TECNIA INSTITUTE OF ADVANCED STUDIES

NAAC GRADE "A" INSTITUTE (CYCLE-2)

Approved by AICTE, Ministry of Education Govt. of India,

Affiliated to G.G.S.I.P. University & Recognized Under Sec. 2(f) of UGC Act 1956.

INSTITUTIONAL AREA, MADHUBAN CHOWK, ROHINI, DELHI-110085

COURSE PLAN

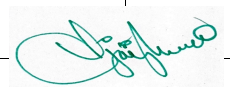
AS PER BBA SCHEME & SYLLABUS 2021-2022 ONWARDS GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI.

Programm	**017**	**Programme:**	**BACHELOR OF**			**Session:**	**2025-26**	**L**	**4**	**T/P**	**0**	**Credits**		**3**	
Course Code:	BBA-302	Course Name:	**Project Management**			**Type:**	**Core**								

Objective: The objective of this course is to familiarize the students with the various aspects of Project Planning, Analysis, Financing, Selection, Implementation and Review.

Course Outcome & Mapping, Course Articulation

				Apply knowledge of various functional areas of business	Develop communication and professional presentation skills	Demonstrate critical thinking and Analytical skill for business decision making	Illustrate leadership abilities to make effective and productive teams	Explore the implications and understanding the process of starting a new venture.	Imbibe responsible citizenship towards sustainable society and ecological environment.	Appreciate inclusivity towards diverse culture and imbibe universal values.	Foster Creative thinking to find innovative solutions for diverse business situations.	Apply reflective thinking and research skills using latest technological tools.	Assimilate technical functional knowledge of operations in business organization	Demonstrate strategic and proactive thinking towards business decision making.	Illustrate negotiation skills and networking abilities.
				PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO3**	**PSO4**
		CO1	Explain the concept of Project	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**
		CO2	Analyzing the project life cycle and	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**
		CO3	Acquire skills to do technical analysis	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**
		CO4	Explore various sources of projects financing.	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**
		CO5	Understand the skills required to evaluate and control the	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**
		CO6	Analyze the emerging concepts in project management.	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**
			AVG	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**
Sr. No.	**Lecture No.**	**Unit No.**	**Topic**	**Sessional Outcome**	**Experiential Learning**	**Problem Solving Methodologies**	**Participative Learning**	**ICT Tools**	**Mapping with CO**	**Class material**	**Additional Material**	**Pedagogicalapproaches**	**Mode of Assessment**	**BT Level**	**Reference**



Digitally Signed by Dr. Ajay Kumar
Organization: TECNIA INSTITUTE OF ADVANCED STUDIES
Date: 2026.10.24 13:04:14
Reason: Approve this document
Location: New Delhi

1	L1	I	Projects and Project Management	Students will be able to understand the meaning of projects and project management.			Class Discussion	https://www.youtube.com/watch?v=49-LbHZSF3U	CO1	Notes	https://www.manage.gov.in/studymaterial/PM.pdf	Group-Teaching and Learning	Assignments	L2 – Understand	Prasanna Chandra
2	L2	I	Objectives of Project Management	Students will be able to understand the objectives of project management.			Think-Pair-Share	https://www.youtube.com/watch?v=49-LbHZSF3U	CO1	Notes		Group-Teaching and Learning	Assignments	L2 – Understand	Prasanna Chandra
3	L3	I	Importance of Project Management	Students will be able to understand the importance of project management.			Class Discussion		CO1	PPT		Group-Teaching and Learning	Assignments	L2 – Understand	Prasanna Chandra
4	L4	I	Tools and Techniques of Project Management	Students will be able to understand tools and techniques used in project management.			Class Discussion	https://www.youtube.com/watch?v=d3G__GOgSL4	CO1	Notes	https://ece.uprm.edu/~icom5047/documents/ProjectManagement/PMSpr2013.pdf	Group-Teaching and Learning	Presentations	L2 – Understand	Prasanna Chandra
5	L5	I	Project Team	Students will be able to understand the role and structure of a project team.			Class Discussion	https://www.youtube.com/watch?v=ozrCH5mvEdg	CO1	Notes		Group-Teaching and Learning	Quizz with MCQ	L2 – Understand	Prasanna Chandra
6	L6	I	Roles and Responsibilities of Project Manager	Students will be able to understand roles and responsibilities of a project manager.	Role Play		Quiz		CO1	Notes		Game-based Learning	Presentations	L2 – Understand	Prasanna Chandra
7	L7	I	Determinants of Project Success	Students will be able to understand determinants of project success.		Case Study		https://www.youtube.com/watch?v=l7nFoeC4pV4	CO1	Notes		Learning through Problem-Solving	Presentations	L2 – Understand	Prasanna Chandra
8	L8	I	Project Life Cycle and Phases of Project Life Cycle	Students will be able to understand the concept of project life cycle and phases of project life cycle.			Class Discussion	https://www.youtube.com/watch?v=5DurtA7MXto	CO2	PPT	https://www.manage.gov.in/studymaterial/PM.pdf	Group-Teaching and Learning	Presentations	L2 – Understand	Prasanna Chandra
9	L9	I	Classification of Projects,Generation of Project Ideas and monitoring the environment	Students will be able to understand classification of projects, the process of generating project ideas and monitoring the environment			Brainstorming		CO2	Notes	https://www.manage.gov.in/studymaterial/PM.pdf	Group-Teaching and Learning	Quizz with MCQ	L2 – Understand	Prasanna Chandra
10	L10	I	Preliminary Screening of Projects	Students will be able to understand preliminary screening of project ideas.			Class Discussion	https://www.youtube.com/watch?v=AZ_dwdAf2uA	CO2	Notes		Group-Teaching and Learning	Assignments	L2 – Understand	Prasanna Chandra
11	L11	II	Technical Analysis and Factors Considered in Technical Analysis	Students will be able to understand the concept of technical analysis and factors considered in technical analysis.			Think-Pair-Share		CO3	Notes		Group-Teaching and Learning	Quizz with MCQ	L3 – Apply	B.K Chaturvedi
12	L12	II	Factors affecting Selection of Location	Students will be able to understand factors affecting project location selection.	Visit to a Project Location		Class Discussion		CO3	Notes		Group-Teaching and Learning	Quizz with MCQ	L3 – Apply	B.K Chaturvedi
13	L13	II	Need for Considering Alternatives	Students will be able to understand the need for considering alternatives.		Case Study	Class Discussion		CO3	PPT		Learning through Problem-Solving	Quizz with MCQ	L3 – Apply	B.K Chaturvedi
14	L14	II	Technology Selection,Sources of Technology and Appropriate Technology	Students will be able to understand the process of technology selection,sources of technology and appropriate technology			Class Discussion	https://www.youtube.com/watch?v=gBFFUZTWYBk	CO3	Notes		Group-Teaching and Learning	Quizz with MCQ	L3 – Apply	B.K Chaturvedi
15	L15	II	Market Analysis	Students will be able to understand the concept of market analysis.			Quiz	https://www.youtube.com/watch?v=n27NLTeqxUQ	CO3	PPT	https://www.manage.gov.in/studymaterial/PM.pdf	Group-Teaching and Learning	Quizz with MCQ	L3 – Apply	B.K Chaturvedi
16	L16	II	Conduct of Market Survey	Students will be able to understand the process of conducting market survey.			Class Discussion		CO3	Notes		Group-Teaching and Learning	Quizz with MCQ	L3 – Apply	B.K Chaturvedi
17	L17	II	Characterization of Market and Market Planning	Students will be able to understand market characterization and market planning			Think-Pair-Share		CO3	Notes		Group-Teaching and Learning	Assignments	L3 – Apply	B.K Chaturvedi
18	L18	II	Network Techniques	Students will be able to understand network techniques in project management.		Case Study	Class Discussion		CO3	PPT	https://www.manage.gov.in/studymaterial/PM.pdf	Learning through Problem-Solving	Assignments	L3 – Apply	B.K Chaturvedi
19	L19	II	Programme Evaluation and Review Tecnique (PERT)	Students will be able to understand the concept of PERT.			Class Discussion	https://www.youtube.com/watch?v=WrAf6zdteXI	CO3	Notes		Group-Teaching and Learning	Assignments	L3 – Apply	B.K Chaturvedi

20	L20	II	Critical Path Method (CPM)	Students will be able to understand the concept of CPM.			Class Discussion	https://www.youtube.com/watch?v=rxGcV0tuxRU	CO3	Notes	https://www.manage.gov.in/studymaterial/PM.pdf	Inquiry based Learning	Assignments	L3 – Apply	B.K Chaturvedi
21	L21	II	Identyfying Critical Path	Students will be able to understand identification of critical path.			Think-Pair-Share		CO3	Notes		Inquiry based Learning	Assignments	L3 – Apply	B.K Chaturvedi
22	L22	II	Probability of completing the project within time.	Students will be able to understand probability of completing projects within given time.			Class Discussion		CO3	Notes		Group-Teaching and Learning	Assignments	L3 – Apply	B.K Chaturvedi
23	L23	III	Financing of Projects	Students will be able to understand the concept of project financing.		Case Study	Class Discussion	https://www.youtube.com/watch?v=_adRZZY3bnQ	CO4	Notes		Learning through Problem-Solving	Assignments	L3 – Apply	B.K Chaturvedi
24	L24	III	Capital Structure	Students will be able to understand capital structure of projects.			Class Discussion		CO4	Notes	https://www.bajajfinserv.in/capital-structure-and-its-types	Group-Teaching and Learning	Assignments	L2 – Understand	B.K Chaturvedi
25	L25	III	Sources of Long-Term Finance	Students will be able to understand sources of long-term finance.			Brainstorming	https://www.youtube.com/watch?v=_RHnxTG5WqQ	CO4	PPT	https://www.bajajfinserv.in/capital-structure-and-its-types	Group-Teaching and Learning	Assignments	L2 – Understand	B.K Chaturvedi
26	L26	III	Debt Financing	Students will be able to understand debt financing for projects.			Quiz		CO4	Notes	https://www.bajajfinserv.in/capital-structure-and-its-types	Group-Teaching and Learning	Assignments	L2 – Understand	B.K Chaturvedi
27	L27	III	Characteristics of Debt	Students will be able to understand characteristics of debt.			Class Discussion		CO4	Notes	https://www.bajajfinserv.in/capital-structure-and-its-types	Group-Teaching and Learning	Assignments	L2 – Understand	B.K Chaturvedi
28	L28	III	Types of Debt,Equity Financing	Students will be able to understand types of debt and equity financing for projects.			Class Discussion		CO4	Notes		Group-Teaching and Learning	Assignments	L2 – Understand	B.K Chaturvedi
29	L29	III	Preference Shares,equity shares	Students will be able to understand preference shares and equity shares as a source of finance.			Think-Pair-Share	https://www.youtube.com/watch?v=W2UUUcMKFhc	CO4	Notes		Group-Teaching and Learning	Assignments	L3 – Apply	B.K Chaturvedi
30	L30	III	Retained Earnings	Students will be able to understand retained earnings as an internal source of finance.			Class Discussion		CO4	PPT		Group-Teaching and Learning	Assignments	L2 – Understand	B.K Chaturvedi
31	L31	III	Short term sources for Working Capital	Students will be able to understand working capital financing.			Class Discussion		CO4	Notes	https://www.bajajfinserv.in/what-is-a-short-term-working-capital	Group-Teaching and Learning	Assignments	L2 – Understand	B.K Chaturvedi
32	L32	III	Newr sources of Finance ,Venture Capital	Students will be able to understand venture capital financing and new sources of Finance			Class Discussion	https://www.youtube.com/watch?v=HsfoUT-jEJQ	CO4	Notes		Group-Teaching and Learning	Assignments	L2 – Understand	B.K Chaturvedi
33	L33	IV	Project Evaluation:Project Monitoring and Controlling	Students will be able to understand project monitoring and controlling techniques for effective project evaluation			Quiz	https://www.youtube.com/watch?v=GT_vGBb33uU	CO4	Notes	https://egyankosh.ac.in/bitstream/123456789/6226/1/Unit-7.pdf	Group-Teaching and Learning	Assignments	L3 – Apply	Prasanna Chandra
34	L34	IV	Project Evaluation:Project Monitoring and Controlling	Students will be able to understand project monitoring and controlling techniques for effective project evaluation			Quiz	https://www.youtube.com/watch?v=GT_vGBb33uU	CO4	Notes	https://egyankosh.ac.in/bitstream/123456789/6226/1/Unit-7.pdf	Group-Teaching and Learning	Assignments	L3 – Apply	Prasanna Chandra
35	L35	IV	Post Project Evaluation and Audit,Abonment analysis,Social cost benefit analysis	Students will be able to understand post-project evaluation, audit processes, abandonment decisions, and social cost-benefit analysis			Class Discussion		CO4	Notes		Group-Teaching and Learning	Assignments	L3 – Apply	Prasanna Chandra
36	L36	IV	Post Project Evaluation and Audit,Abonment analysis,Social cost benefit analysis	Students will be able to understand post-project evaluation, audit processes, abandonment decisions, and social cost-benefit analysis			Class Discussion		CO4	Notes		Group-Teaching and Learning	Assignments	L3 – Apply	Prasanna Chandra
37	L37	IV	Role of Information Technology in Project management	Students will be able to understand the role of information technology in enhancing project management processes		Case Study	Class Discussion	https://www.youtube.com/watch?v=5MdjscrYsHg	CO5	Notes	https://www.pmi.org/learning/library/projects-it-optimal-pairing-3638	Learning through Problem-Solving	Assignments	L3 – Apply	Prasanna Chandra
38	L38	IV	Role of Information Technology in Project management	Students will be able to apply IT tools in project planning, monitoring, and control		Case Study	Class Discussion	https://www.youtube.com/watch?v=5MdjscrYsHg	CO5	Notes	https://www.pmi.org/learning/library/projects-it-optimal-pairing-3638	Learning through Problem-Solving	Assignments	L3 – Apply	Prasanna Chandra

39	L39	IV	Role of Information Technology in Project management	Students will be able to apply IT tools in project planning, monitoring, and control		Case Study	Class Discussion		CO5	Notes	https://www.pmi.org/learning/library/projects-it-optimal-pairing-3638	Learning through Problem-Solving	Assignments	L3 – Apply	Prasanna Chandra
40	L40	IV	Future of Project Management	Students will be able to understand emerging trends and future concepts in project management			Class Discussion		CO6	Notes	https://www.iil.com/resources/future-of-project-management-v2.pdf	Group-Teaching and Learning	Assignments	L3 – Apply	Prasanna Chandra
41	L41	IV	Future of Project Management	Students will be able to analyze the impact of new technologies and innovations on the future of project management			Class Discussion	https://www.youtube.com/watch?v=EnWtbP2R17E	CO6	Notes	https://www.iil.com/resources/future-of-project-management-v2.pdf	Group-Teaching and Learning	Assignments	L3 – Apply	Prasanna Chandra
42	L42	IV	Future of Project Management	Students will be able to analyze the impact of new technologies and innovations on the future of project management			Class Discussion	https://www.youtube.com/watch?v=EnWtbP2R17E	CO6	Notes	https://www.iil.com/resources/future-of-project-management-v2.pdf	Group-Teaching and Learning	Assignments	L3 – Apply	Prasanna Chandra
43	L43	Unit 1	Revision	Students will be able to recall the concepts of Unit 1			Class Discussion	https://www.youtube.com/watch?v=EnWtbP2R17E	CO1 and CO2			Game-based Learning	Assignments	L2 – Understand	Prasanna Chandra
44	L44	Unit II	Revision	Students will get more clarity bout the concepts of Unit II			Class Discussion		CO3 and CO4			Peer Teaching	Assignments	L3 – Apply	Prasanna Chandra
45	L45	Unit 1II and IV	Revision	Students will be able to think critically about the concepts of Unit III and IV			Class Discussion		CO5 and CO6			Group-Teaching and Learning	Assignments	L3 – Apply	Prasanna Chandra

Suggested Readings (Latest Editions):

1. Chandra, Prasanna, Projects: Planning, Analysis, Financing, Implementation and Review, McGraw Hill Education Company.
2. Panneerselvam, R., Senthilkumar, R, Project Management, PHI Learning, (P) limited, Publishers.
3. Gray C.F., Project Management, McGraw Hill Education Company.
4. Jeffrey K. Pinto, Project Management: Achieving Competitive Advantage, Pearson Education.
5. Desai, Vasant, Project Management, Himalaya Publishing House.
6. Gido, J., & Clements, J. P. Project Management, New Delhi: Cengage Learning Pvt. Ltd.

Name of Faculty:	**Dr. Parul Gaba**				Signature	HoD									

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AS PER BBA SCHEME & SYLLABUS 2024-2025 ONWARDS GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI.

Programme Code:	**017**	**Programme:**	**BACHELOR OF BUSINESS ADMINISTRATION**			**Session:**	**2025-26**	**L**	**4**	**T/P**	**0**	**Credits**		**4**		
Course Code:	**BBA-104**	**Course Name:**	**Decision Technique for Business**			**Type:**	**Core**									

Objective:The objective of this paper is to develop student's familiarity with the basic concept and tools in statistics and operations research. These techniques assist specially in resolving complex problems serve as a valuable guide to the decision makers.

Course Outcome & Mapping, Course Articulation

				Apply knowledge of various functional areas of business	Develop communication and professional presentation skills	Demonstrate critical thinking and Analytical skill for business decision making	Illustrate leadership abilities to make effective and productive teams			Apply knowledge of various functional areas of business	Develop communication and professional presentation skills	Demonstrate critical thinking and Analytical skill for business decision making	Illustrate leadership abilities to make effective and productive teams			
				PO1	**PO2**	**PO3**	**PO4**			**PO1**	**PO2**	**PO3**	**PO4**	**AVG**		
		CO1	**Understand the basic concepts of Statistics**	3	1	2	3	PSO1	Graduate shall have the ability to demonstrate and reflect discipline/ interdisciplinary knowledge, coherent understanding in the management and allied areas with an ability to	3	3	3	3	3		
		CO2	**Apply Correlation and Regression concepts in business and research problems**	3	1	2	3	PSO2	Graduate shall exhibit professional skills instilling critical and analytical thinking to enthuse problem solving abilities in different domains of management.	2	3	3	3	2.75		
		CO3	**Explore the use of linear programming in business problems solving**	3	1	2	3	PSO3	Graduate shall be able to demonstrate proficiency (Articulate/Apply/ analyze/evaluate) in varied management domain areas using latest research & technological tools for	2	3	3	3	2.75		
		CO4	**Analyze transportation and assignment problems**	3	1	2	3	PSO4	Graduate shall become a responsible citizen inculcating interpersonal skills, social skills, lifelong learning (learn, unlearn & relearn)	1	3	3	2	2.25		
			Course Articulation (Average)	3.00	1.00	2.00	3.00			2.00	3.00	3.00	2.75			

Sr. No.	**Lecture No.**	**Unit No.**	**Topic**	**Sessional Outcome**	**Experiential Learning**	**Problem Solving Methodologies**	**Participative Learning**	**Mode of Delivery**	**leadership abilities and adaptability to dynamic business landscapes.**	**Mapping with CO**	**Class material**	**Additional Material**	**Pedagogicaal Approach**	**Mode of Assessment**	**BT Level**	**References**

1	1	Unit I	Introduction to Statistics: Definition, Importance, Scope and Limitations in Business	Understand meaning, scope and relevance of statistics in managerial decision-making	Collect real business data (sales/prices) and discuss its relevance	Differentiate between primary and secondary data with examples	Group discussion: where is statistics used in daily business?	Lecture with PPT		CO1	Handouts	https://mbanotes.in/statistics-meaning-types-scope-functions-and-limitations/	Inquiry-Based Learning	Quiz with MCQ	L1 – Remember	Vohra N.D.; Bajpai N.
2	2	Unit I	Collection of Data: Primary vs Secondary data, methods of data collection, sources	Distinguish primary and secondary data; identify appropriate collection methods	Design a short questionnaire to collect class data on mobile usage	Identify best data source for given business problems	Pair work: select data collection method for 3 scenarios	Lecture + Activity	https://youtu.be/GmmO6T-2Dfg?si=CLH3XL3jRnzUdDE1	CO1	Handouts	https://www.slideshare.net/slideshow/primary-sec/28569591	Inquiry-Based Learning	Assignment	L2 – Understand	Bajpai N.; Gupta & Gupta
3	3	Unit I	Formation of Frequency Distribution: Ungrouped and grouped data, class intervals, tally marks	Construct frequency distribution tables from raw data	Convert raw sales data into a frequency distribution using Excel	Solve problems on class width and frequency construction	Group activity: create frequency table from real dataset	Lecture + Practical		CO1	Handouts		Problem-Based Learning	Class Test	L3 – Apply	Vohra N.D.; Bajpai N.
4	4	Unit I	Graphic Presentation – I: Bar diagrams (simple, multiple, sub-divided), pie charts	Construct and interpret bar and pie charts for business data	Plot bar and pie charts for company-wise sales data in Excel	Identify suitable chart type for different data scenarios	Group exercise: choose and draw appropriate chart	Lecture + Lab Demo	https://youtu.be/hSUonB51pbU?si=qaNrIE-svV0zDLag	CO1	PPT	https://www.slideshare.net/slideshow/types-of-data-and-graphical-representation/96517220?from_search=7	Technology-Based Learning	Assignment	L3 – Apply	Bajpai N.; Vohra N.D.
5	5	Unit I	Graphic Presentation – II: Histogram, frequency polygon, ogive (less-than and more-than)	Draw and interpret histograms, frequency polygons and ogives	Plot histogram and ogive from frequency distribution data in Excel	Determine median graphically from ogive	Pair work on plotting ogive	Lecture + Lab Demo	https://youtu.be/hSUonB51pbU?si=qaNrIE-svV0zDLag	CO1	PPT	https://ebooks.inflibnet.ac.in/esp14/chapter/diagrammatic-and-graphical-representation-of-data-ii/	Problem-Based Learning	Class Test	L3 – Apply	Vohra N.D.; Bajpai N.
6	6	Unit I	Measures of Central Tendency – Mean: Arithmetic mean for raw, discrete and continuous data; weighted mean	Calculate arithmetic mean and weighted mean for business data	Compute average monthly sales from company data	Solve problems including missing frequency	Numerical group exercise	Lecture + Board Work	https://youtu.be/hSUonB51pbU?si=qaNrIE-svV0zDLag	CO1	PPT		Problem-Based Learning	Class Test	L3 – Apply	Vohra N.D.; Bajpai N.
7	7	Unit I	Measures of Central Tendency – Median and Mode: Computation, graphical median, modal class	Compute median and mode for grouped and ungrouped data	Find median salary and modal class from HR data	Solve problems on missing frequency using median/mode	Group numericals	Lecture + Numerical Practice	https://youtu.be/hSUonB51pbU?si=qaNrIE-svV0zDLag	CO1	PPT	https://www.geeksforgeeks.org/maths/measures-of-central-tendency/	Problem-Based Learning	Assignment	L3 – Apply	Vohra N.D.; Gupta & Gupta
8	8	Unit I	Partition Values: Quartiles (Q1, Q2, Q3), Deciles and Percentiles for grouped data	Compute quartiles, deciles and percentiles from frequency distribution	Calculate quartile salaries for an employee dataset	Solve university-level partition value problems	Peer teaching on quartile formula	Lecture + Board Work	https://youtu.be/hSUonB51pbU?si=qaNrIE-svV0zDLag	CO1	Notes	https://www.brainkart.com/article/Partition-Measures_35086/	Peer Teaching	Class Test	L3 – Apply	Vohra N.D.; Bajpai N.
9	9	Unit I	Measures of Dispersion – I: Range, Inter-Quartile Range (IQR), Quartile Deviation	Calculate range and quartile deviation for business data	Compare price variation of two products using range & IQD	Solve problems on IQR and coefficient of QD	Group exercise comparing two datasets	Lecture + Numerical Practice	https://youtu.be/hSUonB51pbU?si=qaNrIE-svV0zDLag	CO1	Class Notes		Problem-Based Learning	Quiz with MCQ	L3 – Apply	Vohra N.D.; Bajpai N.
10	10	Unit I	Measures of Dispersion – II: Mean Deviation from mean and median; coefficient of MD	Compute mean deviation for raw and grouped data	Calculate MD for monthly profit data of a firm	Compare MD from mean vs median	Pair-work numericals	Lecture + Board Work	https://youtu.be/hSUonB51pbU?si=qaNrIE-svV0zDLag	CO1	Handouts	https://flexbooks.ck12.org/cbook/ck-12-cbse-maths-class-11/section/13.1/primary/lesson/measures-of-dispersion/	Problem-Based Learning	Assignment	L3 – Apply	Vohra N.D.; Gupta & Gupta
11	11	Unit I	Measures of Dispersion – III: Standard Deviation (SD), Variance, Coefficient of Variation	Calculate SD and CV; compare variability of two business datasets	Compare consistency of two investment portfolios using CV	Solve problems on SD using actual mean and assumed mean methods	Group competition on SD calculation	Lecture + Numerical Practice		CO1	Practice Sheets	https://www.scribd.com/document/556142767/DATA-MANAGEMENT-MMW-Supp3-Variation	Problem-Based Learning	Class Test	L4 – Analyze	Vohra N.D.; Bajpai N.
12	12	Unit I	Normal Distribution: Concept, properties of normal curve, standard normal variate (Z-score)	Understand properties of normal distribution and compute Z-scores	Apply normal distribution to quality control scenario	Solve Z-table-based business problems	Group problem on probability area under curve	Lecture + PPT		CO1	Practice Sheets		Technology-Based Learning	Quiz with MCQ	L4 – Analyze	Vohra N.D.; Render et al.
13	13	Unit I	Normal Distribution: Area under normal curve – practical business applications	Solve probability problems using standard normal distribution tables	Determine defect probability in manufacturing using Z-score	Apply Z-score to exam score distribution	Case study: quality control in production	Lecture + Case Study		CO1	Practice Sheets	https://www.numberanalytics.com/blog/normal-distribution-business-decisions	Case Study	Assignment	L4 – Analyze	Vohra N.D.; Sharma J.K.
14	14	Unit I	Practical Session – Statistics I: MS Excel for descriptive statistics (mean, SD, frequency, charts)	Use Excel to compute descriptive statistics and create charts	Enter and analyse class survey data in Excel (Data Analysis ToolPak)	Cross-verify manual calculations with Excel output	Lab: compute statistics for real dataset	Practical Lab Session		CO1	Excel Tutorial – Descriptive Statistics		Technology-Based Learning	Project (Group)	L3 – Apply	Bajpai N.; Excel Help
15	15	Unit I	Revision & Assessment – Unit I: Summary, practice problems and unit test	Consolidate all Unit I concepts; evaluate through test	Solve mix of past exam questions on Unit I	Mock test followed by peer review of answers	Timed unit test; group discussion of solutions	Revision Session		CO1	Past University Papers		Learning through Problem-Solving	Class Test	L3 – Apply	All Unit I references
16	16	Unit II	Correlation Analysis: Meaning, types (positive/negative/zero), uses in business	Understand concept and types of correlation with business examples	Identify type of correlation in real business pairs (price-demand, ads-sales)	Classify correlation type from scatter plots	Group discussion: real life business correlations	Lecture + PPT	https://youtu.be/NBO4HkQOfm0?si=wzxKdnVLo_oSbnyi	CO2	Handouts	https://www.vedantu.com/commerce/types-of-correlation	Inquiry-Based Learning	Quiz with MCQ	L1 – Remember	Vohra N.D.; Bajpai N.
17	17	Unit II	Scatter Diagram: Construction, interpretation, direction and strength of correlation	Draw and interpret scatter diagrams for business data	Plot scatter diagram of advertising spend vs sales in Excel	Determine direction and strength from plotted diagrams	Group Excel activity: scatter plot of given data	Lecture + Lab Demo	https://youtu.be/14vVrSomAT8?si=uinb70J3qgHS8tr9	CO2	PPT	https://openoregon.pressbooks.pub/lbccstatsforengineers/chapter/scatter-plots/	Technology-Based Learning	Assignment	L2 – Understand	Bajpai N.; Vohra N.D.
18	18	Unit II	Karl Pearson's Coefficient of Correlation: Formula, calculation for raw and grouped data	Compute Karl Pearson's r for business datasets	Calculate r between production cost and output for a factory	Solve problems using actual mean and assumed mean methods	Pair work on Pearson's r numericals	Lecture + Numerical Practice	https://youtu.be/mA9Od6nXz2U?si=zuKauxOctu4OKHo3	CO2	PPT	https://allen.in/jee/maths/karl-pearsons-coefficient-of-correlation	Problem-Based Learning	Class Test	L3 – Apply	Vohra N.D.; Gupta & Gupta
19	19	Unit II	Coefficient of Determination (r^2): Meaning, interpretation and relation with r	Interpret r^2 as explained variation in business context	Compute r^2 for sales-advertising data and interpret results	Compare two datasets with different r values	Group discussion on r vs r^2 interpretation	Lecture + Board Work	https://youtu.be/uwUY4BQJEEQ?si=_8B_0OQFAeMyCLUN	CO2	Exercise sheets		Problem-Based Learning	Assignment	L4 – Analyze	Render et al.; Vohra N.D.
20	20	Unit II	Spearman's Rank Correlation: Formula, calculation without and with tied ranks	Compute Spearman's rho for ranked business/survey data	Rank products by quality and price; calculate rank correlation	Solve problems with and without tied ranks	Group numericals on rank correlation	Lecture + Board Work	https://youtu.be/uwUY4BQJEEQ?si=_8B_0OQFAeMyCLUN	CO2	Handouts	https://www.statisticshowto.com/probability-and-statistics/correlation-coefficient-formula/spearman-rank-correlation-definition-calculate/	Problem-Based Learning	Class Test	L3 – Apply	Vohra N.D.; Bajpai N.
21	21	Unit II	Assumptions & Limitations of Correlation Analysis: Conditions for validity, common pitfalls	Identify when correlation analysis is and is not appropriate	Discuss spurious correlation examples (stork-baby paradox etc.)	Evaluate given scenarios for appropriateness of correlation	Group case discussion on spurious correlation	Lecture + Case Study	https://youtu.be/uwUY4BQJEEQ?si=_8B_0OQFAeMyCLUN	CO2	PPT	https://www.vedantu.com/commerce/types-of-correlation	Case Study	Quiz with MCQ	L4 – Analyze	Vohra N.D.; Render et al.
22	22	Unit II	Regression Analysis: Meaning, assumptions, regression lines (X on Y and Y on X)	Understand concept and two regression lines with their equations	Fit regression lines for demand-price dataset	Identify correct regression line for estimation problems	Pair activity: identify regression equations	Lecture + Board Work	https://youtu.be/uwUY4BQJEEQ?si=_8B_0OQFAeMyCLUN	CO2	PPT	https://corporatefinanceinstitute.com/resources/data-science/regression-analysis/	Problem-Based Learning	Assignment	L2 – Understand	Vohra N.D.; Bajpai N.
23	23	Unit II	Ordinary Least Squares (OLS) Method: Derivation of normal equations, calculation of a & b	Apply OLS to compute regression coefficients a and b	Calculate regression equation for sales-advertising data	Solve OLS problems on different business datasets	Group numerical exercise	Lecture + Numerical Practice	https://youtu.be/uwUY4BQJEEQ?si=_8B_0OQFAeMyCLUN	CO2	Handouts	https://statproofbook.github.io/P/slr-ols.html	Problem-Based Learning	Class Test	L3 – Apply	Vohra N.D.; Render et al.
24	24	Unit II	Regression Coefficients: byx and bxy; relationship with r; standard error of estimate	Compute regression coefficients and verify relationship with r	Calculate byx and bxy for given bivariate data	Verify $b1 \times b2 = r^2$ for given data	Pair work on regression coefficient verification	Lecture + Board Work	https://youtu.be/uwUY4BQJEEQ?si=_8B_0OQFAeMyCLUN	CO2	Handouts		Peer Teaching	Assignment	L4 – Analyze	Vohra N.D.; Gupta & Gupta
25	25	Unit II	Business Applications of Regression: Sales forecasting, demand estimation, cost prediction	Apply regression to solve business forecasting problems	Forecast next quarter sales using regression on historical data	Solve end-to-end forecasting numericals	Case study: a retailer's sales forecast	Lecture + Case Study	https://youtu.be/uwUY4BQJEEQ?si=_8B_0OQFAeMyCLUN	CO2	Vohra Ch.8; Bajpai Ch.12	https://slm.mba/mmpm-006/regression-analysis-business-decision-making/	Case Study	Class Test	L5 – Evaluate	Bajpai N.; Render et al.
26	26	Unit II	Multiple Regression – Introduction: Concept, difference from simple regression (theory only)	Understand multiple regression concept and when to use it	Discuss case: demand affected by price, income and advertisement	Identify variables in a multiple regression scenario	Group discussion on multivariate business decisions	Lecture + PPT	https://youtu.be/uwUY4BQJEEQ?si=_8B_0OQFAeMyCLUN	CO2	Render et al. Ch.5		Inquiry-Based Learning	Quiz with MCQ	L2 – Understand	Render et al.; Vohra N.D.
27	27	Unit II	Pitfalls and Limitations of Regression & Correlation: Multicollinearity, outliers, causation vs correlation	Critically evaluate regression output for common errors	Analyse a flawed regression model and identify issues	Distinguish causation from correlation in given cases	Group case analysis	Lecture + Case Study	https://youtu.be/uwUY4BQJEEQ?si=_8B_0OQFAeMyCLUN	CO2	Render et al. Ch.4; Vohra Ch.8		Case Study	Assignment	L5 – Evaluate	Render et al.; Vohra N.D.

28	28	Unit II	Practical Session – Correlation & Regression in Excel: CORREL, SLOPE, INTERCEPT, scatter plot with trendline	Use Excel to compute r, r^2 and regression equation	Analyse real company sales vs advertising data in Excel	Generate and interpret regression output from Excel	Lab: Excel regression on given dataset	Practical Lab Session	https://youtu.be/uwUY4BQJEEQ?si=_8B_0OQFAeMyCLUN	CO2	Excel Regression Tutorial		Technology-Based Learning	Project (Group)	L3 – Apply	Bajpai N.; Excel Help
29	29	Unit II	Comprehensive Numericals – Unit II (Set 1): Mixed problems on correlation and regression	Apply correlation and regression in integrated problems	Solve university-level past exam questions	Identify and correct errors in given regression solutions	Group problem solving	Practical Session	https://youtu.be/uwUY4BQJEEQ?si=_8B_0OQFAeMyCLUN	CO2	Past University Papers	Model Question Papers	Learning through Problem-Solving	Class Test	L3 – Apply	All Unit II references
30	30	Unit II	Revision & Assessment – Unit II: Practice test and doubt clearing	Consolidate all Unit II concepts and evaluate understanding	Mock test on Unit II followed by solution discussion	Peer correction of test papers	Mock test; group doubt-clearing session	Revision Session	https://youtu.be/uwUY4BQJEEQ?si=_8B_0OQFAeMyCLUN	CO2	Past University Papers	Model Test Papers	Learning through Problem-Solving	Class Test / Mock Test	L3 – Apply	All Unit II references
31	31	Unit III	Linear Programming: Concept, meaning, importance in business decision-making	Understand LP concept and its role in optimizing business resources	Discuss real examples: product mix, resource allocation, diet problem	Identify LP scenarios from business cases	Group discussion on resource constraint problems	Lecture + PPT	https://youtu.be/3rdpmYavMDs?si=RITf57g0Val8qNh7	CO3	Vohra Ch.12; Sharma Ch.1	https://www.scribd.com/document/878970523/Discuss-Linear-Programming-as-a-Decision-Making-Technique	Inquiry-Based Learning	Quiz with MCQ	L1 – Remember	Vohra N.D.; Sharma J.K.
32	32	Unit III	Assumptions of Linear Programming: Linearity, certainty, divisibility, non-negativity	Enumerate and explain all LP assumptions with examples	Identify which assumption is violated in given scenarios	Match business scenarios to LP assumptions	Group activity: assumption identification	Lecture + PPT	https://youtu.be/3rdpmYavMDs?si=RITf57g0Val8qNh7	CO3	Vohra Ch.12; Sharma Ch.1	https://www.scribd.com/document/878970523/Discuss-Linear-Programming-as-a-Decision-Making-Technique#google_vignette	Didactic	Assignment	L2 – Understand	Vohra N.D.; Render et al.
33	33	Unit III	Formulation of LPP: Decision variables, objective function, constraints, non-negativity conditions	Formulate LP problems from business word problems	Formulate LPP for a manufacturer with two products and resource limits	Solve 5 formulation exercises from different business domains	Group formulation challenge	Lecture + Board Work	https://youtu.be/3rdpmYavMDs?si=RITf57g0Val8qNh7	CO3	Vohra Ch.12; Sharma Ch.2		Problem-Based Learning	Class Test	L3 – Apply	Vohra N.D.; Sharma J.K.
34	34	Unit III	Graphical Method – I: Feasible region, corner point method, maximization problems	Solve LP maximization problems using graphical method	Plot feasible region and find optimal product mix graphically	Solve 3 maximization LP problems on graph paper	Group graphical exercise	Lecture + Board Work	https://youtu.be/3rdpmYavMDs?si=RITf57g0Val8qNh7	CO3	Vohra Ch.12; Sharma Ch.2	https://allen.in/jee/maths/graphical-method-linear-programming	Problem-Based Learning	Assignment	L3 – Apply	Vohra N.D.; Sharma J.K.
35	35	Unit III	Graphical Method – II: Minimization problems, unbounded and infeasible solutions	Solve LP minimization problems; identify special cases	Solve diet/cost minimization LP using graphical method	Identify and explain infeasible and unbounded LPPs	Pair work on minimization graph	Lecture + Numerical Practice	https://youtu.be/3rdpmYavMDs?si=RITf57g0Val8qNh7	CO3	Vohra Ch.12; Sharma Ch.2		Problem-Based Learning	Class Test	L4 – Analyze	Vohra N.D.; Render et al.
36	36	Unit III	Simplex Method – I: Standard form, slack variables, initial basic feasible solution, simplex tableau	Set up simplex tableau for LP problems with ≤ constraints	Convert LP with two products into standard simplex form	Identify pivot element and perform first iteration	Group: set up simplex tableau for given LPP	Lecture + Board Work	https://youtu.be/3rdpmYavMDs?si=RITf57g0Val8qNh7	CO3	Vohra Ch.13; Sharma Ch.3	https://www.savemyexams.com/a-level/further-maths/edexcel/17/decision-1/revision-notes/linear-programming/simplex-algorithm/simplex-algorithm-slack-variables-and-initial-tableau/	Problem-Based Learning	Assignment	L3 – Apply	Vohra N.D.; Sharma J.K.
37	37	Unit III	Simplex Method – II: Iteration procedure, optimality test, full solution of maximization problem	Solve complete LP maximization problem using simplex method	Solve 2-variable 2-constraint maximization problem step-by-step	Verify graphical and simplex solutions match	Group step-by-step simplex drill	Lecture + Board Work	https://youtu.be/3rdpmYavMDs?si=RITf57g0Val8qNh7	CO3	Vohra Ch.13; Sharma Ch.3	https://www.savemyexams.com/a-level/further-maths/edexcel/17/decision-1/revision-notes/linear-programming/simplex-algorithm/simplex-algorithm-slack-variables-and-initial-tableau/	Problem-Based Learning	Class Test	L3 – Apply	Vohra N.D.; Sharma J.K.
38	38	Unit III	Simplex Method – III: Big-M method for ≥ and = constraints (artificial variables)	Apply Big-M method to solve LP with equality and ≥ constraints	Solve minimization LP using Big-M method	Identify role of artificial variables in Big-M	Group numerical: Big-M minimization	Lecture + Numerical Practice	https://youtu.be/3rdpmYavMDs?si=RITf57g0Val8qNh7	CO3	Vohra Ch.13; Sharma Ch.3	https://www.savemyexams.com/a-level/further-maths/edexcel/17/decision-1/revision-notes/linear-programming/simplex-algorithm/simplex-algorithm-slack-variables-and-initial-tableau/	Problem-Based Learning	Assignment	L4 – Analyze	Sharma J.K.; Vohra N.D.
39	39	Unit III	Problems with Mixed Constraints: Combination of ≤, ≥ and = constraints; Phase method overview	Solve LP problems with mixed constraints using simplex/Big-M	Solve 2 mixed-constraint LP problems end-to-end	Classify constraints and select appropriate solution method	Group problem-solving challenge	Lecture + Numerical Practice	https://youtu.be/3rdpmYavMDs?si=RITf57g0Val8qNh7	CO3	Vohra Ch.13; Sharma Ch.4		Problem-Based Learning	Class Test	L4 – Analyze	Vohra N.D.; Render et al.
40	40	Unit III	Duality in LP: Concept of dual, primal-dual relationship, formulation of dual problem	Formulate dual of a given primal LP problem	Convert product-mix LP (primal) to its dual form	Interpret dual variables as shadow prices	Pair work: formulate dual for given primal	Lecture + Board Work	https://youtu.be/3rdpmYavMDs?si=RITf57g0Val8qNh7	CO3	Vohra Ch.14; Sharma Ch.5		Problem-Based Learning	Assignment	L4 – Analyze	Vohra N.D.; Sharma J.K.
41	41	Unit III	Duality: Economic interpretation, shadow prices and business decision implications	Interpret dual solution for business resource valuation	Use shadow prices to decide on additional resource procurement	Case study: manufacturer uses duality to evaluate capacity expansion	Case discussion on shadow prices	Lecture + Case Study	https://youtu.be/3rdpmYavMDs?si=RITf57g0Val8qNh7	CO3	Vohra Ch.14; Sharma Ch.5		Case Study	Quiz with MCQ	L5 – Evaluate	Render et al.; Vohra N.D.
42	42	Unit III	Sensitivity Analysis in LP: Changes in objective coefficients and RHS values (conceptual)	Understand sensitivity ranges for LP optimal solution	Analyse impact of price change on optimal product mix	Discuss managerial decisions under LP sensitivity analysis	Group case discussion	Lecture + Case Study	https://youtu.be/3rdpmYavMDs?si=RITf57g0Val8qNh7	CO3	Render et al. Ch.9; Vohra Ch.14		Case Study	Assignment	L5 – Evaluate	Render et al.; Sharma J.K.
43	43	Unit III	Practical Session – LP using Excel Solver: Setting up and solving LP problems in Solver	Use Excel Solver to formulate and solve LP problems	Solve product-mix LP in Excel Solver and generate sensitivity report	Compare Solver output with manual simplex solution	Lab: LP in Excel Solver	Practical Lab Session	https://youtu.be/3rdpmYavMDs?si=RITf57g0Val8qNh7	CO3	Excel Solver Tutorial		Technology-Based Learning	Project (Group)	L3 – Apply	Render et al.; Excel Solver Help
44	44	Unit III	Comprehensive Numericals – Unit III: Mixed LP formulation and solution problems	Solve comprehensive formulation + solution problems	Attempt 3 full university-level LP problems	Peer review of solutions for accuracy	Group problem-solving session	Practical Session	https://youtu.be/3rdpmYavMDs?si=RITf57g0Val8qNh7	CO3	Past University Papers	Model Question Papers	Learning through Problem-Solving	Class Test	L3 – Apply	All Unit III references
45	45	Unit III	Revision & Assessment – Unit III: Summary and unit mock test	Evaluate understanding of entire LP unit	Mock test on Unit III; discuss common conceptual errors	Peer check of simplex and graphical solutions	Timed unit test; group solution review	Revision Session	https://youtu.be/3rdpmYavMDs?si=RITf57g0Val8qNh7	CO3	Past University Papers	Model Test Papers	Learning through Problem-Solving	Class Test / Mock Test	L3 – Apply	All Unit III references
46	46	Unit IV	Transportation Problem: General structure, terminology, TP as special LP, applications	Understand structure and purpose of transportation models	Discuss real logistics problem: minimize cost of shipping goods	Identify balanced vs unbalanced TP from given data	Group discussion: supply chain cost minimization	Lecture + PPT		CO4	Vohra Ch.15; Sharma Ch.7		Inquiry-Based Learning	Quiz with MCQ	L1 – Remember	Vohra N.D.; Sharma J.K.
47	47	Unit IV	Initial Basic Feasible Solution – North-West Corner Method (NWCM)	Apply NWCM to find an initial solution for TP	Solve 2 transportation problems using NWCM	Verify feasibility and degeneracy conditions	Group numerical exercise	Lecture + Board Work		CO4	Vohra Ch.15; Sharma Ch.7		Problem-Based Learning	Class Test	L3 – Apply	Vohra N.D.; Gupta & Gupta
48	48	Unit IV	Initial Basic Feasible Solution – Least Cost Method (LCM / Matrix Minima Method)	Apply LCM to obtain a better initial solution than NWCM	Solve same TP by NWCM and LCM; compare total costs	Evaluate which initial method gives closer-to-optimal solution	Pair comparison exercise	Lecture + Numerical Practice		CO4	Vohra Ch.15; Sharma Ch.7		Problem-Based Learning	Assignment	L4 – Analyze	Vohra N.D.; Render et al.
49	49	Unit IV	Initial Basic Feasible Solution – Vogel's Approximation Method (VAM)	Apply VAM to obtain the best initial solution for TP	Solve TP using VAM and compare with NWCM and LCM results	Identify penalty costs and allocation sequence in VAM	Group numerical: VAM on real supply-chain data	Lecture + Board Work		CO4	Vohra Ch.15; Sharma Ch.7		Problem-Based Learning	Class Test	L3 – Apply	Vohra N.D.; Sharma J.K.
50	50	Unit IV	Testing for Optimality – MODI Method (u-v method): Stepping stone path, optimality check	Apply MODI method to test and improve TP solution	Solve TP to optimality using VAM + MODI for a logistics problem	Identify entering and leaving variables; update allocation	Group step-by-step MODI drill	Lecture + Board Work	https://youtu.be/ItOuvM2KmD4?si=WvjeD6tzYYXCqGfk	CO4	Vohra Ch.15; Sharma Ch.8		Problem-Based Learning	Assignment	L4 – Analyze	Vohra N.D.; Sharma J.K.
51	51	Unit IV	Special Cases in TP: Degeneracy (epsilon allocation), unbalanced TP (dummy row/column)	Handle degenerate and unbalanced transportation problems	Solve unbalanced TP with dummy supply/demand	Resolve degeneracy by adding epsilon to independent cell	Pair work on degenerate TP	Lecture + Numerical Practice	https://youtu.be/ItOuvM2KmD4?si=WvjeD6tzYYXCqGfk	CO4	Vohra Ch.15; Sharma Ch.8		Problem-Based Learning	Class Test	L4 – Analyze	Vohra N.D.; Gupta & Gupta
52	52	Unit IV	Comprehensive TP Numericals: End-to-end transportation problems (initial + optimality)	Solve complete TP problems from scratch to optimal solution	Solve 2 full TP problems under timed conditions	Peer review and compare solutions	Group timed numerical session	Practical Session	https://youtu.be/ItOuvM2KmD4?si=WvjeD6tzYYXCqGfk	CO4	Past University Papers		Learning through Problem-Solving	Assignment	L3 – Apply	Sharma J.K.; Vohra N.D.

53	53	Unit IV	Assignment Problem: Concept, structure, difference from TP, applications in business	Understand assignment problem and when to apply it	Discuss case: assign 4 jobs to 4 machines at minimum cost	Identify assignment problem structure in given scenarios	Group discussion on workforce scheduling	Lecture + PPT	https://youtu.be/ItOuvM2KmD4?si=WvjeD6tzYYXCqGfk	CO4	Vohra Ch.16; Sharma Ch.9		Inquiry-Based Learning	Quiz with MCQ	L2 – Understand	Vohra N.D.; Sharma J.K.
54	54	Unit IV	Hungarian Assignment Method – I: Row and column reduction, zero assignment for balanced problems	Apply Hungarian method to balanced assignment problem	Solve 3×3 and 4×4 assignment problems step-by-step	Verify optimality by drawing minimum lines	Group numerical drill	Lecture + Board Work	https://youtu.be/ItOuvM2KmD4?si=WvjeD6tzYYXCqGfk	CO4	ppt		Problem-Based Learning	Class Test	L3 – Apply	Vohra N.D.; Gupta & Gupta
55	55	Unit IV	Hungarian Method – II: Unbalanced assignment problems (dummy rows/columns)	Solve unbalanced assignment problems using dummy addition	Solve 4×5 assignment problem by adding dummy row	Identify and handle unbalanced scenarios	Pair work on unbalanced problem	Lecture + Numerical Practice	https://youtu.be/ItOuvM2KmD4?si=WvjeD6tzYYXCqGfk	CO4	notes		Problem-Based Learning	Assignment	L3 – Apply	Vohra N.D.; Render et al.
56	56	Unit IV	Restrictions in Assignment: Prohibited assignments (M penalty), constrained assignment problems	Handle restricted/prohibited cell assignments	Solve assignment problem where worker A cannot do job 3	Apply large penalty (M) to restricted cells	Group problem: restricted assignment	Lecture + Board Work	https://youtu.be/ItOuvM2KmD4?si=WvjeD6tzYYXCqGfk	CO4	notes	https://collegehive.in/docs/1st_sem/site/BM/Unit_05_Assignment_Problem/5.c_Restricted_Assignment_Problems.html	Problem-Based Learning	Class Test	L4 – Analyze	Sharma J.K.; Vohra N.D.
57	57	Unit IV	Travelling Salesman Problem (TSP): Concept, formulation, solution as assignment problem	Formulate and solve TSP using assignment approach	Solve 4-city TSP with distance matrix using Hungarian method	Compare optimal tour with intuitive routes	Group TSP solving activity	Lecture + Numerical Practice	https://youtu.be/ItOuvM2KmD4?si=WvjeD6tzYYXCqGfk	CO4	Practice Sheets	https://www.geeksforgeeks.org/dsa/traveling-salesman-problem-tsp-implementation/	Problem-Based Learning	Assignment	L4 – Analyze	Vohra N.D.; Sharma J.K.
58	58	Unit IV	Practical Session – TP & Assignment in Excel / QM for Windows: Software-based solutions	Use software to solve TP and assignment problems	Enter and solve a TP and an assignment problem in Excel / QM	Validate software output against manual solution	Lab: software-based solution session	Practical Lab Session	https://youtu.be/ItOuvM2KmD4?si=WvjeD6tzYYXCqGfk	CO4	QM for Windows Tutorial; Excel Solver		Technology-Based Learning	Project (Group)	L3 – Apply	Render et al.; QM for Windows Help
59	59	Unit IV	Comprehensive Numericals – Unit IV: Mixed TP and Assignment problems	Strengthen competency in solving TP and Assignment problems	Solve 3 comprehensive past-exam problems under timed conditions	Peer correction and solution discussion	Group timed problem-solving	Practical Session	https://youtu.be/ItOuvM2KmD4?si=WvjeD6tzYYXCqGfk	CO4	Past University Papers	Model Question Papers	Learning through Problem-Solving	Class Test	L3 – Apply	All Unit IV references
60	60	Unit IV	End-Semester Revision – All Units: Comprehensive review, question paper analysis and exam strategy	Prepare holistically for end-semester examination across all units	Analyse previous years' question papers for pattern and weightage	Attempt model paper under exam conditions; discuss time management	Timed mock exam; doubt-clearing panel	Revision Session	https://youtu.be/ItOuvM2KmD4?si=WvjeD6tzYYXCqGfk	CO1, CO2, CO3; CO4	Past University Papers	Model Question Papers	Learning through Problem-Solving	Mock Test	L3 – Apply	All references

Suggested Readings: (All latest editions)
1. Vohra, N.D. Quantitative Techniques in Management, McGraw Hill Education.
2. Gupta, SP and Gupta, P.K. Quantitative Techniques and Operation Research Sultan Chand.
3. Rajagopalan, S. & Sattanathan, R. Business Statistics & Operations Research, McGraw Hill Education.
4. Sbarroa, J.K., Operations Research: Problems & Solutions, Macmillan India Ltd.
5. Render Barry, Stair, R.M. Hanna, M.E., Quantitative Analysis for Management, Pearson Education.
6. Bajpai, Naval Business Statistics, Pearson Education.

Name of Faculty	**Ms. Nisha Rai**			**1 Credit (Theory)= 15 hrs. in a sem**			**1 Credit (Practical)= 30 hrs. in a sem**					

TECNIA INSTITUTE OF ADVANCED STUDIES

NAAC GRADE "A" INSTITUTE (CYCLE-2)
Approved by AICTE, Ministry of Education Govt. of India,
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INSTITUTIONAL AREA, MADHUBAN CHOWK, ROHINI, DELHI-110085

COURSE PLAN

AS PER BBA SCHEME & SYLLABUS 20212022 ONWARDS GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI.

Programme Code:	039	**Programme:**	MASTER OF BUSINESS ADMINISTRATION (MBA)	**Session:**	2025-26	L	3	T/P		**Credits**	3								
Course Code:	MS 108	**Course Name:**	SUSTAINBLE OPERATION MANAGEMENT	**Type:**	Core														

Objective: This course aims at equipping student with a broad based knowledge of mathematics with emphasis on business applications

Course Outcome & Mapping, Course Articulation

	COs / POs	Demonstrate an understanding of management concepts, principles and theories, and apply them to the context of organizational work practices.	Apply analytical and critical thinking skills to analyze the dynamic business environment and identify entrepreneurial and business opportunities and risks.	Prepare business strategies, develop economic and functional strategies and implement them in an integrated manner to efficiently and effectively achieve the functional goals and the business objectives.	Demonstrate an understanding of decision making processes at various levels of the organization with respect to resources mobilization and their efficient deployment and use to achieve the set goals.	Demonstrate the ability to analyze management problems, to identify and collect relevant data and to apply a creative problem-solving approach.	Demonstrate ethical reasoning, professional responsibility, and an understanding of sustainability issues while pursuing organizational and societal goals.	Identify and recommend information-technology-based interventions to enhance organizational performance, and benchmark managerial practices against industry standards of good governance, ethical conduct, corporate social responsibility, and long-term societal welfare.	Demonstrate effective communication and interpersonal skills, along with the ability to work collaboratively and lead teams in diverse organizational settings.	Develop a lifelong learning orientation manifested through the ability to engage in self-directed learning, and a commitment to continuous professional, personal, and social development.
		PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**
CO1	Define Operations Management and explain its scope and strategic importance in achieving organizational competitiveness and enhancing national productive efficiency.	3	3	3	2	2	2	3	1	2
CO2	Explain the evolution of Operations Management as a discipline and discuss the contributions of key individuals and organizations to its development.	3	2	2	1	2	1	1	3	3
CO3	Identify major decision areas in Operations Management and explain the principles, concepts, tools, and techniques used for effective decision-making.	3	3	2	3	2	3	2	2	2
CO4	Analyze product design and development processes, compare manufacturing and service processes, and evaluate factors influencing process selection.	2	3	2	3	3	2	2	2	2
CO5	Apply operations management tools, techniques, and analytics for planning, control, and supply chain management.	1	3	2	2	2	3	2	2	2
CO6	Design and implement quality management systems by integrating traditional and Japanese management philosophies to achieve sustainable operations.	2	2	2	2	2	2	2	2	2
	Course Articulation (Average)	2.3	2.7	2.2	2.2	2.2	2.2	2	2	2.2

S.No.	Lecture No.	Unit No.	Topic	Sessional Outcome	Experiential Learning	Problem Solving Methodologies	Participative Learning	ICT Tools	Mapping with CO	Class material + PPT	Additional Material	Pedagogical Approaches	Mode of Assessment	BT Level	References	Signature	HoD Remarks
1	L1	I	Nature and Scope of Operations Management	Students will be able to understand the basics of Operations Management.			Brainstorming on operations in daily-life services	PPT	CO1	Quiz with MCQ	https://www.slideshare.net/slideshow/2-scope-of-operations-management/11415249	Lecture based teaching learning	Quizz with M	1	Heizer & Render (2023)		
2	L2	I	Historical Evolution of OM	Students will be able to understand the evolution of Operations Management.			Group timeline creation activity	PPT	CO1	Assignments	https://www.slideshare.net/slideshow/historical-evolution-of-operations-management/34443562	Individual learning/self study	Assignments	1, 2	S. Anil Kumar et al. (2020)		
3	L3	I	System Perspective of OM	Students will be able to understand the system approach in Operations Management.		Mapping input–process–output of an organization		Videos	CO1	Assignments	Systems Perspectives of Operations Management – text	Learning through Problem Solving	Assignments	2	Bedi, K. (2022)		
4	L4	I	Relation with Other Functional Areas	Students will be able to understand inter-functional linkages within an organization.			Group discussion on coordination among departments	Smart Board	CO1	Presentations	Relationship of Operations with Other Functional Areas – SlideShare	Group-Learning and teaching	Presentation	2	Chase, Jacobs, & Aquilano (2021)		
5	L5	I	Operations Strategy	Students will be able to develop strategic understanding in operations.	Company-based operations strategy analysis			PPT	CO2	Case Study	Operations Strategy – SlideShare	Inquiry based learning	Case Study	2, 3	Heizer & Render (2023)		
6	L6	I	Recent Trends in OM	Students will be able to identify emerging trends in Operations Management.			Student presentations on Industry 4.0	Videos	CO2	Presentations	PPT-Historical Development of OM – Scribd (includes modern trends)	Technology based learning	Presentation	3	Stevenson, W. J. (2020)		
7	L7	I	Sustainability in Operations	Students will be able to develop a sustainability orientation in operations.		Case discussion on sustainable practices		Videos	CO3	Case Study	POM main – Sustainable Operations PPT	Project Based learning	Case Study	3	Norman & Frazier (2021)		
8	L8	I	Ecological Considerations in Manufacturing	Students will be able to understand ecological impacts in manufacturing.		Identifying environmental issues & solutions		Data visuals	CO3	Assignments	Sustainability Considerations in Manufacturing and Operation Systems – PDF	Learning through Problem Solving	Assignments	2, 3	Heizer & Render (2023)		
9	L9	I	Ecological Considerations in Service Firms	Students will be able to identify sustainability practices in service firms.			Debate on sustainability in service sector	PPT	CO3	Presentations		Inquiry based learning	Presentation	3	Bedi, K. (2022)		

10	L10	I	Case Study: Sustainable Operations	Students will be able to apply sustainability concepts in operations.		Group-based case study analysis		Simulations	CO3	Case Study	OM & Sustainability module – Warwick (case-oriented)	Project Based learning	Case Study	4	Chase, Jacobs, & Aquilano (2021)		
11	L11	I	Unit I Recap	Students will be able to revise and consolidate Unit I concepts.			Quiz and interactive recap	LMS	CO1–CO3	Quiz with MCQ	Unit 1 – Production & Operations Management – SlideShare	Individual learning/self study	Quizz with M	3, 4	All references above		
12	L12	II	Product Development Process	Students will be able to understand stages of product development.	Mapping stages of a commonly used product			PPT	CO1, CO2	Assignments		Lecture based teaching learning	Assignments	1, 2	Heizer & Render (2023)		
13	L13	II	Concurrent Engineering	Students will be able to understand concurrent engineering tools.		Comparison of traditional vs CE models		CAD demo	CO2	Assignments	Concurrent Engineering – SlideShare	Technology based learning	Assignments	3	Norman & Frazier (2021)		
14	L14	II	Quality Function Deployment	Students will be able to understand Quality Function Deployment (QFD).	Preparing a simple House of Quality			Excel	CO2	Projects	Quality Function Deployment (QFD) – SlideShare	Learning through Problem Solving	Projects(gro	3	Chase, Jacobs, & Aquilano (2021)		
15	L15	II	Design for Manufacturability	Students will be able to learn and apply Design for Manufacturability (DFM) principles.		Identifying design improvements in products		Videos	CO2	Assignments	Design for Manufacturability – SlideShare	Group-Learning and teaching	Assignments	2, 3	Stevenson, W. J. (2020)		
16	L16	II	Process Selection	Students will be able to understand different process choices.			Class discussion on process types	PPT	CO2	Quiz	Process Selection – SlideShare	Inquiry based learning	Quizz with M	3	Heizer & Render (2023)		
17	L17	II	Facility Layout	Students will be able to understand facility layout planning.	Designing layout of a college facility			Layout tools	CO2	Projects	Facility Layout PPT – Scribd	Kinesthetic learning	Projects(gro	4	Chase, Jacobs, & Aquilano (2021)		
18	L18	II	Types of Layout	Students will be able to compare different types of layouts.		Selecting suitable layout for scenarios		Infographics	CO2	Assignments		Group-Learning and teaching	Assignments	3	Norman & Frazier (2021)		
19	L19	II	Job Design and Work Measurement	Students will be able to understand job design and work measurement.			Role-play on job rotation & enrichment	Software	CO2	Practical		Kinesthetic learning	Any other	3	Heizer & Render (2023)		
20	L20	II	Impact of IT on Productivity	Students will be able to understand the role of IT in productivity.	Discussion on ERP & digital tools			ERP demo	CO2	Assignments		Technology based learning	Assignments	4	Stevenson, W. J. (2020)		
21	L21	II	Sustainability in Product & Process Design	Students will be able to apply sustainability concepts in product and process design.		Redesigning products for sustainability		Videos	CO3	Projects	POM main – Sustainable Operations PPT	Project Based learning	Projects(gro	4	Chase, Jacobs, & Aquilano (2021)		
22	L22	II	Unit II Recap	Students will be able to revise and consolidate Unit II concepts.			Concept-mapping and discussion	LMS	CO2, CO3	Quiz		Individual learning/self study	Quizz with M	4	All references above		
23	L23	III	Capacity & Resource Planning	Students will be able to understand capacity planning decisions.		Capacity planning numerical exercises		PPT	CO2	Assignments		Learning through Problem Solving	Assignments	2, 3	Stevenson, W. J. (2020)		
24	L24	III	Aggregate Production Planning	Students will be able to understand Aggregate Production Planning (APP).		APP problem-solving exercises		Excel	CO2	Assignments		Technology based learning	Assignments	3	Chase, Jacobs, & Aquilano (2021)		
25	L25	III	Material Requirement Planning	Students will be able to understand Material Requirement Planning (MRP).		Preparation of basic MRP tables		MRP tools	CO2	Assignments		Learning through Problem Solving	Assignments	3, 4	Norman & Frazier (2021)		
26	L26	III	Scheduling	Students will be able to understand scheduling techniques.		Gantt chart and sequencing problems		Gantt tools	CO2	Assignments		Kinesthetic learning	Assignments	3	Bedi, K. (2022)		
27	L27	III	Theory of Constraints	Students will be able to understand bottlenecks using the Theory of Constraints.	Bottleneck identification through case			Videos	CO2	Case Study	Theory of Constraints – TOC Institute	Inquiry based learning	Case Study	3, 4	Heizer & Render (2023)		
28	L28	III	Lean Management	Students will be able to learn lean management principles.			Waste-identification group activity	Lean tools	CO3	Projects	The 5 Lean Principles – Businessmap	Project Based learning	Projects(group/individual)	4	Chase, Jacobs, & Aquilano (2021)		
29	L29	III	Just-in-Time Production	Students will be able to understand Just-in-Time (JIT) production.	Simulation of JIT inventory system			Videos	CO3	Projects	Just-in-Time Production – toolkit PDF (collegiate-style lecture slides)	Learning through Problem Solving	Projects(group/individual)	3, 4	Stevenson, W. J. (2020)		
30	L30	III	Sustainable Supply Chain	Students will be able to understand green supply chain management.			Group discussion on green logistics	PPT	CO3	Presentations	Operation Scheduling & Supply-Chain-related concepts – Dynamics 365 supply-chain page (use for JIT / sustainable-flow ideas)	Project Based learning	Presentation	4	Heizer & Render (2023)		
31	L31	III	Inventory Planning & Control	Students will be able to understand inventory planning and control models.		EOQ and inventory numerical problems		Software	CO2	Assignments		Learning through Problem Solving	Assignments	3	Norman & Frazier (2021)		
32	L32	III	Lean Manufacturing Case Study	Students will be able to apply lean concepts in real scenarios.		Case-based learning		Simulations	CO3	Case Study	Theory of Constraints examples – VKS (TOC-based Lean-style case)	Project Based learning	Case Study	4	Bedi, K. (2022)		

33	L33	IV	Quality: Concepts & Costs	Students will be able to understand quality dimensions and costs.			Activity on classification of quality costs	PPT	CO4	Assignments		Lecture based teaching learning	Assignments	2	Heizer & Render (2023)		
34	L34	IV	Kaizen & Quality Standards	Students will be able to understand continuous improvement (Kaizen).	Continuous improvement idea generation			Videos	CO4	Projects		Group-Learning and teaching	Projects(gro	3	Stevenson, W. J. (2020)		
35	L35	IV	Quality Awards	Students will be able to understand quality awards and frameworks.			Student seminar on quality awards	PPT	CO4	Presentations	POM main – TOC inside Lean and productivity slides	Individual learning/self study	Presentation	2	Norman & Frazier (2021)		
36	L36	IV	Statistical Quality Control	Students will be able to apply Statistical Quality Control (SQC) tools.		Control chart problem solving		Excel	CO4	Assignments	POM main – Lean & JIT slides	Learning through Problem Solving	Assignments	3, 4	Chase, Jacobs, & Aquilano (2021)		
37	L37	IV	Acceptance Sampling	Students will be able to understand acceptance sampling plans.		Sampling plan numerical exercises		Statistical tools	CO4	Assignments		Learning through Problem Solving	Assignments	3	Stevenson, W. J. (2020)		
38	L38	IV	Six Sigma	Students will be able to understand Six Sigma methodology.	Application of DMAIC framework			Videos	CO4	Projects	POM main – reverse logistics & sustainable supply	Project Based learning	Projects(gro	4	Heizer & Render (2023)		
39	L39	IV	Total Quality Management	Students will be able to understand Total Quality Management (TQM).			Group discussion on TQM principles	Diagrams	CO4	Presentations		Peer teaching	Presentation	3, 4	Norman & Frazier (2021)		
40	L40	IV	Business Process Reengineering	Students will be able to understand Business Process Reengineering (BPR).	Process redesign activity			PPT	CO5	Projects		Inquiry based learning	Projects(gro	3, 4	Chase, Jacobs, & Aquilano (2021)		
41	L41	IV	Operational Analytics	Students will be able to understand basics of operational analytics.		Basic data interpretation exercises		Analytics tools	CO5	Assignments		Technology based learning	Assignments	3, 4	Stevenson, W. J. (2020)		
42	L42	IV	Sustainability in Quality	Students will be able to apply sustainable practices in quality management.			Discussion on sustainable quality initiatives	Videos	CO5	Presentations	Sustainable Quality Management 4.0 – PDF	Project Based learning	Presentation	4	Heizer & Render (2023)		
43	L43	I–IV	Integration of OM & QM	Students will be able to integrate course concepts of Operations and Quality Management.		Integrated case analysis		Case tools	All COs	Case Study		Group-Learning and teaching	Case Study	4, 5	All references above		
44	L44	I–IV	Final Case Study	Students will be able to apply concepts holistically in real-world scenarios.		Comprehensive group case study		Simulations	All COs	Projects	Sustainable Quality Management 4.0 – PDF	Project Based learning	Projects(gro	4, 5	All references above		
45	L45	I–IV	Final Recap				Interactive quiz and open discussion	LMS	All COs	Quiz	Sustainable Quality Management 4.0 – PDF	Individual learning/self study	Quizz with M	4, 5	All references above		

Suggested Readings: (All Latest Editions)

1. Jay Heizer& Barry Rende. Operations Management, Pearson Education.
2. Mahadevan B. Operations Management: Theory and Practice, Pearson Education.
3. Bedi, K.Production and Operations Management. Oxford University Press, New Delhi.
4. Russell, R. S. and Taylor, B.W. Operations and Supply Chain Management, Wiley, New Delhi.
5. Stevenson W. J. Operations Management, McGraw Hill Education
6. Gaither Norman and Frazier G, Operations Management, Cengage Learning India Pvt Ltd.

Name of Faculty:	Mrs. Amarpreet Kaur	1 Credit (Theory)= 15 hrs. in a sem	1 Credit (Practical)= 30 hrs. in a sem

Faculty Sign	Mrs. Amarpreet Kaur				**HOD: Dr. Pooja Sharma**

TECNIA INSTITUTE OF ADVANCED STUDIES

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AS PER MBA SCHEME & SYLLABUS 2021-22 ONWARDS GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI.

Programme Code:	039	Programme:	MASTERS OF BUSINESS ADMINISTRATION (MBA)			Session:	2025-26	L	3	T/P	0	Credits	3
Course Code:	MBA MS 112	Course Name:	Human Resource Management			Type:	Core						

Objectives: The course shall enhance the understanding of varied practices and processes of managing human resource and their relevance and contribution in terms of not only organisation but the other employees working therein, and also the society at large.
managing human resource and their relevance and contribution in terms of not only organization
but the other employees working therein, and also the society at large.

Course Outcome & Mapping, Course Articulation

				Demonstrate an understanding of management concepts, principles and theories, and apply them in the context of organizational work practices.	Apply analytical and critical thinking skills to analyze the dynamic business environment and identify entrepreneurial and business opportunities and risks.	Prepare business strategies, develop concomitant functional and operational strategies and implement them in an integrated manner to efficiently and effectively achieve the functional goals and the business objectives.	Demonstrate an understanding of decision making processes at various levels of the organization with respect to resources mobilization and their efficient deployment and use to achieve the set goals.	Demonstrate the ability to analyze management problems, to identify and collect relevant data and to apply a creative problem-solving approach	Identify and recommend the information technology based interventions to achieve organizational goals	Benchmark organizational and managerial practices against the principles of good governance, ethical conduct, corporate social responsibility and the imperatives of long-term societal welfare.	Demonstrate effective communication and interpersonal skills as well as the ability to work with and lead teams.	Develop a lifelong learning approach manifested in their attitude to learn, unlearn and relearn and in their pursuit of excellence in professional, personal and social life.		
				PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9		
		CO1	Explain the scope and strategic significance of the Human Resources Management function, discuss and differentiate between various models of HRM.	3	1	2	3	3	1	2	2	1		
		CO2	Apply the methods and techniques of human resources planning, job design, recruitment, selection and onboarding.	2	2	2	3	3	3	1	2	1		
		CO3	Develop performance management systems integrating performance appraisal, training and development, reward and recognition and other initiatives to create a high performance culture in organizations.	2	2	2	3	3	3	1	2	1		
		CO4	Evaluate Human Resources Management Systems and employ Human Resource Information Systems and data driven approach to improve the HR processes.	2	2	3	3	3	2	1	2	1		
		CO5	Address contemporary HR issues such as diversity, engagement, WLB	2	2	2	3	2	1	1	3	2		
			Average	2.2	1.8	2.2	3	2.8	2	1.2	2.2	1.2		

Lecture No.	Unit No.	Topic	Sessional Outcome	Experiential Learning	Problem Solving Methodology	Participative Learning	ICT Tools	Mapping with Course Outcome	Class Material(PPT faculty+students)	Additional Material(Links/Journals/Article/Tools)	Pedagogical Approach	Mode of Assessment	Blooms Taxonomy	Reference
1	I	Concept & Evolution of HRM	Explain evolution of HRM			*timeline presentation* comparing Personnel Management vs HRM vs SHRM	PPT	CO1	Quiz	HRM-INTRO-UNIT-1.pptx – CMP College	Group-Learning and teaching	Case Study	Level 1: Remember, Level 2: Understand	1. Dessler G. and Varkkey, B., Human Resource Management, Pearson Education
2	I	Nature & Scope of HRM	Describe scope of HRM		Mind-mapping activity of HR functions across industries		PPT	CO1	Assignment	Nature and Scope of HRM – Module 1	Group-Learning and teaching	Presentations	Level 2: Understand, Level 4: Analyze	4. Aswathappa, Human Resource Management, McGraw Hill Education

3	I	Functions of HRM	Identify HR functions		Case-based identification of HR functions in a company.		PPT	CO1	Quiz	Functions of Human Resource Management	Learning through Problem Solving	Assignments	Level 2: Understand, Level 3: Apply	4. Aswathappa, Human Resource Management, McGraw Hill Education
4	I	Models of HRM	Differentiate HRM models			Comparative chart (Harvard vs Michigan model)	PPT	CO1	Assignment	Nature and Scope of HRM – Module 1	Group-Learning and teaching	Quizz with MCQ	Level 1: Remember, Level 2: Understand	4. Aswathappa, Human Resource Management, McGraw Hill Education
5	I	Roles of HR Manager	Explain HR roles			Role-play as HR manager in different scenarios	PPT	CO1	Presentation	HRM PPT – Unit-I (St. Ann's College)	Game Based learning/Gamification	Projects(group/indivisual)	Level 2: Understand, Level 3: Apply	4. Aswathappa, Human Resource Management, McGraw Hill Education
6	I	Responsibilities of HR Manager	Discuss HR responsibilities			Group discussion on HR duties in real organizations	PPT	CO1	Quiz	HRM PPT – Unit-I (St. Ann's College)	Learning through Problem Solving	Any other	Level 2: Understand	4. Aswathappa, Human Resource Management, McGraw Hill Education
7	II	HR Planning – Concept	Explain HR planning		Prepare a workforce planning report for a company		PPT	CO2	Quiz	Human Resource Planning – SSR St. Ann's PDF	Learning through Problem Solving	Case Study	Level 2: Understand, Level 3: Apply	1. Dessler G. and Varkkey, B., Human Resource Management, Pearson Education
8	II	Importance of HR Planning	Describe importance			Presentation using real corporate examples.	PPT	CO2	Assignment	Human Resource Planning – SSR St. Ann's PDF	Group-Learning and teaching	Case Study	Level 1: Remember, Level 3: Apply	2. Denisi A. et al., HR: A South Asian Perspective, Cengage Learning
9	II	Demand Forecasting	Apply demand forecasting		Practical exercise using trend/ratio analysis.		Excel	CO2	Practical	HRM PPT – Unit-I	Learning through Problem Solving	Quiz	Level 2: Understand, Level 4: Analyze	2. Denisi A. et al., HR: A South Asian Perspective, Cengage Learning
10	II	Supply Forecasting	Explain supply forecasting		Case study on internal vs external supply.		PPT	CO2	Quiz	HRM PPT – Unit-I	Learning through Problem Solving	Presentations	Level 1: Remember, Level 2: Understand	4. Aswathappa, Human Resource Management, McGraw Hill Education
11	II	HR Forecasting Techniques	Compare techniques	Group comparison of techniques (Delphi, Trend). Group Activity			PPT	CO2	Assignment	HRM PPT – Unit-I	Group-Learning and teaching	Presentations	Level 1: Remember, Level 3: Apply	4. Aswathappa, Human Resource Management, McGraw Hill Education
12	II	Job Analysis	Explain job analysis			Conduct job analysis for a selected role	PPT	CO2	Assignment	Recruitment, Selection and Induction Guide	Learning through Problem Solving	Assignment-1 unit 1 and 2	Level 1: Remember, Level 2: Understand	4. Aswathappa, Human Resource Management, McGraw Hill Education
13	II	Job Description	Draft job description		Draft a JD for a job role.		PPT	CO2	Practical	Recruitment, Selection and Induction Guide	Game Based learning/Gamification	Projects(group/indivisual)	Level 1: Remember, Level 2: Understand	4. Aswathappa, Human Resource Management, McGraw Hill Education
14	II	Job Specification	Prepare job specification		Draft a JD for a job role.	Prepare Job Specification based on Job Description.	PPT	CO2	Assignment	Recruitment, Selection and Induction Guide	Game Based learning/Gamification	Projects(group/indivisual)	Level 2: Understand	1. Dessler G. and Varkkey, B., Human Resource Management, Pearson Education

15	II	Job Evaluation – Concept	Explain job evaluation	Compare two job roles and justify pay differences			PPT	CO2	Quiz	Recruitment, Selection and Induction Guide	Game Based learning/Gamification	Projects(group/indivisual)	Level 2: Understand, Level 5: Evaluate	1. Dessler G. and Varkkey, B., Human Resource Management, Pearson Education
16	II	Methods of Job Evaluation	Compare methods			Group presentation on different methods	PPT	CO2	Assignment	Recruitment, Selection and Induction Guide	Learning through Problem Solving	Quizz with MCQ	Level 1: Remember, Level 2: Understand	1. Dessler G. and Varkkey, B., Human Resource Management, Pearson Education
17	II	Recruitment – Concept	Explain recruitment	Mock recruitment drive			PPT	CO2	Quiz	Recruitment, Selection and Induction Guide	Learning through Problem Solving	Quizz with MCQ	Level 2: Understand, Level 4: Analyze	1. Dessler G. and Varkkey, B., Human Resource Management, Pearson Education
18	II	Sources of Recruitment	Evaluate sources	Field observation (job portals, ads)			PPT	CO2	Assignment	Recruitment, Selection and Induction Guide	Game Based learning/Gamification	Quizz with MCQ	Level 2: Understand, Level 3: Apply	1. Dessler G. and Varkkey, B., Human Resource Management, Pearson Education
19	II	Selection Process	Describe selection steps	Field observation (job portals, ads)			PPT	CO2	Quiz	Recruitment, Selection and Induction Guide	Game Based learning/Gamification	Quizz with MCQ	Level 1: Remember, Level 2: Understand	2. Denisi A. et al., HR: A South Asian Perspective, Cengage Learning
20	II	Selection Tools	Apply selection tools	Hands-on aptitude/personality tests			PPT	CO2	Practical	Recruitment, Selection and Induction Guide	Learning through Problem Solving	Quizz with MCQ	Level 2: Understand, Level 3: Apply	2. Denisi A. et al., HR: A South Asian Perspective, Cengage Learning
21	II	Induction & Socialization	Explain induction			Design induction program	PPT	CO2	Assignment	Recruitment, Selection and Induction Guide	Game Based learning/Gamification	Presentations	Level 2: Understand	2. Denisi A. et al., HR: A South Asian Perspective, Cengage Learning
22	II	Emerging Trends in HR	Identify HR trends	Analyze impact of AI on HR			PPT	CO2	Presentation	Nature and Scope of HRM – Module 1	Learning through Problem Solving	Presentations	Level 2: Understand, Level 3: Apply	6. Mondy W., Human Resource Management, Pearson Education
23	III	Training – Concept	Explain training			Group discussion	PPT	CO3	Quiz	HRM PPT – Unit-I	Learning through Problem Solving	Projects(group/indivisual)	Level 1: Remember, Level 3: Apply	6. Mondy W., Human Resource Management, Pearson Education
24	III	Importance of Training	Describe benefits			Brainstorming	PPT	CO3	Assignment	HRM PPT – Unit-I	Group-Learning and teaching	Projects(group/indivisual)	Level 2: Understand, Level 4: Analyze	6. Mondy W., Human Resource Management, Pearson Education
25	III	Types of Training	Classify training			Group presentations	PPT	CO3	Quiz	HRM PPT – Unit-I	Individual learning/self study	Presentations	Level 1: Remember, Level 2: Understand	4. Aswathappa, Human Resource Management, McGraw Hill Education
26	III	Training vs Development	Differentiate T&D			Debate session	PPT	CO3	Assignment	HRM PPT – Unit-I	Learning through Problem Solving	Presentations	Level 1: Remember, Level 3: Apply	4. Aswathappa, Human Resource Management, McGraw Hill Education

27	III	E-Learning	Explain e-learning			Peer learning activity	LMS	CO3	Practical	Nature and Scope of HRM – Module 1	Group-Learning and teaching	Assignment-1 unit 1 and 2	Level 1: Remember, Level 2: Understand	4. Aswathappa, Human Resource Management, McGraw Hill Education
28	III	Performance Appraisal	Explain appraisal		Case study on 360-degree feedback		PPT	CO3	Quiz	Recruitment, Selection and Induction Guide	Group-Learning and teaching	Presentations	Level 1: Remember, Level 2: Understand	4. Aswathappa, Human Resource Management, McGraw Hill Education
29	III	Appraisal Methods	Compare methods				PPT	CO3	Assignment	Recruitment, Selection and Induction Guide	Learning through Problem Solving	Presentations	Level 2: Understand	4. Aswathappa, Human Resource Management, McGraw Hill Education
30	III	Performance Management	Explain PMS			Solve low performance issue	PPT	CO3	Quiz	Recruitment, Selection and Induction Guide	Learning through Problem Solving	Projects(group/indivisual)	Level 2: Understand, Level 5: Evaluate	4. Aswathappa, Human Resource Management, McGraw Hill Education
31	III	Employee Empowermen t	Explain empowerment			Group discussion	PPT	CO3	Assignment	Nature and Scope of HRM – Module 1	Learning through Problem Solving	Projects(group/indivisual)	Level 1: Remember, Level 2: Understand	6. Mondy W., Human Resource Management, Pearson Education
32	III	Employee Engagement	Explain engagement		Improve engagement in case org		Google Form	CO3	Presentation	Nature and Scope of HRM – Module 1	Learning through Problem Solving	Presentations	Level 2: Understand, Level 4: Analyze	6. Mondy W., Human Resource Management, Pearson Education
33	IV	Work Life Balance	Explain WLB			Experience sharing	PPT	CO4	Quiz	Nature and Scope of HRM – Module 1	Learning through Problem Solving	Presentations	Level 2: Understand, Level 3: Apply	6. Mondy W., Human Resource Management, Pearson Education
34	IV	WLB Challenges	Identify challenges		Identify HRIS implementation issues		PPT	CO4	Assignment	Nature and Scope of HRM – Module 1	Learning through Problem Solving	Quizz with MCQ	Level 1: Remember, Level 2: Understand	6. Mondy W., Human Resource Management, Pearson Education
35	IV	HRIS – Concept	Explain HRIS	Industry analysis			HRIS	CO4	Quiz	Nature and Scope of HRM – Module 1	Group-Learning and teaching	Projects(group/indivisual)	Level 2: Understand, Level 3: Apply	6. Mondy W., Human Resource Management, Pearson Education
36	IV	Scope of HRIS	Describe scope	Industry analysis			PPT	CO4	Assignment	Nature and Scope of HRM – Module 1	Learning through Problem Solving	Quizz with MCQ	Level 2: Understand	6. Mondy W., Human Resource Management, Pearson Education
37	IV	Happiness at Work	Explain happiness	Happiness survey in class			PPT	CO5	Quiz	Nature and Scope of HRM – Module 1	Game Based learning/Gamification	Quizz with MCQ	Level 2: Understand, Level 3: Apply	2. Denisi A. et al., HR: A South Asian Perspective, Cengage Learning
38	IV	Measuring Happiness	Apply tools			Group interpretation	Google Form	CO5	Practical	Nature and Scope of HRM – Module 1	Group-Learning and teaching	Quizz with MCQ	Level 1: Remember, Level 3: Apply	2. Denisi A. et al., HR: A South Asian Perspective, Cengage Learning
39	IV	Protean Career	Explain concept			Self-career mapping exercise	PPT	CO5	Assignment	Nature and Scope of HRM – Module 1	Group-Learning and teaching	Quiz	Level 2: Understand, Level 4: Analyze	2. Denisi A. et al., HR: A South Asian Perspective, Cengage Learning

40	IV	Moonlighting	Discuss issues			Debate	PPT	CO5	Presentation	Nature and Scope of HRM – Module 1	Group-Learning and teaching	Quizz with MCQ	Level 1: Remember, Level 2: Understand	2. Denisi A. et al., HR: A South Asian Perspective, Cengage Learning
41	IV	Workforce Diversity	Explain diversity		Solve discrimination case		PPT	CO5	Quiz	Nature and Scope of HRM – Module 1	Group-Learning and teaching	Quizz with MCQ	Level 1: Remember, Level 3: Apply	2. Denisi A. et al., HR: A South Asian Perspective, Cengage Learning
42	IV	Managing Diversity	Apply strategies		Suggest diversity strategies		PPT	CO5	Assignment	Nature and Scope of HRM – Module 1	Group-Learning and teaching	Assignment-1 unit 1 and 2	Level 1: Remember, Level 2: Understand	6. Mondy W., Human Resource Management, Pearson Education
43		Revision	Revision								Individual learning/self study	Class Test	Level 1: Remember, Level 2: Understand	
44		Revision	Revision								Individual learning/self study	Class Test	Level 2: Understand	
45		Revision	Revision								Individual learning/self study	Class Test	Level 2: Understand, Level 5: Evaluate	

Suggested Readings (Latest Editions):

1. Dessler G. and Varkkey, B., Human Resource Management, Pearson Education
2. Denisi A. et al., HR: A South Asian Perspective, Cengage Learning
3. Ivancevich J.M., Human Resource Management, McGraw Hill Education
4. Aswathappa, Human Resource Management, McGraw Hill Education
5. Mathis et al., Human Resource Management: South Asian Perspective, Cengage Learning
6. Mondy W., Human Resource Management, Pearson Education

Name of Faculty:	**Ms. Meenakshi Azad**	**1 Credit (Theory)= 15 hrs. in a sem**			**1 Credit (Practical)= 30 hrs. in a sem**						

Faculty Sign	**Ms. Meenakshi Azad**				**HOD: Dr Pooja Sharma**	

TECNIA INSTITUTE OF ADVANCED STUDIES

NAAC GRADE "A" INSTITUTE (CYCLE-2)
Approved by AICTE, Ministry of Education Govt. of India,
Affiliated to G.G.S.I.P. University & Recognized Under Sec. 2(f) of UGC Act 1956.
INSTITUTIONAL AREA, MADHUBAN CHOWK, ROHINI, DELHI-110085

COURSE PLAN

AS PER MBA SCHEME & SYLLABUS 2021-2022 ONWARDS GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI.

Programme Code:	**039**	**Programme:**	**Masters OF BUSINESS ADMINISTRATION (MBA)**			**Session:**	**2025-26**	**L**	**3**	**T/P**	**0**	**Credits**	**3**		
Course Code:	**MBA-204**	**Course Name:**	**Corporate Social Responsibility, Human Values & Ethics**			**Type:**	Ability Enhancement								

Objective: The course is aimed at building a perspective necessary for the application of human values and norms in evaluating business decisions taken by a firm. The course will primarily look at recent developments in business in the context of corporate social responsibility paradigm

Course				Demonstrate an understanding qf management concepts, principles and theories, and apply them in the context of organizational	Apply analytical and critical thinking skills to analyze the dynamic business environment and identify entrepreneurial	Prepare business strategies, develop concomitant functional and operational strategies and	Demonstrate an understanding of decision making processes at various levels of the organization with respect to	Demonstrate the ability to analyze management problems, to identify and collect relevant data and	Identify and recommend the information technology based interventions to achieve	Benchmark organizational and managerial practices against	Demonstrate effective communication and interpersonal skills as well as the ability to work with and lead teams.	Develop a lifelong learning approach manifested in their attitude to learn, unlearn and relearn and in their			
				PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**			
		CO1	**Learn the significance of value system and ethical conduct in business**	**3**	–	–	**2**	–	–	**3**		**1**			
		CO2	**Examine the association between corporate strategy, Corporate Social Responsibility (CSR) and its influence on**	–	**3**	–	–	–	–	**2**	**2**	**1**			
		CO3	**Compare and contrast the multiple international frameworks of CSR and Sustainability.**	–	–	**2**	**2**	–	–	**2**		**3**			
		CO4	**Understand the issues that organizational leaders face as they develop their CSR and corporate governance**	–	–	–	**3**	**2**	–	**2**	**1**	**1**			
		CO5	**Analyze the impact of CSR implementation on corporate culture, in the**	–	**2**	–	–	**2**	**1**	**2**		**2**			
			Course Articulation (Averag	**0.6**	**1**	**0.4**	**1.4**	**0.8**	**0.2**	**2.2**	**0.6**	**1.6**			

Sr. No.	**Lecture No.**	**Unit No.**	**Topic**	**Sessional Outcome**	**Experiential Learning**	**Problem Solving Methodologies**	**Participative Learning**	**ICT Tools**	**Mapping with CO**	**Class material + PPT**	**Additional Material**	**Pedagogical Approach**	**Mode of Assesment**	**BT Level**	**References**
1	L 1	I	Introduction	Student will able to understand the introduction, definition and scope of Business Ethics.		Case Analysis on ethical business practices		PowerPoint Presentation	CO1	Notes	https://www.investopedia.com/terms/c/corp-social-responsibility.asp	Lecture based teaching learning	Assignment	Level 1	Lawrence and Weber
2	L 2	I	Values, Concepts, Types and Formation of Values	Student will able to explain the values, concepts, types and formation of values in society and business.		Value Clarification Exercise		YouTube Video	CO1	Notes	https://srccgbo.edu.in/pdf/178260b3ab75c1a3db205fb75279503a.pdf	Group-Learning and teaching	Presentations	Level 1	Manuel G.Velasquez

3	L 3	I	Business Ethics: Ethical theories	Student will able to analyze major ethical theories and their relevance in business practices.		Ethical Case Study Analysis		Google Slides	CO1	Notes	https://dsef.org/wp-content/uploads/2012/07/EthicalTheories.pdf	Individual learning/self study	Assignment	Level 1	Lawrence and Weber
4	L 4	I	Ethical Decision Making	Student will able to evaluate the process of ethical decision making in organizations.	Role Play	Role Play		Case Study Videos	CO1	Notes	https://dsef.org/wp-content/uploads/2012/07/EthicalTheories.pdf	Lecture based teaching learning	Presentations	Level 1	Lawrence and Weber
5	L 5	I	Corporate Social responsibility (CSR): A Historical Perspective and emerging theories of CSR	Student will able to examine the historical perspective and emerging theories of Corporate Social Responsibility (CSR).		CSR Case Analysis		PPT with Infographics	CO1	Notes	https://www.youtube.com/watch?v=3H7F79G7rjw	Learning through Problem Solving	Assignment	Level 1	Mitra, N., & Schmidpeter
6	L 6	I	Corporate Social responsibility (CSR): A Historical Perspective and emerging theories of CSR	Student will able to analyze the role and significance of CSR in modern business organizations.			Group Presentation	TED Talk Videos	CO1	Notes	https://www.youtube.com/watch?v=3H7F79G7rjw	Peer teaching	Quizz with MCQ	Level 1	Manuel G.Velasquez
7	L 7	I	CSR and regulatory issues	Student will able to understand CSR and related regulatory issues in India and globally.			Group Discussion	E-Content/PDF Notes	CO2	Notes	https://www.youtube.com/watch?v=k_SDfE2s-ik	Peer teaching	Assignment	Level 1	Lawrence and Weber
8	L 8	I	Companies Law 2013	Student will able to interpret the provisions of the Companies Act 2013 related to CSR activities.		Legal Case Interpretation		Government Website Portal	CO2	Notes	https://www.youtube.com/watch?v=03e2EmUB0pM	Peer teaching	Assignment	Level 1	Lawrence and Weber
9	L 9	I	Business Responsibility Report (SEBI)	Student will able to explain the Business Responsibility Report and its significance in corporate governance.		Report Evaluation Activity		Online Reports	CO2	Notes	https://www.youtube.com/results?search_query=business+responsibility+report	Peer teaching	Presentations	Level 1	Lawrence and Weber
10	L 10	I	NVG Guidelines (Ministry of Corporate Affair)	Student will able to evaluate the NVG Guidelines issued by the Ministry of Corporate Affairs.			Group Discussion	MCA Website	CO2	Notes	https://cochinshipyard.in/uploads/RelatedLink-5National_Voluntary_Guidelines_2011_12jul2011.pdf	Peer teaching	Assignment	Level 2	Manuel G.Velasquez
11	L 11	II	Ethical Dilemma, Implications of failed corporate responsibilities	Student will able to identify ethical dilemmas and implications of failed corporate responsibility.		Ethical Problem Solving		Documentary Videos	CO2	Notes	https://www.sciencedirect.com/science/article/abs/pii/S0148296313000386	Peer teaching	Case Study	Level 2	Mitra, N., & Schmidpeter
12	L 12	II	Worker rights and health, , Human rights	Student will able to examine issues related to worker rights, occupational health and human rights.		Workplace Conflict Resolution Activity		Online Articles	CO2	Notes	https://www.iisd.org/system/files?file=publications/csr_guide.pdf	Individual learning/self study	Assignment	Level 2	Lawrence and Weber
13	L 13	II	Stockholders Right and Corporate Governance	Student will able to understand the principles and importance of the Stockholm Rights and corporate governance framework.			Case Discussion	PPT Presentation	CO4	Notes	https://www.mdos.si/wp-content/uploads/2018/04/defining-corporate-social-responsibility.pdf	Peer teaching	Projects(group/individual)	Level 2	Lawrence and Weber
14	L 14	II	Unethical Issues in Sales, Marketing, Advertising and Supply Chain	Student will able to analyze unethical issues in sales, marketing, advertising and supply chain management.		Marketing Ethics Case Analysis		Advertisements Analysis Videos	CO4	Notes	https://www.mdos.si/wp-content/uploads/2018/04/defining-corporate-social-responsibility.pdf	Group-Learning and teaching	Assignment	Level 2	Lawrence and Weber
15	L 15	II	Unethical Issues in Sales, Marketing, Advertising and Supply Chain	Student will able to evaluate ethical challenges in sales, marketing and supply chain practices.		Supply Chain Risk Analysis		Case Study Presentation	CO4	Notes	https://www.iisd.org/system/files?file=publications/csr_guide.pdf	Game Based learning/Gamification	Assignment	Level 2	Manuel G.Velasquez
16	L 16	II	Intellectual Property Rights	Student will able to explain the concept and significance of Intellectual Property Rights in business.		IPR Issue Solving		Educational Websites	CO1	Notes	https://www.mdos.si/wp-content/uploads/2018/04/defining-corporate-social-responsibility.pdf	Group-Learning and teaching	Projects(group/individual)	Level 1	Mitra, N., & Schmidpeter
17	L 17	II	Corruption in Business and Administration	Student will able to identify corruption issues in business and public administration.			Group Discussion	News Clips	CO1	Notes	https://www.iisd.org/system/files?file=publications/csr_guide.pdf	Individual learning/self study	Assignment	Level 3	Lawrence and Weber

18	L 18	II	Technology and Privacy in the workplace	Student will able to examine privacy concerns and ethical implications of technology in the workplace.			Role Play	Webinar Videos	CO1	Notes	https://www.iisd.org/system/files?file=publications/csr_guide.pdf	Learning through Problem Solving	Projects(group/individual)	Level 3	Lawrence and Weber
19	L 19	II	Technology and Privacy in the workplace	Student will able to analyze workplace privacy and technology-related ethical challenges.		Ethical Technology Review		Online Discussion Forum	CO1	Notes	https://www.mdos.si/wp-content/uploads/2018/04/defining-corporate-social-responsibility.pdf	Game Based learning/Gamification	Assignment	Level 3	Manuel G.Velasquez
20	L 20	II	Big Data and analytics	Student will able to understand the application and significance of Big Data and analytics in organizations.		Data Interpretation Exercise		Google Classroom	CO4	Notes	https://www.iisd.org/system/files?file=publications/csr_guide.pdf	Group-Learning and teaching	Assignment	Level 3	Lawrence and Weber
21	L 21	II	Ethical and Regulatory Framework	Student will able to evaluate ethical and regulatory frameworks governing business conduct.		Regulatory Compliance Analysis		E-Books	CO4	Notes	https://www.iisd.org/system/files?file=publications/csr_guide.pdf	Group-Learning and teaching	Quizz with MCQ	Level 3	Lawrence and Weber
22	L 22	II	Ethical and Regulatory Framework	Student will able to interpret various ethical and legal regulatory frameworks in organizations.		Ethical Framework Comparison		Smart Board	CO4	Notes	https://www.mdos.si/wp-content/uploads/2018/04/defining-corporate-social-responsibility.pdf	Peer teaching	Assignment	Level 3	Lawrence and Weber
23	L 23	III	International Frameworks of CSR and Sustainability	Student will able to understand international frameworks of CSR and sustainability initiatives.		Sustainability Framework Analysis		International Organization Websites	CO3	Notes	https://www.iisd.org/system/files?file=publications/csr_guide.pdf	Lecture based teaching learning	Quizz with MCQ	Level 3	Mitra, N., & Schmidpeter
24	L 24	III	Global Compact, Caux Round Table	Student will able to explain the significance of the Global Compact and Caux Round Table principles.	Policy Evaluation	Policy Evaluation		UN Global Compact Website	CO3	Notes	https://www.iisd.org/system/files?file=publications/csr_guide.pdf	Group-Learning and teaching	Assignment	Level 2	Lawrence and Weber
25	L 25	III	OECD Guidelines for Multinational Enterprises	Student will able to analyze OECD Guidelines for Multinational Enterprises and responsible business conduct.		Guideline Interpretation	Panel Discussion	OECD Website	CO3	Notes	https://www.mdos.si/wp-content/uploads/2018/04/defining-corporate-social-responsibility.pdf	Individual learning/self study	Assignment	Level 2	Lawrence and Weber
26	L 26	III	GRI, SA8000 Standard	Student will able to evaluate GRI and SA8000 standards for sustainability and social accountability reporting.			Group Presentation on CSR Activities	Sustainability Reports	CO3	Notes	https://www.iisd.org/system/files?file=publications/csr_guide.pdf	Group-Learning and teaching	Assignment	Level 2	Lawrence and Weber
27	L 27	III	BS/ISO Guideline on CSR Management (ISO-26000)	Student will able to understand BS/ISO Guidelines on CSR Management and ISO 26000 standards.		CSR Audit Exercise		ISO Official Website	CO3	Notes	https://www.iisd.org/system/files?file=publications/csr_guide.pdf	Game Based learning/Gamification	Assignment	Level 2	Lawrence and Weber
28	L 28	III	Social Audit	Student will able to explain the concept and process of Social Audit in organizations.			Participative Discussion	Excel Sheets	CO3	Notes	https://www.iisd.org/system/files?file=publications/csr_guide.pdf	Game Based learning/Gamification	Assignment	Level 3	Manuel G.Velasquez
29	L 29	III	ILO tri-partite declaration of principles on multinational enterprises and social policy	Student will able to examine ILO Tripartite Declaration principles related to multinational enterprises.		Policy Review Activity		ILO Website	CO3	Notes	https://www.mdos.si/wp-content/uploads/2018/04/defining-corporate-social-responsibility.pdf	Learning through Problem Solving	Assignment	Level 2	Mitra, N., & Schmidpeter
	L 30	III	ILO tri-partite declaration of principles on multinational enterprises and social policy	Student will able to analyze ILO declarations related to multinational enterprises and social policy.		Labour Issue Case Study		PDF Case Materials	CO2	Notes	https://planning.mizoram.gov.in/uploads/attachments/2024/09/91c151e0dfe1b30feec2e43c40568f1b/brief-notes-on-csr.pdf	Peer teaching	Assignment	Level 3	Lawrence and Weber
	L 31	III	ILO tri-partite declaration of principles on multinational enterprises and social policy	Student will able to evaluate ILO principles and their impact on multinational enterprises and workers.		Comparative Policy Analysis		Online Lecture Videos	CO3	Notes	https://planning.mizoram.gov.in/uploads/attachments/2024/09/91c151e0dfe1b30feec2e43c40568f1b/brief-notes-on-csr.pdf	Individual learning/self study	Assignment	Level 3	Lawrence and Weber

	L 32	III	ILO tri-partite declaration of principles on multinational enterprises and social policy	Student will able to understand the concept and importance of Sustainable Development.		Industrial Relations Problem Solving		SDG Dashboard	CO3	Notes	https://planning.mizoram.gov.in/uploads/attachments/2024/09/91c151e0dfe1b30feec2e43c40568f1b/brief-notes-on-csr.pdf	Group-Learning and teaching	Assignment	Level 2	Lawrence and Weber
	L 33	IV	Sustainable Development	Student will able to identify major challenges associated with sustainable development practices.			Participative Discussion	Group Discussion through Zoom	CO3	Notes	https://planning.mizoram.gov.in/uploads/attachments/2024/09/91c151e0dfe1b30feec2e43c40568f1b/brief-notes-on-csr.pdf	Learning through Problem Solving	Assignment	Level 3	Manuel G.Velasquez
	L 34	IV	Challenges of Sustainable Development	Student will able to analyze CSR as a strategic business tool for sustainability development.		Problem Identification Activity		Case Study PPT	CO3	Notes	https://planning.mizoram.gov.in/uploads/attachments/2024/09/91c151e0dfe1b30feec2e43c40568f1b/brief-notes-on-csr.pdf	Group-Learning and teaching	Presentations	Level 2	Lawrence and Weber
	L 35	IV	CSR as a Strategic Business tool for Sustainable development	Student will able to explain the Kyoto Protocol and Clean Development Mechanism (CDM).		Strategic CSR Planning		Documentary/Animation Video	CO4	Notes	https://planning.mizoram.gov.in/uploads/attachments/2024/09/91c151e0dfe1b30feec2e43c40568f1b/brief-notes-on-csr.pdf	Group-Learning and teaching	Assignment	Level 2	Mitra, N., & Schmidpeter
	L 36	IV	Kyoto Protocol and Clean Development Mechanism (COM)	Student will able to examine methods of managing environmental quality in organizations.		Environmental Policy Analysis		Green Audit Reports	CO2	Notes	https://www.mdos.si/wp-content/uploads/2018/04/defining-corporate-social-responsibility.pdf	Game Based learning/Gamification	Assignment	Level 4	Lawrence and Weber
	L 37	IV	Managing Environmental Quality	Student will able to understand the concept and implementation of Green IT initiatives.		Environmental Quality Assessment		Online Demonstration	CO3	Notes	https://www.iisd.org/system/files?file=publications/csr_guide.pdf	Individual learning/self study	Assignment	Level 2	Lawrence and Weber
	L 38	IV	Green IT initiatives)	Student will able to explain the role of voluntarism in social and corporate responsibility practices.		Green Technology Evaluation		Interactive Classroom Quiz	CO4	Notes	https://www.iisd.org/system/files?file=publications/csr_guide.pdf	Lecture based teaching learning	Assignment	Level 2	Lawrence and Weber
	L 39	IV	Voluntarism, Judicial activism	Student will able to evaluate the significance of judicial activism in corporate governance and ethics.		Judicial Case Review		Supreme Court Case Videos	CO4	Notes	https://www.iisd.org/system/files?file=publications/csr_guide.pdf	Learning through Problem Solving	Assignment	Level 3,4	Manuel G.Velasquez
	L 40	IV	Voluntarism,	Student will able to analyze Environmental, Social and Governance (ESG) frameworks and reporting practices.			Group Discussion	ESG Reports	CO4	Notes	https://www.mdos.si/wp-content/uploads/2018/04/defining-corporate-social-responsibility.pdf	Lecture based teaching learning	Assignment	Level 3,4	Lawrence and Weber
	L 41	IV	Judicial activism	Student will able to examine emerging trends and contemporary issues in Corporate Social Responsibility.		Legal Issue Debate		Research Articles	CO4	Notes	https://www.iisd.org/system/files?file=publications/csr_guide.pdf	Group-Learning and teaching	Assignment	Level 2,3,4	Lawrence and Weber
	L 42	IV	Environmental, Social, and Governance (ESG) analysis	Student will able to revise and integrate concepts related to Business Ethics and CSR.		ESG Performance Analysis		Smart Board	CO4	Notes	https://www.iisd.org/system/files?file=publications/csr_guide.pdf	Group-Learning and teaching	Assignment	Level 2	Mitra, N., & Schmidpeter
	L 43	IV	Other emerging trends in Corporate Social Responsibility	Student will able to solve and discuss previous years' examination questions effectively.			Interactive Quiz	Google Forms Quiz	CO2	Notes	https://www.mdos.si/wp-content/uploads/2018/04/defining-corporate-social-responsibility.pdf	Game Based learning/Gamification	Presentations	Level 3	Lawrence and Weber
	L 44	IV	Revision	Student will able to revise and integrate concepts related to Business Ethics and CSR.		Concept Mapping Exercise			All COs	Notes	https://www.iisd.org/system/files?file=publications/csr_guide.pdf	Game Based learning/Gamification	Quizz with MCQ	Level 3	Manuel G.Velasquez
	L 45	IV	Previous Years Question Paper Discussion	Student will able to understand international frameworks of CSR and sustainability initiatives.		Question Solving Practice			All COs	Notes	https://www.iisd.org/system/files?file=publications/csr_guide.pdf	Learning through Problem Solving	Quizz with MCQ	Level 3	Lawrence and Weber

Suggested Readings: (All latest editions)

I. Lawrence, A. T., and Weber, **J.**, Business and society: Stakeholders, Ethics, Public Policy. McGraw-Hill Education.

2. Blowfield, M., & Murray, A., Corporate Responsibility. Oxford University Press

3. Vertigans, S., & Idowu, S. 0., Global Challenges to CSR and Sustainable Development Springer International Publishing.

Mitra, N., & Schmidpeter

5. Hartman, L. P. and DesJardins J. & MacDonald C., Business Ethics: Decision-Making For Personal Integrity And Social Responsibility, Mc Graw **Hill** Education.

6. Manuel G.Velasquez, Business Ethics Concepts and Cases, Pearson Education

	Name of Faculty:	**Dr. Aastha**			**3 Credit (Theory)= 45 hrs. in a sem**		**Name of HOD:**	**Dr. Pooja Sharma**							

TECNIA INSTITUTE OF ADVANCED STUDIES

NAAC GRADE "A" INSTITUTE (CYCLE-2)

Approved by AICTE, Ministry of Education Govt. of India,

Affiliated to G.G.S.I.P. University & Recognized Under Sec. 2(f) of UGC Act 1956.

INSTITUTIONAL AREA, MADHUBAN CHOWK, ROHINI, DELHI-110085

GRADE 'A' INSTITUTE

COURSE PLAN

AS PER B.Com(H) SCHEME & SYLLABUS 2025-2026 ONWARDS GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI.

Programme Code:	888	Prog.:	BACHELOR OF COMMERCE(B.COM)(H)			Session:	2025-26	L	4	T/P	0		Credits	4				
Course Code:	BCOM 102	Course Name:	CORPORATE ACCOUNTING			Type:	Core											

Objective:The course aims to help Students to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.

Course Outcome & Mapping, Course Articulation

				Apply knowledge of various functional areas of business	Develop communication and professional presentation skills	Demonstrate critical thinking and Analytical skill for business decision making	Illustrate leadership abilities to make effective and productive teams	Explore the implications and understanding the process of starting a new venture.	Imbibe responsible citizenship towards sustainable society and ecological environment.	Appreciate inclusivity towards diverse culture and imbibe universal values.	Foster Creative thinking to find innovative solutions for diverse business situations.	Execute a Research Project using appropriate Research Design and suitable Data Analysis Technique	Apply reflective thinking and research skills using latest technological tools.	Assimilate technical functional knowledge of operations in business organization	Demonstrate strategic and proactive thinking towards business decision making.	Illustrate negotiation skills and networking abilities.	Demonstrate strategic and proactive thinking towards business decision making.	Illustrate negotiation skills and networking abilities.
				PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
		CO1	Account for equity and debt capital of a company	3	3	3	3	1	1	1	1	2	3	3	3	3	3	1
		CO2	Prepare financial statements(P & L A/C, Balance Sheet) using softeware	3	3	3	3	1	1	1	1	2	3	3	3	3	3	1
		CO3	Analyze revision in the balance sheet after internal reconstruction of a company	3	3	3	3	1	1	1	1	3	3	3	3	3	3	1
		CO4	Develop proficiency in the process of e-filing of annual reports of companies	3	3	3	3	1	1	1	1	1	3	3	3	3	3	1
			Average	3.00	3.00	3.00	3.00	1.00	1.00	1.00	1.00	2.00	3.00	3.00	3.00	3.00	3.00	1.00

Sr. No.	Lecture No.	Unit No.	Topic	Sessional Outcome	Experiential Learning	Problem Solving Methodologies	Participative Learning	ICT Tools	Mapping with CO	Class material	Additional Material	Pedagogical Approach	Mode of Assessment	BT Level	References	Dates and sign	Remarks	
1	1	Unit 1	Accounting for Equity and Debt Capital – call money, premium, discount,	Students will be able to understand Accounting for Equity and Debt Capital	Visit company website to review share structure	Identifying types of shares from real company data	Group discussion on types of companies	Lecture with PPT	CO1	Notes	https://www.google.com/search?q=Introduction+to+Share+Capital+filetype%3Appt+OR+filetype%3Apdf	Individual Learning/self study	Class Test	L1 (Remember)	Maheshwari et al.			

2	2	Unit 1	forfeiture, surrender, redemption,	Record journal entries for issue of shares		Case-based numerical on share issuance	Pair work on journal entries	Lecture + Board Work	CO1	Handouts	https://www.google.com/search?q=Types+of+Shares+filetype%3Appt+OR+filetype%3Apdf	Problem-Based Learning	Assignment	L3 (Apply)	Maheshwari et al.; Jain & Narang			
3	3	Unit 1	advance and arrears.	Account for calls in arrears/advance		Solve MCQ-based numerical	Quiz competition	Lecture + Numerical Practice	CO1	PPT	https://www.google.com/search?q=Meaning+of+Equity+Share+filetype%3Appt+OR+filetype%3Apdf	Inquiry-Based Learning	Quiz with MCQ	L3 (Apply)	Tulsian & Tulsian			
4	4	Unit 1	Issue and Pro-rata allotment of shares;	Apply pro-rata allotment in oversubscribed cases			Case Study Discussion	Lecture + Case Study	CO1	https://www.google.com/search?q=Issue+of+Shares+filetype%3Appt+OR+filetype%3Apdf		Group-Teaching and Learning	Class Test	L3 (Apply)	Maheshwari et al.			
5	5	Unit 1	concept & process of book building	Understand book building mechanism	Analyse live IPO prospectus from NSE/BSE website		Group presentation on IPO	Lecture + Video	CO1	PPT	https://www.google.com/search?q=Premium+and+Discount+on+Issue+of+Shares+filetype%3Appt+OR+filetype%3Apdf	Group-Teaching and Learning	Presentation	L2 (Understand)	Monga; SEBI Guidelines			
6	6	Unit 1	Issue of rights and bonus shares		Solve numerical on forfeiture		Peer teaching on forfeiture entries	Lecture + Board Work	CO1	Handouts	https://www.google.com/search?q=Forfeiture+of+Shares+filetype%3Appt+OR+filetype%3Apdf	Peer Teaching	Assignment	L3 (Apply)	Jain & Narang			
7	7	Unit 1	ESOPs and Buy Back of shares;	Account for re-issue and surrender of shares	Numerical practice	Solve mixed problems on forfeiture & re-issue	Group problem-solving	Lecture + Numerical Practice	CO1	PPT	https://www.google.com/search?q=Reissue+of+Forfeited+Shares+filetype%3Appt+OR+filetype%3Apdf	Problem-Based Learning	Class Test	L3 (Apply)	Tulsian & Tulsian			
8	8	Unit 1	Issue and Redemption of preference shares and Debentures.		Examine company announcements of bonus issues		Discussion on corporate actions	Lecture + Case Study	CO1	https://www.google.com/search?q=Issue+of+Debentures+filetype%3Appt+OR+filetype%3Apdf		Inquiry-Based Learning	Assignment	L3 (Apply)	Maheshwari et al.; Monga			
9	9	Unit 1	Accounting treatment for alteration of share capital and reduction of the share capital;	Understand ESOP and buyback accounting	Review actual ESOP scheme of an IT company		Group discussion on wealth-sharing	Lecture + Case Study	CO1	PPT	https://www.google.com/search?q=Methods+of+Redemption+of+Debentures+filetype%3Appt+OR+filetype%3Apdf	Individual Learning/self study	Quiz with MCQ	L4 (Analyze)	Sehgal; Maheshwari et al.			
10	10	Unit 1	Accounting treatment for alteration of share capital and reduction of the share capital;		Solve numerical problems		Numerical group activity	Lecture + Numerical Practice	CO1	Handouts	https://www.google.com/search?q=Issue+of+Bonus+Shares+filetype%3Appt+OR+filetype%3Apdf	Problem-Based Learning	Class Test	L3 (Apply)	Jain & Narang			
11	11	Unit 1	Accounting treatment of internal reconstruction ,		Analyse debenture prospectus	Solve problems on redemption at par/premium	Pair-work on entries	Lecture + Board Work	CO1	PPT	https://www.google.com/search?q=Rights+Issue+filetype%3Appt+OR+filetype%3Apdf	Problem-Based Learning	Assignment	L3 (Apply)	Maheshwari et al.			
12	12	Unit 1	Accounting treatment of internal reconstruction ,		Case study on capital restructuring		Group discussion	Lecture + PPT	CO3	Notes	https://www.google.com/search?q=ESOP+filetype%3Appt+OR+filetype%3Apdf	Peer Teaching	Quiz with MCQ	L4 (Analyze)	Maheshwari et al.; Monga			
13	13	Unit 1	Preparation of balance sheet after Internal Reconstruction.		Case study of a company undergoing reconstruction		Group problem-solving	Lecture + Case Study	CO3	Handouts	https://www.google.com/search?q=Preference+Shares+filetype%3Appt+OR+filetype%3Apdf	Peer Teaching	Class Test	L5 (Evaluate)	Shukla, Grewal & Gupta			
14	14	Unit 1	Profit or loss Prior to Incorporation: Meaning of profit or loss prior to incorporation; accounting treatment of		Solve time-ratio and sales-ratio problems	Solve mixed numericals on pre-incorporation profit	Peer teaching on ratio basis	Lecture + Board Work	CO1, CO3	PPT	https://www.google.com/search?q=Redemption+of+Preference+Shares+filetype%3Appt+OR+filetype%3Apdf	Problem-Based Learning	Assignment	L3 (Apply)	Jain & Narang			
15	15	Unit 2	Introduction to Financial Statements: Meaning, objectives, and regulatory framework		Examine Schedule III of Companies Act 2013		Group discussion on corporate disclosures	Lecture + PPT	CO2	https://www.google.com/search?q=Financial+Statements+filetype%3Appt+OR+f		Technology-Based Learning	Quiz with MCQ	L1 (Remember)	Maheshwari et al.; Tulsian			
16	16	Unit 2	Schedule III – Division I: Format of Balance Sheet and Statement of Profit & Loss for non-Ind AS companies	Identify line items as per Division I Schedule III	Download and study actual company financial statements		Group exercise on format preparation	Lecture + Worksheet	CO2	PPT	https://www.google.com/search?q=Methods+of+Preparing+Financial+Statements+filetype%3Appt+OR+filetype%3Apdf	Inquiry-based Learning	Class Test	L2 (Understand)	Maheshwari et al.			
17	17	Unit 2	Schedule III – Division II: Format for Ind AS compliant companies – differences from Division I	Differentiate Division I and Division II formats		Identify differences in presentation	Case comparison activity	Lecture + Case Study	CO2	Handouts	https://www.google.com/search?q=Company+Final+Accounts+filetype%3Appt+OR+filetype%3Apdf	Peer Teaching	Assignment	L4 (Analyze)	Sehgal; Maheshwari et al.			
18	18	Unit 2	Statement of Profit and Loss – Part I: Revenue from operations, other income, calculations		Use sample data to prepare P&L		Pair work – prepare P&L revenue section	Lecture + Numerical Practice	CO2	https://www.google.com/search?q=Cash+Flow+Statement+filetype%3Appt+OR+filetype%3Apdf		Problem-Based Learning	Class Test	L3 (Apply)	Maheshwari et al.; Jain & Narang			
19	19	Unit 2	Statement of Profit and Loss – Part II: Expenses, depreciation, finance costs, tax		Solve numerical for expense computation		Group exercise	Lecture + Board Work	CO2	Handouts	https://www.google.com/search?q=Ratio+Analysis+filetype%3Appt+OR+filetype%3Apdf	Problem-Based Learning	Assignment	L3 (Apply)	Maheshwari et al.			

20	20	Unit 2	Balance Sheet Preparation – Part I: Shareholders' funds, reserves & surplus, share capital notes	Prepare shareholders' equity section of balance sheet	Format balance sheet from given data		Group formatting exercise	Lecture + Worksheet	CO2	PPT	https://www.google.com/search?q=Comparative+Statements+filetype%3Appt+OR+filetype%3Apdf	Inquiry-Based Learning	Class Test	L3 (Apply)	Maheshwari et al.			
21	21	Unit 2	Balance Sheet Preparation – Part II: Non-current liabilities, current liabilities – notes and schedules		Complete trial balance to balance sheet mapping	Solve problems on liability classification	Pair activity on classification	Lecture + Numerical Practice	CO2	Handouts	https://www.google.com/search?q=Common+Size+Statements+filetype%3Appt+OR+filetype%3Apdf	Problem-Based Learning	Assignment	L3 (Apply)	Jain & Narang			
22	22	Unit 2	Balance Sheet Preparation – Part III: Non-current assets – fixed assets, investments, long-term		Prepare fixed asset schedule		Group exercise	Lecture + Board Work	CO2	PPT	https://www.google.com/search?q=Company+Incorporation+filetype%3Appt+OR+filetype%3Apdf	Problem-Based Learning	Class Test	L3 (Apply)	Maheshwari et al.			
23	23	Unit 2	Balance Sheet Preparation – Part IV: Current assets – inventories, debtors, cash, short-term	Present current assets as per Schedule III		Comprehensive balance sheet numerical	Group numerical	Lecture + Numerical Practice	CO2	Notes	https://www.google.com/search?q=Types+of+Companies+filetype%3Appt+OR+filetype%3Apdf	Inquiry-Based Learning	Assignment	L3 (Apply)	Maheshwari et al.			
24	24	Unit 2	Comprehensive Practical – Financial Statements from Trial Balance (Problem Set 1)	Prepare full financial statements from given trial balance		Solve comprehensive end-to-end numerical	Group problem solving	Practical Session	CO2	Handouts	https://www.google.com/search?q=One+Person+Company+filetype%3Appt+OR+filetype%3Apdf	Project-Based Learning	Class Test	L3 (Apply)	Tulsian & Tulsian			
25	25	Unit 2	Comprehensive Practical – Financial Statements from Trial Balance (Problem Set 2)		Solve timed numerical exercises		Peer-checking of solutions	Practical Session	CO2	https://www.google.com/search?q=Private+Company+filetype%3Appt+OR+filetype%3Apdf		Learning through Problem-Solving	Assignment	L3 (Apply)	Maheshwari et al.			
26	26	Unit 2	One Person Company (OPC) – Financial Statements: Concept of OPC, special provisions, financial	Prepare financial statements of OPC		Differentiate OPC from private company financials	Group case discussion	Lecture + Case Study	CO2	Handouts	https://www.google.com/search?q=Public+Company+filetype%3Appt+OR+filetype%3Apdf	Group-Teaching and Learning	Quiz with MCQ	L4 (Analyze)	Monga; Sehgal			
27	27	Unit 2	Depreciation accounting as per Schedule II: Useful life, WDV vs SLM, accounting treatment	Apply depreciation as per Schedule II			Group exercise on depreciation	Lecture + Practical Demo	CO2	PPT	https://www.google.com/search?q=Memorandum+of+Association+filetype%3Appt+OR+filetype%3Apdf	Technology-Based Learning	Class Test	L3 (Apply)	Maheshwari et al.			
28	28	Unit 2	Relevant Accounting Standards (AS & Ind AS) for Financial Statements: AS 1, AS 2, AS 6, Ind AS 1		Map AS requirements to financial statement items		Group quiz	Lecture + PPT	CO2	Handouts	https://www.google.com/search?q=Articles+of+Association+filetype%3Appt+OR+filetype%3Apdf	Inquiry-Based Learning	Quiz with MCQ	L2 (Understand)	ICAI Study Material			
29	29	Unit 2	Software-based Financial Statement Preparation: Using Tally/MS Excel to prepare P&L and		Live Tally/Excel demo and practice	Students prepare financial statements in Excel	Computer lab session	Practical Lab Session	CO2	PPT	https://www.google.com/search?q=Prospectus+filetype%3Appt+OR+filetype%3Apdf	Technology-Based Learning	Project (Group)	L3 (Apply)	Tulsian & Tulsian; Tally Manual			
30	30	Unit 2	Revision and Mock Test – Unit 1 & Unit 2	Consolidate and evaluate learning from Units 1 & 2		Solve university-level past papers	Mock test and peer review	Revision Session	CO1, CO2	https://www.google.com/search?q=Company+Meetings+filetype%3Appt+OR+filetype%3Apdf		Learning through Problem-Solving	Class Test / Mock Test	L3 (Apply)	All references			
31	31	Unit 3	Amalgamation of Companies: Meaning, types – Amalgamation in nature of merger vs. purchase	Distinguish between merger and purchase type amalgamation		Identify type from given case scenarios	Case discussion on mergers	Lecture + Case Study	CO3	PPT	https://www.google.com/search?q=Company+Law+filetype%3Appt+OR+filetype%3Apdf	Peer Teaching	Quiz with MCQ	L2 (Understand)	Maheshwari et al.; Monga			
32	32	Unit 3	Business Combination – Ind AS 103: Key concepts, difference from AS 14		Map differences between AS 14 and Ind AS 103		Group discussion	Lecture + PPT	CO3	Handouts	https://www.google.com/search?q=Consumer+Protection+Act+filetype%3Appt+OR+filetype%3Apdf	Inquiry-Based Learning	Assignment	L4 (Analyze)	Sehgal; ICAI Ind AS 103			
33	33	Unit 3	Purchase Consideration / Purchase Price: Meaning, methods of computation (Net assets method, Net	Calculate purchase consideration	Solve problems using both methods		Pair work on numericals	Lecture + Board Work	CO3	PPT	https://www.google.com/search?q=Sale+of+Goods+Act+filetype%3Appt+OR+filetype%3Apdf	Problem-Based Learning	Class Test	L3 (Apply)	Jain & Narang			
34	34	Unit 3	Accounting Entries in Books of Transferor Company: Closing entries, realisation account, payment	Pass closing entries in transferor's books		Solve problem on transferor book closure	Numerical group exercise	Lecture + Board Work	CO3	Notes	https://www.google.com/search?q=Negotiable+Instruments+Act+filetype%3Appt+OR+filetype%3Apdf	Problem-Based Learning	Assignment	L3 (Apply)	Tulsian & Tulsian			
35	35	Unit 3	Accounting Entries in Books of Transferee Company: Recording assets/liabilities taken over, goodwill/capital	Record amalgamation in transferee's books			Peer teaching on entries	Lecture + Numerical Practice	CO3	Handouts	https://www.google.com/search?q=Partnership+Accounts+filetype%3Appt+OR+filetype%3Apdf	Peer Teaching	Class Test	L3 (Apply)	Maheshwari et al.			
36	36	Unit 3	Preparation of Amalgamated Balance Sheet: Post-amalgamation balance sheet under AS 14	Prepare amalgamated balance sheet		End-to-end problem solving	Group numerical	Lecture + Numerical Practice	CO3	https://www.google.com/search?q=Admission+of+Partner+filetype%3Appt+OR+filetype%3Apdf		Project-Based Learning	Assignment	L5 (Evaluate)	Shukla, Grewal & Gupta			
37	37	Unit 3	Comprehensive Numericals – Amalgamation (Problem Set 1): Mixed type problems	Apply amalgamation accounting in complex scenarios			Group problem solving	Practical Session	CO3	Handouts	https://www.google.com/search?q=Retirement+of+Partner+filetype%3Appt+OR+filetype%3Apdf	Learning through Problem-Solving	Class Test	L3 (Apply)	Tulsian & Tulsian			

38	38	Unit 3	Comprehensive Numericals – Amalgamation (Problem Set 2): Complex scenarios	Strengthen numerical competency in amalgamation	Timed practice session		Peer review of solutions	Practical Session	CO3	PPT	https://www.google.com/search?q=Dissolution+of+Partnership+filetype%3Appt+OR+filetype%3Apdf	Peer Teaching	Assignment	L3 (Apply)	Jain & Narang			
39	39	Unit 3	Internal Reconstruction – Detailed Study: Schemes of reconstruction, accounting treatment		Case study of sick company reconstruction	Solve scheme-based numericals	Group discussion on real cases	Lecture + Case Study	CO3	Handouts	https://www.google.com/search?q=Accounting+Standards+filetype%3Appt+OR+filetype%3Apdf	Game-based Learning	Quiz with MCQ	L5 (Evaluate)	Maheshwari et al.			
40	40	Unit 3	Reduction of Share Capital: Legal provisions (Sec.66 Companies Act 2013), journal entries	Record accounting entries for capital reduction		Solve capital reduction numericals	Case discussion	Lecture + Numerical Practice	CO3	PPT	https://www.google.com/search?q=Depreciation+Accounting+filetype%3Appt+OR+filetype%3Apdf	Digital Learning	Class Test	L4 (Analyze)	Shukla, Grewal & Gupta			
41	41	Unit 3	Balance Sheet after Internal Reconstruction: Preparation and verification	Prepare post-reconstruction balance sheet		Verify correctness of restructured B/S	Group numerical	Practical Session	CO3	Handouts	https://www.google.com/search?q=Inventory+Valuation+filetype%3Appt+OR+filetype%3Apdf	Project-Based Learning	Assignment	L5 (Evaluate)	Shukla, Grewal & Gupta			
42	42	Unit 3	Profit/Loss Prior to Incorporation – Advanced: Complex scenarios and practice problems	Handle complex pre-incorporation accounting situations	Solve multi-ratio problems		Peer teaching	Lecture + Board Work	CO1, CO3	PPT	https://www.google.com/search?q=Bank+Reconciliation+Statement+filetype%3Appt+OR+filetype%3Apdf	Peer Teaching	Class Test	L4 (Analyze)	Jain & Narang			
43	43	Unit 3	Relevant Accounting Standards – AS 14 / Ind AS 103: Detailed provisions and practical application	Apply AS 14 and Ind AS 103 to amalgamation problems		Compare provisions of AS 14 and Ind AS 103	Group quiz	Lecture + PPT	CO3	Handouts	https://www.google.com/search?q=Funds+Flow+Statement+filetype%3Appt+OR+filetype%3Apdf	Technology-Based Learning	Quiz with MCQ	L4 (Analyze)	ICAI Pronouncements			
44	44	Unit 3	Revision – Unit 3: Practice test and doubt clearing session	Consolidate understanding of Unit 3 topics	Review solutions to past exam questions		Mock test and peer review	Revision Session	CO3	PPT	https://www.google.com/search?q=Financial+Management+filetype%3Appt+OR+filetype%3Apdf	Learning through Problem-Solving	Class Test	L3 (Apply)	All Unit 3 references			
45	45	Unit 4	Corporate Financial Reporting: Meaning, need, objectives and importance	Understand purpose of corporate financial reporting			Group discussion on corporate transparency	Lecture + PPT	CO4	https://www.google.com/search?q=Capital+Budgeting+filetype%3Appt+OR+filetype%3Apdf		Inquiry-Based Learning	Quiz with MCQ	L1 (Remember)	Maheshwari et al.; Monga			
46	46	Unit 4	Annual Report vs Financial Statements: Differences, constituents, purpose of annual report	Distinguish annual report from financial statements		Identify components not in financial statements	Case comparison	Lecture + Case Study	CO4	Handouts	https://www.google.com/search?q=Working+Capital+Management+filetype%3Appt+OR+filetype%3Apdf	Group-Teaching and Learning	Assignment	L2 (Understand)	Tulsian & Tulsian			
47	47	Unit 4	Contents of Annual Report – Part I: Directors' Report, Management Discussion & Analysis,	Identify contents of Directors' Report and MD&A		Evaluate quality of disclosure in MD&A	Group reading and analysis	Lecture + Practical Activity	CO4	PPT	https://www.google.com/search?q=Cost+Accounting+filetype%3Appt+OR+filetype%3Apdf	Inquiry-Based Learning	Presentation	L4 (Analyze)	SEBI LODR; Monga			
48	48	Unit 4	Contents of Annual Report – Part II: Auditors' Report, Notes to Accounts, Significant Accounting Policies	Understand statutory requirements in auditor's report	Analyse auditor's opinion in sample reports		Group analysis of audit report	Lecture + Case Study	CO4	Handouts	https://www.google.com/search?q=Marginal+Costing+filetype%3Appt+OR+filetype%3Apdf	Group-Teaching and Learning	Class Test	L4 (Analyze)	Sehgal; ICAI Auditing Standards			
49	49	Unit 4	Mandatory Disclosures in Annual Report: Companies Act 2013 and SEBI requirements	List mandatory disclosures as per Companies Act 2013	Checklist-based verification of annual report		Group compliance activity	Lecture + Worksheet	CO4	PPT	https://www.google.com/search?q=Budgetary+Control+filetype%3Appt+OR+filetype%3Apdf	Technology-Based Learning	Assignment	L3 (Apply)	Maheshwari et al.			
50	50	Unit 4	Voluntary Disclosures in Annual Report: ESG reporting, CSR disclosures, sustainability reporting		Review CSR section of reputed company's annual report		Group discussion on CSR	Lecture + Case Study	CO4	Handouts	https://www.google.com/search?q=Standard+Costing+filetype%3Appt+OR+filetype%3Apdf	Group-Teaching and Learning	Presentation	L5 (Evaluate)	Monga; SEBI BRSR Framework			
51	51	Unit 4	Report of the Board of Directors: Contents, legal requirements, structure		Analyse Board Report from a real company	Draft elements of a Board Report	Group drafting activity	Lecture + Practical Activity	CO4	PPT	https://www.google.com/search?q=Variance+Analysis+filetype%3Appt+OR+filetype%3Apdf	Project-Based Learning	Assignment	L3 (Apply)	Tulsian & Tulsian			
52	52	Unit 4	Introduction to E-filing of Annual Reports: MCA21 portal, forms and documents to be	Identify documents and forms for e-filing		Identify correct forms for filing	Computer lab: MCA portal exploration	Practical Demo	CO4	Handouts		Technology-Based Learning	Class Test	L2 (Understand)	MCA User Manual			
53	53	Unit 4	E-filing Practical – I: Filing AOC-4 (Financial Statements) on MCA21 portal	File financial statements online using AOC-4		Identify common errors in AOC-4 filing	Computer lab hands-on	Practical Lab Session	CO4	PPT		Technology-Based Learning	Project (Group)	L3 (Apply)	MCA Website			
54	54	Unit 4	E-filing Practical – II: Filing MGT-7 (Annual Return) on MCA21 portal	Understand and file annual return MGT-7		Identify differences between AOC-4 and MGT-7	Computer lab hands-on	Practical Lab Session	CO4	Handouts		Technology-Based Learning	Assignment	L3 (Apply)	MCA Website			
55	55	Unit 4	XBRL Filing: Concept of XBRL, applicability, structure of XBRL	Understand XBRL and its applicability	Demo of XBRL tagging using MCA tool		Computer lab: XBRL tagging exercise	Practical Demo	CO4	PPT		Technology-Based Learning	Class Test	L2 (Understand)	MCA XBRL Guidelines			
56	56	Unit 4	XBRL Filing Practical: Preparing XBRL instance document, validation and	Prepare and validate XBRL instance document	Hands-on practice with MCA XBRL tool		Computer lab hands-on	Practical Lab Session	CO4	PPT		Technology-Based Learning	Project (Individual)	L3 (Apply)	MCA XBRL Manual			
57	57	Unit 4	Evaluating Annual Reports of Reputed Companies – Practical Exercise (Group		Each group analyses one company's annual report	Check compliance against checklist	Group project presentations	Project-Based Activity	CO4	PPT		Project-Based Learning	Presentation	L5 (Evaluate)	All Unit 4 references			

58	58	Unit 4	Accounting Standards Revision – AS & Ind AS Coverage in Syllabus: Quick revision of all relevant standards	Revise all applicable accounting standards covered in course		Standards matching activity	Group quiz on standards	Revision Session + Quiz	CO1, CO2, CO3, CO4	PPT		Inquiry-Based Learning	Quiz with MCQ	L2 (Understand)	ICAI Pronouncements			
59	59	Unit 4	Comprehensive Revision – All Units: Problem solving, doubt clearing	Revise and consolidate all four units		Full length mock test	Mock test and doubt clearing	Revision Session	CO1, CO2, CO3, CO4	PPT		Learning through Problem-Solving	Mock Test	L3 (Apply)	All references			
60	60	Unit 4	End-Semester Preparation: Discussion of expected question patterns, time management in exam	Prepare strategically for end-semester examination	Analyse previous years' question papers		Timed mock exam	Revision Session	CO1, CO2, CO3, CO4	PPT		Learning through Problem-Solving	Mock Test	L3 (Apply)	All references			

Suggested Readings: (All latest editions)

1. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. *Corporate Accounting* . New DELHI: Vikas Publishing House.

2. Jain, S. P., & Narang, K. L. Corporate Accounting. New DELHI: Kalyani Publishers

3.Tulsian, P. C., & Tulsian, B. *Corporate Accounting* . S. New DELHI: Chand Publishing.

4. Monga, J. R. *Fundamentals of Corporate Accounting.* New DELHI: Mayur Paperbacks.

5. Shukla, M. C., Grewal, T. S., & Gupta, S. C. *Advanced Accounts. Vol.-II.* New DELHI: S. Chand Publishing.

6. Sehgal, A. *Fundamentals of Corporate Accounting* . New DELHI: Taxmann Publication.

Name of Faculty:	**Ms.Nisha Rai**			**1 Credit (Theory)= 15 hrs. in a sem**			**4 Credit (Practical)= 60 hrs. in a sem**											