IV SEMESTER

Bachelor of Business Administration (B.B.A)

Paper: BBA – 4.1

Name of the Course: FUNDAMENTALS OF COSTING

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Class rooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit etc.,

COURSE OBJECTIVES:

- To equip students with a comprehensive understanding of cost accounting principles, enabling them to prepare accurate cost sheets, tenders, and manage costs related to materials, labor and overheads through effective control techniques and pricing methods.
- To develop students' practical skills in applying job and batch costing techniques, ensuring they can accurately estimate, analyze, and manage costs in various Manufacturing and business scenarios.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

CO.1 Understand the fundamental concepts of cost accounting, including preparation of cost sheet, tenders and Quotations.

CO.2 Implement effective material control techniques, including inventory management, stock level setting, EOQ calculation, and material pricing using various methods.

CO.3 Analyse and control labour costs, including time-keeping, payroll procedures, handling idle time and overtime, and applying different wage payment methods and incentive schemes.

CO.4 Manage overhead costs by executing allocation, apportionment, and absorption techniques, and accurately calculate overheads using methods like the machine hour rate.

CO.5 Apply job and batch costing techniques to prepare detailed cost sheets, enabling Accurate cost estimation and analysis in manufacturing scenarios.

SYLLABUS

MODULE 1: INTRODUCTION TO COST ACCOUNTING 14Hrs

Cost Accounting – Nature and scope of cost accounting, Essentials of a good cost accounting system- Difference between Cost Accounting and Financial Accounting

- Methods and Techniques of Cost accounting -Marginal costing and absorption costing– List of Cost Accounting Standards (CAS 1 to CAS 24)-Classification of Cost-Elements of Cost – Cost Sheet –Presentation of Costing Information in Cost Sheet – Illustrations and also prepare cost sheet by absorption costing and marginal costing using excel.	
MODULE 2: MATERIAL COST	**16Hrs**
Nature and Types of Materials – Direct and Indirect Material –Inventory Control-Techniques- Material Storage – Stock Levels, Economic Order Quantity (EOQ), ABC Analysis and VED Analysis, JIT- Procurement– tender and quotation making & analysis, Procedure for procurement of materials and introduction to E-procurement- GEM portal, CPP (central public procurement) and e-proc.Karnataka.gov.in and documentation involved in materials accounting-invoice, delivery Challans , debit note, credit note – Pricing of Material Issues– FIFO, Weighted Average Price and Standard price Methods.–Illustrations	
MODULE 3: LABOUR COST	**10Hrs**
Introduction to Labour Cost –Types of Labour Cost – Labour Cost Control –Time Keeping – Time Booking – Over Time Causes and Treatment - Methods of Wage Payment - Time Rate System and Piece Rate System – Incentive Schemes – Halsey Plan-Rowan Plan – Labour Hourly Rate- Illustrations	
MODULE 4: OVERHEAD COST	**12 Hrs**
Overhead cost distribution - Meaning and Classification of Overheads -Treatment of Over and Under absorption of Overheads, Methods of Absorption – Machine Hour Rate (MHR)- Distribution of Overheads – Types of Distribution – Primary and Secondary Distribution- Types of Secondary Distribution - Repeated & Simultaneous Equation method. illustrations on MHR and Overhead Distribution-primary and secondary	
MODULE 5:RECONCILIATION OF COST AND FINANCIAL ACCOUNTING	**8 Hrs**
Reasons for differences in Profit /Loss shown by Cost Accounts and Profit/ Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.	
SKILL DEVELOPMENT ACTIVITIES 1. Visit any Manufacturing entity, collect the method of inventory valuation adopted & procedure involved in procuring inventory. 2. Draw the format of five documents used for material accounting 3. Prepare dummy Pay roll with imaginary figures. 4. Visit any large – scale organization, identify the techniques used for controlling, administrative, Selling & distribution overheads. 5. Visit any manufacturing entity and collect the cost date and prepare the cost sheet. Any other activities,	

REFERENCE BOOKS:

- M.N. Arora: Cost Accounting – Principles and Practice, Publisher: Vikas Publishing House.
- S.P. Jain and K.L. Narang: Cost Accounting: Principles and Methods, Publisher: Kalyani Publishers
- S.N. Maheshwari and S.N. Mittal: Cost Accounting: Theory and Problems, Publisher: Sultan Chand & Sons.
- M.C. Shukla, M.P. Gupta, and T.S. Grewal: Cost Accounting, Publisher: S. Chand & Company Ltd.
- Charles T. Horngren, Srikant M, Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.

Name of the Programme: Bachelor of Business Administration B.B.A (Regular) Paper: BBA 4.2 Name of the Course: DIGITAL ENTREPRENEURSHIP		
Course Credits	**No. of Hours Per Week**	**Total No. of Teaching Hours**
4	**4**	**60**

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- To equip students with foundational knowledge of digital entrepreneurship, covering business models, e-commerce, and startup ecosystems.
- To develop practical skills in digital marketing, funding strategies, and legal compliance for launching and scaling digital ventures.

COURSE OUTCOMES:

By the end of the course, students will be able to:

1. Explain digital entrepreneurship concepts, startup ecosystems, and factors affecting digital ventures.
2. Compare digital business models (B2B, B2C, SaaS) and evaluate revenue streams like subscriptions/ads.
3. Design a digital marketing funnel using SEO, social media, and growth hacking techniques.
4. Prepare a funding pitch (elevator pitch/business plan) and identify legal risks (GST, data privacy).
5. Assess emerging trends (AI, blockchain) and cybersecurity challenges in digital

MODULE 1: FOUNDATIONS OF DIGITAL ENTREPRENEURSHIP	12 Hrs

Introduction – Meaning of Digital Entrepreneurship – Evolution from Traditional to Digital Business Models – Objectives of Digital Entrepreneurship – Organization of Startup Ecosystem – Meaning and Definition of Startup – Functions of Digital Ventures – Role of Entrepreneurs in Digital Economy – Digital Business Planning – Steps in Digital Business Planning – Principles of Sound Digital Business Model – Factors Affecting Digital Ventures (Regulatory, Technological, Market Competition).

MODULE 2: DIGITAL BUSINESS MODELS & E-COMMERCE	14 Hrs
Introduction – Meaning & Definition of Digital Business Models – Types: B2B, B2C, C2C, SaaS, Subscription, Freemium – Revenue Streams (Ads, Affiliate, Subscriptions) – Platform-Based Models (Amazon, Uber, Swiggy) – Lean Startup Methodology – Minimum Viable Product (MVP) – Future of E-Commerce – Valuation of Digital Marketplaces – Simple Problems on Customer Acquisition Cost (CAC) vs Lifetime Value (LTV).	
MODULE 3: DIGITAL MARKETING & GROWTH STRATEGIES	**12 Hrs**
Introduction – Meaning of Digital Marketing – Tools: SEO, SEM, Social Media, Email Marketing, Influencer Marketing – Growth Hacking Techniques – Payment Gateways and Logistics – Customer Retention Strategies – Case Studies of Viral Campaigns – Metrics: CTR, Conversion Rates, ROI – Designing a Digital Marketing Funnel – Problems on Budget Allocation for Ads.	
MODULE 4: FUNDING & LEGAL FRAMEWORK	**14 Hrs**
Introduction – Sources of Funding (Bootstrapping, Angel Investors, Venture Capital, Crowdfunding) – Pitching a Digital Business (Elevator Pitch, Business Plan) – Legal Compliances (GST, IT Act 2000, Data Privacy Laws) – Intellectual Property Rights (Trademarks, Copyrights, Patents) – Contract Management for Digital Ventures – Case Studies of Startup Failures Due to Legal Gaps.	
MODULE 5: EMERGING TRENDS & PRACTICAL APPLICATIONS	**10 Hrs**
Emerging Trends – AI, Blockchain, IoT in Entrepreneurship – Gig Economy & Freelancing Platforms – Cybersecurity Risks (Phishing, Data Breaches) – Future of Digital Entrepreneurship in India.	

SKILL DEVELOPMENT ACTIVITIES:

1. Develop a Lean Canvas for a digital startup (e.g., food delivery app) using the Business Model Canvas template.
2. Simulate a Funding Pitch – Role-play as founders/investors to practice elevator pitches.
3. Run a Mock Ad Campaign – Allocate a ₹10,000 budget across Google Ads/Social Media and analyze ROI.
4. Analyze a Startup Failure Case (e.g., WeWork) and present 3 key legal/funding mistakes.
5. Debate Gig Economy Trends – Discuss pros/cons of freelancing platforms like Upwork.

REFERENCE BOOKS:

- Jonathan P. Allen, Digital Entrepreneurship, Routledge, 2019 (ISBN: 978- 1138094204).
- Eric Ries, The Lean Startup, Crown Business, 2011 (ISBN: 978-0307887894).
- Peter Thiel & Blake Masters, Zero to One, Crown Business, 2014 (ISBN:

978- 0804139298).

- Reserve Bank of India, Guidelines on Digital Payments, RBI Publications, 2023.
- NASSCOM, Startup Ecosystem Reports, NASSCOM Publications, 2023.
- Harsh Mariwala & Ram Charan, Bharatpreneurs, HarperCollins, 2021 (ISBN: 978-9354226267).
- Vineet Nayar & Ganesh Shermon, The Made in India Manager, Harper Business, 2018 (ISBN: 978-9352779253).
- Daniel Drescher, Blockchain Basics, Apress, 2017 (ISBN: 978-1484226032).
- Seth Godin, This Is Marketing, Portfolio, 2018 (ISBN: 978-0525540830).
- Ben Horowitz, The Hard Thing About Hard Things, Harper Business, 2014 (ISBN: 978-0062273208).

<table>
<tr><td colspan="3">Name of the Programme: Bachelor of Business Administration B.B.A (Regular)
Paper: BBA- 4.3
Name of the Course: BUSINESS RESEARCH METHODOLOGY</td></tr>
<tr><td>Course Credits</td><td>No. of Hours Per Week</td><td>Total No. of Teaching Hours</td></tr>
<tr><td>4</td><td>4</td><td>60</td></tr>
<tr><td colspan="3">PEDAGOGY:
Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,</td></tr>
<tr><td colspan="3">COURSE OBJECTIVES:
To equip students with the knowledge and skills to effectively conduct business research, including understanding different types of research, designing research studies, selecting appropriate data collection methods, and addressing ethical considerations.
To enable students to synthesize literature, analyze data using traditional and AI-powered tools, and write well-structured research reports, thereby enhancing their
ability to conduct comprehensive and impactful business research.</td></tr>
<tr><td colspan="3">COURSE OUTCOMES:
Upon successful completion of the course, the students will be able to
CO 1: Understand business research concepts and apply ethical research practices.
CO 2: Conduct a thorough literature review using various sources and AI tools.
CO 3: Design and plan research studies with clear objectives, hypotheses, and methods.
CO 4: Collect data using different techniques, including AI tools, while minimizing errors.
CO 5: Analyze data and present findings in clear and well-structured research reports.</td></tr>
<tr><td colspan="3">SYLLABUS</td></tr>
<tr><td colspan="2">MODULE 1: FUNDAMENTALS OF RESEARCH</td><td>10 Hrs</td></tr>
<tr><td colspan="3">Introduction, Meaning, Definition, characteristics and objectives of research, Types of research, Research approaches (Induction and deduction) Ethical Issues in Research, - Plagiarism and its types, Steps in Research Process, Problem formulation-Criteria of good research problem, Sources of problems, Selection and definition of research objectives.</td></tr>
</table>

MODULE 2: REVIEW OF LITERATURE	12 Hrs
Meaning, Importance and Purpose of Literature Review – Types of Literature Review– Sources of literature review-Process in conducting literature review: (Search Strategy, Note-Taking, Synthesizing and Evaluating Literature) AI Tools for literature review: Zotero, Mendeley, Connected Papers, Scholarcy, Semantic Scholar Research Rabbit(Concepts only), Research gaps and its types(Concepts only)	
MODULE 3: RESEARCH DESIGN	**10 Hrs**
Meaning Characteristics and significance of research design, Types of research Design(Exploratory, Descriptive and Causal), Components of research design, Meaning of variable Types of Variables(Dependent, Independent, Discrete, Continuous, Extraneous Control, Mediating, Moderating, Numerical, Categorical) Sampling- Meaning of Sample, Sampling Frame, Sampling Error, Sample size, characteristics of a good sample, Types of Sampling- Probability and Non-Probability, Sampling and Non sampling errors Hypotheses formulation- Meaning, Characteristics of Hypothesis Basics concepts relating to hypothesis testing, Types.	
MODULE4: DATA COLLECTION & HYPOTHESES TESTING	**12Hrs**
Data Collection: Primary Data: Observations, Interviews, Questionnaires, Focus Groups (used in Indian market research). Secondary Data: Government Portals (MOSPI, RBI, SEBI), Reports (CMIE, ASSOCHAM, FICCI), Journals, News Archives.AI-powered Data Collection: Chatbots (for customer surveys), Google Forms, Typeform, KoboToolbox. Hypothesis Testing: Steps involved in testing of hypothesis- Level of significance- Chi Square Test- T-Test- Z-Test- Using Excel/SPSS.	
MODULE 5: DATA ANALYSIS AND REPORT WRITING	**16 Hrs**
Meaning, Steps in data analysis, Classification and Tabulation(Concepts only)Types of Data Analysis: Descriptive, Inferential, Qualitative, Quantitative. Basic descriptive tools in Excel or SPSS: (Mean, Median, Mode, SD).Graphical Representations using Excel/SPSS Bar Charts, Pie Charts, Histograms. Introduction to AI tools for analysis: ChatGPT (for qualitative summaries), MonkeyLearn, Orange Data Mining(Concepts only) Report Writing: Meaning and purpose of Report Writing–Types of Research Reports Report Sections: Abstract, Introduction, Methodology, Data Analysis, Conclusion, Writing Bibliography. Writing Bibliography-APA and MLA format	

SKILL DEVELOPMENT ACTIVITIES

1. Use AI tools (like Zotero or Mendeley) to find and summarize relevant sources for a research topic.
2. Create a research plan with objectives, hypotheses, and methods for a case study.
3. Design and distribute surveys (using tools like Google Forms) to collect data.
4. Analyze a dataset using Excel or SPSS, and interpret basic descriptive statistics.
5. Write a research report following the standard structure and participate in peer reviews.

REFERENCE BOOKS:

- "Business Research Methods" by Donald R. Cooper and Pamela S. Schindler.
- "Research Methodology: Methods and Techniques" by C.R. Kothari.
- "Business Research Methods" by William G. Zikmund.
- "Data Analysis for Business Decisions" by Duane J. Ireland and Robert E. Hoskisson.
- "Research Methodology: A Step-by-Step Guide for Beginners" by Ranjit Kumar.
- "Practical Research: Planning and Design" by Paul D. Leedy and Jeanne Ellis Ormrod.

Name of the Programme: Bachelor of Business Administration B.B.A (Regular) Paper: BBA- 4.4 Name of the Course: HUMAN RESOURCE MANAGEMENT		
Course Credits	**No. of Hours Per Week**	**Total No. of Teaching Hours**
4	**4**	**60**

PEDAGOGY:

Classroom Lectures, Group Discussions, Case Studies (Indian Examples), Blackboard Teaching, Q&A Sessions

COURSE OBJECTIVES:

- To understand traditional and modern HR practices in organizations
- To analyze the role of HR in employee management and organizational growth

COURSE OUTCOMES:

Upon successful completion of the course, students will be able to:

- **CO1:** Explain core HRM functions using real-world examples
- **CO2:** Demonstrate understanding of recruitment and selection processes
- **CO3:** Describe modern training and performance appraisal methods
- **CO4:** Analyze contemporary HR trends like work-from-home policies
- **CO5:** Discuss legal and ethical aspects of HR practices

SYLLABUS

MODULE NO. 1: FOUNDATIONS OF HRM **12 Hrs**

Introduction - Meaning and Definition of HRM - Objectives of HRM - Evolution of HRM: Personnel Management to Strategic HR - Functions of HRM: Managerial Functions (Planning, Organizing) - Operational Functions (Recruitment, Training) - HR Policies and Procedures - HRM vs HRD: Key Differences - Importance of HRM in Modern Organizations.

MODULE NO. 2: HUMAN RESOURCE PLANNING & JOB ANALYSIS **12 Hrs**

Human Resource Planning - Meaning and Process - Demand Forecasting Techniques - Supply Forecasting Techniques - Job Analysis: Meaning and Methods (Questionnaires, Interviews) - Job Description vs Job Specification - Traditional Methods: Time-and- Motion Studies - Modern Trends: AI in Workforce Planning - Challenges in HR Planning.

MODULE NO. 3: RECRUITMENT & SELECTION	12 Hrs
Recruitment - Meaning and Sources (Internal vs External) - Selection Process: Steps from Screening to Appointment - Traditional Tools: Interviews, Reference Checks - Modern Tools: AI-Based Screening, Psychometric Tests - Legal Aspects: Equal Employment Opportunity (EEO) - Barriers to Effective Selection - Difference Between Recruitment and Selection.	
MODULE NO. 4: TRAINING & PERFORMANCE MANAGEMENT	**12 Hrs**
Training and Development - Meaning and Objectives - Methods of Training (On-the-Job, Off-the-Job) - Kirkpatrick's Model of Training Evaluation - Performance Appraisal: Meaning and Methods (Graphic Rating Scales, 360-Degree Feedback) - Traditional vs Modern Appraisal Techniques - Challenges in Performance Management - Bias in Appraisals.	
MODULE NO. 5: EMERGING TRENDS IN HRM & EMPLOYEE WELFARE	**12 Hrs**
Compensation Management - Meaning and Components (Salary, Incentives) - Employee Welfare: Statutory and Non-Statutory Measures - Work-Life Balance: Flexible Work Arrangements - Grievance Handling: Traditional vs Digital Methods - Future Trends: Gig Economy, Automation in HR - Employee Analytics - Ethical Issues in HRM.	
SKILL DEVELOPMENT ACTIVITIES 1. Prepare an organizational chart for a local business 2. Draft a job description for "Sales Executive" 3. Conduct a mock interview session 4. Create a training evaluation form **5.** Design a work-from-home policy	
REFERENCE BOOKS: • **C**.B. Gupta (2023), Human Resource Management, Sultan Chand • P. Subba Rao (2022), Essentials of HRM, Himalaya Publishing • K. Aswathappa (2021), Human Resource Management, McGraw Hill • NHRD Journal (2023), Future of Work, NHRD Network India	

<table>
<tr><td colspan="5">Name of the Programme: Bachelor of Business Administration B.B.A. (Regular)
Paper: Job Skill
Name of the Course: SOFT SKILLS FOR BUSINESS</td></tr>
<tr><td colspan="2">Course Credits</td><td colspan="2">No. of Hours Per Week</td><td>Total No. of Teaching Hours</td></tr>
<tr><td colspan="2">2</td><td colspan="2">3</td><td>45</td></tr>
<tr><td colspan="2">Duration Of Exam</td><td colspan="3">Marks</td></tr>
<tr><td rowspan="2">$1\frac{1}{2}$ Hours</td><td colspan="2">Internal Assessment (Certification Course)</td><td>University Exam</td><td>Total Marks</td></tr>
<tr><td colspan="2">10 Marks</td><td>40 Marks</td><td>50</td></tr>
</table>

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations,

COURSE OBJECTIVES:

- To master professional writing (emails, reports, resumes).
- To develop speaking and negotiation skills for workplaces.

COURSE OUTCOMES:

After this course, students will:

- **CO1:** Write formal business letters and emails.
- **CO2:** Prepare job-ready resumes and cover letters.
- **CO3:** Conduct effective meetings with agendas/minutes.
- **CO4:** Deliver confident presentations and handle negotiations.

SYLLABUS

MODULE 1: FOUNDATIONS OF BUSINESS COMMUNICATION 12 Hrs

Communication meaning - Types of communication (verbal-nonverbal-written) - Formal vs informal communication - Barriers to communication - Office communication tools - Circulars and memos - Samples and templates - Email etiquette basics - Professional vs personal communication.

MODULE 2: PROFESSIONAL WRITING 12 Hrs

Introduction - Format of Formal Letters -Letters of Enquiry with Sample -Order Letters - Letters of Complaint -Reply to Letter of Complaint Promotional Letters - Sales Letters - Recovery Letters Introduction -Format - Anatomy of a good e-mail - Value Points for writing good e-mails- Writing an effective e-mail - - Difference between a well drafted and poorly structured e-mail

MODULE 3: CAREER SKILL 12 Hrs

Resume writing essentials - Chronological format - Functional format - Cover letter components - Meeting management - Agenda preparation - Minutes writing - Action reports - Case studies of effective documents.

MODULE 4: PUBLIC SPEAKING & NEGOTIATION	9 Hrs
Public speaking and overcoming stage fear, negotiation skills- its principles and tactics, interpersonal communication in teams, cross cultural communication, mock negotiation and feedback, communication assessment and review	

SKILL DEVELOPMENT ACTIVITIES

1. Draft a professional complaint letter to a company
2. Rewrite an informal email into formal business style
3. Prepare a resume for "Amazon Internship" position
4. Perform a 2-minute mock product presentation

REFERENCE BOOKS

- Sharma, R. C., & Mohan, K. (2023). Business Correspondence and Report Writing (5th ed.). McGraw Hill Education.
- Kaul, A. (2022). Effective Business Communication (4th ed.). Pearson India.
- Chhabra, T. N. (2021). Business Communication: Concepts and Applications. Sultan Chand & Sons.
- Gupta, S. (2023). The Perfect Resume: Indian Job Market Edition. Rupa Publications.
- NASSCOM (2023). Meeting Management for IT Professionals. NASSCOM Press.
- Batra, R. (2022). Speak Like a Leader: Indian Context. HarperCollins India.
- Kumar, V. (2021). Negotiation Skills for Indian Professionals. Sage Publications.
- IIM Ahmedabad (2023). Soft Skills Compendium for Commerce Graduates. McGraw Hill.
- RBI (2023). Professional Communication in Banking Sector. RBI Publications.

Annexure – 2 : Syllabus for Certification Course in accordance with the curriculum of NISM & ICSI

1. FINANCIAL LITERACY FOR BHARAT (NISM)		
Course Credits	**No. of Hours Per Week**	**Total No. of Teaching Hours**
1	**2**	**22**

PEDAGOGY:

Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.

Focus:

- Empowering the next generation with financial literacy ensures they enter adulthood equipped to make informed financial decisions.

MODULE 1: MONEY AND TRANSACTIONS

Money & Transactions: Definition of Money - Types of Money- Functions of Money - Currency System in India- Security Features of Bank Note. **Income:** Classification of Income- Generating Passive Income- Time Value of Money- Saving Vs Investment- Pre- Retirement Investment Products- Post-Retirement Investment Products. **Purchase, Price and Payment**: Meaning - Types of Payment- National Payments Corporation of India- NACH, BBPS, and Rupay- USSD 2. **Financial Records and Contracts:** Financial Records- About Digilocker- Maintenance and Preservation of Records- 8P's to Consider.

MODULE 2: MANAGING YOUR FINANCES

Managing Income and Expenditure: Budgeting- Networth- Income- Expenses. **Savings:** Compounding Interest- Rule of 72, 115, 144 - Nominal and Real Interest Rate- Impact of Inflation- Cost of Procrastination. **Investments:** What is Risk? Investment Fundamentals- Investment Options and Risk Associated- Understanding Returns- Factors Affecting Investment Returns- Investment Strategies. **Credit:** Types of Credit- Equated Monthly Instalments- Flat Rate Loans- Floating Rate Loans- Loans & Collateral- Loans Advantages and Disadvantages- Loan Providers. **Debt and Debt Management:** Burden of Debt- Credit Information Companies and Credit Scores- Improving Credit Score- Debt Management Ratios- Use Credit Responsibly

MODULE 3: FINANCIAL PLANNING
Long Term Planning: Procrastination and Parkinson's Law- Long Term Vs Short term goals- Strategies for Long Term Planning. **Financial Planning:** Introduction to Financial Planning- Importance of Budgeting and Savings- Savings Ratio-Budgeting Exercise. **Retirement Planning:** About Pension- Retirement Planning-Retirement Planning Assumptions- Accumulating Retirement Corpus.
MODULE 4: RISK AND REWARD
Identifying Risks: An Overview of Risk- Financial Products and Associated Risks External Risks- Risk Appetite and Risk Capacity- Pure Risk vs Financial Risk. Financial Safety Nets and Insurance: Types of Insurance- Sum Assured – The Most important factor- Buying Insurance Products- Government insurance Schemes. Balancing Risk and Reward: Risk - Ignore, Avoid or Manage? Balancing Risks- Risk Management Strategies.
MODULE 5: FINANCIAL LANDSCAPE
External Influences: Structure of the Indian Economy- The Business Cycle- Personal Taxes- Pension System and Reforms. Regulation and Consumer Protection: Financial Services Regulators in India- Role of RBI, SEBI, IARDAI, and PFRDA- Consumer Rights- Unregulated Entities- Selecting Financial Services Providers. Education, Information and Advice – Rights and Responsibilities: The Financially Literate-Sources of Information- Benefits of Continuous Learning. Financial Products and Services – Taxes and Public Spending: Financial Product Categories Products and their Features- Life Stages and Suitable Financial Products- Financial Products and Taxes. Scams and Frauds: Regulated and Unregulated entities- Understand the Fine Print- Social Media and Online – Financial Scams- Online Data Security

2. DIGITAL MARKETING (ICSI)		
No. of Hours Per Week	**No. of Hours Per Week**	**Total No. of Teaching Hours**
2	**2**	**20**

PEDAGOGY: Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.

Focus:
Skills in SEO, social media marketing, content creation, email marketing, and analytics.

Relevance:
Supports subjects like Principles of Marketing and Technology for Business, making students adept at modern business promotion techniques.

Session	Detailed Coverage
1	**Overview of Digital Marketing:** Core concepts, digital channels, current trends.
2	**Market Research & Website Basics:** Validating business ideas, creating a WordPress website.
3	**SEO Fundamentals:** On-page, off-page SEO, keyword research, optimizing content.
4	**Social Media Marketing:** Strategies for Facebook, Instagram, Twitter, LinkedIn, content planning.
5	**Email Marketing:** Building lists, campaign design, automation, and analytics.
6	**Paid Advertising:** Google Ads, Facebook Ads, campaign setup, budgeting.
7	**Content Marketing:** Blogging, copywriting, video content, and YouTube marketing.
8	**Analytics Tools:** Using Google Analytics, interpreting metrics, improving campaigns.
9	**Digital Marketing Plan:** Integrating channels, project work, and strategy formulation.
10	**Live Campaign Review:** Presentations, feedback, and assessment.

3. BUSINESS ANALYTICS AND DATA VISUALIZATION (ICSI)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
1	2	20

PEDAGOGY:

Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.

Focus:
Using tools like Excel, Power BI, or Tableau for data analysis, statistical modelling, and business decision-making.

Relevance:
Ties in with Statistics for Business Decisions and equips students for data-driven roles.

Session	Detailed Coverage
1	**Introduction to Analytics:** Data types, analytics lifecycle, industry applications.
2	**Data Collection & Cleaning:** Sources, data quality, cleaning techniques.
3	**Excel for Analytics:** Functions, formulas, data manipulation.
4	**Descriptive Statistics:** Summarizing data, measures of central tendency, variability.
5	**Data Visualization Tools:** Introduction to Power BI/Tableau, creating basic charts.
6	**Dashboards & Reporting:** Building dashboards, using pivot tables, visual storytelling.
7	**Predictive Analytics:** Basics of forecasting, introduction to regression and classification.
8	**Business Case Studies:** Applying analytics to solve real business problems.
9	**Project Work:** Creating a business dashboard, group project.
10	**Project Presentations:** Review, feedback, and assessment.

4. HUMAN RESOURCE MANAGEMENT PRACTICES (ICSI)		
Course Credits	**No. of Hours Per Week**	**Total No. of Teaching Hours**
1	**2**	**20**

PEDAGOGY:

Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.

Focus:
Recruitment, employee engagement, performance management, and HR analytics.

Relevance:
Complements Human Resource Management and Organizational Behaviour, preparing students for HR roles.

Session	Detailed Coverage
1	**HRM Basics:** Role, functions, HRM systems.
2	**Recruitment & Selection:** Process, tools, best practices.
3	**Onboarding & Induction:** Orientation, integration, compliance.
4	**Performance Management:** Appraisal systems, KPIs, feedback.
5	**Compensation & Rewards:** Payroll, benefits, reward strategies.
6	**Employee Engagement:** Motivation, retention, workplace culture.
7	**Training & Development:** Needs assessment, program design, evaluation.
8	**HR Analytics:** Data-driven HR decisions, basic analytics tools.
9	**Conflict & Grievance Handling:** Dispute resolution, legal compliance.
10	**Case Studies & Role Plays:** Real-life scenarios, assessment, feedback.

5. ENTREPRENEURIAL SKILLS AND START-UP MANAGEMENT (ICSI)

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
1	**2**	**20**

PEDAGOGY:

Online Lecture both Live sessions and recorded sessions, learn anywhere through digital platform.

Focus:
Business planning, funding, innovation, and managing start-ups.

Relevance:
Aligns with Entrepreneurship and Start-up Ecosystem, fostering entrepreneurial thinking and practical business management skills.

Session	Detailed Coverage
1	**Entrepreneurship Fundamentals:** Key concepts, traits, and mindset.
2	**Types of Entrepreneurs:** Serial, social, intrapreneurs, Indian examples.
3	**Start-up Ecosystem:** Key players, funding sources, government schemes.
4	**Ideation & Validation:** Generating ideas, feasibility analysis, market need.
5	**Business Models:** Business Model Canvas, value proposition, innovation.
6	**Financial Planning:** Budgeting, funding, break-even analysis.
7	**Scaling Strategies:** Marketing, growth planning, team building.
8	**Legal & Compliance:** Registration, IP, regulatory requirements.
9	**Pitching & Fundraising:** Investor pitch, presentation skills, negotiation.
10	**Case Studies & Review:** Real-world examples, project presentations, feedback.