



DEPARTMENT OF MANAGEMENT STUDIES

Islamic University of Science and Technology

1 – University Avenue, Awantipora, Pulwama, J&K, 192122.

INTEGRATED MASTER OF BUSINESS ADMINISTRATION (IMBA)

Course Title: BUSINESS ENVIRONMENT

Course Code: DM 103CR	Max. Marks = 100 (Mid-term = 50, End-term = 50) Credits: 4 (L = 3, P = 0, T = 1)
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Course Objective: *To provide students with a comprehensive understanding of the factors that influence business operations enabling them to adapt to changing circumstances.*

Course Outcomes: After attending the course, students will be able to:

- *Understand the concept of Business Environment and its significance in organizational decision-making.*
- *Conduct Business Environmental Analysis using appropriate methodologies*
- *Evaluate the roles of government in the economy and its implications for business activities*
- *Explore the concept and significance of the technological and social environment in business operations.*

SYLLABUS

Unit I: Introduction, Concept of Business Environment, Nature of Business Environment, Scope of Business Environment, Importance of Business Environment, Components of Business Environment, Environmental Influence on Business.

Unit II: Environmental Screening: Introduction, Meaning and Importance of Environmental Screening, techniques of scanning the business environment, Business Environmental Analysis, Steps in Business Environmental Analysis, SWOT Analysis, Assessing Risk in a Business Environment.

Unit III: Economic Environment and Political Environment: Nature of economy, structure of the economy, economic policies, economic conditions. Economic roles of the government, government and legal environment, economic roles of government of India.

Unit IV: Technological Environment and Social Environment: Concept and significance of technological environment, regulation of foreign investment and collaboration. Business and society, business and culture, language, culture and organizational behavior, other social/cultural factors, social responsibility of business.

Skill Development Activities:

1. Case study analysis: Analyze real-world scenarios to identify internal and external factors impacting businesses.
2. Economic policy debates: Participate in discussions or debates on current economic policies and their impact on businesses.
3. Cultural sensitivity workshops: Participate in workshops to understand and respect diverse cultural perspectives in business.
4. Innovation challenges: Take part in challenges to brainstorm and implement innovative solutions to business problems.

Suggested Readings:

1. Pailwar, V. K. (2018). *Business Environment* (2nd Ed.). PHI.
2. Alam, M., & Absar, A. F. (2020). *Business Environment: Indian and Global Perspective*. PHI.
3. Pretty Bhalla, P. (2021). *Business Environment*. Excel Books Private Limited.
4. Ashwathapa, K. (2014). *Essentials of Business Environment* (12th Ed.). Himalayan Publishing House.



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INTEGRATED MASTER OF BUSINESS ADMINISTRATION (IMBA)

Course Title: MANAGERIAL ACCOUNTING

Course Code: DM 202CR	Max. Marks = 100 (Mid-term = 50, End-term = 50) Credits: 4 (L = 4, P = 0, T = 1)
Course Objective: To acquaint students with the framework, principles and practice of financial, cost and managerial accounting.	
Course Outcomes After attending the course, students will be able to: <ul style="list-style-type: none"> ✓ Demonstrate an understanding of the fundamental theories of financial accounting and their use in preparing financial statements. ✓ Demonstrate the knowledge of use of marginal costing in making informed business decisions. ✓ Exhibit an understanding of several kinds of cost variances and their implication for efficient cost control. ✓ Understand the importance and preparation of funds flow and cash flow statements, and the use of ratios in analysing business performance and position. 	
SYLLABUS	
Unit I Management Accounting - Concept, Importance and Scope. Financial Accounting vs Management Accounting vs Cost Accounting, generally accepted accounting principles (GAAP), Types and users of Management Accounting information, Functions/objectives of Management accounting.	
Unit II Cost Accounting - concept, importance and scope. Management Accounting vs Cost Accounting, types of costs, Cost Sheet - concept and preparation. Marginal Costing – concept and significance, Absorption Costing vs Marginal Costing, Marginal cost equation, contribution, Cost-Volume-Profit (CVP) Analysis, Break-Even analysis, Profit Volume ratio, Target profit, Margin of Safety.	
Unit III Standard Costing - meaning and significance, Variance analysis, types of variances – Material variance, labour variance, overhead variance, sales variance, Material Cost Variance, Material Price variance, Material Usage Variance, Material Mix Variance, Material Yield Variance, Labour Cost Variance, Labour Efficiency Variance, Labour Rate variance, Labour mix variance, Labour Yield Variance.	
Unit IV Funds Flow statement – concept and use, preparation of the statement of changes in the working capital, preparation of funds flow statement, Cash Flow statement – concept and importance, preparation of cash flow statement, ratio analysis, types of ratios – liquidity ratios, solvency ratios, profitability ratios, introduction to financial statement analysis – comparative statement analysis and common size statement analysis.	



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Skill Development Activities

- ✓ Students will be tasked to analyse the financial statements of business organizations and comment on their financial performance.
- ✓ Using hypothetical data and relevant software packages, students will be required to prepare final accounts and other important accounting books.

Suggested Readings

1. Khan, M.Y. and Jain, P.K. (2021). Management Accounting. McGraw Hill.
2. Gupta, S.K. and Sharma, R.K. (2017). Management Accounting. Kalyani Publishers.
3. Grewal, T.S. (2022). Double Entry Book Keeping: Financial Accounting. Sultan Chand & Sons Pvt. Ltd.
4. Bhattacharyya, D. (2011). Management Accounting. Pearson

Note: The schedule for case discussion shall be announced by the concerned faculty in the class



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INTEGRATED MASTER OF BUSINESS ADMINISTRATION (IMBA)

Course Title: MACROECONOMICS

Course Code: DMS 151M	Max. Marks = 50 (Mid-term = 25, End-term = 25) Credits: 3 (L = 3, T= 0 P = 0)
Course Objective: <i>To acquaint the students with concepts and techniques used in macroeconomic theory and to enable them to apply this knowledge in analysing real life situations and decision making. Evaluate the role of international trade and finance in a global economy.</i>	
Course Outcomes: <ul style="list-style-type: none"> • <i>Application of the economics way of thinking in developing analytical skills.</i> • <i>Analyse various economic indicators and their application.</i> • <i>Understand the concepts of trade, and its nature in relationship to business operations.</i> 	
SYLLABUS	
Unit 1: Introduction to Macroeconomics: Nature and scope of macroeconomics, Positive and Normative economics, Dynamic and Comparative state economics. Economic sectors: Individual, Household, firm and govt. Circular flow of economy. Economic Problem: scarcity, production, choice, economic fluctuations. National Income: Indicators and its Measurement, Unemployment and Inflation: causes and its effect on economy.	
Unit II: Fiscal and Monetary Policy: Government Budget: central and state budget, revenue and expenditure; Fiscal Policy tools: taxes, Govt. spending; Monetary policy: role of central bank, tools of monetary policy, interest rates, reserve requirements, open market operations; Policy trade-offs and its implications; Evaluation of fiscal and monetary policies.	
Unit III: International Trade and Finance: Globalization and International Trade: benefits and comparative advantage, Trade policies, agreements and their impact on business, Trade cycle-theories; Balance of payments: components and structure; exchange rates: types and factors affecting exchange rates; Global economic challenges: emerging markets, debt crisis and economic integration. international finance: Impact of International financial Investments on national economies.	
Skill Development Activities: <ul style="list-style-type: none"> • Interactive problem-solving workshop • Plotting numerical into graphical representation of many concepts • Budget analysis of a state • Assessment of different types of Investments 	
Suggested Readings: <ol style="list-style-type: none"> 1. Balanchard, O. & Johnson, D. R. (2019). Macroeconomics (8th Edn) Pearson 2. Mankiw, N. G. (2021). Macroeconomics 12th Edn Worth Publishers 3. Samuelson .P. A. & William B.Nordhaus, (2010). Economics, Tata Mac Graw Hill, 2010 4. Bernanke, B. S. & Olekalns,N. (2019). Macroeconomics, 4th Edn. Pearson 5. D.N. Dwivedi:, Managerial Economics, (2003). Vikas publishing House, NewDelhi-India. 6. Willamson, S. D. (2020). Marcoeconomics 7th Edn. Pearson 7. Economics & Political Weekly 8. Asian Journal of Economics 	
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INTEGRATED MASTER OF BUSINESS ADMINISTRATION (IMBA)

Course Title: **MATHEMATICS FOR MANAGERS**

Course Code: DMS 152A	Max. Marks = 100 (Mid-term = 50, End-term = 50) Credits: 3(L=3, P=0, T=0)
Course Objective: To expose the students to the application of mathematics in business decisions.	
Course Outcomes: Students will be able to understand :	
<ul style="list-style-type: none">• Calculus concepts and their applications in solving problems involving functions and integrals.• Functions, including identifying extrema, and understanding properties and operations of matrices.• Problem-solving skills and mathematical reasoning through rigorous coursework and effective communication of solutions.	
SYLLABUS	
UNIT –I Sets, Relations and Functions: Concepts & Types, Limits, properties of limits, techniques for evaluating limits, Continuity of a function, Differentiation of exponential, logarithmic, polynomial and trigonometric functions by Abnitiomethod , Applications of differentiation product and quotient rules and higher order derivatives.	
UNIT –II Increasing and decreasing functions and the derivative tests. Maxima and minima of a function. Integration, Integration of some elementary functions. Definite integral, properties of definite integral, area of region between two curves. Introduction to Beta and Gamma functions.	
UNIT –III Matrix, types of matrix, properties of matrix, addition and multiplication of matrices, transpose of a matrix, symmetric and skew symmetric matrix, orthogonal matrix, inverse of a square matrix. Elementary matrices, rank of a matrix, characteristic equation, Eigen values and Eigen vectors, Cayley Hamilton's theorem.	
Suggested Readings: <ol style="list-style-type: none">1. A text book of Engineering Mathematics by N.P Bali and Manish Goyal. Laxmi Publication (P) LTD. 2007.2. Advanced Engineering by B.S. Grewal .3. Ordinary and Partial Differential Equations by M.D. Raisingania.	
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INTEGRATED MASTER OF BUSINESS ADMINISTRATION (IMBA)

Course Title: **ENVIRONMENTAL SCIENCE**

Course Code: DMS 153V	Max. Marks = 50(Mid-term = 25, End-term = 25) Credits: 2 (L = 2, P = 0, T = 1)
<p>Course Objective:</p> <p>This course attempts to create pro-environment attitude and a behavioural pattern in student community and society that attaches importance and priority to create sustainable life style and awareness on various environmental issues</p>	
<p>Course Outcomes:</p> <ul style="list-style-type: none"> Understand environmental concepts like ecosystems, biodiversity, resource management, and pollution control. To inculcate a critical thinking on various dimensions of environment through knowledge, skill, critical thinking and problem-solving. 	
<p>SYLLABUS</p>	
<p>Unit 1: Understanding the Environment</p> <p>1.1. Environment: concept, importance and components</p> <p>1.2. Ecosystem: Concept, structure and function (food chain, food web, ecological pyramids and energy flow)</p> <p>1.3. Ecosystem services: (Provisioning, regulating and cultural)</p> <p>1.4. Biodiversity: levels, values, threats and conservation</p> <p>1.5. Concept and objectives of environmental education, environmental ethics</p>	
<p>Unit 2: Natural resources and Environmental pollution</p> <p>2.1. Natural resources: Renewable and non-renewable (Global status, distribution and production)</p> <p>2.2. Management of natural resources: Individual, community and government managed</p> <p>2.3. Air, water and soil pollution: Causes, consequences and control measures</p> <p>2.4. Solid waste management: Collection, segregation, transportation and disposal; 3R's</p> <p>2.5. Climate change: Causes and consequences, Carbon trading and Credit</p> <p>2.6 Environmental externalities: Concept and Types</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> Study environmental case studies to grasp challenges and implications for ecosystems. Debate sustainable resource strategies, presenting varied viewpoints on effective management. Plan and execute community initiatives like clean-up campaigns or recycling drives to actively address local environmental concerns. Explore natural habitats through field trips. 	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> Benny, J. (2006). <i>Environmental Studies</i> (1st Ed). Tata Mc Graw Hill Publishing Co. Ltd, New Delhi. Erach, B. (2013). <i>Textbook of Environmental Studies for Under Graduate Course</i> (2nd Ed). Orient Black Swan. Sharma, P. D. (2015). <i>Ecology and Environment</i> (12th Ed). Rastogi Publications, New Delhi. Agarwal, S. K. (2004). <i>Global Warming and Climate Change</i>. A.P.H. Publishing Corporation. Krishnamurthy, K.V. (2003). <i>Text book on Biodiversity</i>. Science Publishers, New Hampshire. Santra, S. C. (2017). <i>Environmental Science</i> (3rd Ed). New Central Book Agency. Michael, A. (2000). <i>Basics of Environmental Science</i> (2nd Ed). Routledge. 	



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INTEGRATED MASTER OF BUSINESS ADMINISTRATION (IMBA)

Course Title: UNDERSTANDING INDIA

Course Code: DMS 154V	Max. Marks = 50(Mid-term = 25, End-term = 25) Credits: 2 (L = 2, P = 0, T = 1)
Course Objective: To expose the students to our social, economic and cultural heritage.	
Course Outcomes:- <i>Students will be able to have knowledge regarding</i> <ul style="list-style-type: none"> ➤ Contemporary India with its historical perspective ➤ Constitutional obligation ➤ Indian Economy 	
SYLLABUS	
Unit I Physical Features of India: Landscape, Mountains and Rivers, Neighbouring countries of India, Population, its growth, distribution and migration, Leaders of Indian Freedom Struggle, Indian Constitution: Preamble, Salient features, Fundamental rights, Fundamental duties, People and Culture of India: Major Festivals, Culinary traditions and Costumes, Healthcare Sector, Education Sector: Overview of educational institutions, challenges, reforms, and initiatives for inclusive education.	
Unit III Economic growth in India, Urbanization and economic development, Challenges of Indian economy, Government policy towards poverty and unemployment in India, Present Status of Indian Economy, Interdependence between agricultural and industrial sectors in India, Five year plans, Industrial development since 1991, LPG reforms, Analysis of new industrial policy, Make in India	
Skill Development Activities: <ul style="list-style-type: none"> ➤ Case studies will be assigned on social issues in India, such as gender equality, caste discrimination, environmental sustainability, or healthcare access. ➤ Panel discussion will be organised on India's global engagements, inviting guest speakers, experts, and diplomats to discuss topics such as diplomacy, international trade, cultural diplomacy, or global challenges. 	
Suggested Readings: <ul style="list-style-type: none"> ➤ Basham, A.L., (1997). A Cultural History of India, Oxford University Press ➤ Chapters), Bhartiya Vidya Bhawan, Bombay. ➤ Ghosh,S.C., (1995). History of Education in Modern India, 1758-1986, Orient Longman, Hyderabad ➤ Majumdar, R.C., (ed.), History and Culture of Indian People (Relevant Volumes and ➤ Ray,N.R., (1974). An Approach to Indian Art, Publication Bureau, Chandigarh ➤ Ray,T. (2006). The Economic History of India 1857-1947, OUP 	
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