at the central level by the University which they have not studied at the 12th-level or the opted course is not related to their major and minor stream under this category.					3-0-0
Ability Enhancement Course (AE)	Note: Students will opt for one (1) course of three (3) credits from the pool of Ability Enhancement Courses designed at the central level by the University.					3-0-0
Value Added Course (VA)	Note: Students will have to opt for two (2) courses of two (2) credits from the pool of Value Added Courses designed at the central level by the University.					4-0-0
Skill Enhancement Course (SE)	Note: Students will have to opt for one (1) course of two (2) credits from the pool of Skill Enhancement Courses designed and to be offered by the Department of Management Studies.					
IMBASEDM0224	Decision Making using MS-Excel	40	10	-	50	1-0-1
Total Credits						24

Second Year

3rd Semester

Course Code	Title of the Course (s)	Summative Assessment	Formative Assessment	Practicum/ Viva-Voce	Total Marks	Credits (L-T-P)
Discipline-Specific Courses – Major (MJ)						
IMBAMJOR0324	Operations Research	80	20	-	100	3-1-0
IMBAMJCA0324	Corporate Accounting	80	20	-	100	3-1-0
IMBAMJCG0324	Corporate Governance and Ethics	80	20	-	100	3-1-0
Allied Discipline Centric – Minor (MN)	Note: Students will have to opt for one (1) course of four (4) credits from the pool of Minor Courses designed and to be offered by the Department of Management Studies.					
IMBAMNBL0324	Business Law	80	20	-	100	3-1-0
IMBAMNNS0324	Negotiation Skills	80	20	-	100	3-1-0
Multidisciplinary Courses (MD)	Note: Students will have to opt for one (1) course of three (3) credits from the pool of Multidisciplinary Courses by selecting out of any of the broad fields (Life Sciences, Physical Sciences, Arts, Humanities and Social Sciences, and Interdisciplinary Studies) designed at the central level by the University which they have not studied at the 12th-level or the opted course is not related to their major and minor stream under this category.					3-0-0
Ability Enhancement Course (AE)	Note: Students will have to opt for one (1) course of three (3) credits from the pool of Ability Enhancement Courses designed at the central level by the University.					3-0-0
Skill Enhancement Course (SE)	Note: Students will have to opt for one (1) course of two (2) credits from the pool of Skill Enhancement Courses designed and to be offered by the Department of Management Studies.					
IMBASEDM0324	Database Management Systems	40	10	-	50	1-0-1
Total Credits						24

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Department of Management Studies, University of Kashmir

FY- IMBA Curriculum Under NEP-2020, Effective from Academic Session 2024

4th Semester

Course Code	Title of the Course (s)	Summative Assessment	Formative Assessment	Practicum/ Viva-Voce	Total Marks	Credits (L-T-P)
Discipline-Specific Courses – Major (MJ)						
IMBAMJMM0424	Marketing Management	80	20	-	100	3-1-0
IMBAMJFM0424	Financial Management	80	20	-	100	3-1-0
IMBAMJHR0424	Human Resource Management	80	20	-	100	3-1-0
IMBAMJPO0424	Production Operations Management	80	20	-	100	3-1-0
IMBAMJMA0424	Management Accounting	80	20	-	100	3-1-0
Allied Discipline Centric – Minor (MN)	Note: Students may opt for one course of four credits from the pool of Minor Courses designed and to be offered by the Department of Management Studies.					
IMBAMNBM0424	Business Mathematics	80	20	-	100	3-1-0
IMBAMNIS0424	Information Systems for Managers	80	20	-	100	2-0-2
Total Credits						24

Third Year

5th Semester

Course Code	Title of the Course (s)	Summative Assessment	Formative Assessment	Practicum/ Viva-Voce	Total Marks	Credits (L-T-P)
Discipline-Specific Courses – Major (MJ)						
IMBAMJED0524	Entrepreneurship Development	80	20	-	100	3-1-0
IMBAMJMS0524	Marketing of Services	80	20	-	100	3-1-0
IMBAMJIT0524	Income Tax Law and Practice	80	20	-	100	3-1-0
IMBAMJOE0524	Organizational Effectiveness & Change	80	20	-	100	3-1-0
IMBAMJIN0524	Internship	50	-	50	100	0-0-4
Allied Discipline Centric – Minor (MN)	Note: Students may opt for one course of four credits from the pool of Minor Courses designed and to be offered by the Department of Management Studies.					
IMBAMNBA0524	Business Analytics	80	20	-	100	3-0-1
IMBAMNCM0524	Crisis Management	80	20	-	100	3-1-0
Total						24

6th Semester

Course Code	Title of the Course (s)	Summative Assessment	Formative Assessment	Practicum/ Viva-Voce	Total Marks	Credits (L-T-P)
Discipline-Specific Courses – Major (MJ)						
IMBAMJSM0624	Strategic management	80	20	-	100	3-1-0
IMBAMJRM0624	Research Methodology	80	20	-	100	3-1-0
IMBAMJSD0624	Sales and Distribution Management	80	20	-	100	3-1-0

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Section-C

IMBA-I

SEMESTER



FUNDAMENTALS OF MANAGEMENT			
Semester: IMBA 1 st		Course Type: Major (MJ)	
Course Code: IMBAMJFM0124		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
The course is designed to provide students with a comprehensive understanding of the fundamental concepts, principles, and techniques related to the fundamentals of management. The course covers various aspects of management functions, principles & management challenges which will help students to learn and apply the same for better decision making in organizational context.			
Course Objectives			
<ul style="list-style-type: none"> To provide students with broader understanding of fundamental concepts related to management evolution and learn management skills and competencies To acquaint students with understanding and application of planning and organising functions, and to comprehend the dynamics of organizational structure and design. To familiarize students with the dynamics and implications of staffing, directing and controlling at workplace. To broaden insights among students towards emerging issues and future challenges in the field of management. 			
Course Outcomes			
<ul style="list-style-type: none"> Demonstrate a solid understanding of fundamental management concepts related to evolution of management thought and its application in organizational settings. Apply the knowledge about management functions of planning and organizing and its various structures for better decision making process. Apply the knowledge of other management principles like staffing, directing and controlling in workplace settings. Address the managerial implications of management challenges and issues and its application in business context 			

Unit -I

Management- concept, nature, scope and levels of management. Management skills and competencies, Mintzberg's managerial roles. Evolution of Management thought-classical, behavioural and modern approaches.

Unit-II

Planning- concept, characteristics, objectives, importance & process of planning. Types & classification of planning. Prerequisites and implications of planning at workplace. Organizing- concept, nature, purpose and principles of organization. Organizational Structure and Design- Types of organizational structure, Departmentalization- concept, purpose and forms of departmentalization. Centralization vs. Decentralization.

Unit-III

Directing- concept, features & its significance. Implications of motivation as a directing tool in organizational perspective. Staffing- concept, functions & its objectives. Controlling- concept, significance, process & its limitations. Types of controlling and implications of effective control in organizations.

Unit-IV

Management by Objectives (MBO)- concept, features, importance, process, limitations and conditions for effective MBO. Management by Exception- Concept, objectives & its significance. Span of Management- Concept, significance and its types. Factors affecting span of management. Contemporary challenges and emerging issues in management.

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. D.K Bhattacharya, Principles of Management- Text and Cases, Pearson.
2. S.P. Robbins, M. Coulter, A.Randel & R. Vishwanathan. Management, Pearson.
3. H. Koontz, H. Weihrich & M.V Cannice. Essentials of Management, McGraw Hill
4. PC Tripathi, P.N Reddy & A. Bajpai. Principles of Management, McGraw Hill
5. J.K.Mitra, Principles of Management, Oxford University Press

Dr. Rashid
22/10/2024

Head
Deptt. of Management Studies
University of Kashmir, Srinagar



FINANCIAL ACCOUNTING			
Semester: IMBA 1 st		Course Type: Major (MJ)	
Course Code: IMBAMJFA0124		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<i>This course provides a foundational understanding of financial accounting and covers the essential aspects of the accounting cycle, including the recording, classification, and summarization of financial transactions. It delves into the reconciliation of bank statements, and understanding the treatment of depreciation, provisions, and reserves. The course also addresses the rectification of accounting errors and the preparation of final accounts, equipping students with the skills necessary for accurate financial reporting.</i>			
Course Objectives			
<ul style="list-style-type: none"> • Introduce students to the fundamental objectives, concepts, conventions and standards of accounting, including the accounting cycle and the classification of accounts. • Provide students with the knowledge and skills necessary to record financial transactions, and prepare ledger accounts and trial balances. • Develop an understanding of the concept and reasons of charging depreciation and the various methods of providing for depreciation. Also to create understanding of accounting treatment of bills of exchange. • Equip students with the ability to prepare and interpret key financial statements, including the manufacturing account, trading account, profit & loss account, and balance sheet. 			
Course Outcomes			
<ul style="list-style-type: none"> • Explain the objectives and concepts of accounting, identify different accounting systems, and describe the steps involved in the accounting cycle. Gain a comprehensive understanding of depreciation and its methods. • Demonstrate proficiency in recording transactions using the double-entry system, posting entries to ledgers, and preparing accurate trial balances and bank reconciliation statements. • Prepare final accounts, including the manufacturing account, trading account, profit & loss account, and balance sheet, and identify and rectify accounting errors. • Appreciate the enlarged boundary of accounting profession and areas where accountant plays an important role. 			

Unit-I

Accounting: Meaning and Objectives, Accounting concepts and conventions, Systems of accounting, Capital and revenue expenditures and receipts, Accounting policies, Accounting Cycle. Indian accounting standards-brief explanation, International financial reporting standards-need and benefits; Accounts and Recording of Transactions: Classification of accounts, Journalizing and Sub-division of Journal.

Unit-II

Ledger and Trial Balance: Posting from Journal to ledger and vice versa, Preparation of ledger accounts, Trail Balance-meaning, objectives methods; Types and rectification of errors; Bank Reconciliation Statement: Preparation and its significance.

Unit-III

Depreciation: Concept and Purpose, Factors in the measurement of depreciation, Accounting treatment, Methods of providing depreciation- Straight line method and Diminishing balance method, Change in the method of depreciation; Accounting for Bills of Exchange- entries in the books of drawer and drawee including dishonour, renewal and endorsement of bills.

Unit-IV

Final Accounts of sole proprietors and partnerships: Meaning, Significance and preparation of Trading Account, Profit and Loss Account and Balance Sheet, Adjusting, transfer and closing entries, Liquidity and permanence order of preparing balance sheet; Financial reporting- concept, objectives and features.

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. T. S. Grewal, Financial Accounting, S. Chand.
2. Heitger L.E. & Matulich Serge, Financial Accounting.
3. Wild and Singh, Financial Accounting, McGraw Hill.
4. R. Narayanaswamy, Financial Accounting: A Managerial Perspective, Prentice Hall of India.
5. P. C. Tulsian, Financial Accounting, Pearson.



BUSINESS ECONOMICS			
Semester: IMBA 1 st		Course Type: Minor (MN)	
Course Code: IMBAMNBE0124		Credits:04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<i>This course is designed to equip the students with the knowledge and understanding of economic concepts to enable them to take rational managerial decisions in various business issues. The course integrates economic theory with practical managerial practices, enabling students to make effective decisions in various business environments. It emphasizes the application of microeconomic analysis to real-world business scenarios and explores the interplay between market forces and managerial strategies.</i>			
Course Objectives			
<ul style="list-style-type: none"> To help students understand and apply fundamental economic concepts to managerial decision-making. To enable the students to learn about the ways and techniques of optimization. To help the students in evaluating cost structures and production processes to enhance efficiency. To enable learners develop pricing strategies based on market conditions and competitive landscapes. 			
Course Outcomes			
<ul style="list-style-type: none"> Understand and apply fundamental economic concepts to managerial decision-making. Apply the ways and techniques of optimization. The highly relevant skills developed in the areas of cost control, optimization of resources and pricing policies for effective management and control within the organizations Develop pricing strategies based on market conditions and competitive landscapes. 			

Unit-I

Nature, Scope of Managerial Economics; Application and Limitations; Consumer's Behavior: Utility Analysis- Cardinal Approach: Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility and Consumer Equilibrium. Ordinal Approach: Indifference Curve, Budget Line and Consumer Equilibrium. Demand Analysis- Law of Demand, Elasticity of Demand, Measurement and application of Elasticity of Demand.

Unit-II

Production Function and Cost Analysis: Concept of Production Function. Law of Variable Proportions; Law of Returns to Scale; Properties of Cobb-Douglas and CES production Function; Cost minimizing input choice; Short-run and Long-run cost Function- traditional and modern approach.

Unit-III

Market Structures: Short-run and Long-run price-output determination under Perfect Competition, Monopoly and Monopolistic Competition; Oligopoly- Cournot and Swazy Model, Cartels and Price Leadership.


Unit-IV

Business Cycle: Nature and Phases; Theories- Psychological, Profit, Monetary, Innovation, Cobweb, Samuelson and Hicks theories; Inflation- Classification and Causes, Inflationary Gap, Deflationary Gap and Elimination Principle.

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Raj Kumar and Kuldip Gupta: Managerial Economics, UDH Publishers and Distributors (P) Ltd.
2. M. L. Jhingan and J.K. Stephen: Managerial Economics, Vrinda Publications (P) Ltd.
3. S.L. Gupta and D.D. Chaturvedi: Business Economics, International Book House.
4. Jeol Dean: Managerial Economics, Prentice Hall of India.
5. Christopher R. Thomas and S. Charles Maurice: Managerial Economics: Foundations of Business Analysis and Strategy, McGraw-Hill Education.


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PUBLIC ADMINISTRATION			
Semester: IMBA 1 st		Course Type: Minor (MN)	
Course Code: IMBAMNPA0124		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<i>Public Administration has become an essential segment of modern society. Administration is the science of contemporary civilization. There is no subject more important than the subject of administration. The future of civilized government rests upon our ability to develop a science, philosophy and practice of administration competent to discharge the functions of civilised society.</i>			
Course Objectives			
<ul style="list-style-type: none"> • The Key objective of this course is to acquaint the students to acquire a complete and detailed understanding of various aspects of public administration • The students are also expected to appreciate the role public servants play in the welfare and development of public and nation building. • To train the students in public administration decisions. • To acquaint students with the understanding of issues and challenges to Indian administration 			
Course Outcomes			
<ul style="list-style-type: none"> • Students will articulate and apply a public service perspective. • Students will be able to grasp the administrative theories, concepts and principles to think critically, solve administrative problems and make decisions. • Students will participate in and contribute to the policy process • The subject will provide benefit for the candidates appearing in the civil services examinations. 			

Unit-I

Public administration –Evolution and Significance; Wilsons Vision of Public Administration; Weber’s Bureaucratic model and Post-Weberian Developments; Evolution of Indian Administration; Mughal administration; Legacy of British rule in politics and administration, Impact of Liberalization on administration in developing countries.

Unit-II

Administrative Law; Administrative tribunals; Right to information; Developmental administration; Models of Policy making; state theories and public policy formulation: Financial Administration: Public borrowings and Public debt; Budget-types and forms; Budgetary process; financial accountability; parliamentary control of public expenditures.

Unit-III

Union government and Administration in India; Constitutional context of Indian Administration: The president, The Prime Minister, The council of Ministers, Central Secretariat, Cabinet Secretariat, Planning Commission, Finance Commission, Election Commission ; Role of controller general of accounts and comptroller and auditor general of India; Civil services; State administration and District Administration structure.

Unit-IV

Administrative reforms; Important committees and commissions; Rural developments: Institutions, Agencies and Programmes; Panchayat Raj; Urban Local government; Municipal governance; National police commission; Reforms in Police; National Human Rights commission; Disaster Management: Emerging issues and Challenges to Indian Administration.

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Rumki Basu: Public Administration: Concepts and Theories. Sterling Publishers.
2. Arora R. K. & Rajni Goyal: Indian Public Administration: Institutions and Issues. New Age International.
3. Mohit Bhattacharya: New Horizons of Public Administration, Jawahar Publishers & Distributors.
4. Goel S. L: Advanced Public Administration, Deep and Deep Publication.
5. Chakrabarty, Bidyut and Mohit Bhattacharya: The Governance Discourse- A Reader, New Delhi: Oxford University Press.

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MANAGERIAL COMMUNICATION			
Semester: IMBA 1 st		Course Type: Skill Enhancement (SE)	
Course Code: IMBASEMC0124		Credits: 02	
Formative Assessment:	Max. Marks-10 Min. Pass Marks- 4	Summative Assessment:	Max. Marks-40 Min. Pass Marks- 16
Course Description			
<i>Business Communication is a comprehensive course designed to equip students with the essential communication skills required for success in professional settings. Through a combination of theory, practical exercises, case studies, and real-world applications, students will develop proficiency in written, verbal, and nonverbal communication within the context of business environments.</i>			
Course Objectives			
<ul style="list-style-type: none"> • Understanding Communication Theory • Developing Written Communication Skills and mastering Nonverbal Communication. • Applying Communication Strategies and utilizing Technology for Communication. 			
Course Outcomes			
<ul style="list-style-type: none"> • Comprehend the fundamental principles and theories of communication. • Recognize the importance of effective communication in a business setting. • Understand the implications of digital communication in a business context. 			

Unit-I

Introduction to Communication: Communication Process and Elements of Communication. Types of Communication: Verbal and Non-Verbal Communication, Formal and Informal Communication. Barriers to Effective Communication: Physical, Psychological, and Semantic Barriers. Overcoming Communication Barriers. Interpersonal Communication: Building Rapport and Empathy

Unit-II

Effective Speaking: Public Speaking, Interviews and Presentation Techniques, Overcoming Fear of Public Speaking, Presentation Tools and Techniques- Use of Visual Aids and Technology in Presentations, Designing and Delivering Engaging Presentations, Digital Communication: Communication through Social Media and Digital Platforms, Writing for the Web and Online Etiquette Persuasive Writing: Techniques for Persuasive Communication. Writing Emails, Memos, and Business Letters, Resume Writing. Report Writing.

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Rai U, Rai S., Business communication, Himalaya Publishers Pvt. Ltd.
2. Lesikar, Petit, Basics Business Communication, Tata McGraw
3. Balan, K.R. and Rayudu C.S. Effective Communication, Beacon, New Delhi.
4. Diwan & Aggarwal, Business Communication Excel.
5. Shalini Kalia, Shailja Agrawal, "Business Communication", Wiley India

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IMBA-II

SEMESTER



ORGANIZATIONAL BEHAVIOUR			
Semester: IMBA 2 nd		Course Type: Major (MJ)	
Course Code: IMBAMJOB0224		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<i>This course in Organizational Behaviour (OB) provides a comprehensive exploration of human behaviour within organizations. It covers various aspects such as personality, learning, motivation, perception, group dynamics, leadership, power, organizational structure, and change management. The course aims to equip students with the knowledge and skills to understand, analyze, and influence behaviours in organizational settings effectively.</i>			
Course Objectives			
<ul style="list-style-type: none"> • To introduce students to the foundational concepts, theories, and models of Organizational Behavior, providing a solid theoretical framework. • To develop students' ability to analyze individual and group behavior in organizations, including factors influencing behavior such as personality, perception, motivation, and learning. • To enable students to apply OB theories and principles to real-world organizational scenarios, fostering critical thinking and problem-solving skills. • To prepare students to effectively manage organizational dynamics, including leadership styles, power dynamics, conflict resolution, and organizational change. 			
Course Outcomes			
<ul style="list-style-type: none"> • Students will demonstrate a comprehensive understanding of key OB concepts, models, and theories, enabling them to articulate and apply these concepts in organizational contexts. • Students will be able to analyze and evaluate individual and group behaviours within organizations, identifying factors influencing behavior and performance. • Students will apply OB principles to diagnose organizational issues, propose solutions, and make informed decisions to enhance organizational effectiveness and employee satisfaction. • Students will develop skills in leadership, power dynamics, conflict management, and change management, preparing them to lead effectively and navigate organizational change processes. 			

Unit-I

Concept, need and importance; Nature and scope; Framework; Organizational Behaviour Models. Perception - Factors influencing perception - Interpersonal perception; Motivation - Importance - Types - theories.

Unit-II

Personality - Types, Factors influencing personality, Theories; Learning - Types of Learners, The Learning Process, Learning Theories; Organizational Behaviour Modification; Attitudes - Characteristics, Components, formation, measurement.

Unit-III

Organization Structure - Formation; Groups in Organizations - Influence - Group Dynamics, Group Decision Making Techniques - Interpersonal relations - Communication - Control, Conflict Management - Functional and dysfunctional organizational conflicts; Resolution of conflict, Stress Management.

Unit-IV

Leadership styles and Theories; Leaders Vs Managers; Sources of Power - Power Centers, Power and Politics. Organizational change - Importance - Stability Vs change - Proactive Vs Reactive change - The change process - Resistance to change - Managing change. Organizational culture.

Note: Case Studies & other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Stephen P. Robbins, Organizational Behavior, Prentice Hall of India.
2. Jerald Greenberg, Robert A. Baron. Behaviour in Organizations.
3. Hellriegel, Slocum and Woodman, Organizational Behavior, South-Western, Thomson Learning.
4. Schermerhorn, Hunt and Osborn, Organizational Behavior, John Wiley.
5. Fred Luthans, Organizational Behavior, McGraw Hill Book Co.

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MANAGERIAL COSTING			
Semester: IMBA 2nd		Course Type: Major (MJ)	
Course Code: IMBAMJMC0224		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<i>This course provides a foundational understanding of Cost Accounting and covers the essential aspects of the cost ascertainment, cost classification and cost control. It delves into the procedure of materials recording and control and also overheads allocation, apportionment, and distribution. An understanding of the profit determination of contract, processes, and transportation costing. The course also addresses the causes of difference between cost and financial accounts profit determination and the preparation of cost reconciliation statement.</i>			
Course Objectives			
<ul style="list-style-type: none"> • Introduce students to the fundamental objectives, concepts, classification of costs, including the understanding of cost center, cost unit and preparation of cost sheet. • Provide students with the knowledge and skills necessary to record materials and their control, and procedure for allocation and distribution of overheads. • Develop an understanding of the profit determination in case of contract and transport organizations. • Equip students with the ability to prepare and interpret process accounting, including the preparation cost and financial accounts reconciliation. 			
Course Outcomes			
<ul style="list-style-type: none"> • Introduce students to the fundamental objectives, concepts, classification of costs, including the understanding of cost center, cost unit and preparation of cost sheet. • Provide students with the knowledge and skills necessary to record materials and their control, and procedure for allocation and distribution of overheads. • Develop an understanding of the profit determination in case of contract and transport organizations. • Equip students with the ability to prepare and interpret process accounting, including the preparation cost and financial accounts reconciliation. 			

Unit-I

Cost Accounting: Meaning, Definition, Objectives, Scope, Functions; Difference between Cost Accounting and Financial Accounting; Cost Unit and Cost Center- concept and types; Systems, Methods, Techniques and essentials of Costing; Cost Classification; Installation of a Costing System, concepts and conventions, Systems of accounting, Cost Analysis-Elements of cost, Preparation of Cost Sheet and components of total cost; Tender and Quotation Preparation.

Unit-II

Materials Control- Meaning, Need, Purchasing and Function of Purchase Department, Purchase Procedure, Stores Control- Maximum Level, Minimum Level, Safety Level, EOQ; Materials Records, Stores Ledger, Perpetual Inventory System, Continuous Stock Taking; Overheads- Meaning, Classification, Allocation and Apportionment; Distribution and Absorption of Overheads and its Treatment; Distribution of Administrative and Sales Overheads.

Unit-III

Job and Contract Costing- Concept, Features, Preparation of Contract Account, Profit Determination in case of completed and incomplete contracts, Treatment of Work in Progress, Cost Plus Contract, Sub Contracts; Operating Costing- Concept, Features, Unit of Cost, Classification and Presentation of Costs in Case of Transport Costing.


Unit-IV

Process Costing- Concept, Features, Preparation of Process Accounts, Treatment of Process Gain or Loss, Inter-process Profits, Process Costing of Joint and By-products; Reconciliation Cost and Financial Accounts-Reasons for Difference, Preparation of Reconciliation Statement.

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. S.P. Jain and K. L. Narang, Cost Accounting, Kalyani Publishers.
2. B. M. Lal Nigam, Theories and Techniques of Cost Accounting.
3. Srivastava, Cost Accounting, McGraw Hill.
4. Bhabatosh Banerjee, Cost Accounting-Theory and Practice, Prentice Hall of India.
5. Burkhard Pedell and Peter Schaser, Cost Accounting –A Decision Oriented Approach, Word Scientific Pearson.


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BUSINESS STATISTICS			
Semester: IMBA 2 nd		Course Type: Minor (MN)	
Course Code: IMBAMNBS0224		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<p><i>This course provides a comprehensive introduction to statistical methods used in the analysis of data. It covers fundamental concepts of central tendency and dispersion, explores advanced topics such as moments, skewness, and kurtosis, and delves into the principles of correlation and regression analysis. The course also addresses the construction and application of index numbers, emphasizing their significance in economic and business contexts. Through this course, students will gain the analytical skills needed to interpret data and make informed decisions.</i></p>			
Course Objectives			
<ul style="list-style-type: none"> • Develop understanding about the measures of central tendency. • Familiarize students with absolute and relative measures of dispersion, and to equip them with the tools to assess variability in data sets. • Develop skills in conducting Correlation and Regression analysis. • Understand the significance and methods of constructing index numbers. 			
Course Outcomes			
<ul style="list-style-type: none"> • Calculate and interpret various measures of central tendency and dispersion, and use them to summarize and describe data sets effectively. • Calculate moments and measure skewness & kurtosis in order to understand their significance in describing the shape and distribution of data. • Develop the ability to compute correlation coefficients and regression equations, interpret the results, and understand the relationship between variables in a dataset. • Construct index numbers using various methods, assess their adequacy, and address common problems encountered in their construction. 			

Unit-I

Data: Meaning, nature and classification of data, Data Tabulation and Data Processing. Measures of Central Tendency: Concept and properties of mathematical averages including arithmetic mean, geometric mean and harmonic mean. Positional Averages- Mode and Median with graphic presentation. Measures of Dispersion: absolute and relative measures, Range, quartile deviation, mean deviation, standard deviation.

Unit-II

Moments: Calculation and significance, Skewness: Meaning and Measurement (Karl Pearson and Bowley's measures), Kurtosis. Concept and application of random variables. Probability & Probability Distributions: Basic concepts, Addition and multiplication theorem, Probability distributions: Binomial, Poisson and Normal distribution.

Unit-III

Correlation Analysis: Meaning and types of Correlation, Pearson's co-efficient of correlation- computation and properties, Spearman's Rank correlation. Regression Analysis: Ordinary Least Squares (OLS) regression, Regression equations and estimation, Properties of regression coefficients, Relationships between Correlation and Regression coefficients.

Unit-IV

Index numbers: Meaning and significance, Methods of constructing Index numbers: Aggregatives and average of relatives – simple and weighted, Tests of adequacy of index numbers, Problems in the construction of index numbers.

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Vohra, N.D., Business Statistics, McGraw Hill.
2. Anderson, Sweeney and William, Statistics for Students of Economics and Business. Cengage.
3. Levin, Richard, David S. Rubin, Rastogi, and Siddiqui, Statistics for Management, Pearson Education.
4. Thukral, J.K., Business Statistics, Taxmann Publications.
5. Levine, et al., Business Statistics, Pearson.

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MACROECONOMIC POLICIES AND ANALYSIS			
Semester: IMBA 2 nd		Course Type: Minor (MN)	
Course Code: IMBAMNMP0224		Credits: 04	
Formative Assessment: Max. Marks-20 Min. Pass Marks- 8		Summative Assessment: Max. Marks-80 Min. Pass Marks- 32	
Course Description			
<i>This course equips IMBA students with essential knowledge of macroeconomic policies, focusing on the objectives and tools of monetary and fiscal policies, GDP measurement, inflation, and economic growth. It explores the interplay between aggregate demand and supply, business cycles, and key economic indicators, preparing students to analyze and respond effectively to macroeconomic trends and their impact on business.</i>			
Course Objectives			
<ul style="list-style-type: none"> To provide students with a comprehensive understanding of macroeconomic policy objectives, approaches, and the tools of monetary and fiscal policies, emphasizing their effectiveness and impact on the Indian economy and business environment. To equip students with the knowledge and analytical skills to understand and measure national income, GDP, and other macroeconomic indicators, and to evaluate their use and limitations in assessing economic performance. To provide students with an in-depth understanding of aggregate demand and supply functions, consumption and savings behaviors, and various investment theories, enabling them to analyze their impact on economic equilibrium and business decisions. To enable students to understand and measure economic growth and business cycles, analyze the functions and dynamics of money supply and demand, and evaluate the causes and control measures of inflation and its relationship with unemployment. 			
Course Outcomes			
By the end of this course, students should be able to:			
<ul style="list-style-type: none"> To analyze the effectiveness of monetary and fiscal policy instruments, understand their interplay, and assess their influence on business and economic stability. To accurately measure and interpret GDP, CPI, and related economic statistics, differentiates between real and nominal values, and correct economic variables for inflation to make informed analyses of economic conditions. To evaluate the components of aggregate demand and supply, understand consumption and investment functions, and apply theories such as the multiplier and accelerator to assess their implications for economic growth and business strategy. To assess economic growth indicators, identify phases and causes of business cycles, understand money supply mechanisms, and analyze inflation's impact on the economy, including its link with unemployment through the Phillips Curve. 			

Unit-I: Macroeconomic Policies.

Objectives of Macroeconomic Policy, Different Approaches to Macroeconomic Policy. Monetary Policy- Instruments and its effectiveness, Monetary Policy, and Indian Economy. Fiscal Policy- Meaning, Objectives, and Instruments of Fiscal Policy, Nexus between Monetary and Fiscal Policies; Influence of policies on business.

Unit-II: Macroeconomic Phenomena and National Income.

Macroeconomic issues and concepts – The Circular Flow of Income in closed and open Economy. Measurement of GDP, Components of GDP, Real versus Nominal GDP, The GDP Deflator. The Consumer Price Index- Calculation of CPI, GDP deflator versus the CPI - Correcting economic variables for the effects of inflation, Uses and limitations of using national income statistics.

Unit-III: Aggregate Demand and Supply.

The Aggregate Demand and Supply Function - Consumption and Savings function, Investment function, Principles of Multiplier, Paradox of Thrift, Marginal Efficiency of Capital, Accelerator Theory, Tobin's q Theory of Investment - Income-consumption Relationship - Consumption Function in the Income Economy.

Unit-IV: Business Cycles and Economic Growth Indicators.

Meaning and Measurement of Economic Growth, Nature and Sources of Economics Growth. Business Cycle – Concepts, Phases, Causes and Control Measures. Nature and Functions of Money, The Supply of Money, Demand for Money, Money Multiplier. Inflation- Meaning, Types, and causes, Measures to control inflation, Effects of Inflation, Inflation and Unemployment-Phillip's Curve-Short run and long run.

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. N. Gregory Mankiw: Macroeconomics, Worth Publishers.
2. Dewett K.K & Navalur M.H: Modern Economic Theory, S Chand Publishing.
3. D. M. Mithani: Money, Banking, International Trade and Public Finance, Himalaya Publishing House..
4. Dwivedi, D.N, Macroeconomics – Theory and Policy, Tata McGraw Hill Publications
5. Richard T. Froyen: Macroeconomics: A Modern Approach, Routledge.

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DECISION MAKING USING MS-EXCEL			
Semester: IMBA 2 nd		Course Type: Skill Enhancement (SE)	
Course Code:IMBASEDM0224		Credits: 02	
Formative Assessment:	Max. Marks-10 Min. Pass Marks- 4	Summative Assessment:	Max. Marks-40 Min. Pass Marks- 16
Course Description			
<p><i>This course introduces students to the fundamentals and advanced functionalities of MS Excel as a tool for decision-making. Starting with the basic Excel environment, students will learn how to create and format worksheets, use formulas, and analyze data using pivot tables and charts. The course then progresses to advanced techniques, including lookup functions, logical operations, and scenario analysis, concluding with optimization using Excel's Solver tool. By the end of the course, students will be equipped with the skills needed to effectively utilize Excel for business decisions.</i></p>			
Course Objectives			
<ul style="list-style-type: none"> Equip students with essential Excel skills, from basic worksheet creation to advanced data analysis. Develop the ability to use Excel tools like lookup functions and Solver for effective decision-making. Teach foundational and advanced Excel techniques, including data visualization and scenario analysis. Enable students to apply Excel in real-world business scenarios for optimized decision-making. 			
Course Outcomes			
<ul style="list-style-type: none"> Students will master both basic and advanced Excel functions, including data analysis and visualization. They will apply Excel tools like lookup functions and Solver to solve business problems. Students will efficiently use Excel for data management and decision-making tasks. They will demonstrate proficiency in scenario analysis and optimization techniques within Excel. 			

Unit-I

Basic Excel environment, workbook, worksheet, worksheet components and their functions, Menus especially Formulas & Data menus Creating a worksheet, using basic formulas and formatting, using functions, inserting charts, importing data, pivot tables and charts Printing in Excel .

Unit-II

Descriptive Statistics - Understanding and applying lookup functions (VLOOKUP, HLOOKUP, XLOOKUP), Working with IF statements, nested IFs, and logical functions, Implementing data validation rules, What-If Analysis: Scenario Manager: Creating and comparing different business scenarios, Goal Seek and Data Tables for sensitivity analysis, Using conditional formatting for decision support, Introduction to Solver for linear and non-linear optimization

Note: Lab will be based on Units I and II Practical work, Case Studies & other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

- Wayne L. Winston, "Microsoft Excel 2019 Data Analysis and Business Modeling" Microsoft Press
- John Walkenbach, "Excel 2016 Bible", Wiley.
- Greg Harvey, "Advanced Excel for Dummies", Wiley.
- Michael Alexander, Excel Power Pivot & Power Query For Dummies, Wiley
- Wayne Winsun, Microsoft Excel Data Analysis and Business Modelling, Microsoft.

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IMBA-III

SEMESTER



OPERATIONS RESEARCH			
Semester:IMBA 3 rd		Course Type: Major (MJ)	
Course Code: IMBAMJOR0324		Credits:04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<i>This course is designed to provide a rigorous introduction to the principles, techniques, and tools of operations research, equipping students with the skills needed to tackle complex decision-making problems across various industries. The course bridges the gap between theoretical concepts and practical applications, enabling students to make effective decisions in various business environments.</i>			
Course Objectives			
<ul style="list-style-type: none"> • To help students translate real-world problems into mathematical models and formulate optimization problems effectively. • To enable students to master various optimization techniques to solve complex decision-making problems. • To help the students in developing skills to analyze and interpret results from OR models. • To enable them make informed, data-driven decisions while considering practical and ethical implications. 			
Course Outcomes			
<ul style="list-style-type: none"> • Demonstrate an understanding of the tools and techniques of optimal managerial decision making. • Use various optimization techniques to solve complex decision-making problems. • Utilize the models to solve practical problems of business decision making for efficient management and control of the organizations. • Make informed, data-driven decisions while considering practical and ethical implications. 			

Unit-I

Introduction-Significance, scope and applications of Operation Research in managerial decision-making; Model Building/Scientific approach; Decision Theory- Decision making under certainty, uncertainty and risk situations; EMV and value of perfect information; Uses of Decision tree; Game Theory- Concept of game; Two-person zero-sum game; Pure and Mixed Strategy Games; Dominance Method and Formula and Algorithm (Algebraic) Method for solving Mixed Strategy Game.

Unit-II

Linear Programming- Mathematical formulations of LP Models for product-mix problems; graphical and simplex method of solving LP problems involving slack variable only; Transportation problem- Various method of finding Initial basic feasible solution and MODI method for finding optimal solution; special cases involving prohibited routes, degeneracy, unbalanced and maximization problems; Assignment model- Hungarian Method and its applications.

Unit-III

Queuing Theory- Characteristics of basic Queue model; Applications of Queue model for better service to the customers; Sequencing Problem- Johnsons Algorithm for n Jobs and Two machines, n Jobs and Three Machines, Two jobs and m Machines Problems; Basic concept of Markov Analysis.

Unit-IV

Project Management- Rules for drawing the network diagram, Application of CPM and PERT techniques in project planning and control; Crashing and resource levelling of operations, Time-Cost trade-off in CPM Networks, Probability considerations in PERT Networks; Simulation- Basic concepts and applications of Monte Carlo Simulation Technique.

Note: Practical work, Case Studies & other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. N. D. Vohra: Quantitative Techniques in Management, Tata McGraw-Hill.
2. Taha Hamdy: Operations Research- An Introduction, Prentice-Hall.
3. Hillier and Lieberman: Introduction to Operations Research, McGraw-Hill Education.
4. Ronald L. Rardin: Optimization in Operations Research, Prentice Hall.
5. F. S. Hillier, G. J. Lieberman, B. Nag and P. Basu: Introduction to Operations Research (SIE), McGraw Hill.


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CORPORATE ACCOUNTING			
Semester: IMBA 3 rd		Course Type: Major (MJ)	
Course Code: IMBAMJCA0324		Credits: 04	
Formative Assessment: Max. Marks-20 Min. Pass Marks- 8		Summative Assessment: Max. Marks-80 Min. Pass Marks- 32	
Course Description			
<i>This course provides an understanding of Corporate Accounting and covers the essential aspects of the issue of shares, issue of debentures and preparation of financial statements. It delves into the procedure of recording banking and insurance business transactions and their financial statements. An understanding of the profit determination of consignment and joint businesses is also covered.</i>			
Course Objectives			
<ul style="list-style-type: none"> • Introduce students to the fundamental objectives, concepts, types of companies, including the understanding of share capital and debentures issues. • Provide students with the knowledge and skills necessary to record banking and insurance business transactions and their financial statements. • Develop an understanding of the profit determination in case of consignments • Develop an understanding of the profit determination in case of Joint ventures 			
Course Outcomes			
<ul style="list-style-type: none"> • The concept of accounting in case of issue of shares and its recording procedure will be clear to the students. • Demonstrate proficiency in recording transactions in case of debentures and its presentation in financial statements. • This course will students well versed with the preparation banking and insurance financial statements. • Appreciate the enlarged boundary of consignment and joint venture accounting by understanding the profit determination in case of both. 			

Unit-I

Formation of a Company: Incorporation of a company; Meaning and types of company; Share and share capital- meaning, nature and types; Accounting for share capital-issue and allotment of equity and preference shares, private placement and public subscription of share capital, over subscription and under subscription, issue at par, premium and at discount, calls in advance, calls in arrears, interest on calls in advance and arrears, issue of shares for consideration other than cash; Forfeiture of share- accounting treatment, reissue of forfeited shares; Company's balance sheet

Unit-II

Issue of Debentures:- Meaning and types of debentures, issue of debentures at par, at premium, and at discount, issue of debentures for consideration other than cash, issue of debenture as a collateral security; Redemption of debentures: meaning, sources of funds for redemption of debentures; Methods of Redemption of Debentures: in lump sum at the end of stipulated period, by draw of lots, by purchasing in the open market, by conversion into new debentures or shares; Disclosure of debentures in company's balance sheet

Unit-III

Accounting for Banking Companies- Preparation of Profit and Loss Accounts of Banking Companies (Schedule 13-16 and Provisions), Preparation of Balance Sheet (Schedule 1- 11 including Schedule for Contingent Liabilities), Concept of Non Performing Assets; Joint Venture- Meaning, Preparation of Joint Venture Account and Co-ventures Account, Distribution of Profit under different methods of joint venture accounting.

Unit-IV

Accounting for Insurance Companies- Meaning and types of insurance, Preparation of Revenue Account and Balance Sheet of Life and Insurance Companies in prescribed Format; Consignment –Meaning, entries in the books of consignor and consignee, valuation of inventories, treatment of normal and abnormal loss, commission.

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. S.P. Jain and K. L. Narang, Corporate Accounting, Kalyani Publishers .
2. Gupta R.L. and R.Swamy, Advanced Company Accounts, Sultan Chand.
3. M.C. Grewal, Advanced Accounts, S Chand and Co.
4. Maheswari S.N., Corporate Accountancy-Vikas Publishing House.
5. P. C. Tulsian, Corporate Accounting, S. Chand


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CORPORATE GOVERNANCE AND ETHICS			
Semester: IMBA 3rd		Course Type: Major (MJ)	
Course Code: IMBAMJCG0324		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<i>This course introduces students to ethical reasoning as it applies to the complex world of business in a globalized world. The course will develop frameworks for possessing ethical questions both internal to and external to business organizations as they arise in a plural and diverse society. Business ethics applies to both employee and employer conduct, conduct on behalf of a business and conduct within a business. This course will include ethical framing and ethical theories to examine dilemmas that arise at different stages and phases of business conduct. This course includes corporate governance aspects and its role in building ethically upright organisations and prevention of corporate scams.</i>			
Course Objectives			
<ul style="list-style-type: none"> • To understand the basic ethical principles necessary to evaluate and analyse contemporary issues in business ethics and analyse specific ethical dilemmas, discussing resolving ethical concerns and the process of achieving ethical changes in the workplace. • To understand the ethical principles necessary to evaluate and analyse contemporary issues in business ethics • Understanding social responsibility and how business ethics is a part of social responsibility. • Understanding the aspects of corporate governance and its role, in success and failure of organisations. 			
Course Outcomes			
<ul style="list-style-type: none"> • Demonstrate knowledge of ethical reasoning and ethical theory and identify ethical issues in business involving integrity, objectivity, and independence. • Interpret ethics rules as related to specific business situations using the fundamental ethical theories and principles. • Understand the significant issues of an ethical controversy in business to moral philosophy, work group influence, corporate culture, and social responsibility. • Understand the consequences of unethical and ethical business decisions. 			

Unit-I

Nature and Significance of Business Ethics; Personal Ethics, Morality, Religion, Etiquette, Law, Moral and Non - Moral Standards; Ethical Dilemmas, Ethical Relativism; Moral Development and Moral Reasoning; Ethical Decision Making Model; Globalization and Business ethics.

Unit-II

Business Ethical Principles – Role and Types of Ethical Theories- Teleological, Deontological and Virtue; Egoism, Utilitarianism-classical, act and rule; Free Market and Utilitarianism; Kant's Ethics, Rights and Duties, Justice and Fairness-Distributive, Egalitarian, Capitalistic, Socialistic, Libertarian, Retributive and Compensatory Justice; Ethical Dimensions of Marketing, Human Resource, Production and Financial Decisions; Environmental Protection;

Unit-III

Corporate Social Responsibility- Corporation as Morally Responsible Agent; Nature and significance of Corporate Social Responsibility, Social Responsiveness and Social Performance; Corporate Philanthropy; Social Responsibility Model; Free Market Theory and Profit Maximization; Shareholders Theory, Stakeholders Theory, Social Contracts Theory;

Unit-IV

Corporate Governance: Nature and Significance; Agency Theory; Corporate Governance Failure; Corporate Scam; Whistle Blowing; Indian Corporate Governance; Role of Board of Directors, Auditors, and Shareholders; Accounting and Regulatory frame work, Social Audit; Environment Ethics and Sustainable Business Development.

Note: Practical work, Case Studies & other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Fernando. A.C., Business Ethics and Corporate Governance, Pearson Publications Ltd.
2. Manuel G Velasquez: Business Ethics, Pearson Publications Ltd
3. John R Boatright: Ethics and the Conduct of Business, Pearson Publications Ltd.
4. Willaim H Shaw: Business Ethics, Thomson Publications.
5. Thomas Clarke: International Corporate Governance, Routled Publications

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BUSINESS LAW			
Semester: IMBA 3 rd		Course Type: Minor (MN)	
Course Code: IMBAMNBL0324		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<i>Business Law addresses actual issues that companies encounter on a daily basis. You may recognize and analyse legal issues, come up with original solutions, and negotiate effectively by studying business law. These abilities are useful in any line of work, but people seeking employment in business should pay particular attention to them.</i>			
Course Objectives			
<ul style="list-style-type: none"> To provide the brief idea about the framework of Indian Business Laws. To enable the students to understand the legal remedies available in the law to business and other people. Ability to know the details of Contract, Sale of Goods and Negotiable Instruments, laws of Company and Partnership. 			
Course Outcomes			
<ul style="list-style-type: none"> This will enable students to have basic understanding of the basic rules of Agreements and Contracts, Classification, Modes of Discharge, Breach and Remedies against the breach in The Indian Contract Act, 1872. The course will help students to acquire knowledge about the objectives and significance of the Sale of Goods Act, 1936, types of Goods, Condition & Warranty, Doctrine of Caveat Emptor, Rights of Unpaid Seller and Remedies for Breach of Contract of; The Partnership Act, 1932, essentials, types, modes of Dissolution. The course will equip students about complete understanding of The Companies Act, 2013, including the concepts and features of companies, classification, lifting of corporate veil, Memorandum of Association & Articles of Association, legal provisions relating to Company Meetings. The course will create basic understanding of the various provisions related to The Negotiable Instrument Act, 1881, Rules related to Bills of Exchange, Promissory Note and Cheque, significance of the Consumer Protection Act, 1986. 			

Unit-I

Indian Contract Act 1872: Definition of contract, Essentials of valid contract, types of contract, discharge of contract, breach of contract, remedies for breach of contract

Unit-II

Sale of Goods Act 1930: sale and agreement to sell, essentials of contract of sale of goods, conditions and warranties, transfer of property, Delivery of goods, rights of unpaid seller. Partnership act 1932: definition, formation of partnership, types of partners, dissolution of partnership.

Unit-III

Companies Act 2013: Definition, characteristics, types of companies, registration, Memorandum of Associations, Articles of Association, types of meetings, corporate veil, winding up.

Unit-IV

Negotiable Instruments Act 1881: Definition and types of negotiable instruments, parties to negotiable instruments, presentation of negotiable instruments, dishonour, discharge and remedies, amendment, 2015. Consumer protection Act 1986: General introduction, definition, complaint procedure and forums.

Note: Practical work, Case Studies & other assignments will be provided by the concerned faculty in the class.

Suggested Readings:-

1. Kapoor, N. D. Mercantile Law. Sultan Chand & Sons. Classic Edition
2. Shukla, M.C. A Manual of Mercantile Law. S. Chand.
3. Singh, A. Law of Contract. Eastern Book Co.
4. Singh, A. Indian Company Law. Eastern Book Company.
5. Taxman's, Corporate Laws

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NEGOTIATION SKILLS			
Semester: IMBA 3 rd		Course Type: Minor (MN)	
Course Code: IMBAMNNS0324		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
The course is designed to equip students with the knowledge, strategies, and skills necessary to negotiate effectively and manage conflicts in both professional and personal settings. Students will explore negotiation theories, engage in practical exercises, and develop a deep understanding of conflict resolution tactics, power dynamics, and ethical considerations in negotiations.			
Course Objectives			
<ul style="list-style-type: none"> Understand the fundamental principles of negotiation and conflict management. Apply negotiation strategies and tactics in various contexts. Analyze and manage conflicts effectively in organizational settings. Develop communication skills crucial for successful negotiation outcomes and evaluate ethical issues related to negotiation and conflict resolution. 			
Course Outcomes			
<ul style="list-style-type: none"> Learn how to manage conflicts constructively and reach mutually beneficial resolutions. Develop negotiation strategies and tactics to achieve optimal results in different scenarios. Enhance your communication skills to foster understanding and build better relationships during conflicts. Enhance your management skill for better team management, situation handling and task management. 			

Unit-I

Negotiation: Role in business and everyday life. Types of negotiation: distributive vs. integrative. Negotiation Concepts and Theories, BATNA (Best Alternative to a Negotiated Agreement), ZOPA (Zone of Possible Agreement)

Conflict Management: Sources and types, Conflict resolution styles: avoidance, accommodation, competition, compromise, collaboration.

Unit-II

Negotiation Strategies and Tactics: Importance of preparation in negotiation. Identifying interests, goals, and objectives. Power dynamics in negotiation. Distributive Negotiation Tactics, Integrative Negotiation Strategies, Dealing with difficult negotiators. Creating value and collaborative bargaining. Communication Skills in Negotiation

Unit-III

Conflict Management Techniques: Conflict Resolution Processes, Mediation, arbitration, and litigation. Choosing the right conflict resolution approach. Managing Conflict in Organizations, Role of leadership in conflict management. Negotiation Ethics and Fairness Ethical dilemmas in negotiation.

Unit-IV

Applied Negotiation and Conflict Management: Complex Negotiations and Real-World Applications, Negotiating mergers, acquisitions, and partnerships. Conflict management in international business. Negotiation Simulations and Role-Playing, Group-based negotiation exercises. Real-time conflict resolution scenarios.

Note: Practical work, Case Studies & other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

- Lewicki, Roy J., David M. Saunders, and John W. Minton. *Essentials of Negotiation*. Irwin.
- Fisher, R., Ury, W., & Patton, B. *Getting to Yes: Negotiating Agreement without Giving In*. Penguin Books.
- Lewicki, R. J., Barry, B., & Saunders, D. M. *Negotiation: Readings, Exercises, and Cases*. McGraw-Hill Education.
- Ury, William. *Getting Past No: Negotiating with Difficult People*. Bantam.
- Tim Casten, *The Art of Negotiation (How to get what you want)*, Known Publishing.

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DATA BASE MANAGEMENT SYSTEM			
Semester: IMBA 3 rd		Course Type: Skill Enhancement (SE)	
Course Code:IMBASEDM0324		Credits: 02	
Formative Assessment:	Max. Marks-10 Min. Pass Marks-4	Summative Assessment:	Max. Marks-40 Min. Pass Marks- 16
Course Description			
Database Management Systems (DBMS) course provides a comprehensive understanding of fundamental concepts like entity, attributes, and relationships. Students will delve into relational databases, normalization techniques, and SQL commands for efficient data management. Additionally, the course covers critical topics such as deadlock detection, recovery strategies, and security measures to safeguard against threats to database integrity.			
Course Objectives			
<ul style="list-style-type: none"> Understand core concepts, database design principles, and SQL operations essential for effective data management and manipulation. Learn to design and normalize databases to ensure data integrity and efficiency in relational database systems. 			
Course Outcomes			
<ul style="list-style-type: none"> Students will be able to accurately define core database concepts, execute SQL commands, and perform various data operations effectively. Students will be able to design normalized database structures and apply relational database principles to optimize data integrity and minimize anomalies. 			

Unit-I

Basic concepts viz Entity, Attributes, Keys, Relationship, Association, Schema, Database, DBMS, Data Independence, Three Level Architecture Relational Databases –ERDs, Codd's Rules, Integrity Rules, Database Anomalies, SQL- Date Definition, Data Manipulation, Data Control (Data processing in SQL).

Unit-II


Relational Data Base Design - Functional Dependency and its Types, Normalization - Unnormalized Relations, First, Second, Third, BCNF, Lossy and Database Backup, Security, Transaction Processing, Lossless Join and Dependency Preserving Decomposition.

Note:

1. Lab will be based on UNIT-I.
2. Practical work, Case Studies & other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Elmsari & Navathe, "Fundamentals Of Database Systems", Pearson Edu. New Delhi.
2. Rob & Kornel, Fundamentals of Database Systems, Thomson
3. Desai, B., "An Introduction to Database Concepts", Galgotia Publications.
4. Abraham Silberschatz, Henry Korth, and S., Sudarshan; Database System Concepts, McGraw-Hill Education.
5. Ullman, J. D., "Principals of Database Systems", Galgotia Publications.


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IMBA-IV

SEMESTER



MARKETING MANAGEMENT			
Semester: IMBA 4 th		Course Type: Major (MJ)	
Course Code: IMBAMJMM0424		Credits: 04	
Formative Assessment: Max. Marks-20 Min. Pass Marks- 8		Summative Assessment: Max. Marks-80 Min. Pass Marks- 32	
Course Description			
<i>This course provides students with an overview of the marketing function with an emphasis on creating value through marketing, market research, consumer behavior, pricing strategies, marketing channels, and various methods of promotion.</i>			
Course Objectives			
<ul style="list-style-type: none"> • Formulate a marketing plan that will meet the needs or goals of a business or organization. • Formulate strategies for developing new and/or modified products, concepts, goods and services that respond to evolving market needs. • Develop strategies for the efficient and effective placement/ distribution of products, concepts, goods, and services that respond to evolving markets. • Conduct market research to provide information needed to make marketing decisions. 			
Course Outcomes			
<ul style="list-style-type: none"> • To understand the role of marketing within society and within an economic system. • To learn the vital role of marketing within a firm and the necessary relationships between marketing and the other functional areas of business. • To consider the various decision areas within marketing and the tools and methods used by marketing managers for making decisions. • To learn key marketing principles and terminology. Because this is a survey course, there is an emphasis on basic terminology and concepts. 			

Unit-I

Changing nature of Marketing; Marketing tasks, Marketing environment: Internal and External; Marketing in global environment Prospects and Challenges; Marketing Information System-nature, significance and components, Marketing research-nature, scope and process

Unit-II

Understanding industrial and individual buyer behaviour; influencing factors, Buyer Behaviour Models; Selection of Target Market: Differentiated and Undifferentiated Marketing, Segmentation, targeting and positioning.

Unit-III

Product - Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product life cycle strategic implications; New product development and consumer adoption process; Nature and significance of pricing, Factors affecting price determination, Pricing policies and strategies.

Unit-IV

Nature, functions, and types of distribution channels; Channel management decisions; Vertical Marketing System; Retailing and wholesaling. Communication Process; Promotion mix advertising, personal selling, sales promotion, publicity and public relations; Sales promotion tools and techniques; Brand Equity, Neuro Marketing, Social Marketing

Note: Practical work, Case Studies & other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Philip Kotler and Kevin Lane, Marketing Management, PHI Pearson.
2. Micheal R.Czinkota & Masaaki Kotabe, Marketing Management, Springer
3. Boyd Walker, Marketing Management, McGraw Hill
4. Dalvymple, Marketing Management, Wiley India Pvt Ltd
5. Keith Flether, Marketing Management and Information Technology, Prentice Hall


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FINANCIAL MANAGEMENT			
Semester: IMBA 4 th		Course Type: Major (MJ)	
Course Code: IMBAMJFM0424		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<i>This course provides a comprehensive introduction to the fundamentals of financial management, focusing on essential concepts such as the time value of money, cost of capital, capital investment decisions, and capital structure. Students will explore the principles and theories that underpin financial decision-making within firms, including capitalization, leverage, and dividend policies. The course aims to equip students with the analytical tools necessary to evaluate investment opportunities, understand the impact of capital structure on a firm's value, and make informed financial decisions.</i>			
Course Objectives			
<ul style="list-style-type: none"> • Introduce students to the core principles and scope of financial management, including the concepts of time value of money, cost of capital, and the goal of financial decision-making within firms. • Equip students with the knowledge of various investment appraisal methods. • Understanding the different theories and the impact of financial and operating leverage on a firm's performance. • Discuss the purpose and objectives of dividend decisions, compare different dividend policies, and understand the impact of dividend behavior on the valuation of shares and bonds. 			
Course Outcomes			
<ul style="list-style-type: none"> • Demonstrate a clear understanding of financial management principles, including the computation of future and present values and the significance of cost of capital in financial decision-making. • Analyze and evaluate capital investment decisions using various capital budgeting methods and techniques. • Critically assess the factors affecting capital structure, perform EBIT-EPS analysis, and evaluate the impact of different types of leverage on a firm's financial performance. • Develop and justify dividend policies based on different relevance theories, and evaluate the effect of corporate dividend behavior on the valuation of firms and their securities. 			

Unit-I

Introduction to Finance: concept, principles that form the basics in financial management, scope, goal of the firm; Time value of money- future value and present value computation, comparing P.V. with F.V; Cost of Capital- concept, significance, determining cost of specific sources of capital, the weighted average cost of capital.

Unit-II

Capital Investment Decisions: concept and types of capital expenditures, capital budgeting process, Estimation of Cash Flows for investment analysis, Capital budgeting decision criteria: pay-back period and post pay-back method, present value and net present value method, internal rate of return. Working capital management (concept)

Unit-III

Capitalization and Capital Structure -Meaning, theories of capitalization, over and under capitalization; concept of capital structure, factors affecting capital structure, relevance of capital structure –net income approach and traditional approach , Irrelevance of capital structure-net operating income approach and MM hypothesis, EBIT EPS analysis, Indifference point computation; Leverage: Financial, Operating Leverage and total leverage, Analysis and impact of leverage.

Unit-IV

Dividend Decision: Purpose of dividend decision, objectives of dividend policy, different dividend policies, forms of dividends, Dividend relevance theories: Walters Model, Gordon's Model; Dividend relevance theories- M.M. Hypothesis; Valuation: Corporate dividend behavior and value of firm, Valuation of shares and bonds.

Note: Cases Studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Pandey I.M., Financial Management, Vikas Publishing House Pvt. Ltd
2. Khan and Jain, Financial Management, McGraw Hill Publications.
3. James, Van Horne, Financial Management Policy, Pearson Education.
4. Arnold and Lewis, Corporate Financial Management, Pearson Education.
5. Keown A.J., Financial Management, Prentice Hall Of India.

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HUMAN RESOURCE MANAGEMENT			
Semester: IMBA 4 th		Course Type: Major (MJ)	
Course Code: IMBAMJHR0424		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<p>The course is designed to provide students with a comprehensive understanding about human resource management concepts, functions, models and various HR challenges at workplace. Further, the course covers various HR functions like HRP, Job analysis, Recruitment, selection, employee training and performance appraisal system used at organizational workplace. Moreover, students will be exposed to understand the dynamics and application of other HR functions and concepts like employee discipline, grievance mechanisms & industrial relations in organizational context.</p>			
Course Objectives			
<ul style="list-style-type: none"> To understand human resource management framework, functions, its models, and equip students to become aware about various HRM challenges in contemporary times. To familiarize with various HR functions like HR Planning, Job analysis, recruitment, selection and career planning and development used in organizational context To acquaint students with dynamics of employee training in terms of its objectives, methods & its evaluation, and to better understand the performance appraisal system, its objectives, process, methods and various performance appraisal errors that happen in organizational context. To broaden better insights towards other HR functions like employee grievance, collective bargaining, employee discipline and know dynamics of industrial relations. 			
Course Outcomes			
<ul style="list-style-type: none"> Apply the knowledge of HR functions & HR models in business scenario and understanding about implications of various HR challenges and its application in organizational perspective. Develop and learn various functions of HR and apply same knowledge for better decision making Gain sound learning and apply understanding towards dynamics and perspectives of employee training and performance appraisal system practices at workplace settings. Better equip towards and apply understanding of various other HR functions in terms of employee discipline, collective bargaining, grievance mechanism and industrial relations in business context. 			

Unit-I

Human Resource Management (HRM)- Concept, nature and scope. Skills and competencies of HR professionals. Managerial and Operative functions of HRM. Models of HR-Ulrich model, Harvard model & HR value chain. Present Trends and contemporary Challenges in HR. Human Resource Planning- Concept, objectives & process. Job Analysis- Concept, uses & methods. Job Description vs Job Specification.

Unit-II

Induction & socialization process. Recruitment- Concept, process and its sources. Selection- Concept and its process. Types of selection tests & interview. Employee Training- Concept, purpose and significance. Identification of training needs. Training Methods- On the job and off the job training methods. Training Evaluation- Concept, purpose, training evaluation instruments & its approaches.

Unit-III

Performance Appraisal- Concept, objectives, methods & errors in appraisal process. Potential Appraisal – Concept and objectives. Compensation Management – Wages and Salaries, Wage Determinants, methods of fixing of compensation. Job Evaluation

Unit-IV

Industrial Relations- Concept, importance, objectives and conditions for good industrial relations. Employee Discipline. Grievance Mechanism- Grievance Handling procedure. Collective Bargaining – Workers Participation in Management – Concept, Mechanisms and Processes.

Note: Practical work, Case Studies & other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. G. Dessler & B. Varkkey, Human Resource Management, Pearson
2. Pravin Durai, Human Resource Management, Pearson.
3. B. Pattanayak, Human Resource Management, PHI Learning.
4. J.M. Ivancevich, Human Resource Management, McGraw Hill
5. L.R. Gomez-Mejia, D.B. Balkin, & R.L. Cardy, Managing Human Resources, Pearson


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PRODUCTION OPERATIONS MANAGEMENT			
Semester: IMBA 4 th		Course Type: Major (MJ)	
Course Code: IMBAMJPO0424		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<i>This course focuses on the efficient management of production processes and operations within organizations. The course provides an overview of production and operations management, including its historical perspective, systems approach, and strategic elements. Topics covered include facility location, manufacturing systems and layouts, production planning and control, materials management, inventory control, quality management, maintenance management, and purchasing procedures.</i>			
Course Objectives			
<ul style="list-style-type: none"> To introduce students to production and operations management and familiarize with different production systems. To develop students' proficiency in production planning and control techniques, including aggregate planning and master production scheduling. To equip students with knowledge of materials management principles, inventory control techniques, and materials requirement planning (MRP) systems. To enable students to understand quality management concepts, including statistical process control, Six Sigma, Total Quality Management (TQM), and ISO standards, and their application in operations management. 			
Course Outcomes			
<ul style="list-style-type: none"> Describe the nature and scope of production and operations management and its significance. Analyze different production systems and layouts and apply production planning and control techniques to optimize production processes Evaluate materials management principles and inventory control techniques to manage materials effectively and minimize inventory costs. Demonstrate critical thinking and problem-solving skills in analyzing production and operations management issues and proposing solutions to improve organizational performance. 			

Unit-I

Production and Operations Management- an overview; Nature and scope of Production/ Operations Management; Historical perspective of Operations Management; Operations as a System:- Continuous and Intermittent production system, flow, batch and job type of production; Operations strategy and elements of operations strategy; Facility location: Factors affecting plant location, Factor Rating method and Center of Gravity method for locational analysis

Unit-II

Manufacturing systems and layouts: Product, Process and cellular layouts, layout planning and Analysis; Production Process Planning and Design: factors affecting process design; Assembly Line Balancing; Production Planning and Control – An overview; types of Production Planning and Control; Aggregate planning:- Concept, strategies: Chase strategy, level strategy, mixed strategy and costs

Unit-III

Materials Requirement Planning (MRP)-I & II, Enterprise Resource Planning (ERP): Concepts & objectives; Master Production Scheduling (MPS): objectives and procedure for developing master production schedule; Materials Management: An overview; Basic concepts of Material Handling; Material Planning and Inventory Control; Inventory Control: Costs and objectives; Inventory control techniques; ABC Analysis: Just in Time (JIT); Economic Order Quantity Models and their applications under normal and discount considerations.

Unit-IV

Quality Management and Quality Assurance: Statistical process control–Control Charts for Attributes and Variables; Acceptance sampling: - Concept and significance; Six Sigma: concept & significance; Total Quality Management (TQM) ; ISO-9000- Concept and Significance; Value Engineering:- Basic Concepts; Maintenance Management – Preventive and Breakdown Maintenance.

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

- Chary SN. Production and Operations Management. McGraw Hill Education
- Aswathappa. K & Bhat. S.K. Production and Operations Management. Himalaya Publishing House
- Adam, E. E. & Ebert, R.J. Production and Operations Management. New Delhi, Prentice Hall of India
- Buffa, E.S. Modern Production Management, Wiley.
- Heizer. J, Render. B & Munson. C. Operations Management: Sustainability and Supply Chain Management. Pearson.

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MANAGEMENT ACCOUNTING			
Semester: IMBA 4 th		Course Type: Major (MJ)	
Course Code: IMBAMJMA0424		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<p><i>This course is designed to provide an in-depth understanding of how accounting plays a pivotal role in managerial decision-making. The course covers key concepts of financial, cost, and management accounting, with a focus on cost classification, determination, and management. Students will explore advanced costing techniques, including Activity-Based Costing (ABC), marginal costing, and standard costing, as well as tools for financial statement analysis. Through practical applications, the course emphasizes the use of accounting information for strategic decisions such as pricing, cost control, and financial performance evaluation.</i></p>			
Course Objectives			
<ul style="list-style-type: none"> • Develop an understanding of the role of accounting in managerial decision-making. • Provide students with the skills to classify and determine costs, and to manage overheads using both traditional and modern costing systems, including Activity-Based Costing (ABC). • Equip students with the ability to apply marginal costing techniques to make informed management decisions. • Enable students to analyze financial statements using various tools and to explore advanced concepts such as social responsibility accounting and human resource accounting. 			
Course Outcomes			
<ul style="list-style-type: none"> • Explain the role of accounting in managerial decision-making, as well as classification of various cost elements. • Demonstrate proficiency in managing overheads using traditional and modern costing systems. • Apply marginal and differential costing techniques to perform break-even analysis, make-or-buy decisions, optimize sales mix, and evaluate shutdown or continuation scenarios. • Conduct comprehensive financial statement analysis using comparative statements, trend analysis, ratio analysis, fund flow analysis, and cash flow analysis. 			

Unit-I

Role of accounting in managerial decision making, Cost Management Systems: treatment of overheads under traditional systems, allocation and absorption of overheads. Treatment of overheads under modern costing systems like activity based costing (ABC) and Implementation of ABC, Cost information for pricing decisions.

Unit-II

Financial Statement Analysis: comparative statement analysis, trend analysis and ratio analysis. Fund flow analysis, cash flow analysis and economic value added analysis. Social responsibility accounting: Concept and methods, Human resource accounting: concept and valuation of human resources, Inflation accounting: concept and methods.

Unit-III

Marginal Costing and Management Decisions, absorption vs. marginal costing, segregation of semi-variable costs, tools of marginal costing, Cost-volume relationship. Break-even analysis: methods and applications. Differential Costing and Management Decisions: (i) Make or buy (ii) Optimum sale mix (iii) Selling or further processing (iv) Shutdown or continue.

Unit-IV

Standard Costing: standard setting for material, labour, overheads and sales. Variance accounting for material, labour, overheads and sales, Investigation of variances. Control and disposition of variances, Revision of standards and variances.

Note: Case studies will be provided by concerned faculty in the class.

Suggested Readings:

1. Horngren, Sudem & Stratton, Introduction to Management Accounting, Pearson Education.
2. Richard and Robert, Accounting for Management, Planning and Control, Tata McGraw Hill.
3. Atkison, Banker, Kaplan & Young, Management Accounting, Pearson Education.
4. Kaplan & Atkison, Advanced management Accounting, Pearson Education.
5. Sahaf Musadiq Amin, Management Accounting, Prentice Hall .


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BUSINESS MATHEMATICS			
Semester: IMBA 4 th		Course Type: Minor (MN)	
Course Code: IMBAMNBM0424		Credits:04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<p>The Business Mathematics course is designed to equip students with essential mathematical tools and techniques that are critical for solving complex problems in the business environment. This course covers topics such as matrices, determinants, calculus, and the mathematics of finance. Students will learn how to apply these mathematical concepts to real-world business scenarios, enhancing their decision-making and analytical skills. Through a combination of theoretical knowledge and practical applications, students will develop a strong foundation in business mathematics.</p>			
Course Objectives			
<ul style="list-style-type: none"> To provide students with a thorough understanding of matrices and determinants and their applications in solving linear equations. To equip students with the concepts and rules of differentiation and their applications in marginal analysis and optimization problems. To introduce students to partial differentiation and its applications in production functions and elasticity. To teach students the principles of finance mathematics, including interest rates, annuities, and their applications in capital expenditure and leasing decisions. 			
Course Outcomes			
<ul style="list-style-type: none"> Understanding the Concepts of linear equations using matrices and determinants and its application in solving Business problems Apply the concepts of differentiation to analyze marginal revenue, cost, and elasticity. Use partial differentiation in the context of production functions and apply Euler's theorem. Calculate interest rates, depreciation, and annuities, and apply these concepts to business decisions involving capital expenditure and leasing. 			

Unit-I

Logarithm – Principles and calculation, percentage, ratio, proportion, discount and brokerage, commission, average, profit and loss. Linear, non-linear, quadratic and exponential equations - Solution of a system of linear equations (having a unique solution and involving not more than three variables).

Unit-II

Overview of Matrices.Types of matrices; algebra of matrices; properties of determinants; calculation of values of determinants up to third order; adjoint of matrix through adjoint and elementary row or column operations.

Unit-III

Concepts and rules of differentiation.Partial derivatives up to second order. Homogeneity of a function and Euler's theorem; total differentials, differentiation of implicit function with the help of total differentials. Maxima and Minima problems – cases of one variable involving second or higher order derivatives; cases of two variables involving not more than one constraint.

Unit-IV

Integration: Integration as an anti-derivative process. Standard forms; Methods of integration by substitution, by parts and by use of partial functions; definite integration; finding areas in simple cases.Learning Curve; Leontiff Input-Output Model.

Note: Practical assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. S. C. Gupta and S. P. Gupta, Business Mathematics and Statistics, Himalaya Publishing House.
2. P. K. Jain and O. P. Jain Business Mathematics and Quantitative Methods, Laxmi Publications
3. K. K. Dewett and S. C. Maheshwari Mathematics for Management , TATA McGraw-Hill Education
4. Ghosh&Sinha . Business Mathematics and Statistics. Oxford University Press.
5. S. K. Gupta and V. K. Kapoor, Business Mathematics Tata McGraw-Hill Education

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INFORMATION SYSTEMS FOR MANAGERS			
Semester: IMBA 4 th		Course Type: Minor (MN)	
Course Code:IMBAMNIS0424		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<i>This course introduces fundamental concepts in data and information systems. It covers the principles of information systems, system analysis, and design. Students learn about the evolution of management information systems (MIS) and their role in decision making. The course explores decision support systems (DSS), including their components and construction processes. Additionally, it delves into knowledge management and the use of expert systems. Finally, the course addresses advanced topics such as data warehousing, data mining, and online analytical processing (OLAP).</i>			
Course Objectives			
<ul style="list-style-type: none"> • Understand the fundamental concepts of data, information, and information systems. • Explore the role of management information systems (MIS) in organizational decision-making processes. • Gain insight into the components and functionalities of decision support systems (DSS). • Develop proficiency in knowledge management techniques and explore advanced topics like data warehousing and data mining & OLAP 			
Course Outcomes			
<ul style="list-style-type: none"> • Demonstrate a comprehensive understanding of data and information systems concepts. • Apply management information systems principles to analyze and solve real-world organizational challenges. • Design and develop decision support systems to facilitate effective decision-making processes. • Utilize advanced knowledge management techniques and tools to enhance organizational efficiency and effectiveness. 			

Unit-I

Introduction to – Concepts of Data, Information, Information Systems & End Users. Systems Concepts: Open System, Closed System; Information Systems and Systems Concept. Building Information System: System Analysis and Design - Systems Development Cycle (Identification of Requirements, Feasibility Study, System Analysis, Design and Implementation)

Unit-II

Management Information System – Basic Ideas, Concepts, Evolution of MIS, Information Technology (IT) and MIS - Managerial Decision Making – Decision-Making Process, Types of Decisions, Group Decision Making features of CBIS - Decision Support Systems: An Overview of DSS, Characteristics of DSS; Capabilities of DSS, Classification of DSS, Relevance of Relational Database Design in Decision Making

Unit-III

Components of Decision Support Systems: Model Base Management Subsystem, Database Management Subsystem, Knowledge Management, User Interface (Dialog) Management Subsystem. - Constructing A DSS: Development Process (SDLC, Prototyping), DSS Generators, Programming Languages and Software Tools used in DSS Development. - Model Base Management System: Types of Models – Certainty, Uncertainty, Risk Structures, and Simulation Technique.

Unit-IV

Knowledge Base Management System: Knowledge, Knowledge Base, Expert Systems and Components of Expert Systems - Inference Techniques: Forward Chaining, Backward Chaining. Knowledge Representation Techniques: Rules, Frames, Semantic Network - Data warehousing: Concepts in Data warehouse, Data mart, Data mining, Online Analytical Processing (OLAP)

Note:- Practical work, Case Studies & other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Turban, Efraim, Sharda Ramesh, Delen Dursun, Decision Support & Intelligent Systems, Pearson Education
2. Turban, Efraim, Sharda Ramesh, DelenDursun, Business Intelligence and Analytics: System for Decision Support. Pearson Education.
3. Sauter. L. Vicki, Decision Support Systems for Business Intelligence, John Wiley and Sons
4. Managerial Decision Modelling with Spreadsheets, Balakrishnan, Render and Stair, Pearson Education.

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IMBA-V

SEMESTER

ENTREPRENEURSHIP DEVELOPMENT			
Semester: IMBA 5 th		Course Type: Major (MJ)	
Course Code: IMBAMJED0524		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<p>The course is designed to provide students with a comprehensive understanding of the fundamental concepts, processes and outcomes of entrepreneurship. The course also provides the understanding of multiple internal and external factors that influence entrepreneurship from its inception to implementation and administration.</p>			
Course Objectives			
<ul style="list-style-type: none"> • The course aims to provide students with a fundamental understanding of entrepreneurs and entrepreneurship • Students will learn about the relevance, importance and evaluation of opportunities. • This course provides a detailed insight into how to plan and implement an entrepreneurial idea. Students will be able to plan entrepreneurial projects and identify ownership structures and financing of entrepreneurship/start-ups. • This course provides detailed information about the Institutions that cater to various entrepreneurial needs. Students will also learn about the Institutional support available. 			
Course Outcomes			
<ul style="list-style-type: none"> • Demonstrate a solid understanding of the concept of entrepreneurship, entrepreneur and entrepreneurial process. • Identify and decide upon the types of organizational structure, create a plan and identify the sources of funding for the entrepreneurial pursuit. • Demonstrate the usage of technology and social media for entrepreneurs. • Compare and identify proper policies and institutions that can support their entrepreneurial pursuit. 			

Unit-I

Entrepreneurship - evolution, concept and definitions; entrepreneur – types, entrepreneurial traits and entrepreneurial competencies; role of entrepreneurship in economic development, entrepreneurial process, idea generation, opportunity identification and evaluation.

Unit-II

Entrepreneurial motivation; Entrepreneurial development programmes in India-concept, need and phases; Problems in institutional framework; entrepreneurial environment; use of technology and social media by entrepreneurs.

Unit-III

Forms of Ownership – sole proprietorship, partnership, limited liability partnership, company, franchising; start-ups concept and procedure; business plan-nature and scope, writing, evaluating and implementing business plans, sources of capital for an entrepreneur, Make in India initiative of the Central Government.

Unit-IV

Institutional support to entrepreneurship in India, role of district industries center (DICS), State Industrial Development Corporation (SIDCO), Jammu and Kashmir Entrepreneurship Development Institute (JKEDI), Khadi And Village Industries Commission (KVIC), National Small Industries Corporation (NSIC), Small Industries Development Bank Of India (SIDBI)

Note:- Practical work, Case Studies & other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. David A. Kirby: Entrepreneurship. Tata McGraw Hills.
2. David Holt: Entrepreneurship: New Venture Creation, Prentice-Hall.
3. Jasmer Singh Sain, Entrepreneurship And Small Business" Deep and Deep Publication.
4. J.A Katz, R.P. Green, Entrepreneurial Small Business, McGraw Hill.
5. Hisrich, Peters and Shepherd, Entrepreneurship, McGraw Hill.

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MARKETING OF SERVICES			
Semester: IMBA 5 th		Course Type: Major (MJ)	
Course Code: IMBAMJMS0524		Credits:04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
Service industries dominate advanced economies. Services Marketing examines the differences between the marketing of goods and services and extends the traditional strategic marketing mix to include additional elements appropriate to the distinct features of services. Other topics include internal marketing, managing evidence, relationship marketing, services and globalisation, quality service delivery and measurement and service customisation. Independently and collaboratively, students engage in Services Marketing inquiry and research developing valued problem solving and decision making attributes.			
Course Objectives			
<ul style="list-style-type: none"> To provide students with an appreciation of concepts, functions and techniques of craft of marketing of services. Identify critical issues in service design including the nature of service products & markets, building the service model and creating customer value. Identify critical issues in service delivery including identifying and managing customer service experiences, expectations, perceptions and outcomes. To provide an in-depth appreciation and understanding of the unique challenges inherent in managing and delivering quality services. 			
Course Outcomes			
On successful completion of the course students will be able to:			
<ul style="list-style-type: none"> Demonstrate an extended understanding of the similarities and differences in service-based and physical product based marketing activities; Demonstrate a knowledge of the extended marketing mix for services. Develop and justify marketing planning and control systems appropriate to service-based activities; Demonstrate integrative knowledge of marketing issues associated with service productivity, perceived quality, customer satisfaction and loyalty. 			

Unit-I

Concept of services, importance, Goods versus Services marketing, Service Marketing Mix; Emergence & Reasons for growth of service sector in India, Characteristics of services, Classifications of services, Environment of Services Marketing, Challenges to Service Marketing.

Unit-II

Services Design and Development; Service Blueprinting; Service Process; Physical Evidence and Servicescape; Pricing of services; Services Distribution Management; Managing the Integrated Services Communication Mix; Managing Service Personnel; Employee and Customer Role in Service Delivery.

Unit-III

Importance of positioning in Services Marketing–Steps in developing a positioning strategy–Relationship Marketing: Creating and maintaining valued relationship with Customers; role of Internal Marketing in service delivery.

Unit-IV

Service profit chain, Concept of Service encounter – Moment of Truth; Motivation and empowerment of service employees; Customer complaining behaviour; Service recovery, Principles of effective service recovery, Service Quality Gap Model, Gronross Model of service quality.

Note:-Cases Studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. ValarieA. Zeithaml et al, Service Marketing, Tata McGraw-Hill.
2. Christian Gronroos, Service Management and Marketing, John Wiley & Sons Ltd.
3. Christopher Love Lock, Service Marketing, Pearson Education Asia.
4. Kruse, Service Marketing, John Wiley & Sons Ltd.
5. K. Rama Mohana Rao, Services Marketing, Pearson Education India.


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INCOME TAX- LAW AND PRACTICE			
Semester: IMBA 5 th		Course Type: Major (MJ)	
Course Code:IMBAMJIT0524		Credits:04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<p>The course is devised to provide an in-depth exploration of the principles and practices of income tax law, focusing on both individual and business taxation. This course is designed to equip students with the knowledge and skills necessary to understand and apply income tax laws in various contexts, preparing them for careers in accounting, finance, tax consultancy, and related fields. The course covers the legal framework, regulations, and procedures involved in the assessment and payment of income tax. Students will gain practical skills in preparing tax returns, understanding tax liabilities, and navigating the complexities of tax legislation.</p>			
Course Objectives			
<ul style="list-style-type: none"> To help students to understand the fundamental concepts of income tax law and its application to various entities. To acquire practical skills in tax return preparation, tax planning, and compliance, with a focus on accuracy and adherence to legal requirements. To help the students learn to interpret and analyze current tax legislation, regulations, and case law, understanding their impact on taxpayers and tax practitioners. To enable students to recognize the ethical issues in tax practice and develop the ability to handle them with integrity and professionalism. 			
Course Outcomes			
<ul style="list-style-type: none"> Knowing the fundamental concepts and principles of income tax law. Able to prepare accurate and compliant tax returns for individuals, corporations, and other entities In a position to analyze and interpret tax legislation and regulations and apply them to real-world scenario. Able to develop tax planning strategies to minimize tax liabilities within the legal framework. 			

Unit-I

Introduction- Introduction to Income Tax Law; Scheme of Taxation; Important concepts necessary for understanding the frame work of the Income Tax Act,1961; Concept of Income; Exempted and partially exempted incomes. Scope of Total Income and Residential Status: Concept of Total Income; Meaning and Treatment of Agricultural Income; Incidence of Tax; Residential Status of an Individual, a Firm/Association of Persons and a Company; Deduction from Gross Total Income.

Unit-II

Income from Salaries- Conditions for Chargeability of Salary; Basis of Charge; Meaning, Types and Taxability of Allowances; Meaning, Types and Taxability of Perquisites; Meaning, Types and Taxability of Provident Funds; Treatment of Retirement Benefits; Deduction from Salaries and Computation of Taxable Salary. Income from Capital Gains: Chargeability; Meaning and Types of Capital Assets; Concept of Transfer of Capital Asset; Cost of Acquisition; Computation of Capital Gain/Loss; Exemptions.

Unit-III

Income from House Property- Chargeability; Determination of Annual Value; Treatment of Unrealized and Arrears of Rent; Computation of Income from Let Out and Self Occupied House Properties; Deductions from Income from House Property. Income under the Head Profits and Gains of Business and Profession: Chargeability; Treatment of Business Incomes: Deduction and Allowances for Expenses, Expenditures and Losses; Provisions for Depreciation on Assets; Computation of Taxable Business and Profession Income. Income from other Sources: Chargeability; Meaning, Types and Taxability of Specific and General Incomes; Computation of Income from Other Sources.

Unit-IV

Assessment of Individuals: Computation of Total Income and Tax Liability of an Individual; Assessment of Partnership Firms: Computation of Total Income and Tax Liability of Partnership Firms. Provisions regarding Set-off and Carry Forward of Losses used while making Assessment of Individuals, and Partnership Firms.

Note:- Practical work, Case Studies & other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. V.P. Gaur and D.B. Narang: Taxation of Income: An Introduction, Kalyani publishers.
2. Dr. Bashir Ahmad Joo and Dr.Khursheed Ahmad Mahajan: Income Tax Law and Practices, Pragati (Vikas) Publishers.
3. Dr.Vinod K. Singhania and Dr. Monica Singhania: Students' Guide to Income Tax, Taxmann Publications.
4. Dr.Vinod K. Singhania: Direct Taxes Law & Practice, Taxmann Publications.
5. B. B. Lal, Income Tax, Pearson Education



ORGANIZATIONAL EFFECTIVENESS & CHANGE			
Semester: IMBA 5th		Course Type: Major (MJ)	
Course Code: IMBAMJOE0524		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<i>The course is designed to familiarize students with conceptual framework of organizational effectiveness, its issues and to study its models & approaches. Moreover, the course will familiarize students with understanding about organizational culture, its characteristics, its aspects, creating and sustaining culture at workplace. Further, the course is designed to acquaint students with dynamics of organizational change, its process, resistance to change and strategies and implications of managing change at workplace.</i>			
Course Objectives			
<ul style="list-style-type: none"> To familiarize towards conceptual framework of organizational effectiveness in context of its issues, approaches and models applicable at organizational workplace. To know and learn the context and nature of organizational change, its process and levels at workplace. To acquaint about various types of organizational change, forces for change, resistance to change and to know about strategies of managing resistance to change and role of change in agents in managing change. To understand the dynamics of organizational culture, its characteristics, functional and dysfunctional aspects of culture and to know how culture is formed and sustained in organizations 			
Course Outcomes			
<ul style="list-style-type: none"> Apply the models and approaches of organizational effectiveness for decision making Develop the understanding about the dynamics of organizational change in context of its need, process and its various levels in organizational workplace and to familiarize with organizational development interventions. Acquaint with various types of organizational change, apply strategies to resist organizational change and become sensitive towards implications of managing change at workplace. Develop understanding about the culture, its dimensions and its functional and dysfunctional aspects and to implement strategies about creating and sustaining culture in work settings. 			

Unit-I

Organizational effectiveness: Concept, nature, significance and its characteristics. Organizational effectiveness strategy, Critical issues of organizational effectiveness. Approaches & Models of Organizational Effectiveness

Unit-II

Organizational Culture: concept, characteristics, levels and its types. Functional and dysfunctional aspects of culture. Creating and sustaining organizational culture. Organizational climate vs organizational culture.

Unit-III

Organizational change- concept, nature, & its need. Process & levels of change. Types of organizational change. Internal & External forces for change Kurt Lewin's Force field model.

Unit-IV

Resistance to change. Strategies for managing resistance to change. Implications of managing change at workplace. Organizational development- concept, characteristics and OD interventions - Sensitivity training, Process consultation, Team development, Survey Feedback approach, Intergroup Development, Appreciative Inquiry.

Note: Practical work, Case Studies & other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

- Gareth R. Jones, Organizational Theory, Design and Change, Pearson.
- Bhattacharyya, D.K, Organizational Change and development, Oxford University Press.
- S.P. Robbins, Timothy. A. Judge, & Neharika. V. Organizational Behaviour, Pearson.
- V.G. Kondalkar, Organizational Effectiveness and Change Management. PHI
- R.Bansal & S. Agarwal, Organizational Effectiveness and Change, SBPD Publishing House

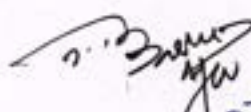

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INTERNSHIP			
Semester: IMBA 5th		Course Type: Major (MJ)	
Course Code: IMBAMJIN0524		Credits: 04	
Viva Voce:	Max. Marks-50 Min. Pass Marks- 20	Project Evaluation:	Max. Marks-50 Min. Pass Marks- 20
<i>Course Description</i>			
<p><i>Internship is the main component of the programme which is focused to expose students to the real world situations so as to hone their basic and advanced managerial skills. This internship shall be completed by the student under the able guidance of the faculty during the 1st four semesters and shall be evaluated in the fifth semester.</i></p>			
<i>Course Objectives</i>			
<ul style="list-style-type: none"> ● To hone the skills and competencies of the students required to excel in the world of business. ● To provide the student an opportunity to understand the corporate world better and to develop team spirit. ● To understand what the customers and clients require from them in addition to prepare each of them for better placement opportunity. 			
<i>Course Outcomes</i>			
<p>The internship shall bridge the gap between theoretical and practical applications and shall enhance the skill sets and knowledge required to thrive in the corporate world.</p>			

Guidelines for the Internship

The students shall be undergoing four to six weeks of internship during the first four semesters and the same will be evaluated in 5th Semester under course code IMBAMJIN0524 in any business organization. Based on this internship, the students will submit a comprehensive write-up on the learning from said internship. The internship can be done in online, offline or hybrid mode and shall be evaluated by the project viva-voce committee having weightage of 4 credits. The students shall be required to make presentation before the faculty prior to viva-voce. The panel of viva-voce committee shall comprise of following members:

- ✓ Head, Department of Management Studies as Chairman;
- ✓ Three faculty members (Professors/Associate Professors/Assistant Professors) of the department to be nominated by the Head of the Department.


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BUSINESS ANALYTICS			
Semester: IMBA 5th		Course Type: Minor (MN)	
Course Code: IMBAMNBA0524		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
<i>Course Description</i>			
<i>This course introduces students to the fundamentals of business analytics essential for strategic decision-making in modern enterprises. Through hands-on exploration, students will learn to collect, analyze, and interpret data using a variety of tools and techniques including data visualization platforms like Tableau and Power BI, statistical software such as R and Python for predictive modeling, and optimization methods like linear programming. Emphasizing practical application, the course equips students with the skills to derive actionable insights from data, enabling them to drive innovation and optimize business processes effectively.</i>			
<i>Course Objectives</i>			
<ul style="list-style-type: none"> • Gain a solid understanding of business analytics principles, including descriptive, predictive, and prescriptive analytics. • Master essential analytics tools and techniques like data visualization, statistical modeling, and optimization methods. • Develop skills to collect, analyze, and interpret business data to support informed decision-making. • Apply analytics insights to formulate and implement strategic business decisions effectively. 			
<i>Course Outcomes</i>			
<ul style="list-style-type: none"> • Demonstrate comprehension of foundational business analytics concepts and their applications. • Utilize various analytics tools and techniques effectively for data analysis and visualization. • Apply data analysis skills to interpret business data and derive actionable insights • Translate analytics findings into strategic business decisions to optimize organizational performance and competitiveness. 			

Unit-I

Introduction to Business Analytics, Overview of business analytics and its importance in decision-making, Types of analytics: descriptive, predictive, and prescriptive. Introduction to data types and sources in business, Data collection methods and challenges, Data quality and preprocessing techniques

Unit-II

Data Visualization: Principles of data visualization, Tools and techniques for effective visualization, Practical exercises using visualization tools (Tableau, Power BI). Exploratory Data Analysis (EDA): Techniques for exploring and summarizing data (Excel/RStudio), Using EDA to uncover patterns and trends in data

Unit-III

Introduction to Predictive Modeling, Basics of predictive analytics and modelling, Regression analysis: linear and logistic regression, Hands-on exercises using statistical software (R, Excel). Forecasting Techniques: Time series analysis and forecasting methods, Application of forecasting in business decision-making, Real-world examples and case studies

Unit-IV

Introduction to Prescriptive Analytics, Optimization Techniques: linear programming, integer programming, Decision analysis and optimization tools, Applications of prescriptive analytics in operations and strategy. Capstone Project and Applications, Integration of analytics techniques learned throughout the course, applying analytics to solve a real-world business problem.

Note: Practical work, Case Studies & other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Business Analytics: Data Analysis & Decision Making, S. Christian Albright, Wayne L. Winston, Cengage Learning,
2. Fundamentals of Business Analytics, R.N. Prasad, SeemaAcharaya, Wiley.
3. Data Science for Business: What You Need to Know about Data Mining and Data-Analytic ThinkingFoster Provost, Tom Fawcett, O'Reilly Media.
4. Analytics in a Big Data World: The Essential Guide to Data Science and its Applications, Bart Baesens, Wiley
5. Predictive Analytics: The Power to Predict Who Will Click, Buy, Lie, or Die, Eric Siegel, Wiley

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CRISIS MANAGEMENT			
Semester: IMBA 5 th		Course Type: Minor (MN)	
Course Code: IMBAMNCM0524		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<i>The Crisis Management course provides a comprehensive exploration of the strategies, tools, and frameworks needed to effectively manage organizational crises. It covers the entire lifecycle of a crisis, from identification and preparedness to response and recovery, emphasizing the importance of proactive planning and ethical decision-making. The course aims to build a culture of resilience and continuous improvement within organizations to better handle future crises.</i>			
Course Objectives			
<ul style="list-style-type: none"> • Provide a thorough understanding of different types of crises and their potential impacts on organizations and stakeholders. • Equip students with practical tools and techniques for effective crisis planning, response, and recovery. Enhance Risk Assessment Capabilities by teaching students to identify vulnerabilities, anticipate crises, and develop proactive risk mitigation strategies. • Develop proficiency in crisis communication planning, including media relations and stakeholder engagement. Instill the importance of ethical considerations and responsible leadership during crisis situations. • Emphasize continuous improvement by integrating lessons learned from past crises into organizational policies. 			
Course Outcomes			
By the end of this course, students should be able to:			
<ul style="list-style-type: none"> • Recognize early warning signs and evaluate the potential impact of various crises on an organization. • Design and implement crisis management frameworks, including strategies for preparedness, response, and recovery. Lead teams and make timely decisions under pressure during crisis situations. • Formulate and deliver clear, effective communication to stakeholders during all stages of a crisis. Conduct post-crisis evaluations to identify root causes, mitigate damage, and support organizational recovery. • Make decisions that consider ethical and social responsibilities during crisis management. Promote continuous organizational learning and resilience to improve future crisis handling capabilities. 			

Unit-I

Introduction to Crisis Management. Understanding crisis, types and crisis management. Distinguishing between risk management and crisis management. The Crisis Lifecycle. Identifying early warning signs and signals. Crisis Management Frameworks. Role of organizational culture and leadership in crisis situations.

Unit-II

Crisis Planning and Preparedness - Crisis Management Planning. Developing, Components and implementation. Role of contingency planning and scenario analysis. Risk Assessment and Vulnerability Analysis. Identifying organizational vulnerabilities and potential crisis triggers. Techniques for risk assessment and risk mitigation strategies. Crisis Communication Planning - Importance, communication strategy and message mapping. Training and Simulation. Role of technology and tools for crisis preparedness.

Unit-III

Crisis Response and Leadership- Strategies ; Effective decision-making under pressure. Role of crisis management teams (CMT) and their structure. Leadership in Times of Crisis. Ethical considerations and moral dilemmas. Crisis Communication Execution- Handling media relations and public communications, managing social media and digital channels. Coordination with External Stakeholders.

Unit-IV

Post-Crisis Management and Organizational Learning; Post-Crisis Review and Analysis. Identifying root causes and implementing corrective actions. Reputation Management and Recovery. Managing the long-term impact of a crisis on stakeholders. Crisis Management Policy Development- Institutionalizing crisis management practices. Developing crisis resilience within the organization. Continuous Improvement and Organizational Learning. Building a culture of preparedness. Updating crisis management plans based on past experiences.

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. "Crisis Management: Planning for the Inevitable" by Steven Fink.
2. "The Black Swan: The Impact of the Highly Improbable" by Nassim Nicholas Taleb.
3. "Leadership in Crisis" by Ronald Heifetz and Marty Linsky.
4. "Deep Survival: Who Lives, Who Dies, and Why" by Laurence Gonzales.
5. "The Signals Are Talking: Why Today's Fringe Is Tomorrow's Mainstream" by Amy Webb.

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IMBA-VI

SEMESTER

STRATEGIC MANAGEMENT			
Semester: IMBA 6 th		Course Type: Major (MJ)	
Course Code: IMBAMJSM0624		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<p><i>This course provides an introduction to strategic management, focusing on the process of formulating and implementing strategies to achieve organisational goals. It covers various aspects of strategic management including strategic analysis, formulation, implementation and evaluation. The course emphasizes the importance of analysing internal and external environment, selecting appropriate strategies, and effectively implementing and controlling these strategies.</i></p>			
Course Objectives			
<ul style="list-style-type: none"> • Understand the concept, evolution and scope of strategic management and explore the hierarchy of strategic intent and its role in guiding strategic management decisions. • Examine different forms of strategy and their relevance in achieving organizational objectives. • Familiarize students with the strategic management process including formulation and implementation. • Comprehend the significance of strategic evaluation and control in monitoring the effectiveness of these implemented strategies. 			
Course Outcomes			
<ul style="list-style-type: none"> • Explain the theoretical foundations of strategic management and describe the strategic management process and differentiate between strategy and tactics. • Assess various forms of strategy and determine their suitability in different organizational contexts. • Analyze corporate and business level strategies using appropriate tools and techniques. • Apply evaluation and control measures to assess the performance and effectiveness of implemented strategies. 			

Unit-I

Introduction to Strategic management: Nature, significance and scope; Strategic management process; levels of strategy, forms of strategy; strategy and tactics; strategic intent, building organisation's vision (BHAG Framework), Drafting company's mission, core competence-meaning and purpose, Hamel's framework of core competence, Design Thinking.

Unit-II

Concept and components of environment; Environmental scanning techniques; General environment (PESTEL analysis), Competitive environment (5 forces analysis); Methods and techniques used for organisational appraisal- value chain analysis, RBV, Critical success factor, SWOT Analysis; Impact of AI on strategy formulation

Unit-III

Strategic analysis and choice: Corporate level strategies: stability, expansion, retrenchment, combination, Process of strategic analysis and choice; BCG, GE 9 cell matrix; competitive advantage, business level strategies; Porter's framework of competitive strategies, disruptive strategies, Blue ocean strategy, Innovation Strategies.

Unit-IV

Strategic Implementation, evaluation and control: organisational structure, organizational culture and strategic leadership for strategy implementation; McKinsey's 7S framework, Strategic control types, Strategic Evaluation and control techniques; corporate performance measurement, Balanced Score Card, triple bottom line.

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Reading:

1. Kazmi, A, Strategic Management, Tata McGraw Hill.
2. Dess and Eisner, Strategic Management, Tata McGraw Hill.
3. Henry Mintzberg, Bruce Ahlstrand, and Joseph Lampel, Strategy Safari: A Guided Tour through the Wilds of Strategic Management, Free Press.
4. Thomson and Strickland, Strategic Management, McGraw Hill.
5. Rothaermel, Strategic Management, McGraw Hill.

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RESEARCH METHODOLOGY			
Semester: IMBA 6 th		Course Type: Major (MJ)	
Course Code: IMBAMJRM0624		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<i>This course provides a comprehensive exploration of research methodology, equipping students with the theoretical and practical skills necessary to conduct applied and basic research. Students will learn about the research process, measurement concepts, data collection methods, hypothesis testing, statistical applications, and the use of analytical software. Emphasis is placed on both qualitative and quantitative research methods, with practical assignments to reinforce learning.</i>			
Course Objectives			
<ul style="list-style-type: none"> • Understand the fundamentals of Research Methodology. • Comprehend measurement and data collection techniques. • Develop students' proficiency in using various statistical tools for data analysis. • Apply statistical tools and report writing techniques. 			
Course Outcomes			
<ul style="list-style-type: none"> • Define research concepts, formulate hypotheses, and select appropriate research designs. • Apply measurement scales, design effective questionnaires, and implement appropriate sampling methods. • Perform and interpret statistical tests and analyses relevant to research studies. • Apply tools like SPSS and SmartPLS for data analysis and will construct well-organized research reports. 			

Unit-I

Introduction to Research – The Research Process for Applied and Basic Research, Concepts in Research - Constructs, Theory, Concepts, Variables, Model, Research Question, Research Problem, Hypothesis concept, types and development, Research design: Exploratory, Descriptive - Experimental Research Design.

Unit-II

Concept of measurement – Scales - Nominal, Ordinal, Interval, Ratio, Rating Scales, Likert Scale, Semantic Differential Scale, Constant Sum Scale, Graphic Rating Scales. Types and sources of data - Primary and secondary, Methods of data collection, Sampling and sampling methods, Sampling Errors - Type-I & Type-II, Questionnaire, types and designing.

Unit-III

Hypothesis Testing, Parametric tests – One sample, two sample, Z test, T test, F test and ANOVA one way and two way, Factor analysis and Conjoint analysis.

Non-Parametric Tests - Chi-square test for independence of attributes and goodness of fit, Basic understanding of Sign test for paired data, comparing two populations, Mann-Whitney U test and Kruskal Wallis test.

Unit-IV


Statistical Applications – Correlation and Regression Analysis, Analysis of Variance – Partial and Multiple Correlation, Research Reports – Structure and Components of Research Report – Types of Report, Characteristics of Good Research Report, Pictures and Graphs, Introduction to SPSS and Smart PLS (Application of SPSS and Smart PLS in data analysis and report generation).

Note:

- **Continuous Assessment:** Apply the research techniques learned and use either Smart PLS or SPSS for data analysis.
- **Practical work, case studies, and other assignments will be provided by the concerned faculty.**

Suggested Readings:

1. Kothari, C.R. & Garg, G., Research Methodology: Methods and Techniques, New Age International Publishers, New Delhi.
2. Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publications .
3. Cooper, D.R. and Schindler, P.S., Business research methods, McGraw-Hill.
4. Creswell, J. W., & Creswell, J. D., Research design: Qualitative, quantitative, and mixed methods approaches, SAGE Publications.
5. Saunders, M. N. K., Lewis, P., & Thornhill, A., Research methods for business students, Pearson.


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SALES AND DISTRIBUTION MANAGEMENT			
Semester: IMBA 6 th		Course Type: Major (MJ)	
Course Code: IMBAMJSD0624		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<p><i>This course provides an in-depth understanding of the principles and practices of sales and distribution management. It is designed to equip students with the knowledge and skills required to effectively manage a sales force and design efficient distribution channels. The course covers a range of topics, including sales strategies, sales planning and forecasting, sales force management, customer relationship management (CRM), channel design and management, logistics, and the impact of technology on sales and distribution.</i></p>			
Course Objectives			
<ul style="list-style-type: none"> • Overview of sales management and its role in the organization. • Sales Force management, Sales Planning & Organization and Evaluation. • Digital Sales management and emerging trends in sales. • Role and importance of distribution in the supply chain and understand Logistics. 			
Course Outcomes			
<ul style="list-style-type: none"> • Develop and implement effective sales strategies that align with organizational goals. • Understand the processes involved in sales force management like recruitment, motivation, compensation and training. • Understand the different types of distribution channels and intermediaries. • Apply logistics principles to improve the efficiency of distribution networks. 			

Unit-I

Nature, scope, objectives and functions of sales management, process of sales management, theories of selling, sales prospecting-client referral model, sales presentation-modes of sales presentation, emerging trends in sales management, Salesmanship.

Unit-II

Sales Force Management- Sales Job Analysis (Recruitment & Selection), Sales Training, Sales Force Compensation, Motivation, and Sales Performance Evaluation & control.

Sales Planning & Organization- Sales Organization Structures, Quotas-and its types, Designing sales territories

Unit-III

Digital Sales Management- need and importance, application of emerging social media platforms in sales management.

Distribution Management- need and scope, marketing channel structure and functions, channel planning and organisational pattern; traditional vs vertical marketing system, Channel conflict, Channel design process, channel management decisions.

Unit-IV


Channel intermediaries- need and importance, wholesaling & Retailing, Retail marketing decisions.

Market logistic and supply chain management, market logistics decision for distribution channels, technology in logistics and SCM.

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Krishna K. Havaldar, Vasant M. Cavale, Sales & Distribution Management, Tata McGraw Hill.
2. Cundiff W. Edward, Richard R. Still, Norman A.P. Govoni, Sales Management: Decisions, Strategies & Cases, Pearson Education.
3. David Jobber, Geoffrey Lancaster, Selling & Sales Management, Pearson
4. Tanner, Honeycutt, Erffmeyer, Sales Management, Pearson.
5. Mark W. Johnston, Greg W. Marshall, Sales Force Management, Taylor and Francis.


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LEADERSHIP DEVELOPMENT			
Semester: IMBA 6 th		Course Type: Major (MJ)	
Course Code: IMBAMJLD0624		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<i>The course focuses on developing and understanding leadership roles and styles and examines the leader's role as it leads to development of self and organization.</i>			
Course Objectives			
<ul style="list-style-type: none"> • To enable learners to embark on paths of personal and professional leadership development. • To make the learners understand why and how leadership skills are so critical for personal and organizational success. • To develop critical appreciation and impart effective leadership skills. • To inspire individuals, manage talent, influence, lead teams, resolve conflict, build trust, increase cooperation and enhance productivity. 			
Course Outcomes			
<p>On successful completion of this course, the students will be able:</p> <ul style="list-style-type: none"> • To understand and gain Conceptual knowledge of Leadership. • To Analyze the impact of effective leadership perspectives on organisational performance • To Reengineer the mindset of students which will help them to become effective leaders. • To analyze the current issues in leadership. 			

Unit-I:

Introduction to Leadership Traits, styles, skills, behaviors, vision, inspiration and momentum of leadership-International framework for analyzing leadership-Personality Types and Leadership-Five factor model of personality.

Unit-II:

Leadership Development, Succession & Followership Characteristics, types and evaluation of Leadership Development- Leadership Succession Choosing a successor, Emotional aspects of leadership succession, developing pool of successors, Followership- Essential qualities of effective followers, Collaboration between leaders and followers.

Unit-III:

Leadership and Corporate Culture Levels of Leadership- Leadership Traits of Highly productive Organizations- Leadership strategies for Productivity improvement- Corporate culture- Purpose- Foundations of a Productivity focused culture- Managerial culture. Leader's action that fosters teamwork. Leadership Commitment.

Unit-IV:

Women in Leadership - Definition- Women's unique leadership traits-Women & Leadership-Barriers for Women in Leadership positions- Women in Leadership: Global scenario vs Indian scenario. Current issues in leadership.

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Andrew J. DuBrin, Carol Dalglish, Peter Miller, Leadership, Asia Pacific.
2. Peter G. Northouse, "Leadership", Sage Publications.
3. V.S.P. Rao, "Management Text & Cases", Excel Books.
4. Lussier/Achua, Effective Leadership, Cengage Learning.
5. Richard L. Daft, Leadership, Cengage Learning.


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RETAIL MANAGEMENT			
Semester: IMBA 6 th		Course Type: Major (MJ)	
Course Code: IMBAMJRT0624		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<i>This course covers fundamental concepts, strategies, and practices essential for understanding and operating in the retail industry. It explores retailing from various perspectives including consumer behavior, marketing strategies, merchandising, store management, and the integration of technology in modern retail operations.</i>			
Course Objectives			
<ul style="list-style-type: none"> Gain a comprehensive understanding of retailing as a concept, its evolution, functions, and its significance in the global and Indian context. Learn the process of developing effective retailing strategies including location selection, promotional techniques, and customer relationship management (CRM). Acquire knowledge and skills in retail merchandising, pricing strategies, branding, and effective use of marketing techniques to attract and retain customers. To Explore Advanced Retail Practices. 			
Course Outcomes			
<ul style="list-style-type: none"> Students will demonstrate a deep understanding of retailing concepts, functions, and strategies through practical application and theoretical knowledge. Students will develop practical skills in merchandising planning, retail promotion, customer service management, and store operations. Students will be able to apply retailing techniques effectively, including location strategy, merchandising, pricing strategies, and CRM, to solve real-world retail challenges. Students will enhance their critical thinking abilities to analyze retail trends, consumer behavior patterns, and market dynamics to make informed decisions in retail management 			

Unit-I

Retailing: Concept, - Types of stores – Product retailing vs Service Retailing – Non-store Retailing –Retail Strategy – Retail formats. Achieving competitive advantage and positioning. Retailing environment – Legal, Social, Economic, Technological Issues – Trends in the Indian Retailing Industry.

Unit-II

Retail store location and layout – country/region analysis – trade area analysis – site evaluation and selection – store design and layout – comprehensive store planning – exterior design and layout – interior store design and layout – interior design elements.

Unit-III

Retail Merchandising: Planning Merchandising needs and merchandise budgets – methods for determining inventory evaluation – assortment planning, buying and vendor relations. Merchandise Pricing – Price strategies – psychological pricing – mark up and mark down strategies. Retail promotion mix – advertising, sales promotion, publicity.

Unit-IV

Globalization impact on retailing sector – Online retailing - International retailing – Opportunities and challenges – market entry strategies– new customized formats (customized stores, portable stores, merchandise depots, retail theatre, service malls, customer made stores, interactive kiosk' shopping arcades). Impact of social media on retail sector.

Note: Practical work, Case Studies & other assignments will be provided by the concerned faculty in the class.

Suggested Readings

- Berman B and Evans J R- Retail Management, Pearson Education.
- Michael Lervy M and Weitz B W- Retailing Management, Tata McGraw-Hill.
- Newman A J and Cullen P- Retailing: Environment and Operations, Vikas.
- Varley R and Rafiq M- Principles of Retail Management, Palgrave.
- Lamba- The Art of Retailing , Tata McGraw-Hill.

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ARTIFICIAL INTELLIGENCE			
Semester: IMBA 6 th		Course Type: Minor (MN)	
Course Code: IMBAMNAI0624		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<i>An in-depth exploration of Artificial Intelligence (AI), this course covers its historical context, core principles, and practical applications. From problem-solving strategies to logical and probabilistic reasoning, students gain a comprehensive understanding of AI's capabilities and challenges. Through a blend of theory and hands-on exercises, learners develop essential skills for navigating the dynamic field of artificial intelligence.</i>			
Course Objectives			
<ul style="list-style-type: none"> • Introduce students to foundational concepts, history, and problems in Artificial Intelligence (AI). • Equip students with problem-solving techniques, including search strategies and algorithms like A*, AO*, and game theory. • Develop an understanding of logical reasoning, focusing on propositional and first-order logic for knowledge-based agents. • Provide students with an understanding of probabilistic reasoning and Bayesian networks for decision-making under uncertainty. 			
Course Outcomes			
<ul style="list-style-type: none"> • Demonstrate an understanding of key AI concepts, including intelligent agents and rational problem-solving strategies. • Apply various search algorithms (e.g., A*, AO*) and heuristic techniques to solve AI-related problems. • Develop logical reasoning skills using propositional and first-order logic to model and solve complex AI problems. • Utilize probabilistic reasoning and Bayesian networks to make informed decisions under uncertainty in AI applications. 			

Unit-I

Foundation of AI and history of AI, intelligent agents: Agents and Environments, the concept of rationality, the nature of environments, structure of agents, problem-solving agents, problem formulation.

Unit-II

Searching- Searching for solutions, uniformed search strategies – Breadth first search, depth first Search. Search with partial information (Heuristic search) Hill climbing, A*,AO* Algorithms, Problem reduction, Game Playing-Adversial search, Games, mini-max algorithm, optimal decisions in multiplayer games, Problem in Game playing, Alpha-Beta pruning, Evaluation functions.

Unit-III

Knowledge-based agents – propositional logic – propositional theorem proving – propositional model checking – agents based on propositional logic. First-order logic – syntax and semantics – knowledge representation and engineering – inferences in first-order logic – forward chaining – backward chaining – resolution.

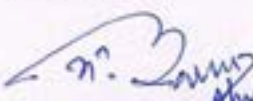
Unit-IV

Acting under uncertainty – Bayesian inference – naïve Bayes models. Probabilistic reasoning – Bayesian networks – exact inference in BN – approximate inference in BN – causal networks.

Note: Practical work, Case Studies & other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Stuart Russell and Peter Norvig, "Artificial Intelligence – A Modern Approach", Pearson Education, 2021.
2. Kevin Night, Elaine Rich, and Nair B., "Artificial Intelligence", McGraw Hill, 2008
3. Patrick H. Winston, "Artificial Intelligence", Pearson Education, 2006
4. Deepak Khemani, "Artificial Intelligence", Tata McGraw Hill Education, 2013
5. Neil Wilkins, Artificial Intelligence, Pearson Education.


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EXPORT MANAGEMENT AND DOCUMENTATION			
Semester: IMBA 6th		Course Type: Minor (MN)	
Course Code: IMBAMNEM0624		Credits: 04	
Formative Assessment:	Max. Marks-20 Min. Pass Marks- 8	Summative Assessment:	Max. Marks-80 Min. Pass Marks- 32
Course Description			
<i>This course provides a comprehensive overview of export management, covering the essential processes and practices necessary for successfully conducting international trade. Students will explore the benefits and prospects of exports, particularly for small firms, and the importance of exports to India's economy. The course delves into the intricacies of export marketing, including product selection, market identification, and export finance. Additionally, students will learn about the various organizations and regulatory bodies involved in export promotion, as well as the critical aspects of export documentation and registration. By the end of the course, students will have a thorough understanding of the export process and the necessary skills to manage export activities effectively.</i>			
Course Objectives			
<ul style="list-style-type: none"> • To learn the process of export marketing, including sources of export information, publication, and organizations involved. • To develop skills in selecting suitable products for export and identifying potential export markets. • To understand the mechanisms of export finance and pricing strategies to benefit Indian exports. • To learn the formalities of registration and the various documents required for exporting goods. 			
Course Outcomes			
<ul style="list-style-type: none"> • Identify and utilize various sources of export information and comprehend the export marketing process. • Evaluate and choose suitable products for export and identify promising export markets based on specific criteria. • Implement strategies for export finance and pricing to enhance competitiveness in international markets. • Complete the necessary formalities for export registration and documentation, ensuring compliance with regulatory requirements. 			

Unit-I

Export Management - Benefits arising from Export, Export Prospect for Small Firms, Importance of Exports to India, Process of Export Marketing, Sources of Export Information, Important Publications, Important Organizations, Direction of Exports from India, Recent Trend in India's Export. Selection of Products and Identification of Export Markets: Choosing a Product, Methods of Identifying Export Winners, Suitability of a Product for a company, Selecting Products for Manufacturing and Export, Selection of Export Markets, Criteria for Grouping Countries.

Unit-II

Export Promotion Councils, Commodity Boards, FIEO, ECGC, Trade Fair Authority, Exim Bank, STC, and MMTC, RBI, Customs & Central Excise Department, Central Warehousing Corporation, Exports Inspection Council. Export Marketing Channels and Export Sales Contract - Concepts of Distribution Channels, International Channels Distribution, Agents in Exporting, Methods of Locating and Selecting an Agent, Signing the agreement, Nature of Exports Sales Contract, Important Incoterms, Settlement of Disputes, Terms of Payment in Export

Unit-III

Export Finance and Pricing – Pre-shipment Finance, Post-shipment Finance, Special Financial Facilities, Export Import Bank of India, E.C.G.C. Export Pricing, Mechanism of Price Fixation, Benefits to India Exports.


Unit-IV

Formalities of Registration and Export Documentation -Naming the Enterprise, form of Ownership, Opening a Bank Account, General Registrations, Registrations with RBI, Registration with Licensing Authorities, Registration with Appropriate EPC' /CB's Defining Export Documentation, Main Commercial Documents, Additional Commercial Documents, and Statutory Documents for Export's Country, Statutory Documents for Imports Country and Documents for Claiming Export Benefits.

Note: Practical work, Case Studies & other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Cherunilam, F - International Trade and Export Management, Himalaya Publishing Houser
2. Varshney R.L, Bhattacharya B-International Marketing Management, Sultan Chand & Sons.
3. Keegan J Warren – Global Marketing Management, Pearson,
4. Verma M.L. : Foreign Trade Management in India : Vikas Publishing House, New Delhi.
5. Bhashyam S: Export Promotion in India-The Institutional Infrastructure: Commonwealth Pub., New Delhi.


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Section-D



Regulations Governing

5-YEAR INTEGRATED MASTER OF BUSINESS ADMINISTRATION PROGRAMME (FY-IMBA) Under National Education Policy (NEP - 2020)

**EFFECTIVE FROM THE ACADEMIC
SESSION, 2024**



Department of Management Studies

University of Kashmir, Srinagar, Kashmir-190006



Programme Description

FY-IMBA is a professional five years degree designed to meet the needs and aspirations of the students who are interested to choose career either in corporate world or to start their own business ventures. This programme has been professionally developed to hone their skills to become successful entrepreneurs and management leaders in public and private sector companies. Furthermore, this programme has special focus on the skill development and exposure to real world business management situations in a way to help them to be the employers and to provide consultancy services.

In this programme, the students shall gain a deep understanding of business fundamentals and decision-making skills to thrive in a dynamic business environment. The comprehensive and rigorous curriculum has been carefully structured to provide a balanced mix of theoretical knowledge and hands-on experience to students. Under this flagship NEP scheme, the syllabus framed for the courses not only focuses on the discipline centric courses but also comprises of allied discipline centric, value added, ability enhancement and skill enhancement courses leading to the overall development of our students. The broad-based curriculum also enables them to gain a holistic view of how different business functions interconnect, fostering an integrated perspective crucial for effective management, sustainability, environmental awareness and entrepreneurship. The core strength of the FY-IMBA is its multidisciplinary approach, which allows students to explore various facets of business including marketing, finance, human resources, operations, and strategic management.

The FY-IMBA programme focuses on experiential learning through internships, industry projects, case studies, and simulations, exposing students to real-world business challenges allowing them to apply classroom knowledge in practical settings. Such experiences are not only aimed at problem-solving abilities but also build their confidence in making strategic decisions under high-pressure environments. Moreover, the programme is designed to foster innovation and entrepreneurship, as students are encouraged to develop their business ideas and are provided with the resources, mentorship, and support to turn these ideas into viable ventures.

In nutshell, the FY-IMBA programme is not just an academic qualification but a transformative experience that prepares students to excel in the corporate world or alternatively as entrepreneurs. With its strong focus on skill development, real-world exposure, and global perspectives, the programme equips graduates with the tools they need to lead, innovate, and make a significant impact in the business world.



Programme Outcomes

The Integrated MBA programme enables the student to embark on the journey of management leadership right after school. The programme is tailored to meet the unique needs, requirements and aspirations of the students in their learning journey. The programme begins with foundational courses that give students a solid understanding of basic business and management concepts so as to hone their skills in order to connect them with the real business world situations.

As the programme advances, students shall acquire in-depth knowledge of subjects such as Marketing Management, Managerial Finance, Human Resource Management, Production Operations Management, Accounting, Taxation, Business Analytics and Entrepreneurship. Hands-on and project-based learning is incorporated from the beginning, allowing students to tackle real-world challenges. The industrial immersion and summer internship programme shall allow students to gain practical experience in a business setting. The programme shall not only prepare students to be effective managers but also develops them as transformational leaders, responsible citizens, and better individuals.

The major programme outcomes include the following:

1. The programme offers an innovative curriculum, blending management education with the application of emerging technology, data science and AI tools with a strong understanding of business ethics, human behavior, and life skills.
2. The programme offers significant practical exposure to the students through industry interface.
3. Impart cutting-edge management education by integrating modern technology with traditional courses through experiential learning methods like case studies, projects, internships, simulations and practicums.
4. Cultivate technology-savvy leaders capable of driving organizations in a dynamic business world while promoting sustainability and social responsibility.
5. Develop resilient corporate managers equipped with knowledge from the time tested Indian Knowledge System with a broader focus on holistic development to navigate challenges and prioritize well-being.

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Regulations for Five Year Integrated Master of Business Administration (FY-IMBA) Under NEP-2020

FY-IMBA programme shall be governed by the statutes issued by the University of Kashmir for 5-year Integrated Masters Programme (FYIMP) under NEP-2020. In addition to said statutes, FY-IMBA programme shall be governed by the regulations pertaining to admission, mode of selection, fee structure, curriculum credit framework, examination and entry/exit options, given hereunder:

1. Short Title and Commencement:

- i. These regulations shall be called Regulations governing Five Year Integrated Masters in Business Administration (FY-IMBA).
- ii. These regulations shall come into force from the date of their notification by the university or from such other date which the university may notify and shall be applicable to students who are admitted to FY-IMBA 1st Semester under NEP-2020 from academic session 2024.

Explanation: These regulations shall not be applicable to the existing batches of the 5 year IMBA, who shall continue to be governed by the earlier regulations.

2. Definitions:

The various definitions as given from item (i) to (xix) under Clause 2 of the University Statutes governing the 5 Year Integrated Masters Programme (FYIMP) shall have same meaning as given in said statutes.

3. Nature and Duration:

- i. Subject to the provisions contained in the Act and general policy of the University, 5 Year Integrated Masters in Business Administration shall be full time regular programme of five (5) year duration comprising of Ten (10) semesters.
- ii. Each academic year shall have two semesters, spring and autumn, each comprising of at least 15 working weeks of active teaching/learning.
- iii. A candidate admitted to the FY-IMBA programme shall be required to earn a minimum of 244 credits to complete the programme with shelf life of 7 years for each credit earned.

4. Admission Policy:

- i. Admission to 5 Year Integrated Masters in Business Administration (FY-IMBA) under NEP-2020 shall be made on the basis of latest UGAT Score of All India Management Association (AIMA) or any other valid score utilized for the admission to Management programmes and notified by the department/university from time to time. However, UGAT score or such other score shall carry 70% weightage and remaining 30% weightage shall be given to academic merit scored at 10+2 or SSC examination. The final selection shall be made on the basis of consolidated score of UGAT and academic merit.

5. Entry and Exit Policy:

- i. Five Year Integrated Masters in Business Administration (FY-IMBA)



- under NEP-2020 shall have one exit after third year [after successful completion of Six (6) semesters with a minimum of 148 credits], when a candidate is eligible to receive **Bachelors in Business Administration**.
- ii. Five Year Integrated Masters in Business Administration (FY-IMBA) under NEP-2020 shall have another exit after fourth year [after successful completion of Eight (8) semesters with a minimum of 196 credits], when a candidate is eligible to receive **PG Diploma in Business Administration**.
 - iii. After completion of 5 Years [after successful completion of Ten (10) semesters with a minimum of 244 credits], when a candidate shall be eligible to receive **5 Year Integrated Masters in Business Administration (FY-IMBA)**.
 - iv. A candidate availing exit option shall have the option to re-enter the programme within 3 years of exit at the beginning of any academic year to complete the degree with the prevailing syllabi. The degree in this case has to be completed in a maximum of nine (9) years from the date of admission to the 1st semester. However, there shall be no lateral entry option for FY-IMBA.

6. Intake Capacity:

- i. The total intake of the 5 Year Integrated Masters in Business Administration (FY-IMBA) under NEP-2020 shall be 45 as per university policy excluding self finance seats.

7. Fee Structure:

- i. Fee structure of the FY-IMBA shall have three parts namely Part-A, Part-B and Part-C.
- ii. Part-A of the fee is to be deposited by student in the university chest at the time of admission to 1st Semester, 3rd Semester, 5th Semester, 7th Semester and 9th Semester. The amount of fee under this part shall be fixed by the university authorities.
- iii. Part- B of the fee is to be deposited by student in the local fund account of the department at the time of admission to 1st Semester, 3rd Semester, 5th Semester, 7th Semester and 9th Semester. The amount of fee under this part shall be fixed by the department after seeking proper approval from university authorities.
- iv. Part-C of the fee is to be deposited by student in the Local Fund Account of DSW, Librarian- Allama Iqbal Library and Chief Proctor at the time of admission to 1st Semester. The amount of fee under this part shall be fixed by the university authorities.
- v. In addition to the above fee, student admitted under Self Finance Seats to FY-IMBA programme shall pay self-finance fee of Rs. 2,00,000 in four installments of Rs.50,000 each at the time of admission to 1st semester, 3rd semester, 5th semester and 7th semester. However, in case any student exits after 3 years (completion of 6 semesters) he/she has to pay the last instalment at the time of exit; otherwise he/she shall not be awarded BBA degree.

**8. Curriculum Credit Framework:**

SEMESTER →	I	II	III	IV	V	VI	VII	VIII	IX	X	TOTAL
SUBJECT TYPE ↓	CREDITS										
DISCIPLINE SPECIFIC COURSE – MAJOR (MJ)	8	8	12	20	20*	24	24	24	24	24*	188
ALLIED DISCIPLINE CENTRIC – MINOR (MN)	4	4	4	4	4	4					24
MULTI DISCIPLINARY COURSES (MD)	3	3	3	-	-	-	-	-	-	-	9
ABILITY ENHANCEMENT COURSES (AE)	3	3	3	-	-	-	-	-	-	-	9
VALUE ADDED COURSES (VA)	2+2	2+2	-	-	-	-	-	-	-	-	8
SKILL ENHANCEMENT COURSES (SE)	2	2	2	-	-	-	-	-	-	-	6
TOTAL CREDITS	24	24	24	24	24	28	24	24	24	24	244

(*INTERNSHIPS shall be assigned 4 credits in the 5th semester and 6 credits in 10th semester.

9. Examinations:

Examination of the FY-IMBA programme shall be governed by the university statutes issued for the governance of 5 Year Integrated Programmes under NEP-2020 (Refer to Clause 10 to 23).

10. Shortage in Attendance and Condonation:

The shortage and condonation rules shall be the same as are reflected in the statutes governing the 5 Year Integrated Programme under NEP-2020 issued by the university.

11. Evaluation Criteria:**a. Formative Assessment:**

Throughout the FY-IMBA programme, the formative assessment comprising of twenty (20) marks in each course shall be conducted as per the following criteria:

- Assignments/Presentations/Seminars/Open Book Examination/Case Study Analysis/Continuous Assessment and Class Participation shall carry 40 percent marks.
- Participation in extension lectures, departmental workshops, seminars, local industrial visits or other academic activities conducted by department during the session shall carry 10 percent marks. In this context, the list of students who fail to participate in these events shall be submitted by the Placement Officer to HOD for forwarding to the concerned faculty for assigning marks.
- In addition, the Comprehensive Viva shall be conducted by the concerned faculty members at the end of each semester on a date issued by Head of Department. The Head of Department shall be the chairman of the panel of examiners and all concerned teachers of the relevant semester will be the members of the viva-voce committee and shall carry 30 percent marks.
- Attendance shall carry 20 percent marks.
- It is obligatory for the students to qualify formative assessment in order to

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be eligible for summative assessment in each course.

b. Summative Assessment:

Throughout the FY-IMBA programme, the summative assessment (Term End Examination) shall comprise of eighty (80) marks in each course of every semester.

- c. The pass percentage in Formative and Summative assessments shall be forty (40) percent.

12. Internship:

- i. The students shall be undergoing four to six weeks of internship during the first four semesters and the same shall be evaluated in 5th Semester under course code IMBAMJIN0524 in any business organization. Based on this internship, the students shall submit a comprehensive write-up on the learning from said internship. The internship can be done in online, offline or hybrid mode and shall be evaluated by the project viva-voce committee having weightage of 4 credits. The students shall be required to make presentation before the faculty prior to viva-voce. The panel of viva-voce committee shall comprise of following members:

- ✓ Head, Department of Management Studies as Chairman;
- ✓ Three faculty members (Professors/Associate Professors/Assistant Professors) of the department to be nominated by the Head of the Department.

ii. Internship cum Project Report:

All Students shall be undergoing eight (8) weeks internship in their 10th Semester of the FY-IMBA programme, having weightage of four (4) credits. This internship shall not only bridge the gap between theoretical and practical applications but also enhances the skill sets and knowledge required to thrive in the corporate world. Each student shall also get an opportunity to understand the corporate world better, be a good team player, understand what their customers and clients require from them in addition to prepare each of them for better placement opportunity. Based on this internship, the students shall be required to submit a project report to the Department within fifteen (15) days after the completion of internship.

The evaluation of project report shall comprise of following three components:-

- a. Evaluation by company supervisor having weightage of thirty (30) marks.
- b. Evaluation by external expert having weightage of sixty (60) marks.
- c. Evaluation by viva voce committee having weightage of sixty (60) marks.

The external evaluator shall be appointed by the Head, Department of Management Studies, University of Kashmir from the approved panel of examiners. The viva-voce panel shall comprise of following members:

- ✓ Head, Department of Management Studies as Chairman;
- ✓ One External Examiner from the panel submitted by Head of the Department and approved by the Hon'ble Vice Chancellor;
- ✓ Three faculty members (Professors/Associate Professors/Assistant Professors) of the department to be nominated by the Head of the Department.

[Handwritten signatures and initials in blue ink at the bottom of the page]



13. Business Study Tour:

- i. The department shall organize industrial visit outside valley at the end of 5th Semester in order to expose students to grasp practical knowledge of the various management concepts being used by various organizations while pursuing their operational activities.
- ii. The department shall organize local industrial visits during the currency of the programme right from 1st to 10th semesters, as per convenience.