



## 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: **Quantitative Techniques**

Course Code: DM 109CR	Max. Marks = 100 (Mid-term = 50, End-term = 50) Credits: 4 (L = 4, P = 0, T = 1)
<b>Course Objective:</b> To enable the students in understanding and formulating managerial situations in quantitative framework for decision making.	
<b>Course Outcomes:</b> Students will be able to: <ul style="list-style-type: none"> <li>Understand various quantitative &amp; statistical methods for decision making.</li> <li>Demonstrate various LPP models to solve business problem.</li> <li>Student will be able to apply LPP models to special business problems.</li> <li>Acquire skills for developing network project appraisals for various domains.</li> </ul>	
<b>SYLLABUS</b>	
<b>Unit I</b> Nature, types and scope of quantitative techniques. Model building-steps. Decision-making making under uncertainty and risky situations, EMV and EOL criterion, expected value of perfect information, concept of decision tree & its application in risk analysis .Game theory; concept & uses of games, two person zero-sum games, various strategies, saddle points; solution methods. Games reducible to 2x2 matrices.	
<b>Unit II</b> Linear programming; concept and uses of linear programming; formulation of linear programming problem. Maximization and Minimization. Solution of LP problem, graphical method, simplex method. Special cases in LPP, unbound and infeasible LPPs.	
<b>Unit III</b> Transportation problems; Balanced and unbalanced TP. Methods of finding initial solution; NWCR, LCM, VAM. Degeneracy; methods of finding an optimal solution; MODI. Maximization case in Transportation. Assignment problem; concept and applications. Hungarian assignment method. Maximization case in AP.	
<b>Unit IV</b> Concept of PERT/CPM networks, estimating the activity time, determination of earliest expected and latest allowable times, determination of critical path Drawing network diagram, probability consideration in PERT networks PERT/CPM- cost analysis, applications of PERT/CPM. Queuing theory: Elementary characteristics and simple situation applications.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>Role plays on Prisoners Dilemma</li> <li>Role plays on Queuing Model.</li> <li>Role plays on Decision Making.</li> </ol>	
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>Vohra, N. D. (2021). <i>Quantitative techniques in management</i>. Tata McGraw-Hill.</li> <li>Sharma. (2009). <i>Operations Research: Theory and Applications</i>. Macmillan.</li> <li>Gupta, S., &amp; Kapoor, V. (2020). <i>Fundamentals of Mathematical Statistics</i>. Sultan Chand &amp; Sons.</li> <li>Dubey, U., Kothari, D. P., &amp; Awari, G. K. (2016). <i>Quantitative Techniques in Business, Management and Finance: A Case-Study Approach</i>. CRC Press.</li> <li>Vazsonyi, A., &amp; Spier, H. F. (1984). <i>Quantitative Analysis for Business</i>. Prentice Hall.</li> <li>Levin, R. I. (2018). <i>STATISTICS FOR MANAGEMENT</i>.</li> </ol>	
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: **IT FOR MANAGERS**

Course Code: DM-120-CR	Max. Marks = 100 (Mid-term = 50, End-term = 50) Credits: 4 (L = 3, P = 1, T = 1)
<b>Course Objective:</b> To enable students to understand the strategic importance of information technology in business, enhance managerial decision-making through IT tools, and develop the ability to leverage IT in creating competitive advantages.	
<b>Course Outcomes:</b> Students will be able to: <ul style="list-style-type: none"> <li>• Understand the role of IT in modern businesses and managerial decision-making.</li> <li>• Utilize key IT tools and applications for business operations.</li> <li>• Implement IT strategies to solve business challenges and enhance organizational efficiency.</li> <li>• Gain insights into emerging IT trends and their impact on businesses</li> </ul>	
<b>SYLLABUS</b>	
<b>Unit I</b> Introduction to IT and its Strategic Role. Nature, scope, and evolution of Information Technology. Role of IT in managerial decision-making and business transformation. IT infrastructure: Components and types (hardware, software, databases, networks). Digital transformation and its impact on organizations. Case studies on IT-driven competitive advantages.	
<b>Unit II</b> Data Management and Business Intelligence. Fundamentals of database management systems (DBMS): Concepts, structure, and functions. Data visualization and business intelligence tools. Introduction to big data and data analytics: Importance and applications in business. Case studies on data-driven decision-making and business insights.	
<b>Unit III</b> Emerging Trends and Technologies. Cloud computing: Overview, types (IaaS, PaaS, SaaS), and its applications in business. Internet of Things (IoT): Concepts and implications for various industries. Artificial Intelligence (AI) and Machine Learning (ML): Basic applications in management. Cybersecurity and ethical considerations in IT. Case discussions on leveraging emerging technologies for business growth.	
<b>Unit IV</b> IT Applications in Functional Areas of Management. Enterprise Resource Planning (ERP): Features, implementation, and challenges. Customer Relationship Management (CRM) systems. Supply Chain Management (SCM) tools. IT-enabled marketing strategies: Digital marketing and e-commerce platforms. Applications of IT in finance, HR, and operations.	
<b>Skill Development Activities:</b> <ul style="list-style-type: none"> <li>• Role plays on IT strategy development.</li> <li>• Practical sessions on data analytics tools.</li> <li>• Case discussions on successful IT integration in organizations.</li> <li>• Visits to IT Firms.</li> <li>• Lab Practical</li> </ul>	



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### Suggested Readings:

1. Laudon, K. C., & Laudon, J. P. (2020). **Management Information Systems: Managing the Digital Firm**. Pearson.
2. Turban, E., Volonino, L., & Wood, G. (2015). **Information Technology for Management: Digital Strategies for Insight, Action, and Sustainable Performance**. Wiley.
3. Gupta, A. (2019). **Management Information Systems**. Sultan Chand & Sons.
4. O'Brien, J. A., & Marakas, G. M. (2011). **Introduction to Information Systems**. McGraw Hill.
5. • Chaffey, D., & White, G. (2010). **Business Information Management**. Pearson Education.

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## INTEGRATED MASTER OF BUSINESS ADMINISTRATION (IMBA)

### Course Title: Business Taxation

Course Code: MBI-CC-404	Max. Marks = 100(Mid-term = 50, End-term = 50) Credits: 4 (L = 4, P = 0, T = 1)
<b>Course Objective:</b> To familiarize the students with the principles, problems and structure of different types of business taxes and relevance of these taxes in business decision-making.	
<b>Course Outcomes</b> Students will be able to: <ul style="list-style-type: none"> <li>✓ understand and apply the fundamental concepts of income tax to calculate the tax liability for individuals.</li> <li>✓ calculate taxable income by comprehending the concepts and principles related to income from different sources.</li> <li>✓ understand the concepts and principles of central excise, customs duty, value-added tax (VAT), service tax, and goods and service tax (GST).</li> <li>✓ gain foundational knowledge and practical skills in using Tally Prime software for computerized accounting</li> </ul>	
<b>SYLLABUS</b>	
<b>Unit I:</b> Meaning and types of Income Tax, Meaning of Income, Casual Income, Previous Year, Assessment Year, Heads of Income, Person, Agricultural Income, Assessee, Gross Total Income, Total Income & Difference between Direct and Indirect Tax. Meaning, Types and rules of Residential Status, Determination of residential status, Incidence Tax (Tax Liability) in case of an individual (Theory and Problems).	
<b>Unit II:</b> Computation of Taxable Income. Income from Salaries: Meaning, Allowances, Prerequisites, Valuation of Prerequisites, Provident Fund, simple numerical. Income from House Property: Property Types, determining the GAV of a property, municipal taxes, standard deduction. Profits & Gains of Business, Capital Gains & Income from Other Sources.	
<b>Unit III:</b> Central Excise: Meaning, Excisable Goods, Types of Excise Duties, Manufacture. Customs: Meaning, Nature of Customs Duty, Territorial Waters, Customs Waters, Types of Customs Duties & Export Duty. VAT (Value Added Tax): Meaning. Service Tax: Meaning & Importance. GST (Goods and Service Tax): Features and Advantages.	
<b>Unit IV:</b> Introduction to tally prime, Company creation, alteration, and deletion, Gateway of Tally and user interface overview, Understanding groups and ledgers, Default groups in Tally, Creation, alteration, and deletion of ledger accounts, Ledger grouping and classification, Introduction to Accounting Vouchers in Tally Prime, Payment Voucher (F5), Receipt Voucher (F6), Journal Voucher (F7), Sales Voucher (F8), Purchase Voucher (F9). Viewing and interpreting the Balance Sheet, Ratio Analysis in Tally Prime, Understanding key financial ratios.	



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### Skill Development Activities:

- ✓ Students will engage in case study analysis and problem-solving exercises related to the content of income tax, residential status, and tax liability.
- ✓ Students will actively participate in practical tax computation exercises that cover various income categories.
- ✓ Students will engage in case study analysis and policy formulation exercises related to central excise, customs duties, value-added tax (VAT), service tax, and goods and services tax (GST).
- ✓ Students will perform hands-on voucher entry exercises in Tally Prime to record business transactions using Payment, Receipt, Journal, Sales, and Purchase vouchers, enhancing their practical accounting skills.

### Suggested Readings:

1. Pratt, J. W., Kulsrud, W. N., & Schisler, W. (2021). *Federal Taxation: Comprehensive Topics* (2022 ed.). CCH Incorporated.
2. Singhania, V.K. & Singhania, Monica *Students' Guide to Income Tax (Including GST)* Publisher: Taxmann Publications
3. Hoffman, W. H., Maloney, D. M., Raabe, W. A., & Young, J. C. (2021). *South-Western Federal Taxation: Essentials of Taxation: Individuals and Business Entities* (2022 ed.). Cengage Learning.
4. Agarwal, Nadhani *Tally Prime Guide (With GST)* Publisher: BPB Publications.
5. Bhatia, H. L. (2018). *Public finance*. Vikas Publishing House.

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### INTEGRATED MASTER OF BUSINESS ADMINISTRATION (IMBA)

#### Course Title: Business Ethics and Corporate Governance

<b>Course Code:</b> DM 111CR	<b>Max. Marks</b> = 100 (Mid-term=50; End-term=50) <b>Credits:</b> 4 (L = 3, P = 0, T = 1)
<b>Course Objective:</b> <i>The course aims to equip students with the knowledge and skills required to analyse and evaluate the ethical and governance issues that arise in contemporary business environments, principles, practices, and standards that guide the behaviour of corporate entities and their stakeholders.</i>	
<b>Course Outcomes:</b> After attending the course, students will be able to: <ul style="list-style-type: none"> <li>Analyse and evaluate the ethical issues and morality development.</li> <li>Apply ethical principles and values to decision-making processes within a corporate context.</li> <li>Understand the impact of corporate social responsibility and sustainability on business practices.</li> <li>Identify and manage the risks associated with unethical and irresponsible corporate behaviour and recommend improvements to corporate governance and ethical policies and practices.</li> </ul>	
<b>SYLLABUS</b>	
<b>Unit I:</b> Nature, sources, evolution and importance of business ethics, Ethical theories; Technological, Deontological, Virtue ethical Theory and System Development Ethical Theory, Ethics in functional areas such as Operations, Marketing, Finance, HR, IT, and Advertising.	
<b>Unit II:</b> Work ethics, benefits from managing ethics at workplace, ethical organizations, Ethical abuses and causes of unethical behavior, ethical decision making; Code of conduct; Public good. Ethical Dilemma, Ethics committee and ethical audit.	
<b>Unit III:</b> Corporate Governance- Concepts, issues &; Theories of corporate governance: property rights and social institution Theories, contractual theory, stakeholder theory need of corporate governance code, Code of Corporate Practices, Social Responsibility of Corporates, Corporate Social Reporting, Corporate Scam; Whistle Blowing	
<b>Unit IV:</b> Corporate Social Responsibility- meaning, nature and relevance; Ethics and social responsibility; Forms of social responsibility social obligation, social reaction, social responsiveness; Importance of Values in Management, intrinsic and extrinsic attributes of CSR	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>Case studies: Analysis of real-world corporate governance and ethical issues and discussion of how they could have been addressed differently.</li> <li>Group discussions and debates: Collaborative discussions and debates about ethical issues and the effectiveness of different governance model</li> <li>Role-plays: Simulation of corporate governance and ethical dilemmas, where students take on different roles to understand the perspectives and responsibilities of different stakeholders.</li> <li>Mock board meetings: Simulation of board meetings to discuss and make decisions on corporate governance and ethical issues.</li> </ol>	
<b>Suggested Readings</b> <ol style="list-style-type: none"> <li>William H. Shaw, Business Ethics, Thomson</li> <li>Marluelg. Valesquez, Business Ethics, Pearson Education</li> <li>Boatright J.R, Ethics and Conduct of Business, Pearson Education</li> <li>Chakraborty S.K, Foundations of Managerial Work, HPH Delhi</li> <li>S.K. Bhatia, Business Ethics and Global Values, Deep and Deep Publications 2008</li> <li>Joseph. W. Weiss, Business Ethics, Cengage Learning 2009</li> </ol>	



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### INTEGRATED MASTER OF BUSINESS ADMINISTRATION

#### Course Title: Intellectual Property Rights

<b>Course Code:</b> DMS 251A	<b>Max. Marks</b> = 50(Mid-term = 25, End-term = 25)  <b>Credits:</b> 2 (L = 2, P = 0, T = 0)
<b>Course Objective:</b> <i>To provide an in depth understanding of various forms of intellectual property and their role in fostering innovation and creativity.</i>	
<b>Course Outcomes:</b> After attending the course, students will be able to: <ul style="list-style-type: none"> <li>Develop an understanding of various forms of intellectual property and the laws and regulations governing intellectual property rights.</li> <li>Demonstrate an understanding of copyrights, trademarks, and industrial designs as means of intellectual property rights.</li> </ul>	
<b>SYLLABUS</b>	
<b>Unit I:</b> Introduction and the need for intellectual property right (IPR) - Kinds of Intellectual Property Rights: Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design –Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India : Genesis and development – IPR in abroad - Major International Instruments concerning Intellectual Property Rights: Paris Convention, 1883, the Berne Convention, 1886, the Universal Copyright Convention, 1952, the WIPO Convention, 1967, the Patent Co-operation Treaty, 1970, the TRIPS Agreement, 1994	
<b>Unit II:</b> Copyright and its coverage, related rights, Distinction between related rights and copyright, Rights covered by copyright. Trademark- types, rights, and functions. Registered and protected trademark, domain name and registration. Industrial design and its protection, Infringement of intellectual property rights, Enforcement Measures, Licensing and Enforcing Intellectual Property.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>Case Study Analysis: Engage students in analysing real-life case studies related to intellectual property disputes, infringement, or successful IP strategies.</li> <li>Guest Speakers and Workshops: Invite guest speakers from the industry, such as IP lawyers, patent examiners, or entrepreneurs, to share their expertise and experiences.</li> </ol>	
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>Nithyananda, K V. (2019). <i>Intellectual Property Rights: Protection and Management</i>. India, IN: Cengage Learning India Private Limited.</li> <li>Neeraj, P., &amp; Khusdeep, D. (2014). <i>Intellectual Property Rights</i>. India, IN: PHI learning Private Limited.</li> <li>Ahuja, V K. (2017). <i>Law relating to Intellectual Property Rights</i>. India, IN: Lexis Nexis.</li> <li>Ajit Parulekar and Sarita D' Souza, <i>Indian Patents Law – Legal &amp; Business Implications</i>; Macmillan India Ltd. 2006.</li> </ol>	
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### INTEGRATED MASTER OF BUSINESS ADMINISTRATION (IMBA)

#### Course Title: LEGAL ASPECTS OF BUSINESS

Course Code: <b>DM114CR</b>	Max. Marks = 100(Mid-term = 50, End-term = 50) Credits: ? (L = ?, P = ?, T = ?)
<b>Course Objective:</b> The objective of business law is to expose students to legal framework that governs the conduct of business and commercial Transactions.	
<b>Course Outcomes:</b> Students will be able to <ul style="list-style-type: none"> <li>➤ Demonstrate a basic understanding of the rules and regulations for the formation, Execution and enforcement of contracts in India.</li> <li>➤ Understand the legal framework for the purchase and sale of goods.</li> <li>➤ Develop an understanding of legal framework for governing the use and Transfer of negotiable instruments.</li> <li>➤ Understand laws governing formation and operations of Partnership firms</li> </ul>	
<b>SYLLABUS</b>	
<b>Unit I</b> Indian Contract Act 1872, Agreement, Contract, definition offer and acceptance. Essentials of a valid contract, consideration, capacity to contract, free consent, legality of object. Discharge of contract, breach of contract and remedies. Contract of indemnity and guarantee	
<b>Unit II</b> The Sales of Goods Act 1930, Definition and essentials of Contract of sale, Condition and warranties, Transfer of title, unpaid seller and his rights, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auction able Claims.	
<b>Unit III</b> The Negotiable Instruments Act 1881. Definition and kinds of Negotiable Instruments. Parties to Negotiable Instruments. Holder and holder in due course. Crossing of cheques, Dishonor and discharge of Negotiable Instruments.	
<b>Unit IV</b> The Indian Partnership Act 1932, definition and essentials of partnership, mutual rights and duties of partners, relationship of partners with outsiders. Doctrine of holding out. Position of minor in a partnership firm. Registration and effects of non-registration of a firm. Dissolution of partnership firm	
<b>Skill Development Activities</b> <ol style="list-style-type: none"> <li>Students will be provided with case studies to analyze complex legal and business issues in Indian business firms.</li> <li>The principle of Caveat Emptor will be taught to students through a role-playing activity/process involving simulated buyer-seller scenarios</li> <li>Students will be tasked with drafting a document for the registration of a firm.</li> <li>The student will be engaged in an activity to understand the principle of the contributory system and mutual sharing of loss or profit.</li> </ol>	
<b>Suggested Readings</b> <ol style="list-style-type: none"> <li>Mallor, J. P., Barnes, A. J., Bowers, L. N., &amp; Langvardt, A. W. (2022). <i>Business Law: The Ethical, Global, and Commerce Environment</i>. McGraw-Hill Education.</li> <li>Cheeseman, H. R. (2021). <i>Business Law</i>. Pearson.</li> <li>Goldman, A. J., &amp; Sigismund, W. M. (2021). <i>Business Law: Principles and Practices</i>. Cognella Academic Publishing.</li> <li>Barnes, A. J., Dworkin, T. M., &amp; Richards, P. D. (2020). <i>Business Law: Principles and Cases in the Legal Environment</i>. McGraw-Hill Education.</li> <li>Kubasek, N. K., &amp; Brennan, B. A. (2020). <i>The Legal Environment of Business</i>. Pearson.</li> <li>Cross, F. B., Miller, R. L., &amp; Jentz, G. A. (2019). <i>The Legal Environment of Business: Text and Cases</i>. Cengage Learning.</li> </ol>	
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