# KISHKINDA UNIVERSITY

# ಕಿಷ್ಕಿಂದ ವಿಶ್ವವಿದ್ಯಾಲಯ

**(A State Private University Established by the Karnataka Act No. 20 of 2023)**

**THE DEGREE OF MASTER OF BUSINESS ADMINISTRATION (MBA)**

Under Outcome Based Education (OBE) & Choice-Based Credit System (CBCS) Scheme

**Effective from the academic year 2025 -26**

**2025**

# Bachelors of Commerce Professional - Strategic Finance (Integrated with US-CMA)

## DEPARTMENT VISION

“ To be the leading incubator of ideal human resources for future world of business”

## DEPARTMENT MISSION

1. Well-rounded management education, blending theoretical knowledge with practical insights.
2. Incorporating experiential learning through simulation, live projects and International exposure.
3. The dynamic learning environment, global faculty, and emphasis on entrepreneurship.
4. Strong industry collaborations, including partnerships with leading companies, provide students with valuable exposure to real-world challenges.

### PROGRAM EDUCATIONAL OUTCOMES (PEOs):

**PEO1- Knowledge:** To provide the students with inter disciplinary Management concepts to solve complex and dynamic real world business problems.

**PEO2-Skills**: TO develop leadership, critical thinking, team work, and communication skills among the graduates.

**PEO3-Ethics:** To inbibe the graduates with professional ethics and value for lifelong learning and career enrichment.

## PROGRAM SPECIFIC OUTCOMES (PSOs):

**PSO1 :** To Develop and demonstrate skills and competencies by integrating financial models to resolve unprecedented challenges.

**PSO2:** To demonstrate knowledge, skills and strategies to design effective marketing (Products / Services) capabilities in the real world environment.

**PSO3:** Ability to manage the human capital and ensure effective HR audits for building competitive business.

**PSO4:** Ability to develop appropriate approaches, techniques and strategies by integration of various factors in designing optimal solution for logistics and supply chain management.

**PSO5:** Equipped with the knowledge and skills to leverage data analytics to inform and drive strategic decision-making in a variety of business context.

## PROGRAM OUTCOMES (POs):

**PO 1 :** Apply knowledge of Management theories and practices to solve business problems

**PO 2 :** Foster analytical and critical thinking abilities for data based decision making.

**PO 3:** Ability to develop value based leadership ability.

**PO 4:** Ability to understand, analyse and communicate global, economic, league and ethical aspects of business

**PO 5:** Ability to lead themselves and others in the achievement of Organisational goals contributing effectively to a team environment.

## Semester 1

<table>
<tr><th colspan="9">Course Name: Business English & Communication-I</th></tr>
<tr><td rowspan="4">Course Code: Lang 1.1</td><td colspan="3">Exam Hrs : 3</td><td rowspan="2">Credits</td><td colspan="2">Hours P/W</td><td colspan="2" rowspan="2">NEP COURSE CATEGORY</td></tr>
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**Pre-requisites:** Basic understanding of English grammar and sentence structure.

### Course Objectives:

1. To strengthen foundational grammar and sentence structure for effective written and spoken communication. *(Unit 1)*

2. To enhance business vocabulary, idiomatic expressions, and phrasal verb usage in workplace contexts. *(Unit 2)*

3. To develop the ability to write clear and professional business correspondence such as emails, letters, and notices. *(Unit 3)*

4. To train students in drafting structured reports and using effective note-making strategies. *(Unit 4)*

5. To improve listening comprehension skills through exposure to real-world business conversations, interviews, and presentations. *(Unit 5)*

## Detailed Syllabus

**Module -1 :(9 Hours)**

Fundamentals of Grammar – Parts of Speech Refresher - Nouns, Pronouns, Verbs, Adjectives, Adverbs, Prepositions, Conjunctions, Interjections, Business-related examples and usage in sentence framing, Tenses in Business Communication - Present, Past, and Future tenses (Simple, Continuous, Perfect), Common business uses: reports, proposals, emails , Articles and Determiners - Definite and indefinite articles (a, an, the), Use of quantifiers: some, few, much, many, little, Prepositions - Place, Time, Direction, Common business phrases: "at the meeting," "by the deadline," "in accordance with…", , Sentence Types and Structure - Simple, Compound, Complex Sentences, Framing assertive, interrogative, imperative, and exclamatory sentences.

**Module - 2: (9 Hours)**

Types of vocabulary – general, business, and functional; word formation – prefixes, suffixes, root words; business idioms and expressions- collocations, connotations and contextual usage; phrasal verbs related to business communication; vocabulary from finance, marketing, HR, and operations; sentence formation using business terms; vocabulary-building through articles, podcasts, and business case studies; interactive activities – quizzes, role-plays, flashcards, and group presentations.

**Module - 3: (9 Hours)**

Email writing – structure, format, tone, and etiquette; types of business letters – inquiry, order, complaint, appointment, and resignation; drafting circulars and notices for internal communication; formal and informal styles in correspondence; use of templates and sample formats; exercises in editing and proofing business communication.

**Module - 4: (9 Hours)**

Components of a business report – title, abstract, introduction, body, conclusion, and recommendations; types of reports – memo, progress, analytical, and informational; tone and language in report writing; formatting tools and layout techniques; note-making strategies – outlines, mind maps, and summarisation methods; short report writing projects and peer feedback.

**Module - 5: (9 Hours)**

Listening techniques – active and passive listening; comprehension of business-related audio clips, news broadcasts, and video interviews; interpretation of client interactions, job interviews, and panel discussions; note-taking from audio-visual materials; reflective writing and response to listening inputs; listening tests and analysis exercises.

## General Instructions to the Candidates

**A. Teaching–Learning Process and Skill Enrichment**

**I. Pedagogy:**

- The course will be delivered using a blend of interactive lectures, real-world examples, audio-visual materials, and peer-to-peer learning.
- Teaching will emphasize learner participation through case-based discussions, business role-plays, and group activities.
- Use of multimedia resources such as podcasts, business interviews, and online language platforms to supplement classroom teaching.

**II. Skill Enrichment Exercises:**

- Vocabulary-building games, quizzes, and flashcard-based challenges.
- Business correspondence writing practice using guided templates.
- Listening comprehension sessions using business news, TED Talks, and client interaction recordings.
- Short presentations, mock meetings, and team-based dialogue building.
- Report writing and note-making assignments with formative feedback.

**B. Course Outcomes**

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

1. Demonstrate proficiency in using appropriate grammar, vocabulary, and tone in business communication.

2. Compose structured and professional emails, letters, and reports relevant to business scenarios.

3. Interpret and respond effectively to spoken business communication and multimedia content.

4. Apply business vocabulary, idioms, and phrasal verbs fluently in both oral and written contexts.

5. Exhibit improved confidence and clarity in formal communication settings such as meetings, interviews, and presentations.

## C. Suggested Readings and Reference Books

**Indian Authors:**


1. Meenakshi Raman and Prakash Singh, *Business Communication*, Oxford University Press, 2nd Edition, 2012.

2. Asha Kaul, *Effective Business Communication*, PHI Learning Pvt. Ltd., 2nd Edition, 2014.

3. R.C. Sharma and Krishna Mohan, *Business Correspondence and Report Writing*, Tata McGraw-Hill Education, 4th Edition, 2012.

4. Rajendra Pal and J.S. Korlahalli, *Essentials of Business Communication*, Sultan Chand & Sons, 13th Edition, 2020.


**Foreign Authors:**


1. John V. Thill and Courtland L. Bovee, *Excellence in Business Communication*, Pearson Education, 12th Edition, 2017.

2. Courtland L. Bovee and John V. Thill, *Business Communication Today*, Pearson Education, 14th Edition, 2020.

3. Bill Mascull, *Business Vocabulary in Use: Intermediate*, Cambridge University Press, 2nd Edition, 2010.


**e-Resources:**

**Grammar and Sentence Structure (Unit 1):**

- Purdue OWL – Grammar Exercises: https://owl.purdue.edu/owl/english_as_a_second_language/esl_students/grammar/index.html

- Grammarly Handbook: https://www.grammarly.com/handbook

- British Council – Grammar Practice: https://learnenglish.britishcouncil.org/grammar

**Business Vocabulary, Idioms & Phrasal Verbs (Unit 2):**

- Cambridge English – Business Vocabulary in Use: https://www.cambridge.org/elt/catalogue
- Quizlet – Business English Vocabulary Flashcards: https://quizlet.com/subject/business-english/
- FluentU – Business English Videos: https://www.fluentu.com/en/business-english/
- The Economist – Word in Context: https://www.economist.com/
- Memrise – Business English Courses: https://www.memrise.com/courses/english/business-english/

**Business Correspondence (Unit 3):**

- Purdue OWL – Email Etiquette and Business Writing: https://owl.purdue.edu/owl/subject_specific_writing/professional_technical_writing/email_etiquette.html
- Grammarly Blog – Professional Email Writing Tips: https://www.grammarly.com/blog/professional-email/
- HubSpot – Free Business Email Templates: https://blog.hubspot.com/sales/email-templates

**Report Writing and Note-Making (Unit 4):**

- SkillsYouNeed – Report Writing Guide: https://www.skillsyouneed.com/write/report-writing.html
- MindTools – Report Writing and Note-Making: https://www.mindtools.com/
- Notion – Note-Taking Templates: https://www.notion.so/templates

**Listening Comprehension (Unit 5):**

- TED Talks for Business English Learners: https://www.ted.com/topics/business
- BBC Learning English – Listening Practice: https://www.bbc.co.uk/learningenglish/english/features/the-english-we-speak

- Voice of America – Learning English Business Section: https://learningenglish.voanews.com/z/987

<table>
<tr><th colspan="11">Course Name: Financial Accountinng-I</th></tr>
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**Pre-requisites:** Basic knowledge of commercial transactions, numeracy, and introductory accounting terms such as debit, credit, cash, and capital.

## Unit-wise Course Objectives

- **Unit 1 Objective:** To introduce students to the fundamental principles and framework of accounting.
- **Unit 2 Objective:** To develop competency in recording transactions through journal entries and subsidiary books.
- **Unit 3 Objective:** To train students in ledger posting, trial balance preparation, and error rectification.
- **Unit 4 Objective:** To understand the structure and preparation of basic financial statements of a sole proprietorship.
- **Unit 5 Objective:** To apply adjustments and closing entries for the finalization of accounts at the end of the accounting period.

# Detailed Syllabus

## Unit 1: Introduction to Accounting Principles *(Hours: 9)*

Definition, scope, and objectives of accounting; need and importance in business; types of accounting – financial, cost, and management; users of accounting information; accounting principles – concepts and conventions; basic accounting terms – assets, liabilities, capital, income, expenses, profits, losses, receivables, payables; accounting standards and regulatory framework in India; accounting as an information system; introduction to the accounting cycle.

## Unit 2: Journal and Subsidiary Books *(Hours: 9)*

Accounting equation and rules of debit and credit; preparation of journal entries for business transactions – simple and compound entries; special transactions – trade discount, cash discount, depreciation, bad debts, reserves, outstanding and prepaid items; preparation and use of subsidiary books – cash book (single, double, and triple column), purchase book, sales book, purchase returns, sales returns, bills receivable and payable books, and journal proper; balancing and periodic posting.

## Unit 3: Ledger and Trial Balance *(Hours: 9)*

Ledger – format, importance, and rules of posting; preparation of ledger accounts from journal entries and subsidiary books; balancing of ledger accounts; types of accounts – personal, real, nominal; trial balance – objectives, format, and methods (total method and balance method); identification and types of errors – omission, commission, principle, compensating; rectification of errors before and after preparation of trial balance; suspense account and its treatment.

## Unit 4: Preparation of Final Accounts – Without Adjustments *(Hours: 9)*

Introduction to final accounts; structure and components – trading account, profit and loss account, and balance sheet; objectives and uses of final accounts; closing of nominal accounts; preparation of trading account – calculation of gross profit; profit and loss account – indirect expenses and incomes, net profit or loss; balance sheet – classification and presentation of assets and liabilities;

treatment of capital and drawings; format and presentation as per traditional method.

## Unit 5: Final Accounts – With Adjustments *(Hours: 9)*

Types of adjustments – outstanding and prepaid expenses, accrued and unearned income, depreciation, bad debts and provision for doubtful debts, interest on capital and drawings, closing stock; preparation of adjusted trial balance; passing of adjusting and closing entries; preparation of final accounts with multiple adjustments; understanding matching principle and prudence in financial statement preparation; vertical format of financial statements (introductory).

## Suggested Activities for Financial Accounting – I

1. **Accounting Cycle Project**
   Each student (or group) is assigned a hypothetical business. They must record business transactions for a month, prepare journal entries, post them to ledgers, prepare a trial balance, and draft final accounts without and with adjustments.

2. **Error Identification Exercise**
   Provide students with a trial balance that includes multiple intentional errors (omission, commission, compensating). They must identify, classify, and correct these errors using proper rectification journal entries.

3. **Subsidiary Book Compilation**
   Using a set of sample business transactions, students will prepare all subsidiary books—cash book (single and triple column), purchase and sales book, returns books, and journal proper—followed by posting to ledgers.

4. **Final Accounts Template Preparation**
   Students create standard formats (either in MS Excel or in notebooks) for Trading, Profit & Loss Account, and Balance Sheet using both horizontal and vertical formats. This can serve as a template for future accounting work.

5. **Debate or Discussion** – *Accounting: Art vs Science vs Profession*
   Organize a structured debate where students argue different philosophical perspectives of accounting based on Unit 1 concepts. This will deepen their conceptual understanding and encourage academic discourse.

**Suggested Case Studies for discussion - Financial Accounting – I**

1. **Case Study 1: Rectifying Ram & Co.'s Books**

   Ram & Co. is a small sole proprietorship that records entries only in the journal and misses out on proper ledger posting. The case provides incomplete and erroneous entries. Students must identify errors, rectify them, and prepare the trial balance correctly.

2. **Case Study 2: The Curious Case of Shree Traders**

   Shree Traders is a retail firm that regularly deals in cash and credit transactions. Due to improper cash book management, the business is facing reconciliation problems. Students are tasked with preparing the cash book, rectifying balances, and preparing a clean trial balance.

3. **Case Study 3: From Books to Balance Sheet – Ganesh Electricals**

   Based on 15–20 business transactions (cash sales, credit purchases, expenses, etc.), students prepare journal entries, ledgers, trial balance, and complete final accounts. This comprehensive case reinforces the entire accounting cycle and adjustment process.

# General Instructions to the Candidates

## A. Teaching–Learning Process

**I. Pedagogy**

1. Lecture-based explanation using blackboard and visual aids for fundamental accounting rules.
2. Step-by-step demonstration of journal entries and ledger preparation through guided examples.
3. Regular problem-solving sessions using real-world business transactions and simplified caselets.
4. Practice-oriented worksheets for balancing accounts and preparing trial balances.
5. Introduction to accounting through structured formats and flowcharts to explain the accounting cycle.

**II. Skill Enrichment Exercises**

1. Daily practice of journal entries and ledger postings based on classroom illustrations.
2. Assignment-based preparation of final accounts from raw transactions.
3. Hands-on exercises for identifying and rectifying errors from trial balances.
4. Short quizzes and peer reviews on accounting terms, concepts, and formatting.
5. Lab sessions using Excel to simulate manual accounting work (optional enrichment).

## B. Course Outcomes (CO1 to CO5)

- **CO1:** Understand the foundational concepts and principles that govern financial accounting.
- **CO2:** Record and classify business transactions accurately using journals and subsidiary books.
- **CO3:** Prepare ledger accounts, trial balances, and correct basic accounting errors.
- **CO4:** Draft trading, profit and loss accounts, and balance sheets for a sole proprietorship.
- **CO5:** Apply end-of-period adjustments and closing procedures to finalize financial accounts.

## C. Suggested Readings and Reference Books

**Indian Authors:**


1. T.S. Grewal, *Double Entry Book Keeping – Vol. I*, Sultan Chand & Sons, 2022 Edition.
2. S.N. Maheshwari and S.K. Maheshwari, *Introduction to Accountancy*, Vikas Publishing, 12th Edition, 2021.
3. R.L. Gupta and V.K. Gupta, *Principles and Practice of Accounting*, Sultan Chand & Sons, 2021 Edition.
4. Jain and Narang, *Basic Financial Accounting*, Kalyani Publishers, 2020 Edition.


**Foreign Authors:**


1. Robert N. Anthony, David Hawkins, and Kenneth A. Merchant, *Accounting: Text and Cases*,

McGraw-Hill Education, 13th Edition, 2010.

2. Carl Warren and Jefferson P. Jones, *Financial Accounting*, Cengage Learning, 15th Edition, 2021.

3. Charles T. Horngren and Walter T. Harrison, *Introduction to Financial Accounting*, Pearson Education, 11th Edition, 2013.

## D. Unit-wise E-Resources

**Unit 1: Introduction to Accounting Principles**

AccountingCoach – Basics of Accounting: https://www.accountingcoach.com

NPTEL – Fundamentals of Accounting: https://nptel.ac.in/courses/110101003

**Unit 2: Journal and Subsidiary Books**

Tally Solutions – Introduction to Accounting Vouchers: https://tallysolutions.com

YouTube – Journal Entries and Subsidiary Book Tutorials by LearnAccountancy

**Unit 3: Ledger and Trial Balance**

EduPristine – Ledger and Trial Balance Explained: https://www.edupristine.com

AccountingVerse – Ledger and Error Rectification Practice: https://www.accountingverse.com

**Unit 4: Preparation of Final Accounts – Without Adjustments**

CA Club India – Final Account Format and Examples: https://www.caclubindia.com

Sarthaks eConnect – Final Accounts Practice Problems: https://www.sarthaks.com

**Unit 5: Final Accounts – With Adjustments**

ICAI e-Learning – Accounting Adjustments and Closing Entries: https://www.icai.org

TutorialsPoint – Final Accounts with Adjustments: https://www.tutorialspoint.com

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<tr><th colspan="4">TOTAL</th><th>45</th><th>0</th><th>0</th><th>45</th><th>90</th></tr>
</table>

**Pre-requisites:** Basic understanding of commerce and introductory economics.

## 1. Course Objectives:

1. To understand the fundamental concepts of business economics and their relevance to managerial decision-making. *(Unit 1)*

2. To analyze the behavior of demand and supply in various market situations and apply elasticity concepts in pricing and sales forecasting. *(Unit 2)*

3. To examine production functions, cost structures, and their impact on business efficiency and scalability. *(Unit 3)*

4. To differentiate between market structures and evaluate how pricing decisions are made under various competitive conditions. *(Unit 4)*

5. To interpret macroeconomic indicators and business cycle dynamics to assess their influence on business planning and performance. *(Unit 5)*

**Detailed Syllabus**

## Part I: Microeconomics

**Unit 1: Introduction to Business Economics** *(Hours: 9)*

Nature and scope of business economics; microeconomics vs. macroeconomics; fundamental problems of an economy; basic economic terms and concepts – utility, scarcity, opportunity cost, marginalism; role of business economics in decision-making; introduction to economic systems.

**Unit 2: Demand and Supply Analysis** *(Hours: 9)*

Law of demand and determinants of demand; types of elasticity – price, income, cross elasticity; measurement and applications of elasticity; law of supply and determinants of supply; equilibrium of demand and supply; demand forecasting – qualitative and quantitative methods; market equilibrium shifts and graphical illustrations.

**Unit 3: Production and Cost Concepts** *(Hours: 9)*

Production function – short-run and long-run; law of variable proportions; returns to scale; cost concepts – fixed, variable, total, average, marginal; cost-output relationship in the short and long run; cost curves – shapes and managerial applications; economies and diseconomies of scale.

**Unit 4: Market Structures and Pricing** *(Hours: 9)*

Market structures – perfect competition, monopoly, monopolistic competition, oligopoly; pricing and output decisions in different market forms; equilibrium of firm under various market conditions; pricing strategies – cost-plus pricing, penetration pricing, skimming, price discrimination; strategic pricing in oligopolies – kinked demand curve, collusion, cartels.

## Part II: Macroeconomics

**Unit 5: Business Cycles and Macroeconomic Indicators** *(Hours: 9)*

Business cycles – meaning, phases, causes, and effects; indicators of economic activity – GDP, inflation, interest rates, unemployment; fiscal policy – government spending and taxation; monetary policy – money supply and interest rates; impact of macroeconomic environment on business planning and operations.

## Suggested Activities for Business Economics

1. **Demand Estimation Survey**
   Students design and conduct a simple survey to estimate demand for a local product (e.g., mobile recharge, snacks, apparel). They collect data on quantity demanded at different price points and plot a demand curve based on their findings.

2. **Elasticity of Demand Simulation**

   Through role play or spreadsheet-based activity, students are given a set of price and demand data for different products. They calculate price elasticity of demand and classify goods as elastic, inelastic, or unitary elastic with reasons.

3. **Market Structures Role Play**

   Divide students into groups and assign them market structures—perfect competition, monopoly, monopolistic competition, and oligopoly. Each group presents the pricing and output strategy of a business in that market type.

4. **Cost-Output Table Construction**

   Provide students with a production dataset. They compute average cost, marginal cost, total cost, and identify the stages of the law of variable proportions. Students can then graph the cost curves and interpret economic behavior.

5. **News Article Analysis – Economic Concepts in the Real World**

   Each student brings a newspaper or online article relating to inflation, GDP, pricing, demand-supply mismatch, or market structure. They present a short summary linking the article to economic concepts discussed in class.

## Suggested Case Studies for Business Economics

1. **Case Study 1: Pricing Decisions at Café Bliss**

   Café Bliss notices fluctuating footfall based on price changes. The owner wants to understand how to set prices. Students use demand schedule data and calculate price elasticity of demand to recommend pricing strategy and forecast sales.

2. **Case Study 2: Ola vs Uber – A Case of Oligopoly**

   This case compares pricing behavior, advertising strategies, and customer acquisition approaches between Ola and Uber in an oligopolistic market. Students identify non-price competition, cartels, and price rigidity in practice.

3. **Case Study 3: Apple Inc. – A Monopoly in Design?**

   Apple's brand loyalty, control over pricing, and limited substitutes are explored. Students debate whether Apple behaves as a monopoly and analyze its pricing power, marginal revenue, and elasticity in its premium segment.

# General Instructions to the Candidates

## A. Teaching–Learning Process

**I. Pedagogy**

- Interactive lectures using real-world business and economic scenarios
- Use of current economic data from RBI, MoSPI, and global agencies to contextualise learning
- Visual aids including graphs, infographics, and PPTs to explain economic relationships
- Short video explainers and news clips from economic news channels
- Peer learning through debates, discussions, and concept mapping

**II. Skill Enrichment Exercises**

- Case studies on market structures, pricing strategies, and policy decisions
- Newspaper/article reviews from *The Economic Times*, *Business Line*, etc.
- Budget analysis, inflation trend analysis, and GDP interpretation exercises
- Group presentations on demand forecasting or economic indicators
- MCQ quizzes, real-time polls, and classroom economic games

## B. Course Outcomes

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

- **CO1:** Explain the basic economic concepts and principles relevant to business operations.
- **CO2:** Analyse the dynamics of demand, supply, and elasticity to support pricing and forecasting decisions.
- **CO3:** Interpret production and cost structures to evaluate firm-level decisions.

- **CO4:** Differentiate between market forms and apply appropriate pricing strategies.
- **CO5:** Examine macroeconomic indicators and business cycle phases to assess economic conditions and policy impacts.

## C. Suggested Readings (Textbooks and Reference Materials)

**Indian Authors:**

- D.M. Mithani, *Managerial Economics*, Himalaya Publishing House, 7th Edition, 2020
- Suma Damodaran, *Managerial Economics*, Oxford University Press, 2nd Edition, 2010
- H.L. Ahuja, *Advanced Economic Theory: Microeconomic Analysis*, S. Chand & Company, 22nd Edition, 2022
- P.L. Mehta, *Managerial Economics: Analysis, Problems and Cases*, Sultan Chand & Sons, 12th Edition, 2017

**Foreign Authors:**

- Paul A. Samuelson & William D. Nordhaus, *Economics*, McGraw-Hill Education, 19th Edition, 2010
- N. Gregory Mankiw, *Principles of Economics*, Cengage Learning, 9th Edition, 2020
- Dominick Salvatore, *Managerial Economics in a Global Economy*, Oxford University Press, 8th Edition, 2020
- Michael Parkin, *Economics*, Pearson Education, 12th Edition, 2016

## D. Unit-wise E-Resources

**Unit 1: Introduction to Business Economics**

- Khan Academy – Introduction to Micro and Macroeconomics: https://www.khanacademy.org/economics-finance-domain
- Investopedia – Economic Basics: https://www.investopedia.com/economics-4689748

- Reserve Bank of India – Basic Economic Concepts: https://rbi.org.in

**Unit 2: Demand and Supply Analysis**

- Tutor2U – Demand and Supply Explained: https://www.tutor2u.net/economics/topics/demand-and-supply
- EdX (MIT) – Microeconomics Module: https://www.edx.org/course/microeconomics
- MRUniversity – Elasticity and Forecasting Videos: https://mruniversity.com

**Unit 3: Production and Cost Concepts**

- YouTube – Cost Curves & Production Theory by Prof. Marshall: https://www.youtube.com
- NPTEL – Production and Cost Analysis Modules: https://nptel.ac.in/courses/110104068
- Cengage MindTap – Interactive Cost Curve Builder (Login Required)

**Unit 4: Market Structures and Pricing**

- Coursera – Competitive Market Structures: https://www.coursera.org/learn/microeconomics
- YouTube – Monopoly & Oligopoly Explained (Marginal Revolution University): https://mruniversity.com
- Economics Online – Market Structures: https://www.economicsonline.co.uk

**Unit 5: Business Cycles and Macroeconomic Indicators**

- World Bank Open Data – GDP, Inflation, and Employment Statistics: https://data.worldbank.org
- IMF – Macroeconomic Indicators and Policy Briefs: https://www.imf.org/en/Publications/WEO
- RBI Bulletin – Monthly Economic Indicators: https://rbi.org.in/Scripts/PublicationsView.aspx?id=20591

<table>
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<tr><td rowspan="4">Course Code: BCSF 1.3</td><td colspan="3">Exam Hrs : 3</td><td rowspan="2">Credits</td><td colspan="3">Hours P/W</td><td colspan="3" rowspan="2">NEP COURSE CATEGORY</td></tr>
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## Pre-requisites:

- Basic knowledge of financial accounting (e.g. understanding of fundamental accounting principles and financial statements)
- Familiarity with introductory economics and quantitative methods (time value of money, basic statistics/probability) is recommended

## Unit-wise Course Objectives:

- **Unit I – Strategic Planning:** To understand the strategic planning process, including analysis of internal and external factors, formulation of long-term missions and goals, and the use of strategic planning models to align tactics with organizational objectives.
- **Unit II – Budgeting and Forecasting:** To apply various budgeting concepts and forecasting techniques in developing comprehensive financial plans – including operational, financial, and capital budgets – and to construct an annual profit plan with pro forma financial statements and cash flow projections.
- **Unit III – Cost and Variance Analysis:** To analyze performance by comparing actual results to planned targets, utilizing flexible budgets and variance analysis (via standard cost systems) and employing management-by-exception to identify significant deviations for control and decision-making.
- **Unit IV – Responsibility Accounting:** To understand responsibility centers and segment

reporting by identifying different types of responsibility centers, evaluating segment performance through contribution margins and transfer pricing, and allocating costs and profits appropriately among organizational units.

- **Unit V – Performance Measurement:** To evaluate financial and operational performance using a range of profitability and investment metrics – including ROI, residual income, and other key performance indicators – and to appreciate the role of balanced scorecards and other comprehensive performance measurement systems in strategic management.

# Detailed Syllabus

**Unit I: Strategic Planning** –*(Hours: 9)* Analysis of external and internal factors affecting strategy; long-term mission and goals; alignment of tactics with long-term strategic goals; strategic planning models and analytical techniques; characteristics of a successful strategic planning process.

**Unit II: Budgeting and Forecasting** – *(Hours: 9)* Operations and performance goals; characteristics of a successful budget process; resource allocation; forecasting techniques (regression analysis, learning curve analysis, expected value); budgeting methodologies (annual business plans *[master budgets]*, project budgeting, activity-based budgeting, zero-based budgeting, continuous/rolling budgets, flexible budgeting); annual profit plan and supporting schedules; operational budgets, financial budgets, capital budgets; top-level planning and analysis (pro forma income statements, financial statement projections, cash flow projections).

**Unit III: Cost and Variance Measures** – *(Hours: 9)* Comparison of actual results to planned results; use of flexible budgets to analyze performance; management by exception; use of standard cost systems; analysis of variances from standard cost expectations.

**Unit IV: Responsibility Centers and Reporting Segments** – *(Hours: 9)* Types of responsibility centers (cost centers, revenue centers, profit centers, investment centers); transfer pricing; contribution margin analysis; reporting of financial performance by organizational segments (allocation of costs and profits to divisions).

**Unit V: Performance Measures** – Product profitability analysis; business unit profitability analysis; customer profitability analysis; return on investment (ROI) and residual income measures (including investment base considerations); key performance indicators (KPIs); balanced scorecard.

# Suggested Activities and Case Studies

## Suggested Activities

1. **Financial Planning Simulation**

   Students will be given the financial data of a hypothetical company and tasked with preparing a comprehensive master budget, including sales, production, and financial budgets. This will help them understand the importance of aligning financial goals with the strategic direction of the company.

2. **Variance Analysis Exercise**

   Using a set of real-world financial statements, students will conduct a variance analysis comparing actual performance with the budgeted figures. They will calculate and interpret material, labor, and overhead variances, and present findings on corrective actions for performance improvement.

3. **Forecasting Exercise**

   Students will apply various forecasting techniques, such as regression analysis and moving averages, to forecast future sales or costs for a business based on historical data. This exercise will help them grasp the importance of accurate forecasting for business planning.

4. **Role Play: Performance Appraisal and Management by Exception**

   Students will role-play as financial managers, engaging in performance appraisals where they apply the "management by exception" approach to identify significant variances and decide on the course of action. This will enable them to develop their decision-making skills for financial performance monitoring.

5. **Group Project on Cost Management Systems**

   In small groups, students will choose a company and evaluate its cost management system (e.g., ABC, standard costing). They will compare the company's cost management practices with industry best practices and propose improvements based on their findings.

## Case Studies

1. **Case Study 1: Walmart's Cost and Performance Management**

   Focus: Analyze how Walmart uses cost control and performance management systems to achieve operational efficiency and profitability. Students will explore how Walmart applies cost management techniques and variance analysis in its supply chain operations to maintain competitive pricing.

2. **Case Study 2: Amazon's Budgeting and Forecasting Practices**

   Focus: Investigate how Amazon forecasts sales and manages its large-scale operations using detailed forecasting and budgeting methodologies. Students will explore the company's approach to budgeting for innovation and global expansion, and evaluate the challenges faced in aligning financial forecasts with strategic goals.

3. **Case Study 3: Tata Motors' Responsibility Accounting System**

   Focus: Tata Motors is a multinational automotive manufacturing company with diverse business units. Students will analyze its responsibility accounting system, segment performance evaluation, and allocation of costs across different divisions. They will propose ways to improve accountability and decision-making in such a diversified business.

4. **Case Study 4: Starbucks Performance Measurement and Balanced Scorecard**

   Focus: Starbucks' use of the balanced scorecard for measuring financial and non-financial performance will be analyzed. Students will evaluate the company's metrics in customer satisfaction, employee engagement, and social responsibility, and discuss how these align with its strategic objectives.

5. **Case Study 5: Toyota's Cost-Effective Forecasting and Budgeting**

   Focus: Students will explore Toyota's forecasting models and how the company applies lean production techniques in its budgeting and financial planning processes. They will analyze Toyota's approach to reducing waste and improving cost management in its global operations.

# General Instructions to the Candidates

## A. Teaching–Learning Process

### I. Pedagogy

1. Interactive lectures with real-life financial planning examples and CMA-aligned problem-solving sessions

2. Case-based discussions and strategic decision-making simulations

3. Spreadsheet-based workshops for budgeting, forecasting, and variance analysis
4. Online quizzes and mock CMA practice sets

5. Guest lectures by practicing CMAs and finance professionals from industry

**II. Skill Enrichment Exercises**

1. Preparation of master and flexible budgets based on hypothetical company data

2. Hands-on activity to develop a pro forma income statement and cash flow forecast

3. Group analysis of cost variances and presentation of findings

4. Application of forecasting techniques (e.g., regression, moving averages) using Excel

5. Critical review of balanced scorecard implementation in real-world companies

## B. Course Outcomes (CO1 to CO5)

- **CO1:** Demonstrate understanding of strategic planning processes and their application to financial performance.

- **CO2:** Apply budgeting and forecasting techniques to create operational and financial plans aligned with business objectives.

- **CO3:** Analyze variances using standard costing systems and evaluate organizational performance against benchmarks.

- **CO4:** Interpret responsibility accounting structures and segmental reporting for managerial decision-making.

- **CO5:** Evaluate performance using profitability metrics, KPIs, and balanced scorecard frameworks in strategic contexts.

## C. Suggested Readings and Reference Books

### Textbooks and Reference Materials (Indian Authors)


1. Arora, M.N. (2021). *Cost and Management Accounting*. Himalaya Publishing House.
2. Jain, I.C., & Narang, K.L. (2022). *Advanced Cost Accounting*. Kalyani Publishers.


### Textbooks and Reference Materials (Foreign Authors)


1. IMA (Institute of Management Accountants). (2024). *CMA Part 1 – Financial Planning, Performance and Analytics: Learning Outcome Statements and Study Materials*.

2. Horngren, C.T., Datar, S.M., & Rajan, M.V. (2021). *Cost Accounting: A Managerial Emphasis* (16th Edition). Pearson Education.

3. Garrison, R.H., Noreen, E.W., & Brewer, P.C. (2022). *Managerial Accounting* (17th Edition). McGraw Hill Education.


## D. Unit-wise E-Resources

**Unit I: Strategic Planning**

https://www.corporatefinanceinstitute.com/resources/strategy/strategic-planning/

https://www.imaonlinestore.com/PersonifyEbusiness/Default.aspx (Login required for CMA LOS access)

**Unit II: Budgeting and Forecasting**

https://www.investopedia.com/terms/b/budgeting.asp

https://hbr.org/2009/05/three-rules-for-making-a-company-budget

https://corporatefinanceinstitute.com/resources/accounting/forecasting-methods/

**Unit III: Cost and Variance Measures**

https://www.accountingtools.com/articles/standard-costing.html

https://www.myaccountingcourse.com/accounting-dictionary/variance-analysis

**Unit IV: Responsibility Centers and Reporting Segments**

https://www.wallstreetmojo.com/responsibility-accounting/

https://www.cimaglobal.com/Documents/Thought_leadership_docs/2012-responsibility-centres.pdf

**Unit V: Performance Measures**

https://www.balancedscorecard.org/BSC-Basics/About-the-Balanced-Scorecard

https://www.investopedia.com/terms/r/roi.asp

https://www.clearpointstrategy.com/key-performance-indicators-examples/

### Course Title: Principles of Business Management

**Pre-requisites:** Basic understanding of business environment, commercial functions, and general administrative processes.

## Unit-wise Course Objectives

- **Unit 1 Objective:** To understand the fundamental nature, scope, and evolution of management as a discipline.
- **Unit 2 Objective:** To explore the planning and decision-making process in organizational contexts.
- **Unit 3 Objective:** To study the principles of organization and understand departmentalization, authority, and delegation.
- **Unit 4 Objective:** To examine leadership, motivation, and staffing functions within a business.
- **Unit 5 Objective:** To understand control and coordination as essential management functions and their application in business settings.

## Detailed Syllabus

### Unit 1: Introduction to Management *(Hours: 9)*

Definition, nature, and scope of management; levels of management – top, middle, and supervisory; functions and roles of managers – interpersonal, informational, decisional (Mintzberg); evolution of management thought – classical (Taylor, Fayol), behavioral (Mayo), quantitative, systems, and contingency approaches; management as a science, art, and profession; essential managerial skills – technical, human, conceptual; challenges before modern managers – innovation, globalization, sustainability, ethics, and digital transformation.

### Unit 2: Planning and Decision Making *(Hours: 9)*

Meaning, characteristics, and importance of planning; types of plans – strategic, tactical, operational, contingency; steps in planning process – setting objectives, developing premises, identifying alternatives, evaluating alternatives, selecting and implementing a plan; limitations of planning; setting organizational objectives – features and importance; Management by Objectives (MBO) – process, merits and limitations; decision-making – definition, types, steps involved; tools and techniques – cost-benefit analysis, break-even analysis, decision tree, SWOT analysis.

## Unit 3: Organizing *(Hours: 9)*

Definition and nature of organizing; principles of organizing – specialization, unity of command, span of control, scalar chain; process of organizing – job design, grouping of activities, assigning responsibilities, delegation of authority; formal and informal organization – meaning and differences; organizational structure – line, functional, line-and-staff, matrix and project organization; departmentalization – by function, geography, product, customer; centralization and decentralization – merits and limitations; recent trends – flat structure, virtual and network organizations.

## Unit 4: Staffing, Leadership and Motivation *(Hours: 9)*

Staffing – definition, process of recruitment, selection, training and development, performance appraisal; leadership – meaning, qualities of a good leader, types and styles – autocratic, democratic, laissez-faire; leadership theories – trait theory, behavioral theory, contingency theory; motivation – meaning and importance; motivational theories – Maslow’s hierarchy of needs, Herzberg’s two-factor theory, McGregor’s Theory X and Theory Y; significance of communication in leadership and motivation.

## Unit 5: Coordination and Control *(Hours: 9)*

Coordination – meaning, nature, importance; principles of coordination; types of coordination – vertical and horizontal, internal and external; techniques of coordination – personal contact, committees, goals, policies, and standard procedures; control – meaning, characteristics, and importance; control process – setting standards, measuring performance, comparing with standards, corrective actions; types of control – feedforward, concurrent, feedback; techniques of control – budgetary, non-budgetary, MIS, audits; essentials of an effective control system.

## Suggested Activities for Principles of Business Management

1. **Mini Management Simulation**
   Divide students into teams and assign them hypothetical roles (marketing, HR, finance, operations). Present a business scenario (e.g., launching a product), and have them prepare a short plan covering all managerial functions—planning, organizing, staffing, directing, and controlling.

2. **Poster Presentation on Management Thinkers**
   Students research and create posters on contributions of major management thinkers (Henri Fayol, F.W. Taylor, Peter Drucker, etc.), highlighting their principles, relevance today, and impact on modern business practices.

3. **Caselet-Based Decision-Making Drill**
   Provide students with short situational caselets (e.g., conflict in a team, product failure, budget cut). Ask them to identify the problem, apply decision-making steps, and justify their solutions using management theories.

4. **Organizational Structure Role Play**
   Create mock setups of different organizational structures—line, functional, matrix—and ask students to role-play as employees in each. They report up the hierarchy to understand chain of command, authority, and span of control.

5. **Leadership Styles Activity**
   Conduct a team-based activity (e.g., tower building with paper) where different groups are guided by different leadership styles (autocratic, democratic, laissez-faire). After the activity, reflect on team performance and morale under each leadership style.

## Suggested Case Studies for Principles of Business Management

1. **Case Study 1: Leadership at Infosys – Narayana Murthy's Style**
   Examine how Mr. Narayana Murthy used democratic and participative leadership to build Infosys. Students discuss which management functions were most effectively implemented and what lessons can be drawn for ethical leadership.

2. **Case Study 2: Planning Failure at Nokia**
   Analyze how poor strategic planning and resistance to change led to Nokia's decline in the smartphone market. Students identify at which levels planning failed and how better forecasting and adaptability could have helped.

3. **Case Study 3: Starbucks – A Study in Motivation and Organizational Culture**
   Explore how Starbucks applies motivational theories (Maslow, Herzberg) and employee engagement strategies to boost productivity and customer service. Students link motivation techniques with organizational effectiveness.

**General Instructions to the Candidates:**

**A. Teaching–Learning Process**

**I. Pedagogy:**

- Concept introduction using real-world management cases and corporate examples
- Activity-based teaching through business simulations, mini-presentations, and videos
- Group discussions on leadership dilemmas and management decision-making scenarios
- Use of visual tools such as organizational charts, planning matrices, and process flow diagrams
- Concept mapping for interlinking functions of management

**II. Skill Enrichment Exercises:**

- Role-plays and simulations on leadership and delegation
- Preparation of departmental organizational charts
- Team presentations on contemporary management trends
- SWOT analysis of companies from a managerial lens
- Online quiz contests on management thinkers and principles

**B. Course Outcomes**

- **CO1:** Describe the evolution, scope, and roles of management in business organizations.
- **CO2:** Apply planning tools and decision-making techniques to business situations.
- **CO3:** Illustrate the principles of organizing and delegation in organizational setups.
- **CO4:** Differentiate leadership styles and motivation theories in managing teams.

- **CO5:** Analyze coordination and control systems for improving managerial effectiveness.

**C. Suggested Readings**

**Indian Authors:**

- L.M. Prasad, *Principles and Practice of Management*, Sultan Chand & Sons, 10th Ed., 2022
- P.C. Tripathi & P.N. Reddy, *Principles of Management*, McGraw-Hill Education, 7th Ed., 2021
- R.S. Gupta, *Business Management*, Kalyani Publishers, Revised Ed., 2020
- R.K. Sharma & Shashi K. Gupta, *Principles of Management*, Kalyani Publishers, 9th Ed., 2019

**Foreign Authors:**

- Stephen P. Robbins & Mary Coulter, *Management*, Pearson Education, 14th Ed., 2020
- Harold Koontz & Heinz Weihrich, *Essentials of Management*, McGraw-Hill, 10th Ed., 2018
- Ricky W. Griffin, *Management Principles and Applications*, Cengage Learning, 12th Ed., 2019

**D. Unit-wise E-Resources**

- **Unit 1:**
  NPTEL – Management Theory: https://nptel.ac.in/courses/110105146
  Management Study Guide: https://www.managementstudyguide.com
- **Unit 2:**
  Open Textbook – Principles of Management: https://open.lib.umn.edu/principlesmanagement
  Corporate Finance Institute – Decision-Making: https://corporatefinanceinstitute.com
- **Unit 3:**
  Economics Discussion – Organization Structure: https://www.economicsdiscussion.net
  YouTube – Types of Organizational Structure
- **Unit 4:**
  MindTools – Leadership & Motivation: https://www.mindtools.com
  TED Talks on Leadership: https://www.ted.com/topics/leadership
- **Unit 5:**
  Cleverism – Control in Management: https://www.cleverism.com
  TutorialsPoint – Coordination and Control: https://www.tutorialspoint.com

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|---|---|---|---|---|---|---|
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| 2. | MODULE-2 | 3 | 0 | 6 | 3 | **12** |
| 3. | MODULE-3 | 3 | 0 | 6 | 3 | **12** |
| 4. | MODULE-4 | 3 | 0 | 6 | 3 | **12** |
| 5. | MODULE-5 | 3 | 0 | 6 | 3 | **12** |
| **TOTAL** | | **15** | **0** | **30** | **15** | **60** |

**Pre-requisites:** Basic familiarity with using a computer, mouse and keyboard operations, and simple internet browsing.

### Course Objectives

- **Unit 1 Objective:** To understand the fundamentals of computers, operating systems, and their application in business settings.
- **Unit 2 Objective:** To acquire essential skills in using Microsoft Word for professional document creation and formatting.
- **Unit 3 Objective:** To develop working knowledge of Microsoft Excel for managing data and performing basic analysis.
- **Unit 4 Objective:** To gain familiarity with Microsoft PowerPoint for preparing impactful business presentations.
- **Unit 5 Objective:** To explore basic internet tools, online collaboration platforms, and digital communication essentials used in modern business environments.

# Detailed Syllabus

### Unit 1: Computer Fundamentals and Operating Systems *(Hours: 3)*

Introduction to computers – definition, components (hardware, software), input-output devices, CPU, storage devices; types of computers – desktop, laptop, tablet, server; classification of software – system and application software;

Operating systems – basics of Windows OS, file and folder management, keyboard shortcuts, basic troubleshooting; managing printers, USB devices, and desktop settings; basic security practices – passwords, antivirus, file backups.

## Unit 2: Word Processing Using Microsoft Word *(Hours: 3)*

Introduction to word processors and interface overview; creating, saving, and opening documents; formatting text – font, paragraph alignment, indentation, bullets and numbering; working with headers, footers, page numbers, page setup; Inserting tables, images, shapes, charts, and hyperlinks; creating professional documents – resumes, business letters, reports, and memos; using templates and styles; printing and exporting to PDF.

## Unit 3: Spreadsheets Using Microsoft Excel *(Hours: 3)*

Understanding workbook, worksheet, cells, rows, and columns; entering and formatting data – text, numbers, dates; performing basic calculations using formulas and functions – SUM, AVERAGE, MAX, MIN, COUNT;
Formatting spreadsheets – cell styles, borders, conditional formatting; creating and customizing charts – bar, line, pie; sorting and filtering data; preparing basic templates – attendance sheets, sales registers, expense trackers.

## Unit 4: Business Presentations Using Microsoft PowerPoint *(Hours: 3)*

Basics of PowerPoint interface; creating a new presentation; designing slides – layout, themes, color schemes; adding and formatting text, images, shapes, tables, charts, and SmartArt;
Applying transitions and animations; inserting audio and video; preparing slide shows with timings; tips for effective presentation design and public speaking; printing handouts and exporting to PDF or video formats.

## Unit 5: Internet and Digital Tools for Business *(Hours: 3)*

Basics of internet usage – browsers, search engines, safe browsing practices; using email – creating business email IDs, composing, attaching files, and setting signatures;
Introduction to cloud tools – Google Drive, OneDrive for file sharing and storage; basics of Google

Docs, Sheets, and Slides; using WhatsApp Web, Zoom, and Microsoft Teams for collaboration; awareness about cyber hygiene – phishing, malware, two-factor authentication.

# General Instructions to the Candidates

## A. Teaching–Learning Process

**I. Pedagogy**

- Demonstration-based learning using live computer labs or projector sessions
- Guided hands-on practice sessions for each tool (Word, Excel, PowerPoint)
- Screen recording tutorials shared for revision and self-paced learning
- Use of business examples to design templates and real-time office documents
- Regular digital skill assignments aligned with classroom teaching

**II. Skill Enrichment Exercises**

- Create and format a professional resume using MS Word
- Prepare a business expense sheet using Excel with formulas and charting
- Design a 5-slide company profile in PowerPoint with transitions and animations
- Practice organizing folders, renaming files, and securing documents on Windows
- Submit assignments via Google Drive or email to simulate real-world workflows

## B. Course Outcomes

After completing this course, students will be able to:

- **CO1:** Understand the basic components of a computer and perform system-level tasks using an operating system.
- **CO2:** Create, format, and manage professional documents using Microsoft Word.
- **CO3:** Use Microsoft Excel for organizing data and performing basic analysis and visualizations.
- **CO4:** Design professional business presentations using Microsoft PowerPoint.
- **CO5:** Utilize internet and cloud-based tools for email communication, file management, and team collaboration.

## C. Suggested Readings

**Indian Authors:**

- Satish Jain & M. Geetha, *Computer Fundamentals and Office Automation*, BPB Publications, Revised Edition, 2021
- V. Rajaraman, *Introduction to Information Technology*, PHI Learning, 2nd Edition, 2018
- P.K. Sinha & P. Sinha, *Computer Fundamentals*, BPB Publications, 6th Edition, 2020

**Foreign Authors:**

- Gary B. Shelly, Misty E. Vermaat, *Microsoft Office 365: Introductory*, Cengage Learning, 2019
- Deborah Hinkle, *Microsoft Office Word, Excel, and PowerPoint*, Pearson Education, Latest Edition
- June Jamrich Parsons, *Computer Concepts and Microsoft Office 2019*, Cengage Learning, 2021

## D. Unit-wise E-Resources

### Unit 1:

NPTEL – Computer Basics: https://nptel.ac.in
GCF LearnFree – https://edu.gcfglobal.org/en/computers/

### Unit 2:

Microsoft Word Help: https://support.microsoft.com/en-us/word
YouTube: MS Word for Beginners

### Unit 3:

Excel Basics Tutorial – https://exceljet.net
Microsoft Excel Training: https://support.microsoft.com/en-us/excel

### Unit 4:

PowerPoint Tutorials – https://www.tutorialspoint.com/powerpoint/index.htm
LinkedIn Learning – PowerPoint for Presenters

### Unit 5:

Google Workspace Learning Center: https://support.google.com/a/users
Cyber Hygiene Tips – https://www.cyberaware.gov.in

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**Pre-requisites:** None. This is a foundation course meant to build awareness of personal well-being, stress management, and holistic health practices.

### Unit-wise Course Objectives

- **Unit 1 Objective:** To introduce the concept of holistic health and wellness and its relevance to personal and professional life.
- **Unit 2 Objective:** To examine physical health components, including exercise, posture, ergonomics, and sleep hygiene.
- **Unit 3 Objective:** To understand mental health, stress, emotional well-being, and how to manage them.
- **Unit 4 Objective:** To explore the role of nutrition and lifestyle choices in maintaining balanced health.
- **Unit 5 Objective:** To develop awareness and control over body and mind through yoga and meditation practices.

# Detailed Syllabus

## Unit 1: Introduction to Health and Wellness *(Hours: 6)*

Definition and dimensions of wellness – physical, mental, emotional, spiritual, environmental, and social wellness; significance of holistic health in modern life; characteristics of a healthy individual; wellness as a lifestyle choice; common lifestyle disorders – obesity, hypertension, diabetes, anxiety, and their prevention through lifestyle change; personal hygiene, sleep, hydration, and work-life balance.

### Unit 2: Physical Health and Digital Wellness *(Hours: 6)*

Importance of physical activity – aerobic, anaerobic, and flexibility exercises; stretching, body mechanics, and correct posture; benefits of walking, jogging, and structured fitness routines; understanding ergonomics in the classroom and workplace; sleep and recovery cycles;

**Digital wellness** – understanding digital fatigue, screen time management, posture while using digital devices, managing smartphone and social media addiction; setting digital boundaries and promoting healthy screen habits.

### Unit 3: Mental Health and Emotional Well-being *(Hours: 6)*

Understanding mental health – definitions, stigma, importance; symptoms of stress, anxiety, and depression; causes of mental distress among youth and working professionals; role of self-awareness and emotional intelligence; coping strategies – journaling, seeking help, peer communication, and counseling; mind-body connection – the role of thoughts in physical health; importance of healthy relationships and social support systems.

### Unit 4: Nutrition and Healthy Living *(Hours: 6)*

Basics of nutrition – macronutrients and micronutrients; balanced diet and meal planning; importance of hydration; common dietary deficiencies and their effects; junk food vs. wholesome food; role of traditional Indian food wisdom; awareness of nutritional fads and myths; impact of food on mood, concentration, and immunity; eating schedules, fasting, and mindful eating.

### Unit 5: Yoga, Breathing, and Mindfulness Practices *(Hours: 6)*

Concept and philosophy of yoga – origin, eight limbs of yoga (Ashtanga Yoga); benefits of regular yoga practice for students and professionals; introduction to basic asanas for flexibility and focus – Tadasana, Vrikshasana, Bhujangasana, Trikonasana, Sukhasana; breathing techniques – Nadi Shodhana, Bhramari, Anulom Vilom, Kapalabhati;

Meditation and mindfulness – introduction, techniques, benefits; guided meditation and breathing-based relaxation; yoga as a tool for inner clarity, stress reduction, and discipline.

# General Instructions to the Candidates

## A. Teaching–Learning Process

**I. Pedagogy**

1. Instructor-led demonstrations of yoga postures, breathing techniques, and mindfulness practices.
2. Use of short lectures with visual presentations and case-based examples on wellness, nutrition, and lifestyle issues.
3. Screening of expert videos and digital content related to digital wellness, mental health, and physical fitness.
4. In-class practice of guided meditation and breathing exercises.
5. Discussion-based sessions exploring common student wellness challenges and peer-supported learning.

**II. Skill Enrichment Exercises**

1. Maintaining a weekly wellness journal tracking screen time, hydration, sleep, and food intake.
2. Preparing a personalized wellness routine including yoga, digital discipline, and mindful eating.
3. Group presentations on topics like digital detox, stress relief techniques, and healthy eating habits.
4. Participation in guided yoga and breathing practice sessions held weekly.
5. Creating a "Nutrition Awareness Chart" or "Digital Wellness Plan" as part of class projects.

## B. Course Outcomes

- **CO1:** Understand the components of holistic wellness and assess personal health practices from a multidimensional perspective.
- **CO2:** Apply principles of physical health, posture management, and digital hygiene to maintain physical and digital well-being.
- **CO3:** Identify emotional and mental health challenges and practice basic self-care techniques to manage stress and improve focus.
- **CO4:** Demonstrate the ability to make informed nutritional choices for sustaining energy, immunity, and productivity.
- **CO5:** Perform foundational yoga asanas, breathing techniques, and mindfulness practices that enhance body-mind harmony.

## C. Suggested Readings and Reference Books

**Indian Authors:**

- Dr. H.K. Bakhru, *Complete Handbook of Nature Cure*, Jaico Publishing House, Revised Edition, 2018.

- Swami Satyananda Saraswati, *Asana, Pranayama, Mudra, Bandha*, Bihar School of Yoga, 4th Edition, 2012.

- Dr. K. Sembulingam and Prema Sembulingam, *Essentials of Physiology*, Jaypee Brothers Medical Publishers, 8th Edition, 2021.

- Seema Gupta, *Yoga for Students*, Pustak Mahal, 2016.

**Foreign Authors:**

- Rebecca J. Donatelle, *Health: The Basics*, Pearson Education, 12th Edition, 2018.

- Thich Nhat Hanh, *The Miracle of Mindfulness*, Beacon Press, Revised Edition, 2020.

- Andrew Weil, *Spontaneous Healing*, Ballantine Books, 1997.

- David Frawley, *Yoga and Ayurveda*, Lotus Press, 2000.

### D. Unit-wise E-Resources

**Unit 1: Introduction to Health and Wellness**

World Health Organization – Health Topics: https://www.who.int/health-topics

Ministry of AYUSH – Wellness Resources: https://ayush.gov.in

CBSE Wellness Curriculum Videos – YouTube Channel (CBSE India)

**Unit 2: Physical Health and Digital Wellness**

Digital Wellness Lab: https://www.digitalwellbeing.org
YouTube – Ergonomics for Students: "Posture Tips for Laptop Users"

Google Wellbeing Toolkit: https://wellbeing.google

**Unit 3: Mental Health and Emotional Well-being**

NIMHANS Mental Health Support: https://nimhans.ac.in

Headspace Meditation App: https://www.headspace.com

Insight Timer – Guided Meditation: https://www.insighttimer.com

**Unit 4: Nutrition and Healthy Living**

FSSAI – Eat Right India: https://www.fssai.gov.in

Nutrition.org – Diet Planning and Food Education: https://www.nutrition.org

Food Safety and Balanced Diet Video Series – YouTube (FSSAI India)

**Unit 5: Yoga, Breathing, and Mindfulness Practices**

Ministry of AYUSH – Yoga Portal: https://yoga.ayush.gov.in

Yoga with Adriene – YouTube Channel: https://www.youtube.com/user/yogawithadriene

Art of Living Foundation – Guided Breathing and Meditation: https://www.artofliving.org/in-en/meditation

## Semester -2

<table>
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</table>

**Pre-requisites:** Completion of Business English and Communication – I or a foundational understanding of English grammar, vocabulary, and basic written and spoken communication skills.

### Unit-wise Course Objectives

- **Unit 1 Objective:** To develop fluency and clarity in public speaking and group discussions in professional settings.
- **Unit 2 Objective:** To build skills in drafting business proposals and agendas using formal language structures.
- **Unit 3 Objective:** To improve presentation techniques for meetings, seminars, and academic or workplace contexts.
- **Unit 4 Objective:** To refine telephone etiquette and telecommunication skills for client interaction and workplace coordination.
- **Unit 5 Objective:** To prepare students for job interviews and workplace integration through resume writing and soft skills training.

# Detailed Syllabus

### Unit 1: Public Speaking and Group Discussions *(Hours: 9)*

Techniques for effective public speaking – voice modulation, clarity, pacing, confidence; speech organization – introduction, body, conclusion; persuasive vs. informative speeches; overcoming stage fear and nervousness;

Group discussions – purpose, format, and evaluation criteria; roles in a group discussion – initiator, moderator, summarizer; do’s and don’ts; mock group discussions on business and current issues; language functions in formal interaction – agreeing, disagreeing, clarifying, and summarizing.

### Unit 2: Business Proposals and Formal Documents *(Hours: 9)*

Structure and components of business proposals – executive summary, objective, methodology, budget, conclusion; writing short business proposals for products, services, or partnerships;reparation of agendas and minutes of meetings; drafting circulars, memos, notices, and formal announcements; using tone and language appropriate to internal and external audiences; workplace etiquette and document presentation standards.

### Unit 3: Presentations for Business and Academic Settings *(Hours: 9)*

Planning and structuring a presentation – objectives, audience, content flow; designing effective slides – clarity, visuals, consistency; verbal and non-verbal communication – gestures, eye contact, posture;

Practicing formal presentations – individual and group formats; responding to questions and feedback during presentations; using presentation tools – PowerPoint, Google Slides; analysis of sample professional presentations.

### Unit 4: Telephonic and Online Communication *(Hours: 9)*

Basics of telephone etiquette – greetings, listening skills, holding calls, transferring calls, closing conversations; handling enquiries, complaints, and follow-ups professionally;

Language for telephonic and virtual meetings – introducing oneself, clarifying, confirming, summarizing;

Email writing revision – responding to client queries, confirmations, and complaints; introduction to chat and video conferencing tools – etiquette, formality, tone.

### Unit 5: Resume Writing, Interviews, and Workplace Soft Skills *(Hours: 9)*

Resume formats – chronological, functional, hybrid; drafting cover letters tailored to specific job roles; identifying keywords in job postings and aligning skills accordingly;

Preparing for interviews – types of interviews, frequently asked questions, dos and don’ts; non-verbal aspects of interviews – attire, confidence, body language;

Introduction to workplace soft skills – time management, collaboration, adaptability, positive attitude, and ethics.

# General Instructions to the Candidates

## A. Teaching–Learning Process

### I. Pedagogy

1. Interactive sessions involving speech delivery, mock interviews, and recorded presentations.
2. Instructor-led demonstrations of formal document writing and business communication formats.
3. Use of multimedia tools such as video presentations, role-play simulations, and interview excerpts.
4. Peer feedback on group discussions, resume reviews, and live communication tasks.
5. Classroom-based guided writing and editing of business proposals, agendas, and emails.

### II. Skill Enrichment Exercises

1. Weekly practice of group discussion and public speaking based on current business scenarios.
2. Drafting of individual business proposals, cover letters, circulars, and meeting agendas.
3. Creation and live delivery of formal presentations using PowerPoint or Google Slides.
4. Telephone conversation drills and mock client calls using case-based exercises.
5. Resume building workshops and mock interviews with feedback and evaluation.

## B. Course Outcomes (CO1 to CO5)

- **CO1:** Demonstrate clarity, confidence, and fluency in public speaking and formal group discussions.
- **CO2:** Draft structured business proposals, agendas, and formal workplace documents using appropriate tone and style.
- **CO3:** Plan and deliver impactful presentations tailored to business or academic audiences.
- **CO4:** Apply professional communication etiquette in telephone, email, and online platforms.

- **CO5:** Prepare job-ready resumes and exhibit interpersonal skills essential for successful interviews and workplace interaction.

## C. Suggested Readings and Reference Books

**Indian Authors:**

1. Meenakshi Raman and Prakash Singh, *Business Communication*, Oxford University Press, 2nd Edition, 2012.

2. Asha Kaul, *Effective Business Communication*, PHI Learning Pvt. Ltd., 2nd Edition, 2014.

3. R.C. Sharma and Krishna Mohan, *Business Correspondence and Report Writing*, Tata McGraw-Hill Education, 4th Edition, 2012.

4. Rajendra Pal and J.S. Korlahalli, *Essentials of Business Communication*, Sultan Chand & Sons, 13th Edition, 2020.

**Foreign Authors:**

1. John V. Thill and Courtland L. Bovee, *Excellence in Business Communication*, Pearson Education, 12th Edition, 2017.

2. Courtland L. Bovee and John V. Thill, *Business Communication Today*, Pearson Education, 14th Edition, 2020.

3. Bill Mascull, *Business Vocabulary in Use: Intermediate*, Cambridge University Press, 2nd Edition, 2010.

## D. E-Resources

**Unit 1: Public Speaking and Group Discussions**

Toastmasters International – Speech Development Resources: https://www.toastmasters.org

YouTube – GD Tips and Public Speaking Tutorials by British Council India

TED Talks for Presentation Skills and Speaking Fluency: https://www.ted.com

**Unit 2: Business Proposals and Formal Documents**

Grammarly Blog – Professional Document Writing Tips: https://www.grammarly.com/blog

MindTools – Business Proposal and Memo Writing Guides: https://www.mindtools.com

Templates and Examples for Agendas and Minutes – Microsoft Office Templates

**Unit 3: Presentations for Business and Academic Settings**

LinkedIn Learning – Business Presentation Skills
Canva Presentation Templates – https://www.canva.com/presentations

Purdue OWL – Public Speaking Resources: https://owl.purdue.edu

**Unit 4: Telephonic and Online Communication**

BusinessBalls – Telephone Etiquette and Netiquette Guidelines: https://www.businessballs.com

YouTube – Client Interaction Simulations and Telephone Skills

Google Workspace Training for Email and Chat: https://support.google.com

**Unit 5: Resume Writing, Interviews, and Workplace Soft Skills**

Naukri.com – Resume and Cover Letter Writing Resources

Indeed Career Guide – Interview Preparation and Sample Q&A

Coursera – Soft Skills for the Workplace (Free Audit Option)

<table>
<tr><th colspan="9">Course Name-PRINCIPLES AND PRACTICES OF MANAGEMENT</th></tr>
<tr><th rowspan="4">Course Code: BCSF 2.1</th><th colspan="3">Exam Hrs : 3</th><th rowspan="2">Credits</th><th colspan="2">Hours P/W</th><th colspan="2" rowspan="2">NEP COURSE CATEGORY</th></tr>
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<tr><th colspan="4">TOTAL</th><th>45</th><th>0</th><th>0</th><th>45</th><th>90</th></tr>
</table>

**Pre-requisites:** A basic understanding of business processes, organizational structures, and foundational concepts of management as covered in "Principles of Business Management" in Semester 1.

### Unit-wise Course Objectives

- **Unit 1 Objective:** To examine the evolution and significance of modern management thought and practice.
- **Unit 2 Objective:** To analyze the planning process, decision-making models, and techniques used by managers.
- **Unit 3 Objective:** To explore the structure, roles, and dynamics of organizing within business enterprises.
- **Unit 4 Objective:** To understand various leadership styles and motivational approaches to managing people.
- **Unit 5 Objective:** To study the principles and mechanisms of coordination and control in business management.

## Detailed Syllabus

### Unit 1: Evolution and Fundamentals of Management Thought *(Hours: 9)*

Definition and nature of management; scope and importance in modern organizations; management as a science, art, and profession; functions of management – planning, organizing, staffing, directing, controlling; roles of managers – interpersonal, informational, decisional; evolution of management thought – classical approach (Taylor, Fayol), neoclassical theories (Human Relations), modern approaches – systems theory, contingency theory, and TQM; contributions of Peter Drucker and Indian management thinkers.

### Unit 2: Planning and Decision Making *(Hours: 9)*

Meaning and characteristics of planning; levels of planning – strategic, tactical, operational; steps in planning process – setting objectives, developing premises, evaluating alternatives, selecting and implementing the plan, follow-up; types of planning – standing plans, single-use plans; barriers to effective planning and techniques to overcome them; concept of decision-making – steps in the process, types of decisions – programmed and non-programmed; decision-making models – rational, bounded rationality, intuitive; decision-making tools – SWOT analysis, cost-benefit analysis, decision trees.

### Unit 3: Organizing and Organizational Structure *(Hours: 9)*

Meaning and process of organizing; principles of effective organization – specialization, unity of command, span of control, scalar chain; formal and informal organizations – definitions, advantages, and limitations; types of organizational structures – line, functional, line-and-staff, matrix, and team-based structures; departmentalization – basis and importance; delegation – meaning, steps, barriers, and techniques; decentralization vs. centralization – advantages, disadvantages, and key distinctions.

### Unit 4: Directing, Leadership, and Motivation *(Hours: 9)*

Meaning and scope of directing; elements of directing – supervision, communication, leadership, motivation; principles of effective directing; leadership – meaning, qualities of a good leader, formal and informal leadership; leadership styles – autocratic, democratic, laissez-faire; leadership theories – trait theory, behavioral theories, situational leadership; motivation – nature and importance; theories of motivation – Maslow’s hierarchy of needs, Herzberg’s two-factor theory, McGregor’s Theory X and Theory Y.

## Unit 5: Coordination and Control *(Hours: 9)*

Coordination – meaning, types, importance; techniques of coordination – planning coordination, verbal and written communication, group meetings, committee systems; obstacles to coordination and remedies; meaning and objectives of control; steps in control process – setting standards, measuring performance, comparing results, taking corrective action; types of control – feedback, concurrent, feedforward; essentials of an effective control system; control techniques – budgetary control, standard costing, MIS, internal audit.

## Suggested Activities for Principles and Practices of Management

1. **Fayol's Principles in Practice – Company Observation Task**
   Students select a local business (retail shop, hospital, school) and identify how Fayol's principles (e.g., division of work, authority, discipline) are being applied or violated. They prepare a short report mapping theory to practice.

2. **Decision-Making Tree Challenge**
   Present students with a real-world business dilemma (e.g., cost-cutting, choosing between two suppliers). Students use a decision tree model to evaluate alternatives, assess risk, and justify their final decision.

3. **Organizational Chart Construction**
   Using a fictional company setup, students design an organizational chart reflecting various departments and positions, and explain the rationale behind the structure—line, functional, or matrix.

4. **Leadership Style Role Play**
   Conduct a team-based activity where students simulate leadership in different scenarios (e.g., project crisis, product launch) using autocratic, democratic, and laissez-faire styles. Afterward, they reflect on team morale and performance.

5. **Motivation Mapping Exercise**
   Students conduct informal interviews with 3–5 workers (shop employees, drivers, assistants) to identify what motivates them. They then map responses to motivation theories like Maslow, Herzberg, or McGregor's Theory X and Y.

## Suggested Case Studies for Principles and Practices of Management

1. **Case Study 1: Amul – Cooperative Model and Decentralized Planning**
   Analyze how Amul uses decentralized control, long-term strategic planning, and farmer empowerment. Students assess management functions such as organizing, leadership, and controlling within a cooperative framework.

2. **Case Study 2: The Rise and Fall of Kodak – A Planning & Innovation Crisis**
   This case explores how Kodak failed to adapt to changing market dynamics due to flawed strategic planning and poor control mechanisms. Students identify where the classical functions of management broke down.

3. **Case Study 3: Infosys – A Culture of Ethical Leadership and Employee Empowerment**
   Examine how Infosys promoted value-based leadership under Narayana Murthy. Students identify how leadership style, delegation, and motivational practices contributed to the growth and global success of the company.

# General Instructions to the Candidates

## A. Teaching–Learning Process

**I. Pedagogy**

1. Concept explanation through illustrated lectures, case examples, and diagrams.
2. Real-world business stories to explain management theories and evolution.
3. Short videos and management documentaries to show contemporary leadership practices.
4. Structured classroom discussions and group activities on decision-making scenarios.
5. Use of management games, simulations, and organization structure design exercises.

**II. Skill Enrichment Exercises**

1. Group presentations on modern business leaders and their leadership styles.
2. Case analysis on planning failures and organizational mismanagement.
3. Role plays simulating different leadership styles in managerial situations.

4. Preparation of organization charts and functional structures for business cases.
5. Problem-solving activities using SWOT analysis and decision-tree techniques.

## B. Course Outcomes (CO1 to CO5)

- **CO1:** Describe the evolution, principles, and major schools of management thought.
- **CO2:** Apply planning and decision-making techniques to business problems.
- **CO3:** Analyze organizational structures and evaluate delegation and coordination models.
- **CO4:** Differentiate leadership and motivation theories and their impact on employee behavior.
- **CO5:** Examine control processes and apply managerial control tools to ensure goal alignment.

## C. Suggested Readings and Reference Books

**Indian Authors:**


1. L.M. Prasad, *Principles and Practice of Management*, Sultan Chand & Sons, 10th Edition, 2022.
2. P.C. Tripathi and P.N. Reddy, *Principles of Management*, McGraw-Hill Education, 7th Edition, 2021.
3. R.K. Sharma and Shashi K. Gupta, *Principles of Management*, Kalyani Publishers, 9th Edition, 2019.
4. C.B. Gupta, *Management Principles and Applications*, Sultan Chand & Sons, 11th Edition, 2020.


**Foreign Authors:**


1. Stephen P. Robbins and Mary Coulter, *Management*, Pearson Education, 14th Edition, 2020.
2. Harold Koontz and Heinz Weihrich, *Essentials of Management*, McGraw-Hill, 10th Edition, 2018.

3. Ricky W. Griffin, *Management Principles and Applications*, Cengage Learning, 12th Edition, 2019.

## D. Unit-wise E-Resources

**Unit 1: Evolution and Fundamentals of Management Thought**

NPTEL – Introduction to Principles of Management: https://nptel.ac.in
Management Study Guide – History of Management Theories: https://www.managementstudyguide.com

**Unit 2: Planning and Decision Making**

MindTools – Planning and Decision-Making Tools: https://www.mindtools.com

OpenLearn – Strategic Thinking and Planning Courses: https://www.open.edu/openlearn

**Unit 3: Organizing and Organizational Structure**

YouTube – Types of Organizational Structures Explained

Harvard Business Review – Delegation and Structure Articles: https://hbr.org

**Unit 4: Directing, Leadership, and Motivation**

TED Talks – Leadership and Influence Series: https://www.ted.com

MindTools – Leadership Styles and Theories: https://www.mindtools.com

**Unit 5: Coordination and Control**

TutorialsPoint – Controlling in Management: https://www.tutorialspoint.com

Cleverism – Budgetary and MIS Controls in Business: https://www.cleverism.com

<table>
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</table>

**Pre-requisites:** Successful completion of Financial Accounting – I or foundational knowledge in journal entries, ledger posting, trial balance, and preparation of basic final accounts.

### Unit-wise Course Objectives

- **Unit 1 Objective:** To understand the accounting treatment and preparation of accounts related to consignment transactions.
- **Unit 2 Objective:** To learn the procedures and journal entries involved in hire purchase and installment purchase systems.
- **Unit 3 Objective:** To develop competency in preparing accounts related to branch operations under different systems.
- **Unit 4 Objective:** To gain knowledge of partnership accounting including admission, retirement, and death of a partner.
- **Unit 5 Objective:** To understand dissolution of partnership firms, including settlement of accounts and piecemeal distribution.

## Detailed Syllabus

### Unit 1: Accounting for Consignment *(Hours: 9)*

Meaning and features of consignment; distinction between consignment and sale; proforma invoice and account sales; accounting treatment in the books of consignor and consignee; journal entries, ledger accounts, and treatment of expenses; commission – ordinary, del-credere, overriding; valuation of unsold stock; abnormal loss and its treatment in consignment accounts; preparation of consignment account, goods sent on consignment account, and consignee's account.

## Unit 2: Hire Purchase and Instalment Systems *(Hours: 9)*

Meaning and features of hire purchase and instalment systems; distinction between the two systems; legal and accounting aspects under the hire purchase system – accounting in the books of hire purchaser and hire vendor; asset purchase method and interest suspense method; calculation of interest and cash price; repossession of assets – partial and full repossession; accounting treatment of default and depreciation; accounting under installment system – recording of transactions in the books of buyer and seller; preparation of relevant ledger accounts.

## Unit 3: Branch Accounts *(Hours: 9)*

Types of branches – dependent and independent; accounting systems for dependent branches – debtors system and stock and debtors system; maintenance of branch accounts in the head office books; treatment of goods sent to branch at cost and invoice price; adjustments for loading, depreciation, normal and abnormal loss; branch expenses and income – prepaid and outstanding; preparation of branch account, branch adjustment account, and branch stock account; concept of independent branches and incorporation of branch trial balance into head office books (introductory only).

## Unit 4: Partnership Accounting – Admission, Retirement, and Death of a Partner *(Hours: 9)*

Introduction to partnership – features and provisions of the Indian Partnership Act; meaning and implications of admission, retirement, and death of a partner; calculation and adjustment of new profit-sharing ratio and sacrificing ratio; treatment of goodwill – methods of valuation and accounting; revaluation of assets and liabilities; adjustment for accumulated profits and losses; capital adjustments – both fixed and fluctuating capital methods; preparation of revaluation account, capital accounts, and balance sheet after admission, retirement, or death.

## Unit 5: Dissolution of Partnership Firms *(Hours: 9)*

Meaning and types of dissolution – firm and partnership; settlement of accounts – realization of assets and payment of liabilities; preparation of realization account, partners' capital accounts, and cash/bank account; accounting for unrecorded assets and liabilities; treatment of insolvent partner's capital (Garner vs. Murray Rule); treatment of deficiency in case of insolvency; piecemeal distribution of cash – proportionate capital method and maximum loss method; journal entries and ledger account preparation for dissolution scenarios.

## Suggested Activities for Financial Accounting – II

1. **Hire Purchase Ledger Project**
   Assign students a sample hire purchase agreement involving down payment, interest, and installments. Students must calculate interest components, prepare ledger accounts for the purchaser and vendor, and demonstrate accounting under partial repossession.

2. **Consignment Accounting Simulation**
   Provide a hypothetical scenario where goods are sent on consignment from a consignor to a consignee. Students prepare the consignment account, goods sent on consignment account, consignee's account, and unsold stock valuation, including treatment for abnormal loss.

3. **Branch Account Preparation Exercise**
   Present students with data from a dependent branch (sales, expenses, stock, debtors). Ask them to prepare the branch account using the debtors system and adjust for invoice price, expenses, and losses.

4. **Partnership Reconstitution Activity**
   Simulate admission or retirement of a partner with data on capital, goodwill, revaluation of assets, and accumulated profits. Students prepare revaluation account, capital accounts, and a new balance sheet.

5. **Dissolution and Realisation Drill**
   Give a scenario involving dissolution of a partnership firm with details on assets, liabilities, and partner balances. Students pass journal entries, prepare the realization account, partners' capital accounts, and cash/bank account.

### Suggested Case Studies for Financial Accounting – II

1. **Case Study 1: ABC Distributors – Consignment Complications**
   ABC Distributors sent goods to their consignee in another city. During transit, part of the goods was damaged. The consignee incurred various expenses and sold only part of the consignment. Students must handle accounting treatment for normal/abnormal loss, commission, and closing stock valuation.
2. **Case Study 2: Ganesha Traders – Hire Purchase with Default**
   Ganesha Traders sold machinery on a hire purchase basis. The buyer defaulted after paying two installments. The case includes calculation of interest, depreciation, repossession, and journal entries for both parties.
3. **Case Study 3: RST & Co. – Retirement of a Partner**
   One partner retires due to ill health. Students are provided with balance sheet data, profit-sharing ratios, and goodwill details. They must adjust capital accounts, prepare the revaluation account, and redraft the balance sheet.

# General Instructions to the Candidates

## A. Teaching–Learning Process

### I. Pedagogy

1. Conceptual explanations through lecture sessions followed by problem-solving illustrations.
2. Use of flowcharts and visual representations to explain branch accounting and consignment systems.
3. Step-by-step breakdown of partnership accounting adjustments using mock business scenarios.
4. Reinforcement through unit-based worksheets and class tests.
5. Explanation of hire purchase and dissolution procedures using real-life business analogies.

### II. Skill Enrichment Exercises

1. Practice assignments on consignment and hire purchase transactions using sample data.
2. Preparation of branch accounts using both cost price and invoice price systems.

3. Simulation of partnership firm events like admission, retirement, and dissolution.
4. Ledger posting exercises for hire purchase and installment methods.
5. Group activities to prepare and analyze mock business accounts using piecemeal distribution and realization methods.

## B. Course Outcomes (CO1 to CO5)

- **CO1:** Prepare and maintain accurate accounting records for consignment transactions, including valuation and loss treatment.
- **CO2:** Record transactions and prepare financial statements under hire purchase and installment purchase systems.
- **CO3:** Develop branch accounts using debtor system and stock & debtors system under dependent branch structures.
- **CO4:** Execute complex partnership accounting entries related to admission, retirement, and death of partners.
- **CO5:** Apply dissolution procedures, realization entries, and piecemeal distribution techniques for partnership firms.

## C. Suggested Readings and Reference Books

**Indian Authors:**

1. R.L. Gupta and V.K. Gupta, *Financial Accounting*, Sultan Chand & Sons, 2021 Edition.
2. S.P. Jain and K.L. Narang, *Advanced Accountancy – Vol. I*, Kalyani Publishers, 2020 Edition.
3. T.S. Grewal, *Double Entry Book Keeping – Vol. II*, Sultan Chand & Sons, 2022 Edition.
4. S.N. Maheshwari and S.K. Maheshwari, *Financial Accounting*, Vikas Publishing House, 6th Edition, 2021.

**Foreign Authors:**

1. Robert N. Anthony, David Hawkins, and Kenneth A. Merchant, *Accounting: Text and Cases*, McGraw-Hill Education, 13th Edition, 2010.

2. Carl Warren, Jefferson P. Jones, *Financial Accounting*, Cengage Learning, 15th Edition, 2021.

3. Charles T. Horngren, Walter T. Harrison, *Introduction to Financial Accounting*, Pearson Education, 11th Edition, 2013.

## D. Unit-wise E-Resources

**Unit 1: Accounting for Consignment**

AccountingCoach – Consignment Transactions Explained: https://www.accountingcoach.com

YouTube – Consignment Accounting Examples (CA Foundation & B.Com Tutorials)

**Unit 2: Hire Purchase and Installment Systems**

Tally Solutions – Hire Purchase Explained: https://tallysolutions.com

AccountingVerse – Step-by-Step Accounting for Hire Purchase: https://www.accountingverse.com

**Unit 3: Branch Accounts**

NPTEL – Accounting for Branches: https://nptel.ac.in

CA Club India – Branch Accounts Format and Illustrations: https://www.caclubindia.com

**Unit 4: Partnership Accounting – Admission, Retirement, and Death**

ICAI BOS e-Learning – Partnership Accounting: https://www.icai.org

YouTube – Partnership Problems with Solutions (Commerce Edge / Unacademy)

**Unit 5: Dissolution of Partnership Firms**

Sarthaks eConnect – Realization and Dissolution Problems: https://www.sarthaks.com

Tutorials Point – Partnership Dissolution and Piecemeal Distribution: https://www.tutorialspoint.com

<table>
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## Pre-requisites:

Prior knowledge of financial accounting, cost management, and foundational financial planning concepts as covered in the course *Financial Planning and Performance – CMA (Part 1)*.

## Unit-wise Course Objectives:

- **Unit I:** To develop students' ability to perform detailed financial statement analysis for performance evaluation, credit assessment, and investment decision-making.
- **Unit II:** To apply principles of corporate finance in capital budgeting, cost of capital estimation, and working capital management in line with financial strategy.
- **Unit III:** To understand and evaluate different types of risks affecting corporate finance and apply quantitative tools for risk identification, measurement, and mitigation.
- **Unit IV:** To analyze internal control frameworks, compliance obligations, and governance mechanisms essential for financial integrity and operational efficiency.
- **Unit V:** To build ethical reasoning capabilities in students, applying professional codes and ethical frameworks in resolving complex dilemmas in financial decision-making.

## Detailed Syllabus (Module-wise Content in Paragraph Format)

**Unit I: Financial Statement Analysis** –*(Hours: 9)* Common size analysis of income statements and balance sheets; horizontal and vertical analysis techniques; trend analysis and interpretation; ratio analysis including profitability ratios (gross profit margin, net profit margin, ROA, ROE), liquidity ratios (current ratio, quick ratio), solvency ratios (debt-to-equity, interest coverage), and efficiency ratios (asset turnover, inventory turnover); comprehensive cash flow analysis including direct and indirect methods; quality of earnings assessment; red flags for financial misstatements and manipulation (e.g., Beneish M-Score); bankruptcy prediction models (Altman Z-score); integrated financial diagnostics for managerial decisions.

**Unit II: Corporate Finance and Decision Making** – *(Hours: 9)* Working capital management strategies and liquidity planning; management of receivables, payables, and inventory; short-term and long-term financing instruments; calculation and application of cost of debt, cost of equity, and weighted average cost of capital (WACC); theories of capital structure (Modigliani-Miller, Trade-off, Pecking Order); capital budgeting techniques including net present value (NPV), internal rate of return (IRR), modified IRR, profitability index, discounted payback period; sensitivity analysis and scenario planning in investment decisions; dividend policy theories and relevance; impact of leverage and gearing on business risk and shareholder value.

**Unit III: Risk Management** –*(Hours: 9)* Identification and categorization of risks: financial, operational, strategic, and compliance risks; understanding credit risk assessment models; market risk exposure and measurement techniques; currency and interest rate risk; tools and techniques of risk mitigation including insurance, hedging, and diversification; introduction to derivatives: forwards, futures, options, and swaps; basics of hedge accounting; calculation and interpretation of Value at Risk (VaR); internal risk reporting systems and dashboards; integration of enterprise risk management (ERM) into strategic decision-making.

**Unit IV: Internal Controls and Compliance** –*(Hours: 9)* Frameworks and components of internal control systems (COSO – Committee of Sponsoring Organizations); types of controls – preventive, detective, corrective; design and documentation of internal control systems; importance of audit trails and system integrity; internal audit vs. statutory audit; role of audit committees and boards; principles of corporate governance and best practices; Sarbanes-Oxley (SOX) compliance requirements; reporting under Section 404; fraud detection techniques; whistleblower mechanisms and investigation procedures; role of technology in compliance and internal control automation.

**Unit V: Professional Ethics in Financial Management** *–(Hours: 9)* Understanding the IMA Statement of Ethical Professional Practice and its four principles: honesty, fairness, objectivity, and responsibility; standards of competence, confidentiality, integrity, and credibility; ethical decision-making frameworks in accounting and finance; identification and resolution of ethical conflicts; corporate culture and tone at the top; consequences of unethical behavior; case-based ethical dilemmas in budgeting, reporting, and performance management; emerging concerns in digital finance ethics including data privacy, AI-based decision-making, and ESG-related disclosures.

# Suggested Activities and Case Studies

## Suggested Activities

1. **Financial Health Report of a Listed Company**
   Students analyze the annual report and financial statements of a listed Indian or global company using ratio analysis, trend analysis, and Altman Z-score. The report must include common size analysis, liquidity analysis, and interpretation of solvency and profitability ratios.

2. **Capital Budgeting Project with Scenario Analysis**
   Groups design and evaluate a capital investment proposal using spreadsheet-based NPV, IRR, and discounted payback models. They perform scenario and sensitivity analysis under different economic assumptions (inflation, tax changes, interest rate fluctuations).

3. **Enterprise Risk Mapping Exercise**
   Each group selects a business sector (e.g., banking, manufacturing, e-commerce) and develops a comprehensive risk matrix highlighting key risks, probability-impact scores, and applicable mitigation strategies using COSO's ERM framework.

4. **Internal Controls Simulation**
   Simulate an audit scenario in which students identify control weaknesses, propose internal control improvements, and draft a compliance checklist using COSO's five-component model. They role-play as internal auditors presenting their findings to management.

5. **Ethical Dilemma Workshop**
   Students are presented with ethical dilemmas involving financial reporting, budget manipulation, insider information, and stakeholder pressure. Using the IMA Statement of Ethical Professional Practice, they evaluate the situation and present reasoned recommendations.

## Relevant Case Studies

1. **Case Study: Satyam Computers – Ethics, Governance, and Internal Controls Failure**
   Focus: Analyze the massive corporate fraud at Satyam, identifying failures in internal control, board oversight, and ethical leadership. Discuss the post-crisis reform measures taken and their relevance for today's financial professionals.
2. **Case Study: Infosys – Financial Statement Transparency and Earnings Quality**
   Focus: Evaluate Infosys's publicly available financials to understand its approach to earnings management, transparency in disclosure, and application of financial analytics in building investor confidence.

3. **Case Study: Tesla – Capital Structure and Cost of Capital Decision Making**
   Focus: Examine how Tesla manages its capital structure and leverages debt and equity funding. Analyze Tesla's investment decisions, risk exposure, and cost of capital over time.

4. **Case Study: ICICI Bank – Risk Management and Compliance in Banking**
   Focus: Explore how a large financial institution implements integrated risk management, internal control systems, and compliance processes aligned with RBI and Basel norms. Students critique the effectiveness of its risk disclosures.

5. **Case Study: Johnson & Johnson – Global Ethics and Financial Reporting**
   Focus: Review ethical challenges J&J faced related to litigation, consumer safety, and financial transparency. Discuss how professional ethics guide financial managers in balancing corporate accountability and public interest.

# General Instructions to the Candidates

## A. Teaching–Learning Process

### I. Pedagogy

1. Interactive lectures using financial statements, case laws, and CMA study modules

2. Spreadsheet-based hands-on exercises for ratio analysis, capital budgeting, and financial modeling

3. Simulations and group activities for risk management scenarios

4. Case-based learning with Indian and global corporate financial control examples

5. Guest lectures by CMAs, CFOs, internal auditors, and ethics compliance officers

**II. Skill Enrichment Exercises**

1. Preparation of a detailed financial analysis report using real company data

2. Capital budgeting spreadsheet models using NPV, IRR, and scenario analysis

3. Risk matrix development and reporting exercise for a simulated business unit

4. Internal control audit checklist creation and simulation of compliance testing

5. Ethical dilemma resolution workshop using real-life CMA case studies and IMA's professional ethics framework

## B. Course Outcomes (CO1 to CO5)

- **CO1:** Conduct comprehensive financial statement analysis using analytical tools and interpret financial health, risk, and performance.

- **CO2:** Apply advanced corporate finance principles including capital budgeting, working capital management, and cost of capital estimation for decision-making.

- **CO3:** Identify, measure, and mitigate various financial and operational risks using appropriate models and instruments.

- **CO4:** Evaluate the design and effectiveness of internal control systems and compliance mechanisms to ensure organizational accountability.

- **CO5:** Demonstrate ethical awareness and professionalism by applying IMA's ethical standards in complex financial decision-making situations.

## C. Suggested Readings and Reference Books

**Textbooks and Reference Materials (Indian Authors)**

1. Khan, M.Y., & Jain, P.K. (2022). *Financial Management* (8th ed.). Tata McGraw Hill.

2. Arora, M.N. (2021). *Cost and Management Accounting*. Himalaya Publishing House.

**Textbooks and Reference Materials (Foreign Authors)**

1. IMA (2024). *CMA Part 2 – Strategic Financial Management: Official Learning Outcome Statements and Study Guide*.

2. Brigham, E.F., & Ehrhardt, M.C. (2021). *Financial Management: Theory & Practice* (16th ed.). Cengage Learning.

3. Horngren, C.T., Sundem, G.L., & Stratton, W.O. (2020). *Introduction to Management Accounting* (16th ed.). Pearson Education.

## D. Unit-wise E-Resources

**Unit I: Financial Statement Analysis**

https://corporatefinanceinstitute.com/resources/knowledge/finance/financial-statement-analysis/

https://www.investopedia.com/terms/f/financialratio.asp

**Unit II: Corporate Finance and Decision Making**

https://www.cfainstitute.org/en/research/foundation/2020/capital-budgeting

https://www.investopedia.com/articles/fundamental-analysis/10/introduction-to-capital-budgeting.asp

**Unit III: Risk Management**

https://www.investopedia.com/terms/r/risk-management.asp

https://www.coso.org/Documents/COSO-ERM-Executive-Summary.pdf

**Unit IV: Internal Controls and Compliance**

https://www.coso.org/Pages/default.aspx

https://www.soxlaw.com/

**Unit V: Professional Ethics in Financial Management**

https://www.imanet.org/about-ima/ima-statement-of-ethical-professional-practice

https://www.cfainstitute.org/en/ethics-standards/ethics/code-of-ethics

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</table>

**Pre-requisites:** Basic understanding of Microsoft Excel and foundational accounting/finance concepts. Completion of Financial Accounting – I is recommended.

### Unit-wise Course Objectives

- **Unit 1 Objective:** To build proficiency in essential Excel functions and formulas relevant for financial computations.
- **Unit 2 Objective:** To apply financial functions and logical tools for creating finance-based models and decision-making frameworks.
- **Unit 3 Objective:** To introduce data visualization tools such as charts, dashboards, and conditional formatting for financial analysis.
- **Unit 4 Objective:** To use Excel for financial modeling, scenario analysis, and investment decision tools.
- **Unit 5 Objective:** To automate finance tasks using pivot tables, macros, and data validation techniques for efficiency.

## Detailed Syllabus

### Unit 1: Excel Foundations for Financial Applications *(Hours: 6)*

Overview of Excel interface and shortcuts; data types and formatting techniques; use of basic formulas – SUM, AVERAGE, MAX, MIN, COUNT; cell referencing – relative, absolute, and mixed; use of AutoFill, Flash Fill, and custom lists; sorting and filtering datasets; use of Find and Replace, Text-to-Columns, and basic data cleaning tools for finance records.

## Unit 2: Financial and Logical Functions *(Hours: 6)*

Application of key financial functions – PMT, FV, PV, NPV, IRR, RATE, NPER; use of logical functions – IF, AND, OR, NOT, nested IF statements for decision support; lookup and reference functions – VLOOKUP, HLOOKUP, XLOOKUP (introductory), INDEX, MATCH; error checking and use of IFERROR; usage in calculating loan amortization schedules, cash flows, and EMI structures.

## Unit 3: Financial Data Presentation and Visualization *(Hours: 6)*

Creating financial charts – column, bar, line, area, pie, combo charts; formatting charts for professional presentation; use of conditional formatting – data bars, color scales, icon sets, formulas for dynamic highlighting; introduction to dynamic data ranges using tables; creation of basic interactive dashboards with slicers, dropdowns, and form controls; print area setup and page formatting for financial reports.

## Unit 4: Financial Modeling and Scenario Analysis *(Hours: 6))*

Understanding financial modeling concepts; creation of profit and loss statements, balance sheets, and cash flow statements in Excel; use of data tables for sensitivity analysis; goal seek and solver tool for optimization problems; what-if analysis for investment decisions; breakeven analysis and margin of safety using spreadsheets; scenario manager for multi-case financial projections.

## Unit 5: Automation with Pivot Tables, Data Tools and Macros *(Hours: 6))*

Creation and customization of pivot tables for summarizing financial data; pivot charts and slicer integration; use of data validation for drop-downs and input control; introduction to recording macros and task automation; use of named ranges, comments, and hyperlinks in financial models; securing financial sheets with protection tools and version tracking.

## Suggested Activities for Advanced Excel for Finance

1. **Loan EMI and Amortization Schedule Builder**

   Students use `PMT`, `IPMT`, `PPMT`, and `CUMIPMT` functions to build a dynamic amortization schedule for different loan types (home loan, car loan). The model must display monthly EMI breakdown, interest, and principal repayment.

2. **Investment Decision Tool using NPV and IRR**

   Provide cash flow projections for multiple investment proposals. Students use `NPV` and `IRR` functions to evaluate the projects and recommend the most profitable option. They also visualize the decision with a comparison chart.

3. **Profitability Dashboard Creation**

   Students prepare a dashboard to track key metrics like gross profit margin, net profit margin, and operating costs using pivot tables, slicers, and bar/line charts. The data is drawn from a hypothetical monthly financial dataset.

4. **Break-even Analysis with What-if Scenarios**

   Using Excel's `Goal Seek`, `Scenario Manager`, and `Data Tables`, students analyze how changes in price, cost, or volume affect the break-even point. They present 2–3 scenarios with accompanying visual summaries.

5. **Expense Tracker with Conditional Formatting and Data Validation**

   Students create a monthly personal or departmental expense tracker. They use drop-down lists, conditional formatting to flag overspending, and charts to visualize category-wise spending.

## Suggested Case Studies for Advanced Excel for Finance

1. **Case Study 1: Financial Forecasting for GreenTech Pvt. Ltd.**

   GreenTech is a renewable energy startup preparing for a funding round. Students are provided with historical revenue and expense data. They must create a 3-year forecast model in Excel using trend analysis and basic assumptions, and build a cash flow projection chart.

2. **Case Study 2: Working Capital Analysis for Shine Retailers**

   Shine Retailers faces working capital issues. Students receive inventory, receivable, and payable data. They use Excel tools (Pivot Tables, VLOOKUP, formulas) to calculate the operating cycle, suggest inventory control measures, and visualize data with heat maps.

3. **Case Study 3: Comparative Investment Analysis**

   A high-net-worth individual is choosing between a mutual fund SIP, a fixed deposit, and a recurring deposit. Students create a financial model that compares these over 5 years based on returns, liquidity, and risk. They present findings in a dashboard format.

# General Instructions to the Candidates

## A. Teaching–Learning Process

**I. Pedagogy**

1. Hands-on computer lab sessions with instructor-led demonstrations of all functions and features.
2. Step-by-step practice assignments based on real-world financial datasets and business scenarios.
3. Guided walkthroughs of templates for financial statements, dashboards, and investment models.
4. Use of flipped classroom methods where students explore Excel functions and share peer tutorials.
5. Regular assessments and capstone projects for applying learned concepts to financial problem-solving.

**II. Skill Enrichment Exercises**

1. Creation of an automated monthly income and expense tracker using Excel formulas and formatting.
2. Development of a complete loan amortization model using financial functions (PMT, IPMT, PPMT).
3. Designing a mini financial dashboard displaying profit trends, cost analysis, and sales forecasting.
4. Performing what-if analysis and goal seek to assess financial feasibility of a business scenario.
5. Summarizing sales, inventory, or receivables data using pivot tables with slicers and filters.

## B. Course Outcomes (CO1 to CO5)

- **CO1:** Apply core Excel functions to format, organize, and manage financial datasets efficiently.
- **CO2:** Use financial and logical functions to compute EMIs, NPV, IRR, and make data-driven decisions.

- **CO3:** Create professional visualizations and dashboards for interpreting financial information.
- **CO4:** Develop financial models using Excel tools such as data tables, goal seek, and solver.
- **CO5:** Automate recurring financial tasks using pivot tables, data validation, and macros.

## C. Suggested Readings and Reference Books

**Indian Authors:**

S. N. Sharma, *Mastering MS Excel for Finance Professionals*, Himalaya Publishing House, 1st Edition, 2021.
Ashok Ramachandran, *Excel for Finance and Accounting Professionals*, Taxmann Publications, 2nd Edition, 2022.
Ramesh Bangia, *Learning Microsoft Excel 2021*, Khanna Publishers, Revised Edition, 2023.

**Foreign Authors:**

Michael Alexander and Richard Kusleika, *Excel 2021 Bible*, Wiley India, 1st Edition, 2021.
Wayne Winston, *Microsoft Excel 2019: Data Analysis and Business Modeling*, Microsoft Press, 6th Edition, 2019.
Danielle Stein Fairhurst, *Using Excel for Business Analysis: A Guide to Financial Modelling Fundamentals*, Wiley, 3rd Edition, 2022.

## D. Unit-wise E-Resources

**Unit 1: Excel Foundations for Financial Applications**

Microsoft Excel Official Support: https://support.microsoft.com/excel
GCF LearnFree – Excel Basics: https://edu.gcfglobal.org/en/excel

**Unit 2: Financial and Logical Functions**

Excel Jet – Formula Guide: https://exceljet.net
Corporate Finance Institute – Financial Excel Formulas: https://corporatefinanceinstitute.com

**Unit 3: Financial Data Presentation and Visualization**

Microsoft Learn – Charting and Visualization in Excel: https://learn.microsoft.com
YouTube – Dashboard Tutorials by Leila Gharani and MyOnlineTrainingHub

**Unit 4: Financial Modeling and Scenario Analysis**

Wall Street Prep – Financial Modeling Guide: https://www.wallstreetprep.com
Excel Easy – Data Tables, Goal Seek, and Solver Tutorials: https://www.excel-easy.com

**Unit 5: Automation with Pivot Tables, Data Tools and Macros**

Excel Campus – Pivot Tables and Macros: https://www.excelcampus.com
Chandoo.org – Macros and Automation Tutorials: https://chandoo.org/wp/excel-vba/

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**Pre-requisites:** None, Open to all students interested in enhancing their physical activity levels and understanding the role of fitness and sports in holistic development.

## Unit-wise Course Objectives

- **Unit 1 Objective:** To introduce the importance of physical fitness and its role in maintaining a healthy lifestyle.
- **Unit 2 Objective:** To promote knowledge of basic exercise routines and personal wellness strategies.
- **Unit 3 Objective:** To explore the role of sports and outdoor activities in promoting teamwork, leadership, and discipline.
- **Unit 4 Objective:** To familiarize students with yoga, meditation, and breathing techniques for mental and emotional well-being.
- **Unit 5 Objective:** To cultivate awareness of fitness tracking, healthy eating, and injury prevention.

# Detailed Syllabus

## 🧘 Unit 1: Introduction to Physical Fitness and Wellness *(Hours: 6)*

Definition and components of physical fitness – endurance, strength, flexibility, balance, and coordination; importance of regular physical activity; health benefits of fitness – physical, mental, and emotional; relationship between fitness and productivity; lifestyle diseases and role of exercise in prevention; setting SMART fitness goals.

## 🏃 Unit 2: Basic Fitness Routines and Personal Exercise Planning*(Hours: 6)*

Types of exercise – aerobic, anaerobic, flexibility, strength training; warm-up and cool-down exercises; bodyweight exercises – squats, push-ups, lunges, planks; use of resistance bands and basic gym equipment (introductory); weekly fitness planning – frequency, intensity, time, and type (FITT principle); hydration and rest.

## ⚽ Unit 3: Importance of Sports and Outdoor Games *(Hours: 6)*

Role of sports in personality development and teamwork; types of sports – individual vs. team; rules and benefits of common games – cricket, volleyball, badminton, kabaddi; sportsmanship, fair play, and discipline; benefits of recreational games for stress management and social bonding; organizing inter-class sports events.

## 🧘 Unit 4: Yoga, Breathing, and Mental Wellness Practices *(Hours: 6)*

Introduction to yoga asanas for flexibility and strength – Tadasana, Bhujangasana, Trikonasana, Padmasana; pranayama – Anulom Vilom, Bhramari, Kapalabhati; mindfulness meditation for focus and relaxation; importance of breath control and posture; integrating yoga into daily routine for mental clarity and emotional resilience.

## 🍎 Unit 5: Fitness Awareness, Nutrition, and Safety *(Hours: 6)*

Basics of nutrition – macronutrients, hydration, balanced diet for students; harmful effects of junk food, caffeine, and late-night habits; fitness myths and facts; use of fitness apps and smart watches for activity tracking; common sports injuries – sprains, strains, cramps; basic prevention and first aid; importance of rest and recovery.

## Suggested Activities and Case Studies

### Suggested Activities

1. **Fitness Challenge Week**
   Organize a fitness challenge week where students engage in daily fitness activities, track their progress, and submit reports.

2. **Nutrition and Hydration Workshop**
   Conduct a workshop where students design meal plans specifically for athletes or fitness enthusiasts, emphasizing nutrition and hydration essentials.

3. **Inter-class Sports Competitions**
   Organize friendly matches or mini-tournaments among classes in sports such as badminton, volleyball, or cricket to foster teamwork and sportsmanship.

4. **Fitness Assessment Camp**
   Hold a one-day fitness assessment camp utilizing standard fitness tests, allowing students to practically apply assessment techniques learned.

5. **Guest Lecture by Sports Professionals**
   Invite athletes, sports coaches, nutritionists, or fitness trainers to share insights about maintaining fitness, sports ethics, and career opportunities in sports and wellness.

### Relevant Case Studies

1. **Case Study: The Rise of PV Sindhu – Fitness and Discipline**
   Analyze the fitness and training regime that led PV Sindhu to win an Olympic medal. Discuss her physical and nutritional routines and their role in peak performance.

2. **Case Study: Nutritional Strategy of Virat Kohli**
   Examine Virat Kohli's dietary habits, his shift towards fitness-conscious nutrition, and how it improved his sports performance, consistency, and recovery.

3. **Case Study: Kerala Blasters FC – Building Team Fitness**
   Explore the team fitness strategies employed by Kerala Blasters FC, highlighting methods used for fitness assessment, training, and injury prevention.

## General Instructions to the Candidates

## A. Teaching–Learning Process

### I. Pedagogy

1. Interactive Lectures
2. Demonstrations and Practical Exercises
3. Group Discussions and Peer Learning
4. Guest Sessions by Fitness and Sports Experts
5. Audio-Visual Aids and Multimedia Presentations

### II. Skill Enrichment Exercises

1. Fitness and wellness assessment exercises
2. Designing personalized fitness routines
3. Group sporting events and competitions
4. Case-based discussions on athlete nutrition plans
5. Hands-on workshops on sports techniques and skills

## B. Course Outcomes (CO1 to CO5)

- **CO1**: Understand fundamental concepts of fitness, wellness, and their impact on overall health.
- **CO2**: Acquire basic knowledge of popular sports, including rules, skills, and techniques.
- **CO3**: Recognize the role of nutrition and hydration in enhancing sports performance and maintaining fitness.

- **CO4**: Develop the ability to assess fitness levels and create appropriate personal fitness plans.
- **CO5**: Cultivate habits and attitudes conducive to lifelong participation in sports and physical activities.

## C. Suggested Readings and Reference Books

### Indian Authors


1. Sharma, S.K. & Sharma, S.P. (2021). *Fitness, Wellness, and Nutrition*. New Delhi: Khel Sahitya Kendra.

2. Singh, A. (2018). *Basics of Sports Science and Physical Education*. New Delhi: Friends Publications.


### Foreign Authors


1. Corbin, C.B., Welk, G.J., Corbin, W.R., & Welk, K.A. (2018). *Concepts of Fitness and Wellness: A Comprehensive Lifestyle Approach* (12th ed.). New York: McGraw-Hill Education.

2. Bean, A. (2017). *The Complete Guide to Sports Nutrition* (8th ed.). London: Bloomsbury Sport.


## D. Unit-wise E-Resources

### Unit 1: Introduction to Fitness and Wellness

- WHO Guidelines on Physical Activity and Sedentary Behaviour: https://www.who.int/publications/i/item/9789240015128

- CDC Physical Activity Basics: https://www.cdc.gov/physical-activity-basics/about/index.html

- Coursera Health & Wellness Courses: https://www.coursera.org/courses?query=health+and+wellness

- Udemy Healthcare Management Course: https://www.udemy.com/course/certificate-in-healthcare-management/

**Unit 2: Basics of Sports**

- International Olympic Committee Official Website: https://www.olympics.com/ioc
- ICC Playing Conditions: https://www.icc-cricket.com/about/cricket/rules-and-regulations/playing-conditions
- FIFA Rules & Regulations: https://inside.fifa.com/legal/documents
- BWF Statutes: https://corporate.bwfbadminton.com/statutes/
- YouTube Sports Skills Tutorials: https://www.youtube.com/playlist?list=PLNlJFS2mXniFX1FEYQPGVFrjY9GxhEAp0

**Unit 3: Nutrition and Hydration for Sports and Fitness**

- MyFitnessPal Nutrition Tracker: https://www.myfitnesspal.com/
- YouTube: Mastering Nutrition & Hydration with Kelly Jones: https://www.youtube.com/watch?v=Ul_GxEmVT3Q

**Unit 4: Fitness Assessment and Program Planning**

- BMI Calculator: https://www.calculator.net/bmi-calculator.html
- ACSM Functional Strength Assessment: https://www.acsm.org/blog-detail/acsm-certified-blog/2020/01/08/functional-strength-assessment-featured-video
- Free Workout Plan Templates: https://www.template.net/plan/workout

**Unit 5: Promoting Lifelong Sports Participation**

- TED Talks: Fueling the Professional Athlete:

https://www.youtube.com/watch?v=ienwucPjrPA

- Strava Community Platform:

  https://www.strava.com/

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- Fitbit Community Platform:

  https://www.fitbit.com/global/in/community

<table>
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<tr><td rowspan="4">Course Code: BCSF 2.7</td><td colspan="3">Exam Hrs :</td><td rowspan="2">Credits</td><td colspan="2">Hours P/W</td><td colspan="3" rowspan="2">NEP COURSE CATEGORY</td></tr>
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<tr><td colspan="4">TOTAL</td><td>30</td><td>0</td><td>0</td><td>30</td><td colspan="2">60</td></tr>
</table>

**Pre-requisites:** Basic understanding of environmental awareness, social responsibility, and introductory business principles.

## Unit-wise Course Objectives

- **Unit 1 Objective:** To introduce the foundational concepts of ecology, ecosystems, and the importance of environmental balance.
- **Unit 2 Objective:** To examine sustainability as a multidisciplinary concept and explore the framework of Sustainable Development Goals (SDGs).
- **Unit 3 Objective:** To provide insights into green business principles and environmentally responsible entrepreneurial models.
- **Unit 4 Objective:** To familiarize students with green business strategies, certifications, and tools for sustainability reporting.
- **Unit 5 Objective:** To explore India's policy landscape and current initiatives in promoting sustainability and green entrepreneurship.

# Detailed Syllabus

## Unit 1: Ecology and Environmental Systems *(Hours: 6)*

Definition and scope of ecology; structure and function of ecosystems; types of ecosystems – forest, aquatic, urban; ecological balance and biodiversity conservation; energy flow in ecosystems – food chains, food webs, and trophic levels; ecological footprint and human impact on ecosystems; environmental degradation – causes, types, and mitigation; relevance of ecological understanding for sustainable business practices.

## Unit 2: Principles of Sustainability and SDGs *(Hours: 6)*

Definition and dimensions of sustainability – environmental, social, and economic; concepts of carrying capacity and intergenerational equity; overview of global sustainability challenges – climate change, water scarcity, inequality; historical evolution of sustainable development – Brundtland Report and Rio Earth Summit; UN Sustainable Development Goals (SDGs) – structure, targets, and corporate role; systems thinking and integrated approaches to sustainability; link between sustainability and ethics in business.

## Unit 3: Green Business Models and Sustainable Enterprises *(Hours: 6)*

Definition and meaning of green business; features and advantages of sustainable business models; classification of green businesses – product-based, process-based, and hybrid models; role of green entrepreneurs in promoting environmental stewardship; principles of circular economy – reduce, reuse, recycle, recover; introduction to eco-innovation and sustainable product design; green start-ups and clean-tech initiatives; impact of consumer awareness on green business growth.

## Unit 4: Tools, Certifications, and Sustainability Reporting *(Hours: 6)*

Green supply chain and life cycle assessment (LCA); introduction to environmental management systems – ISO 14001 and EMAS; green building certifications – LEED, GRIHA; ESG (Environmental, Social, Governance) framework for businesses; Corporate Social Responsibility (CSR) as a sustainability tool; sustainability accounting and reporting – Global Reporting Initiative (GRI) and Integrated Reporting (IR); environmental audits and carbon disclosure; role of data and technology in monitoring sustainability goals.

## Unit 5: Sustainability and Green Business in the Indian Context *(Hours: 6)*

India's policy framework on environment and sustainability – Environmental Protection Act, Biodiversity Act, Climate Action Plans; role of MoEFCC and CPCB; green entrepreneurship in Indian MSMEs and rural development; case studies of Indian green companies – ITC, Infosys, Tata Group; Startup India and support for clean-tech businesses; integration of CSR with sustainability in Indian corporates; challenges of urbanization and pollution control in India's development path; role of youth and educational institutions in promoting ecological literacy and sustainability.

### Suggested Student Activities (5)

1. **Sustainability Audit of Campus/Local Business**
   Students conduct a mini-audit of energy use, waste management, and water usage in their campus or nearby store and present recommendations for improving environmental performance.

2. **Design a Green Business Plan**
   Students create a conceptual business plan for a sustainable enterprise (e.g., eco-friendly packaging, green logistics, solar-powered service center), highlighting product design, sourcing, and green marketing strategies.

3. **Poster Campaign on SDGs**
   Groups are assigned specific UN Sustainable Development Goals. They prepare and display visual posters or digital infographics showcasing their importance and how local businesses can contribute.

4. **Debate: "Green Business is a Cost or an Investment?"**
   Organize a structured debate where students explore both sides of integrating sustainability into business—cost vs. long-term strategic advantage.

5. **Case Reflection Video/Presentation**
   Students choose an Indian or global company with a strong sustainability profile (e.g., Infosys, Tata Power, IKEA) and prepare a 3–5 minute video or PPT presentation reflecting on the firm's initiatives and outcomes.

## Suggested Case Studies (2–3)

1. **Case Study 1: ITC's e-Choupal and Sustainable Sourcing**
   Examine how ITC implemented rural digital kiosks for farmers, improving supply chain transparency and reducing environmental impact. Students analyze the intersection of sustainability, technology, and inclusive business.
2. **Case Study 2: Tata Power – Journey to Carbon Neutrality**
   Explore Tata Power's renewable energy expansion, carbon reduction goals, and sustainability disclosures. Students assess its ESG strategy and commitment to green energy leadership in India.
3. **Case Study 3: IKEA's Sustainable Product Strategy**
   Review how IKEA integrates recycled materials, sustainable forestry, and life-cycle thinking into product design. Students discuss global vs. local implementation challenges in the green supply chain.

## A. Teaching–Learning Process

### I. Pedagogy

1. Interactive lectures integrating case studies, ecological models, and SDG simulations.
2. Video-based learning using documentaries and expert talks on climate change and sustainability.
3. Group discussions on current environmental issues and business responses to ecological crises.
4. Field observation or institutional visit (if feasible) to a green-certified organization or renewable energy setup.
5. Guest lectures by sustainability consultants, green entrepreneurs, or CSR heads from local industries.

### II. Skill Enrichment Exercises

1. Preparation of a sustainability audit report of a nearby business or institution.

2. Group presentations on specific Sustainable Development Goals and their business relevance.

3. Poster creation or infographic design on ecological principles or green business practices.

4. Role-play activity simulating a corporate board meeting deciding on a sustainability strategy.

5. Case analysis of an Indian company adopting green innovations or environmental certifications.

## B. Course Outcomes (CO1 to CO5)

- **CO1:** Understand and explain ecological concepts and their relevance to sustainable business practices.
- **CO2:** Evaluate sustainability issues through the lens of the UN Sustainable Development Goals (SDGs).
- **CO3:** Identify and describe green business models and environmentally responsible entrepreneurship.
- **CO4:** Apply knowledge of sustainability tools, certifications, and reporting standards in a business context.
- **CO5:** Analyze Indian policies, institutional frameworks, and case studies in the field of green business and CSR.

## C. Suggested Readings and Reference Books

**Indian Authors:**

Harikesh N. Mishra and Navneet Gaur, *Green Business: Concepts and Practices*, Cengage Learning, 1st Edition, 2020.

R.B. Patil, *Environmental Management and Sustainable Development*, Himalaya Publishing House, 2nd Edition, 2019.

R.B. Singh and Suresh Mishra, *Sustainable Development: Issues and Challenges*, Concept Publishing, 1st Edition, 2021.

K. Sankaran, *Sustainability and CSR in India: A Transformational Approach*, Routledge India, 1st

Edition, 2017.

**Foreign Authors:**

William R. Blackburn, *The Sustainability Handbook*, Routledge, 2nd Edition, 2015.

John Blewitt, *Understanding Sustainable Development*, Routledge, 3rd Edition, 2018.

Peter Fisk, *People Planet Profit: How to Embrace Sustainability for Innovation and Business Growth*, Kogan Page, 1st Edition, 2010.

## D. Unit-wise E-Resources

**Unit 1: Ecology and Environmental Systems**

National Geographic Ecology Section: https://education.nationalgeographic.org/resource/ecosystem

United Nations Environment Programme (UNEP): https://www.unep.org/resources

**Unit 2: Principles of Sustainability and SDGs**

United Nations SDGs Portal: https://sdgs.un.org/goals

World Business Council for Sustainable Development: https://www.wbcsd.org

**Unit 3: Green Business Models and Sustainable Enterprises**

Harvard Business Review – Green Business Articles: https://hbr.org

YourStory – Green Startups in India: https://yourstory.com

**Unit 4: Tools, Certifications, and Sustainability Reporting**

Global Reporting Initiative (GRI): https://www.globalreporting.org

ISO Environmental Standards (ISO 14001): https://www.iso.org/iso-14001-environmental-management.html

Integrated Reporting Framework: https://www.integratedreporting.org

**Unit 5: Sustainability and Green Business in the Indian Context**

MoEFCC Official Website: https://moef.gov.in

Startup India (Green Initiatives): https://www.startupindia.gov.in

India CSR Network: https://indiacsr.in