

PARUL UNIVERSITY
FACULTY OF MANAGEMENT STUDIES

Managerial Accounting & Costing

Program: MBA

Semester: 1

Prerequisites: Basic understanding of financial accounting, ratio analysis, and business mathematics..

Rationale: In today's data-driven and competitive business environment, managerial decisions are increasingly reliant on cost intelligence and financial analytics. This course equips students with advanced costing techniques, budgeting tools, and strategic cost management frameworks used in consulting, corporate finance, and business analytics roles. Emphasis is placed on real-world applications, Excel-based modelling, and case-driven learning aligned with industry practices.

Teaching and Examination Scheme										
Teaching Scheme					Examination Scheme					Total
Lecture Hrs. / Week	Tutorial Hrs. / Week	Practical Hrs. / Week	Seminar Hrs. / Week	Credits	Internal Marks			External Marks		
L	T	P	S		T	CE	P	T	P	
3	0	0	—	3	20	20	—	60	—	100

Course Content		W – Weightage (%)	T – Teaching Hrs.
Sr. No.	Topics	W	T
1	Module 1: Introduction to Managerial Accounting & Decision Framework Introduction to Managerial Accounting -Nature, scope, and objectives, Role in planning, control, and decision-making, Financial vs Cost vs Managerial Accounting - Differences and interrelationships, Users and reporting focus, Financial Statement Interpretation -Basic understanding of P&L and Balance Sheet, Managerial insights from financial data on the basis of Ratio Analysis	25%	8
2	Module 2: Managerial Accounting Tools for Decision Making	30%	10

	<p>Marginal and Absorption Costing-Concepts and differences, Managerial implications, Profit Planning & Sensitivity Analysis- Margin of safety, P/V ratio, Impact of cost and price changes, Decision-Making Techniques- Make or buy decisions, Shutdown decisions, Product mix Optimization, Pricing decisions,</p>		
3	<p>Module 3: Cost Accounting Fundamentals & Costing Systems</p> <p>Cost Concepts & Classification- Detailed cost classification, Elements of Cost- Material, labour, overheads, Cost Sheet Preparation- Preparation and interpretation, Material & Labour Costing- ABC analysis, Stock levels, Labour cost basics, Costing Systems- Job costing, Batch costing, Process costing, Service costing, , Contribution Analysis- Contribution, profit-volume relationship, Cost-Volume-Profit (CVP) Analysis- Break-even analysis, Multi-product scenarios,</p>	25%	10
4	<p>Module 4: Advanced Costing, Control & Strategic Cost Management</p> <p>Overhead Allocation & Absorption- Allocation, apportionment, absorption, Standard Costing & Variance Analysis- Material, labour, overhead variances, Responsibility Accounting- Responsibility centres and control, Activity-Based Costing (ABC)- Concept and application , Strategic Costing Techniques- Target costing, Lifecycle costing, Budgeting Techniques- Functional budgets, Master budget, Flexible and zero-based budgeting, Performance Measurement & Analytics- Balanced Scorecard, Excel-based cost analytics</p>	20%	9
	<p>Self-learning & Continuous Assessment</p> <ul style="list-style-type: none"> • NPTEL course completion is mandatory (minimum 6–8 hours). • Case studies and numerical problem-solving • Assignments based on budgeting, CVP analysis, and cost-based decision-making. • Presentations on real-life cost structures and business applications. 		8
	TOTAL:	100	45

Reference Books

1. Horngren, Datar & Rajan – Cost Accounting: A Managerial Emphasis
2. Hansen & Mowen – Managerial Accounting
3. Drury – Management & Cost Accounting
4. Khan & Jain – Management Accounting
5. Maheshwari & Mittal – Management Accounting

Course Outcomes

CO1: Define, explain, and classify cost concepts, cost behavior, and costing systems used in managerial accounting.

CO2: Apply and evaluate marginal costing and cost-volume-profit techniques to analyze profitability and support managerial decision-making.

CO3: Explain budgeting concepts and analyze variances for effective cost control and performance evaluation.

CO4: Apply and evaluate relevant costing and strategic cost management techniques to formulate business decisions.

Module	CO	BT Level Match
Module 1	CO1	BT 1,2
Module 2	CO2	BT 3,5,6
Module 3	CO3	BT 1,2,4
Module 4	CO4	BT 3,5,6

Self-Learning and Continuous Assessment

Self Learning	NPTEL Integration & Applied Learning	8
Continuous Assessment	Assignments, Case Studies and Presentations	

Grand Total: 37 Sessions + 8 Hours= 45 Hours

PARUL UNIVERSITY

FACULTY OF MANAGEMENT STUDIES

Management Process & Organizational Behavior

Program: MBA

Semester: 1

Prerequisites: Basic understanding of organizational functioning and business environment.

Rationale: This course provides a comprehensive understanding of management principles and organizational behavior, enabling students to develop managerial competencies required in dynamic business environments. It integrates foundational concepts with contemporary practices such as leadership, emotional intelligence, and change management.

Teaching and Examination Scheme										
Teaching Scheme					Examination Scheme					Total
Lecture Hrs. / Week L	Tutoria l Hrs. / Week T	Practical Hrs. / Week P	Seminar Hrs. / Week S	Credits	Internal Marks			External Marks		
					T	CE	P	T	P	
3	—	—	—	3	20	20	—	60	—	100

Course Content		W – Weighta ge (%)	T – Teaching Hrs.
Sr. No.	Topics	W	T
1	Module 1: Foundations of Management & OB Introduction to Management: Meaning, nature, and significance of management, Functions of management: Planning, Organizing, Leading, Controlling, Managerial roles (Mintzberg) and managerial skills (technical, human, conceptual). Evolution of Management Thought: Classical Approach: Scientific Management (Taylor), Administrative Theory (Fayol) -Neo-Classical / Behavioral Approach: Human Relations Movement (Mayo, Hawthorne Studies), Modern Approaches: Systems Theory and Contingency Approach. Introduction to Organizational Behavior: Nature, scope, and importance of Organizational Behavior, OB Models: Autocratic, Custodial, Supportive, Collegial, with emphasis on applying these concepts in real workplace scenarios.	25%	8
2	Module 2: Individual Behavior & Motivation Personality & Perception: Determinants of personality and major personality theories (Big Five Model), Perception and perceptual errors (stereotyping, halo effect, etc.), Attribution theory and its application in organizations. Learning & Attitudes: Learning theories: Classical Conditioning, Operant Conditioning, Social Learning, Attitudes:	30%	10

	components, formation, and change, Job satisfaction and its organizational implications, Emotional Intelligence and its role in managerial effectiveness. Motivation Theories: Content Theories: Maslow's Hierarchy of Needs, Herzberg's Two-Factor Theory, McClelland's Needs Theory; Process Theories: Vroom's Expectancy Theory, Equity Theory with emphasis on applying these concepts in real organizational contexts		
3	Module 3: Group Behavior, Leadership & Culture Group Dynamics: Types of groups (formal and informal), Stages of group development (forming, storming, norming, performing), Team effectiveness. Leadership: Leadership theories: Trait, Behavioral, Contingency, Transformational, Leadership vs Management, Leadership skills and competencies in modern organizations. Power, Politics & Conflict: Organizational politics: causes and consequences, Conflict: types and conflict management techniques. Organizational Culture: Meaning and types of organizational culture, Culture formation, Culture and organizational performance, with emphasis on applying these concepts in real organizational settings	25%	10
4	Module 4: Change Management & Contemporary Practices Organizational Change: Nature and types of change (planned vs unplanned), Forces driving change: internal and external, Resistance to change: causes and strategies to overcome. Change Management Models: Kurt Lewin Three-Step Model. Managing Change in Organizations: Change agents and Organizational Development (OD) interventions, Case studies on successful and failed change initiatives Contemporary Topics in OB: Stress management and work-life balance, Managing diversity and inclusion in organizations, with emphasis on practical application through case discussions and simulations to build adaptability and change leadership skills.	20%	8
	Self-learning & Continuous Assessment, Case studies, Assignments and presentations will be part of continuous evaluation.		9
	TOTAL:	100	45

Reference Books

1. Stephen P. Robbins & Timothy A. Judge – *Organizational Behavior*
2. Harold Koontz & Heinz Weihrich – *Essentials of Management*
3. K. Aswathappa – *Organizational Behavior*
4. L. M. Prasad – *Principles and Practice of Management*

Course Outcomes

CO1: Understand management concepts

CO2: Analyze behavior in organizations

CO3: Apply leadership and change management

CO4: Develop managerial skills

PARUL UNIVERSITY

FACULTY OF MANAGEMENT STUDIES

Economics for Managers

Program: MBA
1

Semester:

Prerequisites: Knowledge of Business domain

Rationale: Business Economics focuses on applying microeconomic and macroeconomic theories to analyze how firms can optimize decision-making and resource allocation. It aims to bridge the gap between abstract economic logic and practical business management to maximize efficiency and long-term profitability.

Teaching and Examination Scheme										
Teaching Scheme					Examination Scheme					Total
Lecture Hrs. / Week L	Tutorial Hrs. / Week T	Practical Hrs. / Week P	Seminar Hrs. / Week S	Credits	Internal Marks			External Marks		
					T	CE	P	T	P	
3	—	—	—	3	20	20	—	60	—	100

Course Content		W – Weightage (%)	T – Teaching Hrs.
Sr. No.	Topics	W	T
1	Module – 1 - 1. Demand Analysis and Production Theory - 1.1 Law of Demand, 1.2 Elasticity of Demand(Price, Income, Cross), 1.3 Demand Forecasting Techniques, 1.4 Utility Analysis, 1.5 Indifference Curve Analysis, 1.6 Consumer Equilibrium, 1.7 Law of Variable Proportions, 1.8 Returns to Scale, 1.9 Production Function	25	12
2	Module – 2 - 2 Theory of Cost, Pricing and Market Structure, 2.1 Cost Concepts, Determinants of Cost, 2.2 Economies of Scale, 2.3 Revenue Analysis-Total, Average and Marginal Revenue, AR and MR Relationship, 2.4 Pricing Strategies- Cost plus, Peak-Load, Price Discrimination, Penetration and Skimming Pricing, 2.5 Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly, Game Theory, Prisoner's Dilemma, 2.6 Relevant Case Study	25	11
3	Module – 3 - 3 Macro Economics Theories, 3.1 National Income Accounting Concepts, 3.2 Economic Growth and Development Models, 3.3 Phases of Business Cycles, Causes and Indicators of Business Cycles, 3.4 Fiscal and Monetary Policy, 3.5 International Trade Theories, 3.6 Inflation Theories, 3.7 Relevant Case Study	25	11
4	Module – 4 - 4 Contemporary Economic Theories, 4.1 Behavioural Economic Theories influencing decision-making of Individuals and Firms, 4.2 Public Finance-Taxation Policies, Government Spending effects, 4.3 Stabilization Policy of Government, 4.4 Role of International Institutions, 4.5 Relevant Case Study	25	11

	NOTE: None		
	TOTAL:	100	45

Reference Books:

1. Microeconomics by Robert S. Pindyck & Daniel L. Rubinfeld
2. Managerial Economics by D.N. Dwivedi
3. Macroeconomics by H.L. Ahuja

Course Outcomes:

CO1: Students will be able to evaluate demand patterns, elasticity, and consumer behavior, and apply production theory concepts to optimize resource utilization and output decisions.

CO2: Students will develop the ability to analyze cost functions and apply appropriate pricing strategies under different market conditions to maximize profitability.

CO3: Students will be able to differentiate between various market structures and assess firm behavior and strategic decision-making in competitive and imperfect markets.

CO4: Students will be able to analyze key macroeconomic indicators and apply macroeconomic theories to understand business cycles, inflation, unemployment, and policy impacts.

CO5: Students will be able to critically assess modern economic theories and their relevance in addressing current business challenges, including globalization, sustainability, and technological change

PARUL UNIVERSITY

FACULTY OF MANAGEMENT STUDIES

Program: MBA

Semester: 1

Subject: Mathematics and Statistics for Business

Prerequisites: Knowledge of Basic Mathematics

Rationale: Knowledge of Mathematical and Statistical tools and techniques enable management students with essential skills of understanding and analysing large amount of data to solve business problems. The course covers basic mathematical and statistical techniques like data visualization, descriptive statistics, probability distributions, hypothesis testing, bivariate and time-series analysis.

Teaching and Examination Scheme										
Teaching Scheme					Examination Scheme					Total
Lecture Hrs. / Week L	Tutorial Hrs. / Week T	Practical Hrs. / Week P	Seminar Hrs. / Week S	Credits	Internal Marks			External Marks		
					T	CE	P	T	P	
3	—	—	—	3	20	20	—	60	—	100

Course Content		W – Weightage (%)	T – Teaching Hrs.
Sr. No	Topics	W	T
1	Module – 1 Mathematics for Management <ul style="list-style-type: none"> ● Ratio, Proportion, Percentage, Different Ratios used in Management ● Arithmetic Progression and Geometric Progression ● Permutation and Combination ● Basic Concepts of Statistics, Types of Data & Scale of Measurement ● Graphical Presentation of Qualitative and Quantitative Data 	30	13
2	Module – 2 Descriptive Statistics and Probability Distribution <ul style="list-style-type: none"> ● Measures of Central Values, Dispersion and concept of Skewness ● Approaches of Probability, Joint Marginal and Conditional Probability ● Binomial Distribution, Poisson Distribution ● Normal Distribution 	25	11
3	Module – 3 Hypothesis Testing <ul style="list-style-type: none"> ● Descriptive Statistics vs. Inferential Statistics, Concepts of Hypothesis Testing ● Testing Hypothesis about single population mean (t-test), difference of two population means (t-test) ● One-way ANOVA 	20	10

4	Module – 4 Bivariate and Temporal Analysis <ul style="list-style-type: none"> ● Bivariate Analysis using Correlation and Regression Analysis, standard error and coefficient of determination, ● Time Series Analysis, Components, Moving Averages and Exponential Smoothing Method 	25	11
NOTE: - Instructor must teach graphical presentation, descriptive statistics, probability distributions, ANOVA and regression analysis using MS Excel.			
	TOTAL	100	45

Course Outcomes

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

- 1) Understand and apply mathematical tools for problem solution.
- 2) Apply descriptive statistics and probability distribution for data analysis.
- 3) Infer about population means using various hypothesis testing techniques.
- 4) Analyse and interpret regression and time-series data.

Reference Books:

1. Mathematics and Statistics for Management by K B Akhilesh, Vikas Publishing House (2018)
2. Business Mathematics by P. Mariappan, PEARSON
3. Business Statistics by Ken Black, 6th Ed, Wiley (2010)
4. Business Statistics by Naval Bajpai, Pearson (2010)
5. Statistics for Business and Economics by Anderson, Sweeney, Williams, 11th Ed, PEARSON (2015)
6. Business Statistics by J K Sharma, Vikas Publishing House (2014)

Syllabus of CDC Courses
for
All Post Graduate Programs
2026-2027 onward

Career Development Cell
Parul University, Vadodara, Gujarat, India

Semester I

- a. **Course Name:** Professional Skills - I
- b. **Course Code:** 00029301AE01
- c. **Prerequisite:** Proficiency in English language and familiarity with fundamental concepts of functional English grammar.
- d. **Rationale:** This course builds professional communication and employability skills, bridging academic learning with workplace expectations.
- e. **Course Learning Objectives:**

CLOBJ 1	Demonstrate effective self-introduction, professional etiquette, body language, and presentation skills in academic and professional contexts.
CLOBJ 2	Apply grammatical rules and vocabulary strategies to construct accurate and coherent oral and written texts.
CLOBJ 3	Analyse reading passages, arguments, and communicative situations to identify main ideas, logical flow, inferences, and persuasive techniques.
CLOBJ 4	Evaluate goals, negotiation strategies, team roles, and ethical persuasion approaches in academic and workplace scenarios.
CLOBJ 5	Create structured speeches, debates, presentations, and formal written documents using appropriate formats and professional standards.

- f. **Course Learning Outcomes:**

CLO 1	Remember key concepts related to self-introduction, SWOT/SOAR analysis, body language, professionalism, and basic vocabulary including synonyms, antonyms, and one-word substitutions.
CLO 2	Understand sentence structure and contextual meaning by interpreting para-jumbles, cloze passages, vocabulary usage, and intermediate-level reading comprehension passages.
CLO 3	Analyse effective communication techniques through paragraph writing, formal letter writing, email drafting, extempore speaking, debates, and structured self-introductions.
CLO 4	Analyse communication situations to enhance presentation effectiveness by identifying do's and don'ts, evaluating body language, team dynamics, convincing strategies, and negotiation approaches
CLO 5	Evaluate personal communication performance by assessing goal-setting strategies, teamwork contributions, negotiation effectiveness, and overall professionalism for continuous improvement.

g. Teaching & Examination Scheme:

Teaching Scheme Hrs/Week			Credit	Examination Scheme					Total
Lec.	Tut.	Lab		Internal			External		
				T	CE	P	T	P	
1	0	2	2	40	-	20	60	30	150

Lec.- Lecture; **Tut.-** Tutorial; **T-** Theory; **P-** Practical; **CE-** Continuous Evaluation.

h. Course Content:

Lecture

Sr.	Content	Weight age	Teaching Hrs.	CO	BT
1	Self-Introduction – SWOT & SOAR, Body Language and Professionalism <ul style="list-style-type: none"> • Purpose of Self-Introduction (Academic vs Professional) • Structure of an Effective Self-Introduction • Understanding SWOT & SOAR (Concept and Use) • Professional Appearance and Grooming • Basics of Positive Body Language 	10%	1	1	1,4
2	Sentence correction, One-word substitution, Para-jumbles, Cloze Passages, Vocabulary-Synonyms, Antonyms <ul style="list-style-type: none"> • Common Grammar Rules for Sentence Correction • Parts of Speech & Usage • Logical Flow in Paragraphs • Contextual Vocabulary Learning • Synonyms & Antonyms – Word Relationships 	10%	2	2	1,2

3	<p>Writing Skills: Paragraph Writing, Letter Writing - Formal, Email Writing</p> <ul style="list-style-type: none"> • Paragraph Writing – Structure & Types • Letter & Email Writing – Formal Formats & Do's/Don'ts 	10%	2	2,5	4
4	<p>Reading Comprehension (Level of Difficulty - Intermediate) – Tips and Practice</p> <ul style="list-style-type: none"> • Types of Reading (Skimming, Scanning, Intensive) • Identifying Main Idea & Supporting Details • Inference and Vocabulary from Context • Time Management in Reading Tests 	10%	1	3	2
5	<p>Extempore</p> <ul style="list-style-type: none"> • Meaning and Importance of Extempore • Structure of a Short Speech • Handling Stage Fear • Time Management Techniques 	10%	1	5	4
6	<p>Goal Setting</p> <ul style="list-style-type: none"> • Meaning and Importance of Goals • Short-term vs Long-term Goals • SMARTER Goal Concept • Personal vs Professional Goals 	10%	1	4	4,5
7	<p>Team Building and Convincing Skills</p> <ul style="list-style-type: none"> • Meaning of Teamwork • Roles in a Team • Qualities of a Good Team Member • Basics of Persuasion & Convincing • Ethical Convincing vs Manipulation 	10%	1	4	4,5
8	<p>Negotiation Skills</p> <ul style="list-style-type: none"> • Meaning and Importance of Negotiation • Types of Negotiation • Win-Win vs Win-Lose Approach • Negotiation Stages • Communication in Negotiation 	10%	2	4	4,5

9	<p>Presentation Skills - Do's and Don'ts - Making effective Presentations</p> <ul style="list-style-type: none"> • Purpose of Presentations • Structure: Introduction–Body–Conclusion • Do's and Don'ts of Slides • Common Presentation Mistakes • Visual Aids & Audience Engagement 	10%	2	1,5	4,5
10	<p>Debate</p> <ul style="list-style-type: none"> • Format of a Debate • Rules and Roles (Proposition/Opposition) • Argument Building & Rebuttal • Logical Reasoning in Debate 	10%	2	5	4
		100%	15		

Lab (Practical)

Sr.No.	Content	Weightage	Teaching Hrs.	CO	BT
1	Self-Introduction – SWOT & SOAR, Body Language and Professionalism <ul style="list-style-type: none"> • 60-second Self-Introduction Practice • SWOT/SOAR Worksheet Activity • Posture, Eye Contact & Hand Movement Drill • Peer Feedback on Professional Presence 	10%	2	1	1,4
2	Sentence Correction, One-word substitution, Para-jumbles, Cloze Passages, Vocabulary-Synonyms, Antonyms <ul style="list-style-type: none"> • Sentence Correction Worksheets • One-word Substitution Quiz • Para-jumble Rearrangement Game • Cloze Passage Practice Sets • Vocabulary Building through Word Games • Daily Word Challenge Activity 	10%	4	2	1,2
3	Writing Skills: Paragraph Writing, Letter Writing - Formal, Email Writing <ul style="list-style-type: none"> • Write a Paragraph from a Given Topic • Write a Leave/Application Letter • Draft a Professional Email • Identify Errors in paragraph, letter and email 	10%	4	2,5	4
4	Reading Comprehension (Level of Difficulty - Intermediate) – Tips and Practice <ul style="list-style-type: none"> • Timed Reading Comprehension Practice • Question-type Analysis 	10%	2	3	2

5	<p>Extempore</p> <ul style="list-style-type: none"> • Pick-and-Speak Activity • 1-minute Extempore Rounds 	10%	2	5	4
6	<p>Goal Setting</p> <ul style="list-style-type: none"> • Personal Goal-Setting Worksheet • SMARTER Goal Conversion Activity 	10%	2	4	4,5
7	<p>Team Building and Convincing Skills</p> <ul style="list-style-type: none"> • Team Task Challenge • Problem Solving Group Activity • Convince the Group Exercise 	10%	2	4	4,5
8	<p>Negotiation Skills</p> <ul style="list-style-type: none"> • Role-play: Buyer–Seller Negotiation • Win-Win vs Win-Lose Approach • Salary Negotiation Simulation 	10%	4	4	4,5
9	<p>Presentation Skills - Do's and Don'ts - Making effective Presentations</p> <ul style="list-style-type: none"> • Presentation Skills – Slide Preparation & Tips • Create a Short Presentation • Individual Presentation 	10%	4	1,5	4,5
10	<p>Debate</p> <ul style="list-style-type: none"> • Classroom Debate Sessions 	10%	4	5	4
		100%	30		

i. Reference Books:

- Kaul, Asha. *Business Communication*. PHI Learning, 2014.
- Krishna, Mohan, and Meera Banerji. *Developing Communication Skills*. Macmillan India, 2009.
- Lucas, Stephen E. *The Art of Public Speaking*. McGraw-Hill Education, 2015.
- Aggarwal, R. S. *Objective General English*. S. Chand, 2018.
- Bovee, Courtland L., and John V. Thill. *Business Communication Today*. Pearson India, 2018.
- Raman, Meenakshi. *Soft Skills: Key to Success in Workplace and Life*. Cengage Learning India, 2017.
- Murphy, Raymond. *English Grammar in Use*. Cambridge University Press, 2019.

PARUL UNIVERSITY

FACULTY OF MANAGEMENT STUDIES

Subject: Technology in Business Management

Program: MBA

Semester: 1

Prerequisites: Basic Knowledge of Computer & MS-Office

Rationale: The course "Technology in Business Management" equips students to understand and leverage modern technologies for effective decision-making and competitive advantage. It helps integrate digital tools into business functions and prepares managers to drive innovation and digital transformation in organizations.

Teaching and Examination Scheme										
Teaching Scheme					Examination Scheme					Total
Lecture Hrs. / Week	Tutorial Hrs. / Week	Practical Hrs. / Week	Seminar Hrs. / Week	Credits	Internal Marks			External Marks		
					T	CE	P	T	P	
3	—	—	—	3	20	20	—	60	—	100

Course Content		W – Weightage (%)	T – Teaching Hrs.
Sr. No.	Topics	W	T
1	<p>Module – 1 Enterprise Systems & Business Integration</p> <p>1.1 Role of Technology in Business: Evolution of Business Technology, Importance of integration and efficiency</p> <p>1.2 Enterprise Resource Planning (ERP): Concept and need of ERP, Functional Modules (HR, Finance and Operations), Benefits (Real time data and process integration)</p> <p>1.3 Customer Relationship Management(CRM): Customer Life Cycle Management, Personalization and customer retention</p> <p>1.4 Supply Chain Management (SCM): Procurement to distribution Process, Inventory and Logistics Coordination</p> <p>1.5 Integration of Enterprise Systems: Data flow across departments, Breaking Organizational silos</p>	30%	13

	Experimental Activity: Role play “Order to Delivery Process (Manual Vs. ERP based process comparison)		
2	<p>Module - 2 Business Analytics and Technology Applications</p> <p>2.1 Business Analytics: Types (descriptive, diagnostic, predictive, prescriptive), Data driven Decision making</p> <p>2.2 Data Visualization and Dashboards: Principles of Visualizations, Charts and KPI Dashboards</p> <p>2.3 Business Intelligence Systems: Data warehousing Basics, Reporting and Performance Tracking</p> <p>Experiential Component: Dashboard Creation using PowerBI, Data import, charts, dashboard, insights, Show real dashboards (sales, IPL, startups)</p>	25%	11
3	<p>Module – 3 Technology in Functional Areas</p> <p>3.1 Marketing: Digital marketing, social media analytics</p> <p>3.2 Finance: FinTech, digital payments UPI</p> <p>3.3 Operations: SCM technologies, IoT applications</p>	20%	10
4	<p>Module – 4 Emerging Technologies and Contemporary Issues</p> <p>4.1 Artificial Intelligence and Machine Learning: Fundamentals of AI and ML, Types of ML, and business applications of ML, Recommendation systems concepts and importance in digital platform , chatbots and conversational AI</p> <p>4.2 Big Data & Business Intelligence: 5Vs of Big Data, Data-driven organizations</p> <p>4.3 Internet of Things (IoT): Concept and applications</p> <p>4.4. Block chain Technology: Distributed ledger concept, Business use cases</p> <p>4.5 Cybersecurity: Types of cyber threats, Organizational safeguards</p> <p>4.6 Digital Transformation: Industry 4.0 overview</p> <p>Discussion: Ethical Issues in Technology: Data privacy, algorithmic bias, Responsible AI usage</p>	25%	11
	NOTE:		
	TOTAL:	100	45

Reference Books:

1. Management Information Systems – Laudon & Laudon

2. Information Technology for Management – Efraim Turban
3. Digital Business and E-Commerce Management – Dave Chaffey
4. Business Analytics – James Evans

Course Outcomes:

CO1: Understand the role of technology in business integration and decision-making.

CO2: Apply analytics and digital tools in functional areas of business.

CO3: Evaluate emerging technologies and ethical issues in business contexts.

PARUL UNIVERSITY

FACULTY OF MANAGEMENT STUDIES

Subject: Indian Government policy and Business

Program: MBA

Semester: 1

The course “Indian Government Policy and Business” helps students understand how government policies influence business decisions and the overall economic environment. It enables learners to analyze policy frameworks, regulatory systems, and government initiatives, preparing them to make informed managerial decisions and adapt to policy changes effectively.

Teaching and Examination Scheme										
Teaching Scheme					Examination Scheme					Total
Lecture Hrs. / Week	Tutorial Hrs. / Week	Practical Hrs. / Week	Seminar Hrs. / Week	Credits	Internal Marks			External Marks		
L	T	P	S		T	CE	P	T	P	
2	—	—	—	2	20	20	—	60	—	100

Sr .	To pic	Weighta ge	Teachi ng Hrs.
1	<p>Indian Government Policy and Business Module - 1 Indian Political & Policy Framework (5–6 Lectures) Topics:</p> <ul style="list-style-type: none"> ● Structure of Government: Legislature, Executive, Judiciary ● Role of Central vs State Government in business ● Policy-making process in India ● NITI Aayog and planning mechanism ● Public policy lifecycle <p>Pedagogy: Lecture + Case discussion Activity: Analyze a recent government policy</p>	25%	6

2	<p>Module – 2 Economic Policies & Reforms (6–7 Lectures)</p> <p>Topics:</p> <ul style="list-style-type: none"> ● Industrial Policy (1991 reforms and after) ● Liberalization, Privatization, Globalization (LPG Model) ● Fiscal Policy & Budget ● Monetary Policy (Role of RBI) ● FDI Policy in India ● GST and Taxation reforms <p>Case Examples: GST implementation, Startup India</p>	30%	7
3	<p>Module – 3 Regulatory Environment & Business Laws Interface (5–6 Lectures)</p> <p>Topics:</p> <ul style="list-style-type: none"> ● Role of Regulatory Bodies (SEBI, RBI, TRAI, CCI) ● Ease of Doing Business in India ● Environmental policies and sustainability ● Corporate Governance and CSR policies ● Labour laws and reforms <p>Activity: Case study on compliance or regulation</p>	25%	6
4	<p>Module - 4: Government Initiatives & Emerging Policy Trends (5–6 Lectures)</p> <p>Topics:</p> <ul style="list-style-type: none"> ● Make in India, Digital India, Startup India 	20%	7

	<ul style="list-style-type: none">● Atmanirbhar Bharat● Public-Private Partnerships (PPP)● Social sector schemes and business opportunities● Policy challenges: Inflation, unemployment, sustainability● Future trends in policy (AI regulation, ESG, green economy) <p>Activity: Group presentation on government schemes</p>		
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CO1: Understand Indian government structure and policy framework.

CO2: Explain major economic policies and reforms in India.

CO3: Identify key regulatory bodies and business laws.

CO4: Understand government schemes and their impact on business.

Suggested Readings

Books:

- Indian Economy – Ramesh Singh
- Economic Survey of India (Latest)
- Business Environment – Francis Cherunilam
- PIB (Press Information Bureau)

PARUL UNIVERSITY

FACULTY OF MANAGEMENT STUDIES

ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG)

Program: MBA

Semester: 1

Prerequisites: Basic understanding of organizational functioning, corporate structures, and business environment.

Rationale:

This course provides an in-depth understanding of Environmental, Social, and Governance (ESG) principles and their integration into corporate strategy and operations. It equips students with knowledge of governance frameworks, sustainability practices, risk management, and ESG reporting standards. The course aims to develop analytical and strategic skills required to implement ESG practices and enhance long-term organizational value creation.

Course Objectives

1. To develop in-depth understanding of **Environmental, Social, and Governance (ESG) principles** and their role in sustainable business practices.
2. To equip students with knowledge of **corporate governance frameworks, board effectiveness, and ethical business conduct** in national and global contexts.
3. To enhance analytical skills in identifying, assessing, and managing **ESG-related risks**, including climate, cyber, and reputational risks.
4. To provide comprehensive exposure to **sustainability reporting frameworks and ESG disclosures**, enabling effective implementation in organizations.

Teaching and Examination Scheme										
Teaching Scheme					Examination Scheme					Total
Lecture Hrs. / Week	Tutorial Hrs. / Week	Practical Hrs. / Week	Seminar Hrs. / Week	Credits	Internal Marks			External Marks		
L	T	P	S		T	CE	P	T	P	
2	—	—	—	2	20	20	—	60	—	100

Course Content		W – Weighta ge (%)	T – Teaching Hrs.
Sr. No	Topics	W	T
1	<p>Module 1: Understanding of Environment and Ecology Issues :</p> <p>Environmental Pollution Definition, causes, effects, and control measures of: air pollution, water pollution, soil pollution, marine pollution, noise pollution, thermal pollution, and nuclear pollution. Solid waste management: causes, effects and control measures of urban and industrial wastes, role of companies in prevention of pollution, pollution case studies, role of companies in disaster management: floods, earthquake, cyclone, and landslides. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, case studies Wasteland reclamation Consumerism and waste products Environmental Protection Act, Air (Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, Public awareness.</p>	24%	7
2	<p>Module 2: Corporate Governance & Board Effectiveness</p> <p>Conceptual Framework of Corporate Governance: Meaning, evolution, and significance of corporate governance, global governance codes and international best practices, Indian corporate governance framework. Legislative Framework in India: Governance requirements for listed companies, unlisted companies, public sector undertakings, banks, insurance companies, and Stewardship Code.</p> <p>Board Structure & Effectiveness: Composition, diversity, and effectiveness of the board, roles, duties, and liabilities of directors and independent directors. Board Committees: Composition, roles, and responsibilities of various committees.</p> <p>Board Processes: Secretarial Standards and governance practices. Governance Issues: Conflict management, related party transactions, prevention of insider trading. Governance Models: Professional vs promoter-driven companies. Disclosures & Transparency: Board disclosures and corporate transparency practices.</p>	26%	8

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3	<p>Module 2: ESG, Stakeholders & Sustainability Practices</p> <p>Fundamentals of ESG: Meaning, importance, and evolution of Environmental, Social, and Governance (ESG), ESG as a business strategy and investment approach. ESG Factors & SDGs: Key ESG factors and alignment with Sustainable Development Goals (SDGs).</p> <p>Stakeholder Management: Stakeholder rights including grievance redressal mechanisms, human rights, and workplace health and safety. Workforce & Ethics: Gender diversity, attrition rate, supplier code of conduct, business ethics, anti-bribery policies, and code of conduct. ESG Governance: Board accountability towards ESG and sustainability practices.</p> <p>CSR Practices: CSR policy, need assessment, and impact evaluation. Environmental Sustainability: Energy consumption, emissions, water management, and waste management. Green Initiatives: Sustainability strategies and environmental initiatives.</p> <p>Data Governance: Importance, challenges, and implementation framework.</p>	26%	8
4	<p>Module 4: Sustainability Reporting & ESG Evaluation</p> <p>Sustainability Assessment: Sustainability audit and ESG ratings.</p> <p>Risk Management Framework: Risk identification, analysis, measurement, and mitigation strategies. Risk Governance: Role of Risk Management Committee, internal audit, and internal controls.</p> <p>Regulatory Framework: Emerging mandates and regulatory requirements related to ESG.</p> <p>Reporting Frameworks: Integrated Reporting (IR), Global Reporting Initiative (GRI), and Business Responsibility and Sustainability Reporting (BRSR).</p> <p>ESG Disclosures: Compliance requirements, reporting standards, and transparency practices.</p> <p>Governance Role: Role of governance professionals in ESG reporting and compliance. Future Trends: Emerging trends, innovations, and developments in ESG and sustainability practices.</p>	24%	7
	<p>Self-learning & Continuous Assessment</p> <ul style="list-style-type: none"> • NPTEL course completion is mandatory (minimum 6–8 hours) • Case studies on ESG practices and corporate governance • ESG report analysis of companies • Group presentations and role plays 		
	TOTAL:	100%	30

Reference Books and Reports

1. Hugh Webb -Environmental, Social and Corporate Governance: Understanding ESG and Its Impact on Business and Society.
2. Mallin, C. – Corporate Governance
3. Tricker, B. – Corporate Governance: Principles, Policies & Practices
4. Idowu & Louche – Theory and Practice of Corporate Social Responsibility
- 5. UN Climate Change 2023: Synthesis Report**
6. State of Global Climate 2025 – Report of World Meteorological Organisation
7. KPMG / EY – ESG Reports & Publications
8. Understanding Carbon Credits and offsets in India ; An Analysis of Key Mechanisms- A Report of CAG of India
9. Global Reporting Initiative (GRI) Standards Documentation
10. SEBI – Business Responsibility and Sustainability Reporting (BRSR) Guidelines
11. ICSI ESG Principles & Practice Study Material
 - Official study material published by The Institute of Company Secretaries of India (ICSI)

Course Outcomes

CO1 : Appreciating global climate and environmental issues

CO2: Understand corporate governance frameworks, board structure, and regulatory environment.

CO3: Analyze ESG principles, stakeholder engagement, and sustainability strategies in organizations.

CO4: Evaluate ESG-related risks and apply risk management frameworks including cyber and climate risks and interpret and implement ESG reporting frameworks such as GRI, BRSR,

Module 1: Corporate Governance & Board Effectiveness

Conceptual Framework of Corporate Governance: Meaning, evolution, and significance of corporate governance, global governance codes and international best practices, Indian corporate governance framework. Legislative Framework in India: Governance requirements for listed companies, unlisted companies, public sector undertakings, banks, insurance companies, and Stewardship Code.

Board Structure & Effectiveness: Composition, diversity, and effectiveness of the board, roles, duties, and liabilities of directors and independent directors. Board Committees: Composition, roles, and responsibilities of various committees.

Board Processes: Secretarial Standards and governance practices. Governance Issues: Conflict management, related party transactions, prevention of insider trading. Governance Models: Professional vs promoter-driven companies. Disclosures & Transparency: Board disclosures and corporate transparency practices.

PARUL UNIVERSITY

FACULTY OF MANAGEMENT STUDIES

Indian Knowledge Systems & Management

Program: MBA

Semester:

1

Prerequisites:

Formal Prerequisites	None – Open to all MBA First Year students across all specialisations. No prior knowledge of Sanskrit, philosophy, or history is required.
Desirable Background	General awareness of Indian history, culture, and current business environment. Familiarity with foundational management concepts (taught in parallel MBA core courses) is helpful.
Language Readiness	Ability to read and comprehend English. Knowledge of Hindi or regional languages is an advantage for engaging with primary source texts.
Managerial Mindset	Openness to critically examine Western management frameworks and explore India-rooted alternatives for leadership, strategy, ethics, and organisational behaviour.

Rationale:

In Global MBA education has been dominated by Western management frameworks — Taylorism, Drucker's MBO, Porter's strategy models, and Maslow's motivation theory. While these frameworks are valuable, they are insufficient for managers operating in India's complex social, cultural, and economic landscape. India's own civilisational heritage offers equally rigorous, battle-tested management frameworks that are deeply contextualised to the Indian business environment.

Kautilya's Arthashastra, written over 2,300 years ago, provides a comprehensive manual on strategic governance, human capital management, economic policy, and organisational control that anticipates many modern management theories. The Bhagavad Gita's concept of Nishkama Karma (selfless action) underpins servant leadership and purpose-driven management. The Mahabharata and Ramayana offer rich case studies in conflict resolution, stakeholder management, and ethical decision-making. These are not abstract philosophical texts — they are actionable management frameworks.

In an era of ESG investing, sustainability mandates, and conscious capitalism, the Trusteeship model (Gandhian economics), traditional CSR through Dana and Seva, and India's indigenous sustainable practices offer MBA students a powerful intellectual foundation. This course equips future managers with the ability to lead with Indian ethos, make culturally intelligent decisions, and build organisations that are not just profitable but purposeful and sustainable.

Teaching and Examination Scheme							
Teaching Scheme					Examination Scheme		Total
Lecture Hrs. /	Tutorial Hrs. /	Practical Hrs. /	Seminar Hrs. /	Credits	Internal Marks	External Marks	

Week L	Week T	Week P	Week S		T	CE	P	T	P	
2	—	—	—	2	20	20	—	60	—	100

Course Content		W – Weightage (%)	T – Teaching Hrs.
Sr. No.	Topics	W	T
1	<p>Module 1: Foundations of IKS & Indian Management Philosophy</p> <p>1.1 Introduction to Indian Knowledge Systems: scope, epistemology, and relevance to modern management</p> <p>1.2 Indian philosophical traditions and their management implications: Vedas, Upanishads, and Darshanas</p> <p>1.3 The concept of Dharma, Artha, Kama, and Moksha as a holistic framework for managerial decision-making</p> <p>1.4 Indian vs. Western management paradigms: a comparative perspective (Theory K, WE Theory, Corporate Rishi Model)</p> <p>1.5 Indian ethos in the workplace: values, work ethics, and organisational culture</p> <p>1.6 Case studies: Indian family business houses and their value-driven management (Tata, Birla, Infosys)</p> <p>1.7 Traditional educational institutions (Takshashila, Nalanda) as models of knowledge management and leadership development</p>	34	10
2	<p>Module 2: Leadership, Governance & Strategic Management from IKS</p> <p>2.1 Leadership lessons from the Bhagavad Gita: Nishkama Karma, Samatvam, and servant leadership</p> <p>2.2 Kautilya's Arthashastra: strategic management, governance, HR management, and organisational control</p> <p>2.3 Decision-making models in IKS: multi-stakeholder analysis, Panchayat systems, and consensus-based governance</p> <p>2.4 Vidura Niti and Thirukkural: ethical leadership, justice, and stakeholder responsibility</p> <p>2.5 Lessons from the Mahabharata and Ramayana: conflict resolution, negotiation, and crisis management</p> <p>2.6 Chanakya's Saptanga model as an organisational framework: parallels with modern corporate strategy</p> <p>2.7 Application of IKS principles to contemporary HR management: talent selection, meritocracy, and performance systems</p>	33	10
3	<p>Module 3: Business Ethics, Sustainability & Innovation from IKS</p> <p>3.1 Indian ethos and business ethics: Satya, Ahimsa, and Asteya as corporate values</p> <p>3.2 CSR and sustainable business models inspired by ancient Indian practices (Trusteeship model – Gandhi; Dana and Seva)</p> <p>3.3 Ayurveda and wellness industry: entrepreneurial opportunities and management of traditional knowledge enterprises</p> <p>3.4 Traditional water management, agriculture (Krishi Parashara), and ecological practices as models for sustainable business</p>	33	10

	<p>3.5 Protecting Indian traditional knowledge: Intellectual Property Rights (IPR), TKDL, and GI tags in global markets</p> <p>3.6 Innovation through IKS: Jugaad (frugal innovation), traditional craft industries, and indigenous technology entrepreneurship</p> <p>3.7 India's civilisational heritage as a global soft power: cultural economy, tourism management, and brand India</p>		
	NOTE: Teaching hours include lectures, discussions, short field visits/heritage walks, and student presentations. Each module carries approximately equal weightage. Yoga and meditation activities may be integrated where applicable (as per NEP 2020).		
	TOTAL:	100	30

NOTE:

Reference Books:

1. Mahadevan, B. et al. – Introduction to Indian Knowledge System: Concepts and Applications (PHI Learning, New Delhi)
2. Kapoor, Kapil and Singh, Avadhesh Kumar – Indian Knowledge System, Vol. I & II (D.K. Printworld, New Delhi)
3. Jha, Amit – Traditional Knowledge System in India (Foundation Books / Cambridge University Press)
4. Kangle, R.P. – The Kautiliya Arthashastra (Motilal Banarsidass, Delhi)
5. Sharma, R.N. – Ancient Indian Education: Brahmanical and Buddhist (Motilal Banarsidass, Delhi)
6. Online Course: Introduction to Indian Knowledge Systems – Bharat Vidya (SWAYAM / NPTEL)
7. Online Course: IKS Concepts and Applications in Engineering – CESE, IIT Roorkee (NPTEL)
8. Online Course: IKS – Humanities and Social Sciences – Bhaktivedanta Research Center

Course Outcomes:

CO1: Understand & Explain the philosophical foundations of IKS and interpret key management frameworks from Arthashastra, Bhagavad Gita, Mahabharata, and Upanishads in the context of modern business. [Blooms: L1, L2]

CO2: Analyze & Evaluate Indian leadership, governance, and ethical frameworks by comparing them with contemporary management theories, identifying their applicability to organisational strategy, HR, and decision-making. [Blooms: L4, L5]

CO3: Apply & Create IKS-based management principles to design solutions for real-world business challenges in ethics, sustainability, CSR, innovation, and organisational leadership. [Blooms: L3, L6]

PARUL UNIVERSITY

FACULTY OF MANAGEMENT STUDIES

Program: MBA

Semester: 1

Subject : Contemporary Frameworks in Management

Prerequisites: Basic knowledge of management and organizational behavior.

Rationale: This course focuses on developing modern managerial thinking by integrating emotional intelligence, leadership principles, strategic growth, and organizational behavior. It prepares students to handle real-world challenges and become effective leaders.

Teaching and Examination Scheme										
Teaching Scheme					Examination Scheme					Total
Lecture Hrs. / Week	Tutorial Hrs. / Week	Practical Hrs. / Week	Seminar Hrs. / Week	Credits	Internal Marks			External Marks		
					T	CE	P	T	P	
2	—	—	—	2	20	20	—	60	—	100

Course Content		W – Weightage (%)	T – Teaching Hrs.
Sr. No.	Topics	W	T
1	Module 1: Emotional Intelligence in Management <ul style="list-style-type: none"> • Meaning of Emotional Intelligence (EQ) 	20 %	5

	<ul style="list-style-type: none"> ● Benefits of Emotional Intelligence ● Trait EI Model and its 5 dimensions ● Application of EQ in workplace 		
2	Module 2: From Good to Great Organizations <ul style="list-style-type: none"> ● Concept of organizational excellence ● Transition from good to great companies ● Reasons for failure in achieving excellence ● Culture of discipline in successful organizations ● Role of right people (“Right people in the right place”) ● Leadership and discipline in organizations 	30%	7
3	Module 3: Leadership Principles and Effectiveness <ul style="list-style-type: none"> ● Overview of leadership concepts ● Introduction to 21 Laws of Leadership ● Applying leadership laws in real life ● Impact of leadership on organizational success 	20%	5
4	Module 4: Organizational Ethics and Effectiveness <ul style="list-style-type: none"> ● Ethical practices in organizations (Work Ethics) ● Common causes of team failure (communication gap, lack of trust, poor leadership) ● Reasons for team failure ● Concept of 'True North' and 'character ethics' ● Aligning personal and organizational goals ● Implications of work Ethics in Organizational Effectiveness 	30%	7
	NOTE: Case studies, role plays, and self-assessment activities should be included.		6
	TOTAL:	100	30

Reference Books

- Daniel Goleman – Emotional Intelligence
- Jim Collins – Good to Great
- John C. Maxwell – The 21 Irrefutable Laws of Leadership
- Stephen R. Covey – The 7 Habits of Highly Effective People

Course Outcomes:

CO1 (Remembering): Define Emotional Intelligence (EQ), identify its benefits, and relate the five dimensions of the Trait EI Model to management practice.

CO2 (Understanding): Describe how companies transition from good to great and discuss reasons why many organizations fail.

CO3 (Applying): Apply the 21 laws of leadership to improve leadership effectiveness and illustrate their impact.

CO4 (Analysing): Examine the causes of organizational politics and team failure.

CO5 (Evaluating): Explain how aligning with 'True North' principles helps in achieving goals.