

ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

ARYAVART INTERNATIONAL UNIVERSITY

Tilthai, Dharmanagar, North Tripura-799250

Syllabus for BBA

Semester 1

Theory									
Course Code	Topic	L	T	P	Credit	Theory Marks	Internal Marks	Practical Marks	Total Marks
24MG101	Principles of Management & Organisational Behaviour	4	0	0	4	70	30	0	100
24CM101	Accounting and Financial Management	4	0	0	4	70	30	0	100
24MG104	Business Mathematics and Statistics	4	0	0	4	70	30	0	100
24MG105	Microeconomics	4	0	0	4	70	30	0	100
24GN101	Environmental Studies	2	0	0	2	70	30	0	100
Generic Elective (GE-I) Choose any one									
24MG114	Ethics & Corporate Social Responsibility	2	0	0	2	70	30	0	100
24MG115	Tax Planning	2	0	0	2	70	30	0	100
24MG116	Econometrics	2	0	0	2	70	30	0	100
Total					20	420	180	0	600



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Detailed Syllabus

PRINCIPLES OF MANAGEMENT AND ORGANIZATIONAL BEHAVIOUR

Code: 24MG101

Max Marks: 70

UNIT I (8 hours)

Introduction: Meaning, Objectives, Differences between Administration and Management, Levels of Management, Kinds of Managers, Managerial roles, History of Management, Recent trends in Management.

UNIT II (8 hours)

Planning: Importance, Process, Benefits of Planning, Types of Plans, Planning tools and techniques.

Organising: Meaning, Types of Organisation structures, Traditional structures, Directions in organisation structures.

Leading: Meaning, Nature, Traits and Behaviour, Contingency approaches to Leadership, Transformational leadership.

Controlling: Meaning, Importance, Steps in the control process, Types of Control.

UNIT III (8 hours)

Organisational Behaviour: Introduction, Meaning, History of Organisational Behaviour, Organisational effectiveness, Organisational learning process, Stakeholders, Contemporary challenges for Organisations.

UNIT IV (8 hours)

Behavioural Dynamics: MARS Model of individual behaviour and performance, Types of Individual behaviour.

Personality in Organisation, Values in the work place, Types of values, Perception, Meaning, Model of Perceptual process.

Emotions in work place, Types of emotions, Circumplex Model of Emotion, Attitudes and Behaviour, Work-related stress and its management.

Motivation: Meaning, Maslow's Hierarchy of Needs, Four Drive Theory of Motivation.

UNIT V (8 hours)

Teams: Advantages of Teams, Model of Team Effectiveness, Stages of Team Development.

Power: Meaning, Sources, and Contingencies of Power, Consequences of Power.

REFERENCE BOOKS:

1. MGMT, Chuck Williams & Manas Ranjan Tripathy, 5/e, Cengage Learning, 2013.
2. Organizational Behavior, Steven L. McShane & Mary Ann Von Glinow, 6/e, McGraw Hill Education, 2015.
3. Management & Organisational Behaviour, Laurie J. Mullins, 7/e, Prentice Hall, 2005.
4. Essentials of Management, Koontz, McGraw Hill, 8/e, 2014.
5. Management, John R. Schermerhorn, Jr., 8/e, Wiley India, 2010.
6. Organizational Behaviour, Fred Luthans, 12/e, McGraw Hill International, 2011

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ACCOUNTING AND FINANCIAL MANAGEMENT

Code: 24CM101

Max Marks: 70

UNIT I

(8 Hrs)

Introduction – Principles – Concepts & Conventions – Double entry system of accounting – Journal – Ledger. Preparation of trial balance. Subsidiary Books with special reference to simple cash book and three column cash book.

UNIT II

(8 Hrs)

Final accounts of sole trader: Adjusting entries, Including reserve for bad debts, Reserve for discount on debtors and creditors, Preparation of final accounts.

UNIT III

(8 Hrs)

Introduction – Meaning, Scope, Functions of finance manager. Unit Costing: Preparation of cost sheet.

UNIT IV

(8 Hrs)

Ratio analysis: Meaning of ratio – Advantages – disadvantages – types of ratio – usefulness – liquidity ratios – profitability ratios, Efficiency ratios, Solvency ratios.(Theoretical concepts) Funds Flow Statement: Meaning – concepts of funds flow. Cash flow statement :Meaning, Need – Simple problems on cash flow statement.

UNIT V

(8 Hrs)

Marginal Costing: Meaning – Definition – Concepts in marginal costing – Marginal equations – P / V ratio – B.E.P – Margin of safety – Sales to earn a desired profit – Problems on above Budgetary control: Meaning – Definition – Preparation of flexible budget and cash budget.

Text Book:

1. Financial Accounting, Ashis Bhattacharya, prentice-Hall India Publication.
2. Prasanna Chandra, Financial Management, Tata McGraw Hill Publications

Reference Books:

1. “Book Keeping and Accountancy” Choudhari, Chopde.
2. “Cost Accounting”: Choudhari, Chopde.
3. “Financial Management” Text and Problems: M.Y.Khan, P.K. Jain.
4. “Financial Management Theory & Practice” Prasanna Chandra Tata McGraw Hill.
5. Managerial Economics & Financial Analysis, Siddiqui S.A. Siddiqui A.S. New Age.

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BUSINESS MATHEMATICS AND STATISTICS

Code: 24MG104

Max Marks: 70

Unit I

(4 Hrs)

Set Theory; Definition of Set and its presentation. Different types of Sets- Null Sets, Finite & Infinite Sets, Subsets, Universal Set, Power Set etc. Set Operations- Laws of Algebra of Sets, Venn diagram.

Unit II

(8 Hrs)

Matrices and Determinants: Definition of a matrix, Types of matrices; Equality, Addition, Subtraction, and Multiplication; Transpose of a matrix; Determinant of a square matrix, Values of determinants up to third order; Properties of Determinants, minors and co-factors, Adjoint of a Matrix, Elementary row and column operations, Inverse of a matrix; Solution of a system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Crammer's Rule.

Unit III

(8 Hrs)

Basic Mathematics of Finance Functions and their types– linear, quadratic, polynomial, exponential, logarithmic; Concepts of limit and continuity of a function. Concept of differentiation; Rules of differentiation– simple standard forms. Maxima and Minima of functions (involving first and second order differentiation) relating to cost, revenue and profit. Different types of Interest Rates, concept of Present Value – Present Value and Annuity, Compounding & Discounting, amount of Annuity – Valuation of Simple Loans

Unit IV

(4 Hrs)

Basics of Statistics Collection, classification of data, Primary & Secondary data, Tabulation of data, Graphs and charts, Frequency distribution, Diagrammatic presentation of frequency distribution.

Unit V

(6 Hrs)

Measure of Central Tendency & Dispersion Measures of Central Tendency including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

Unit VI

(5 Hrs)

Bi-variate Analysis Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's coefficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between Correlation and regression coefficients.

Unit VII

(5 Hrs)

Time-based Data: Index Numbers and Time-Series Analysis Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

Suggested Readings:

1. Ghosh and Saha, Business Mathematics and Statistics, New Central Book Agency (P) Ltd.
2. M. Raghavchari, Mathematics for Management, Tata McGraw-Hill.
3. S. Baruah, Basic Mathematics and its application in Economics, McMillan.
4. R. S. Bhardwaj, Mathematics for Economics and Business, Excel Books.
5. P. K. Giri and J. Banerjee, Introduction to Business Mathematics, Academic Publishers.
6. R.G.D. Allen, Mathematical Analysis for Economists, McMillan.
7. G. C. Beri, Business Statistics, Tata McGraw-Hill.
8. J. K. Sharma, Business Statistics, Pearson Education.

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9. N.G. Das, Statistical Methods in Commerce, Accountancy and Economics.
10. Singh J. K., *Business Mathematics*, Himalaya Publishing House.
11. Trivedi, Business Mathematics, Pearson.

MICROECONOMICS

Code: 24MG105

Max Marks: 70

UNIT I: Introduction to Economics

(4 Hrs)

Definition, Nature and Scope of Economics. Micro and Macro Economics, Role of Economics in Decision Making.

UNIT II: Demand Analysis and Supply Analysis

(8 Hrs)

Meaning of Demand, Types of Demand, Law of demand, Determinants of Demand, Demand Function, Elasticity of demand- price elasticity of demand. Income elasticity of demand, Cross Elasticity of demand, Law of Supply, Supply Schedule, Supply Curve, Price elasticity of supply.

UNIT III: Production Analysis

(6 Hrs)

Production function, Types of Production Function, Law of Returns, Law of variable proportions, Law of Increasing Returns, Law of Constant Returns, Law of Diminishing returns, Returns to scale

UNIT IV: Cost and Revenue Analysis

(7 Hrs)

Cost concepts, Elements of Cost, Relationship between Production and Cost, Average and Marginal cost curves, Relationship between average and marginal cost, Concept of revenue, Revenue Curve, Relationship between average and marginal revenue

UNIT V: Market Structures

(9 Hrs)

Meaning of Market, Classification of markets, Perfect Competition, Imperfect Competition, Monopolistic Market, Oligopoly Market, and Duopoly Market.

UNIT VI: International Tread

(6 Hrs)

Balance of Payments, Concepts, Disequilibrium in BOP: Methods of Correction, Tread Barriers and Tread Strategy, Free Trade vs. Protection

Suggested Readings:

1. Advanced economic Theory by M L Jhingan, Himalaya Publication, Mumbai
2. A Textbook of Economics Theory, Long Group by H L Ahuja
3. Microeconomics for Management Students by Ravindra H Dholkiya & Ajay N Oza, Oxford University Press
4. Principals of Economics by N G Mankiw, Thomson Press, Sanat Printers, Kundli Haryana
5. Basic Econometrics by Damodar Gujarati

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ENVIRONMENTAL STUDIES

Code: 24GN101

Max Marks: 70

Course Objectives: The course will empower the students by gaining in-depth knowledge on natural processes that sustain life and govern economy, predicting the consequences of human actions on the web of life, global economy and quality of human life, developing critical thinking for shaping strategies (scientific, social, economic and legal) for environmental protection and conservation of biodiversity, social equity and sustainable development, acquiring values and attitudes towards understanding complex environmental economic-social challenges, and participating actively in solving current environmental problems and preventing the future ones and adopting sustainability as a practice in life, society and industry.

UNIT I

(5 Hrs)

Introduction to Environmental Studies:

- Environmental studies: Nature, Scope and Importance; Components of environment: atmosphere, hydrosphere, lithosphere, and biosphere; Concept of sustainability and sustainable development.
- Emergence of environmental issues: Climate change, Global warming, Ozone layer depletion, Acid rain etc.; International agreements and programmes: Earth Summit, UNFCCC, Montreal and Kyoto protocols, Convention on Biological Diversity (CBD), Ramsar convention, UNEP, CITES, etc.

UNIT II

(5 Hrs)

Ecosystems and Natural Resources:

- Definition and concept of Ecosystem; Structure of ecosystem (biotic and abiotic components); Functions of Ecosystem: Physical (energy flow), Biological (food chains, food web, ecological succession), ecological pyramids and homeostasis; Types of Ecosystems: Tundra, Forest, Grassland, Desert, Aquatic (ponds, streams, lakes, rivers, oceans, estuaries); importance and threats with relevant examples from India.
- Ecosystem services (Provisioning, Regulating, Cultural, and Supporting); Ecosystem preservation and conservation strategies; Basics of Ecosystem restoration.
- Energy resources: Renewable and non-renewable energy sources; Use of alternate energy sources; Growing energy needs; Energy contents of coal, petroleum, natural gas and bio gas; Agro-residues as a biomass energy source.

UNIT III

(5 Hrs)

Biodiversity and Conservation

- Definition of Biodiversity; Levels of biological diversity: genetic, species and ecosystem diversity.
- India as a mega-biodiversity nation; Biogeographic zones of India; Biodiversity hotspots; Endemic and endangered species of India; IUCN Red list criteria and categories.
- Value of biodiversity: Ecological, economic, social, ethical, aesthetic, and informational values of biodiversity with examples.
- Threats to biodiversity: Habitat loss, degradation, and fragmentation; Poaching of wildlife; Man-wildlife conflicts; Biological invasion with emphasis on Indian biodiversity; Current mass extinction crisis.
- Biodiversity conservation strategies: in-situ and ex-situ methods of conservation (National Parks, Wildlife Sanctuaries, and Biosphere reserves).

UNIT IV

(5 Hrs)

Environmental Pollution and Control Measures:

- Environmental pollution (Air, water, soil, thermal, and noise): causes, effects, and controls; Primary and secondary air pollutants; Air and water quality standards.
- Nuclear hazards and human health risks.
- Solid waste management: Control measures for various types of urban, industrial waste, Hazardous waste, E-waste, etc.; Waste segregation and disposal.

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Text Book:

1. Sanjay Kumar Batra, Kanchan Batra, Harpreet Kaur; “Environmental Studies”; Taxmann’s, Fifth Edition.
2. M. M. Sulphery; “Introduction to Environment Management”; PHI Learning, 2019.
3. S. P. Mishra, S. N. Pandey; “Essential Environmental Studies”; Ane Books Pvt. Ltd.; Sixth Edition.

Reference Books:

1. Asthana, D. K. (2006). “Text Book of Environmental Studies”. S. Chand Publishing.
2. Basu, M., Xavier, S. (2016). “Fundamentals of Environmental Studies”, Cambridge University Press, India.
3. Bharucha, E. (2013). “Textbook of Environmental Studies for Undergraduate Courses”. Universities Press.
4. Mahapatra, R., Jeevan, S. S., Das, S. (Eds) (2017). “Environment Reader for Universities”, Centre for Science and Environment, New Delhi.
5. Masters, G. M. & Ela, W. P. (1991). “Introduction to environmental engineering and science”. Englewood Cliffs, NJ: Prentice Hall.
6. Odum, E. P., Odum, H. T. & Andrews, J. (1971). “Fundamentals of Ecology”. Philadelphia: Saunders.
7. Sharma, P. D. & Sharma, P. D. (2005). “Ecology and Environment”. Rastogi Publications.



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ETHICS AND CORPORATE SOCIAL RESPONSIBILITY

Code:24MG114

Max Marks: 70

Unit I

(5 Hrs)

Business ethics: Meaning of ethics, causes of ethical issues in business; Key ethical principles: Utilitarianism, Rights and Duties, Justice and Fairness, Ethics of Care, Virtue Ethics; Moral issues in business: Employee rights & responsibilities, Profit vs. Social Responsibility

Unit II

(5 Hrs)

Corporate governance: concept and need for improved governance; Features of good governance, Role of regulators; SEBI Clause 49, Role of the Board, Independent & Executive Directors; Whistleblowing: Meaning, Types, and Relevance

Unit III

(5 Hrs)

Ethics and Management: Ethics as a normative science, Ethics vs Religion; Ethical dilemmas and managing ethics in the workplace; Indian Ethos and Values for Managing Global Change; Trans-cultural human values in management

Unit IV

(5 Hrs)

Corporate social responsibility: Meaning and evolution of CSR; Measuring and reporting CSR performance; Arguments for and against CSR; Attributes of an effective CSR program

Suggested Readings:

1. Prof. Dr Biswajit Satpathy: Indian Ethos And Values, Elite Publications.
2. Manuel G Velasquez: Business ethics- concepts and cases Pearson.
3. Luthans Hodgetts and Thompson: Social issues in business, Macmillan USA.
4. A. C. Fernando: Business Ethics Pearson Education.
5. A. C. Fernando: Corporate Governance Pearson Education.
6. Adrian Davies: Strategic approach to corporate governance Gower Pub Co.
7. N. Gopalswamy: Corporate governance a new paradigm A H Wheeler Publishing Co Ltd.
8. Marianne M Jennings: Cases in Business Ethics Indian South-Western College Publishing.

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TAX PLANNING

Code: 24MG115

Max Marks: 70

Unit I

(5 Hrs)

Income tax concepts: Concepts: Previous Year, Assessment Year, Person, Assessee, Income (including agricultural income), Residential Status; Incidence of tax, Gross Total Income, Total Income; Exempt incomes, Tax evasion vs Tax avoidance

Unit II

(5 Hrs)

Computation of Income under the heads:

- Salary
- House Property
- Profits and Gains from Business or Profession
- Capital Gains
- Income from Other Sources

Unit III

(5 Hrs)

Clubbing, Set-off & Filing: Clubbing of income, Set-off and carry forward of losses; Deductions from Gross Total Income (individual & business units); Computation of Total Income and Tax Liability (individual & business); Assessment procedure and **E-filing of return**; Introduction to **GST** and **Direct Tax Code (DTC)** (conceptual)

Unit IV

(5 Hrs)

Meaning of Tax Planning and Management: Meaning and scope of tax planning and management; Corporate tax planning: Concepts, justification; MAT (Minimum Alternative Tax); Tax planning related to financial decisions, amalgamations, and de-mergers (only theory)

Text Books:

1. Singhanian, V.K. Student Guide to Income Tax. Taxmann Publications Pvt. Ltd. (Latest ed.).
2. Ahuja & Gupta. Simplified Approach to Corporate Tax. Flair Publications Pvt. Ltd (Latest ed.).

References:

1. Ahuja & Gupta. Simplified Approach to Income Tax Flair, Publications Pvt. Ltd.
2. Mahesh Chandra & Shukla, D. C. Income Tax Law & Practice Pragati Publications.
3. Goyal, S.P. Tax Planning and Management. Sahitya Bhawan Publications.
4. Singhanian, V.K. .Student Guide to Income Tax. (University ed.). Taxmann Publications Pvt. Ltd.

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ECONOMETRICS

Code: 24MG116

Max Marks: 70

Unit I

(6 Hrs)

Basics of Econometrics & Simple Regression: Introduction to Econometrics; Basics of Probability; Types of data: Time Series, Cross Section, Panel Data; Classical Two-Variable Linear Regression Model (PRF & SRF); Ordinary Least Squares (OLS) estimation; Assumptions; R^2 , residuals, ANOVA, standard errors, confidence intervals; **Gauss-Markov Theorem**, model testing and normality assumption

Unit II

(5 Hrs)

Multiple Regression Analysis: Multiple Regression Model (three-variable case); Coefficient derivation and interpretation; Additional assumptions, adjusted R^2 ; **t and F tests**, confidence intervals; Structural stability and variable contribution tests

Unit III

(5 Hrs)

Functional Forms & Dummy Variables: Functional forms: log-log, log-lin, lin-log, reciprocal models; Regression through origin and in deviation form; Dummy variables: intercept, slope, interactive; Seasonal effects and dummy use in panel data (fixed/random effects)

Unit IV

(4 Hrs)

Relaxing CLRM Assumptions: Multicollinearity: Detection and solutions; Heteroscedasticity: Detection, GLS correction; Autocorrelation: Detection tests and remedies; Specification errors: Detection of omitted/included variables and errors-in-variables

Suggested Readings:

1. Christopher Dougherty (2007). Introductory Econometrics (3rd ed.), Oxford University Press.
2. Gujarati, Damodar and Sangeetha (1995). Basic Econometrics (4th ed.), McGraw Hill.
3. Jack Johnston and John DiNardo, Econometric Methods.
4. Pindyck, Robert S. and Daniel L. Rubinfeld (1997) Econometric Models and Economic Forecasts. (3rd ed.). Singapore: McGraw Hill.
5. Ramanathan, Ramu (2002). Introductory Econometrics with Applications (5th ed.). Thomson South Western.

Theory Paper

Total: 100 Marks

External: 70 Marks

Internal: 30 Marks

External: 70 Marks

10 Question (MCQ): 1 marks each (1x10 = 10)

Answer any 6 out of 8 (Very Short 20-30 Words): 2 marks each (2x6 = 12)

Answer any 6 out of 8 (Short 50-70 Words): 3 marks each (3x6 = 18)

Answer any 3 out of 5 (Long 240-300 Words): 10 marks each (5x3 = 30)

Internal: 30 Marks

Two Internal Assessment Examinations will be conducted, each carrying 50 marks. The average of the two scores will be considered and scaled to 15 marks for the final assessment. Additionally, 5 marks will be allotted for assignments submitted, 5 marks for attendance, and 5 marks for general proficiency, making a total of 30 internal assessment marks.

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Syllabus for BBA

Semester 2

Theory										
Course Code	Topic	L	T	P	Credit	Theory Marks	Internal Marks	Practical Marks	Total Marks	
24MG202	Macro Economics	4	0	0	4	70	30	0	100	
24MG204	Marketing Management	4	0	0	4	70	30	0	100	
24MG207	Production and Operations Management	4	0	0	4	70	30	0	100	
24CS101	Fundamentals of IT	4	0	0	4	70	30	0	100	
24EN102	Business Communication	4	0	0	4	70	30	0	100	
Practical										
24CS191	IT Lab	0	0	2	2	0	30	70	100	
					22	350	180	70	600	

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Detailed Syllabus

MACRO ECONOMICS

Code: 24MG202

Max Marks: 70

Course Objective: The objective of Macroeconomics is to provide an understanding of the overall functioning of an economy by analyzing aggregate indicators like GDP, inflation, unemployment, and monetary and fiscal policies. It aims to equip students with the tools to evaluate economic trends and policy impacts on national and global scales.

UNIT I

(10 Hrs)

Introduction to Macroeconomics & National Income:

Macroeconomics and its scope: Meaning, Origin, Growth of Macroeconomics, Microeconomics v/s macroeconomics – Importance and Limitations of Macroeconomics

Concepts of Macroeconomic Analysis: Stock and flow, Equilibrium and Disequilibrium, Partial and General Equilibrium Analysis –Static, Comparative Static and Dynamic. Circular Flow of Income and Expenditure for Two-Sector, Three-Sector & Four-Sector Model

National income concepts and their interrelationships: National Income Concepts – Parameters of National Income - Nominal and Real GNP – Methods of Measuring National Income

UNIT II

(10 Hrs)

Theory of Income and Employment: Say's Law of Market, Classical Theory of Employment Keynesian Theory of Income and Employment - Principle of Effective Demand - Equilibrium Level of Employment & Output Income Determination in Closed and Open Economy Model – Income Determination with Government Sector – Overview of Four Sector Model – Income Determination in Four-Sector Model

Theory of Consumption and Money: Overview of Consumption Theories i.e. Keynesian Theory – Life Cycle Theory of Consumption

Definitions and functions of Money, Sources of Money Supply, Theory of Money Supply, Classical Quantity Theory of Money, Keynesian Theory of Demand for Money

UNIT III

(10 Hrs)

Economic Growth & Business Cycle: Meaning and Factors of Economic Growth – Overview of theories of Economic Growth – Neo-Classical Theory of Growth - Meaning and Phases of Business Cycle – Theories of Business Cycle

Inflation & Unemployment: Meaning and Methods of Measuring Inflation – Types of Inflation – Social & Economic Effects of Inflation – Classical and Neo-Classical Theories of Inflation – Modern Theories of Inflation - Meaning, Measurement and Kinds of Unemployment – Philips Curve

UNIT IV

(10 Hrs)

Monetary Policy: Meaning and Scope of Monetary Policy – Instrument of Monetary Policy – Limitations and Effectiveness of Monetary Policy – Key areas of Monetary Policy of India

Fiscal Policy: Meaning and Scope of Fiscal Policy – Fiscal Instruments and Target Variables – Fiscal Policy and Macroeconomics Goal – Fiscal Policy of India

Text Book:

1. Diwedi D. N. “Macroeconomics: Theory and Policy”, Tata McGraw Hill.

Reference Books:

2. Salvator D. and E. A. Diulio. “Principles of Economics”, Tata McGraw Hill.
3. Edward Shapiro, “Macroeconomics”, Oxford University Press.
4. Richard T. Frogmen. “Macroeconomics”. Pearson education.
5. Errol D’Souza. “Macro Economics”. Pearson Education.

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MARKETING MANAGEMENT

Code: 24MG204

Max Marks: 70

Course Objective: The objective of Marketing Management is to equip students with the knowledge and skills to develop, implement, and evaluate marketing strategies. It focuses on understanding consumer behavior, market research, product development, branding, pricing, distribution, and promotion to achieve organizational goals and build customer relationships.

UNIT I

(8 Hrs)

Marketing management - marketing management process - assessing market opportunities - selecting target consumers - marketing mix - market segmentation - targeting and positioning - E marketing.

UNIT II

(8 Hrs)

Buyer Behaviour - influencing factors on Consumer Behaviour - buying decision process - industrial buyer behaviour - theories of buyer behaviour.

UNIT III

(8 Hrs)

Product policies - consumer and industrial product decisions - branding - packaging and labeling - new product development and product life cycle strategies.

UNIT IV

(8 Hrs)

Pricing - pricing strategies and approaches - Distribution - direct and indirect channel - retailing and wholesaling - channel decision.

UNIT V

(8 Hrs)

Promotion - advertising - designing copy - media selection - sales promotion strategies - Marketing research - marketing research process - sales forecasting techniques.

Reference Books:

1. Berkoviz Kerin Hontley Rudelivs. "MARKETING", 6th ed New York, Mcgraw Hill, 2002.
2. Gary Armstrong and Philip Kotler. "Marketing - An Introduction". 11th ed, Pearson Education Asia.
3. Philip Kotler. "Marketing Management" (Millennium ed.) New Delhi, Prentice Hall of India (P) Ltd, 2001.
4. Rajan Saxena. "Marketing Management". 2nd edition, New Delhi, Tata Mcgraw Hill Publishing Co Ltd. 2001.
5. V. S. Ramasamy and S. Namakumari. "Marketing Management, Planning, Implementation & Control". New Delhi, Macmillan, 2002.

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PRODUCTION AND OPERATIONS MANAGEMENT

Code: 24MG207

Max Marks: 70

Course Objective: The objective of Production and Operations Management is to familiarize students with the processes involved in the efficient production of goods and services. It covers topics like planning, designing, managing, and improving production systems to ensure optimal resource utilization, quality control, and meeting customer demands.

UNIT I

(10 Hrs)

Introduction to Production & Operations Management: Definition, need, responsibilities, key decisions of OM, goods vs. services. Operations as a key functional area in an organization. Operation Strategies-Definition, relevance, strategy formulation process, order qualifying and order winning attribute Maintenance Management: Need of maintenance management, equipment life cycle (Bathtub curve), measures for maintenance performance (MTBF, MTTR and availability). Lean production: Definition of lean production, lean Demand-Pull logic, waste in operations, elements that address elimination of waste, 2 card Kanban Production Control system.

UNIT II

(10 Hrs)

Forecasting: Definition, types, qualitative (grass roots, market research and Delphi method) and quantitative approach (simple moving average method, weighted moving average and single exponential smoothing method), forecast error, MAD. Scheduling: Operation scheduling, goals of short term scheduling, job sequencing (FCFS, SPT, EDD, LPT, CR) & Johnson's rule on two machines, Gantt charts.

UNIT III

(10 Hrs)

Process Selection: Definition, Characteristics that influence the choice of alternative processes (volume and variety), type of processes- job shop, batch, mass and continuous, product-process design Matrix and Services design matrix, technology issues in process design, flexible manufacturing systems (FMS), computer integrated manufacturing (CIM). Layout Decision: Layout planning – Benefits of good layout, importance, different types of layouts (Process, Product, Group technology and Fixed position layout). Assembly line balancing by using LOT rule; Location Decisions & Models: Facility Location – Objective, factors that influence location decision, location evaluation methods- factor rating method. Capacity Planning: Definition, measures of capacity (input and output), types of planning over time horizon. Decision trees analysis

UNIT IV

(10 Hrs)

Aggregate Planning: Definition, nature, strategies of aggregate planning, methods of aggregate planning (level plan, chase plan, and mixed plan, keeping in mind demand, workforce, and average inventory), Statistical Quality control: Variations in the process (common & assignable causes), Control charts: Variable measures (mean and range chart), Attribute measures (proportion of defects and no. of defects) using control tables. Elementary Queuing Theory: Poisson- Exponential Single Server Model with Infinite Population. (question-based on M/M/1.

Text Book:

1. Mahadevan B. "Operations Management Theory & Practice". Pearson Education.
2. Heizer Jay and Render Barry. "Production & Operations Management". Pearson Education.

Reference Books:

1. Chase R. B., Aquilano N. J., Jacobs F. R. and Agarwal N. "Production & Operations Management Manufacturing and Services". Tata McGraw Hill.
2. S. P. Gupta. "Statistical methods". Sultan Chand & Sons.
3. Adam, E. E. and Ebert. "Production & Operations Management". Prentice Hall of India, New Delhi
4. S. N. Chary. "Production & operations management". Tata McGraw Hill, New Delhi.
5. Buffa E. S. & Sarin R. K. "Modern Production / Operations Management" (8th edition) John Wiley, 1994.
6. Gaither and Frazier. "Operations Management". Thomson South-Western.
7. "Operations Research". P. K. Gupta, Man Mohan, Kanti Swarup, Sultan Chand.
8. "Operations Research". V. K. Kapoor. Sultan Chand & Sons.

ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

FUNDAMENTALS OF IT

Code: 24CS101

Max Marks: 70

Course Objective: The objective of Fundamentals of IT is to introduce students to the core concepts of information technology, including hardware, software, networking, and databases. It aims to develop foundational skills in using IT tools and understanding their applications in various business and personal contexts.

UNIT I

(10 Hrs)

Fundamentals of Computers: Definition and Characteristics of Computer System. Computer Generation from First Generation to Fifth Generation. Classifications of Computers: Micro, Mini, Mainframe, and supercomputers.

Computer Hardware: Major Components of a digital computer, Block Diagram of a computer, Input-output devices, Description of Computer Input Units, Output Units, CPU.

Computer Memory: Memory Hierarchy, Primary Memory – RAM and its types, ROM and its types, Secondary Memory, Cache memory. Secondary Storage Devices - Hard Disk, Compact Disk, DVD, Flash memory.

UNIT II

(10 Hrs)

Interaction with Computers: Computer Software: System software: Assemblers, Compilers, Interpreters, linkers, loaders.

Application Software: Introduction to MS Office (MS Word, MS PowerPoint, MS Excel).

Operating Systems: Elementary Operating System concepts and different types of Operating Systems.

DOS: Booting sequence; Concepts of File and Directory, Types of DOS commands.

Computer Languages: Introduction to Low-Level Languages and High-Level Languages.

UNIT III

(10 Hrs)

Computer Number System: Positional and Non-positional number systems, Binary, Decimal, Octal, and Hexadecimal Number Systems and their inter-conversion.

Binary Arithmetic: Addition, subtraction, multiplication, and division. Use of complement method to represent negative binary numbers, 1's complement, 2's complement, subtraction using 1's complement and 2's complement. Introduction to Binary Coded Decimal (BCD), ASCII Codes, and EBCDIC codes.

UNIT IV

(10 Hrs)

Computer Network & Internet: Basic elements of a communication system, Data transmission modes, Data Transmission speed, Data transmission media, Digital and Analog Transmission, Network topologies, Network Types (LAN, WAN, and MAN), Basics of the Internet and Intranet.

Internet: Terminologies related to Internet: Protocol, Domain name, Internet Connections, IP address, URL, World Wide Web. Introduction to Client-Server Model, Search Engine, Voice over Internet Protocol (VOIP), Repeater, Bridge, Hub, Switch, Router, Gateway, Firewall, Bluetooth technology.

Advanced Trends in IT Applications: Brief Introduction to Cloud Computing, Internet of Things, Data Analytics, AI and Machine Learning.

Text Book:

1. P. K. Sinha & Priti Sinha, "Computer Fundamentals", BPB Publications, 1992.
2. Anita Goel "Computer Fundamentals", Pearson.

Reference Books:

1. B. Ram, "Computer fundamentals Architecture and Organization", New Age Intl.
2. Alex Leon & Mathews Leon, "Introduction to Computers", Vikas Publishing.
3. Norton Peter, "Introduction to Computers", 4th Ed., TMH, 2001.
4. Vikas Gupta, "Comdex Computer Kit", Wiley Dreamtech, Delhi, 2004.

विद्याधनं सर्वधनप्रधानं

ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

BUSINESS COMMUNICATION

Code: 24EN102

Max Marks: 70

Course Objective: The objective of Business Communication is to develop effective communication skills in a business environment, focusing on clarity, conciseness, and professionalism. It aims to enhance students' ability to write and present business documents, engage in meaningful dialogues, and navigate cross-cultural communication challenges.

UNIT I

(10 Hrs)

Concepts and Fundamentals: Introduction to Technical Communication, Need, and importance of communication, Channel, Distinction between general and technical communication, Nature and features of technical communication, Seven Cs of communication, Types of Technical communication, Style in technical communication, Technical communication skills, Language as a tool of Communication, History of the development of Technical Communication, Computer Aided Technical Communication

UNIT II

(10 Hrs)

Oral Communication: Principles of effective oral communication, Introduction of Self and others, Greetings, Handling Telephone Calls Interviews: Meaning & Purpose, Art of interviewing, Types of Interview, Interview styles, Essential, Techniques of interviewing, Guidelines for Interviewer, Guidelines for interviewee. Meetings: Definition, kind of meetings, agenda, meeting minutes, advantages and disadvantages of meetings/ committees, and planning and organization of meetings. Project Presentations: Advantages & Disadvantages, Executive Summary, Charts, Distribution of time (presentation, questions & answers, summing up), Visual presentation, Guidelines for using visual aids, Electronic media (power-point presentation). The technique of conducting Group Discussion and JAM session.

UNIT III

(10 Hrs)

Written Communication: Overview of Technical Writing: Definition and Nature of Technical Writing, Basic Principles of Technical Writing, Styles in Technical Writing.

Note – Making, Notice, E-mail Writing.

Writing letters: Business letters, persuasive letters, sales letters and complaint letters, office memorandum, and good news and bad news letters.

Report Writing: Definition & importance; categories of reports, Elements of a formal report, style, and formatting in the report.

Special Technical Documents Writing: Project synopsis and report writing, Scientific Article and Research Paper writing, Dissertation writing: Features, Preparation and Elements.

Proposal Writing: Purpose, Types, characteristics, and structure.

Job Application: Types of application, Form & Content of an application, Drafting the application, Preparation of resume.

UNIT IV

(10 Hrs)

Soft Skills: Business Etiquettes – Professional Personality, Workplace Protocols, Cubicle. Non-Verbal Communication: Kinesics and Proxemics, Paralanguage.

Interpersonal Skills.

Language Skills: Improving command in English, improving vocabulary, Choice of words, Common problems with verbs, Adjectives, Adverbs, Pronouns, Tenses, Conjunctions, Punctuations, prefixes, Suffixes, Idiomatic use of prepositions. Sentences and paragraph construction, Improved spellings, Common errors, and misappropriation, Building advanced Vocabulary (Synonyms, Antonyms), Introduction to Business English.

Text Book:

1. Kavita Tyagi and Padma Misra, “Advanced Technical Communication”, PHI, 2011
2. P. D. Chaturvedi and Mukesh Chaturvedi, “Business Communication – Concepts, Cases and Applications”, Pearson, second edition.
3. Rayudu, “C. S- Communication”, Himalaya Publishing House, 1994.
4. Asha Kaul, “Business Communication”, PHI, second edition.

Reference Books:

1. Raymond Murphy, “Essential English Grammar- A self-study reference and practice book for elementary students of English”, Cambridge University Press, second edition.

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2. Manalo, E. & Fermin, V. (2007). "Technical and Report Writing". ECC Graphics. Quezon City.
3. Kavita Tyagi and Padma Misra, "Basic Technical Communication", PHI, 2011.
4. Herta A Murphy, Herbert W Hildebrandt, and Jane P Thomas, "Effective Business Communication", McGraw Hill, seventh edition.

IT LAB

(BASED ON 24CS101) Fundamentals of IT:

Core Practical (Implement a minimum 10 out of 15 practicals)

1. To explore the System settings - Personalisation, System, Devices, Apps, Network & Internet.
2. To practice basic DOS commands like cd, md, dir, erase, cls, copy, date etc.
3. To explore Windows Explorer functionalities like create, rename, move, delete folders and files etc.
4. To practice the use of basic formatting features - Format Painter, Indentation, Line spacing, background colour, find, replace, and dictate commands.
5. To practice the use of Bullets, numbering, multilevel lists and use of Table Features- Insert table with rows and columns, draw tables, excel spreadsheet and quick tables etc.
6. To practice the use of Insert Features – add picture, Chart, SmartArt, WordArt, Equation, Symbols, Header and Footer, Page Numbering etc., and the use of Design Features – Watermark, Page color, Page Border, Themes implementation etc.
7. To practice the use of Layout Features – Margins, Orientation, Size, Columns, Indent, Spacing etc.
8. To practice the use of the Mail Merge Feature to generate envelopes and Labels.
9. To practice the use of Excel basic formatting features – Wrap Text, Insert and Delete (Cells, Sheet, Row or Column), Format – Cell Height, Cell Width, Hide, Un Hide Cell, Protection, Freeze and Unfreeze panes, Macros etc.
10. To practice the use of Insert Features- Pivot Table, Pivot Chart, Picture, Chart and its formatting and Design and the use of Page Layout Features- Margins, Orientation, Page Break, Background, Height and Width of Cells.
11. To practice the use of Formula Features – user defined function, pre-defined functions – Logical, Date, Time, Maths and the use of Data Manipulation Features – Sort, Filter, Advanced Filters, Whatif analysis.
12. To practice the creation of Blank presentation and Selecting Themes and the use of the basic design features – Adding New Slides, Reuse slides, Slides layout etc.
13. To practice the use of Insert Features – add pictures, screenshots, shapes, WordArt, audio, video, date-time etc. and use of Design Features- Changing the theme of presentation, format background and design ideas.
14. To practice the use of Transition features to be applied on Slides content, setting sound, duration etc. and the use of Animation Features to be applied on presentation of Slide, set animation timings and rehearse etc.
15. To practice the use of Slide Show Features – Custom Slide Show, Rehearse Timing etc.

Application Based practical (Implement a minimum 5 out of 8 practicals)

16. Create a Folder by your name in your system, and store all the work done this semester inside that folder.
17. Create your Resume using basic formatting features like: table, bullets, WordArt etc.
18. Design an Invitation to a Birthday Party using mail merge features send the invitation to 10 friends.
19. Write an Article for a Magazine with 3 columns and a hyperlink.
20. Create your own mark-sheet using basic formatting features.
21. Create a list of marks of 10 students create charts and a pivot table.
22. Prepare a Sales summary and use features like sort, filter, etc. to manipulate the data.
23. Create a PowerPoint Presentation on any topic of your choice using animation and transition features.

Note:

1. In total 15 practicals to be implemented. 2 additional practicals may be given by the course instructor.
2. This is a suggestive list of programs. However, the instructor may add programs as per the requirement of the course.

ARYAVART INTERNATIONAL UNIVERSITY
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Theory Paper

Total: 100 Marks
External: 70 Marks
Internal: 30 Marks

External: 70 Marks

10 Question (MCQ): 1 mark each ($1 \times 10 = 10$)
Answer any 6 out of 8 (Very Short 20-30 Words): 2 marks each ($2 \times 6 = 12$)
Answer any 6 out of 8 (Short 50-70 Words): 3 marks each ($3 \times 6 = 18$)
Answer any 6 out of 8 (Long 100-120 Words): 5 marks each ($5 \times 6 = 30$)

Internal: 30 Marks

Two Internal Assessment Examinations will be conducted, each carrying 50 marks. The higher of the two scores will be considered for the final assessment.



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Syllabus for BBA

Semester 3

Theory									
Course Code	Topic	L	T	P	Credit	Theory Marks	Internal Marks	Practical Marks	Total Marks
24MG302	Management Accounting	4	0	0	4	70	30	0	100
24MG102	Management Information System	4	0	0	4	70	30	0	100
24MG303	Indian Banking System	4	0	0	4	70	30	0	100
24MG206	Business Policy and Strategic Management	4	0	0	4	70	30	0	100
Skill Enhancement Course (SEC I) Choose any one									
24GN301	Personality Development Skills	0	2	0	2	70	30	0	100
24GN305	Office Management	0	2	0	2	70	30	0	100
General Elective II									
24GN201	Human Values and Ethics	2	0	0	2	70	30	0	100
Total					20	420	180	0	600

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विद्याधनं सर्वधनप्रधानं

Detailed Syllabus

MANAGEMENT ACCOUNTING

Code: 24MG302

Max Marks: 70

Course Objectives: This course is designed to provide students with a comprehensive understanding of the principles, techniques, and applications of management accounting. The primary objectives of the course are to Understand the Role of Management Accounting in Organizations, analyze Cost Behavior and Apply Costing Techniques, to Develop Competence in Budgeting and Forecasting, Use Management Accounting Information in Decision-Making, Evaluate Business Performance Using Management Accounting Tools, Support Strategic Planning and Long-Term Decision-Making, Understand Ethical Considerations in Management Accounting and Utilize Technology and Analytical Tools in Management Accounting.

UNIT I:

(8 Hrs)

Management Accounting Meaning and Definition, Nature & Scope: Objectives of Management Accounting, Management Accounting and Financial Accounting, Management Accounting and Cost Accounting, Utility of Management Accounting, Limitations of Management Accounting, Position of Management Accountant in the Organization.

UNIT II:

(8 Hrs)

Cash Flow Analysis: Distinction of Cash from Funds, Utility of Cash Flow Statement, Construction of Cash Flow Statement

UNIT III:

(8 Hrs)

Budgets and Budgetary Control Concept of Budgets and Budgetary Control, Nature and Objectives of Budgetary Control, Advantages and Limitations of Budgetary Control, Establishing a system of Budgetary Control, Preparation of Sales Budget, Selling and Distribution Cost Budget, Production Budget, Purchase Budget, Cash Budget, Flexible Budgets and Master Budgets.

UNIT IV:

(8 Hrs)

Responsibility Accounting Concept of Responsibility Accounting, Cost Centers and Profit Centers, Contribution by Segments

UNIT V:

(8 Hrs)

Marginal Costing Meaning, assumptions, cost- volume profit analysis, Break- Even analysis, Decision making areas product mix, make/ buy, pricing decision.

Text Books:

1. Maheswari, S.N., (2009) Principles of Management Accounting.
2. Saxena, Management Accounting. Sultan Chand & Sons.

Reference Books:

1. Made Gowda, Management Accounting, S.N. Goyal and Manmohan.
2. Management Accounting, B.S. Raman.
3. Management Accounting R.S.N. Pillai and Bagavathi.
4. Management Accounting, Sharma and Gupta.
5. Management Accounting, 1st Edition, Kalyani Publisher, J. Batty.
6. Financial Statement Analysis, Pearson. PN Reddy & Appanaiah.
7. Essentials of Management Accounting Saxena, V.K. and Vashist.
8. Cost Accounting, Sultan Chand & Sons, new Delhi.

विद्याधनं सर्वधनप्रधानं

ARYAVART INTERNATIONAL UNIVERSITY
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MANAGEMENT INFORMATION SYSTEM

Code: 24MG102

Max Marks: 70

Course Objectives:

To equip Management Information Systems (MIS), focusing on their role in decision-making, system design, IT integration, security, ethical issues, and strategic use to improve organizational efficiency and competitive advantage.

Unit I:

(6 Hrs)

Basic Concepts of Information System Role of data and information, Organization structures, Business Process, Systems Approach and introduction to Information Systems.

Unit II:

(8 Hrs)

Types of IS Resources and components of Information System, integration and automation of business functions and developing business models. Role and advantages of Transaction Processing System, Management Information System, Expert Systems and Artificial Intelligence, Executive Support Systems and Strategic Information Systems.

Unit III:

(8 Hrs)

Architecture & Design of IS Architecture, development and maintenance of Information Systems, Centralized and Decentralized Information Systems, Factors of success and failure, value and risk of IS.

Unit IV:

(6 Hrs)

Decision Making Process Programmed and Non- Programmed decisions, Decision Support Systems, Models and approaches to DSS

Unit V:

(8 Hrs)

Introduction to Enterprise Management technologies Business Process Reengineering, Total Quality Management and Enterprise Management System viz. ERP, SCM, CRM and Ecommerce.

Unit VI:

(6 Hrs)

Introduction to SAD System Analysis and Design. Models and Approaches of Systems Development.

TEXT BOOKS:

1. Management Information Systems, Effy OZ, Thomson Learning/Vikas Publications.
2. Management Information Systems, James A. O'Brein, Tata McGraw-Hill

REFERENCE BOOKS:

1. Management Information System, W.S Jawadekar, Tata Mc Graw Hill Publication.
2. Management Information System, David Kroenke, Tata Mc Graw Hill Publication.
3. MIS: Management Perspective, D.P. Goyal, Macmillan Business Books.
4. MIS and Corporate Communications, Raj K. Wadwha, Jimmy Dawar, P. Bhaskara Rao, Kanishka Publishers.
5. MIS: Managing the digital firm, Kenneth C. Landon, Jane P. Landon, Pearson Education.

विद्याधनं सर्वधनप्रधानं

ARYAVART INTERNATIONAL UNIVERSITY
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INDIAN BANKING SYSTEM

Course Code: 24MG303
Max Marks: 70

Course Objectives:

Understanding of basic banking mode, Explaining the importance of banks, Defining customer relationship in banking, Explaining banking productivity, Outline banking policies

UNIT I: (8 Hrs)

Introduction to Banking System: Structure of Indian Financial System. Structure of Indian Banking System, Definition & Meaning of Bank, Types of Banking System, Unit Banking System, Branch Banking System, Group Banking System, Correspondent Banking System, Chain Banking System, Deposit Banking System, Investment Banking System

UNIT II: (8 Hrs)

Introduction to Central Bank Functions, Credit Control of RBI (Qualitative & Quantitative Measures), Role of RBI in Economic Development

UNIT III: (8 Hrs)

Commercial Bank, Banker & Customer Relationship Meaning, Co-operative Banks, Functions of Commercial Banks, Definition of Commercial Banks & Meaning and Features of Retail Banking, Priority Sector Lending, Multi Agency Approach, Structure of RRBs

UNIT IV: (8 Hrs)

Modern Banking Facilities ATM, Credit Card, Debit Card, Tele Banking, Net Banking, Payment Banking

UNIT V: (8 Hrs)

Banker & Customer Relationship Introduction, Definition, General Relationship & Special Relationship, Procedure for Opening Accounts, Precautions taken in Opening of Accounts

Text Book:

1. Financial Services: Banking & Insurance By A.V. Ranganadha Chary, Rudra Saibaba, K. Anjaneyulu Kalyani Publishers

Reference Book:

1. Sundaram & Varshney; "Banking, Theory Law and Practice"; Sultan Chand & Sons; 2004.
2. Vasant Desai; "Development Banking & Financial Intermediaries"; Himalaya Publishing House; 2001.
3. Mithani. D. M., Gordon. E.; "Banking & Financial Systems"; Himalaya Publishing House; 2003.
4. Reddy. P. N., Appannaiah. H. R.; "Theory & Practice of Banking"; Himalaya Publishing House; 2003.

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ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

BUSINESS POLICY AND STRATEGIC MANAGEMENT

Code: 24MG206

Max. Marks: 70

Course Objectives: The objectives of the course is to understand Strategic Concepts, analyze Business Environments, Develop Strategic Thinking, Integrate Functional Knowledge, Enhance Decision-Making Skills, Understand Corporate Governance, Apply Strategy Tools and Evaluate Real-World Strategies.

Unit I: (7 Hrs)

Strategic Management: An Introduction Strategic thinking Vs Strategic management Vs Strategic planning, Meaning of strategic management, concept of strategy, policy and strategy, strategy and tactic, Strategy and strategic plan, Nature of strategic plan, nature of strategic decisions, approaches to strategic decision making, levels of strategies, The strategic management process, strategic management: merits and demerits

Unit II: (7 Hrs)

Mission, Objectives, Goals and Ethics What is mission, concept of goals, Integration of individual and organisation goals: A Challenge, How Objectives are pursued, how are mission and objectives are formulated, why do mission and objective change, vision mission, objectives, goals and Strategy: Mutual relationships, core of strategic management: vision A-must, ethics and strategy

Unit III: (7 Hrs)

External environment: Analysis and appraisal Concept of environment, environmental analysis and appraisal, why environmental scanning and analysis, component of environment, SWOT: A tool of environment analysis, techniques of environmental search and analysis, ETOP: A technique of diagnosis, decision making on environmental information.

Unit IV: (7 Hrs)

Organisational change and innovation:- Planned and unplanned change, causes or forces of organisational change, managing planned change, choosing a change strategy, creativity and innovation in organisations, organizational creativity and innovation process, learning organisation

Unit V: (7 Hrs)

Generic competitive strategy:- Generic vs. competitive strategy, the five generic competitive strategy, competitive marketing strategy option, offensive vs. defensive strategy, Corporate strategy:- Concept of corporate strategy , offensive strategy, defensive strategy, scope and significance of corporate strategy

Unit VI: (7 Hrs)

Strategic evaluation and control:- Evaluation of strategy and strategic control, why strategy evaluating, criteria for evaluation and the evaluation process, strategic control process, types of external controls.

Text Book:

1. Business policy and Strategic Management Concepts and applications: Vipin Gupta, Kamala Gollakota and R. Srinivasan- Revised 2nd Edition, (PHI New Delhi).

Reference Book:

1. Cases in Strategic Management, New Jersey: Prentice Hall. David, F.R. (1997).
2. Business Policy & Strategy, New Delhi: Sultan Chand & Sons. Prasad, L. M. (1995).
3. Business Policy and Strategic Management, Mc Graw- Hill. Jauch, L.R. & Glueck, W.F.
4. Strategic Planning Formulation of Corporate Strategy, Delhi Macmillan India. Ramaswamy, V.S. & Namakumari, S.
5. Strategic management & Business Policy: Wheelen & Hunger (Pearson Education 8/E).
6. Strategic Management AITBS. Pearce & Robinson Business Policy and Strategic Management: Azhar Kazmi.
7. Strategic Management: Azhar Kazmi. (TMH).
8. Strategic Management: Subbarao (Himalaya Publication).

विद्याधन सवधनप्रधानं

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PERSONALITY DEVELOPMENT SKILLS

Code: 24GN301

Max Marks: 70

Course Objectives: The objectives of the course is to Enhance Self-Awareness, Improve Communication Skills Build Confidence and Self-Esteem, Develop Interpersonal Skills, Master Emotional Intelligence, Polish Professional Etiquette, Strengthen Goal-Setting and Motivation and Enhance Leadership and Teamwork Abilities

Unit I: (5 hours)

Personality Development, Professional Etiquettes, Art of Social Conversation, Basic Body Language, Meeting and Greeting Skills

Unit II: (5 hours)

Leadership and Team-Building Skills, Decision Making and Problem Solving through Effective Communication Strategies. Role plays, Team building

Unit III: (5 hours)

Confidence Building Skills Self-Introduction, Self-Awareness, Mock Interviews, Extempore, Group Discussion

Unit IV: (5 hours)

Stress and Time Management

Stress management - Meaning, types, Impact /Consequences (Mind, Body and Health), Tips for Busting Stress, Case Studies.

Time management- Importance, Techniques. Case Studies.

Text Book:

1. "Business Communication" by Asha Kaul- PHI.
2. "Personality Development and Communication Skills-I" by Urmila Rai and S. M. Rai, Himalaya Publishing House.
3. "Communication Skills" by Sanjay Kumar and Pushp Lata, Oxford University Press.
4. "Business Communication" by Meenakshi Raman and Prakash Singh, Oxford University Press.

Reference Books:

1. "Life Management and Stress Management" by Shawn Chhabra.
2. "Personality Development and Communication Skills-II" by C. B. Gupta
3. "Self-Awareness: The Hidden Driver of Success and Satisfaction" by Travis Bradberry.
4. "Business Communication" by Hory Sankar Mukherjee, Oxford University Press.

विद्याधनं सर्वधनप्रधानं

ARYAVART INTERNATIONAL UNIVERSITY
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OFFICE MANAGEMENT

Code: 24GN305

Max Marks: 70

Course Objectives:

The objective of studying Office Management is to equip students with essential skills in organizing office operations, managing resources, enhancing communication, and supervising teams. It prepares them for administrative and managerial roles by focusing on office efficiency, technological tools, decision-making, and professional ethics in business environments.

Unit I:

(7 Hrs)

Definition the office, function of office, activities of office, emergency of modern office an overview, office layout, objectives & principles of office layout and types of office layout.

Unit II:

(7 Hrs)

Office Management – Concept, need and importance, office manager – position manager, function and responsibility of office manager, administrative office management, communication – Oral and written, Internal and External communication network.

Unit III:

(7 Hrs)

Office Organization – Meaning, principles of organization, types of organization, process of delegation and decentralization of authority and responsibility relationship. Record Management – Purpose, Principle, Filing - characteristics of good filing, advantages and classification of files, methods of filing.

Text Books:

1. "Office Management" by R. K. Chopra.
2. "Office Organization and Management" by R. K. Chopra.

Reference Books:

1. "Principles of Office Management" by R. K. Sharma.
2. "Office Management and Secretarial Practice" by R. C. Bhatia.
3. "Office Management" by P. K. Gupta.
4. "Office Organization and Management" by C. B. Gupta.
5. "Business and Office Management" by L. C. Jain.
6. "Administrative Management" by K. K. Ahuja.
7. "Modern Office Management" by R. S. Sharma.
8. "Office Management and Administration" by J. C. Denyer.
9. "The Office Professional" by W. W. Pape.

विद्याधनं सर्वधनप्रधानं

ARYAVART INTERNATIONAL UNIVERSITY
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HUMAN VALUES AND ETHICS

Code: 24GN201

Max Marks: 70

Course Objectives: The objective of the course is to understand the importance of ethics and human values in life and profession, develop moral reasoning and ethical decision-making and promote responsibility, respect, and integrity.

UNIT I

(5 Hrs)

Introduction to human values:

- Understanding the need, Basic guidelines, Process of Value Education.
- Understanding the thought-provoking issues- Continuous happiness and Prosperity.
- Right understanding- relationship and physical facilities, Choice making- choosing, Cherishing and Acting.
- Understanding values- Personal Values, Social values, Moral values and Spiritual values, Self-Exploration and Awareness leading to Self-Satisfaction; Tools for Self-Exploration.

UNIT II

(5 Hrs)

Harmony and role of values in family, society and human relations

- Understanding harmony in the Family- the basic unit of human interaction; Understanding values in human- human relationship; Understanding harmony in the society-human relations.
- Interconnectedness and mutual fulfilment; Coexistence in nature.
- Holistic perception of harmony at all levels of existence-universal harmonious order in society.
- Visualizing a universal harmonium order in society- undivided society (Akhand Samaj), universal order (SarvabhaumVyawastha)- from family to world family.

UNIT III

(5 Hrs)

Coexistence and role of Indian Ethos:

- Interconnectedness and mutual fulfilment among the four orders of nature-recyclability and self-regulation in nature.
- Ethos of Vedanta; Application of Indian Ethos in organizations in management; Relevance of Ethics and Values in organizations in current times.

UNIT IV

(5 Hrs)

Professional ethics

- Understanding about Professional Integrity, respect and equality, Privacy, Building Trusting relationships, Co-operation, Respecting the competence of other profession.
- Understanding about taking initiative, Promoting the culture of openness, Depicting loyalty towards goals and objectives.
- Ethics at the workplace: - cybercrime, plagiarism, sexual misconduct, fraudulent use of institutional resources, etc.
- Ability to utilize the professional competence for augmenting universal human order.

Text Book:

1. A Textbook on Professional Ethics and Human Values by R S Naagarazan.
2. A Foundation Course in Human Values and Professional Ethics by R.R. Gaur, R. Sangal, G.P. Bagaria.
3. Indian Ethos and Modern Management by B L Bajpai New Royal Book Co., Lucknow., 2004, Reprinted 2008.

Reference Books:

1. A N Tripathy, 2003, Human Values, New Age International Publishers
2. Human Values and Professional Ethics by Vaishali R Khosla, Kavita Bhagat
3. I.C. Sharma. Ethical Philosophy of India Nagin & co Julundhar

विद्याधनं सर्वधनप्रधानं

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Theory Paper

Total: 100 Marks
External: 70 Marks
Internal: 30 Marks

External: 70 Marks

10 Question (MCQ): 1 mark each ($1 \times 10 = 10$)
Answer any 6 out of 8 (Very Short 20-30 Words): 2 marks each ($2 \times 6 = 12$)
Answer any 6 out of 8 (Short 50-70 Words): 3 marks each ($3 \times 6 = 18$)
Answer any 6 out of 8 (Long 100-120 Words): 5 marks each ($5 \times 6 = 30$)

Internal: 30 Marks

Two Internal Assessment Examinations will be conducted, each carrying 50 marks. The average of the two scores will be considered and scaled to 15 marks for the final assessment. Additionally, 5 marks will be allotted for assignments submitted, 5 marks for attendance, and 5 marks for general proficiency, making a total of 30 internal assessment marks.

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Syllabus for BBA

Semester 4

Theory									
Course Code	Topic	L	T	P	Credit	Theory Marks	Internal Marks	Practical Marks	Total Marks
24MG404	Business Law	4	0	0	4	70	30	0	100
24MG405	Business Analytics	4	0	0	4	70	30	0	100
24PA312	Indian Economy	4	0	0	4	70	30	0	100
Skill Enhancement Course (SEC II) Choose any one									
24MG415	Design Thinking	0	2	0	2	70	30	0	100
24MG416	Data Analytics	0	2	0	2	70	30	0	100
24MG417	AI & ML in Business	0	2	0	2	70	30	0	100
General Elective III									
24GN401	Indian Constitution	2	0	0	2	70	30	0	100
Project									
24PR401	Minor Project	4	0	0	4	70	30	0	100
Total					20	420	180	0	600

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Detailed Syllabus

BUSINESS LAW

Code: 24MG404

Max Marks: 70

Course Objective:

The objective of studying Business Law is to understand the legal principles governing business operations, contracts, and transactions. It equips individuals with the knowledge to navigate legal issues, ensure compliance, protect rights, resolve disputes, and make informed decisions, ultimately promoting ethical business practices and fostering organizational success.

Unit I:

(15 Hrs)

What is Law, various sources of Law, significance of law, business law, impact of law on society & business economic aspects of Constitution & its implications. Law of Contract – Definition & Nature of Contract, types of contract, offer & acceptance, consideration & capacity to contract, free consent, legality of object & consideration, contingent contract, quasi contract, discharge of contract, remedies for breach of contract, indemnity & guarantee, pledge, Principal – agent relationship & rights & obligation of Principal & agent.

Unit II:

(15 Hrs)

Law of sale of goods – nature of contract of sale, conditions & warranties, Transfer of ownership, performance of contract of sale, rights of unpaid seller, Remedies for breach of contract. Auction sale Law of negotiable instruments – nature of N. I., Promissory notes, BOE, Cheque, Parties of NI.

Unit III:

(15 Hrs)

Holder & Holder in due course liability & negotiation, Presentation of N.I., Dishonor of N.I., Discharge from liability, crossing of cheque, Banker & customer, Hundi, Miscellaneous provision. Law of Partnership- nature of Partnership, Registration of firms, kinds of partners, Relationship between partners, relation of partners third parties, Partnership deed, Rights of partners, obligations of partner, Reconstitution of firms, dissolution of firms.

Text Books:

1. “Business Law” by M.C. Kuchhal, Vikas Publishing House.
2. “Business Law for Managers” by N. D. Kapoor, Sultan Chand & Sons.
3. “Business Law” by P. C. Tulsian, S. Chand Publishing.

Reference Books:

1. “Indian Business Law” by G. K. Kapoor & Sanjay Dhamija, Sultan Chand & Sons.
2. “Business Law (For B. Com, BBA & Other Management Courses)” by S. K. Bansal, Taxmann Publications.
3. “Business Law for Managers” by S. S. Gulshan & G. K. Kapoor, Excel Books.
4. “Business Laws in India” by Dr. R. S. N. Pillai & Dr. Bhagwati Prasad, S. Chand Publishing.

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BUSINESS ANALYTICS

Code: 24MG405

Max Marks: 70

Course Objective:

To develop skills in analyzing and interpreting data to make informed business decisions. It enables individuals to identify trends, predict outcomes, optimize operations, and drive strategic initiatives using statistical methods, data visualization, and predictive modeling, ultimately enhancing business performance and competitiveness

Unit I: (6 Hrs)

Introduction to Business Analytics: Definition of Business Analytics, Categories of Business Analytical methods and models, Business Analytics in practice, Big Data - Overview of using Data, Types of Data- Business decision modelling.

Unit II: (8 Hrs)

Descriptive Analytics: Overview of Descriptive Statistics (Central Tendency, Variability), Data Visualization - Definition, Visualization Techniques – Tables, Cross Tabulations, charts, Data Dashboards using Advanced Ms-Excel or SPSS.

Unit III: (6 Hrs)

Predictive Analytics: Trend Lines, Regression Analysis – Linear & Multiple, Predictive modeling, forecasting Techniques, Data Mining - Definition, Approaches in Data Mining - Data Exploration & Reduction, Data mining and business intelligence, Data mining for business, Classification, Association, Cause Effect Modeling.

Unit IV: (6 Hrs)

Prescriptive Analytics: Overview of Linear Optimization, Non Linear Programming, Integer Optimization, Cutting Plane algorithm and other methods, Decision Analysis – Risk and uncertainty methods - Text analytics, Web analytics.

Unit V: (6 Hrs)

Data Analysis: Data Analysis and Frequency Distribution (DAFD), Scales of Measurement. Measures of Central Tendency, Pythagorean, Means, Dispersion, Skewness, and Kurtosis.

Unit VI: (6 Hrs)

Probability Distribution: Random variables, discrete probability distributions (Binomial & Poisson Distributions). Continuous probability distributions (Probability Density functions & normal distribution). Data Mining Motivation for Data Mining - Data Mining-Definition and Functionalities – Classification of DM Systems - DM task primitives - Integration of a Data Mining system with a Database or a Data Warehouse - Issues in DM – KDD Process.

Unit VII: (4 Hrs)

FACTOR ANALYSIS: Introduction to Dimension reduction using Factor Analysis Statistics. Principal Component Analysis, Exploratory and Confirmatory Factor Analysis.

Unit VIII: (6 Hrs)

HYPOTHESIS TESTING: Hypothesis Testing, Errors in Hypothesis Testing. Hypothesis testing for single Population Means, Hypothesis testing for the difference between two population means. Errors in Hypothesis Testing. Hypothesis Testing based on F Distribution, Chi-square, and ANOVA.

Unit IX: (4 Hrs)

CLUSTER ANALYSIS: Classification (K – Nearest Neighbour Algorithm) and Cluster Analysis (Hierarchical and K Means Clustering).

Unit X: (4 Hrs)

TIME SERIES: Forecasting & Time Series: Qualitative and Quantitative forecasting methods, Time series analysis, time series decomposition models, Measurement of Seasonal effects.

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Unit XI:

(4 Hrs)

CORRELATION & REGRESSION: Correlation and Regression: Types of Correlation, Methods of Correlation Analysis, Advantages of Regression Analysis, Simple Linear Regression, Logistic Regression.

Text Books :

1. "Business Analytics", Pearson. James Evans,
2. "Business Analytics - Data Analysis - Data Analysis and Decision Making", Cengage Learning, Reprint. Albright Winston,
3. "Business Analytics", Cengage Learning. Sahil Raj,

Reference Books:

1. "Essentials of Business Analytics", Cengage Learning. Camm, Cochran, Fry, Ohlmann, Anderson, Sweeney, Williams.
2. "Essentials of R for Data Analytics", Wiley. Ratnoo & Ratnoo.
3. "Statistics for Management and Economics" by Gerald Kellar, Cengage Learning.
4. "Elementary Statistics" by Mario F. Triola, Pearson Publication.
5. "Fundamentals of Business Statistics" by J. K. Sharma, Pearson Publications.
6. "Levin R. I., Rubin S. David, "Statistics for Management", Pearson, Prentice-Hall India.
7. "Business Statistics: For Contemporary Decision-Making", Sanjeet Singh, 10th Edition, An Indian Adaptation, Wiley.
8. "Data Mining and Predictive Analytics", by Daniel T. Larose, Chantal D. Larose, Wiley.
9. "Fundamentals of Business Statistics" by J K Sharma, Pearson Publications.
10. "Statistics for Management", Levin R.I., Rubin S. David, Pearson, Prentice-Hall India.

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INDIAN ECONOMY

Code: 24PA312

Max Marks: 70

Course Objectives:

To acquaint students of the Indian Economy, present and future of Indian Economics, different segments of Indian Economy like, Agriculture, SSIs and various Indian Industries.

Unit I:

(8 Hrs)

Structure of Indian Economy, Concept of Economic Growth, Economic Development, Basic Characteristics of Indian Economy, Structure of Indian Economy: Primary Sector, Secondary Sector & Tertiary Sector, Trends in National Income, Occupational Distribution, Work Force Participation and Changes in Occupational Structure, GDP & GNP

Unit II:

(8 Hrs)

Planning and Economic Development, Problems in Indian Economy, Objective of Economic Planning in India, Five Year Plans, Industrial Policy, Disinvestments of Public Enterprises, Economic Problems: Poverty, Inequality, Parallel Economy, Unemployment, Concentration of Economic Power, Balanced Regional Development, BIFR & Sick Unit. Theories of Population.

Unit III:

(8 Hrs)

Indian Economy and Foreign Trade Concept, Foreign Exchange Reserve, Balance of Payment, Balance of Trade, Export Import Policy, Foreign Exchange Regulation Act (FERA) Foreign Exchange Management Act (FEMA), Export Promotion and Qualitative Restrictions.

Unit IV:

(8 Hrs)

Indian Economy, Emerging Issues, World Trade Organization and Indian Economy Emerging issues in international trade, Trade Related Investment Measures, Trade-Related Aspects of Intellectual Property Rights, Foreign Direct Investment, Portfolio Investment & Foreign Institutional Investors

Unit V:

(8 Hrs)

Agriculture in the National Economy: Indian Agriculture under the Five Year Plans: The Green Revolution, Food Security in India, Irrigation and other Agricultural Inputs, Land Reforms, Agricultural Marketing

Unit VI:

(8 Hrs)

Indian Industries: Industrial Patterns and the Plans, Small- and Large-Scale Industries, Unorganized Sector and Informalization of the Indian Economy

Text Books:

1. "Indian Economy" By Datt Gaurav, Ashwini Mahajan S. Chand Publication.
2. "Indian Economy" by V. K. Puri and S. K. Misra. Himalaya Publication.
3. "Indian Economy" by I. C. Dhingra, Sultan Chand Publication.

Reference Book

1. Bhagwati, J. and Desai, P. "India: Planning for industrialization", OUP, Ch 2.
2. Deepashree, "Indian Economy, Performance and Policies", Scholar Tech. New Delhi.
3. Bettelheim. Charles. "India Independent". Chapters 1, 2 and 3.
4. Patnaik, Prabhat. "Some Indian Debates on Planning".
5. T.J. Byres (ed.). "The Indian Economy: Major Debates since Independence", OUP.
6. Dreze, Jean and Amartya Sen. "Economic Development and Social Opportunity". Ch. 2. OUP.

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DESIGN THINKING

Code: 24MG415

Max Marks: 70

Course Objectives:

How to transform creative thinking into design thinking in every stage of problem and how to apply design thinking to your real life problems / situations in order to evolve an innovative and workable solutions

Unit I

(10 Hrs)

Innovation & Creativity: Meaning of Innovation and creativity. Difference between innovation and creativity, and its role in Industry and organizations, dynamics of creative thinking, Process of Design Thinking , implementing the process in driving innovation, Case Study

Unit II

(10 Hrs)

An exercise in design thinking & implementing design thinking through a workshop & exercise case studies in design thinking, design thinking process. Case Study

Unit III

(10 Hrs)

Design Thinking in Various Sectors (Health sector, Finance, Education, Infrastructure) Design thinking case studies in retail, design thinking case studies in banking, design thinking case studies in management decisions

Text Book:

1. “Design Thinking” by Michael G Luchs, K Scott Swan, Abbie Griffin (WILEY).
2. “The Design Thinking” by Patrick, Michael Lewrick, Larry Leifer (WILEY).
3. “The Art of Creative Thinking” by Rod Judkins.
4. “Design Thinking - Strategic innovations” by IRIS.

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DATA ANALYTICS

Code: 24MG416

Max Marks: 70

Course Objective: This course has been designed with an objective to familiarize students with MS Excel and SPSS for carrying out data analysis for research and business decision making.

Unit I: (12 Hrs)

Basics of MS Excel Understanding Basics of Spreadsheet; Sorting Data; Filtering Data; Conditional Formatting; Inserting and Copying Formulas; Freeze Panes; Range Names, Paste Special Command, Text Functions, Count Functions, Text Functions

Unit II: (12 Hrs)

Data Presentations: Graphs & Charts Bar Chart, Line Chart, Column Chart, Pie Chart, Area Chart, Stock Chart, Surface Chart, Doughnut Chart, Scatter Diagram, Bubble Diagram, Radar diagram,

Unit III: (12 Hrs)

Data Analysis using MS Excel Basic Pivot Tables, Pivot Charts, What if Analysis: Goal Seek, Data Table, Scenario Manager; Using Data Analysis Tool for Statistical Analysis; Using Solver, NPV, IRR,

Unit IV: (12 Hrs)

Data Analysis Using SPSS Basics of SPSS, Building Variable View; Summarizing Non Parametric Data; Descriptive Statistics, Cross Tabulation, Inferential Statistics: Chi Square Test, t-test, One Way ANOVA, Correlation & Regression Analysis

Text & Reference Books :

1. "Data Analysis & Business Modeling", Winston, W. L., (2014). Microsoft Excel 2013.
2. "A Handbook of Statistical Analysis Using SPSS", Chapman & Hall/CRC, Landau, S., & Everitt, B.S., (2004).

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AI & ML IN BUSINESS

Code: 24MG417

Max Marks: 70

Course Objective: AI for Business course is designed to equip students with a thorough understanding of how artificial intelligence (AI) can be strategically applied in various business contexts. The primary objective is for students to learn how to deploy AI technologies effectively while managing the ethical considerations inherent in such implementations. Methodology The teaching methodology employs lectures and real-time, case-based AI applications cross different business sectors.

Unit I: Converging Technologies:

(12 Hrs)

Big Data Overview, V's of Big Data, Big Data Analysis, IoT, Cloud Computing, Data Management Infrastructure, Data Analysis: Extracting Intelligence from Big Data, Changing organization Culture/Strategy/ Role of Practicing Managers, People Component of BigData& AI

Unit II: Introduction to AI:

(12 Hrs)

History & Evolution of AI , AI-Driven Business Transformation, Overview of AI technologies namely Machine Learning, Deep Learning, Natural Language Processing, Computer Vision, Robotics, Generative AI, Case study analysis of AI's impact on different industries.

Unit III: AI Applications in Business:

(12 Hrs)

AI in Finance – AI in algorithmic trading, Credit scoring models using machine learning, Fraud detection, AI in Customer Relationship Management - Personalization and recommendation systems, Chatbots and virtual assistants, Predictive customer analytics, AI in Human Resource Management – AI-driven recruitment and selection processes, Employee performance analytics, AI in workforce planning and talent management. Model curriculum for UG Degree in BBA

Unit IV: Ethics in AI:

(12 Hrs)

Bias, fairness, and transparency, Responsible AI practices for leaders, Mitigating ethical risks in AI/ML deployment, Societal and legal aspects of AI.

Text Books :

1. “Artificial Intelligence for Managers” by Malay A. Upadhyay.

Reference Book:

1. “Artificial Intelligence” by Munish Trivedi.
2. “AI Rising: India’s Artificial Intelligence Growth Story”, Leslie D’Monte, Jayanth N. Kolla.
3. “Artificial Intelligence in Practice: How 50 Successful Companies Used AI and Machine Learning” by Bernard Marr.
4. “HBR Guide to AI Basics for Managers” Paperback by Harvard Business Review.
5. “Machine Learning for Algorithmic Trading: Predictive models to extract signals from market and alternative data for systematic trading strategies” by Stefan Jansen.
6. “Digital HR: A Guide to Technology-Enabled Human Resources” by Deborah Waddill.
7. “AI for Marketing and Product Innovation: Powerful New Tools for Predicting Trends, Connecting with Customers, and Closing Sales” by A.K. Pradeep, Andrew Appel, and Stan Sthanunathan.

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INDIAN CONSTITUTION

Code: 24GN401

Max Marks: 70

Course Objectives: The objective of the *Indian Constitution* course is to provide the students with a foundational understanding of the principles, structure, and functioning of the Indian Constitution. The course emphasizes the rights and duties of citizens, governance frameworks, and the role of the Constitution in shaping the democratic and legal structure of India.

Unit I:

(07 Hours)

Introduction to Constitution: Meaning and importance of the Constitution, salient features of Indian Constitution. Preamble of the Constitution. Fundamental rights- meaning and limitations. Directive principles of state policy and Fundamental duties -their enforcement and their relevance.

Unit II:

(06 Hours)

Union Government: Union Executive- President, Vice-president, Prime Minister, Council of Ministers. Union Legislature- Parliament and Parliamentary proceedings. Union Judiciary-Supreme Court of India – composition and powers and functions.

Unit III:

(07 Hours)

State and Local Governments: State Executive- Governor, Chief Minister, Council of Ministers. State Legislature-State Legislative Assembly and State Legislative Council. State Judiciary-High court. Local Government-Panchayat raj system with special reference to 73rd and Urban Local Self Govt. with special reference to 74th Amendment.

Unit IV:

(06 Hours)

Election provisions, Emergency provisions, Amendment of the constitution: Election Commission of India- composition, powers and functions and electoral process. Types of emergency-grounds, procedure, duration and effects. Amendment of the constitution- meaning, procedure and limitations.

Text Book:

1. M. V. Pylee, "Introduction to the Constitution of India", 4th Edition, Vikas publication, 2005.
2. Durga Das Basu (DD Basu), "Introduction to the constitution of India", (Student Edition), 19th edition, Prentice-Hall EEE, 2008.

Reference Books:

1. Merunandan, "Multiple Choice Questions on Constitution of India", 2nd Edition, Meraga publication, 2007.

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MINOR PROJECT

Code: 24PR401

Max Marks: 70

PROJECT REPORT

All Students must carry out an independent research project in an area of their interest: Business Administration.

A proposal should be submitted immediately after completing the research methods unit in 2nd year, semester four. The guidelines mention details.

Consequently, students are expected to produce quality research projects that:

- a. Addresses current problems of interest in the real world
- b. Demonstrate a mastery of skills learnt during their study in the Institute.
- c. Demonstrates writing skills

Course Objective: The objective of this course is to enable the students:

- Identify and discuss the role and importance of research in the social sciences.
- Identify and discuss the issues and concepts salient to the research process.
- Identify and discuss the complex issues inherent in selecting a research problem, choosing an appropriate research design, and implementing a research project.
- Identify and discuss the concepts and procedures of sampling, data collection, analysis and reporting.

1. General Regulations

1. The Project report should be submitted before the student sits for the final university examinations in semester IV.
2. The student shall work under the guidance of a project supervisor (s) appointed by the Institute's director.
3. Once the students have completed the proposal and the supervisor has approved it, the proposal shall be defended in panels formed by the project coordinator on a day set aside by the Institute.
4. The students should submit at least two copies of the proposal to the Project Coordinator at least two weeks before the final examination in semester IV.
5. The students shall present a proposal at the panels and be awarded marks.
6. They will also be given corrections, which they will work on and present to their supervisors for approval to continue with the project work.
7. Once the student has completed the project and the supervisor has approved it, the project shall be submitted to the project coordinator, who will arrange for the final defence and VIVA VOCE.
8. The marks obtained will be added to the proposal defence marks and compiled.
9. The students should then submit two copies of the project report to the Institute 2 weeks before the final examination in semester IV.
10. If the student is unsuccessful, the resubmission regulations will apply as stipulated in the academic policy.

2. Choosing a Project Title

1. The project's title should be clear and specific to a real problem.
2. Similar topics between students should be avoided.
3. The project should be new and original, not replicating another person's work.
4. At the proposal level, the appointed supervisor MUST approve the project title.
5. The research committee must ratify all the topics.

3. Formatting Guidelines

1. Font Size-12 in the body text, except for the topics and titles, which should be font size 14
2. Font Type- Times New Roman
3. Spacing- The project should be 1.5 lines spacing
4. Highlighting- Topics and subtopics should be bolded and NOT be underlined
5. Print Quality- The final document should be of good print quality
6. Margins- Margins of the report should be 1 inch on the top, bottom and right-hand side. The left-hand-side margin should be 1.25 inches to allow for binding.

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7. Tables- Larger tables may be typed in smaller font sizes (10-11) to maintain standard margins
8. Numbers and Percentages-must do not begin with a sentence.
9. Tables and Figures - When presenting the table or figure, there must be a finding and analysis section. Avoid using 'table above, or table below.' Instead, indicate as 'Table 4.1 shows that'
10. Final Binding - Presented as Hard Copy (Blue Color), preferably Xerox hardcover book binding.
11. Pagination: Bottom of page and centred.

Evaluation will be done based on the project completed, presentation of the proposal and Viva Voce.

Submission of Project Report to the University: The student will submit this/her project report in the prescribed format.

The Project Report should include:

1. One copy of the summary/abstract.
2. One hard Copy of the Project Report.
3. The Project Report may be about 75 pages.

FORMAT OF THE STUDENT PROJECT REPORT ON COMPLETION OF THE PROJECT

- I. Cover Page as per format
- II. Acknowledgement
- III. Certificate of the project guide
- IV. Synopsis of the Project
- V. Main Report
 - i. Objective & Scope of the Project
 - ii. Theoretical Background Definition of Problem
 - iii. System Analysis & Design vis-a-vis User Requirements
 - iv. System Planning (PERT Chart)
 - v. Methodology adopted; System Implementation & Details of Hardware & Software used System Maintenance & Evaluation
 - vi. Detailed Life Cycle of the Project
 - a. ERD, DFD
 - b. Input and Output Screen Design
 - c. Process involved
 - d. Methodology used testing
 - e. Test Report, Print out of the Report & Code Sheet
- VI. Coding and Screenshots of the project
- VII. Conclusion and Future Scope
- VIII. References

Formats of various certificates and formatting styles are as:

1. Certificate from the Guide

CERTIFICATE

This is to certify that this project entitled "XXXXXXXXXXXXXXXXXXXXXXX xxx" submitted in partial fulfillment of the degree of Bachelor of Computer Applications to the "XXXXXXXXXXXXXXXXXXXXXXX" through XXXXXXXXXXXX done by Mr./Ms. _____ Enrollment No. _____ is an authentic work carried out by him/her at _____ under my guidance. The matter embodied in this project work has not been submitted earlier for award of any degree to the best of my knowledge and belief.

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Signature of the student

Signature of the Guide

2. Project Report Cover Page Format:

Title of the Project/report
(Times New Roman, Italic, Font size=24)

Submitted in partial fulfilment of the requirements for the award of the
degree of
Bachelor of Business Administration (Bookman Old Style, 16-point, centre)

Submitted to:
(Guide Name)

Submitted by:
(Student's name)
Enrolment No.:

3. Self-Certificate by the students

SELF CERTIFICATE

This is to certify that the dissertation/project report entitled "....." is done by me is an authentic work carried out for the partial fulfilment of the requirements for the award of the degree of Bachelor of Business Administration under the guidance of _____. The matter embodied in this project work has not been submitted earlier for award of any degree or diploma to the best of my knowledge and belief.

Signature of the student

Name of the Student

Enrollment No.

4. ACKNOWLEDGEMENTS

In the "Acknowledgements" page, the writer recognizes his indebtedness for guidance and assistance of the thesis adviser and other members of the faculty. Courtesy demands that he also recognizes specific contributions by other persons or institutions such as libraries and research foundations. Acknowledgements should be expressed simply, tastefully, and tactfully.

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Theory Paper

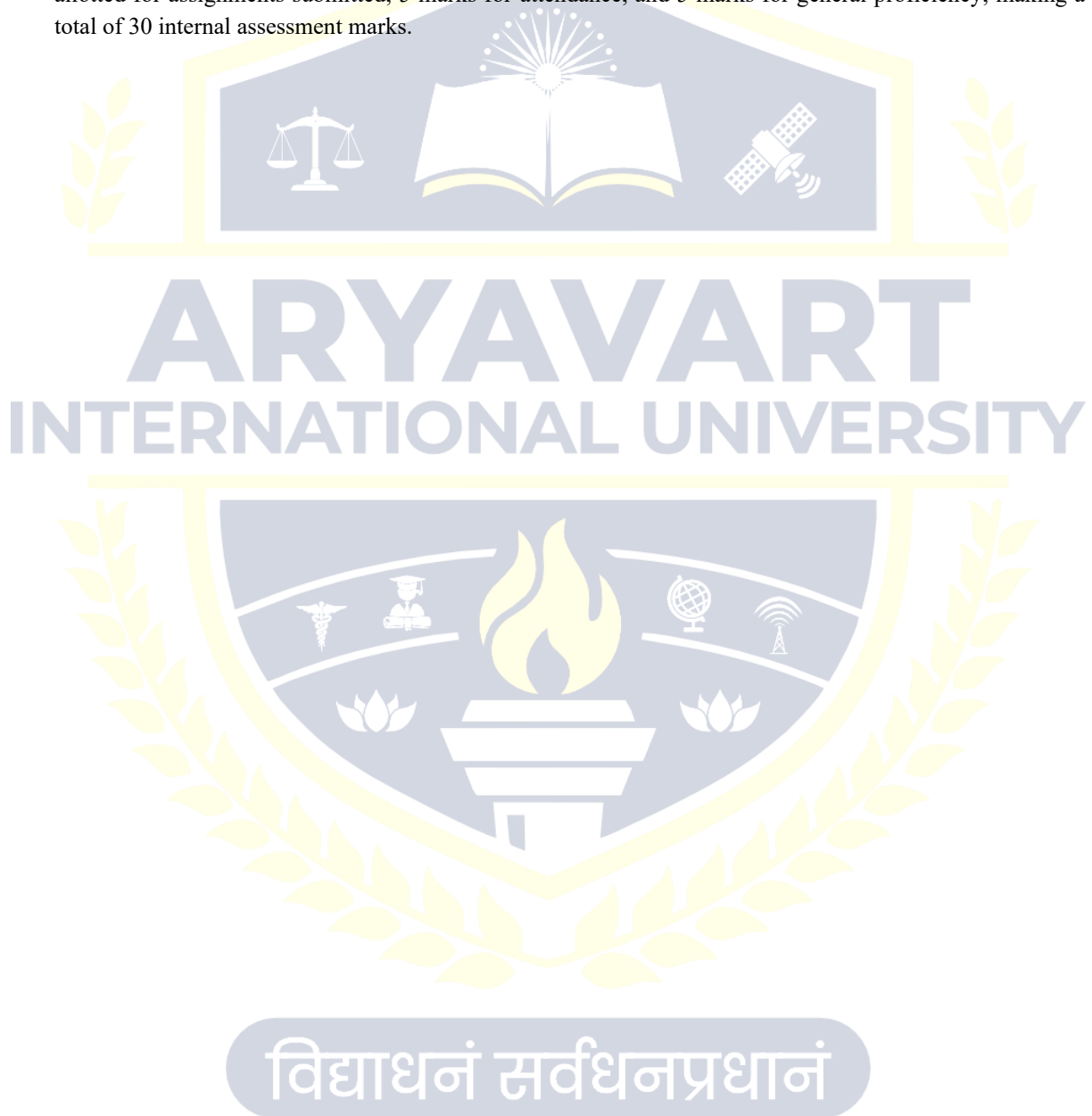
Total: 100 Marks
External: 70 Marks
Internal: 30 Marks

External: 70 Marks

10 Question (MCQ): 1 mark each ($1 \times 10 = 10$)
Answer any 6 out of 8 (Very Short 20-30 Words): 2 marks each ($2 \times 6 = 12$)
Answer any 6 out of 8 (Short 50-70 Words): 3 marks each ($3 \times 6 = 18$)
Answer any 6 out of 8 (Long 100-120 Words): 5 marks each ($5 \times 6 = 30$)

Internal: 30 Marks

Two Internal Assessment Examinations will be conducted, each carrying 50 marks. The average of the two scores will be considered and scaled to 15 marks for the final assessment. Additionally, 5 marks will be allotted for assignments submitted, 5 marks for attendance, and 5 marks for general proficiency, making a total of 30 internal assessment marks.



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Syllabus for BBA

Semester 5

Theory									
Course Code	Topic	L	T	P	Credit	Theory Marks	Internal Marks	Practical Marks	Total Marks
24HR101	Human Resource Management	4	0	0	4	70	30	0	100
24CS602	E-Commerce	4	0	0	4	70	30	0	100
Discipline Specific Elective (DSE- I) Choose any one									
A. Banking and Insurance									
24MG511	Banking Operations	4	0	0	4	70	30	0	100
24MG512	Banking Law & Practice	4	0	0	4	70	30	0	100
24MG513	Insurance & Mutual Funds	4	0	0	4	70	30	0	100
24MG514	Investment Banking	4	0	0	4	70	30	0	100
B. Financial Management									
24MG521	Investment Analysis & Portfolio Management	4	0	0	4	70	30	0	100
24MG522	International Financial Management	4	0	0	4	70	30	0	100
24MG316	Working Capital Management	4	0	0	4	70	30	0	100
24MG523	Business Analysis & Valuation	4	0	0	4	70	30	0	100
C. Marketing Management									
24MG531	Consumer Behaviour	4	0	0	4	70	30	0	100
24MG411	Retail Management	4	0	0	4	70	30	0	100
24MG322	Sales & Distribution Management	4	0	0	4	70	30	0	100
25MG532	International Marketing	4	0	0	4	70	30	0	100
D. Human Resource Management									
24MG541	Human Resource Development Management	4	0	0	4	70	30	0	100
24MG542	Human Resource Analytics	4	0	0	4	70	30	0	100
24MG543	Change Management & Organizational Development	4	0	0	4	70	30	0	100
24MG544	Training & Development	4	0	0	4	70	30	0	100
E. Entrepreneurship Development Management									
24MG551	Creativity, Innovation & Scanning Business Opportunity	4	0	0	4	70	30	0	100
24MG552	Managing Family Business	4	0	0	4	70	30	0	100
24MG553	Project Preparation & Appraisal	4	0	0	4	70	30	0	100
24MG554	Social & Rural Entrepreneurship	4	0	0	4	70	30	0	100
Total									
					24	420	180	0	600

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Detailed Syllabus

HUMAN RESOURCE MANAGEMENT

Code: 24HR101

Max Marks: 70

Course Objectives: The primary objectives of Human Resource Management are to ensure a seamless experience for staff and other individuals associated with management and to accomplish organizational goals. Objectives of HRM include ensuring the availability of resources, easy access to data, on-time payroll, ensuring compliance, etc. The objectives of human resource management (HRM) are aligned with the entire interest of the organization for enhancing the productivity and profitability of a business. Organizational goals and verticals influence HRM objectives. The objective of HRM is to ensure a stable work environment with organized data management and efficient operations.

UNIT I

(8 Hrs)

Meaning, Scope, and Significance of Human Resource Management, Evolution of HRM, Function of HRM. Challenges before HRM in the Present Changing Environment.

UNIT II

(8 Hrs)

HR Planning, Job Analysis, Recruitment, Methods and Techniques of Selection, Induction, Internal Mobility and Separation of Employees, Transfer, Promotion, Demotion, and Separation of Employees.

UNIT III

(8 Hrs)

Industrial Relations, Trade Unions Disputes and their Resolution, Collective Bargaining, Employee Welfare: a Brief Introduction, Workers' Participation in Management.

UNIT IV

(8 Hrs)

Wages and Salary Administration, Economic Objectives of Wages Policy, Social Objectives, Principles of Wage and Salary Administration. Essentials of a Wage and Salary Structure. Factors Affecting wages, Methods of wage Payment. Wage Policy in India. Pay Commission. Wage Boards, Adjudication, Pay Revision in Public Sector-issue and Considerations.

UNIT V

(8 Hrs)

Other Contemporary Issues in HRM- Employee Compensation- Concept, Factors Affecting Employee Compensation Components, of Employee Pay, HR Audit, Human Resource Information System. Performance & Skill-Based Pay Systems, Voluntary Retirement Scheme (VRS).

Reference Books:

1. Rao T. V. and Abraham E., "HRD Practices in Indian Industries – A Trend Report".
2. Santhanam M., "Development of Human Resources".
3. Sharma A. K., "Some Issues in Management Development".
4. Rudrabasavraj M. N., "Executive Development in The Public Sector".
5. B. D. Singh, "Compensation and Reward and Management".

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E-COMMERCE

Code: 24CS602

Max Marks: 70

Course Objectives: The objectives of the course are to understand e-commerce concepts, models, and technologies, analyze online consumer behaviour and digital business trends, Design and manage e-commerce websites and platforms, apply security, legal, and ethical practices in e-commerce, and develop strategies for online marketing and customer engagement.

UNIT I

(10 Hrs)

Introduction: Definition of Electronic Commerce, Evolution of e-commerce, E-Commerce & E Business, Unique features of e-commerce, applications of E-Commerce, advantages and disadvantages of E-commerce, Types of e-commerce: B2B, B2C, C2C, M-commerce, Social Commerce

E-commerce infrastructure: Technological building blocks: Internet, web, and mobile applications

UNIT II

(10 Hrs)

Building an e-commerce presence: Planning, System Analysis, Design, Choosing Software, Hardware, Other E-commerce site tools: Tools for website design, Tools for SEO, Interactivity and active contents (Server-side scripting)

Important Components of E-commerce website: Product Cataloguing, Product Listing Page, Product description Page, Cart building and Checkout, third party integrations: Payment systems, Data Layer Integrations for analytics, Customer support integration, Order tracking, Shipping, return, and cancellation

New Technologies for E-commerce: Chatbots, Recommendation systems (Personalisation), Smart Search, Product Comparison, Augmented reality, Big data, Cloud computing

UNIT III

(10 Hrs)

Electronic Payment Systems- Overview of Electronics payments, electronic Fund Transfer, Digital Token based Electronics payment System, Smart Cards, Credit Cards, Debit Cards, Emerging financial Instruments Smartphone wallet, Social / Mobile Peer to Peer Payment systems, Digital Cash and Virtual Currencies, Online Banking, Payment Gateway, Electronic Billing Presentment and Payment.

UNIT IV

(10 Hrs)

Security Threats and Issues: Cybercrimes, Credit card fraud/theft, Identity fraud, spoofing, sniffing, DOS and DDOS attacks, social network security Issues, Mobile Platform Security issues, Cloud security issues

Technology Solutions: Encryption: Secret Key Encryption, Public Key Encryption, Digital Certificates, and Public Key Infrastructure

Securing channels: Secure Socket Layer (SSL), Transport Layer Security (TLS), Virtual Private Network (VPN), Protecting Networks: Firewalls, Proxy Servers, Intrusion Detection and Protection Systems, Anti-Virus software

Textbook:

1. Kenneth C. Laudon, "E-Commerce: Business, Technology and Society", 15th Edition, Pearson Education.
2. K. K. Bajaj & Debjani Nag, "E-Commerce: The Cutting Edge of Business", "McGraw-Hill, 2nd edition, 2015.
3. Efraim Turban, Jae Lee, David King, H. Michael Chung, "Electronic Commerce – A Managerial Perspective", Addison-Wesley.

Reference Books:

1. "The Complete Reference: Internet", Margaret Levine Young, Tata McGraw-Hill.
2. "E-Commerce: Concepts, Models, Strategies", CSV Murthy, Himalayas Publishing House.
3. "Frontiers of Electronic Commerce", Ravi Kalakota & Andrew B. Wilson, Addison-Wesley (An Imprint of Pearson Education).
4. "Network Security Essentials: Applications & Standards", William Stallings, Pearson Education.

विद्याधनं सर्वधनप्रधानं

ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

BANKING OPERATIONS

Code: 24MG511

Max Marks: 70

Course Objectives: To expose various management aspects of banks in India, to introduce the overview of risk management in Banks, to gain knowledge on various aspects of guidelines governing Indian Banks, To acquire practical knowledge for those who join the banking industry to excel in the industry

UNIT I

(8 Hrs)

BIS-Basel Committee Norms– Risk Management in Banks – Liquidity Management Practices–RBI Guidelines– Asset Liability Management– Gap Analysis–Liquidity Risk Management

UNIT II

(8 Hrs)

Interest Rate Risk Management in Banks - Source of interest rate risk – organizational infrastructure requirement - Policies and procedures – Interest rate risk effects – Stress testing – risk monitoring and reporting.

UNIT III

(8 Hrs)

Credit Risk Management: Credit Policy–Credit Monitoring and Recovery Management– Non-Performing Assets– Management of NPAs- Instruments of Credit Risk Management- Credit Rating Framework – Portfolio management and risk limits – Off balance sheet exposure – country risk- Loan Review mechanism and Audit. Lok Adalat – Debt Recovery Tribunal – Prompt Corrective Action.

UNIT IV

(8 Hrs)

Operational Risk Management in Banks - Organizational set-up and Key responsibilities for Operational Risk- Identification, Assessment and Monitoring of Operational Risk - Controls / Mitigation of Operational Risk - Independent evaluation of Operational Risk Management.

UNIT V

(8 Hrs)

Latest Development in Indian Banking: Consolidation in Banking sector–Prudential Norms– IRAC Norms- Capital Adequacy Norms – Exposure Norms for Advances and Investments– SARFAESI Act, Insolvency and Bankruptcy Code – AML and its compliance

Text Books:

1. IIBF, “Advanced Bank Management”, 3rd Edition, Macmillan Education. 2015.
2. IIBF, “Risk Management”, 3rd Edition, Macmillan Education. 2015.
3. IIBF, “Bank Financial Management”, 3rd Edition, Macmillan Education. 2015.
4. W. Koch, S. Scott Mac Donald Timothy, “Bank Management”, 8th Edition, Cengage Learning.
5. John A Haslem, “Banks Fund Management”, Pearson Education.

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ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

BANKING LAW & PRACTICE

Code: 24MG512

Max Marks: 70

Course Objectives: The main objective of this paper is to make the student aware of the various laws applicable to banks and the various practices prevalent in the banking industry.

UNIT I

(6 Hrs)

Structure of Indian Financial System-constituents-RBI: Commercial Banks; Rural Banks; Cooperative Banks; Land Development Banks; Development Banks Changes in the role and functions of commercial Banks; Role of RBI, functions of RBI.

UNIT II

(6 Hrs)

RBI Act, 1934; Banking Regulation Act, 1949, Governments and RBI's Powers in respect of – opening of new banks and branch licensing – Constitution of the Board of Directors and their rights- Bank's Shareholders and their rights – Maintenance of Liquid Assets/Reserve funds/cash reserves/Statutory reserves; CRR/SLR concepts, guidelines and impact on Banks; Cash/Currency chest management.

UNIT III

(5 Hrs)

Winding up and amalgamation of Banks; Powers to control advances; Monetary and Credit Policies; Selective credit controls; Interest rate policies and directives;

UNIT IV

(5 Hrs)

Statutory Audit and Inspections; Supervision and control functions; Board of financial supervision and its scope and role; Disclosure of accounts and Balance sheets; Submission of returns, etc. to RBI;

UNIT V

(6 Hrs)

Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 and 1980- Amendment to the Act- power of the central government to acquire shares and disinvest shares of Banking companies.

UNIT VI

(6 Hrs)

Law of limitation, Provisions of Bankers Book Evidence Act, Special features of Recovery of Debts Due to Banks and Financial Institutions Act, 1993, TDS Banking Cash Transaction

UNIT VII

(6 Hrs)

Tax Service, Tax Asset Reconstruction Companies, the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, The Consumer Protection Act, 1986, Banking Ombudsman Lok Adalats, Lender's Liability Act.

Textbooks:

1. Desai V. J., 2016. "Indian Banking Law and Practice", PHI.
2. S. N. Gupta, 2013. "The Banking Law in Theory and Practice", Universal Publishing.

Reference Books:

1. "Banking Law and Practice" by K. P. M. Sundaram – Sultan Chand & Sons.
2. "Principles and Practice of Banking" by IIBF (Indian Institute of Banking & Finance) – Macmillan India.
3. "Banking Law and Practice in India" by M. L. Tannan – Orient Blackswan.
4. "Banking Regulation and Law" by P. N. Varshney – Sultan Chand & Sons.
5. "Banking Law and Operations" by S. N. Maheshwari – Vikas Publishing House.

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ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

INSURANCE AND MUTUAL FUNDS

Code: 24MG513

Max Marks: 70

Course Objectives: To understand legal principles governing business operations, contracts, corporate governance, banking laws, and dispute resolution, ensuring compliance and fostering ethical decision-making in business environments.

UNIT I (6 Hrs)

Risk and Uncertainty - Definition - Classification of risk - Sources of Risk - External and Internal Insurance - Meaning - Nature - Significance - Essential Requirements and Principles of Risk Insurance - Insurance Regulatory Development Authority - Recent Developments in the Insurance Sector.

UNIT II (5 Hrs)

Life Insurance - Law Relating to Life Insurance - General Principles of Life Insurance Contract - Proposal and Policy - Assignment and Nomination - Title and claims - Concept of trust in life policy - LIC - Role and Functions.

UNIT III (6 Hrs)

General Insurance - Law relating to general insurance - General Insurance Vs Life Insurance - Different types of general insurance - Fire Insurance, Double Insurance, Accident and Motor Insurance - Nature, Disclosure, Terms and Conditions, Claims and Recovery - Third Party Insurance - Compulsory Motor Vehicle Insurance - Accident Insurance.

UNIT IV (5 Hrs)

Concept and Role of a Mutual Fund, the basic concepts of mutual funds, such as their role, structure, different mutual fund schemes features, Fund Structure, and Constituents.

UNIT V (6 Hrs)

Mutual Fund Products, classification of mutual fund schemes, Evaluation of mutual fund schemes, recommendation of suitable products and services to both existing investors and prospective investors in the market, Distribution of mutual funds, Performance of Mutual Funds.

UNIT VI (6 Hrs)

Mutual Funds Taxation, the legal, accounting, and taxation aspects of underlying mutual funds and their distribution, Offer Documents, the key components of an offer document, Fund Distribution and Sales Practices.

UNIT VII (6 Hrs)

Distribution channels for mutual funds and the regulations and code of conduct for selling mutual fund schemes, Investor Transactions, the compliance requirements for mutual fund investors, and different transaction media.

Textbooks:

1. Mishra, M.N. (2012). "Insurance Principles and Practices". New Delhi: S. Chand and Co.
2. Naik, M. B. & Hirekodi, M. L. (2021). "Mutual Funds Practices in India". Lulu Publication.

Reference Books:

1. Kapoor, N. D. (2010). "Elements of Business Law". New Delhi: Sultan Chand & Sons.
2. Murthy. (2012). "Principles and Practices of Insurance". Mumbai: Margham Publications.
3. Senth Jyotsna, & Bhatia Nishwa. (2008). "Elements of Banking and Insurance". New Delhi: PHI India Pvt., Ltd.
4. Periyasamy, P. (2010). "Principles and Practices of Insurance". New Delhi: Himalaya Publishing House.
5. David Sutton. (2018). "Cybersecurity: A practitioner's guide". BCS Learning.
6. Rodney Jones and Christoph Hafner. (2017). "Understanding digital literacies: A practical".
7. Routledge. (2021). "Introduction to Mutual Fund". 2nd edition.

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ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

INVESTMENT BANKING

Code: 24MG514

Max Marks: 70

Course Objectives: To provide students with the necessary theoretical and conceptual tools used in investment banking, introduce and general understanding of investment banking activities, perform a valuation of companies, prepare reports on important components of investment banking, and know corporate restructuring, such as mergers & acquisitions, project finance, IPO analysis, etc.

UNIT I: Introduction to investment banking

(8 Hrs)

The evolution of Investment banking – Concept and Definition– Merchant Banking Today’s major players – The culture and organization structure of Investment banks: the changing face of leadership, risk management, professional behaviour and organizational values – The structure of investment banks – Employment opportunities in investment banks. Relevant Case Studies.

UNIT II: The business of investment banking

(8 Hrs)

Nature of Contemporary investment banking – Service portfolio of Indian Investment banks – Introduction to Allied business – Asset Management, Mutual funds, Hedge fund, and Private Equity funds – Regulatory framework for Investment banking business in India. Relevant Case Studies.

UNIT III: Investment banking and business valuation

(8 Hrs)

Value and Valuation – Corporate Value vs Investment Value – Business Valuation - Drivers for Value Creation – Asset-based valuation model – Financial forecasting – Determinants of financial forecasting – Free cash flow. Relevant Case Studies.

UNIT IV: Core investment banking services

(8 Hrs)

Domestic Issue Management – Types of Issues requiring issue management, Stages in an IPO, role of Investment banker as Issue manager – Underwriting – Underwriting commission and Underwriting Agreement – Introduction to global capital market – Private placement. Relevant Case Studies.

UNIT V: Overview of corporate restructuring

(8 Hrs)

Corporate Re-organization – Rationale for Corporate Re-organization – Mergers and Amalgamations – Types of Mergers, Structure of an Amalgamation, Investment banking Perspective in Merger and Amalgamations – Introduction to Acquisitions, Takeover and Buyout – Strategic Acquisitions, Negotiated

Textbooks:

1. Bradstreet, d. (2009). “Wealth management”.
2. Castillo, J. J., & Mcaniff, P. J. (2007). “The practitioner’s guide to investment banking, mergers & acquisitions, corporate finance”. Circinus Business Press.
3. Dr. Krishna Priyaalladi. (n.d.). “Quality of Customer Service - A Study of IDBI Bank In Rayalaseema Region Of Andhra Pradesh”. Archers & Elevators Publishing House.

Reference Books:

1. Gupta, S. N. (n.d.). “Dishonour of Cheques: Liability-Civil & Criminal”. Universal Law Publishing.
2. H. R. Machiraju. (2010). “Indian Financial System”, 4th Edition. Vikas Publishing House.
3. Hay, I., & Beaverstock, J. V. (2016). “Handbook on Wealth and the Super-Rich”. Edward Elgar Publishing.
4. Khan, M. Y. (1997). “Financial Services”.
5. Sharma, C. (2021). “Financial Markets, Institutions and Services”, SBPD Publications.
6. States, U. (2009). “Examining the Billing, Marketing, and Disclosure Practices of the Credit Card Industry, and Their Impact on Consumers”.
7. Thakor, A. V., & Boot, A. (2008). “Handbook of Financial Intermediation and Banking”. Elsevier.

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ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

Code: 24MG521

Max Marks: 70

Course Objectives: To provide knowledge about investments, their importance, and the difference from speculation. Exposure to the financial markets, utility, and securities, and gathering knowledge about the importance of investing in a portfolio and its management

UNIT I

(6 Hrs)

A Conceptual Framework of Investments: Defining Investment, Describing Investments – Objectives, Characteristics, Process, Difference from speculation

UNIT II

(10 Hrs)

Financial Markets What are Financial Markets, Economic Utility, Different types of Financial Markets, Exchange vs OTC, Participants; Instruments in Debt Markets – Money Market, Bond Market; Instruments in Equity Markets – Shares, IPOs; Other Markets – Foreign Exchange, Commodities, Gold, Derivatives; Investment Avenues – Debt, Equity, Deposits, Mutual Funds; Regulatory Bodies – RBI and SEBI – Roles and Responsibilities

UNIT III

(8 Hrs)

Fundamental and Technical Analysis: What is Fundamental Analysis? Investor mindset; Challenges in execution; Macroeconomic analysis – Domestic vs Global; Valuation impact of GDP, Inflation, Interest rate, Money supply; Industry analysis - Industry life cycle, Business cycle; Company analysis – Financial Statement Analysis, Valuation of equity and debt;

UNIT IV

(8 Hrs)

Technical Analysis: What is Technical Analysis – Difference from Fundamental Analysis; Investor mindset; Challenges in execution; Chart types: line charts, candle stick, point and chart figures; Tools - Dow's Theory, Elliot wave, patterns - Trends, flags, cup and handle, triangles Bollinger bands, technical indicators - Simple Moving Averages, MACD, RSI, ROC

UNIT V

(8 Hrs)

Portfolio Management Efficient Market Hypothesis, Concept of portfolio and portfolio management, concept of risk-return using CAPM, Diversification, types of portfolio management – active vs passive, Asset allocation decision, Markowitz Portfolio Theory; Measurement of portfolio risk and return - Sharpe, Treynor's and Jensen Ratios

Textbooks:

1. "Investment Analysis and Portfolio Management" by Prasanna Chandra – Tata McGraw-Hill Education.
2. "Investment Analysis and Portfolio Management" by V. K. Bhalla – S. Chand Publishing.
3. "Security Analysis and Portfolio Management" by Donald E. Fischer & Ronald J. Jordan – Pearson Education.
4. "Investment Management" by R. S. S. Gupta – Sahitya Bhawan Publications.
5. "Financial Markets and Portfolio Management" by V. A. Avadhani – Himalaya Publishing House.

Reference Books:

1. "Investment Analysis and Portfolio Management" by J. C. Verma – Bharati Bhawan.
2. "Security Analysis and Portfolio Management" by K. P. S. Menon – Wiley India.
3. "Investment Management: Theory and Practice" by R. A. Srinivasan – Wiley India.
4. "Investment Analysis and Portfolio Management" by Pradeep Kumar – McGraw-Hill Education.
5. "Portfolio Management: Theory and Practice" by S. K. Bhat – Macmillan India.
6. "Financial Management and Policy" by James C. van Horne – Pearson Education.
7. "Essentials of Investment Management" by R. W. Kolb – McGraw-Hill Education.
8. "Portfolio Management" by B. R. S. Gupta – Oxford University Press.

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ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

INTERNATIONAL FINANCIAL MANAGEMENT

Code: 24MG522

Max Marks: 70

Course Objective: This course is designed to help students understand of Financial Management. International Monetary System: Nature and Scope of International Financial Management; Evolution of International Monetary System; Bretton Wood Conference; International Monetary Fund; Role of IMF; Funding Facilities; European Monetary System (EMS); Mechanisms and European Monetary Union; International Bank for Reconstruction and Development.

UNIT I

(10 Hrs)

Foreign Exchange Market: Structure and Participants; Types of Transactions; Arbitrage; Covered Interest Parity; Option Forwards; Forward Swaps; Computation of Foreign Exchange Rate - Exchange Rate Quotations; Methods of Forecasting Exchange Rate; Forward Quotations; Foreign Exchange Market in India; Inter-Bank Forward Dealing.

UNIT II

(10 Hrs)

Exposure and Risk: Nature of Exposure and Risk; Evaluation Exchange Rate Exposure; Foreign Exchange Exposure; Measuring Foreign Exchange Exposure; Transaction Exposure; Hedging of Transaction Exposure; Operating Exposure; Hedging of Real Operating Exposure.

UNIT III

(10 Hrs)

International Capital Markets: Development of International Capital Market; Euro Credit Markets; Euro-Currency Loan; ADR and GDR Issues; Domestic vs. Foreign Equity Investment; Cross-Border Diversification; International CAPM.

UNIT IV

(10 Hrs)

International Projects and Multinational Groups: Strategies and Objective of Multinational Groups; Organizations of Multinational Groups; Criteria used in Evaluation of Multinational Groups; Different Types of Projects; Importance and Participants of International Project Financing; Risk in International Projects.

Textbooks:

1. "International Financial Management" by P. K. Jain – Himalaya Publishing House.
2. "International Financial Management" by V. A. Avadhani – Himalaya Publishing House.
3. "International Financial Management" by Jeff Madura – Pearson Education.
4. "International Financial Management" by S. M. Shah – New Age International.
5. "International Finance" by Eun & Resnick – McGraw-Hill Education.

Reference Books:

1. "International Financial Management" by Sudhir K. Puri – Tata McGraw-Hill Education.
2. "International Financial Management" by Cheol Eun & Bruce Resnick – McGraw-Hill Education.
3. "International Finance and International Financial Management" by J. F. Black – Wiley India.
4. "International Financial Management: A Practical Approach" by R. C. Agarwal – Oxford University Press.
5. "International Financial Management" by S. N. Maheshwari – Vikas Publishing House.
6. "International Financial Management" by K. R. Gupta – Excel Books.
7. "International Financial Management" by K. M. Yadav – PHI Learning.
8. "Global Financial Management" by R. R. Pathak – Sage Publications.

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ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

WORKING CAPITAL MANAGEMENT

Code: 24MG316

Max. Marks: 70

Course Objectives: The course on **Working Capital Management** is designed to provide students with a comprehensive understanding of how businesses manage their short-term assets and liabilities to ensure smooth operations and financial stability. The primary objective of the course is to equip students with the knowledge and skills required to effectively manage working capital, including cash, inventories, receivables, and payables, to maximize a firm's liquidity, profitability, and operational efficiency.

UNIT I

(8 Hrs)

Management of working capital: Meaning of working of capital - Need for working capital - Types of working capital - Determinants of working capital - Permanent and Variable working capital assets - Trade-off between capital different approaches - Matching approaches - Conservative approach - Aggressive approach

UNIT II

(6 Hrs)

Accounts receivables management: objective - Formulation of credit and collection policies - Designing of credit terms - Discount, the discount period and the credit period - collection policies and procedures - Cost benefits analysis - Trade off - Evaluation of existing and proposed policies.

UNIT III

(6 Hrs)

Inventory management: Objective of Inventory - Need for Inventories and the importance of its Management - Determination of optimum level of inventory - Types of Inventory - Inventory Models - Order Quantity - E.O.Q. Model - Order point - Safety Stock - Analysis of investment in inventory - ABC Analysis.

UNIT IV

(10 Hrs)

Management of Cash Marketable Securities: Meaning of cash - Motives for holding cash - Need for holding cash - Operating cycle - Objective of Cash management - Marketable securities - Cash cycle - Cash turnover - Minimum Operating cash - Cash release by operations in Inventory turnover - Accounts receivable and Accounts payables - Assumptions - Benefits Cash management Strategies and Techniques - Concentration banking and Lock Box System - Advantages.

UNIT V

(10 Hrs)

Integrating Working Capital and Capital investment processes: Monetary system; Money market in India; Banking system in India - Review of the system of cash credit - Establishment of Discount & Finance House of India. Working Capital Management and Bank financing - Forms of bank finance - Working capital control and banking policy - Dehejia study group - Chore committee - Tandon committee - Findings and Recommendations - Regulation of bank credit.

Textbooks:

1. Bhalla, V. K. "Working Capital Management: Text and Cases", New Delhi, Anmol Pub (P) Ltd., 4th ed., 2001.
2. Rao P. M. Pramanik A. K. "Working Capital Management", New Delhi, Deep & Deep Publication, 2004.
3. Scherr F. C. "Modern Working Capital Management", New Delhi, Prentice Hall of India, 1995.

Reference Books:

1. Hampton J. J. & C. L. Wagner. "Working Capital Management", New Delhi, John Wiley & Sons, 1996.
2. Rao P. M. "Financial Management: New Methods and Practices", New Delhi, Deep & Deep Publications (P) Ltd., 2003.
3. Subhash Sharmam, M. Panduranga Vithal. "Financial Accounting for Management: Text and Cases", New Delhi, Macmillan India Ltd., 2001.

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ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

BUSINESS ANALYSIS AND VALUATION

Code: 24MG523

Max Marks: 70

Course Objective: The objective of the course is to provide hands-on experience in valuation, especially using financial analysis.

UNIT I (10 Hrs)
Financial Statement of Analysis and Statement of Cash Flows.

UNIT II (10 Hrs)
Approaches to Valuation & Identifying Value Drivers. Approaches to Valuation & Identifying Value Drivers

UNIT III (10 Hrs)
Estimating the Discount Rates, Growth Rates, Cash Flows, and Dividend Discount Models. FCFE Models, FCFF Models, and Valuation Using Multiples.

UNIT IV (10 Hrs)
Strategy-Finance-Valuation Trilogy, Real Options & Brand Valuation, which is the appropriate method to use.

Text Books:

1. Foster, George. "Financial Statement Analysis", Pearson Education Pvt Ltd.
2. Damodaran, A. "Damodaran On Valuation, Security Analysis for Investment and Corporate Finance" (2nd ed.). Wiley India Pvt. Ltd.
3. K. G., CA, & Sehrawat, N. K. "Handbook on Valuation- Concept & Cases". New Delhi, Bharat Law House Pvt. Ltd.

Reference Books:

1. "Financial Management and Policy" by James C. van Horne – Pearson Education.
2. "Financial Management: Theory and Practice" by Eugene F. Brigham – Cengage Learning.
3. "Management of Working Capital" by K. R. Sharma – Macmillan India.
4. "Principles of Financial Management" by P. V. Kulkarni & B. G. Sankaran – Himalaya Publishing House.
5. "Working Capital Management" by R. P. Rathi – Vikas Publishing House.
6. "Financial Management and Working Capital" by R. K. Mishra – PHI Learning.
7. "Essentials of Financial Management" by I. M. Pandey – Vikas Publishing House.
8. "Financial Management: Text and Problems" by M. Y. Khan & P. K. Jain – Tata McGraw-Hill Education.

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ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

CONSUMER BEHAVIOUR

Code: 24MG531

Max Marks: 70

Course Objective: To develop an understanding of how consumers behave and use the knowledge to adopt appropriate marketing strategies.

UNIT I (6 Hrs)

Introduction: Consumer Behaviour: Definition and Significance. Understanding the consumer and market. Difference in individual buyer behaviour and organizational buyer behaviour. Market segmentation: lifestyle and demographic segmentation, usage segmentation, benefit segmentation. Product positioning.

UNIT II (8 Hrs)

Environmental Influences Culture: Meaning and Characteristics. Cross-Cultural understanding of Consumer Behaviour. Subculture. Social Groups: Meaning and formation of a group. Reference groups. Influence of reference groups on consumer behaviour. Family: Lifecycle and its significance on consumer behaviour. Family purchase decision process.

UNIT III (8 Hrs)

Personal influence and Diffusion of Innovation Concept: nature and significance of personal influence. Opinion leadership and its role in consumer behaviour. Concept of product adoption and adoption process. Diffusion of innovation and the process of diffusion.

UNIT IV (8 Hrs)

Individual determinants of Consumer Behaviour: Personality and self-concept and their relevance in consumer behaviour. Motivation: Nature and role of motives and their significance in marketing. Information Processing: Concept and Process. Attitudes: Characteristics, functions, and its importance in buyer behaviour.

UNIT V (6 Hrs)

Consumer Decision Process Model. Problem Recognition, Search and Evaluation, Purchasing Process. Post-purchase Behaviour: Post Purchase evaluation and Product disposition.

UNIT VI (4 Hrs)

Organizational Buyer Behaviour: Nature of Organizational Buying. Factors influencing organizational buyer behaviour. Types of decision situations. Organizational buyer's decision process

Textbooks:

1. "Consumer Behaviour" by Leon G. Schiffman & Joseph L. Kanuk – Pearson Education.
2. "Consumer Behaviour" by N. R. Raghunathan – Pearson Education.
3. "Consumer Behaviour: Insights from Indian Market" by S. L. Gupta – Excel Books.
4. "Consumer Behaviour" by Rajeev Batra, J. P. Ahuja & R. K. Srivastava – Pearson Education.
5. "Consumer Behaviour: A Managerial Perspective" by K. S. C. Rao – Himalaya Publishing House.

Reference Books:

1. "Consumer Behaviour and Marketing Strategy" by J. A. S. Dibb & L. M. Simkin – Cengage Learning.
2. "Consumer Behaviour: Concepts and Applications" by D. M. Mello – McGraw-Hill Education.
3. "Consumer Behaviour: A Psychological Perspective" by L. B. Mowen – Pearson Education.
4. "Consumer Behaviour" by S. R. S. Murthy – Himalaya Publishing House.
5. "Understanding Consumer Behaviour" by R. S. Gupta – Vikas Publishing House.
6. "Consumer Behaviour and Marketing" by M. G. Deshpande – Tata McGraw-Hill Education.
7. "Consumer Behaviour: The Indian Context" by Rajeev Batra – Pearson Education.
8. "Consumer Behaviour: Theory and Practice" by P. K. Sahu – Prentice Hall of India.

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ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

RETAIL MANAGEMENT

Code: 24MG411

Max. Marks: 70

Course Objectives: The "Project Management" course equips students with essential skills to plan, execute, monitor, and close projects effectively. It covers key areas such as project planning, risk management, budgeting, stakeholder engagement, and the use of modern project management tools. Students will also develop leadership and teamwork abilities for successful project delivery.

UNIT I

(8 Hrs)

Retailing – meaning, definitions, functions performed by retailers, Importance of retailing. Requirements for a successful retailer. Forces affecting the retail sector in India. The retail life cycle. The Strategic Retail Planning process, retailing mix. Issues in Retailing.

UNIT II

(8 Hrs)

Traditional and modern formats of retail business – Marketing Concepts in Retailing – Consumer purchase behaviour – Cultural and Social group Influence on Consumer Purchase Behaviour.

UNIT III

(8 Hrs)

Retail Location strategies: Issues to be considered in site selection. Decisions on the geographic locations of a retail store. Location site and types of Retail development. Types of planned shopping areas. Factors involved in the location decision. Catchment area analysis.

UNIT IV

(8 Hrs)

Merchandise Planning – Stock turns, Credit Management, Retail Pricing, Return on per. sq. feet of space – Retail Promotions. Traffic flow and analysis – Population and its mobility – Exteriors and layout – Customer traffic flows and patterns – Creative display. Supply Chain Management – Warehousing – Role of IT in supply chain management.

UNIT V

(8 Hrs)

Consumerism and ethics in Retailing, Retail Audits, e-retailing, Application of IT to Retailing, Retail Equity, Technology in Retailing – Retailing through the Internet.

Text Books:

1. "Retailing Management – Text and Cases" by Swapna Pradhan – Tata McGraw-Hill Co – Chennai. Email: mark_pani@mcgrawhill.com
2. "Principles of retail management" by Rosemary Varley and Mohamed Rafiq – Palgrave Macmillan – London – distributed by ANE Books PVT Ltd., Email: anebooks_tn@airtelmail.com
3. "Retail management" by Dunne Lusch, Cengage Learning, Chennai. Email: sriram.b@cengage.com.
4. "Retail supply chain management" by James B. Ayers and Mary Odegaard, special Indian Edition – ANE Books PVT Ltd., Chennai.

Reference Books:

1. "Retailing management" by Michael Barton and others. Tata McGraw-Hill Co.
2. "Managing Retailing" by Piyush Kumar Suiha and others. Oxford University Press. Chennai.
3. "Retailing environment & operations" by Andrew J. Newman and others. Cengage learning Chennai.
4. "International Retailing" by Nicholas Alexander. Oxford University Press Chennai.
5. "Fundamentals of Retailing" by K. V. S. Madaan. Tata McGraw-Hill Co.
6. "Retail Management" by Chetan Bajaj and others. Oxford University Press.
7. "Retail Management" by Neelesh Jani. Global India Publications, New Delhi.
8. "Retail Management" by Sajai Gupta and G. V. R. Preet Randhawa. Atlantic Publishers, Chennai.

विद्याधनं सर्वधनप्रधानं

ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

SALES AND DISTRIBUTION MANAGEMENT

Code: 24MG322

Max. Marks: 70

Course Objectives: The course on **Sales and Distribution Management** aims to provide students with a comprehensive understanding of the strategies and processes involved in managing sales and distribution networks within organizations. The course aims to equip students with the knowledge and skills necessary to effectively manage the sales function, enhance sales performance, and develop efficient distribution channels to reach customers.

UNIT I

(8 Hrs)

Sales Management - organization framework of the field sales force - types and methods - field sales manager - tasks and responsibilities - relation with salesman and relationship with top management - coordinating and controlling the marketing mix.

UNIT II

(8 Hrs)

Sales forecasting - methods and procedural steps in forecasting - sales budgeting - allocation of field sales resources - design sales territories - sales quota - planning manpower requirements - recruitment and selection.

UNIT III

(8 Hrs)

Operational management - staffing - methods of selection - compensation for sales force - financial incentives - sales force performance evaluation and control - sales audit and analysis.

UNIT IV

(8 Hrs)

Distribution Management - the role of distribution in the marketing mix - functions of distribution management - dealer network - middlemen - functions of middlemen - location, selection, appointment, and termination of dealers - morale and motivation.

UNIT V

(8 Hrs)

Transport and handling - economics of transportation - modes of transport - organizing transport facilities - transport procedure and documentation.

Reference Books:

1. Still, R. R. and Cundiff Govoni. "Sales Management", Prentice Hall of India, 2002.
2. Geoffrey Lancarter and David Jobber. "Selling and Sales Management", Macmillan, 1998.
3. Mathew M. J. "Sales Management and Sales Promotion", RBSA Publications, Jaipur, 1998.
4. Anderson R. "Professional Sales Management", Prentice Hall of India (P) Ltd, 1992.
5. Das Gupta. "Sales Management in the Indian Perspective", Prentice Hall of India (P) Ltd, 2002.

विद्याधनं सर्वधनप्रधानं

ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

INTERNATIONAL MARKETING

Code: 24MG532

Max Marks: 70

Course Objective: After giving students an introduction to marketing management, it is necessary to give them an overview of the international scenario, keeping in view the ever-growing importance of the international market.

UNIT I **(7 Hrs)**

Introduction: Meaning, scope, and challenges of international marketing. International dimensions of marketing, international marketing v/s domestic marketing. Benefits of International Marketing.

UNIT II **(6 Hrs)**

Global Business Environment: WTO and its impact on international business operations. Tariff and non-tariff barriers. Regional economic groupings and their significance.

UNIT III **(7 Hrs)**

International Marketing Environment International marketing environment- Geographical, demographic, economic, political, legal, socio-cultural environment- Elements of culture. Cultural challenges: Business customs and practices. Emerging markets and marketing challenges.

UNIT IV **(7 Hrs)**

Planning for International Marketing: International Marketing Research and Information System. Modes of entering into foreign markets. International Product Life Cycle. International market segmentation, targeting, and positioning.

UNIT V **(7 Hrs)**

International Marketing Decisions: International pricing strategy- Factors influencing price, pricing methods. Global Branding Decisions. International distribution – Types and functions of foreign distribution channels; distribution logistics. Promotion Decisions- International advertising, selection of media, challenges of international advertising, personal selling, publicity, and sales promotion.

UNIT VI: **(6 Hrs)**

The Indian Scenario: The Export-Import Scene in India. EXIM Policy. Export Documentation, Export Procedure

Textbooks:

1. "International Marketing" by Francis Cherunilam – Himalaya Publishing House.
2. "International Marketing" by V. S. Ramaswamy & S. Namakumari – Macmillan India.
3. "International Marketing: Text and Cases" by P. K. Vasudeva – Pearson Education.
4. "International Marketing Management" by S. A. Sherlekar – Macmillan India.

Reference Books:

1. "International Marketing" by Michael R. Czinkota & Ilkka A. Ronkainen – Cengage Learning.
2. "International Marketing: Strategy and Cases" by P. K. Jain – Vikas Publishing House.
3. "Global Marketing Management" by K. C. S. K. Rao – Wiley India.
4. "International Marketing" by A. A. H. Sriram – Tata McGraw-Hill Education.
5. "International Marketing: Concepts and Cases" by S. J. P. S. Bhatia – Pearson Education.
6. "Global Marketing and Advertising" by J. R. Arens – Tata McGraw-Hill Education.
7. "International Marketing: A Casebook" by B. A. R. Pradeep – Sage Publications.
8. "International Marketing Strategy" by R. C. Sharma – Oxford University Press.

विद्याधनं सर्वधनप्रधानं

ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

HUMAN RESOURCE DEVELOPMENT MANAGEMENT

Code: 24MG541

Max Marks: 70

Course Objective: This course helps to learn about principles and concepts to understand how individuals interact with each other and their environment in organizational contexts. Students will explore topics such as motivation, perception, personality, leadership, group decision-making, culture, and conflict resolution through a blend of theoretical frameworks and real-world applications

UNIT I: Introduction to Human Behaviour and Organization

(6 Hrs)

Meaning, importance, and historical development of organizational behaviour; Factors influencing organizational behaviour; Contributing disciplines of OB; OB models

UNIT II: Individual Behaviour

(16 Hrs)

Foundations of Individual Behaviour; Personality- Determinants of personality, Type A and B, Big Five personality types, stages of personality development; Attitude - components, job-related attitudes; Learning-concept, theories, and reinforcement; Perception - concept, perceptual process, factors influencing perception; Values - concept and types: terminal values and instrumental values; Motivation – Concept, importance, and theories of motivation- Early Theories of motivation (Need Hierarchy, Theory X and Theory Y, Two Factors Theory); Contemporary Theories of motivation (Self-Determination Theory, Goal-setting Theory, Reinforcement Theory, Self-efficacy Theory); Swami Vivekanand's principles and approach to citizenship behaviour; Swami Vivekanand's approach to personality development; Pandit Deendayal Upadhyaya approach to Integral humanism.

UNIT III: Group and Team Behaviour Groups and Work Teams:

(9 Hrs)

Concept: Five Stage model of group development; Groupthink and shift; Indian perspective on group norms, Group, Teams, Theoretical Frameworks and models of Teams, Types of teams; Creating team players from individual building. Individual & Group conflict; e-teams; Managing Virtual teams; Managing teams in the Gig economy; Managing Diverse Teams; Diversity, Equity & Inclusion; Organisational Justice, types of organizational justice; employee engagement

UNIT IV: Leadership & Power Leadership:

(9 Hrs)

Concept; Trait theories; Behavioural theories (Ohio and Michigan studies); Contingency theories, Authentic leadership; Mentoring, self-leadership; Inspirational Approaches (transformational, charismatic); Nurturant Task Leader; Servant Leadership, Comparison of Indian leadership styles with other countries. Bases of Power; Elements of Organizational Culture; Leadership & Organizational Culture; Cultural Differences in Leadership

Textbooks:

1. Robbins, Stephen. "Organizational Behaviour" Prentice Hall of India Ltd., New Delhi.
2. Luthans, F. "Organizational Behaviour: An Evidence-Based Approach". McGraw-Hill Publishers Co. Ltd., New Delhi.
3. Rao, VSP. "Organization Behaviour", Himalaya Publishing House.
4. Aswathappa. K. "Organizational Behaviour". Himalaya Publishing House, Mumbai, 18th Edition.
5. Upadhyaya D. (2016). "Integral humanism: An analysis of some basic elements". Prabhat Prakashan, Delhi 2.
6. "Note on Workplace Psychology Theories". Karen MacMillan. Ivey Publishing.

Reference Book:

1. "Human Resource Development: A Strategic Approach" by T. V. Rao – Sage Publications.
2. "Human Resource Development: Concepts and Practices" by M. N. Nair – Himalaya Publishing House.
3. "Handbook of Human Resource Development" by J. P. Sharma – Oxford University Press.
4. "Managing Human Resource Development" by R. K. Sahu – PHI Learning.
5. "The Human Resource Development Handbook" by S. S. Khanka – S. Chand Publishing.
6. "Training and Development: Human Resource Development" by R. L. Gupta – Vikas Publishing House.
7. "Strategic Human Resource Development" by P. N. S. Bhatia – Wiley India.
8. "Human Resource Development in India" by S. L. Gupta – Excel Books.

ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

HUMAN RESOURCE ANALYTICS

Code: 24MG542

Max Marks: 70

Course Objectives: To provide an overview of the evolution of HRM and its journey towards Analytics and highlight the need, concepts, and scope of HR Analytics linked with business outcomes. To elucidate the methods of capturing, examining & purifying data and to introduce the aspect of HR Metrics in the context of HR Analytics.

UNIT I

(8 Hrs)

Introduction to HR Analytics: History of Different HRM Perspectives, Transition from HRM to HCM, and Gaining Sustainable Advantage through HCM. HR Analytics and Changing Role of HR Professionals. Importance and Scope of HR Analytics. Significance of HR Analytics, Benefits of HR Analytics. Levels of Analysis and Conducting Analytics. Key Influencers of the HR Analytics Process. Big Data Era in HR Analytics, HR Analytics – Linkage to Business Outcomes.

UNIT II

(8 Hrs)

Understanding HR Analytics: Conducting HR/Workforce Analytics: Models of HR Analytics, How to Conduct HR Analytics. Understanding HR Data: Importance of Data, Types and Scales of Data; Methods of Capturing Data, Data Examination & Purification. Understanding various HR Metrics from the perspective of HR Analytics.

UNIT III

(8 Hrs)

Analytics for Key HR Processes Using MS Excel: HR Analytics for Recruitment & Selection, Training & Development, Performance Appraisal, Talent Management, Employee Engagement, Compensation Management, and Expatriate Management.

UNIT IV

(8 Hrs)

Descriptive Analytics: Overview of Select Tools for Conducting HR Analytics: MS Excel, R, Tableau, Power BI, Python, SPSS & PSPP. Descriptive Analytics in HR: HR Dashboards using MS Excel, Slicing and Dicing of HR Data using MS Excel Pivot Table Applications, Data Visualization for Key HR processes.

UNIT V

(8 Hrs)

Predictive & Prescriptive HR Analytics: Predictive HR Analytics: Correlation, Linear and Multiple Regression, Factor Analysis and Cluster Analysis, Comparison of Means and Analysis of Variance for Manpower Demographics, Employee Satisfaction, Training Effectiveness, etc. Prescriptive HR Analytics, Predictive vs Prescriptive HR Analytics, Future of HR Analytics.

Text Books:

1. Edwards, M. R., & Edwards, K. (2019). Predictive HR analytics: Mastering the HR metric. Kogan Page Publishers.
2. Isson, J. P., & Harriott, J. S. (2016). People analytics in the era of big data: Changing the way you attract, acquire, develop, and retain talent. John Wiley & Sons.
3. Evans, J. (2020). Business Analytics, Global Edition. United Kingdom: Pearson Education.
4. VanWieren, S. (2017). Quantifiably Better: Delivering Human Resource (HR) Analytics from Start to Finish. Techniques Publications, LLC.

Reference Books:

1. "Handbook of Human Resource Analytics" by S. S. Khanka – S. Chand Publishing.
2. "HR Analytics: Leveraging Data for Better Decision Making" by D. V. Patil – Pearson Education.
3. "Data-Driven HR: The Analytics Revolution in Human Resource Management" by M. K. Sharma – Oxford University Press.
4. "Human Resource Analytics in the Digital Age" by A. N. Agarwal – McGraw-Hill Education.
5. "Workforce Analytics" by R. K. Gupta – Tata McGraw-Hill Education.
6. "HR Analytics and Organizational Decision Making" by A. R. Verma – Sage Publications.
7. "People Data: The HR Analytics Handbook" by P. K. Sharma – Wiley India.
8. "The Power of People: HR Analytics" by V. K. Jain – Pearson Education.

ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

CHANGE MANAGEMENT AND ORGANIZATIONAL DEVELOPMENT

Code: 24MG543

Max Marks: 70

Course Objective: To learn the contemporary issues in change and the process of change. Strategic change interventions are described, followed by a differentiation between change and Organizational development. Nature of planned change and models of change, and OD are well defined in the course. The process of OD and Human and Techno structural interventions is well covered in the course.

UNIT I

(9 Hrs)

Organizational Change: An Introduction, Importance & imperative of change, forces of change, Types of change, types of planned and unplanned change, Models of change.

Organizational renewal: The challenge of change. Change and its impact: operational effect, psychological effect, social effect; people's reactions to change. Changing the organizational culture

Resistance to change: lifecycle to resistance to change, resistance model of change, driving forces and restraining forces blocking change, overcoming and minimizing resistance to change.

UNIT II

(9 Hrs)

Organizational development: An introduction, concept, characteristics, Need, Evolution of OD, OD Assumptions & Values. OD Models: 5-stage model of OD, Action Research model of OD & its features, Appreciative Inquiry model of OD practitioners, Role and style of OD practitioners, Formation of Practitioner and client relationship, relationship modes and issues in relationship

Diagnosis: process, models, and skills required; methods of obtaining diagnosis information. Process Intervention Skills: Process interventions, Group process, types of process interventions, Results of process interventions

UNIT III

(11 Hrs)

OD Interventions: Definitions, Strategies for OD Intervention: Basic Strategies to change, integration of change strategies, stream analysis, selecting OD interventions, Major OD intervention techniques. OD personal & Interpersonal Interventions: Empowering the individuals and employees, Laboratory learning, Interpersonal styles, Career Life Planning Interventions

Team development Interventions: Organizing around teams, need for team development, team development process, outdoor experiential laboratory training, role negotiation, role analysis Intergroup Development & work team development interventions: Changing relationships, collaboration and conflict, Intergroup problems, managing conflicts of various levels, Continuous improvement process, Job design, TQM –eight pillars of TQM and Self- Managed Work Teams

UNIT IV

(11 Hrs)

High Performing Teams and Learning Organizations: systemwide interventions, Survey Research and feedback, Learning organizations, Reengineering, System-4 management, High performing systems, Grid-OD program, Third wave Organizations OD.

Organizational Transformation and Strategic Management: strategy and transformation, Organizational transformation, role of culture, strategic change management, changing the culture, Power, politics, and ethics in

OD, OD for the Future: Organizations for the future, monitoring and stabilizing action programs, emerging issues and values, future trends in OD

Text Books:

1. Palmer, I., Dunford, R., & Buchanan, A., 2009, (2nd Ed.) Managing organizational change: A multiple perspectives approach. Boston: McGraw-Hill Irwin.
2. Organization Development and Change with MindTap, 11e Author(s): Thomas G. Cummings, Christopher G. Worley, Cengage Learning.
3. Organization Development, Principles, Processes, Performance. Gary N. McLean, 2018, Pearson.

Reference Book:

1. Kotter, J. P., & Rathgeber, H. (2013). Our iceberg is melting: changing and succeeding under any conditions. New York: St. Martin's Press.
2. Chip Heath, How to Change Things When Change Is Hard (Hardcover), 2010, First Edition, Crown Business.

ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

TRAINING AND DEVELOPMENT

Code: 24MG544

Max Marks: 70

Course Objective: To learn the process of training and Development, how training is different from learning and the three phases of learning and training. How to examine the various process of creating and designing training programme and various ways to evaluate the return on investment and learning of training programmes. Latest technology based training methods, including online training, massive open online learning courses, Blended courses, flexible classrooms are dealt in detail.

UNIT I: Training Introduction

(8 Hrs)

Changing in training practice, looking inward, looking outward, appreciative enquiry, looking again and repositioning training; Employee Development & Methods of Training and Development

UNIT II: Training and Learning -two-way process

(8 Hrs)

Knowledge, skill, action; training and learning; Three phases of learning; The learning spiral for participants in the three phases of training

UNIT III: The Needs Analysis Process

(8 Hrs)

Training Needs Assessment: Concept, purpose, and scope; Process of Needs assessment; Meaning of Skills gap assessment; Needs Assessment Techniques: Person Analysis, Task Analysis, and Organization Analysis; Need assessment in practice

UNIT IV: Training Process and Evaluating Training and follow-up support

(8 Hrs)

Fine-tuning objectives and preparing partners; Setting the stage; Four training methods; designing the training Program; Trainer and training styles; Evaluating from Different angles; Evaluating Learning Objectives; Addressing four common imbalances; Determining Return on investment; determining costs and benefits

UNIT V: Technology-Based Training Methods

(8 Hrs)

Developing Online training methods, Massive Open Online Courses, Blended Learning, Adaptive Learning, Flexible learning, Learning Management systems, Choosing New Technology methods

Text Books:

1. "Training for Development Part 1" by Rolf P. Lynton and Udai Pareek, Sage Publications India Pvt. Ltd.), New Delhi, 2011.
2. "Training for Organizational Transformation, Part 2" by Rolf P. Lynton and Udai Pareek, Sage Publications India Pvt. Ltd.), New Delhi, 2000.
3. "Managing Performance through Training and Development", Eighth Edition Model curriculum for UG Degree in BBA 229 Author(s): Alan M. Saks | Robert R. Haccoun, 2019, Cengage learning.
4. "Employee Training and Development", 9th Edition by Raymond A. Noe and Amitabh Deo Kodwani, 2019, McGraw-Hill.

Reference Books:

1. "Human Resource Development: Theory and Practice" by P. Subba Rao – Himalaya Publishing House.
2. "Training and Development" by K. Aswathappa – McGraw-Hill Education.
3. "Human Resource Development" by V. S. P. Rao – Pearson Education.
4. "Training and Development: A Practical Approach" by R. C. Agarwal – Vikas Publishing House.
1. "Human Resource Development: A Strategic Approach" by T. V. Rao – Sage Publications.
2. "Training and Development: HRD Perspectives" by R. K. Sahu – PHI Learning.
3. "Training and Development" by S. S. Khanka – S. Chand Publishing.
4. "The Handbook of Human Resource Development" by R. L. Gupta – Vikas Publishing House.
5. "Handbook of Training and Development" by A. K. Bhatnagar – Oxford University Press.
6. "Training and Development in Organizations" by P. N. S. Bhatia – Wiley India.
7. "Human Resource Development and Training" by P. K. Jain – Macmillan India.
8. "Training and Development: Concepts and Cases" by A. N. Agarwal – Pearson Education.

ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

CREATIVITY, INNOVATION & SCANNING BUSINESS OPPORTUNITY

Code: 24MG551

Max Marks: 70

Course Objectives: To let students understand the nuances involved in creativity & innovation and to get hands-on experience in applying creative and innovative ideas and solutions towards problem solving. Budding entrepreneurs should be able to identify suitable business opportunities at the right time and in the right way

UNIT I: Introduction

(9 Hrs)

Need for Creative and innovative thinking for quality – Essential theory about directed creativity, components of Creativity, methodologies and approaches, individual and group creativity, organizational role in creativity.

UNIT II: Creativity

(9 Hrs)

Methods and tools for directed creativity – basic principles – tools that prepare the mind for creative thought – stimulation – development and actions: - processes in creativity ICEDIP – Inspiration, Clarification, Distillation, Perspiration, Evaluation and Incubation – Creativity and motivation, the bridge between man creativity and the rewards of innovativeness – applying directed creativity. Creativity in Problem Solving: Generating and acquiring new ideas, product design, service design – case studies and hands-on exercises, stimulation tools and approaches, six thinking hats, lateral thinking – Individual activity, group activity, contextual influences.

UNIT III: Innovation

(9 Hrs)

types of innovation, barriers to innovation, innovation process, establishing criteria for assessment of creativity & innovation. Innovator's solution – creating and sustaining successful growth – Disruptive Innovation model – Segmented Model – New market disruption – Commoditization.

UNIT IV: Identifying the Opportunity

(9 Hrs)

Convergent and divergent approaches of opportunity sensing. Transforming ideas into reality, realities of setting up new ventures, screening opportunities, devising the business plan, and the family as a source of entrepreneurial support. Deciding the scope of the opportunity and the gains from it.

UNIT V: Analysing Business Opportunities

(9 Hrs)

Market Analysis: demand-supply. Technical Analysis; assets analysis, Financial Analysis; sources of capital and their cost. Viable and feasible business Opportunity: Testing the feasibility of a business idea by applying a sensitivity analysis.

Textbook:

1. Andriopoulos, C. and Dawson, P.: Managing Change, Creativity and Innovation, Sage.
2. Timmons, J.A. and Spinelli, S.: New Venture Creation – Entrepreneurship for the 21st century. McGraw-Hill.

References:

1. Bilton, C. and Cummins, S., Creative Strategy, Wiley.
2. Davila, T., Epstein, M.L. and Shelton, R. (ed.), The Creative Enterprise, Praeger.
3. Hurt, F., Rousing Creativity: Think New Now, Crisp Publications Inc.
4. Petty, G., How to be better at Creativity, The Industrial Society.
5. Christensen, C.M. and Raynor, M.E., The Innovator's Solution, HBS Press.
6. Savransky, S.D., Engineering of Creativity, CRC Press.
7. Holt, D.H., Entrepreneurship – New Value Creation, Pearson.
8. Roy, R., Entrepreneurship, Oxford.

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ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

MANAGING FAMILY BUSINESS

Code: 24MG552

Max Marks: 70

Course Objectives: Students will develop an understanding of the dynamics of joining a family firm, and this newfound knowledge will help in securing their value and opportunities within your Family Business.

UNIT I: Understanding Family Business (10 Hrs)

Define family business, strengths & weaknesses, Survival, Success & Growth of Family Business, Family, Business & Ownership Governance, Succession and continuity, Economic impact, Family Business culture and values, Dilemmas and challenges for family businesses- Resistance to change, Emotional issues. Leadership: competitive edge and outperformance. Theoretical Prospective of Family Business: The agency theory perspective, the stewardship perspective.

UNIT II: Family business dynamics (10 Hrs)

People, system, and growing complexity: Family culture, organizational culture, conflict and culture change, Family business people – Founders, Women in family businesses, Multifamily ownership, Non-family employees. Family business life cycles: a story of growing complexity - Life-cycle stages, A customer-active paradigm, Ownership transitions. The family's relationship with business: developing a strategic vision and building teamwork, articulating values and shared vision, designing family governance.

UNIT III: The next generation (10 Hrs)

Human resource management and leadership perspective: To join or not to join? The importance of outside experience, Credibility with non-family employees. Systems overlap and human resource management issues – Recruitment, Training and development, Remuneration, Performance appraisal, and promotion. Working in the business - Seek out a mentor, Gain the respect of employees, Tread carefully, beware sibling rivalry, Work at establishing personal identity, Relationship with the senior generation

UNIT IV: Making the most of outside resources (10 Hrs)

The Perspective of nonfamily managers, Career opportunities for nonfamily managers, Non-family managers - Relationship with the family, Introducing external executives, Motivation and rewards, Incentive design and delivery. Extending the family culture to nonfamily managers, Motivating and retaining nonfamily managers, Non-executive directors – Selecting the right candidate, Board practices. Professional advisers and consultants - Are your advisers keeping pace with your needs? Consultants, Family business consultants, Relationships underpinning an advisory role, Outsider advisors: the family business consultant. Case studies on Indian family businesses.

Textbook:

1. Leach, P. Family Business: The Essentials, Profile Books Ltd.
2. Case Studies; Ramachandran, K.: The 10 Commandments for Family Business, Sage.

References:

1. Poza, E.J., Family Business, Thomson.
2. Gimeno, A., Bualenas, G., and Coma-Cros, J., Family Business Models.
3. Bolton, B., Entrepreneurs: Talent, Temperament, Technique, Butterworth-Heinemann.
4. Nanadan, R., Unleashing your Entrepreneurial Potential, Sage.
5. Drucker, P.F., Innovation and Entrepreneurship, Affiliated East West Press.
6. Hisrich, R. and Peters, M., Entrepreneurship, Tata McGraw-Hill.

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ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

PROJECT PREPARATION & APPRAISAL

Code: 24MG553

Max Marks: 70

Course Objectives: To improve and update knowledge of officials in the areas of project preparation & appraisal techniques; decision-making process in the sector of industrial, infrastructure & sustainable opportunities that would lead to improved viability, returns, and effective investment decisions.

UNIT I

(15 Hrs)

Project Development Cycle, Framework to identify Industrial, Infrastructure & Sustainable Opportunities, process of business idea generation; Identifying data requirements and analysing their suitability for preparation of feasibility studies, project formulation, screening for pre-feasibility studies, stages of feasibility report preparation, Project Analysis including Market Analysis, Technical Analysis & Financial Analysis, applying various techniques and integrating the data gathered into a full-fledged business plan.

UNIT II

(15 Hrs)

Environmental Analysis, Risk Analysis, Infrastructure Development & Financing, Risk Management, Risk identification, Qualitative risk analysis, Quantitative risk analysis, Risk planning, Risk control, Evaluating the rewards & risks for sustainable opportunities. National Cost-Benefit Analysis, Financing Sustainable Opportunities, Role of Business Management Organization as a catalyst for promoting sustainable opportunities.

UNIT III

(10 Hrs)

Assessing a promoter on entrepreneurial competencies, importance of environmental impact study and economic analysis on industrial projects, computer-supported comprehensive appraisal, viability and sensitivity analysis through a spreadsheet, and taking rational investment decisions. Course

Textbook:

1. Dwivedi, A.K.: Industrial Project and Entrepreneurship Development, Vikas Publishing House.

References:

1. Scarborough, N. M. and Zimmerer, T. W., Effective Small Business Management, Pearson.
2. Pickle, H.B. and Abrahamson, R.L., Small Business Management, Wiley.
3. Desai, V., Dynamics of Entrepreneurial Development & Management, Himalaya Publishing.
4. Kao, J., Creativity & Entrepreneurship, Prentice Hall.
5. Singh, Narendra, Project Management & Control, Himalaya Publications.

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ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

SOCIAL AND RURAL ENTREPRENEURSHIP

Code: 24MG554

Max Marks: 70

Course Objectives: To develop an understanding of the field of Social Entrepreneurship, understanding social innovations, legal issues involved, understanding many opportunities and issues faced by Social Entrepreneurs, and understanding how Entrepreneurship works in the rural context in India. Course Contents:

UNIT I: Introduction to Social Entrepreneurship

(6 Hrs)

Defining Social Entrepreneurship, Characteristics and Boundaries of Social Entrepreneurship, Qualities, Skills and Values of Social Entrepreneurs, How are Social Entrepreneurship and Business Entrepreneurship the Same and Different?

UNIT II: Social Entrepreneurship Models

(9 Hrs)

Timmons Model, PPCDO Framework, CASE Model, Social Entrepreneurship Framework, Social Entrepreneurship Process Model. Social Enterprise Organizational Structures: Pure Non-profits, Pure For-Profits, Hybrids. Theory of Social Entrepreneurship, A typology of Social Entrepreneurs: Social Bricoleurs, Social Constructionists, Social Engineers, Schools of thought in Social Entrepreneurship Research: Social Innovation, Social Enterprise, EMES Approach, UK Approach, Theory of Social Change.

UNIT III: Recognizing Social Opportunities

(9 Hrs)

Social Ideas, The Role of Innovation, Opportunities for Social Entrepreneurs, Translate Social Problems into Opportunities, Distinct Features and Design Principles of Business Models for Social Enterprises. Developing a Strategic Plan for a Social Venture, the importance of Social Venture Planning, Developing a Plan for a Social Venture, Identification of Social Problem, Vision and Mission statements, Social Impact Theory and Business models, Social Venture Growth Strategies and Financial plans.

UNIT IV: Measuring Social Value

(8 Hrs)

Social Return on Investment – Measuring the Vulnerability, Efficiency and Organizational Effectiveness of Social Enterprises. Legal Issues of Social Entrepreneurship: Legal Framework, Charity in India, Registered Society, Section 8 Company, Public Charitable Trust, Government issues and administration of Not-For-Profit entities inside and outside of India, Taxation of Not-For-Profit entities in India.

UNIT V: Rural India

(9 Hrs)

Concept. The existing state of rural development, developing rural infrastructure. Rural welfare schemes, Tribal, environmental, and women and child development and conservation programs, role of NGOs in rural development, rural and other co-operatives. Rural Entrepreneurship: financing needs of rural enterprises and micro enterprises, role of entrepreneurship in rural development, technology and mass media, and rural entrepreneurship, obstacles and opportunities of rural entrepreneurship, micro finance and rural entrepreneurship, role of women in rural entrepreneurship, employment generation via rural entrepreneurship.

Textbooks:

1. For Social = Kickul, J. and Lyons, T.: Understanding Social Entrepreneurship, Routledge.
2. For Rural = Swami, H.R. and Gupta, B.P.: Rural Development and Co-operation in India, Indus Valley Publications.

References:

1. Bornstein, D. and Davis, S., Social Entrepreneurship, Oxford University Press.
2. London, M. and Morfopoulos, R.G., Social Entrepreneurship.
3. Dwivedi, A. and Sukhwai, A., Rural Entrepreneurship Development in Liberalised Era, Bookwell.

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Theory Paper

Total: 100 Marks
External: 70 Marks
Internal: 30 Marks

External: 70 Marks

10 Question (MCQ): 1 mark each (1x10 = 10)

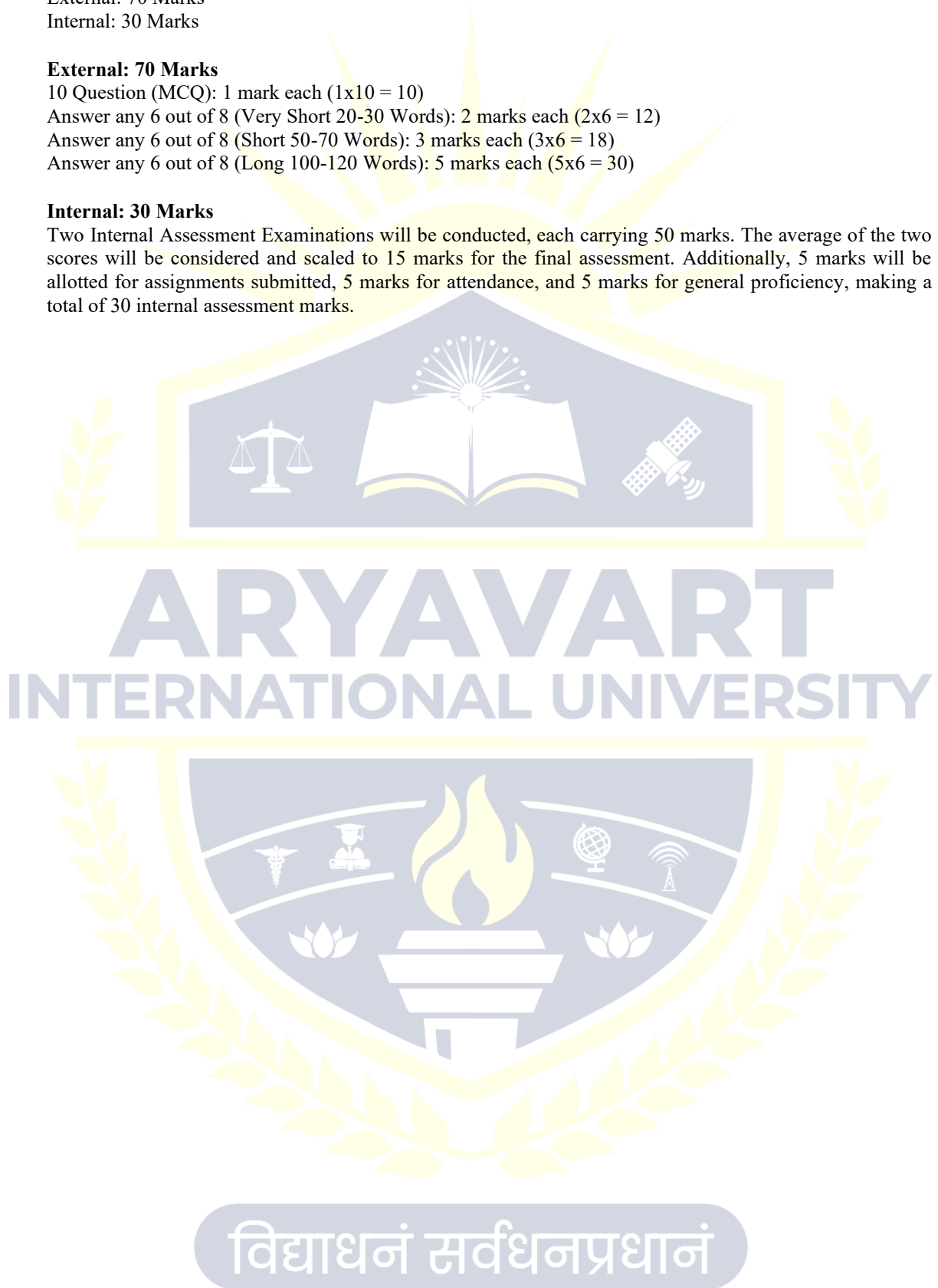
Answer any 6 out of 8 (Very Short 20-30 Words): 2 marks each (2x6 = 12)

Answer any 6 out of 8 (Short 50-70 Words): 3 marks each (3x6 = 18)

Answer any 6 out of 8 (Long 100-120 Words): 5 marks each (5x6 = 30)

Internal: 30 Marks

Two Internal Assessment Examinations will be conducted, each carrying 50 marks. The average of the two scores will be considered and scaled to 15 marks for the final assessment. Additionally, 5 marks will be allotted for assignments submitted, 5 marks for attendance, and 5 marks for general proficiency, making a total of 30 internal assessment marks.



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Syllabus for BBA

Semester 6

Theory										
Course Code	Topic	L	T	P	Credit	Theory Marks	Internal Marks	Practical Marks	Total Marks	
24MG601	Franchising and Purchasing an Existing Business	4	0	0	4	70	30	0	100	
24MG402	Entrepreneurial Development	4	0	0	4	70	30	0	100	
Discipline Specific Elective (DSE- II) Choose any one										
A. Banking and Insurance										
24MG611	Management of Commercial Banks	4	0	0	4	70	30	0	100	
24MG612	Practice of Life Insurance	4	0	0	4	70	30	0	100	
24MG613	Retail Banking	4	0	0	4	70	30	0	100	
24MG614	Practice of General Insurance	4	0	0	4	70	30	0	100	
B. Financial Management										
24MG414	Banking & Insurance	4	0	0	4	70	30	0	100	
24MG334	Financial Markets, Products & Services	4	0	0	4	70	30	0	100	
24MG621	Strategic Corporate Finance	4	0	0	4	70	30	0	100	
24MG622	Financial Modelling & Derivatives	4	0	0	4	70	30	0	100	
C. Marketing Management										
24MG631	Advertising & Brand Management	4	0	0	4	70	30	0	100	
24MG632	Service Marketing	4	0	0	4	70	30	0	100	
24MG633	Rural Marketing	4	0	0	4	70	30	0	100	
24MG634	Digital Marketing	4	0	0	4	70	30	0	100	
D. Human Resource Management										
24MG641	Talent Acquisition and Management	4	0	0	4	70	30	0	100	
24MG642	Strategic Human Resource Management	4	0	0	4	70	30	0	100	
24MG643	Performance and Compensation Management	4	0	0	4	70	30	0	100	
24MG644	Behavioural Testing and Training for Employee Retention	4	0	0	4	70	30	0	100	
E. Entrepreneurship Development Management										
24MG651	SME Entrepreneurship	4	0	0	4	70	30	0	100	
24MG652	Business Performance Improvement Programme	4	0	0	4	70	30	0	100	
24MG653	Enterprise Resource Planning	4	0	0	4	70	30	0	100	
24MG654	Agri and Bio-tech Entrepreneurship	4	0	0	4	70	30	0	100	
Total					24	420	180	0	600	

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Detailed Syllabus

FRANCHISING AND PURCHASING AN EXISTING BUSINESS

Code: 24MG601

Max Marks: 70

Course Objectives: To expose the students to explore the strategic issues related to franchising from the franchisor's point of view. To equip students to evaluate whether or not to franchise and if so, the most effective way to do so. To highlight rapid domestic, international growth and capital leverage. To make students understand about equity creation, identification of franchisee candidates and risk analysis.

UNIT I: An Overview of Franchising

(8 Hrs)

Types of Franchises and Threshold Business Issues, Advantages and Disadvantages to the Franchisor and Franchisee, Elements of a Successful System,

UNIT II: Selection of Modes of Franchising

(12 Hrs)

Choosing Franchisees: Franchises: Right Profile, Sources of Revenue, The Role of Real Estate Infrastructure/Services Provided Multi-Level Franchising, Company Owned Stores.

UNIT III: Logistics of Business and Psychology of Purchase Decision

(12 Hrs)

Purchasing an existing business essential, valuating the existing business, tools required to conduct successful search, logistics, economics and psychology of identifying the right business for purchase decision.

UNIT IV: Leadership

(8 Hrs)

Structuring Business deal, sponsors, tapping SBA loans, or securing other types of funding, details of closing transaction for business purchase, leadership essentials to lead the purchased business.

Textbooks:

1. Jenny Buchan, Franchisees as Consumers: Benchmarks, Perspectives and Consequences, 13th Edition (2014), Springer Publication House.
2. R. Bisio, The Educated Franchisee, 2 nd Edition (2011), Bascom Hill Publishing.

Reference Books:

1. R. Judd & R. Justis, Franchising: An Entrepreneur's Guide, 4th Edition (2008), Cengage Learning house.
2. S. Shane, From Ice Cream to the Internet, using Franchising to drive the growth and profits of your company, Prentice Hall Publishing House (2015)

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ENTREPRENEURIAL DEVELOPMENT

Code: 24MG402

Max Marks: 70

Course Objectives: The course on **Entrepreneurial Development** is designed to provide students with a comprehensive understanding of the entrepreneurial process, from idea generation to the successful launch and growth of a business. The primary objective of the course is to equip students with the knowledge, skills, and mindset required to start, manage, and grow their own businesses or contribute effectively to entrepreneurial ventures.

UNIT I

(8 Hrs)

Entrepreneur - meaning - importance - Qualities, nature, types, traits, culture. Similarities and differences between entrepreneur and intrapreneur. Entrepreneurship and economic development - its importance - Role of entrepreneurship - entrepreneurial environment.

UNIT II

(8 Hrs)

Evolution of entrepreneurs - entrepreneurial promotion: Training and development. mobility of entrepreneurs - entrepreneurial change - occupational mobility - factors in mobility - Role of consultancy organizations in promoting entrepreneurs - Forms of business for entrepreneurs.

UNIT III

(8 Hrs)

Project management: Sources of a business idea - Project classifications - identifications - formulation and design - feasibility analysis. Financial analysis - project cost estimate - operating revenue estimate -Ratio analysis - investment Process - B E analysis - Profit analysis - Social cost-benefit analysis - Project Appraisal methods. Preparation of Project Report and presentation.

UNIT IV

(8 Hrs)

Project finance: Sources of finance - Institutional finance - Role of IFC, IDBI, ICICI, LIC, SFC, SIPCOT, Commercial Bank - Appraisal of a bank for loans. Institutional aids for entrepreneurship development - Role of DICS, SIDCO, NSICS, IRCI, NIDC, SIDBI, SISI, SIPCOT, Entrepreneurial Guidance Bureau - Approaching Institutions for Assistance.

UNIT V

(8 Hrs)

Steps in setting SSI unit - Problems of entrepreneurs - Sickness in small industries - reasons and remedies - Incentives and subsidies - Evaluating entrepreneurial performance - Rural entrepreneurship - Women entrepreneurship

Reference Books:

1. For Unit I and III, "Entrepreneurship" By Rajee Roy Oxford University Press – Chennai. Email: v.anand@oup.com
2. For Unit II, IV, V, "Entrepreneurship: Text and Cases" By P. Narayana Reddy – Cengage learning. Email: sriram.b@cengage.com
3. For the preparation of Project Report and Filling in Unit V, "Management and Entrepreneurship" By Kanishka Bedi Oxford University Press.
4. For Better Projects through SWOT Analysis in Unit V, "Entrepreneurial Management" Edited volume by Shivaganesh Bhargava – contributed by N. Mani Mekalai and A. Mohamed Abdullah, Bharathidasan University Trichy. Book published by Sage Publications Chennai. Email: chennai@sagepub.insagepublications.com
5. "Entrepreneurial Development" by Jayshree Suresh, Margam publications, Chennai.
6. "Entrepreneurship in The New Millennium" By Kuralko and Hodgetts – Cengage learning.
7. "Entrepreneurship" by Robert D Hisrich and others, Tata McGraw Hill Co.

ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

MANAGEMENT OF COMMERCIAL BANKS

Code: 24MG611

Max Marks: 70

Course Objectives: To Equip with understanding the historical growth and role of commercial banking, identify reforms, emerging trends, and challenges in economic development. Facilitate students to learn how to analyze commercial banking products and services, including deposits, loans, KYC, digital initiatives, and alternative delivery channels, AML, etc. Give hands on experience in interpreting bank financial statements, key performance ratios, and conduct performance analysis through case studies.

UNIT I: Introduction to Commercial Banking (8 Hrs)

Financial system- Commercial Banking: Growth and history; Role of Commercial banking in Economic Development; Commercial banking reforms, emerging trends and Challenges, NBFCs.

UNIT II: Commercial Banking Products and Services (8 Hrs)

Deposits, Loans and advances, Fund based and Fee-Based services -Sustainable Products, working capital Finances, KYC, Digital Initiatives, and Alternative Delivery Channels

UNIT III: Legal and Regulatory Framework and Risks (8 Hrs)

Legal and regulatory System, Banking Regulation Act, Basel norms, Anti Money Laundering, Asset liability management, Understanding banking risks: credit risk, market risk, operational risk, Credit risk management, Market risk management: interest rate risk, Liquidity Risks, Risk assessment/management technique, Ethical Banking

UNIT IV: Bank Performance Analysis (8 Hrs)

Understanding Bank Financial Statements: Balance Sheet, Income Statement, Cash Flow Statement, Key Banking Performance Ratios, Case Studies on Financial Performance Analysis of Major Banks.

UNIT V: Technological Innovations (8 Hrs)

The Rise of FinTech: Definition, Landscape, Value Proposition, Potential for secure and transparent transactions, Lending, Wealth, Insu Tech.

Textbooks:

1. "Bank Management & Financial Services" by Peter Rose.
2. Machiraju, H. R. (2008). Modern commercial banking. New Age International.
3. Kent S. Belasco (2021). Fundamentals of Commercial Banking: An Applied Approach. Cognella, Incorporated.
4. Rose, P. (2012). Bank Management and Financial Services/Peter S. Rose, Sylvia C. Hudgins.–7th ed.,– McGraw-Hill Education.
5. Saunders, A., Cornett, M. M., & Erhemjamts, O. (2021). Financial institutions management: A risk management approach. McGraw-Hill.

Reference Books:

1. "Modern Banking" by Shelagh Heffernan.
2. Bandyopadhyay, A. (2016). Managing portfolio credit risk in banks. Cambridge University Press.
3. Lynn, T., Mooney, J. G., Rosati, P., & Cummins, M. (2019). Disrupting finance: FinTech and strategy in the 21st century (p. 175). Springer Nature.
4. Gup, B. E., Kolari, J. W., & Fraser, D. R. (2005). Commercial banking: The management of risk.
5. Van Gestel, T., & Baesens, B. (2009). Credit Risk Management: Basic concepts: Oxford University Press.
6. King, B. (2018). Bank 4.0: Banking everywhere, never at a bank. John Wiley & Sons.

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ARYAVART INTERNATIONAL UNIVERSITY
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PRACTICE OF LIFE INSURANCE

Code: 24MG612

Max Marks: 70

Course Objectives: To make the student understand Life Insurance Market in India. To discuss the issues related to risk management in view of life insurance

UNIT I

(8 Hrs)

Life Insurance - Meaning – The Evolution and Growth of Life Insurance – Basic Principles of Insurance – Life Insurance Organizations in India – Competition and Regulation of Life Insurance

UNIT II

(8 Hrs)

Types of Life Insurance Policies – Term Life Insurance – Whole Life insurance – Endowment Life Insurance – Unit Linked Policies with or without Profit Policies – Customer Evaluation – Policy Evaluation – Cost and Benefit – Group and Pension Insurance Policies – Special features of Group Insurance / Super Annuation Schemes – Group Gratuity Schemes – Super Annuation schemes.

UNIT III

(8 Hrs)

Computation of Premiums and Settlement of claims: Premium defined – Premium Calculation Including Rebates – Mode of Rebates – Large sum assured Rebates – Premium Loading – Rider Premiums – Computation of Benefits – Surrender value – Paid up value – Settlement of claims: Intimation procedure, documents and settlement procedures.

UNIT IV

(8 Hrs)

Underwriting: The need for underwriting – Guiding principles of Underwriting – Factors affecting Insurability – Methods of Life Classification – Laws affecting Underwriting

UNIT V

(8 Hrs)

Financial Planning and taxation: Savings – Insurance vis-à-vis- Investment in the Units Mutual Funds, Capital Markets – Life Insurance in Individual Financial Planning – Implications in IT treatment.

Textbooks:

1. Insurance Institute of India- IC 23- Application of Life Assurance, IC 30 – Practice of Life Assurance, IC 33 – Life Assurance.
2. Kanika Mishra, FUNDAMENTALS OF LIFE INSURANCE, THEORIES AND APPLICATIONS, PHI: Delhi.
3. Kutty, S.K., MANAGING LIFE INSURANCE, Prentice Hall of India: New Delhi.
4. K.C. Mishra and C.S. Kumar, LIFE INSURANCE: PRINCIPLES AND PRACTICE, Cengage Learning, Delhi.
5. H. Sadhak, LIFE INSURANCE IN INDIA, Respose Books, New Delhi.

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RETAIL BANKING

Code: 24MG613

Max Marks: 70

Course Objective: The objective of the course is to equip the knowledge of retail banking services, consumer behaviour, financial products, regulations, technological advancements, risk management, and global trends, equipping students with practical skills for the banking sector.

UNIT I: Introduction & concept of retail banking

(10 Hrs)

Evolution of Banking, Retail Banking and it's Growth, Basis of Bank Account, Client Profile of Retail Bank, Portfolio, Deposits & Interest Risk Management

UNIT II: Loans and advances

(10 Hrs)

Introduction to Principles of Retail Lending & Types of Retail Advances, Loan Evaluation Procedure

UNIT III: E-commerce and banking

(10 Hrs)

Introduction to E-Commerce, Credit Cards, Internet Banking in India, Banking Assurance

UNIT IV: Role of technology

(10 Hrs)

Computerization in Banks, E-Banking & Need for Security, Security and Legal Framework, Money Laundering

Textbooks:

1. "Retail Banking: Principles and Practices" by V. R. Palaniswamy, published by Himalaya Publishing House.
2. "Retail Banking" by R. K. Uppal, published by Sultan Chand & Sons.
3. "Banking and Financial Institutions: Structure and Operations" by Dr. S. Gurusamy, published by Vikas Publishing House.
4. "Principles and Practices of Banking" by Indian Institute of Banking and Finance (IIBF), published by Macmillan India Ltd.
5. "Indian Banking in the Globalised World" by R. K. Sharma, published by S. Chand & Co.

Reference Books:

1. "Retail Banking and Wealth Management" by V. S. S. S. Prasad, published by Tata McGraw-Hill Education.
2. "Essentials of Banking" by N. K. Sinha, published by Prentice Hall India.
3. "Modern Banking: Theory and Practice" by A. N. S. Raghavan, published by Tata McGraw-Hill.
4. "Retail Banking and Financial Services" by Rajesh K. Gupta, published by Excel Books.
5. "Banking and Financial Institutions: Theory and Practice" by Dr. R. K. Sharma & Dr. Shashi K. Gupta, published by Kalyani Publishers.

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PRACTICE OF GENERAL INSURANCE

Code: 24MG614

Max Marks: 70

Course Objectives: To help students understand general Insurance Market in India. To examine the issues related to risk management in view of insurance. To acquaint the student with different policies of general insurance.

UNIT I (8 Hrs)

General Insurance: – The Evolution and Growth of General Insurance – Types of General Insurance – Fundamentals of General Insurance –Recent innovations. Organization and Management of General Insurance Companies – Regulatory Framework for General Insurance in India

UNIT II (8 Hrs)

Fire Insurance: Standard policies – Fire Insurance coverage – Consequential loss (fire) Insurance policies – Declaration policies, Marine Insurance: Marine Cargo policies – Hull policies – Institute cargo clauses – Institute hull clauses – Open policies – Accumulation of risk per location -Motor Insurance: Types of policies – Third party Insurance – Comprehensive coverage – Conditions and Exclusions – premium.

UNIT III (8 Hrs)

Non-Life miscellaneous Insurances: Personal Accident Insurance, Health Insurance and Mediclaim policies, Liability Insurance, Burglary Insurance other Miscellaneous Insurances, Rural Insurance covers, Engineering Insurance and its Consequential loss covers, Aviation hull and Aviation liability.

UNIT IV (8 Hrs)

Underwriting and Settlement of Claims: Proposal forms – Cover notes – Certificates of Insurance – Endorsements – Moral and Physical Hazards – Statistics – Spreading of Risks – Premium Rating –Premium Loading –

UNIT V (8 Hrs)

Settlement of Claims: Claim procedure – TPAs – Claim forms – Investigation / Assessment – Essential Claim Documents – Settlement Limitation, Arbitration, Loss Minimization and Salvage.

Reference Books:

1. Insurance Institute of India – IC 32- Practice of General Insurance, IC 34 – General Insurance, IC 45- General Insurance Underwriting.
2. H Narayanan, INDIAN INSURANCE, Jaico Publishing House: Mumbai.
3. K.C. Mishra and G.E. Thomas, GENERAL INSURANCE - PRINCIPLES AND PRACTICE, Cengage Learning, Delhi.

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ARYAVART INTERNATIONAL UNIVERSITY
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BANKING AND INSURANCE

Code: 24MG414

Max Marks: 70

Course Objective: To equip students with comprehensive knowledge of financial systems, banking operations, risk management, insurance products, and regulatory frameworks. It seeks to develop analytical skills for assessing financial decisions, understanding market dynamics, and fostering practical expertise for careers in the banking, insurance, and finance sectors.

UNIT I

(8 Hrs)

Risk and insurance: Defining risk, nature and types of risk, risk management process, Risk and its relation with insurance. Concept and significance of insurance, classification of insurance life and non-life, general principles of insurance.

UNIT II

(8 Hrs)

Life insurance Life - principles, products term insurance endowment, insurance, pensions, Group Insurance, IRDA.

UNIT III

(8 Hrs)

Overview of the banking industry: Banking structure in India- RBI, Commercial, Rural, and Cooperative banks their role and significance, functions, SLR, CRR: Concepts, Banking Ratios.

UNIT IV

(8 Hrs)

General insurance: principles, products fire, marine, motor vehicles, public utility, third party insurance, group insurance, burglary insurance. Claims Settlements

UNIT V

(8 Hrs)

Banking risks and recent developments Credit, liquidity, market, operation, interest rate solvency, Universal Banking, E-banking, Mobile banking. ALM Process. AMI.

Textbooks:

1. "Banking Theory, Law, and Practice" by K. P. Monga.
2. "Insurance Law and Practice" by M. N. Mishra.

Reference Books:

1. "Principles of Banking" by Indian Institute of Banking & Finance (IIBF).
2. "Banking and Financial Systems" by S. N. Maheshwari.
3. "Insurance and Risk Management" by P. K. Gupta.
4. "Fundamentals of Banking" by Rajesh Kothari.
5. "Indian Banking: A Guide to Indian Banking Systems" by R. Parameswaran.
6. "Financial Institutions and Markets" by L. M. Bhole.
7. "Elements of Insurance" by S. C. Sahoo.
8. "Financial Services and Insurance" by Dr. S. Gurusamy.

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ARYAVART INTERNATIONAL UNIVERSITY
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FINANCIAL MARKETS, PRODUCTS AND SERVICES

Code: 24MG334

Max Marks: 70

Course Objectives: The course on **Financial Markets, Products, and Services** is designed to provide students with a comprehensive understanding of the structure, functioning, and key components of financial markets and the various financial products and services offered within these markets. The primary objective of the course is to equip students with the knowledge and skills necessary to navigate and analyse financial markets and understand the diverse products and services that cater to individual, corporate, and institutional investors.

UNIT I

(8 Hrs)

Financial system and its components: Financial markets and institutions financial intermediation flow of funds matrix financial system and economic development. An overview of the Indian financial system

UNIT II

(8 Hrs)

Financial Markets: Money market: functions, organization, and instruments. Role of central bank in money market; Indian money market - An overview. Capital Markets functions, organization, and instruments. Indian debt market; Indian equity market - primary and secondary markets; Role of stock exchanges in India.

UNIT III

(8 Hrs)

Financial Institutions: Commercial banking introduction, its role in project finance and working capital finance; Development Financial Institutions (DFIs) - An overview and role in Indian economy; Life and non-life insurance companies in India; Mutual Funds - Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

UNIT IV

(8 Hrs)

Financial Products: Insurance, Banks, Stocks, Mutual Funds, Pension plans, and other savings products – The financial services marketing environment- The distinctive aspects of services marketing; micro and macro environmental forces; new developments and trends.

UNIT V

(8 Hrs)

Financial Services: Overview of financial services industry: Merchant banking pre and post-issue management, underwriting. Regulatory - framework relating to merchant banking in India

Textbooks:

1. Meir Kohn. "Financial Institutions and Markets", Tata McGraw-Hill, New Delhi.
2. M. Y. Khan. "Indian Financial System", Tata McGraw-Hill, New Delhi.

Reference Books:

1. Frank J. Fabozzi & Franco Modigliani. "Foundations of Financial Markets and Institutions", Pearson Education Asia.
2. M. Y. Khan. "Financial Services", Tata McGraw-Hill, New Delhi.
3. H. R. Machiraju. "Indian Financial Systems", Vikas Publishing House Pvt. Ltd.
4. B. Pathak. "Indian Financial Systems", Pearson Education Marketing Financial services-Hooman Estelami.
5. "The Financial Services Handbook" by Evelyn Enrich & Duk Fanelli.
6. "Marketing Financial Services" – Elsevier.
7. "Marketing of financial services"- Gordon and Natrajan.

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STRATEGIC CORPORATE FINANCE

Code: 24MG621

Max Marks: 70

Course Objectives: To familiarize students with financial management concepts with strategic perspective. To understand various techniques of strategic financial management. To apply financial management theories and techniques for strategic decision making.

UNIT I

(8 Hrs)

Introduction-Financial Policy-Strategic Planning-Strategic Planning Process-- Financial Models-Tools And Techniques Of Financial Modeling-Uses And Limitations-Types Of Financial Models-Management Of Corporate Debt- Case Study

UNIT II

(8 Hrs)

Investment Decisions Under Risk And Uncertainty- Risk Adjusted Cut Off Rate Certainty Equivalent Method- Probability Technique-Standard Deviation Method-Co-Efficient Of Variance-Decision Tree Analysis- Construction Of Decision Tree- Case Study

UNIT III

(8 Hrs)

Capital Rationing-Investment Appraisal Under Inflationary Condition-Meaning Merits And Demerits Of Capital Rationing-Problems. Case Study

UNIT IV

(8 Hrs)

Corporate Restructuring-Meaning-Types –Limitations Of Mergers Amalgamation-Take Over-Determination Of Firms Value-Effect Of Merger On EPS And MPS Pre Merger And Post Merger Impact-Case Study

UNIT V

(8 Hrs)

Financial Strategy For Corporate Turnaround-Causes For Corporate Failure And Turnaround Strategies-Measures To Meet The Financial Crisis-Financial Rehabilitation Framework Of Industrial Sickness In India-Case Study

Textbooks:

1. "Strategic Corporate Finance" by Justin Pettit, published by Tata McGraw-Hill Education.
2. "Corporate Finance: Theory and Practice" by Aswath Damodaran, published by Wiley India Pvt. Ltd.
3. "Financial Management and Policy" by James C. van Horne and John M. Wachowicz, published by Pearson Education India.
4. "Corporate Finance" by Ross, Westerfield, and Jaffe, published by Tata McGraw-Hill Education.
5. "Strategic Financial Management" by Prasanna Chandra, published by Tata McGraw-Hill Education.

Reference Books:

1. "Corporate Finance: A Focused Approach" by David Hillier, published by McGraw-Hill Education.
2. "Financial Management: Theory and Practice" by Eugene F. Brigham and Michael C. Ehrhardt, published by Cengage Learning India.
3. "Essentials of Corporate Finance" by Stephen A. Ross, Randolph W. Westerfield, and Jeffrey F. Jaffe, published by Tata McGraw-Hill.
4. "Principles of Corporate Finance" by Richard A. Brealey, Stewart C. Myers, and Franklin Allen, published by Tata McGraw-Hill.
5. "Corporate Finance and Strategic Management" by S. N. Maheshwari, published by Sultan Chand & Sons.

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ARYAVART INTERNATIONAL UNIVERSITY
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FINANCIAL MODELLING & DERIVATIVES

Code: 24MG622

Max Marks: 70

Course Objectives: To equip students a hands-on experience to develop tools to implement and analyse models in applied finance. MS-Excel® will be used to introduce concepts of financial modelling. Focus will be on Capital Budgeting, Valuation and Market Risk models. Ideally, this course should be taught in a Computer Lab, as its focus is to allow the student to develop hands-on skill.

UNIT I: Introduction to Financial Modelling

(10 Hrs)

Spreadsheet Modelling; Sources of Financial Data; Capital Budgeting Models - PV, NPV, IRR; Financial Statement Models - Ratio Analysis

UNIT II: Valuation Models

(10 Hrs)

DCF Models – Estimating FCFF, FCFE, discount rates; Utilising the financial statements of a company to project free cash flows; Estimating growth rates for each component and forecasting free cash flows; Understanding the importance of using the appropriate discount rates for each type of cash flow – WACC and Cost of Equity; Incorporating varying Debt-Equity ratios, risk free rates, expected market risk premium; Perpetual growth rate and Terminal Value; Sensitivity Analysis on all the assumptions and its impact on valuation

UNIT III: Market Risk Modelling

(10 Hrs)

Concept of Value at Risk (VaR); Utility in Risk Management; VaR and Diversification; VaR models for Single asset and Portfolio; choosing appropriate volatility and returns, Historical Simulation for single asset and portfolio, Monte Carlo Simulation based VaR model for single asset, Bootstrapping

UNIT IV: Derivative Price Modelling

(10 Hrs)

Lognormal Model of Equity Returns; Risk neutral pricing of Derivatives; Monte Carlo Simulation of Equity Prices and associated vanilla options; Valuation of Call and Put Options

Textbooks:

1. “Financial Modelling” by Joerg K. C. von der Linde, published by Wiley India Pvt. Ltd.
2. “Financial Derivatives: Theory, Concepts and Problems” by S. S. S. S. Kumar, published by Wiley India Pvt. Ltd.
3. “Financial Modelling and Analysis” by R. G. N. Sharma, published by Macmillan India Ltd.
4. “Financial Derivatives: A Guide to Futures, Options, and Swaps” by Robert W. Kolb, published by Wiley India Pvt. Ltd.
5. “Options, Futures, and Other Derivatives” by John C. Hull, published by Pearson Education India.

Reference Books:

1. “Financial Engineering and Risk Management” by John C. Hull, published by Pearson Education India.
2. “Introduction to Financial Derivatives” by E. S. Brown, published by Oxford University Press.
3. “Advanced Financial Modelling” by Benninga, published by Wiley India Pvt. Ltd.
4. “Financial Derivatives and Risk Management” by R. K. Gupta, published by Excel Books.
5. “Practical Financial Modelling” by Michael Rees, published by Wiley India Pvt. Ltd.

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ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

ADVERTISING & BRAND MANAGEMENT

Code: 24MG631

Max Marks: 70

Course Objective: To make the students aware of the theoretical principles and best practices of advertising. To make the students familiar with the mechanics of campaign planning and execution. To make the students comprehend the intricacies of media management in advertising. To make the students aware of the conceptual constructs of branding. To make the students familiar with the formulation and execution of branding strategies in the marketplace.

UNIT I: Introduction to Advertising (8 Hrs)

Fundamentals of advertising - advertising as a subset of the promotion-mix; advertising as part of integrated marketing communications. Types of advertising, Objectives of advertising - the DAGMAR approach.

UNIT II: Crafting Effective Advertising Messages (8 Hrs)

Message strategies and tactics, Creative approaches, copy-writing and copy-testing, Advertising copy design - copy layout.

UNIT III: Media and Effectiveness in Advertising (8 Hrs)

Advertising appeals and themes. Types of media; media planning and scheduling. Advertising budget; measuring advertising effectiveness; advertising agency; social and ethical issues in advertising

UNIT IV: Introduction to Branding (8 Hrs)

Introduction to branding and brand management; meaning and importance of brand; product versus brand. Advantages and challenges of branding. Concept of brand equity; sources of brand equity; brand elements; brand identity versus brand image.

UNIT V: Advanced Concepts in Brand Management (8 Hrs)

Brand positioning; brand-building. Brand extension; advantages and disadvantages of brand extension. Brand rejuvenation; globalizing a domestic brand - standardization versus customization.

Textbooks:

1. "Advertising and Promotion: An Integrated Marketing Communications Perspective" by George E. Belch and Michael A. Belch, published by Tata McGraw-Hill Education.
2. "Advertising Management" by Rajeev Batra, John G. Myers, and David A. Aaker, published by Pearson Education India.
3. "Brand Management: Principles and Practices" by Kevin Lane Keller, published by Pearson Education India.
4. "Advertising and Brand Management" by R. M. Perreault, published by Tata McGraw-Hill Education.
5. "Advertising and Promotion" by Shimp, published by Cengage Learning India.

Reference Books:

1. "Brand Management: Text and Cases" by Tapan K. Panda and Sunil Sahadev, published by Oxford University Press.
2. "Advertising: Theory and Practice" by Chunawalla, published by Himalaya Publishing House.
3. "Strategic Brand Management" by Kevin Lane Keller, published by Pearson Education India.
4. "Advertising and Promotion Management" by A. S. Ramaswamy and S. Namakumari, published by Macmillan India Ltd.
5. "Integrated Marketing Communication" by S. H. H. Kazmi and Satish K. Batra, published by Excel Books.

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DIGITAL MARKETING

Code: 24MG634

Max Marks: 70

Course Objectives: The objectives of the course is to Understand core concepts and tools of digital marketing, Develop strategies for SEO, SEM, content, and social media marketing, Utilize data analytics to measure and optimize campaign performance, Apply email, mobile, and influencer marketing techniques effectively and Create and manage integrated digital marketing campaigns.

UNIT I

(10 hours)

Digital Marketing Basics: Digital Marketing meaning and its importance, Traditional vs Digital Marketing, Benefits of Digital Marketing, Internet Marketing basics, Digital Marketing channels, Types of Business models, Digital Marketing strategies (P.O.E.M framework), Inbound and Outbound marketing, Digital Transformation model, 4Cs of Digital Marketing.

UNIT II

(10 hours)

Social Media Marketing: Introduction, Social Media marketing strategies, Overview of Social media platforms – Instagram, Snapchat, Facebook, Mobile, Twitter, Content Planning and Strategy, Influential marketing, Content marketing, Digital Marketing campaign.

UNIT III

(10 hours)

Search Engine Optimization: Introduction to SEO, On-Page and Off-Page Optimization, Role of Keywords in SEO, Organic vs Non-Organic SEO, Blogging as marketing strategy, Types of Blogs.

Search Engine Marketing: Introduction to Paid marketing, Google AdWords, Types of campaigns and Campaign creation.

UNIT IV

(10 hours)

Tools for SMM and Marketing communication: Overview of Buffer, Hootsuite, Canva, Trello and Hot jar.

Web Analytics: Meaning, Purpose and process, Types, Tools for analytics – Google analytics, Audience analytics, Acquisition analytics, Behaviour analytics, Conversion analytics.

Textbooks:

1. Rajan Gupta, Supriya Madan, “Digital Marketing”, BPB Publication, 1st Edition, 2022
2. Seema Gupta, “Digital Marketing”, McGraw Hill, 2nd Edition, 2018.
3. Puneet Singh Bhatia, “Fundamentals of Digital Marketing”, Pearson, 2nd Edition, 2020.

Reference Books:

1. Ian Dodson, “The Art of Digital Marketing”, Wiley, 2017.
2. Nitin Kamat, Chinmay Nitin Kamat, “Digital Marketing”, Himalaya Publishing House, 1st Edition, 2017.
3. Vandana Ahuja, “Digital Marketing”, Oxford University Press, 8th Edition, 2019.
4. Judy Strauss, Raymond Frost, “E- Marketing”, PHI learning, 5th Edition, 2009.
5. Moutusy Maity, “Internet Marketing”, Oxford University Press, 2018.
6. Stephanie Diamond, “Digital Marketing”, Wiley, 2019.
7. T. N. Swaminathan, Karthik Kumar, “Digital Marketing From Fundamentals to Future”, Cengage, 1st Edition, 2019.

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SERVICE MARKETING

Code: 24MG632

Max Marks: 70

Course Objective: This course endeavours at enabling students to apply marketing concepts and principles to the unique challenges and opportunities of services marketing to create customer value. This course focuses on knowledge needed to implement service strategies for competitive advantage across industries.

UNIT I

(7 Hrs)

Foundations for Services Marketing Introduction to Services: What are Services?, Why Services Marketing?, Service and Technology, Characteristics of Services and their Resulting Implications, Services Marketing Mix, Traditional Marketing Mix and Expanded Mix for Services; The Gaps Model of Service Quality: The Customer Gap, The Providers Gap.

UNIT II

(7 Hrs)

Focus on the Customers Customer Expectations of Service: Service Expectations, Zone of Tolerance, Factors that Influence Customer Expectations of Service, Customer Perceptions of Service: Customer Perceptions, Customer Satisfaction, Service Quality, SERVQUAL Model, E-Service Quality, Service Encounters.

UNIT III

(6 Hrs)

Understanding Customer Requirements Listening to Customers through Research: Using Customer Research to Understand Customer Expectations, Elements in an Effective Service Marketing Research Program,

UNIT IV

(6 Hrs)

Aligning Service Design and Standards Service Innovation and Design: Challenges of Service Innovation and Design, Important Considerations for Service Innovation, Types of Service Innovation, Stages in Service Innovation and Development.

UNIT V

(7 Hrs)

Delivering and Performing Service Employees Roles in Service Delivery: Service Culture, The Critical Role of Service Employees, Boundary Spanning Roles, Strategies for Delivering Service Quality Through People, Customer Oriented Service Delivery.

UNIT VI

(7 Hrs)

Managing Service Promises Integrated Service Marketing Communication: The Need for Coordination in Marketing Communication, Key Service Communication Challenges, Five Categories of Strategies to Match Service Promises with Delivery,

Textbooks:

1. "Services Marketing" by Christopher Lovelock and Jochen Wirtz, published by Pearson Education India.
2. "Services Marketing: People, Technology, Strategy" by Jochen Wirtz and Christopher Lovelock, published by Pearson Education India.
3. "Services Marketing" by K. Srivastava and R. K. Shukla, published by Vikas Publishing House.
4. "Services Marketing" by C. Bhattacharya, published by Excel Books.
5. "Services Marketing: Concepts, Strategies, and Cases" by K. Rama Mohana Rao, published by Pearson Education India.

Reference Books:

1. Lovelock, C.H. and Wirtz, J., 2004. Services marketing: people, technology, strategy. Pearson Prentice Hall.
2. Rao, K.R.M., 2011. Services marketing. Pearson Education India..
3. Wirtz, J. and Lovelock, C., 2016. Services marketing. World Scientific Publishing Company.
4. Wirtz, J., 2012. Essentials of services marketing. FT Press.
5. Zeithaml, V. A., Bitner, M. J., & Gremler, D. D. , 2006, Services Marketing: Integrating Customer Focus across the Firm, Boston, MA: McGraw-Hill/Irwin

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RURAL MARKETING

Code: 24MG633

Max Marks: 70

Course Objectives: This course has been designed to provide conceptual understanding on the Rural Marketing with special reference to Indian context and develop skills required to planning for rural product. This course would develop among budding manager's sensitivity for rural marketing scenario and help them conceptualize appropriate marketing strategies and action plans and adapt learning of marketing concepts to rural Marketing context.

UNIT I

(7 Hrs)

Introduction to Rural Marketing Rural Marketing: Characteristics and Dimensions of Rural Markets, Rural Market Profile, Rural Market in India - Size and Scope, Constraints in Rural Marketing and strategy to overcome the constraints, Rural vs Urban Marketing

UNIT II

(7 Hrs)

Rural Business Environment and Consumer Behaviour: Rural Marketing Environment, Rural Infrastructure-Transportation & Communication, Marketing Infrastructure, Key Factors influencing Rural Buying behaviour, Adaptation and modification of consumer decision, Rise of consumerism, Age & stage of life style, Information & pre-purchase evaluation.

UNIT III

(6 Hrs)

Rural Market Research: Data Collection Method, Questionnaire design, Sampling, Attributes of a Rural Researcher, Segmenting, Targeting and Positioning Decisions

UNIT IV

(6 Hrs)

Product Strategy: Packaging Issues Product concepts & classification, Product line and mix decisions.

UNIT V

(7 Hrs)

Pricing and Distribution: Decisions Pricing in Rural India, Setting the Price for Rural Product and Services, Distribution Decisions Managing Rural Sales Force, Innovations in Rural Distribution, Distribution Pattern and Special Characteristics of Rural Channels.

UNIT VI

(7 Hrs)

Advertising, Sales Promotion and Strategic Innovation in Rural Marketing Advertising: Choice of Media, Message, Sales Promotion: Different ways & means, Innovations in Advertisement & Promotions, Challenges in Rural Communication, Role of ICT in Rural Marketing, Organized Retailing, Future of Rural Marketing, PPP, Microfinance.

Textbooks:

1. "Rural Marketing" by S. R. S. K. Rao, published by Pearson Education India.
2. "Rural Marketing: Text and Cases" by S. C. Bhat, published by Excel Books.
3. "Rural Marketing: Indian Perspective" by K. S. C. Raju and V. S. Srinivasan, published by Pearson Education India.
4. "Rural Marketing: Strategies, Opportunities, and Challenges" by N. C. Puri, published by Vikas Publishing House.
5. "Rural Marketing: A Case-Based Approach" by Rajagopal, published by Macmillan India Ltd.

Reference Books:

1. Andreasen, A.R., Kotler, P. and Parker, D., 2008. Strategic marketing for non-profit organizations, Pearson Education.
2. Dogra, B. and Ghuman, K., 2008. Rural Marketing-Concept and Practices Tata McGraw.3
3. Habeeb-Ur-Rahman, K.S., 2003. Rural Marketing in India: Y KS Habeeb-Ur-Rahman. Himalaya Publishing House.
4. Kashyap, P., 2016. Rural marketing. Pearson Education India.
5. Krishnamacharyulu, C.S.G., 2011. Rural Marketing: Text and Cases, 2/E. Pearson Education India

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TALENT ACQUISITION AND MANAGEMENT

Code: 24MG641

Max Marks: 70

Course Objective: To equip the talent acquisition and management process. The details of competency management and assessment centre are well described. Analyse why and what of succession planning. Mentoring and rewarding talent for retention and understanding future trends of managing talent will be well explained in the course.

UNIT I: (11 Hrs)

Introduction to Talent Management and Talent Acquisition strategies

Overview of Talent Management and Factors affecting Talent Management context globally; Need and Type of Talent, Four components of Talent Management; Creating a culture for Talent Management. Difference between Recruitment and Talent Acquisition; Definition and role in Talent Management; Contemporary strategies in acquiring talent; Competing value Proposition and role of Employer Branding in Talent Acquisition; Onboarding new Hires and socializing challenges.

UNIT II: (11 Hrs)

Talent acquisition and role of Assessment centres

Concept of Assessment centres; Definition and meaning of assessment centres; Use and Benefit of Assessment centres; Outsourcing and use of technology in Assessment centres; Training Assessors, Resources required, Validity and reliability of Assessment centres, Disadvantages of Assessment centre; When to use and not to use Assessment centres. through Assessment Centres. Definition of Competencies, Types of competencies; Assessing and developing competencies; Role of training in Competency development; Competency Mapping, at Individual and task level; Use of Competency Framework for developing Talent.

UNIT III: (9 Hrs)

Career Management and Succession Planning, Managing Potential of Key talent

Fundamentals of Career Planning, trends and Best Practices; Models of career Planning; Succession Planning Process and Issues; Challenges pertaining to Succession Planning; Managing Performance and Potential of Key talent, Managing Potential of Key talent.

UNIT IV: (9 Hrs)

Mentoring Talent, Rewarding talent and Future trends in Talent Acquisition and Management

Mentoring High Potential talent; Process of effective Mentoring; Gender Differences in Mentoring Process; Managing the Reward and Benefits for Talent, building in customized talent reward strategy for retaining talent, War for talent; Ethics of Managing Talent; Talent and technology trends

Textbooks:

1. Talent Management, Author(s): Gowri Joshi | Veena Vohra, Cengage Learning.
2. Huronomics for Talent Management Latest Edition: First Publisher: Pearson Education Editor: -- T. V Rao ISBN: 13-978- 8131759677.
3. The Talent Management Handbook, Third Edition: Making Culture a Competitive Advantage by Acquiring, Identifying, Developing, and Promoting the Best People, 3rd Edition By Lance A. Berger.

Reference Books:

1. "Managing Talent Acquisition" by William R. Tracey, published by Sage Publications India.
2. "Human Resource Management: Text and Cases" by V. S. P. Rao, published by Excel Books.
3. "Human Resource Management" by Subir Choudhury, published by Oxford University Press.
4. "Effective Human Resource Management" by N. S. S. K. Rao, published by Pearson Education India.
5. "Strategic HRM and Talent Management" by S. K. Bhatia, published by Macmillan India Ltd.

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STRATEGIC HUMAN RESOURCE MANAGEMENT

Code: 24MG642

Max Marks: 70

Course Objective: To equip strategic human resource management, to think strategically and integrate the activities of HR with the organization's goals.

UNIT I (5 Hrs)

An Investment Perspective of Human Resource Management : Adopting an Investment Perspective, Valuation of Assets, Understanding and measuring Human capital, Factors influencing how "Investment Oriented" an organizational Is.

UNIT II (4 Hrs)

Challenges in strategic Human Resource Management: Impact of technology, HR issues and challenges related to technology, Ethical Behaviour, Workforce Demographic changes and diversity

UNIT III (6 Hrs)

Strategic Management: Models of strategy, the process of Strategic management, A Strategic approach to manpower acquisition – recruitment and selection, Strategic development of human resources, Analysis of environment , Organizational Self- Assessment, Establishing Goals and objectives, importance of strategic planning for business success, Setting strategy- Corporate Strategies, Business unit Strategies, An introduction to market driven strategy, Resource driven strategy.

UNIT IV (5 Hrs)

The Evolving/ Strategic Role Of Human Resource Management: Strategic HR versus Traditional HR, Barriers to Strategic HR, Strategic approach to management structure, job design.

UNIT V (6 Hrs)

Human Resource Planning & Design: Objectives of Human resource planning, Types of planning: Aggregate planning, Succession Planning.

Design of work systems, Job rotation, Redesign of work systems, Strategic work redesign in Action, Mergers and Acquisitions, Understanding change, Managing Change.

UNIT VI (5 Hrs)

Employment Law : Scope of laws, Federal Antidiscrimination Laws, Racial Discrimination, Employees with disabilities, Enforcement of federal Laws under EEOC, Executive Orders, Affirmative Action, Sexual Harassment.

UNIT VII (5 Hrs)

Staffing: Recruiting, Temporary versus Permanent Employees, Internal versus External Recruiting, when and how extensively to recruit, methods of Recruiting, selection, Interviewing, Testing, Diversity.

UNIT VIII (4 Hrs)

Training and development: Benefits, Planning and strategizing training, Need Assessment, Objectives, Design and delivery, evaluation

Textbook:

1. Strategic HRM, Jaffrey A Mello, Cengage Learning.
2. Strategic Human Resource management, Das Pulak, Cengage Learning.
3. Strategic Human resource management, Charles R. Greer, Pearson.

Reference Books:

1. Strategic Human Resource Management by S. K. Bhatia, published by Macmillan India Ltd.
2. Strategic Human Resource Management: An International Perspective by Peter Boxall, published by Oxford University Press.
3. Human Resource Management: Strategies and Practices by P. L. Rao, published by McGraw-Hill Education.

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4. Human Resource Management in the Global Perspective by M. K. Sinha, published by Sage Publications India.
5. Strategic Human Resource Management: A Global Perspective by P. N. Rastogi, published by Pearson Education India.

PERFORMANCE AND COMPENSATION MANAGEMENT

Code: 24MG643

Max Marks: 70

Course Objectives: To provide learners with understanding of performance management concepts. & to equip learners with the dynamics of performance appraisal and develop criteria for assessing performance. Enabling learners to develop effective appraisal systems that can be linked to managerial objectives and compensation and contemporary issues and solutions in appraisal systems

UNIT I

(8 Hrs)

Introduction to Performance Management : Meaning, Principles, Objectives, Purpose of Performance Management, Performance Management vs Performance Appraisal, Performance management as a System and Process of Management. Model curriculum for UG Degree in BBA

UNIT II

(12 Hrs)

Performance Planning and Managing Performance : Developing Performance Planning: Agreement and Action Planning, Methods of managing performance of all the levels of Management (including labour), Graphics rating scale, Ranking Methods, Paired Comparison Methods, Forced Distribution Method, Critical Incident Method, Behaviourally Anchored Rating Scales, Management By Objective, 360-Degree Performance Appraisal, Performance Feedback & Counselling, Performance analysis for Individual and organizational Development.

UNIT III

(8 Hrs)

Learning Organisation and Performance Based Compensation: Concept-Peter Senge Model, Need, Types, Factors and Obstacles in Learning Organisation, Performance Management and Compensation: Concept of Performance Related Pay, Criteria for Performance Related Pay, Installing and Monitoring PRP.

UNIT IV

(12 Hrs)

Implementation of Performance Management: Performance Management and Career Planning: Advantages and Significance, Coaching and Mentoring in Performance Management: Concept, Roles, Advantage and Disadvantage of Coaching and Mentoring, Performance Management and Talent Management: Concepts, Features and Strategies to retain employees. Competency Mapping, Competency Mapping & its Linkage with Career Development and Succession Planning, Online Appraisal: Advantage & Disadvantage, Performance Management Audit, Ethical and Legal issues in Performance Management

Textbooks:

1. Armstrong, M. (2003). Handbook of Strategic Human Resource Management: a guide to action. Crest.
2. Berger, L. A., & Berger, D. R. (2004). The talent management handbook. New York, NY: McGraw-Hill.

Reference Books:

1. Bhattacharyya, D. K. (2011). Performance management systems and strategies. Pearson Education India.
2. Armstrong, M. (2006). Performance management: Key strategies and practical guidelines. Kogan page.
3. Dencker, J. C. (2009). Relative bargaining power, corporate restructuring, and managerial incentives. Administrative Science Quarterly, 54(3), 453-485.
4. Jordan, A. H., & Audia, P. G. (2012). Self-enhancement and learning from performance feedback. Academy of management review, 37(2), 211-231.
5. Liu, D., Mitchell, T. R., Lee, T. W., Holtom, B. C., & Hinkin, T. R. (2012). When employees are out of step with coworkers: How job satisfaction trajectory and dispersion influence individual-and unit-level voluntary turnover. Academy of management journal, 55(6), 1360-1380.
6. McDonnell, A. (2011). Still fighting the "war for talent"? Bridging the science versus practice gap. Journal of business and psychology, 26, 169-173.
7. Rao, T. V. (2004). Performance Management and Appraisal Systems: HR tools for global

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competitiveness. SAGE Publications India.

8. Silzer, R., & Dowell, B. E. (2009). Strategy-Driven Talent Management. John Wiley & Sons.

BEHAVIORAL TESTING AND TRAINING FOR EMPLOYEE RETENTION

Code: 24MG644

Max Marks: 70

Course Objectives: To provide learners with a comprehensive understanding of the individual behaviour and To equip learners with behaviourism and methods of behavioural assessment, understanding the uses, varieties, and construction of psychological tests. To develop learners' skills in understanding the process of learning and development and career planning.

UNIT I: Individual Behaviour

(9 Hrs)

Foundations of Individual Behaviour; Personality - Type A/B, Big five personality types, factors influencing personality; Attitude – concept, components, job related attitudes; Learning- concept, theories and reinforcement; Perception and emotions concept, perceptual process, factors influencing perception, perceptual errors and distortions; Beliefs and values - concept and types: terminal values and instrumental values.

UNIT II: Behavioural Assessment

(9 Hrs)

Behaviourism, Kinds of consequences, Reinforces, Intrinsic and extrinsic reinforcers, Consequences and timing, The Premack principle, Extinction, Criticisms of behaviourism, Methods of behavioural assessment, The focus of assessment, Functional analysis, Analysis of problem behaviour, Motivational analysis, Behavioural vs traditional assessment

UNIT III: Psychological testing

(11 Hrs)

Uses and Varieties of Psychological Tests, Item Analysis, Norms and the Meaning of Tests Scores; Reliability and its Types; Validity and its Basic Concepts; Steps for Test Construction, Test adaptation and revalidation; Other Techniques of behavioural Assessment; Ethical and Social Considerations in Testing; Ethical Guidelines in behavioural Assessment.

UNIT IV: Efficient Learning and Development

(11 Hrs)

Introduction to learning and development, Orientation, career development, Six phases of career Development, Career Development Tools, Career Planning On-the Job Training, Instructor-led vs. Self-paced Training, In-house vs. External Training Services, Evaluating Training Programs, Experimental Design, Kirkpatrick Model, Pilots and After Action Review, Set SMART Goals, Common Metrics in Training, Training Cost per Employee, Cost Benefit Analysis and Return on Investment, Learner Engagement, Training Experience Satisfaction, Review: Implementation and Evaluation of Training and Development Strategy

Textbooks:

1. Aiken, L. R. (2009). Psychological testing and assessment. Pearson Education India.
2. Anastasi, A., & Urbina, S. (1997). Psychological testing. Prentice Hall/Pearson Education.
3. Kaplan, R. M., & Saccuzzo, D. P. (2001). Psychological testing: Principles, applications, and issues. Wadsworth/Thomson Learning.
4. Miller, L. A., McIntire, S. A., & Lovler, R. L. (2011). Foundations of psychological testing: A practical approach. Sage. Model curriculum for UG Degree in BBA 242.
5. Muchinsky, P. M., Culbertson, S. S. (n.d.). Psychology Applied to Work®: An Introduction to Industrial and Organizational Psychology. United States: Hypergraphic Press.
6. Pareek, U. N. (2007). Understanding Organizational Behavior. India: Oxford University Press.
7. Whiston, S. C. (2009). Principles and applications of assessment in counselling. Thomson Brooks/Cole.

Reference Books:

1. "Behavioural and Cognitive Psychology" by R. S. Feldman, published by Pearson Education India.
2. "Training and Development in Organizations" by Steven R. Beitler, published by Pearson Education India.
3. "Psychology of Employee Retention" by H. J. McDonald, published by Sage Publications India.

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4. "Managing Human Resources: Productivity, Quality of Life, Profits" by Robert L. Mathis & John H. Jackson, published by Cengage Learning India.
5. "Effective Training and Development in Organizations" by S. K. Bhatia, published by Macmillan India Ltd.

SME ENTREPRENEURSHIP

Code: 24MG651

Max Marks: 70

Course Objectives: To provide the basic understanding of the various concepts related to setting up of a small and medium enterprises and management.

UNIT I: Setting up a Small Business

(10 Hrs)

Determination of the nature of the business unit: Micro, Small and Medium enterprise, Comparative evaluation of feasibility of buying an existing enterprise, setting up a new venture or starting the business through franchising, Location strategy, Preliminary Registration with State Directorate of Industries.

UNIT II: Government support

(11 Hrs)

MSME Act (2006), government procurement policies. Institutional Support Mechanism: SIDO, SIDBI, NSIC, SIS, Commodity Boards, State Directorate of Industries, SIDC'S, SFC, District Industries Centre. MUDRA Bank. Institutional Support Mechanism: Testing Laboratories, Product and Process Development Centres, ED Institutions (National 4 and State 14), Institute for Entrepreneurship Development, State consulting organizations (MITCON, RAJCON, etc.), National Service and Technology Entrepreneurship Development Board.

UNIT III: Institutional Support Schemes

(8 Hrs)

Interest Subsidy, Seed/Margin Money, Refinance Scheme, Composite Loan Scheme, Single Window Scheme, National Equity Fund Scheme, Bills Rediscounting Scheme. Factoring of bills. Institutions: Development Research Institute, NSDC, NSDA, NRLM's, SRLM's.

UNIT IV: Policy Support Mechanism

(11 Hrs)

Reservation of Items for Small Scale Industries, Rationale, Procedures, Criticism, De-reservation, Removal of Quantity Restrictions, Government's Purchase Preferences Policy for Small Industries Products, Price Preference Policy for SSI products. Policy of Priority Credit, Equity Participation, Equity issues by small enterprises through OCTEI, Policy of Technology Upgradation in small enterprises, Technology Bureau for Small Enterprises.

Textbook:

1. Katz, J. and Green, R.: Entrepreneurial Small Business, Tata McGraw Hill.

References:

1. Shukla, M.B., Entrepreneurship and Small Business Management, Kitab Mahal, Allahabad.
3. Kulkarni, P.V. and Kulkarni, S.P., Corporate Finance, Kalyani Publishers.
4. Srivastava, R.M., Essentials of Business Finance, Himalaya Publishing.
5. Kapoor, J.R., Dlabay, L.R. and Hughes, R.J., Personal Finance, Tata McGraw Hill.

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BUSINESS PERFORMANCE IMPROVEMENT PROGRAMME (BPIP)

Code: 24MG652

Max Marks: 70

Course Objectives: To equip students with the relevant skills for improving business performance.

UNIT I

(10 Hrs)

The Lean, Six Sigma, and Theory of Constraints (TOC): Improvement cycles, reviewing the current state of improvement initiatives, reasons of failure of Six Sigma and Lean, drawbacks of TOC. Introducing the ultimate improvement cycle (UIC): Identify, define, measure, analyse the process, objectives, accomplishing each step of the UIC. Improvement Systems: Porter's Value Chain Analysis, Toyota Production System, Total Quality Management, Employee efficiency, and Performance Improvement tools.

UNIT II

(10 Hrs)

The value stream, value stream mapping, scheduling system and performance, identifying production scheduling system and performance metrics, financial metrics, knowing which metrics to track, metrics for non-constraint operations. Reducing variation and defects: origin of variability, measuring variation and system variability, cycle time (C/T) and process variability.

UNIT III

(10 Hrs)

Exploiting the current constraints: finding waste in the constraints, waste reduction, drum-buffer-rope (DBR) scheduling, implementing visual controls, designing and implementing work cells, changeover time reduction, variation reduction, defect reduction, standardised work, reducing C/T, overall equipment effectiveness, plan for exploiting the constraint, reducing waste and variation in the current constraints, subordinating non-constraints to the current constraints.

UNIT IV

(10 Hrs)

Line balancing and flow optimization, optimizing the constraints buffer and pulling in the non-constraints, Kanban versus constant work in progress (CONWIP), Elevating the constraints and implementing, breaking the current constraints, sustaining the gains with protective controls, system constraints and problems, Current reality tree, conflict resolution diagram, future reality tree, establishing the environment for change.

Textbook:

1. Sproull, B.: The Ultimate Improvement Cycle, CRC Press.

References:

1. Rao, T.V., HRD Audit, Sage.
2. West, J.E. and Cianfrani, C.A., Unlocking the power of your QMS, Pearson.
3. Oliver, J.J. and Memmott, C., Growing your own Heroes – The Commonsense Way to Improve Business Performance, Prentice Hall.
4. Liker, J.A., The Toyota Way, McGraw Hill.

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ENTERPRISE RESOURCE PLANNING

Code: 24MG653

Max Marks: 70

Course Objectives: To equip students with understanding of resource planning for enterprise and handling change.

UNIT I

(12 Hrs)

Definition of ERP, need, benefits, ERP and enterprise applications-emerging trends. ERP Implementation: ERP Life cycle, Methodologies and strategy for implementation, Return on Investment analysis for ERP: Cost of ERP implementation, benefits of ERP implementation Selecting consulting Partner: things to be considered for partner selection, request for proposal method for selection of consulting partner, In-house implementation team vs. External consultants, ERP consulting companies, doing part of ERP projects from offshore ERP package selection, ERP project team and project organisation structure, ERP project management, managing requirements

UNIT II

(8 Hrs)

Business process reengineering, Business process modelling and business modelling, gaps identification and strategies to bridge the gap, configuring and testing the solution, managing ERP security, data migration, cutover planning and go Live preparation, training, change management, success and failure of ERP implementation.

UNIT III

(10 Hrs)

ERP functional Modules: Human Capital Management, Financial Management, Procurement and Inventory Management, Supplier relationship management, Production Planning and execution, Supply chain planning, sales and service, Logistics execution, customer relationship management, quality management, maintenance management and enterprise asset management, product life cycle management

UNIT IV

(10 Hrs)

Technology Areas of ERP and Enterprise application: Portal, content management and knowledge management, Data warehousing, data mining, business intelligence and analytics, ERP and enterprise application- emerging trends ERP for industries: ERPs for different manufacturing Industries, ERPs for different service industries.

Textbook:

1. Ray, R.: Enterprise Resource Planning, McGraw Hill.

References:

1. Singla, A., Enterprise Resource Planning, Cengage.
2. Monk, E. and Wagner, B., Concepts in Enterprise Resource Planning, Cengage.
3. Ray, R., Enterprise Resource Planning – Text and Cases, Tata McGraw Hill.
4. Laudon, K.C. and Laudon, J.P., Management Information Systems, Pearson.
5. Muthukumaran, B., Information Technology for Business, Oxford.

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AGRI AND BIO-TECH ENTREPRENEURSHIP

Code: 24MG654

Max Marks: 70

Course Objectives: To develop understanding of Agriculture and Bio-tech entrepreneurship and its importance for providing new avenues.

UNIT I

(10 Hrs)

Agricultural entrepreneurship, Need, Institutional support and Interventions and Capacity building for Agri Business Entrepreneurship, Guidelines for starting Farm Enterprises, Agri entrepreneurship; Agricultural and Allied Sectors; Soil-conservation, Fertilizers, Seeds, case studies involving agricultural by-products and industrial waste utilization, approaches towards better agriculture. Agricultural Technology Management Agency, Functions of Agri entrepreneurship, Managerial Functions, farming venture, Curbing Rural to Urban Migration, Quality of Agricultural Products, Agri-business financing system in India.

UNIT II

(10 Hrs)

Organic Farming, Growth of Organic Culture. Exporting Organic Materials. Export marketing of dairy products, Agricultural marketing, Definition of Agriculture Marketing, Marketing concept vs. selling concept, Market promotion techniques, Farmer's Market, Rural Marketing, Features of Indian rural markets, Marketing strategies, ICT initiatives in agricultural marketing, Needs of rural Marketing, Importance of procurement, Nature of Agricultural Commodities, Scope of agriculture, Procurement management environment, source of supply, Types of purchasing, Quality, Commodity markets, Forward and backward linkages in markets, Regulation of commodity markets, Classification of markets, Commodity exchanges and futures trading, Commodity exchanges and futures trading, Evolution of futures trading, Commodity exchanges at global and national level, Exchange transactions, Future trading and Agricultural marketing

UNIT III

(10 Hrs)

Land Utilization and Major crops, Irrigation source and method, Animal Husbandry and Dairy, Horticulture, Forest Development and Produce, Fisheries, Agriculture Economics. Knowledge and skills in project formulation and project appraisal, Evaluation of Agri projects, Managing a Successful Agri-business, Post-harvest Technologies, Production and Consumption Efficacy Marketing channels, Storage, Handling, Hazard Symptoms, Recovery measures, Legislation, FCO Dealers Rules, Quality appraisal, Application principles, Aquaculture.

UNIT IV

(10 Hrs)

Biotechnology Dynamics at the Global Scale: Global bio regions, Bio regions and their characteristics, geographic clustering in biotechnology: social networks and firms, social networks and geographic proximity, innovation networks in biotechnology strategy and strategic thinking in biotechnology entrepreneurship, research on strategic alliances, mergers and acquisitions in the biotechnology industry, synergy and strategy: Kirin Brewery's Entry into Bio pharmacy, patenting biotechnology, legal framework and public support in biotechnology industry Institutions providing support for agripreneurship: NIFTEM, CFTRI, NABARD, ICAR, DBT. Roles and responsibilities in developing agripreneurship.

Textbook:

1. Patzelt, H. and Brenner, T.: Handbook of Bio-entrepreneurship, Springer

References:

1. Dev, S.M. and Rao, N.C., Biotechnology in Indian Agriculture, Academic Foundation.
2. Rajpara, Y.R., Agri-business Management, ABD Publishers.
3. Sengupta, S., Indian Agriculture, ABD Publishers.
4. Scoones, I., Science, Agriculture and the Politics of Policy, Orient Longman.

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Theory Paper

Total: 100 Marks

External: 70 Marks

Internal: 30 Marks

External: 70 Marks

10 Question (MCQ): 1 mark each ($1 \times 10 = 10$)

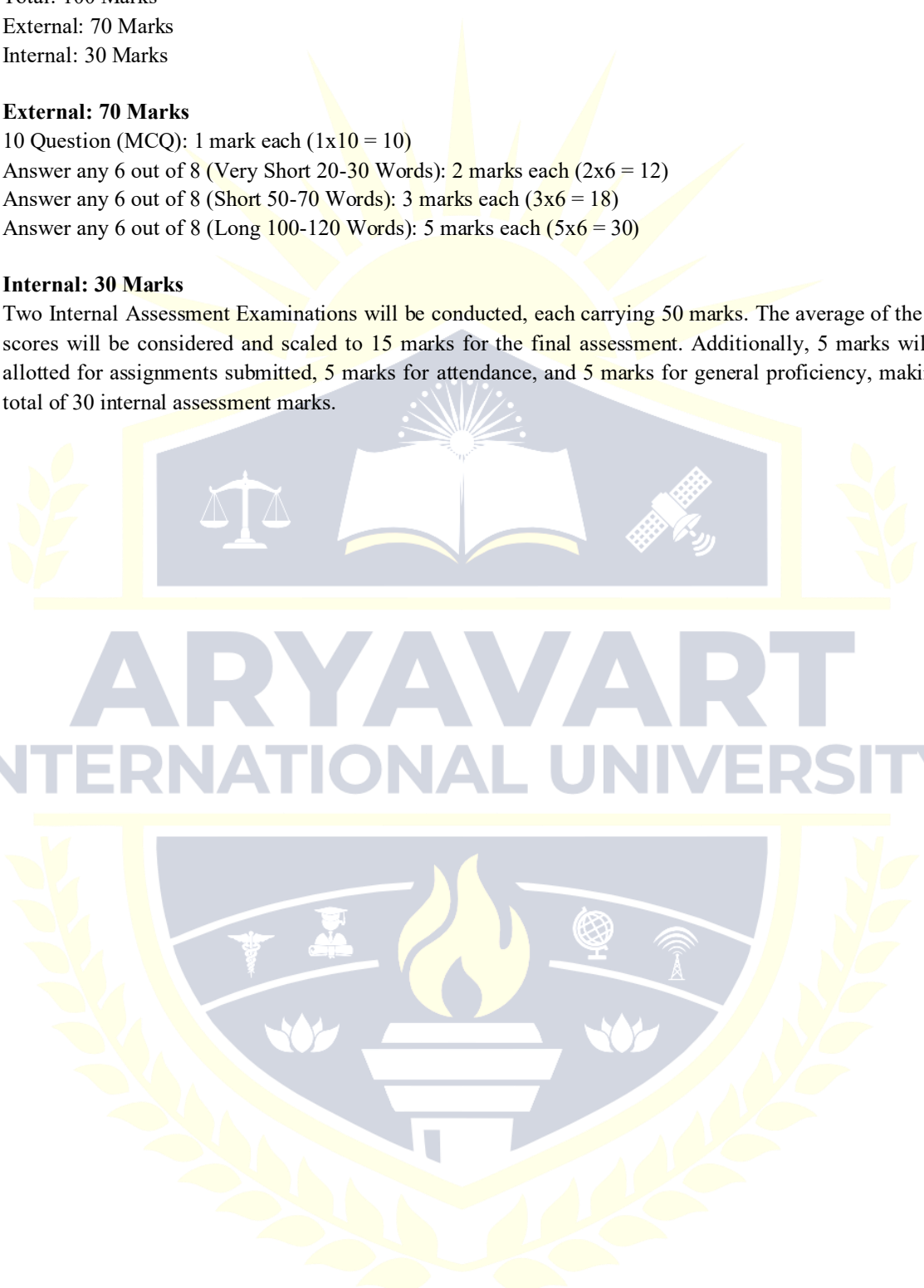
Answer any 6 out of 8 (Very Short 20-30 Words): 2 marks each ($2 \times 6 = 12$)

Answer any 6 out of 8 (Short 50-70 Words): 3 marks each ($3 \times 6 = 18$)

Answer any 6 out of 8 (Long 100-120 Words): 5 marks each ($5 \times 6 = 30$)

Internal: 30 Marks

Two Internal Assessment Examinations will be conducted, each carrying 50 marks. The average of the two scores will be considered and scaled to 15 marks for the final assessment. Additionally, 5 marks will be allotted for assignments submitted, 5 marks for attendance, and 5 marks for general proficiency, making a total of 30 internal assessment marks.



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Syllabus for BBA

Semester 7

Theory									
Course Code	Topic	L	T	P	Credit	Theory Marks	Internal Marks	Practical Marks	Total Marks
24MG118	Project Management	4	0	0	4	70	30	0	100
24MG701	Fundamentals of Actuarial Sciences	4	0	0	4	70	30	0	100
24MO701	MOOC I (from SWAYAM Platform)	3	0	0	3	100	0	0	100
Discipline Specific Elective (DSE 3) Choose any one									
A. Banking and Insurance									
24MG711	Prevention of Fraudulent Practices through Case Studies	4	0	0	4	70	30	0	100
24MG712	International Banking and Forex Management	4	0	0	4	70	30	0	100
24MG713	Digitalization and E-Governance	4	0	0	4	70	30	0	100
B. Financial Management									
24MG721	Financial Risk Management	4	0	0	4	70	30	0	100
24MG722	Mergers and Corporate Restructuring	4	0	0	4	70	30	0	100
24MG723	Financial Analytics	4	0	0	4	70	30	0	100
C. Marketing Management									
24MG731	Retail & Mall Management	4	0	0	4	70	30	0	100
24MG732	Digital Branding Engagement	4	0	0	4	70	30	0	100
24MG733	Content Marketing	4	0	0	4	70	30	0	100
D. Human Resource Management									
24MG741	Cross-Cultural and Global Management	4	0	0	4	70	30	0	100
24MG742	Management of Industrial Relations	4	0	0	4	70	30	0	100
24MG743	Human Resource Development- Strategies and Systems	4	0	0	4	70	30	0	100
E. Entrepreneurship Development Management									
24MG751	Family Business Management	4	0	0	4	70	30	0	100
24MG752	Business Valuation for Start-ups	4	0	0	4	70	30	0	100
24MG753	Financial Services & Institutional Support for Startups	4	0	0	4	70	30	0	100
					23	450	150	0	600

Detailed Syllabus

PROJECT MANAGEMENT

Code: 24MG118

Max Marks: 70

Course Objectives: The course on Project Management is designed to provide students with a comprehensive understanding of the key principles, methodologies, and tools used to successfully plan, execute, and close projects across various industries. The primary objective of the course is to equip students with the knowledge and skills necessary to effectively manage projects, ensuring they are completed on time, within scope, and on budget.

UNIT I

(16 Hrs)

Overview of Project Management: Varieties of projects, Project Features, Project Life Cycle – S-Curve, J-C.

Project Selection: Project Identification and Screening – New ideas, Vision, Long-term objectives, SWOT Analysis (Strengths, Weaknesses, Opportunities, Threats).

Project Appraisal – Market Appraisal, Technical Appraisal, Economic Appraisal, Ecological Appraisal, and Financial Appraisal – Payback, Net Present Value (NPV), Internal Rate of Return (IRR).

Project Selection – Decision Matrix, Technique for Order Preference using Similarity to Ideal Solution (TOPSIS), Simple Additive Weighting (SAW).

UNIT II

(12 Hrs)

Project Presentation: WBS, Project Network – Activity on Arrow (A-O-A), Activity on Node (A-O-N).

Project Scheduling: Gant Chart, Critical Path Method (CPM), Project Evaluation & Review Technique (PERT). Linear time cost trade-offs in a project – Direct cost, indirect cost, Project crashing, Resource Consideration – Profiling, Allocation, Levelling.

Introduction to project management software: Primavera/ Microsoft Project

UNIT III

(12 Hrs)

Project Execution: Monitoring control cycle, Earned Value Analysis (EVA), Project Control– Physical control, Human control, financial control.

Organizational and Behavioural Issues: Organizational Structure, Selection-Project Manager, Leadership Motivation, Communication, Risk Management.

Project Termination: Extinction, Addition, Integration, Starvation.

Textbooks:

1. Jack R. Meredith and Samuel J. Mantel, Jr. "Project Management- A Managerial Approach" Eighth Edition, John Wiley & Sons Inc. 2012.
2. Arun Kanda. "Project Management- A Life Cycle Approach". PHI Learning Private Limited, 2011.

Reference Books:

1. "A Guide to Project Management Body of Knowledge" PMBOK GUIDE, Sixth edition, Project management Institute, 2017.
2. Ted Klastorin. "Project Management: Tools and Trade-Offs". John Wiley, 2011.

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FUNDAMENTALS OF ACTUARIAL SCIENCES

Code: 24MG701

Max Marks: 70

Course Objectives: This course aims to provide a foundational understanding of actuarial science, covering its role in financial services, core mathematical and statistical tools, key concepts like insurance and annuities, and the regulatory and ethical responsibilities of actuaries.

UNIT I: Overview of Actuarial Science and Risk

(10 Hrs)

Introduction to actuarial science: definition, history, and applications; Role of actuaries in insurance, pensions, and finance. Risk, uncertainty, and classification of risk; Time value of money: simple and compound interest, present and future value. Introduction to life tables and mortality rates. Overview of the actuarial profession and global institutes (IAI, IFoA, SOA).

UNIT II: Probability and Statistics for Actuarial Applications

(10 Hrs)

Basic probability concepts: sample space, events, conditional probability; Random variables and probability distributions; Discrete: Binomial, Poisson; Continuous: Normal, Exponential; Expected value, variance, and standard deviation; Applications of probability in insurance and risk modelling.

UNIT III: Life Insurance and Annuity Mathematics

(10 Hrs)

Life table functions and survival models, Life insurance contracts: term insurance, whole life insurance, Net single premium and net annual premium; Annuities: types (immediate, due, temporary, deferred), present and future values; Premium computation techniques; Reserves and policy values.

UNIT IV: Actuarial Models, Pensions & Regulation

(10 Hrs)

Introduction to actuarial models: deterministic vs. stochastic. Basics of pension mathematics: defined benefit vs. defined contribution; Funding methods for pensions and retirement benefits; Indian regulatory framework: IRDAI guidelines, solvency, capital adequacy; Ethics and professionalism in actuarial practice.

Textbooks:

1. Kaushal, R., Actuarial Statistics, University Science Press (Laxmi Publications).
2. Gupta, S. C., Fundamentals of Statistics, Himalaya Publishing House.
3. Sathe, P. S., Introduction to Actuarial Science, University of Pune Press, Latest Edition.
4. Bowers, N. L., Gerber, H. U., Hickman, J. C., Jones, D. A., & Nesbitt, C. J., Actuarial Mathematics, Wiley India.

Reference Books:

1. Dickson, D. C. M., Hardy, M., & Waters, H. R., Actuarial Mathematics for Life Contingent Risks, Cambridge University Press India.
2. Sharma, H. S., Mathematics of Finance and Insurance, Discovery Publishing House.

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MOOC COURSE I (FROM SWAYAM PLATFORM)

Code: 24MO701

Max Marks: 70

List of MOOCs enrolled by a learner can be found in the “My Courses” page on SWAYAM Portal (link is available at the top of page, click on logged-in user-name), Current Link is:

<https://swayam.gov.in/mycourses>

1. The candidate is required to complete a 03-credit Skill Enhancement Course (SEC) from the list of courses available on the SWAYAM online platform.

PREVENTION OF FRAUDULENT PRACTICES THROUGH CASE STUDIES

Code: 24MG711

Max Marks: 70

Course Objectives: This course aims to equip students with comprehensive knowledge of fraud prevention, detection, and investigation techniques using real-world case studies. It emphasizes ethical conduct, legal frameworks, risk assessment, and the role of technology in combating fraud within financial institutions.

UNIT I: Introduction to Fraud and Ethical Foundations

(12 Hrs)

- a. Understanding the Nature and Impact of Fraud: Definition of Fraud, The Economic and Social Impact of Fraud, How Fraud Affects Organizations and Individuals, Real-World Examples of Major Fraud Cases
- b. Types of Fraud and Fraud Schemes: Asset Misappropriation, Financial Statement Fraud, Corruption and Bribery, Procurement Fraud, Identity Theft and Cyber Fraud, Insurance Fraud, Ponzi and Pyramid Schemes
- c. Legal and Ethical Considerations in Fraud Investigations: Legal Framework and Key Laws (e.g., FCPA, SOX, etc.), Ethical Guidelines in Fraud Investigation, Legal Liabilities for Fraud Prevention and Detection, Privacy and Data Protection Concerns in Investigations
- d. Compliance with Laws and Regulatory Standards: Regulatory Agencies and Their Role in Fraud Prevention, Overview of Global Anti-Fraud Regulations, Corporate Governance and Fraud Compliance Standards, Importance of Whistleblower Policies
- e. Fraud Awareness and the Role of Employees: The Importance of Fraud Awareness Training, Organizational Culture and Employee Responsibility, creating a Fraud Prevention Mindset, Reporting Mechanisms (e.g., hotlines, whistleblowing)
- f. Educating for Ethical Behavior in Organizations: Designing Effective Fraud Prevention and Ethics Training Programs, Role of Leadership in Setting Ethical Standards, Case Studies on Ethical Failures, Encouraging Ethical Decision-Making Among Employees.

UNIT II: Fraud Risk Assessment and Prevention Strategies

(10 Hrs)

- a. Assessing Fraud Risks and Organizational Vulnerabilities: Identifying Fraud Risk Areas in an Organization, Fraud Risk Mapping and Vulnerability Analysis, Risk Factors and Warning Signs of Fraud, Key Fraud Risk Indicators (FRIs)
- b. Fraud Prevention Strategies and Internal Controls: Preventive vs. Detective Controls, Segregation of Duties and Authorizations, Physical and Digital Security Measures, Implementing Access Controls and Monitoring Systems, Anti-Fraud Policies and Procedures
- c. Designing and Implementing Fraud Risk Management Frameworks: Building a Fraud Risk Management Plan, The Role of Internal Audits in Fraud Prevention, Developing Fraud Risk Mitigation Strategies, Integrating Fraud Risk Management with Corporate Governance
- d. Monitoring and Evaluating Anti-Fraud Measures: Key Performance Indicators (KPIs) for Fraud Prevention, Continuous Monitoring Techniques, Regular Audits and Fraud Risk Assessments, Using Technology to Improve Fraud Prevention Systems
- e. Creating a Culture of Integrity and Prevention: Role of Leadership in Fraud Prevention, establishing a Zero-Tolerance Policy for Fraud, Promoting Ethical Conduct Across All Levels, Engaging Employees in Fraud Prevention Efforts

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UNIT III: Fraud Detection and Investigation Techniques

(10 Hrs)

- a. Techniques for Detecting Fraudulent Activities: Red Flags and Warning Signs of Fraud, Manual vs. Automated Detection Techniques, Risk-based vs. Transaction-based Detection Methods, The Role of Data Analytics in Fraud Detection
- b. Use of Data Analytics and Forensic Accounting in Fraud Detection: Analyzing Financial Data for Anomalies, Fraud Detection Software and Tools, Forensic Accounting Techniques: Tracing Assets and Liabilities, Using Benford's Law and Ratio Analysis in Fraud Detection,
- c. Role of Internal Controls in Detection: Importance of Control Frameworks (e.g., COSO, COBIT), Control Testing and Audits, Continuous Monitoring of Financial Transactions, Data Mining and Pattern Recognition Techniques,
- d. Conducting Investigations: Gathering Evidence: Steps in Fraud Investigation: Planning, Data Collection, Analysis, Chain of Custody for Evidence, Interviewing Witnesses and Suspects, Legal and Ethical Considerations in Evidence Gathering
- e. Interviewing Witnesses and Suspects: Effective Interviewing Techniques for Fraud Investigators, Psychological Techniques for Detecting Deception, Handling Difficult Conversations During Investigations
- f. Documentation and Reporting: Preparing Investigative Reports: Best Practices, Structuring Findings and Recommendations, Documenting Evidence for Court or Legal Proceedings, Reporting to Authorities and Regulatory Bodies.

UNIT IV: Technology, Best Practices, and Case Applications

(08 Hrs)

- a. Fraud Detection Software and Technology Tools: Overview of Leading Fraud Detection Tools (e.g., ACL, IDEA, etc.), Machine Learning and AI in Fraud Detection, The Role of Blockchain in Fraud Prevention, Digital and Cybersecurity Tools for Fraud Detection, Role of AI
- b. Machine Learning, and Automation in Fraud Prevention: Introduction to AI and Machine Learning in Fraud Detection, Predictive Analytics for Identifying Fraudulent Behaviour, Automating Fraud Prevention Processes
- c. Case Studies: Successful Use of AI in Fraud Prevention
- d. Best Practices for Organizational Fraud Prevention and Detection: Developing an Effective Fraud Prevention Strategy, Continuous Improvement of Anti-Fraud Measures, Collaboration Between Internal and External Stakeholders
- e. Building a Fraud-Resistant Organizational Culture: Creating a Fraud-Prevention-Oriented Environment, Leadership and Its Role in Building Ethical Culture, Reward Systems for Ethical Behaviour, Implementing Regular Training and Awareness Campaigns
- f. Real-World Case Studies and Simulations: Analysing High-Profile Fraud Cases (e.g., Enron, Madoff), Group Discussions on Real Fraud Scenarios, Simulating Fraud Detection and Investigation Processes, Case Study Presentations and Group Solutions
- g. Practical Application of Fraud Management Concepts: Hands-On Application of Fraud Risk Assessment Tools, Fraud Detection Software Demos and Simulations, Drafting Fraud Prevention Policies, Role Playing in Fraud Investigations, and Report Writing.

Suggested Readings:

1. Baldava, Sandeep, and Agarwal, Deepa, Forensic Investigations and Fraud Reporting in India: Practical Insights to Predict, Prevent, Detect, and Investigate Frauds, Bloomsbury Professional India,
2. Govind, Vijay Narayan, Fraudster Tales, Pan Macmillan India
3. Raman, R.V., Fraudster, Hachette India
4. Lamba, Anil, Romancing the Balance Sheet, HarperCollins India
5. Dalal, Chetan, Novel and Conventional Methods of Audit, Investigation, and Fraud Detection, Wolters Kluwer India Pvt. Ltd.

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ARYAVART INTERNATIONAL UNIVERSITY
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INTERNATIONAL BANKING AND FOREX MANAGEMENT

Code: 24MG712

Max Marks: 70

Course Objectives: This course aims to provide students with an understanding of international banking operations, foreign exchange management, and related risk mitigation strategies in global trade and finance.

UNIT I: Introduction to Foreign Exchange and Foreign Currency Accounts (12 Hrs)

- a. Meaning of Foreign Exchange: Definition and significance of foreign exchange in international trade
- b. Exchange rate systems: Fixed, floating, and pegged exchange rates, Importance of foreign exchange in global finance and trade
- c. Administration of Foreign Exchange: Role of central banks and government in managing foreign exchange, Forex reserves and their importance, Regulatory bodies involved in forex management (e.g., Reserve Bank of India)
- d. Functions of the Foreign Exchange Department: Managing currency inflows and outflows, Foreign exchange market operations: Buying, selling, and hedging, implementing foreign exchange policies, including liberalization and reforms
- e. Foreign Currency Accounts: Nostro and Vostro Accounts
Nostro Account: Explanation and role in international transactions,
Vostro Account: Definition and its impact on international banking relationships,
Difference between Nostro and Vostro accounts and their importance in international trade
- f. Foreign Exchange Transactions: Spot and Forward Deals: Spot Transactions, Forward Transactions, Differences between spot and forward markets, and their impact on businesses.

UNIT II: Exchange Rates, Fluctuations, and Risk Management (12 Hrs)

- a. Selection of Buying and Selling Rates: Determining exchange rates, the process of setting buying and selling rates for currencies, and how banks and financial institutions determine rates
- b. Calculation of Forward Rates: Methods for calculating forward exchange rates based on interest rate differentials, the concept of covered interest arbitrage and its effect on forward rates, and Practical examples of calculating forward exchange rates
- c. Causes of Fluctuations in Exchange Rates: Factors affecting exchange rate fluctuations, the role of central banks in managing fluctuations and stabilizing currencies, Speculation and market psychology in exchange rate movements
- d. Impact of Exchange Rate Fluctuations: Effects of exchange rate movements on international trade, businesses, and economies, how companies manage currency risk through hedging and derivative instruments, and Real-world examples of currency crises and their economic impacts
- e. Liberalized Exchange Rate Mechanism (LERMS) and Unified Exchange Rate System (UERS): Understanding LERMS and its role in liberalizing India's forex market, Transition from multiple exchange rates to a unified exchange rate system, Impact of LERMS and UERS on India's foreign exchange policy

UNIT III: Foreign Exchange Control and International Payments (10 Hrs)

- a. Exchange Control Regulations: Objectives of exchange control, Methods of exchange control, The Foreign Exchange Regulation Act (FERA), 1973, and its implications
- b. Foreign Exchange Regulation Act (FERA), 1973: Key provisions and objectives of FERA in regulating foreign exchange, Impact of FERA on Indian businesses and foreign trade, Evolution from FERA to FEMA (Foreign Exchange Management Act)
- c. Methods of International Payments: Instruments issued by Correspondent Banks, Foreign Traveler's Cheques,
- d. Foreign Inward Remittance Payment System: How remittance systems work for individuals and businesses, Emerging trends in cross-border payment systems (e.g., blockchain, mobile payments)
- e. Methods of Settling Debts in International Trade: Key methods for settling trade debts, Risks involved in each method, Letter of Credit: Meaning, Features, and Mechanism.

UNIT IV: Financing Foreign Trade and Trade Credit (06 Hrs)

- a. Financing Exports: Packing Credit Advances, Purchase and Negotiation of Bills, Collection of Export Bills

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- b. Incentives and Financing Deferred Payments: Government incentives for exporters, Financing deferred payments and large-scale projects, Turnkey Projects
- c. Financing Imports: Letter of Credit, Trust Receipts, and Deferred Payment, Loan Syndication and Role of EXIM Bank and ECGC, Export Credit and Guarantees.

Suggested Readings:

- 1. Apte, P.G., Foreign Exchange Management: A Practical Approach, Himalaya Publishing House,
- 2. Cherunilam, Francis, International Business: Text and Cases, PHI Learning
- 3. Goyal, Daniel P.S., International Trade and Finance, Excel Books
- 4. Desai, Vasant, Banking and Financial Systems in India, Himalaya Publishing House
- 5. Khan, M.Y., Indian Financial System, McGraw-Hill Education
- 6. Khurana, P.K., Export-Import Management, Excel Books
- 7. Bhatia, S.K., Managing Foreign Exchange Risk: Using Derivatives, Tata McGraw-Hill.

DIGITALIZATION AND E-GOVERNANCE

Code: 24MG713

Max. Marks:

Course Objectives: This course aims to impart an understanding amongst students the concepts, technologies, and implementation challenges of digitalization and e-governance, with a focus on their applications in enhancing governance and public services.

UNIT I: Introduction to Digitalization and E-Governance (10 Hrs)

Definition & Scope of Digitalization, Evolution and Need for Digitalization in Governance, Meaning, Scope, and Importance of E-Governance, E-Governance vs Traditional Governance, Types of E-Governance: G2G, G2C, G2B, G2E, Models of E-Governance (The Four-Stage Model, Gartner's Four Phases), Challenges in E-Governance Implementation.

UNIT II: Technology and Infrastructure in E-Governance (10 Hrs)

Digital Infrastructure: Cloud Computing, ICT, IoT, AI in Governance, Role of Internet and Mobile Technologies, Cybersecurity and Data Protection in E-Governance, National Digital Communications Policy (NDCP), Digital Identity: Aadhaar, Digital Signatures, Digital Payment Systems and UPI, Public Key Infrastructure (PKI).

UNIT III: E-Governance Initiatives in India (10 Hrs)

National E-Governance Plan (NeGP), Digital India Programme: Vision, Pillars & Impact, Key Projects: UMANG, MyGov, BHIM, e-Kranti, DigiLocker, e-District, E-Governance in Sectors: Health (e-Hospital), Education (SWAYAM), Agriculture (eNAM), Rural (eGramSwaraj), Case Studies of Successful E-Governance Initiatives at State and Central Levels.

UNIT IV: Legal, Ethical and Administrative Framework of E-Governance (10 Hrs)

IT Act 2000 & Amendments: Provisions Related to E-Governance, Right to Information (RTI) and Transparency in Digital Governance, Digital Ethics and Digital Inclusion, Capacity Building and Change Management in Government Sector, Public-Private Partnerships in E-Governance, Future Trends: Blockchain, AI, and Smart Governance.

Suggested Readings:

- 1. Pankaj Sharma, E-Governance: The New Age Governance, APH Publishing.
- 2. C.S.R. Prabhu, E-Governance: Concepts and Case Studies, PHI Learning.
- 3. Pardeep Mittal, Digital India: Governance & Development, Kunal Books.
- 4. Alok Kumar and Chandrani Singh, Digital Governance in India, New Century Publications.
- 5. R.P. Sinha, E-Governance in India: Initiatives and Issues, Concept Publishing Company.
- 6. P.K. Suri and Sushil, ICTs and Development: A Study of E-Governance in India, Springer India.

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FINANCIAL RISK MANAGEMENT

Code: 24MG721

Max Marks: 70

Course Objectives: This course aims to develop students' understanding of financial risk types and equip them with the tools, frameworks, and practices necessary to identify, assess, and manage various financial risks in institutional settings.

UNIT I: Introduction to Financial Risk

(10 Hrs)

Value Creation and Risk Management. Types of risks faced by modern organisations. Nature, sources and measures of financial risks. Management of Market Risks, Concept of Market Risk. Sources of market risks. Measures of market risk. Value at Risk. RiskMetrics Approach. Historic Simulations. Monte Carlo Simulations. Portfolio Risk Measure. Portfolio Risk Budgeting. Stress Testing and Back Testing. Capital Charges.

UNIT II: Management of Credit Risks

(10 Hrs)

Concept of Credit Risk. Individual Loan Risks. Measurement of Credit Risk. Default Risk Models. Loan Portfolio and Concentration Risk. Credit Ratings. Credit Derivatives. Capital Charges.

UNIT III: Management of Other Institutional Risks

(10 Hrs)

Other types of financial risks faced by the institutions. Measures and handling of OffBalance-sheet risks, foreign exchange risks, sovereign risk, liquidity risk, technology and other operational risks. Risk hedging and management. Capital charges.

UNIT IV: Enterprise Risk Management

(10 Hrs)

Concept of Enterprise Risk Management (ERM). Principal terms in Enterprise Risk Management. Integrated Approach to Risk Management. Framework for risk management and control. Risk frameworks under regulatory environments.

Suggested Readings:

1. Bhalla, V. K., Investment Management. Delhi: S. Chand.
2. Christoffersen, P. F., Elements of Financial Risk Management. London: Academic Press.
3. Crouhy, M., Galai, D., & Mark, R., The Essentials of Risk Management. USA: McGraw-Hill Education.
4. Hull, J. C., Risk Management and Financial Institutions. New Jersey: John Wiley & Sons.
5. Jorion, P., Financial Risk Manager Handbook. New Jersey: John Wiley & Sons.
6. Professional Risk Managers' International Association. (2015). PRM Handbook Volume III: Book 1-3. USA: PRMIA Publications.
7. Resti, A. & Sironi, A., Risk Management and Shareholders' Value in Banking. England: John Wiley & Sons.
8. Saunders, A., & Cornett, M. M., Financial Institutions Management. New York: McGraw-Hill Education.

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MERGERS AND CORPORATE RESTRUCTURING

Code: 24MG722

Max Marks: 70

Course Objectives: This course aims to provide an in-depth understanding of financial, accounting, regulatory, and valuation aspects of corporate restructuring, and to analyze its impact on financial markets, shareholder value, and business strategy.

UNIT I: Meaning of corporate restructuring

(10 Hrs)

Needs, scope, modes of restructuring, Indian and global scenario, Strategies, Mergers, acquisitions, takeovers, Disinvestments, Strategic alliances, demergers and hive-offs, Slump sale, Asset sale, Reserve demerger, Concepts, modes, regulatory, tax, and accounting aspects.

UNIT II: Merger and Amalgamation

(10 Hrs)

Meaning, AS 14, pooling of interest method, purchase method, treatment of goodwill and capital reserve, Purchase consideration, inter-company holdings accounting and tax aspects, legal aspects, stamp duty, financial aspects, swap ratio, impact on EPS, MPS, and P/E ratio, gains and synergy of merger, Cost of merger. Books of selling and purchasing companies, Realization Account.

UNIT III: Takeovers

(10 Hrs)

Meaning, types of takeovers, legal aspects, SEBI regulations, financial accounting and tax aspects, stamp duty, payment of consideration, bailout takeovers, and takeover of sick units. Financial restructuring-Reorganization of share capital, Internal Reconstruction, accounting, financial, and tax aspects.

UNIT IV: Approaches to Valuation

(10 Hrs)

Valuation of Shares, Valuation of Business, Valuation of Intangibles, Valuing Private Companies, Valuing firms with Negative Earnings, Valuing start-up firms, Value enhancement: A discounted cash flow Valuation framework, EVA, CFROI, and other tools.

Suggested Readings:

1. Arzac, E. R., Valuation for Mergers, Buyouts and Restructuring, John Wiley & Sons.
2. Brealey, R., Myers, S., & Allen, F., Principles of Corporate Finance, McGraw-Hill.
3. Damodaran, A., The Dark Side of Valuation: Valuing Young, Distressed, and Complex Businesses, Financial Times Press.
4. Chandra, P., Corporate Restructuring, Tata McGraw-Hill.
5. Institute of Cost Accountants of India (ICWAI), Financial Analysis & Business Valuation, ICWAI Publications.
6. Gulati, S. S., Corporate Restructuring: Principles, Strategies and Practices, Excel Books.

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FINANCIAL ANALYTICS

Code: 24MG723

Max Marks: 70

Course Objectives: This course is intended to equip students with foundational knowledge and practical skills in financial analytics, focusing on financial statement analysis, credit risk modelling, time series forecasting, portfolio optimization, and trading strategies using modern analytical tools.

UNIT I: Financial Statement Analytics

(10 Hrs)

Projecting financial statements based on growth assumptions for all components, Modelling Cash flow, performing sensitivity analysis, break-even modelling, and testing for bankruptcy risks.

UNIT II: Credit Risk Analytics

(10 Hrs)

Utilizing loan performance data from a financial institution to build a credit default risk model using Logistic regression; Extending the Altman Z score to Indian corporates, using AI/ML tools such as ANN to build a credit risk model.

UNIT III: Financial Time Series Analytics

(10 Hrs)

Data importing and cleaning, plotting multiple series, examining the nature of data, forecasting using MA, EWMA, ARMA, ARCH, and GARCH.

UNIT IV: Portfolio and Trading Analytics

(10 Hrs)

Portfolio optimisation using Markowitz's mean-variance optimization model, estimating Sharpe Ratio, Treynor Ratio, Jensen's Alpha; Trading based on Quantitative indicator-based trading models – MA, RSI, ROC, MACD; Simulating and optimising trading strategies; Using AI/ML tools such as ANN for predicting stock prices.

Suggested Readings:

1. Bennett, M. J., & Hugen, D. L., Financial Analytics with R, Cambridge University Press.
2. Ang, C. S., Analysing Financial Data and Implementing Financial Models using R, Springer.
3. Weiming, J. M., Mastering Python for Finance, Packt Publishing.
4. Yan, Y., Python for Finance, Packt Publishing.
5. Srivastava, R. P., & Shankar, R., Financial Analytics: A Practitioner's Guide, Sage Publications India.
6. Shastri, K., Applied Financial Analytics and Modelling, Tata McGraw-Hill Education.

विद्याधनं सर्वधनप्रधानं

ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

RETAIL AND MALL MANAGEMENT

Code: 24MG731

Max Marks: 70

Course Objectives: The course aims to provide students with an in-depth understanding of the principles, strategies, and operational aspects of retail and mall management with a focus on emerging trends, technology, and customer-centric approaches in the evolving retail landscape.

UNIT I: Retail Theory & Practices

(10 Hrs)

Retail: Nature, Scope, History, Retail Institutions, Types, Retail Management Process, Indian Retailing Scenario, Retail Managers – Roles, Skills and Scope, Evolution of Management Theory, Organizational Environment in Retail Sector, Ethical Issues in Retailing, Job Opportunities in Retail Industry, Personality Traits of Retailers, Retail Entrepreneur, Employment Opportunities, Internationalization and Globalization of Retailing.

UNIT II: Retail Marketing Strategy

(10 Hrs)

Introduction, Building Retail Brand, Sales Enhancement Strategies, Business Intelligence, Customer Service, Social Media Marketing, Pricing Strategy, Point of purchase communication, Role of Packaging, Pricing Strategy, Merchandise Management, Private Labels, Retail Promotion, Building Store Loyalty.

UNIT III: Retail Organization & Functional Management

(10 Hrs)

Introduction, Classification of Retail Organization, Franchising, Human Resource Management in Retail, Building and Sustaining Relationship in Retailing, Customer relationship Management, Store Planning: Location, Layout, Store Operations: POS (Point of Sale) /Cash Process, Customer Service and Accommodation, Retail Floor and Shelf Management, Retail Accounting and Cash Management, setting up Stores before Opening, Working with Floor Plans and Store Requirements.

UNIT IV: Electronic Retailing

(10 Hrs)

Introduction, Types of Technology in Retailing, Role of IT in Business; Influencing Parameters for use of IT in Retailing; Efficiency in Operations, Effective Management of Online catalogues; Direct Retailing Methods, Database Management; Data warehousing; Critical Analysis of E-Retailing Strategies; Customer Relationship Management.

Suggested Readings:

1. Sinha, P. K., & Uniyal, D. P., Managing Retailing, Oxford University Press.
2. Agarwal, D. P., Bansal, S. P., Yadav, R., & Kumar, A., Retail Management, Pragati Prakashan.
3. Berman, B., & Evans, J. R., Retail Management: A Strategic Approach (9th ed.), Pearson Education.
4. Pradhan, S., Retailing Management: Text and Cases (6th ed.), Tata McGraw-Hill.
5. Vedamani, G. G., Retail Beyond Detail: The Great Indian Retailing Business, Sage Publications.
6. Sharma, S., Bhat, A., & Isher, A. K., Food Retail Outlets Management in India: Consumers' Perspective, Serial Publications.

विद्याधनं सर्वधनप्रधानं

ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

DIGITAL BRANDING ENGAGEMENT

Code: 24MG732

Max. Marks: 70

Course Objectives: This course aims to provide students with the knowledge and tools to create, manage, and evaluate digital branding strategies that foster engagement, promote brand equity, and adapt to technological innovations and ethical considerations.

UNIT I: Fundamentals of Digital Branding

(10 Hrs)

Introduction to Branding and Digital Branding, Traditional vs. digital branding, Role of branding in consumer behavior, Evolution of Brands in the Digital World, Digital disruption and consumer power shift, Components of Digital Branding, Brand identity, voice, and tone, Online brand assets, Brand Experience in the Digital Age, Touchpoints in the digital customer journey, Personalization and dynamic content.

UNIT II: Creating and Communicating Digital Brand Identity

(10 Hrs)

Building a Digital Brand Identity, Developing brand mission, vision, and values, Defining brand voice for digital platforms, Content as the Heart of Branding, Visual and video branding elements, Brand Communication in Digital Platforms, Writing for the web and social media, Email marketing and blogs, Memes, reels, and other trend-based formats, Influencer and Community-Led Branding, User-generated content (UGC), Building and nurturing online communities.

UNIT III: Engagement Strategies and Tools

(10 Hrs)

Role of social platforms in branding, Platform-specific strategies, Hashtag campaigns and viral content, Interactive and Immersive Branding, Gamification and brand engagement, Augmented reality (AR) and virtual reality (VR) experiences, Live streaming and webinars for engagement, Paid Media and Digital Campaigns, Basics of paid search, display, and social ads, Retargeting and remarketing, Digital Branding Tools and Tech Stack, Tools for social media management, CRM platforms, AI tools for content creation and brand engagement.

UNIT IV: Analytics, Ethics, and Future Trends

(10 Hrs)

Branding Metrics and Analytics, Key performance indicators (KPIs) for branding, Brand sentiment analysis, Tools for tracking engagement and ROI, Online Reputation and Crisis Management, Ethics and Diversity in Digital Branding, Ethical challenges in digital marketing and branding, Data privacy and consumer rights, The Future of Digital Branding, Branding in the age of AI and automation, Sustainable and purpose-driven branding.

Suggested Readings:

1. Kumar, D., Rehman, V., & Rahman, Z., Integrated Marketing Communication in the Digital Age, Wiley India.
2. Sawhney, S., Branding in the Digital Age, Srishti Publishers.
3. Ahuja, V., Digital Marketing, Oxford University Press.
4. Seth, N., Mastering The Data Paradox, Penguin Random House India.
5. Kumar, S. T. N., & Kumar, K., Digital Marketing: From Fundamentals to Future, Cengage India.

विद्याधनं सर्वधनप्रधानं

ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

CONTENT MARKETING

Code: 24MG733

Max. Marks: 70

Course Objectives: This course aims to equip students with the knowledge and skills to design, implement, and evaluate strategic content marketing initiatives that drive customer engagement, brand loyalty, and business growth.

UNIT I: Foundations of Content Marketing

(10 Hrs)

Introduction to Content Marketing, Historical context and evolution, Content marketing vs. traditional advertising, The Behavioral Framework in Content Marketing, The buyer's journey and how content influences decisions, Content Marketing as a Business Model, Revenue models, Case studies of successful content-driven businesses, Content Maturity Model, Assessing content maturity and setting improvement goals.

UNIT II: Strategy and Audience Engagement

(10 Hrs)

Defining Your Content Niche and Strategy, Aligning niche with business goals, Competitive landscape and differentiation, Six Principles of Content Marketing, Treating Content as a Strategic Asset, Content lifecycle, Measuring content ROI, Building Audience Personas, Persona templates and segmentation, Using personas to guide content creation, Defining the Engagement Cycle, Awareness, interest, consideration, and loyalty, Mapping content to different stages, Developing On-Brand Content and Brand Ambassadors.

UNIT III: Content Development and Distribution

(10 Hrs)

Auditing and Analysing Current Content Assets, Content inventory and audit tools, identifying content gaps and opportunities, repurposing existing content, Creating Audience-Centric Content, Content formats, Editorial Planning and Workflow Management, Content governance and version control, Content Distribution Strategies, Owned, earned, and paid media, Social media, email marketing, and SEO integration.

UNIT IV: Performance, Ethics, and Real-World Applications

(10 Hrs)

Marketing Your Content and Measuring Impact, The Content Marketing Pyramid, Metrics for content success, Overview of analytics tools, Ethical Issues in Digital Content, Privacy, consent, and user data in content targeting, Addressing fake news and clickbait, Diversity and Inclusion in Content Marketing.

Suggested Readings:

1. Jain, S., 101 Content Marketing: Tips on Social Media, Notion Press.
2. Chopra, A., Fast, Cheap & Viral: The Content Marketing Guide, Notion Press.
3. Bhandari, A., & Bhandari, T., Pragmarketism: Pragmatic Marketing Insights for Winning Indian Consumers, SAGE Publications.
4. Joshi, S., Social Media Marketing Made Simple: A Step-by-Step Guide, Notion Press.
5. Kishore, A., The Ultimate Guide to Digital Marketing in India, Notion Press.

विद्याधनं सर्वधनप्रधानं

ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

CROSS-CULTURAL AND GLOBAL MANAGEMENT

Code: 24MG741

Max. Marks: 70

Course Objectives: The objective of the course is to equip students with the conceptual tools to understand how social and cultural factors influence individual behaviour, organizational systems, and management practices in multinational and global organizations.

UNIT I: Understanding Culture, Society, and Managerial Behaviour (10 Hrs)

Defining Culture, Society, and Nationality, National identity and its implications for management practices, Cultural dimensions, Influence of Social and Cultural Concepts on Behavior, Impact of culture on managerial leadership styles, Organizational processes influenced by cultural values, The importance of cultural intelligence (CQ), Theoretical Frameworks for Cross-Cultural Analysis, Kluckhohn and Strodtbeck's Values Orientation Theory, Murdock's Cultural Universals, Edward T. Hall's High vs. Low Context Communication, Geert Hofstede's Cultural Dimensions Theory, Fons Trompenaars' Cultural Dimensions, Richard Lewis' Cultural Types, Cross-Cultural Research, Overview of Hermes and GLOBE studies, Ethics in International Business, Corporate social responsibility in global organizations.

UNIT II: Human Resource Management in Global Organizations (10 Hrs)

Recruiting and Managing Expatriates, Selection criteria for expatriates, Cultural adaptation and the importance of predeparture training, Entry and Re-entry Challenges for Expatriates, Reverse culture shock and re-entry adjustment, Strategies for successful repatriation, Performance Assessment in Global Companies, Cross-cultural performance appraisal systems, Learning and Development for Global Teams, Designing training programs for diverse cultural backgrounds, Global leadership development initiatives, Cross-cultural communication and teamwork training, Expatriate Compensation, Cost-of-living adjustments and taxation issues, Compensation strategies for retention and motivation, Communication and Negotiation in Cross-Cultural Contexts, Overcoming communication barriers in multinational teams, Work-Related Regulatory and Legal Issues for Expatriates, Labor laws in different countries, Visa and work permit requirements, Health and safety considerations for expatriates.

UNIT III: Regional and Country Cluster Analysis (10 Hrs)

Introduction to Regional and Country Clusters, Geopolitical and economic factors influencing regional business dynamics, Case studies on regional management styles and practices, Cultural Cluster Theory, Application of Hofstede's Dimensions and Trompenaars' Cultural Clusters, Cluster analysis of countries with similar cultural traits, North American Business Culture, European Business Culture, Asia-Pacific Business Culture, Latin American and African Business Cultures, analysis of multinational companies operating in diverse regions, Successes and failures in cross-cultural management.

UNIT IV: Managing Global Workforce (10 Hrs)

Global Leadership, leadership styles in different cultures, Developing global leadership competencies, Managing Virtual and Remote Global Teams, Technology and communication tools for global collaboration, Managing time zones, cultural differences, and remote working dynamics, Innovation and Change Management in Global Contexts, Change management strategies in multinational organizations, Adapting to global market shifts and technological changes, Crisis Management and Decision Making in Global Organizations, Decision-making models in cross-cultural contexts, Global Supply Chain and Outsourcing, Cultural considerations in global supply chain management, Strategies for managing global supply chain risks, Ethical and Legal Considerations in Global Business, Future Trends in Cross-Cultural Management.

Suggested Readings:

1. Madhavan, S., Cross-Cultural Management: Concepts and Cases (2nd ed.), Oxford University Press.
2. Hofstede, G., Hofstede, G. J., & Minkov, M., Cultures and Organizations: Software of the Mind (3rd ed.), McGraw Hill.
3. Vance, C. M., & Paik, Y., Managing a Global Workforce: Challenges and Opportunities in International Human Resource Management, Routledge.
4. Dowling, P. J., & Festing, M., International Human Resource Management, Cengage.

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5. Adler, N. J., & Gundersen, A., International Dimensions of Organizational Behaviour, Cengage.
6. Rao, T. V., Cross-Cultural Management: A Guide to Leadership in a Diverse World, Sage Publications India.

MANAGEMENT OF INDUSTRIAL RELATIONS

Code: 24MG742

Max. Marks: 70

Course Objectives: This course aims to enable students understand the socio-political dynamics and legal frameworks of industrial relations in India, and to equip them with practical skills to manage industrial disputes, promote labour-management cooperation, and apply modern HRM strategies in a globalizing economy.

UNIT I: Introduction to Industrial Relations and Trade Unions (10 Hrs)

Definition and importance of industrial relations, Historical development of industrial relations in India, Theories and Models of Industrial Relations, Approaches to industrial relations, Economic, Political, and Social Environment of IR, Contemporary Issues in Industrial Relations, Challenges in the current labour market, Impact of globalization, automation, and digitalization on IR, Trade Unions: Definition, Objectives, and Legal Framework.

UNIT II: Collective Bargaining and Labour-Management Relations (10 Hrs)

Concept, nature, and scope of collective bargaining, Legal framework for collective bargaining in India, Levels of bargaining, Collective agreements and their implementation, Negotiating Techniques and Skills, Types of negotiations, Key skills for successful bargaining, Labour-Management Relations, Paradigm shift in industrial relations policies, Tripartism, Social Dialogue, and Government Role in IR, types of tripartism, Social dialogue and reform processes in India, Bipartism's link with tripartism and its significance in policy-making.

UNIT III: Employment Contracts, Wage Systems, and Social Security (10 Hrs)

Contract of Employment and Employment Laws, Industrial Employment Standing Orders Act, 1946, Shops and Establishments Act, 1953, Inter-State Migrant Workmen Act, 1979, Contract Labour Act, 1970, and Contract Labour Code, Voluntary Retirement Scheme (VRS) and its legal implications, Wage Systems and Reward Policies, Wage theories, The Payment of Wages Act, 1936, Minimum Wages Act, 1948, The Payment of Bonus Act, 1965, Contemporary issues in the wage system in India, Social Security and Working Conditions, The Factories Act, Workers' Compensation Act, and Employees' State Insurance Act, Social security provisions for workers, Reforms in social security during structural adjustment periods, ILO conventions on social security.

UNIT IV: Dispute Resolution, Employee Participation, and Future of IR (10 Hrs)

Dispute Resolution and Industrial Harmony, Types of industrial conflicts, The Industrial Dispute Act, 1947, Role of labour boards, courts, and tribunals, Unfair labour practices and legal remedies, National Commission on Labour's recommendations, Strategies for maintaining industrial harmony, Employee Participation and Labour-Management Cooperation, Direct vs. indirect participation models, Labour participation schemes, Labour-management cooperation: Case studies of successful models, Grievance and Discipline Handling, Nature and causes of employee grievances, Grievance redressal mechanisms and procedures, Types of punishments and their legal considerations, HRM and Industrial Relations in India, The evolving role of HRM in industrial relations in India, HRM strategies for enhancing industrial relations and employee welfare, Role of ILO in global labour standards, India's relationship with the ILO and its compliance with international conventions, Lessons from foreign unions and OECD guidelines, the road ahead for industrial relations in India.

Suggested Readings:

1. Mamoria, C. B., Mamoria, S., & Gankar, S. V., Dynamics of Industrial Relations, Himalaya Publishing House.
2. Monappa, A., Nambudiri, R., & Selvaraj, P., Industrial Relations and Labour Laws, McGraw-Hill Education.
3. Venkata Ratnam, C. S., & Dhal, M., Industrial Relations (2nd ed.), Oxford University Press.
4. Sen, R., Industrial Relations in India: Text and Cases (2nd ed.), Laxmi Publications.

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5. Sen, R., Industrial Relations in India: Shifting Paradigms, Macmillan India.
6. Uzzaman, A., & Sherwani, M., Industrial Relations in India, Anmol Publications.

HUMAN RESOURCE DEVELOPMENT- STRATEGIES AND SYSTEMS

Code: 24MG743

Max. Marks: 70

Course Objectives: The course aims to equip students with comprehensive knowledge of Human Resource Development (HRD) systems and strategies, enabling them to design, implement, and evaluate HRD practices that enhance organizational performance and employee development.

UNIT I: Human Resource Development (HRD)

(10 Hrs)

Concept: Relationship between human resource management and human resource development; Roles and competencies of HRD professionals; HRD Matrix; HRD as a Total System; HRD areas of Training, Education and Development.

UNIT II: HRD Process

(10 Hrs)

Assessing need for HRD; Designing and developing effective HRD programs; Implementing HRD programs; Evaluating HRD programs

HRD interventions: Integrated Human Resource Development Systems, Staffing for HRD; HRD Audit; HRD and diversity management; HRD Climate.

UNIT III: Approaches to HRD

(10 Hrs)

Leadership development; Action learning; Assessment Centres; Motivation approaches for HRD; Industrial relations and HRD: role of Trade unions.

UNIT IV: Career management and development

(10 Hrs)

Coaching and mentoring; Employee coaching, mentoring and counselling; Competency mapping; High Performance Work Systems; Balanced Score Card; Integrating HRD with technology.

Suggested Readings:

1. Pareek, U., & Rao, T. V. Designing and Managing Human Resource Systems, Oxford IBH Publishing.
2. Rao, T. V., & Nair, M. R. R. Excellence Through Human Resource Management, Tata McGraw-Hill.
3. Nadler, L. Corporate Human Resource Development: A Management Tool, Van Nostrand Reinhold/ASTD.
4. Werner, J. M., & DeSimone, R. L. Human Resource Development, Cengage Learning.
5. Swanson, R. A., & Holton, E. F. Foundations of Human Resource Development, BerrettKoehler Publishers.
6. Gravina, T., Gaire, B., & Dooley, L. M. Fundamentals of Human Resource Development, Sage Publications.

विद्याधनं सर्वधनप्रधानं

ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

FAMILY BUSINESS MANAGEMENT

Code: 24MG751

Max. Marks: 70

Course Objectives: This course aims to equip students with a comprehensive understanding of the unique dynamics, strategic challenges, and long-term growth opportunities in family-owned businesses, with an emphasis on governance, succession planning, leadership development, and sustaining competitive advantage across generations.

UNIT I: Introduction to Family Business

(10 Hrs)

Family Business as a unique synthesis- Succession and Continuity; The three-generation rule - Building Family business that last- The systems theory model of Family Business - Agency Theory of Family business - The stewardship perspective of family business - Competitive Challenges and Competitive advantages of family businesses- The role of Genograms and family messages to understand the family system. Family emotional intelligence - The ECI-U Model.

UNIT II: Ownership Challenges and Family Governance

(10 Hrs)

Shareholder Priorities – Managers vs Owners - Responsibilities of shareholders to the company - Effective Governance of the shareholder - firm relationship – Family Governance: Structure, Challenges to family governance, Managing the challenges of succession. Enterprise Sustainability: Twelve elements of strategic –fit and its implications on family firms.

UNIT III: Successor Development

(10 Hrs)

Characteristics of next-generation leaders - Next-generation attributes interests and abilities for responsible leadership- Next-generation personalities managing interdependence- CEO as an architect of succession and continuity - Types of CEO Spouse and the transfer of power.

UNIT IV: Strategic Planning and Transgenerational Entrepreneurship

(10 Hrs)

Life cycle stages influencing family business strategy - Turning core competencies into competitive advantage – The unique vision of family-controlled businesses - Strategic regeneration- The Business Rejuvenation matrix - Intrapreneurship. The Future of Family Business: New Leaders of the Evolution - Three states of evolution - Continuity and culture - changing the culture - The change formula - Organization Development approaches to change - Commitment planning - Organic competencies and business's future - Thriving through competition - Institutionalizing the change.

Suggested Readings:

1. Poza, E. J., & Daugherty, M. S. Family Business (4th ed.). Cengage Learning India.
2. Hoy, F., & Sharma, P. Entrepreneurial Family Firms. Prentice Hall.
3. Sridharan, S. Family and Dhanda: A to Z of Succession Planning for Founders and Successors. Rupa Publications.
4. Leach, P., & Dixit, T. Indian Family Business Mantras. Rupa Publications.
5. Ward, J. L. Keeping the Family Business Healthy: How to Plan for Continuing Growth, Profitability, and Family Leadership. Palgrave Macmillan.
6. Nordqvist, M., & Zellweger, T. Transgenerational Entrepreneurship: Exploring Growth and Performance in Family Firms Across Generations. Edward Elgar Publishing.

विद्याधनं सर्वधनप्रधानं

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BUSINESS VALUATION FOR STARTUPS

Code: 24MG752

Max. Marks: 70

Course Objectives: This course aims to develop practical understanding of startup valuation methods, financial modelling, and strategic implications to support informed investment and exit decisions.

UNIT I: Introduction to Business Valuation and Startups (10 Hrs)

Overview of Business Valuation, Purpose of valuation: Mergers, acquisitions, investment, etc., differentiating between established businesses and startups. Role of intangible assets (brand, intellectual property) in startup valuation, Challenges in Valuing Startups, Uncertainty, risk, and limited financial history, Market competition, scalability, and growth potential, Startup Ecosystem, Stages of a startup, Venture capital, angel investment, and crowdfunding.

UNIT II: Valuation Methods for Startups (10 Hrs)

Market-Based Valuation, Comparable company analysis (comps), Precedent transactions analysis, Income-Based Valuation, Discounted Cash Flow (DCF) method, Adjustments for startup-specific factors (growth rate, risk premium), Asset-Based Valuation, Book value and liquidation value, Relevance for startups with tangible assets, Venture Capital Valuation Method, The First Chicago Method, The Risk-Adjusted Return Method.

UNIT III: Financial Modelling and Projections for Startups (10 Hrs)

Understanding Financial Statements for Startups, Profit & Loss Statement, Balance Sheet, and Cash Flow Statement, Key financial metrics (burn rate, runway, gross margin, etc.), Building Financial Projections for Startups, Revenue forecasting: sales, pricing, and market size assumptions, Expense forecasting: fixed vs. variable costs, capital expenditures, Creating pro-forma financial statements, Discounted Cash Flow (DCF) in Startup Context, Adjusting projections for startup-specific risk factors, Estimating terminal value and discount rates, Scenario Analysis and Sensitivity Testing, Sensitivity analysis on key financial assumptions (growth rate, discount rate).

UNIT IV: Legal, Ethical, and Strategic Considerations in Startup Valuation (10 Hrs)

Legal Considerations in Startup Valuation, Intellectual Property rights and valuation, Regulatory and compliance issues for startups, Ethical Issues in Business Valuation, Valuation manipulation and conflicts of interest, Transparency, fairness, and stakeholder trust, Strategic Implications of Valuation, Impact of valuation on fundraising, acquisitions, and mergers, Negotiation strategies for founders and investors, Exit Strategies and Valuation, IPO, acquisition, and secondary sales, Timing the exit and maximizing value for stakeholders.

Suggested Readings:

1. Sridharan, S., Family and Dhanda: A to Z of Succession Planning for Founders and Successors, Rupa Publications.
2. Meeran, N., Kumar, M. S. A., Meeran, F., & Skaria, G., Beyond Three Generations: The Definitive Guide to Building Enduring Indian Family Businesses, HarperCollins.
3. Sharma, A., How to Thrive in a Family Business: Business Lessons from my Baidyanath Journey, Penguin India.
4. Jayshankar, K., Succeeding in Business: Nurturing Value in Family Business, Notion Press.
5. Madnani, P., From Idea to Market: A Complete Guide to Startup Validation, Notion Press.

विद्याधनं सर्वधनप्रधानं

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FINANCIAL SERVICES & INSTITUTIONAL SUPPORT FOR STARTUPS

Code: 24MG753

Max. Marks: 70

Course Objectives: The course aims to introduce students to key financial services and institutional support mechanisms for startups, focusing on funding sources, investor networks, and government schemes in India.

UNIT I

(10 Hrs)

Introduction to Financial Services for Startups: Overview of Financial Services, Definition and scope of financial services, Types of financial services available to startups, Role of financial intermediaries in startup financing, Financial Needs of Startups, Capital requirements at different stages of a startup, Working capital management, Fixed vs. variable capital needs for new businesses, Sources of Finance for Startups, Equity financing vs. debt financing, Bank loans and lines of credit, Non-traditional financing options (crowd-funding, peer-to-peer lending), Role of Financial Institutions in Supporting Startups, Role of commercial banks, NBFCs, and microfinance institutions, Government-backed financial institutions and schemes.

UNIT II

(10 Hrs)

Venture Capital & Angel Investment for Startups: Understanding Venture Capital (VC), Definition and importance of venture capital, Stages of venture capital funding: Seed, early, growth, and expansion stages, Process of venture capital funding, Key players in the Indian venture capital ecosystem, Role of Angel Investors, Definition and characteristics of angel investors, Angel investing vs. venture capital, How angel investors evaluate startups, Prominent angel investor networks in India, Venture Capital Firms and Angel Networks in India, Overview of leading VC firms and Angel networks in India, Case studies of successful startups funded by VC/angel investors, Investment strategies and exit options for investors, Challenges in Securing Venture Capital & Angel Investment, Common reasons startups fail to attract investment, Red flags for investors, The role of business plans and pitch decks in securing funding.

UNIT III

(10 Hrs)

Government Schemes & Institutional Support for Startups: Government Policies and Initiatives for Startups, Startup India Scheme: Objectives, benefits, and eligibility criteria, Pradhan Mantri Mudra Yojana (PMMY) and its relevance for startups, Atal Innovation Mission (AIM) and support for innovative startups, Government Financial Support Programs, Credit Guarantee Fund Scheme for Startups (CGSS), SIDBI's role in supporting MSMEs and startups, Technology Development Board (TDB) and funding for tech-based startups, Incubators, Accelerators, and Co-working Spaces, Role of startup incubators and accelerators in India, Government and private sector initiatives to support innovation, Key incubators and accelerators in India (e.g., T-Hub, IIM Ahmedabad, etc.), Regulatory Framework for Startups, Legal and tax considerations for startups, Intellectual property rights for startups (IPR), The ease of doing business in India for new enterprises

UNIT IV

(10 Hrs)

Financial Management & Strategy for Startups: Financial Planning for Startups, Importance of financial planning in the startup journey, Cash flow management and budgeting for startups, Financial forecasting techniques, Capital Structure Decisions for Startups, Choosing the right capital structure: Debt vs. Equity, The role of retained earnings and reinvestment of profits, Cost of capital and its impact on startup financing, Valuation of Startups, Methods of startup valuation: Discounted cash flow (DCF), market comparables, etc., The importance of valuation for raising funds and exit strategies, Factors influencing startup valuation in India, Exit Strategies for Startups, Exit options: IPO, mergers, and acquisitions, The role of venture capitalists and angel investors in exit planning, Case studies on successful startup exits in India

Suggested Readings:

1. Gurusamy, S., Financial Services and Markets, McGraw Hill Education India
2. Jain, P. K., & Narang, S., Financial Markets & Services, Tata McGraw Hill
3. Ghosh, A., Venture Capital and Private Equity: A Casebook, Pearson India
4. Sharma, S. R., Venture Capital: Concepts, Methods, and Strategies, Wiley India
1. Gupta, S. K., & Jain, P. K., Financial Management for New Age Entrepreneurs, S. Chand & Co.

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2. Raghavendra, P. N., Government Schemes and Policies for Startups, McGraw-Hill Education India
5. Subramanian, K. S., Financial Management for Startups, McGraw-Hill Education India
6. Rustagi, R. P., Financial Management: Principles and Practice, Taxmann Publications

Theory Paper

Total: 100 Marks
External: 70 Marks
Internal: 30 Marks

External: 70 Marks

10 Question (MCQ): 1 mark each ($1 \times 10 = 10$)
Answer any 6 out of 8 (Very Short 20-30 Words): 2 marks each ($2 \times 6 = 12$)
Answer any 6 out of 8 (Short 50-70 Words): 3 marks each ($3 \times 6 = 18$)
Answer any 6 out of 8 (Long 100-120 Words): 5 marks each ($5 \times 6 = 30$)

Internal: 30 Marks

Two Internal Assessment Examinations will be conducted, each carrying 50 marks. The average of the two scores will be considered and scaled to 15 marks for the final assessment. Additionally, 5 marks will be allotted for assignments submitted, 5 marks for attendance, and 5 marks for general proficiency, making a total of 30 internal assessment marks.

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Syllabus for BBA

Semester 8

Theory									
Course Code	Topic	L	T	P	Credit	Theory Marks	Internal Marks	Practical Marks	Total Marks
24GN701	Research Methodology & Research Ethics	4	0	0	4	70	30	0	100
Discipline Specific Elective (DSE 4) Choose any one									
A. Banking and Insurance									
24MG811	Risk Management in Banks	4	0	0	4	70	30	0	100
24MG812	FinTech and AI in Banking & Finance	4	0	0	4	70	30	0	100
24MG813	Accounting of Banking & Insurance Companies	4	0	0	4	70	30	0	100
B. Financial Management									
24MG821	Banking Principles and Practices	4	0	0	4	70	30	0	100
24MG822	Behavioural Finance	4	0	0	4	70	30	0	100
24MG823	Corporate Taxation	4	0	0	4	70	30	0	100
C. Marketing Management									
24MG831	Marketing Research and Analytics	4	0	0	4	70	30	0	100
24MG832	Customer Relationship Management	4	0	0	4	70	30	0	100
24MG833	Industrial Marketing	4	0	0	4	70	30	0	100
D. Human Resource Management									
24MG841	Compensation Management	4	0	0	4	70	30	0	100
24MG842	Counselling Skills for Managers	4	0	0	4	70	30	0	100
24MG843	Human Resource Matrices and Analytics	4	0	0	4	70	30	0	100
E. Entrepreneurship Development Management									
24MG851	Entrepreneurial Marketing	4	0	0	4	70	30	0	100
24MG852	Government & Institutional Support System for MSMEs	4	0	0	4	70	30	0	100
24MG853	Research and Development of Business Plans	4	0	0	4	70	30	0	100
24IN401	Internship	0	0	4	4	0	0	100	100
					20	280	120	100	500

विद्याधनं सर्वधनप्रधानं

Detailed Syllabus

RESEARCH METHODOLOGY & RESEARCH ETHICS

Code: 24GN701

Max Marks: 70

Course Objectives: The objective of the course is to introduce the basic concepts of research methodology to understand methods of selecting a research problem and different tools to be employed in a research project, and to develop skills in qualitative and quantitative data analysis.

UNIT I

(10 Hrs)

Research process, Problem and Hypothesis: About Research Introduction, Application of research, Definitions of research, Characteristics/Features of a good research, Types of research, Research Methods and Methodology, Research/Scientific Methods/Discovery, Research approaches, Application of research in management (Research applications in marketing management, Production management, Financial management, Human resource management, Current status of research in India), Limitations of research. Research Process - Defining and Formulating the Research Problem, Extensive Literature Survey

UNIT II

(10 Hrs)

Research Design and Sampling Design: About Research Design - Introduction, Definition, Components of a research designs, Concepts related to research designs, Types of research designs. Sampling Design -Definition of sampling, Features of the sampling technique, Essentials of an ideal sample, Types of sampling, Selecting/Calculating the sample size, Determination of sample size n When estimating the population mean, Some basic technologies of sampling, Common sampling distribution, Sampling theory

UNIT III

(10 Hrs)

Data Collection, Preparation of Questionnaire and Schedule: About Data Collection Introduction, Primary data, Secondary data, Collection of primary data, Sources of secondary data. Questionnaire and Schedule Merits, Demerits, Formulation of Questionnaire, Various Method/ Technique for getting the Response, Construction of Questionnaire, Schedule, Types of Schedules, Types of Questions, Case Study Method.

UNIT IV

(10 Hrs)

Analysis of Data, Hypothesis Testing, Role of SPSS and Excel: Analysis of Data -Introduction, Processing of data, Diagrammatic presentation in research. Research Hypothesis - Introduction of Research hypothesis, Steps Involved in Hypothesis Testing, Procedure for Testing Hypothesis, Role of SPSS - Introduction, The Variables view, Statistical Types in SPSS, The SPSS Interface, SPSS output files. Role of MS Excel -Excel and Research, The Excel spreadsheet.

Reference Books:

1. Mukul Gupta, Deepa Gupta, Research Methodology, PHI.
2. Dr. C. R. Kothari, Research Methodology, New Age International (P Ltd) Publishers.
3. Dr. J. Y. Khan, Research Methodology, A. T. H. Publishing Corporation.
4. Dr. Prasant Sarangi, Research Methodology, Taxmanns.
5. Briony J Oates, Researching Information Systems and Computing, SAGE Publications.

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ARYAVART INTERNATIONAL UNIVERSITY
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RISK MANAGEMENT IN BANKS

Code: 24MG811

Max Marks: 70

Course Objectives: This course aims to develop an understanding of the types of risks faced by banks, analyse regulatory frameworks such as Basel Accords and RBI guidelines, and apply risk mitigation strategies and governance practices to ensure financial stability and compliance.

UNIT I: Introduction to Risk Management in Banking (10 Hrs)

Concept and Importance of Risk in Banking, Objectives and Scope of Risk Management, Categories of Banking Risks: Credit Risk, Market Risk, Operational Risk, Liquidity Risk, Risk vs. Uncertainty, Role of Risk Management in Financial Stability, Overview of Basel Accords (Basel I, II, III)

UNIT II: Credit Risk and Its Management (10 Hrs)

Meaning and Sources of Credit Risk, Measurement Tools: Credit Rating, Credit Scoring, Risk-Weighted Assets, Non-Performing Assets (NPAs): Causes, Effects, and Management, Credit Appraisal Process, Credit Risk Mitigation Techniques, RBI Guidelines on Credit Risk.

UNIT III: Market, Liquidity, and Operational Risks: Market Risk (10 Hrs)

Types (Interest Rate Risk, Forex Risk), Value at Risk (VaR), Liquidity Risk: Causes and Indicators, Operational Risk: Internal Fraud, Technology Failures, External Events, Tools for Managing Market and Liquidity Risks, Stress Testing and Scenario Analysis, Risk Management Information Systems (RMIS).

UNIT IV: Regulatory Framework and Risk Governance (10 Hrs)

Role of RBI in Banking Supervision, Risk-Based Supervision (RBS) Framework, Internal Capital Adequacy Assessment Process (ICAAP), Risk Governance Structure in Banks, Role of Board and Risk Committees, Emerging Trends in Risk Management: Cybersecurity, Fintech Risk, ESG Risk.

Suggested Readings:

1. Kotreshwar, G., Risk Management: Insurance and Derivatives, Himalaya Publishing House
2. Muraleedharan, D., Modern Banking: Theory and Practice, PHI Learning
3. Padmalatha, S. and Paul, J., Management of Banking and Financial Services, Pearson India
4. Desai, V., Banks and Institutional Management, Himalaya Publishing House
5. Toor, N. S., Risk Management and Basel Accords, Skylark Publications
6. Srivastava, R. M. and Nigam, D., Management of Financial Institutions, Himalaya Publishing House.

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ARYAVART INTERNATIONAL UNIVERSITY
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FINTECH AND AI IN BANKING & FINANCE

Code: 24MG812

Max Marks: 70

Course Objective: This course aims to develop a conceptual and practical understanding of the applications of financial technologies and artificial intelligence in banking and finance, enabling students to evaluate emerging tools, innovations, and regulatory frameworks.

UNIT I: Introduction to FinTech and Digital Banking (10 Hrs)

Evolution and Definition of FinTech, FinTech Ecosystem and Business Models, Digital Banking vs Traditional Banking, Neo Banks and Challenger Banks, FinTech Startups in India: Trends and Innovations, Regulatory Sandbox by RBI.

UNIT II: Artificial Intelligence in Banking & Finance (10 Hrs)

Role of AI and Machine Learning in Financial Services, AI in Credit Scoring, Fraud Detection, and Customer Service (Chatbots), Robo-Advisors in Wealth Management, AI in Risk Management and Compliance, Use of Predictive Analytics and Sentiment Analysis, Case Studies: AI applications in Indian banks (e.g., HDFC Eva, SBI YONO).

UNIT III: Emerging Technologies in FinTech (10 Hrs)

Blockchain Technology and Distributed Ledgers, Cryptocurrencies and Central Bank Digital Currency (CBDC), Smart Contracts and Decentralized Finance (DeFi), Big Data and Cloud Computing in Finance, API Banking and Open Banking, Use of IoT and Biometric Authentication in Finance.

UNIT IV: Regulatory Framework and Challenges (10 Hrs)

Regulatory Landscape for FinTech in India, Role of RBI, SEBI, and NPCI, Data Privacy, Security, and Cyber Risk in FinTech, Legal and Ethical Issues in AI and Digital Finance, Consumer Protection and Grievance Redressal, Future Trends: RegTech, InsurTech, SupTech.

Suggested Readings:

1. Arjunwadkar, P. Y., FinTech: The Technology Driving Disruption in the Financial Services Industry, Wiley India
2. Sundararajan, S., & Bansal, G., FinTech Revolution: Universal Inclusion in the New Financial Ecosystem, Wiley India
3. Sharma, K., & Malhotra, M., Artificial Intelligence in Banking and Finance, BPB Publications
4. Parameswaran, R., The Digital Financial Revolution in India, Himalaya Publishing House
5. Gaur, C. S., & Vaidya, R., Banking and Financial Services with FinTech Innovations, Kunal Books
6. Sharma, M., AI and Machine Learning in Finance, Tech Knowledge Publications.

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ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

ACCOUNTING OF BANKING & INSURANCE COMPANIES

Code: 24MG813

Max Marks: 70

Course Objectives: This course aims to develop the learners' ability to understand and apply regulatory frameworks and accounting principles specific to banking and insurance companies, including preparation and analysis of their financial statements.

UNIT I: Introduction to Banking Company Accounts (10 Hrs)

Overview of Banking Companies and Applicable Regulations (RBI Act, Banking Regulation Act), Classification of Bank Assets and Liabilities, Preparation of Final Accounts of Banking Companies as per RBI norms, Treatment of Rebate on Bills Discounted, Statutory Reserve and Other Provisions, Case Study: Annual Report Analysis of a Public Sector Bank.

UNIT II: Accounting for Non-Performing Assets (NPAs) and Income Recognition (10 Hrs)

Meaning and Classification of NPAs, Income Recognition Norms for Banks (as per RBI guidelines), Provisioning for NPAs and Write-offs, Restructuring of Loans and Asset Classification, Guidelines for Advances and Investments Accounting, Contingent Liabilities and Off-Balance Sheet Items.

UNIT III: Accounting of Insurance Companies – Life Insurance (10 Hrs)

Introduction to IRDA and Regulatory Framework, Types of Life Insurance Policies and Premium Accounting, Accounting for Claims: Maturity and Death Claims, Valuation of Liabilities and Actuarial Valuation, Preparation of Revenue Account, Profit & Loss A/c, and Balance Sheet (as per IRDA format), Segment Reporting and Disclosures.

UNIT IV: Accounting of Insurance Companies – General Insurance (10 Hrs)

Types of General Insurance: Fire, Marine, Health, Motor Premium, Commission, and Claims Accounting, Unearned Premium Reserve and Claim Provisioning, Reinsurance: Types and Accounting Treatment, Preparation of Final Accounts of General Insurance Companies, Case Study: Financial Statements of LIC, ICICI Lombard, or New India Assurance.

Suggested Readings:

1. Monga, J.R., Accounting for Banking and Insurance, Mayur Paperbacks.
2. Maheshwari, S.N. and Maheshwari, S.K., Corporate Accounting, Vikas Publishing House.
3. Lal, Dr. Jawahar, Accounting for Management, Himalaya Publishing House.
4. Gupta, R.L. and Radhaswamy, M., Advanced Accountancy Vol-II, Sultan Chand & Sons.
5. Grewal, T.S., Introduction to Accounting for Banking and Insurance Companies, S. Chand Publishing.
6. Sekar, G. and Saravana Prasath, B., Banking and Insurance Accounting, Commercial Law Publishers.

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ARYAVART INTERNATIONAL UNIVERSITY
Tilthai, Dharmanagar, North Tripura

BANKING PRINCIPLES AND PRACTICES

Code: 24MG821

Max Marks: 70

Course Objectives: This course equips students with a comprehensive understanding of banking principles, including the Indian financial system, banking operations, technology, ethics, and marketing, preparing them for success in the evolving banking industry.

UNIT I: Indian Financial System & Banking Regulation (10 Hrs)

Overview of the Indian Financial System, Role and functions of RBI, Commercial Banks, NBFCs, Cooperative Banks, PDs, Fls. Tools of Monetary Control; CRR, SLR. Equity & Debt Markets, SEBI, IRDA. Banking Regulation: Objectives and Functions of RBI, Tools of Monetary Control. Retail Banking, Wholesale Banking, and International Banking. Role of Money Markets, Debt Markets & Forex Market. SEBI's Role in Capital Markets. Risk Management & Basel Accords. CIBIL, Fair Practices Code for Debt Collection, BCSBI. Recent Developments in the Indian Financial System

UNIT II: Functions of Banks and Banking Operations (10 Hrs)

Banker-Customer Relationship, Different Deposit Products & Services; KYC/AML/CFT norms. Payment Systems; Cheques & Negotiable Instruments, Consumer Protection Laws (COPRA, Banking Ombudsman), Opening Accounts, Ancillary Services, and Cash Management. Principles of Lending, Working Capital Assessment & Credit Monitoring. Priority Sector Advances and Agricultural Finance, MSMEs & Government-Sponsored Schemes. Non-Performing Assets (NPAs), Documentation & Securities. Financial Inclusion, Financial Literacy, and ICT in Banking

UNIT III: Banking Technology (10 Hrs)

Essentials of Bank Computerization, Payment Systems & Electronic Banking (ATMs, Electronic Fund Transfers, etc.), Data Communication Networks, SWIFT, and EFT Systems. Role of Technology Upgradation in Banks. Security Considerations, IT Act, Computer Audit. Preventive Vigilance in Electronic Banking (Phishing, Cybersecurity). Role of Digital Banking and Technology in Customer Experience

UNIT IV: Marketing of Banking Services & Ethics in Banking (10 Hrs)

Marketing of Banking Services: Concepts, Management, Marketing Mix. Consumer Behavior and CRM in Banks. Pricing Strategies in Banking Services, Distribution Channels: Net Banking, Mobile Banking, and Direct Selling Agents (DSA). Marketing Information Systems, Ethics in Banking: Business Ethics, Banking Ethics, and Ethical Foundations. Work Ethics, Conflict of Interest, Sexual Harassment, Whistleblowing.

Suggested Readings:

1. Khan, M.Y., Indian Financial System, Tata McGraw-Hill Education
2. Desai, Vasant, The Indian Financial System and Development, Himalaya Publishing House
3. Varshney, P.N., Banking Law and Practice, Sultan Chand & Sons
4. Khubchandani, B.S., Principles and Practices of Banking, Macmillan India Ltd.
5. Srivastava, R.M., Banking in India: Policies, Practices, and the Challenges, Ramesh Book Depot
6. Shukla, R.M., Modern Banking in India: Theory and Practice, S. Chand Publishing

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ARYAVART INTERNATIONAL UNIVERSITY
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BEHAVIOURAL FINANCE

Code: 24MG822

Max. Marks:

Course Objectives: This course aims to provide students with an understanding of behavioural finance, focusing on the psychological factors that influence investor behaviour and market inefficiencies.

UNIT I: Introduction to Behavioral Finance and Market Rationality (10 Hrs)

Overview of Behavioral Finance, Introduction to Behavioral Finance and its evolution, Differences between traditional finance theories and behavioral finance. Rationality vs. Psychology in Finance: The Role of Cognitive Biases and Emotions in Decision Making, How Psychology Affects Financial Decision Making, Agency Theory, and Conflicts of Interest in Financial Markets. Corporate governance and decision-making, Prospect Theory, Concepts: loss aversion, framing, reference points. Implications of Prospect Theory in Investment Decisions. Traders' Brain, Psychological processes behind market behavior. Decision-making under uncertainty and stress, Overreaction and Optimism, Investor sentiment and its impact on market bubbles and corrections. Role of optimism in financial markets, Case Studies: Real-world examples of irrational behaviour in markets (e.g., market bubbles, overreaction).

UNIT II: Challenges to Market Efficiency and Risk (10 Hrs)

Challenges to Market Efficiency, Overview of Efficient Market Hypothesis (EMH), Behavioural critiques of market efficiency. Momentum vs. Reversal, Market anomalies: momentum and mean reversion. How these anomalies challenge traditional finance theories, Noise Trader Risk. Impact of irrational traders (noise traders) on market prices. Noise trader risk in financial markets, Attitude to Risk, Understanding risk preferences and biases (e.g., risk aversion, overconfidence), How investors' attitude to risk influences market behaviour. Expected Utility Theory, the role of expected utility theory in financial decision-making, and its limitations in explaining investor behaviour. Mental Accounting, Concept of mental accounting and its effects on investment decisions, Implications for portfolio management, Investor Sentiment and Market Trends, how sentiment influences market movements, Case studies on how sentiment-driven trends impact financial markets.

UNIT III: Heuristics, Biases, and Investor Behaviour Heuristics and Decision Making (10 Hrs)

Understanding heuristics in investor decision-making: availability, representativeness, and anchoring. Biases in Financial Decision Making: Overconfidence, confirmation bias, and hindsight bias in investment decisions. Overconfidence and Over-optimism: Behavioural explanations for excessive risk-taking due to overconfidence. Emotion and Reasoning in Investment Decisions: The role of emotions like fear and greed in financial decision making, Emotional influence on market volatility. Excessive Risk-Taking: Behavioural reasons for excessive risk-taking in financial markets, The role of framing effects and overconfidence. Behavioural Explanation for Anomalies. Overview of market anomalies: the January effect, value vs. growth investing. How these anomalies challenge efficient market theories. Excessive Volatility: Understanding excessive volatility and its behavioural causes. Case studies of market swings. Loss Aversion and Gamblers' Fallacy, Impact of loss aversion on investor decisions. Gamblers' fallacy and its implications on market behavior. Case Studies: Real-life examples of biases and heuristics affecting market outcomes (e.g., 2008 financial crisis, dot-com bubble).

UNIT IV: Investor Behaviour, Conformity, and Behavioural Insights into Market Anomalies (10 Hrs)

Investor Behaviour and Decision Making: role of individual psychology in investment decisions, how cognitive biases influence behaviour and market outcomes. Conformity vs. Contrarian Investing: Herding behaviour in financial markets and its impact on market prices, Contrarian investment strategies and their behavioural foundations. Group Psychology on Boards: Decision-making in groups (e.g., corporate boards) and its effect on market behaviour, Impact of groupthink and consensus on financial decisions. Personality and Biases: How individual personality traits affect financial decisions, Understanding risk tolerance and decision-making styles. Conformity and Herd Behaviour in Markets: Dynamics of herd behaviour and its role in market bubbles and crashes, Psychological drivers of herd behaviour. Contrarian Strategies: Understanding contrarian investment strategies and their roots in behavioural finance, Personality Types and Investment Decisions: Influence of different personality types on investment choices, Behavioural impact of personality traits like aggression or conservatism. Groupthink and Market Impact: Groupthink's role in collective investment decisions, Behavioral implications for market stability and bubbles. Investor Psychology and Financial Products: Psychological influences on the use of financial products such as derivatives, ETFs, and mutual funds. Case Studies: investor behaviour during market crises and booms

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Suggested Readings:

1. Ackert, L., Understanding Behavioral Finance, Cengage Learning Pvt. Ltd., 2nd Edition, 2020.
2. Forbes, W., Behavioral Finance, Wiley Books
3. Shefrin, H., Beyond Greed and Fear: Understanding Behavioral Finance and the Psychology of Investing, Harvard Business School Press
4. Shleifer, A., Inefficient Markets: An Introduction to Behavioral Finance, Oxford University Press
5. Singhal, V., Beyond the Random Walk: A Guide to Stock Market Anomalies and Low-Risk Investing, Oxford University Press
6. Thaler, R. H., Advances in Behavioral Finance, Russell Sage Foundation
7. Bhattacharya, B., & S. B. Das, Behavioral Finance: An Indian Perspective, Sage Publications,
8. Pattanaik, S., Behavioral Finance: An Indian Outlook, Prentice Hall.

CORPORATE TAXATION

Code: 24MG823

Max. Marks:

Course Objectives: This course aims to provide students with a conceptual and practical understanding of Indian corporate tax laws, tax planning strategies, and international taxation. It equips learners to apply tax principles in financial decision-making and assess tax implications on corporate operations.

UNIT I

(10 Hrs)

Income Tax Law: Basic concepts relating to income, gross total income, total income, maximum marginal rate of tax, residential status, and the scope of total income based on residential status. Computation of income under different heads: Salaries, Profits and gains of business or profession, Capital gains, Total income and tax computation, and set-off and carry forward of losses. Deductions from gross total income.

UNIT II

(10 Hrs)

Preparation of return of income manually as well as through software, Advance payment of tax, Tax deduction at source, e-TDS return/return of TDS, and assessment. Corporate Tax Planning: Meaning of tax planning and management, tax evasion and tax avoidance; Nature, scope, and justification of corporate tax planning and management. Computation of taxable income and tax liability of companies: Concept and application of Minimum Alternate Tax; Carry forward and set-off of losses in the case of certain companies; Tax on distributed profits of domestic companies and on income distributed to unitholders.

UNIT III

(10 Hrs)

Implications of Tax benefits and incentives for corporate decisions in respect of setting up a new business, location of business, and nature of business. Tax planning with reference to financial management decisions; Capital structure decisions; Dividend Policy; Bonus Share; Investments and Capital Gains. Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace. Tax planning with reference to employees' remuneration. Tax planning with reference to the distribution of assets at the time of liquidation. Tax Planning in respect of amalgamation or demerger of companies; Slump sale; conversion of a firm into a company

UNIT IV

(10 Hrs)

International Taxation; Foreign collaborations and incidence of taxation on domestic companies; provisions for relief in respect of double taxation; important Double Taxation Avoidance Agreements with different countries like the USA, the UK, Mauritius, Singapore, etc. The problems of international double taxation – The assignment rules: source versus residence – methods to alleviate international tax duplication: Tax credit relief; Double tax treaties: OECD Models; International tax avoidance and evasion; transfer pricing; Tax havens– Anti-avoidance measures.

Suggested Readings:

1. Ahuja, G., & Gupta, R., Simplified Approach to Corporate Tax Planning and Management, Bharat Law House
2. Mehrotra, H. C., & Goyal, S. P., Direct Taxes including Planning & Management, Sahitya Bhawan
3. Kanga, P., & Vyas, D., The Law and Practice of Income Tax, LexisNexis
4. Musgrave, R. A., & Musgrave, P. B., Public Finance in Theory and Practice, McGraw Hill
5. Pagare, D., Direct Tax Planning and Management, Sultan Chand & Sons

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6. Singhania, V. K., Direct Taxes: Law and Practice, Taxmann
7. Singhania, V. K., & Singhania, M., Direct Taxes Planning and Management, Taxmann Publications

MARKETING RESEARCH AND ANALYTICS

Code: 24MG831

Max. Marks: 70

Course Objectives: This course aims to provide foundational knowledge of marketing research methods and their application in areas such as consumer behaviour, advertising, and product development.

UNIT I: Introduction

(10 Hrs)

Nature and scope of Marketing Research, Marketing Research Process, Formulation of research problem; Research Design: Exploratory, Descriptive and Conclusive research, Scaling techniques: Comparative and Non-Comparative Scaling Techniques, Reliability and Validity of Scales

UNIT II: Data Collection Methods

(10 Hrs)

Primary and Secondary Data, Sources of Secondary Data, conducting review of literature; Qualitative Research Tools: Depth Interviews, focus groups and projective techniques, Observation method, Survey and Questionnaire Design: Form and layout, Pilot testing, Sample Design and Field Work: Probability and Non-Probability Sampling Techniques, Sample Size determination, Data coding and data preparation, tabulation, Graphical presentation, sampling and non-sampling errors

UNIT III: Hypothesis Testing and Marketing Analytics

(10 Hrs)

Concepts, Parameter and Non-parametric Testing, Use of statistical Software; Univariate and Multivariate data analysis techniques. Predictive Analytics for Sales Forecasting; Social Media and Sentiment Analysis.

UNIT IV: Marketing Research Applications and Ethical Considerations

(10 Hrs)

Consumer research, attitude measurement and scaling techniques; Product research; Advertising research; Ethical issues in Marketing Research.

Suggested Readings:

1. Malhotra, N.K., & Dash, S., Marketing Research: An Applied Orientation, Pearson Education
2. Burns, A.C., Veeck, A.F., & Bush, R.F., Marketing Research, Pearson Education
3. Churchill, G., Iacobucci, D., & Israel, D., Marketing Research: A South Asian Perspective, Cengage Learning
4. Zikmund, W.G., & Babin, B.J., Exploring Marketing Research, Cengage Learning
5. Aaker, D.A., Kumar, V., Leone, R.P., & Day, G.S., Marketing Research, Wiley India
6. Bradley, N., Marketing Research: Tools and Techniques, Oxford University Press

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ARYAVART INTERNATIONAL UNIVERSITY
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CUSTOMER RELATIONSHIP MANAGEMENT

Code: 24MG832

Max Marks: 70

Course Objectives: This course aims to equip students with a comprehensive understanding of customer relationship management principles, enabling them to analyze, design, and implement customer-centric strategies using data-driven tools and technology to enhance customer satisfaction and organizational performance.

UNIT I: Introduction to CRM and Strategic Foundations (10 Hrs)

Concept, Definition, and Importance of CRM, Key Elements and Benefits of CRM, Phases in the CRM Process, Models of CRM: IDIC, QCI, CRM Value Chain, Payne's Five-Process Model. e-CRM: Meaning, Scope, and Application. Understanding Customer Relationships: Types, Dynamics, and Expectations. Relationship Management Theories: Social Exchange, Commitment-Trust Theory. Developing CRM Strategy, Relationship-Oriented Organizations and Culture, CRM Architecture and Strategic Fit with Business Goals

UNIT II: Marketing and Customer-Centric Aspects of CRM (10 Hrs)

Customer Data and Customer Knowledge, Market Segmentation for CRM, Communication Channels for CRM: Email, Phone, Social Media, Web, In-Person, Influencing Consumer Behaviour through CRM. Personalization and Customization Strategies. Developing Customer Propositions and Value Offerings, Pricing Strategies Based on Customer Insights, Organizational Relationship Policies and Practices, Contact Moments and Customer Touchpoints, Enhancing Customer Experience through Relationship Marketing

UNIT III: Analytical CRM and Customer Insights (10 Hrs)

Analytical CRM: Meaning and Importance, Customer Data Management, Data Mining for CRM, Process, Value, and Applications. Customer Segmentation and Profiling Using Data, Designing and Managing Loyalty Programs. Measuring CRM Effectiveness and ROI, Retention Strategies and Churn Analysis, Cross-Selling and Up-Selling Techniques. Customer Lifetime Value (CLV): Calculation Methods and Business Implications. Predictive Analytics in CRM

UNIT IV: Operational CRM and Implementation (10 Hrs)

Operational CRM Overview and Tools, CRM Channels: Call Centers, Direct Mail, In-store Services. Role of Internet and Technology in CRM: Digital CRM, Social CRM, and Mobile CRM. Overview of CRM Systems (e.g., Salesforce, Zoho, HubSpot), Data Warehousing and Data Marts in CRM, CRM Implementation Roadmap: Planning, Customization, User Training, and Adoption. Project Management in CRM Deployment, Challenges in CRM Implementation, Legal and Ethical Aspects: Data Privacy and Security. Emerging Trends: AI in CRM, Chatbots, Voice of the Customer (VoC).

Suggested Readings:

1. Peelen, E., Customer Relationship Management, Pearson Education
2. Buttle, F., & Maklan, S., Customer Relationship Management: Concepts and Technologies, Routledge
3. Chandra, P., Customer Relationship Management, Dreamtech Press
4. Kumar, V., Customer Relationship Management: A Strategic Approach, Cambridge University Press
5. Shainesh, G., & Sheth, J. N., Customer Relationship Management: Emerging Concepts, Tools, and Applications, McGraw Hill Education
6. Peppers, D., & Rogers, M., Managing Customer Relationships: A Strategic Framework, Wiley
7. Dyche, J., The CRM Handbook: A Business Guide to Customer Relationship Management, Addison-Wesley

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ARYAVART INTERNATIONAL UNIVERSITY
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INDUSTRIAL MARKETING

Code: 24MG833

Max Marks: 70

Course Objectives: This course aims to equip students with a clear understanding of industrial marketing, emphasizing market dynamics, customer behaviour, strategy, pricing, distribution, and sales management.

UNIT I: Introduction to Industrial Marketing

(10 Hrs)

Basic of Industrial Marketing: Understanding the concept and importance of industrial marketing, Attributes of marketing strategy, Types of industrial products and customers, Industrial process exchange, Industrial customer segmentation (OEMs, government customers, institutions, etc.). Understanding Industrial Markets: Differences between industrial and consumer markets, Market structure and customer behaviour, Industrial marketing landscape and trends in India, Industrial development and strategy elements

UNIT II: Industrial Buying Behavior and Buyer-Seller Relationships

(10 Hrs)

Industrial Buying Behavior: Organizational buying and its features, Types of buying situations: Straight Rebuy, Modified Rebuy, New Task, System Buy. The Buying Centre Concept and decision-making process, Models of buyer behavior (Sheth Model, Webster and Wind Model), Vendor analysis and performance ratings. Buyer and Seller Relationships: Conceptual model of buyer-seller relationships, Interaction of sales representatives and buyer perceptions, Types of relationships: Transactional, Value-Added, Collaborative, Technological contributions, dependence, and sales potential.

UNIT III: Strategy Planning, Product Development, and Pricing in Industrial Marketing

(10 Hrs)

Strategy Planning in Industrial Markets: Market segmentation and targeting strategies, Positioning and differentiation in industrial marketing. Developing a positioning strategy, Decision Support System (DSS) for strategic planning. Product Development Strategy: New product development and stages, Industrial product life cycle: Introduction, Growth, Maturity, and Decline. Product evaluation and perceptual mapping. Pricing in Industrial Marketing: Factors affecting pricing decisions in industrial marketing, Pricing policies: Skimming, Penetration, Product Differentiation, Pricing strategies at different product life cycle stages. Government regulations and competitive analysis

UNIT IV: Distribution Channels, Logistics, and Sales Management in Industrial Marketing

(10 Hrs)

Industrial Distribution Channels: Marketing channels and physical distribution, Channel design process: Direct and indirect channels, Types of industrial middlemen and intermediaries, Managing channel conflicts and ensuring efficient distribution. Industrial Marketing Logistics: Logistics system and physical distribution models (JIT system, Total Cost Approach), Customer service levels and impact of marketing logistics on intermediaries. Sales Force Management and Sales Promotions: Functions and responsibilities of sales force management, Key account management, selection, training, and compensation, Sales promotions techniques in industrial marketing: Trade Shows, Catalogs, Direct Mail, etc., Personal selling and advertising in industrial settings

Suggested Readings:

1. Agarwal, S., & Jain, N., Industrial Marketing, Pearson India
2. Czinkota, M.R., & Ronkainen, I.A., International Industrial Marketing, Wiley India
3. Kotler, P., & Keller, K.L., Marketing Management: A South Asian Perspective, Pearson India
4. Rao, A.P., Industrial Marketing Management, Wiley India
5. Kumar, V., & Rahman, Z., Marketing Management in the Indian Context, Pearson India
6. Bennett, R., & Shaw, D., Industrial Marketing Strategy, Sage Publications India.

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ARYAVART INTERNATIONAL UNIVERSITY
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COMPENSATION MANAGEMENT

Code: 24MG841

Max Marks: 70

Course Objectives: This course introduces key concepts in compensation and reward management, including job evaluation, pay structures, benefits, and incentives. It helps students understand how to develop fair and effective pay systems that support business goals.

UNIT I: Dynamics of Compensation Structure (10 Hrs)

- Concept of Compensation structure
- Objectives and benefits
- Factors affecting compensation decisions
- Components of compensation package
- Scope and importance of compensation structure
- Basic issues that help in designing the organisational strategy for compensation structure.

UNIT II: Current Trends in Designing the Compensation Structure (10 Hrs)

- Introduction to job evaluation: Methods of job evaluation
- Internal and external alignment in compensation structure
- Market competitiveness
- Application of expectancy and equity theories towards compensation structure
- Cost to the company concept (CTC)
- Fringe Benefits: Various kinds of Fringe Benefits, ESOP, Executive remuneration,
- Compensation Committee and corporate governance.

UNIT III: Regulatory Framework for Compensation Structure (10 Hrs)

- The Code on Wages, 2019: Key provisions and scope, Coverage of employees.
- Regulation of minimum wages: Fixation and revision, Role of the appropriate government.
- Payment of wages: Authorised deductions, Timely disbursement,
- Payment of bonus: Eligibility and calculation, Set-off and set-on provisions.
- Compliance and Penalties: Employer responsibilities, Legal implications.
- Methods of Rewarding Sales Personnel - Pay - Commission - Pay and Commission – Performance Based Pay Systems - Incentives - Executive Compensation Plan and Packages – Perceptions of Pay Fairness – Legal Constraints on Pay Systems.

UNIT IV: Grievances Redressal Relating to Conflicts Between Employers and Employees (10 Hrs)

- Relating to Compensation Structure.
- The Employees' Compensation (Amendment) Act, 2017- Issues relating to wage determination
- Pay grades, wage surveys: Methods and tools, Using data for decision-making.
- Comparable worth: Gender pay gap, Legal and ethical considerations.
- Competency-based pay, method of calculating wages: Time-based and piece-rate systems, Variable pay.

Suggested Readings:

1. Cascio, W. F., Managing Human Resources: Productivity, Quality of Work Life, Profits, McGraw-Hill Education
2. Duff, M. C., Workers' Compensation Law: A Context and Practice Casebook, Carolina Academic Press
3. Henderson, R. I., Compensation Management in a Knowledge-based World, Pearson Education
4. Milkovich, G. T., Newman, J. M., Venkata Ratnam, C. S., Compensation, McGraw-Hill/Irwin.
5. Sharma, J. P., An Easy Approach to Company and Compensation Laws, Ane Books Pvt. Ltd.

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COUNSELLING SKILLS FOR MANAGERS

Code: 24MG842

Max Marks: 70

Course Objectives: The course aims to equip managers with counselling and negotiation skills to enhance leadership, resolve conflicts, and improve team dynamics through effective communication and emotional intelligence.

UNIT I: Introduction to Counselling and its Organizational Application (10 Hrs)

Counselling: Introduction, Definition of counselling and its relevance to management, The role of counselling in leadership and employee relations, Approaches to Counselling, Directive vs. Non-directive counselling, Integrative and developmental approaches, Person-centred counselling techniques, Goals and Process of Counselling, Understanding the objectives of counselling, The counselling process: phases and stages, Counselling Procedures and Skills, Key counselling skills, Problem identification and solution-finding, Techniques for creating a supportive and non-judgmental environment, Organizational Application of Counselling Skills, Using counselling skills to improve employee well-being and productivity, Enhancing communication and emotional intelligence within teams, Conflict management and resolution using counselling techniques.

UNIT II: Behavior Change, Techniques, and Application in Organizational Context (10 Hrs)

Changing Behaviors through Counseling, Psychological theories on behavior change, Counseling strategies for facilitating positive behavior modification, Overcoming resistance to change in employees, Specific Techniques of Counseling, Cognitive Behavioral Therapy (CBT) techniques, Solution-focused counseling, Motivational interviewing, Role-playing and behavior rehearsal, Role Conflicts of Managers and Counseling, Identifying role conflicts and their impact on managers and employees, Counseling techniques for addressing role conflict in leadership, Balancing managerial responsibilities with emotional and interpersonal demands, Application of Counseling in Specific Organizational Situations, Dealing with Problem Subordinates, Performance Management, Alcoholism and Other Substance Abuse, Ethics in Counseling.

UNIT III: Negotiation Skills for Managers (10 Hrs)

Negotiation: Introduction, Nature and Need for Negotiation, The Negotiation Process, Stages of negotiation, Types and Styles of Negotiation, Strategies and Tactics in Negotiation, Key negotiation strategies, Tactics for gaining leverage, Managing power dynamics during negotiations, Barriers in Effective Negotiation, Communication Style in Negotiation, Breaking Deadlocks in Negotiation.

UNIT IV: Advanced Negotiation Concepts (10 Hrs)

Role of Trust in Negotiations, The impact of trust on outcomes and relationships, Overcoming trust deficits in complex negotiations, Negotiation and Information Technology (IT), Managing cross-cultural and international negotiations in a digital environment, Ethics in Negotiation, Balancing competitive advantage with ethical behavior, Case studies of unethical negotiation practices, Cultural Differences in Negotiation Styles, Strategies for negotiating across cultures and regions, Gender in Negotiations, Gender-based challenges and opportunities in negotiations, Context of Mediation, Mediator techniques, Negotiation as Persuasion, Persuasion techniques in negotiations.

Suggested Readings:

1. Singh, K., Counselling Skills for Managers, PHI Learning
2. Carroll, M., Workplace Counseling, Sage Publications
3. Kottler, J. A., & Shepard, D. S., Introduction to Counseling: Voices from the Field, Cengage Learning
4. Moursund, J., The Process of Counseling and Therapy, Prentice Hall
5. Patterson, L. E., & Welfel, E. R., The Counseling Process: A Multitheoretical Integrative Approach, Brooks/Cole
6. Kolb, D., & Williams, J., The Shadow Negotiation, Simon & Schuster
7. Korobkin, R., Negotiation Theory and Strategy, Aspen Publishers.

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Tilthai, Dharmanagar, North Tripura

HUMAN RESOURCE MATRICES AND ANALYTICS

Code: 24MG843

Max. Marks: 70

Course Objectives: This course aims to equip students with foundational knowledge of HR metrics and analytics by focusing on measuring HR processes, compiling data, and applying statistical tools for effective decision-making.

UNIT I: HR Metrics

(10 Hrs)

Measuring HR Functions and Processes: Introduction to HR Metrics, Approaches to HR Metrics, Objectives of HR Metrics, Tools for Compiling HR Data and Metrics, HR Functional and Process-related Metrics, Workforce Planning Metrics, HR Deployment Metrics, Recruitment Metrics, Selection Metrics, Performance Metrics, Training and Learning Metrics, Compensation and Benefits Metrics, Employee Relations Metrics, Qualitative and Quantitative HR Outcome Metrics, Social, Demographic, and Occupational Metrics, Methods of Data Capture and Benchmarking, Aligning HR Metrics with Organizational Performance

UNIT II: Introduction to Analytics in HR

(10 Hrs)

Meaning and Scope of Analytics in HR, Evolution of HR Analytics, Typical Sources of Data, Overview of Data Formats, Data Types, Data Storage and Management, Understanding Data Visualization, Quantitative and Qualitative Data Analysis Techniques in HR Analytics, Predictive Analytics in HR, Integration with Strategic Decisions

UNIT III: Advanced HR Analytics

(10 Hrs)

Impact and Decision Making: Effectiveness and Efficiency: Outcome and Impact Analysis, ROI on HR Initiatives, HR Dashboards and Reporting Tools, HR Analytics and HR Decisions, Data-Driven HR Decisions, Data Integrity and Security Issues in HR Analytics, Ethical Considerations in HR Analytics

UNIT IV: Practical Application of HR Analytics

(10 Hrs)

Hands-On Experience with HR Metrics and Analytics Tools, Data Collection and Analysis, Creating and Interpreting HR Dashboards, Developing HR Analytics Strategy, Aligning Analytics with Organizational Goals, Building a Data-Driven HR Culture, HR Analytics Implementation.

Suggested Readings:

1. Edwards, M. R., & Edwards, K., Predictive HR Analytics: Mastering the HR Metric, Kogan Page
2. Isson, J. P., & Harriott, J. S., People Analytics in the Era of Big Data: Changing the Way You Attract, Acquire, Develop and Retain Talent, Wiley
3. Marr, B., Data-Driven HR: How to Use Analytics and Metrics to Drive Performance, Kogan Page
4. Soundararajan, R., & Singh, K., Winning on HR Analytics: Leveraging Data for Competitive Advantage, Sage
5. Rao, T. V., HRD Audit: Evaluating the Human Resource Function for Business Improvement, Sage
6. Gupta, A., & Mishra, S., Human Resource Analytics: Understanding the Significance of HR Metrics and Data in the Modern Workforce, Pearson India

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Tilthai, Dharmanagar, North Tripura

ENTREPRENEURIAL MARKETING

Code: 24MG851

Max. Marks: 70

Course Objectives: This course introduces students to key marketing concepts and strategies essential for startups and entrepreneurial ventures, focusing on product, promotion, channels, and digital marketing in dynamic business environments.

UNIT I: Introduction (Nature & Scope of Marketing)

(10 Hrs)

Evolution; core marketing concepts; company orientation-production concept, product concept, selling concept, marketing concept, Holistic marketing concept; portfolio approach-BCG matrix; Marketing Environment: Demographic, economic, political, legal, socio cultural, technological environment (Indian context); environmental scanning to discover marketing opportunities, Segmentation Targeting and Positioning: Levels of market segmentation, basis for segmenting consumer markets, difference between segmentation, targeting and positioning, customer value proposition.

UNIT II: Product Decisions

(10 Hrs)

Concept of PLC, Introduction to International PLC, PLC marketing strategies, product classification, product line decision, product mix decision, new product development, branding decisions, packaging & labelling. Pricing Decisions: Determinants of price, pricing methods (non-mathematical treatment). Adapting Price (Geographical pricing, promotional pricing and differential pricing), pricing strategies for start-ups.

UNIT III: Promotion Mix

(10 Hrs)

Factors determining promotion mix, promotional tools – basics of advertisement, sales promotion, public relations & publicity and personal selling, integrated marketing communication for new ventures (IMC). Place (Marketing channels): Channel functions, channel levels, types of intermediaries (types of retailers, types of wholesalers).

UNIT IV: Marketing of Services

(10 Hrs)

An introduction to services, Role of Service Sector in the economy, Unique characteristics of the Service Industry, Marketing strategies for service firms – 7Ps. Marketing for B2B, B2G (tendering, DGCMA guidelines, costing and pricing, procurement rules), and B2C business opportunities: description, specific needs, challenges, and opportunities. Social media for Start-ups, digital marketing for new ventures, and introduction to Return on Marketing Investment (ROMI) / Marketing Matrix.

Suggested Readings:

1. Kotler, P., Keller, K. L., Koshy, A., & Jha, M., Marketing Management, Pearson
2. Sarin, S., Strategic Brand Management for B2B Markets, Sage
3. Kotler, P., & Armstrong, G., Principles of Marketing, Pearson
4. Amico, Z. D., Marketing, Cengage
5. Boone, L. E., & Kurtz, D. L., Principles of Marketing, Thomson South-Western
6. Hoffman, K. D., & Bateson, J. E. G., Marketing of Services, Cengage

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GOVERNMENT & INSTITUTIONAL SUPPORT SYSTEM FOR MSMEs

Code: 24MG852

Max. Marks: 70

Course Objectives: This course aims to make students understand the setting up and management of MSMEs and initiatives of the Government and other institutions supporting for growth and development of MSMEs.

UNIT I: Introduction for Small and Medium Entrepreneurship (SME) (10 Hrs)

Concept & Definition, Role of Business in the modern Indian Economy, SMEs in India, Employment and export opportunities in MSMEs. Issues and challenges of MSMEs.

Setting up SMEs: Identifying the Business opportunity, Business opportunities in various sectors, formalities for setting up an enterprise - Location of Enterprise – steps in setting up an enterprise – Environmental aspects in setting up, Incentives and subsidies, Rural entrepreneurship – Women entrepreneurship.

UNIT II: Institutions supporting MSMEs (10 Hrs)

Forms of Financial support, Long-term and Short-term financial support, Sources of Financial support, Development Financial Institutions, Investment Institutions, Central level institutions, State level institutions, Other agencies, Commercial Bank –Appraisal of Bank for loans. Institutional aids for entrepreneurship BBA (Entrepreneurship) w.e.f. A.Y. 2020-2021, (Batch 2020-2023) Page 2 development – Role of DST, SIDCO, NSIC, IRCI, NIDC, SIDBI, SISI, SIPCOT, and Entrepreneurial guidance bureaus.

UNIT III: Management of MSME (10 Hrs)

Management of Product Line; Communication with clients –Credit Monitoring System - Management of NPAs - Restructuring, Revival and Rehabilitation of MSME, Problems of entrepreneurs – sickness in SMI – Reasons and remedies– Evaluating entrepreneurial performance.

UNIT IV: Role of Government in promoting Entrepreneurship (10 Hrs)

MSME policy in India, Agencies for Policy Formulation and Implementation: District Industries Centers (DIC), Small Industries Service Institute (SISI), Entrepreneurship Development Institute of India (EDII), National Institute of Entrepreneurship & Small Business Development (NIESBUD), National Entrepreneurship Development Board (NEDB)- objectives. Government Schemes from MSME Subsidies Support on ISO Certification & skills upgradation- Special Benefits of imports and exports-state government support on Industrial Infrastructure GST, and its exemptions.

Suggested Readings:

1. Desai, V. Small Scale Industries and Entrepreneurship. Himalaya Publishing House.
2. Charantimath, P. M. Entrepreneurship Development and Small Business Enterprises. 3rd ed., Pearson Education.
3. Burns, P. Entrepreneurship and Small Business. 5th ed., Bloomsbury Publishing.
4. Chaudhury, S. K. Micro, Small, and Medium Enterprises in India. Avon Publications.
5. Aneet, & Aggarwal, M. (Eds.) Small and Medium Enterprises in Transitional Economies: Challenges and Opportunities. Deep & Deep Publications.

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RESEARCH AND DEVELOPMENT OF BUSINESS PLANS

Code: 24MG853

Max. Marks: 70

Course Objectives: This course aims to equip students with practical and analytical skills required to research, develop, and present comprehensive business plans. It focuses on integrating market analysis, strategic planning, financial forecasting, and effective communication to transform entrepreneurial ideas into viable business models.

UNIT I

(10 Hrs)

Introduction to Business Planning: Understanding Business Plans, Definition and importance of a business plan, Types of business plans: startup, internal, strategic, and feasibility plans, The role of business plans in securing funding and guiding business operations, Key elements of a business plan, Research in Business Planning, The role of research in developing a business plan, Primary vs. secondary research methods, Data collection techniques: surveys, interviews, focus groups, and secondary data sources, Analysis of industry reports, market trends, and competitor analysis, Market Research for Business Plans, Identifying target markets and customer segmentation, Understanding market needs and customer behavior, SWOT analysis for market research, PESTEL (Political, Economic, Social, Technological, Environmental, Legal) analysis for external factors, Case Studies.

UNIT II

(10 Hrs)

Developing the Business Idea and Strategy: Identifying and Developing Business Ideas, Sources of business ideas: innovation, market gaps, and personal experiences, Assessing the feasibility and viability of business ideas, Transforming a business idea into a sustainable business concept, Business Strategy Formulation, Crafting a mission and vision statement, Setting short-term and long-term business goals, Developing a competitive strategy: Cost leadership, differentiation, and focus strategies, Market entry strategies and positioning, Business Model Development, Understanding different types of business models: B2B, B2C, C2C, etc., Components of a business model: value proposition, revenue streams, key activities, and partnerships, Using the Business Model Canvas for visualizing business components, Case studies of successful business models in the Indian context, Legal and Ethical Considerations in Business Planning, Business registration and legal structure: sole proprietorship, partnership, LLC, etc., Intellectual property protection (patents, trademarks, copyrights), Ethical considerations in business operations.

UNIT III

(10 Hrs)

Financial Planning and Analysis for Business Plans: Financial Components of a Business Plan, Importance of financial planning for startups, Key financial statements: Profit & Loss statement, Balance Sheet, Cash Flow statement, Break-even analysis and understanding profit margins, Projected financials: forecasting revenue, expenses, and profits, Estimating Startup Costs and Capital Requirements, Estimating fixed and variable costs for new ventures, Determining initial investment and funding sources, Identifying and calculating the capital needed for operations, marketing, and expansion, Sources of funding: self-financing, loans, equity investors, and venture capital, Financial Ratios and Performance Metrics, Key financial ratios for evaluating business performance: ROI, ROE, Debt-to-equity, Gross margin, Evaluating financial health: liquidity, profitability, and efficiency, Setting up financial goals and milestones for business growth, Risk Analysis in Business Planning, Identifying financial risks: market risks, operational risks, and financial risks, Mitigation strategies for financial risks.

UNIT IV

(10 Hrs)

Finalizing the Business Plan and Presentation: Writing the Business Plan, Structuring the business plan: executive summary, company description, market analysis, marketing & sales strategies, financial plan, Writing a compelling executive summary, Detailing the operational plan, organizational structure, and management team, Crafting clear and realistic goals for business growth, Presentation and Pitching the Business Plan, Developing a pitch deck: what to include and how to present effectively, Tips for pitching to investors, banks, and stakeholders, Storytelling in business plans: how to capture attention and build interest, Handling questions and objections during the pitch, Review and Refining the Business Plan, Reviewing and revising drafts of the business plan, Feedback from peers, mentors, and industry experts, Finalizing the business plan for submission or investor meetings, Case Studies and Final Project, Analysis of business plans of successful Indian startups (e.g., Flipkart,

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Zomato, OYO), Developing and presenting a mock business plan as part of a group project, Peer review and constructive feedback on business plans.

Suggested Readings:

1. Kuchhal, S. C., Business Environment, Vikas Publishing House,
2. Reddy, V. S. S., Research Methodology in Business, Himalaya Publishing House
3. Srinivasan, R. & Natarajan, R., Business Strategies for Entrepreneurs, Prentice Hall India
4. Raghavan, S. V. S., Entrepreneurship and Business Development, Oxford University Press
5. Tulsian, P. C., Financial Management, S. Chand & Co.
6. Khan, M. Y. & Jain, P. K., Financial Management, Tata McGraw-Hill
7. Shetty, P. C., Writing Business Plans: A Practical Guide, Vikas Publishing House, 2020 (4th ed.).
8. Desai, V. B., Project Planning and Business Management, Wiley India, 2021 (2nd ed.)

INTERNSHIP

Code: 24IN401

Max Marks: 70

Course Objective: This internship capstone course aims to provide students with an integrative learning experience that combines professional work in a real-world organization with rigorous academic research. Students will develop and apply theoretical knowledge to practical challenges through an action research project, enhancing their problem-solving, critical thinking, and communication skills. This course aims to bridge the gap between academic study and professional practice, preparing students for successful careers in their chosen fields

Internship Student Engagement Process: An internship is a structured, hands-on learning experience integrating academic knowledge with pre-professional work activities. It mutually benefits both the student-intern and the host organization. Interns apply foundational skills from their studies to real-world tasks, enhancing their practical experience. Placement sites outline clear expectations, duties, and performance goals for the interns. They also offer regular supervision and feedback to guide the interns' development. This experiential learning helps students build valuable industry-specific skills, gain insights into their chosen field, and improve their employability upon graduation.

Step 1. Orientation Session: The orientation session for the internship/capstone project is designed to provide students with a comprehensive overview of what to expect and how to succeed in their upcoming professional experience. The session aims to bridge the gap between academic learning and practical application in a real-world setting. Model curriculum for UG Degree in BBA

Step 2. Identify an internship: Students research opportunities that align with their career goals and academic background. They explore various platforms, such as online job boards, networking events, and professional associations, to find positions that offer relevant hands-on experience and skills in their chosen field.

Step 3. Internship agreement Form: The Student, Mentor, and internship Coordinator in the Industry will complete the internship agreement form.

Step 4. Start of Internship: The internship lasts eight weeks. Interns are expected to commit to 20 hours per week, allowing for a balanced integration of work and learning. The internship mentor will arrange specific schedules. This structure ensures that interns gain substantial experience while accommodating any academic commitments. Regular check-ins and progress reviews will be conducted to support intern development and address any challenges, providing a productive and enriching internship experience.

Step 5. Submission of Report:

Front Page: Student Name, Course, Internship Company, Duration, Mentor

Internship Agreement Form

Internship Certificate

Introduction & background of the Company

Roles & responsibilities as an Intern

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Weekly work allotment & completion report
Challenges & Solutions
Learning from the internship
Conclusion etc

Step 6. Internship Evaluation: The PPT presentation and Viva Voce for internship evaluation is an oral exam where interns present their experiences, learning, and contributions. It involves summarising their role, key projects, and applied skills. Interns discuss the knowledge gained, application of academic theories, and challenges faced, including how they were addressed. They reflect on their professional development and how the internship Model curriculum for UG Degree in BBA influenced their career goals. Feedback from supervisors and industry insights are also shared. Examiners ask questions to delve deeper into the intern's understanding and experiences. This evaluation assesses the intern's ability to articulate their growth and readiness for professional work. The review of the work done by students will be carried out after two weeks of report submission. The internal examiner will evaluate the student's submission.

Theory Paper

Total: 100 Marks
External: 70 Marks
Internal: 30 Marks

External: 70 Marks

10 Question (MCQ): 1 mark each (1x10 = 10)

Answer any 6 out of 8 (Very Short 20-30 Words): 2 marks each (2x6 = 12)

Answer any 6 out of 8 (Short 50-70 Words): 3 marks each (3x6 = 18)

Answer any 6 out of 8 (Long 100-120 Words): 5 marks each (5x6 = 30)

Internal: 30 Marks

Two Internal Assessment Examinations will be conducted, each carrying 50 marks. The average of the two scores will be considered and scaled to 15 marks for the final assessment. Additionally, 5 marks will be allotted for assignments submitted, 5 marks for attendance, and 5 marks for general proficiency, making a total of 30 internal assessment marks.

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