



K.R. MANGALAM UNIVERSITY
THE COMPLETE WORLD OF EDUCATION

SCHOOL OF MANAGEMENT AND COMMERCE

(SOMC)

Programme Handbook

(Programme Structure and Evaluation Scheme)

**Bachelor of Commerce (Honours/Honours with
Research)**

(International Accounting and Finance)

(With academic support of Grant Thornton)

Programme Code: 208

FOUR YEAR UNDERGRADUATE PROGRAMME

As per National Education Policy 2020

(Multiple Entry and Exit in Academic Programmes)

(with effect from 2025-26 session)

Approved in the 38th Meeting of Academic Council Held on 28
June 2025

Index

S.no.	Title	Page no.
1	Preface	1
2	NEP-2020: Important features integrated in the curriculum	2
3	University Vision and Mission	3
4	About the School of Management and Commerce	5
5	School Vision and Mission	5
6	About the Programme	5
7	Student's Structured Learning Experience from Entry to Exit in the Programme	9
8	Scheme of Studies	15-25
9	Syllabus	26-142

1. Preface

Introduction

K.R. Mangalam University was founded in the year 2013 by Mangalam Edu Gate, a company incorporated under Section 25 of the Companies Act, 1956.

The K.R. Mangalam Group has made a name for itself in the field of education. Over a period, the various educational entities of the group have converged into a fully functional corporate academy. Resources at KRM have been continuously upgraded to optimize opportunities for the students. Our students are groomed in a truly inter-disciplinary environment wherein they develop integrative skills through interaction with students from engineering, management, journalism and media study streams.

The K.R. Mangalam story goes back to the chain of schools that offered an alternative option of world-class education, pitching itself against the established elite schools, which had enjoyed a position of monopoly till then. Having blazed a new trail in school education, the focus of the group was aimed at higher education. With the mushrooming of institutions of Higher Education in the National Capital Region, the university considered it very important that students take informed decisions and pursue career objectives in an institution, where the concept of education has evolved as a natural process.

Uniqueness of KRMU

- i. Enduring legacy of providing education to high achievers who demonstrate leadership in diverse fields.
- ii. Protective and nurturing environment for teaching, research, creativity, scholarship, social and economic justice.

Education Objectives

- i. To impart undergraduate, post-graduate and Doctoral education in identified areas of higher education.
- ii. To undertake research programmes with industrial interface.
- iii. To integrate its growth with the global needs and expectations of the major stake holders through teaching, research, exchange & collaborative programmes with foreign, Indian Universities/Institutions and MNCs.
- iv. To act as a nodal centre for transfer of technology to the industry.
- v. To provide job oriented professional education to the student community with particular focus on Haryana.

2. NEP-2020: Important features integrated in the curriculum

K.R. Mangalam University has adopted the National Education Policy NEP-2020 to establish a holistic and multidisciplinary undergraduate education environment, aiming to equip our students for the demands of the 21st century. Following the guidelines of NEP-2020 regarding curriculum structure and duration of the undergraduate programme, we now offer a Four-Year Undergraduate Programme with multiple entry and exit points, along with re-entry options, and relevant certifications.

- UG Certificate after completing 1 year (2 semesters with the required number of credits) of study, and an additional vocational course/internship of 4 credits during the summer vacation of the first year.
- UG Diploma after completing 2 years (4 semesters with the required number of credits) of study, and an additional vocational course/internship of 4 credits during the summer vacation of the second year.
- Bachelor's Degree after completing 3-year (6 semesters with the required number of credits) programme of study.
- 4-year bachelor's degree (Honours) with the required number of credits after eight semesters programme of study.
- Students who secure an average of 75% marks and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year. Upon completing a research project in their major area(s) of study in the 4th year, a student will be awarded bachelor's degree (Honours with Research). Advantage of pursuing 4-year bachelor's degree programme with Honours/Honours with Research is that the master's degree will be of one year duration. Also, a 4-year degree programme will facilitate admission to foreign universities.

S. No.	Broad Categories of Courses	Minimum Credit Requirement for Four Year UG Programme
1	Major (Core)	80
2	Minor	32
3	Multidisciplinary	09
4	Ability Enhancement Course (AEC)	08
5	Skill Enhancement Course (SEC)	09
6	Value-Added Course (VAC)	06-08
7	Summer Internship	02-04
8	Research Project/Dissertation	12
9	Total	160

a. Categories of Courses

Major: The major would provide the opportunity for a student to pursue in-depth study of a particular subject or discipline.

Minor: Students will have the option to choose courses from disciplinary/interdisciplinary minors and skill-based courses. Students who take enough courses in a discipline or an interdisciplinary area of study other than the chosen major will qualify for a minor in that discipline or in the chosen interdisciplinary area of study.

Students have multiple minor streams to choose from. They can select one minor stream from the available options, which will be pursued for the entire duration of the programme.

Multidisciplinary (Open Elective): These courses are intended to broaden the intellectual experience and form part of liberal arts and science education. These introductory-level courses may be related to any of the broad disciplines given below:

- Natural and Physical Sciences
- Mathematics, Statistics, and Computer Applications
- Library, Information, and Media Sciences
- Commerce and Management
- Humanities and Social Sciences

A diverse array of Open Elective Courses, distributed across different semesters and aligned with the categories, is offered to the students. These courses enable students to expand their perspectives and gain a holistic understanding of various disciplines. Students can choose courses based on their areas of interest.

Ability Enhancement Course (AEC): Students are required to achieve competency in a Modern Indian Language (MIL) and in the English language with special emphasis on language and communication skills. The courses aim at enabling the students to acquire and demonstrate the core linguistic skills, including critical reading and expository and academic writing skills, that help students articulate their arguments and present their thinking clearly and coherently and recognize the importance of language as a mediator of knowledge and identity.

Skills Enhancement Courses (SEC): These courses are aimed at imparting practical skills, hands-on training, soft skills, etc., to enhance the employability of students.

Value-Added Course (VAC): The Value-Added Courses (VAC) are aimed at inculcating Humanistic, Ethical, Constitutional, and Universal human values of truth, righteous conduct, peace, love, non-violence, scientific and technological advancements, global citizenship values and life-skills falling under below-given categories:

- Understanding India
- Environmental Science/Education
- Digital and Technological Solutions
- Health & Wellness, Yoga education, Sports, and Fitness

Research Project / Dissertation: Students choosing a 4-Year Bachelor's degree (Honours with Research) are required to take up research projects under the guidance of a faculty member. The students are expected to complete the Research Project in the eighth semester. The research outcomes of their project work may be published in peer-reviewed journals may be presented in conferences /seminars or may be patented.

3. University Vision and Mission

3.1 Vision

K.R. Mangalam University aspires to become an internationally recognized institution of higher learning through excellence in interdisciplinary education, research, and innovation, preparing socially responsible life-long learners and contributing to nation-building.

3.2 Mission

- Foster employability and entrepreneurship through a futuristic curriculum and progressive pedagogy with cutting-edge technology.
- Instill the notion of lifelong learning through stimulating research, Outcomes-based education, and innovative thinking.
- Integrate global needs and expectations through collaborative programs with premier universities, research centers, industries, and professional bodies.
- Enhance leadership qualities among the youth by having an understanding of ethical values and environmental realities.

4. About the School of Management and Commerce

The School of Management & Commerce takes pride in its professional and highly qualified intellectual capital and its faculty members. The school boasts of its modern infrastructure and the latest technology and resources in the field of General Management, Human Resources, Finance, Operations, Marketing, Information Technology, Economics, and International Business.

The school aims at creating professionals who are committed to excellence in their personal and professional endeavours by adopting the best of industry practices with a keen focus on research, training, and consultancy programmes. The approach to pedagogy combines fieldwork, case studies, and instrumented feedback with a strong emphasis on concepts and theory.

5. School Vision and Mission

Vision

To be a Top Business School in India recognized Globally for Excellence and Innovation in Management Education and Research

Mission

The mission of the Business School is to

1. Nurture, Innovative and Ethical Leaders capable of managing change.
2. Leverage Technology developing proficiency in students, enabling them to thrive in dynamic business models.
3. Foster Research to advance the theory and practice of management.
4. Develop compassionate and socially responsible business leaders.

6. About the Programme

The Bachelor of Commerce (Honours/Honours with Research) (International Accounting and Finance). supported by Grant Thornton, is a specialized programme designed to provide students with a comprehensive understanding of global accounting standards, finance, and business practices. This programme is structured in alignment with the prestigious Association of Chartered Certified Accountants qualification, equipping students with internationally recognized skills in accounting, auditing, taxation, and financial management.

Through an academic partnership with Grant Thornton, a global leader in assurance, tax, and advisory services, students benefit from practical insights and industry exposure. The curriculum integrates theoretical learning with case studies, real-world business problems, and internships, ensuring that students are well-prepared for dynamic careers in accounting, finance, auditing, and consultancy.

The programme also emphasizes ethical decision-making, corporate governance, and sustainability in finance, aligning with global business standards. Graduates are not only equipped for ACCA examinations but also gain a competitive edge in the international accounting and finance sector, making them valuable assets in both domestic and global markets.

6.1 Definitions

- **Programme Educational Objectives (PEOs)**

Programme Educational Objectives of a degree are the statements that describe the expected achievements of graduates in their career, and what the graduates are expected to perform, achieve and how they will conduct professionally during the first few years after graduation.

- **Programme Outcomes (POs)**

Programme Outcomes are statements that describe what the students are expected to know and would be able to do upon the graduation. These relate to the skills, knowledge, and behaviour that students acquire through the programme.

- **Programme Specific Outcomes (PSOs)**

Programme Specific Outcomes are statements about the various levels of knowledge specific to the given program which the student would be acquiring during the program.

- **Credit**

Credit refers to a unit of contact hours/ tutorial hours per week or 02 hours of lab/ practical work per week.

6.2 Programme Educational Objectives (PEOs)

After the course, the students will be able to:

PEO1: Lead teams in a dynamic business environment.

PEO2: Develop predictive models for evolving financial markets

PEO3: Contribute to the development of audit processes by conducting research

PEO4: Integrate sustainability & ethics in decision making ensuring inclusivity and compassion

PEO5: Practice responsible global citizenship by exhibiting environmental and social accountability

PEO6: Exhibit skills and attitude to be a lifelong learner

6.3 Programme Outcomes (POs)

PO1: Apply conceptual knowledge to real life national and global economic scenarios.

PO2: Analyse corporate disclosures and annual financial reports.

PO3: Decipher reasons and repercussions of macroeconomic policies on individuals and corporate sector.

PO4: Assess the technical and technological evolution of financial services and products in emerging financial markets.

PO5: Communicate and negotiate to collaborate, coordinate and lead multicultural teams.

PO6: Practice responsible global citizenship by considering the social and environmental impact of economic and business decisions.

PO7: Imbibe lifelong learning skills for continuous improvement.

PO8: Contribute to theory and practice by conducting pure and applied field research.

6.4 Programme Specific Outcomes (PSOs)

PSO1: Applying the conceptual knowledge of economics and finance to real life conditions.

PSO2: Applying the concepts of international financial standards, auditing, taxation and corporate finance to accounting and financial decisions.

PSO3: Analysing the corporate disclosures and audit financial reports of companies to decipher corporate value.

PSO4: Communicating effectively to create, build & lead global teams.

PSO5: Advising companies towards financial management decisions aimed at creating long-term wealth.

PSO6: Exhibiting responsibility towards environment, society & governance while conducting financial analysis.

PSO7: Demonstrating continuous improvement through lifelong learning.

6.5 Career Avenues

The Bachelor of Commerce (Honours/Honours with Research) (International Accounting and Finance) , program opens a wide range of career avenues for graduates. Here are some potential career paths that graduates can pursue:

- Research Analyst
- Data Analyst
- Business Consultant
- Market Researcher
- Financial Analyst
- Policy Analyst
- Academic Researcher
- Entrepreneurship

These are just a few examples of the career avenues available for students. The program equips students with a strong academic foundation, research skills, and analytical abilities, making them well-suited for various roles in commerce, business, and research-oriented fields.

6.6 Duration – The duration of this programme is four years (eight semesters) with multiple entry/exit options.

6.7 Criteria for award of certificates and degree

➤ Award of UG Certificate

After completing 1 year of study (2 semesters) with 49 credit and an additional vocational course/internship of 4 credits during the summer vacation of the first year.

➤ Award of UG Diploma

After completing 2 years of study (4 semesters) with 96 credit and an additional vocational course/internship of 4 credits during the summer vacation of the second year.

➤ Award of Bachelor' s Degree

After completing 3-year of study (6 semesters) with 141credits.

➤ Award of Bachelor of Commerce (Honors/Honors with Research)

After completing 4-year of study (8 semesters) with 176 credits.

7 Students' Structured Learning Experience from Entry to Exit in the Programme

➤ Education Philosophy and Purpose:

- Learn to Earn a Living:
At KRMU we believe in equipping students with the skills, knowledge, and qualifications necessary to succeed in the job market and achieve financial stability. All the programmes are tailored to meet industry demands, preparing students to enter specific careers and contributing to economic development.
- Learn to Live:
The university believes in the holistic development of learners, fostering sensitivity towards society, and promoting a social and emotional understanding of the world. Our aim is to nurture well-rounded individuals who can contribute meaningfully to society, lead fulfilling lives, and engage with the complexities of the human experience.
- University Education Objective: Focus on Employability and Entrepreneurship through Holistic Education using Bloom's Taxonomy

By targeting all levels of Bloom's Taxonomy—remembering, understanding, applying, analyzing, evaluating, and creating—students are equipped with the knowledge, skills, and attitudes necessary for the workforce and entrepreneurial success. At KRMU we emphasize on learners critical thinking, problem-solving, and innovation, ensuring application of theoretical knowledge in practical settings. This approach nurtures adaptability, creativity, and ethical decision-making, enabling graduates to excel in diverse professional environments and to innovate in entrepreneurial endeavours, contributing to economic growth and societal well-being.

➤ Importance of Structured Learning Experiences

A structured learning experience (SLE) is crucial for effective education as it provides a clear and organized framework for acquiring knowledge and skills. By following a well-defined curriculum, teaching-learning methods and assessment strategies, learners can build on prior knowledge systematically, ensuring that foundational concepts are understood before moving on to more complex topics. This approach not only enhances comprehension but also fosters critical thinking by allowing learners to connect ideas and apply them in various contexts. Moreover, a structured learning experience helps in setting clear goals and benchmarks, enabling

both educators and students to track progress and make necessary adjustments. Ultimately, it creates a conducive environment for sustained intellectual growth, encouraging learners to achieve their full potential. At K.R. Mangalam University SLE is designed as rigorous activities that are integrated into the curriculum and provide students with opportunities for learning in two parts:

- Inside classroom (cognitive outcome, student centric learning, methods, approach, tools and techniques)
 - Outside classroom (People skills and psychomotor skills comprising of various types of activities in industry, community and labs)
- Educational Planning and Execution: What, when and how learning will happen

The Bachelor of Commerce (Honours/Honours with Research) (International Accounting and Finance) in collaboration with Grant Thornton is designed around the principles of "Learn to Earn a Living" and "Learn to Live," offering a comprehensive learning journey from start to finish. This program follows a well-structured academic calendar that balances coursework, hands-on training with Grant Thornton, and research components across six semesters. The faculty includes both seasoned academics and experts from Grant Thornton, ensuring a blend of theoretical knowledge and practical industry insights. Student performance is tracked through continuous assessments, project evaluations, and mentorship from faculty members. Regular feedback is gathered to identify areas for improvement, and additional workshops or tutorials are offered as needed. The program is continually updated based on industry trends, student input, and market changes, ensuring it remains relevant and of high quality.

Entry Phase

Upon entry, students in the B. Com (Hons. / Hons. with Research) program are introduced to the foundational principles of commerce and business management. Orientation sessions focus on understanding the commercial landscape, financial systems, and the ethical responsibilities of business professionals. This initial phase emphasizes the importance of knowledge not just as a means to earn a living, but as a way to engage meaningfully with the economy and society, fostering a sense of responsible business practices and social contribution.

Core Learning

The Bachelor of Commerce (Honours/Honours with Research) (International Accounting and Finance) in collaboration with Grant Thornton aims to provide students with a robust foundation in commerce, finance, and research. Core learning includes mastering

essential business concepts such as accounting, international finance, and taxation, while also fostering critical thinking, analytical abilities, and research skills.

Students gain hands-on experience in financial analysis, auditing, and decision-making, with a strong emphasis on ethical and sustainable business practices. The program incorporates industry insights through collaboration with Grant Thornton professionals, ensuring students acquire both theoretical knowledge and practical expertise. Additionally, the course nurtures leadership, communication skills, and a global outlook, preparing graduates to excel in the international financial landscape.

Skill Development

The programme focuses on developing key skills such as financial analysis, research proficiency, and data-driven decision-making. Students gain expertise in interpreting financial data, conducting independent research, and analyzing business trends using statistical tools. The program also emphasizes strong communication, leadership, and teamwork abilities, preparing students to collaborate effectively and present complex ideas clearly. Additionally, ethical judgment and sustainability are integral to the curriculum, ensuring graduates are equipped to make responsible and informed decisions in their professional careers.

Capstone and Exit Phase

In the final phase, students undertake capstone projects that integrate their learning and showcase their creativity and professionalism. This culminates in a portfolio that reflects their readiness to enter the workforce. Additionally, career services assist in job placements, reinforcing the "Learn to Earn Living" philosophy. However, the emphasis on personal values and lifelong learning remains a cornerstone, encouraging students to approach their careers as a means to contribute positively to society.

- **Participation in Co/ Extracurricular activities is part of outside classroom learning.**

Students are required to earn 2 credits from co-curricular and extracurricular activities, with one credit from participation in Club/Society activities and another from Community Service (1 credit each). Under the Club/Society category, 1 credit can be earned by registering in one of the university's clubs or societies and actively participating in their events, or by engaging in 15 hours of recreational or sports activities. For Community Service, 1 credit can be earned through 15 hours of active participation in community

service via NGOs, NSS, Red Cross, or other university-approved organizations. The university offers 13 clubs and societies, ranging from media production to cultural activities, which promote peer interaction, teamwork, and leadership, fostering holistic personality development. Additionally, regular industry visits, guest lectures, and workshops by experts ensure students stay connected to real-world media practices, bridging the gap between academia and professional expectations. At the end of the semester, students are required to submit a log of hours, a report, and a certificate of participation/ completion summarizing their activities followed by a presentation.

➤ **Community Connect**

Community connects programmes enhance students' social awareness and responsibility, allowing them to engage with various societal issues. Participation in sports and cultural activities further contributes to a balanced lifestyle, promoting teamwork and resilience.

➤ **Ethics and Values**

The programme places a strong emphasis on ethics, values, and a code of conduct. Students are encouraged to embody professionalism and integrity in their work, preparing them to be responsible communicators and active citizens.

➤ **Career Counselling and Entrepreneurship**

Career counselling services provide guidance on job placements, internships, and skill development, helping students navigate their career paths. Additionally, the university's incubation centre fosters entrepreneurial and leadership qualities, encouraging students to explore innovative ideas and start their ventures.

➤ **Course Registration**

- **Major and Minor Selection** – Every student has to register at the beginning of each semester for the courses offered in the given semester. Major courses are registered centrally for the students. However, for other multidisciplinary courses (Minor, VAC, OE) the students have to register by themselves through ERP.
- **Internships/Projects/Dissertations/Apprenticeships** – Students need to do summer internship after second and fourth semesters, which carries 2 credits each, duration being 4-6 weeks per internship, during the summer breaks. The same will be evaluated in the upcoming odd semester. In the sixth and seventh semesters students will do Specialization Projects. In the eighth semester students of B.com (Hons.) will do a Mini

Project and the students of B.com (Hons. With Research) will do a Research Project (Dissertation). Projects and dissertation are also mapped along with the Lab/ Practical Courses and Experiential Learning Activities.

Academic Support Services (Differential learning needs): Academic Support Services for B.com (/Hons. /Hons. With Research) students are designed to cater to diverse learning needs, ensuring that every student fares well. These services include

- **Personalized Tutoring:** One-on-one sessions with experienced tutors on specific areas such as accounting, financial analysis, business strategy, taxation, investment management, economics, and research projects. These sessions are tailored to individual student skill levels, ensuring personalized guidance in key areas of commerce and business management, helping students strengthen their expertise and excel in their academic journey.
- **Regular workshops and seminars** on topics such as financial modelling, investment analysis, business ethics, digital marketing, and entrepreneurship provide experiential learning opportunities that help students enhance their practical skills and theoretical understanding. These sessions also facilitate industry connections, allowing students to engage with professionals and gain insights into real-world business challenges and practices
- **Peer Mentoring Programs:** Advance learner students mentor the students by becoming team leaders, providing guidance on course components, assignments and projects, fostering a supportive system.
- **Accessible Learning Resources:** Online platforms offer access to a range of resources, including video lectures, articles, and interactive tools, accommodating different learning styles.
- **Production and Outcome based activities:** Students are encouraged to get more involved in practical's and hands-on based activities to come up with productivity which is showcased and appreciated. This way it gives a boost to the students.
- **Diversity and Inclusion Initiatives:** Programs aimed at promoting inclusivity ensure that all voices are heard and valued, enriching the learning environment.
- **Feedback and Assessment:** Continuous feedback mechanisms allow students to receive constructive review of their work, facilitating growth and improvement.

➤ **Student Support Services**

- **Mentor-Mentee** Every student is allotted a Mentor or ensuring that they get an opportunity to share their academic concerns and grievances. Mentor ensures that the issues raised by the student are resolved to the satisfaction of the student.
- **Counselling and Wellness Services** -To take care of the emotional needs of the students, there is a Counselling office where students can share their personal problems and get resolutions.
- **Career Services and Training** – The University runs Coaching classes for Entrance Tests for higher education including – CAT, MAT, IELTS, TOEFL etc.

➤ **Assessment and Evaluation**

- **Grading Policies and Procedures** for theory courses, practical courses, projects, Internships, Dissertation – Assessment details are provided with all the courses individually.
- **Feedback and Continuous Improvement Mechanisms** – continuous feedback is a part of the learning process, and faculty uses every class to monitor the learning of the students
- **Academic Integrity and Ethics** - Academic integrity is one of the most essential aspects of the learning process. Every submission from the student is processed through Drill Bit to ensure its content is not plagiarized. The upper limit of copied content accepted as submissions is 10%. All submissions have plagiarism below 10%.

SCHEME OF STUDIES

Bachelor of Commerce (Honours/Honours with Research) (International Accounting and Finance)									
Semester-I									
S. No.	Category of Course	Course Code	Course	L	T	P	C	H	Multiple Entry and Exit
1	Major I	<u>MCBBAG101</u>	Business Statistics	3	0	0	3	3	Award: UG Certificate [after completing 1 year of study (2 semesters with 49 credits as prescribed), and an additional vocational course/internship of 4 credits during the summer vacation of the first year]
2	Major II	<u>MCBMAC101</u>	Financial Accounting	3	0	0	3	3	
3	Major III	<u>MCBBAG103</u>	Micro Economics	3	0	0	3	3	
4	Major IV	<u>MCBBAG104</u>	Principles of Management	3	0	0	3	3	
5	Major V	<u>MCBMHS101</u>	Financial Markets and Institutions	3	0	0	3	3	
6	Major VI	<u>MCBMHS102</u>	Commercial Laws	3	0	0	3	3	
7	SEC I		E-Commerce	2	0	2	3	4	
8	VAC I		Environmental Studies	0	0	0	2	0	
Total				20	0	2	23	22	

Bachelor of Commerce (Honours/Honours with Research) (International Accounting and Finance)									
Semester-II									

S. No.	Category of Course	Course Code	Course	L	T	P	C	H	Multiple Entry and Exit
1	Major VII	MCBMHS201	Analysing Cost for Managerial Decision Making	3	0	0	3		Award: UG Certificate [after completing 1 year of study (2 semesters with 49 credits as prescribed), and an additional vocational course/internship of 4 credits during the summer vacation of the first year]
2	Major VIII	MCBMAC201	Financial Reporting	3	0	0	3		
3	Project I	MCBMPR201	Strategic Financial Analysis	0	0	0	3		
4	Minor I		Minor I	4	0	0	4		
5	Minor II		Minor II	4	0	0	4		
6	OE I		Open Elective	3	0	0	3		
7	SEC II		Introduction to Powerpoint and MS Excel	2	0	2	3		
8	VAC II		MOOC	0	0	0	2		
9			Club/Society	0	1	0	1		
TOTAL				19	1	2	26	22	

Bachelor of Commerce (Honours/Honours with Research) (International Accounting and Finance) Semester-III										
S. No.	Category of Course	Course Code	Course	L	T	P	C	H	Multiple Entry and Exit	

1	Major IX	MCBBAG301	Economic Environment and Policy	3	0	0	3	3
2	Major X	MCBMHS301	Corporate Accounting	3	0	0	3	3
3	Major XI	MCBMAC301	Audit and Assurance	3	0	0	3	3
4	Minor III		Minor III	4	0	0	4	4
5	OE II		Open Elective	3	0	0	3	3
6	SEC III		Advanced Excel	0	0	4	2	4
7	AEC I		Comprehensive Placement Preparation Program	2	0	0	2	2
8	VAC III		Value Added Course	2	0	0	2	2
9	INT I	MCBMIN301	Summer Internship Project Report / International Immersion	0	0	0	2	0
10			Community Service	0	1	0	1	1
TOTAL				20	1	4	25	25

Bachelor of Commerce (Honours/Honours with Research)
(International Accounting and Finance)

Semester-IV

S. No.	Category of Course	Course Code	Course	L	T	P	C	H	Multiple Entry and Exit
--------	--------------------	-------------	--------	---	---	---	---	---	-------------------------

1	Major XII	MCBBAG451	Research Methods For Business	2	0	2	3	4	Award: UG Diploma [after completing 2 years of study (4 semesters with 96 credits as prescribed), and an additional vocational course/internship of 4 credits during the summer vacation of the second year] Re-Entry The student who took exit after completion of the first year (UG Certificate) are allowed to re-enter the degree programme within three years and complete the degree programme within the stipulated maximum period of seven years.
2	Major XIII	MCBMAC401	Financial Management	3	0	0	3	3	
3	Major XIV	MCBBAG201	Individual and Organisational Behaviour	3	0	0	3	3	
4	Project II	MCBMPR401	Start-up Valuation	0	0	0	3	0	
5	Minor IV		Minor IV	4	0	0	4	4	
6	OE III		Open Elective	3	0	0	3	3	
7	SEC IV		Data Storytelling Using Tableau	0	0	4	2	4	
8	AEC II		Self-Awareness	2	0	0	2	2	
			Workshop on Cyber Security for 15 hours						
TOTAL				17	0	6	23	23	

Bachelor of Commerce (Honours/Honours with Research)

(International Accounting and Finance)

Semester-V

S. No.	Category of Course	Course Code	Course	L	T	P	C	H	Multiple Entry and Exit
1	Major XVI	MCBMHS501	Company Law	3	0	0	3	3	
2	Major XV	MCBMAC501	Strategic Business Leader	3	0	0	3	3	
3	Major XVII	MCBMAC502	Strategic Business Reporting	3	0	0	3	3	
4	Major XVIII	MCBMAC503	Taxation	3	0	0	3	3	
5	Major XIX	MCBMHS504	FinTech	3	0	0	3	3	
6	Minor V		Minor V	4	0	0	4	4	
7	AEC III		Managing People and Organizations	2	0	0	2	2	
8	INT II	MCBMIN501	Summer Internship / Research Project	0	0	0	2	0	
TOTAL				21	0	0	23	21	

Bachelor of Commerce (Honours/Honours with Research)
(International Accounting and Finance)

Semester-VI

S. No.	Category of Course	Course Code	Course	L	T	P	C	H	Multiple Entry and Exit
1	Major XX	MCBMHS651	Financial Modelling	2	0	2	3	4	Award: Bachelor's Degree [after completing 3-year of study (6 semesters)]
2	Major XXI	MCBMAC601	Advanced Financial Management	3	0	0	3	3	
3	Major XXII	MCBMAC602	Advanced Performance Management	3	0	0	3	3	

4	Project III	MCBMPPR601	Audit Trail Essentials	0	0	0	3	0	with 141 credits as prescribed)] Re-Entry The student who took exit after completion of two years of study (UG Diploma) are allowed to re-enter the degree programme within three years and complete the degree programme within the stipulated maximum period of seven years.
5	Minor VI		Minor VI	4	0	0	4	4	
6	AEC IV		Arithmetic and Reasoning Skills	2	0	0	2	2	
TOTAL				14	0	2	18	16	

Bachelor of Commerce (Honours/Honours with Research)
(International Accounting and Finance)

Semester-VII

S. No.	Category of Course	Course Code	Course	L	T	P	C	H	Multiple Entry and Exit
1	Major XXIII	MCBMHS506	Behavioral Finance	3	0	0	3	3	
2	Major XXIV	MCBMHS701	International Finance	3	0	0	3	3	

3	Major XXV	MCBMHS702	Business Valuation Contexts and Methods	3	0	0	3	3	
4	Minor VII		Minor VII	4	0	0	4	4	
TOTAL				13	0	0	13	13	

Bachelor of Commerce (Honours with Research)
(International Accounting and Finance)

Semester-VIII

S. No.	Category of Course	Course Code	Course	L	T	P	C	H	Multiple Entry and Exit
1	Major XXVI	MCBMDR801	Dissertation	0	0	0	12	0	
2	Minor VIII		Minor VIII	4	0	0	4	4	
TOTAL				4	0	0	16	4	

Bachelor of Commerce (Honours)
(International Accounting and Finance)

Semester-VIII

S. No.	Category of Course	Course Code	Course	L	T	P	C	H	Multiple Entry and Exit
1	Major XXVI	MCBMAC603	Mergers & Acquisitions	3	0	0	3	3	
2	Major XXVII	MCBMHS601	Personal Finance	3	0	0	3	3	

3	Major XXVIII	<u>MCBMHS603</u>	Equity Valuation and Research	3	0	0	3	3	
4	Major XXIX	<u>MCBMHS801</u>	Ethics, Sustainability and Governance	3	0	0	3	3	
5	Elective - Minor		Minor VIII	4	0	0	4	4	
TOTAL				16	0	0	16	16	

Minor Stream - Information Technology							
S. No.	Semester	Course Code	Course Title	L	T	P	C
1	I		Prompt Engineering with Gen AI	3	0	2	4
2	II		Business Intelligence with Power BI	3	0	2	4
3	III		Cloud Computing with Azure	3	0	2	4
4	IV		Database Management using SQL	3	0	2	4
5	V		Project Management Using Asana and Trello	3	0	2	4
6	VI		Web Automation and Scraping with Python	3	0	2	4
7	VII		Agentic AI in Python	3	0	2	4
8	VIII		Blockchain	3	0	2	4

SEMESTER I

SEMESTER I						
Course MCBBAG101	Code:	Course Title: Business	L	T	P	C
Version	1		3	0	0	3
Category of Course	SEC-I					
Total Contact Hours	45					
Pre-Requisites/Co-Requisites						

Course Perspective

The course Business Statistics provides a comprehensive understanding of data analysis techniques essential in finance and economics. It begins with descriptive analysis, covering data types, central tendency measures, dispersion, and data visualization techniques such as histograms and box plots. It progresses to correlation and regression analysis, highlighting their significance and applications in financial modelling. The course also delves into probability and random variables, explaining distributions like binomial, Poisson, and normal. Finally, it introduces estimation and hypothesis testing, including confidence intervals, parametric and non-parametric tests, and error types, equipping students with statistical tools for decision-making in finance and research.

Course Outcomes

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO2	Understanding the basic concepts of statistics and the measurement of central tendency and dispersion. Also understand the data visualization and presentation.	L2
CO3	Applying probability concepts and various data distributions to solve business-related problems.	L3
CO4	Analyzing statistical data using techniques such as hypothesis testing and regression analysis to inform business decisions in the field of business management.	L4
CO5	Evaluating different statistical models to assess their effectiveness in forecasting and decision-making processes	L5

CO6	Creating data-driven strategies based on statistical analysis for optimizing business operations and decision-making in business management.	L6
-----	---	----

Course Content

Unit I	Data and Types of Descriptive Analysis	12 Hours
Attributes and variables, Scales of measurement: nominal, ordinal, interval and ratio, Quantitative and Qualitative Data, Measures of Central Value: Mean, Median, Mode, Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation, Moments, Skewness, Kurtosis. Visualization of Data: Histograms, Stem and Leaf Plots, Five Number Summary and Box Plots. Introduction to Big Data: Characteristics and Stages, Application of Central tendency and Variance Measures in Finance and Economics.		
Unit II	Correlation and Regression Analysis	10 Hours
Correlation Analysis: Meaning and significance. Correlation and Causation, Types of Correlation, Methods of studying Simple correlation – Scatter diagram, Karl Pearson’s coefficient of correlation, Spearman’s Rank correlation coefficient. Regression Analysis: Meaning and significance, Regression vs. Correlation, Simple Regression model: Linear Regression, R-square and MSE in Regression, Geometric Interpretation of Regression., Application of Correlation and Regression in Finance and Economics		
Unit III	Random Variable Analysis	10 Hours
Probability: Meaning and types, Conditional probability, Bayes’ theorem, Random Variable: discrete and continuous. Probability Distribution: This means the characteristics (Expectation and variance) of Binomial, Poisson, Exponential and Normal distribution, z-score, Chebyshev and empirical rule, and Central limit theorem.		
Unit IV	Introduction to Estimation and Hypothesis Testing	13 Hours
Estimation: Point and Interval estimation of population mean, Confidence intervals for the parameters of a normal distribution (one sample only), Hypothesis Testing: Null and Alternate Hypothesis, Parametric and Non-Parametric tests, One Tail and Two tail tests, Chi-Square test, Level of Significance, Type I and Type II error, Test of hypothesis concerning Mean: z-test & t-test.		

Learning Experience

The course will employ diverse teaching methods to enhance student engagement and learning. Interactive lectures, incorporating presentations and Q&A sessions, will facilitate a deeper understanding of core concepts while maintaining active student participation. Hands-on learning through practical exercises will reinforce theoretical knowledge. To simplify complex

ideas, real-world cases will be adapted and discussed, making the content more relatable. Digital media resources such as video tutorials and podcasts will cater to various learning styles, and a Learning Management System (LMS) will be used to share course materials and assignments. Continuous and formative assessments, including quizzes and class discussions, will provide timely feedback on student progress. Additionally, the course instructor will offer extra support and feedback during scheduled office hours to address individual learning needs. Together, these strategies will ensure a comprehensive and engaging learning experience.

Textbooks

1. Levin, R. and Rubin, D., Statistics for Management, Pearson India.

Suggested Readings

1. David M. Levine, Kathryn A. Szabat, David F. Stephan, Business Statistics: A First Course (PHI, 7th Edition).
2. Sanjiv Jaggia., Essentials of Business Statistics (Cengage, 5th Edition)
3. Thomas J. Quirk., Excel 2019 for Business Statistics (Springer, 4th Edition)
4. David M. Levine, Kathryn A. Szabat, David F. Stephan, Business Statistics: A First Course (PHI, 7th Edition)

Open Educational Resources (OER)

1. NPTEL, Swayam, Course Era

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	<p>40 Marks:</p> <p>Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks</p>

II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks
Passing Criteria	
40% in Internal and End-Term separately	

SEMESTER I						
Course Code: MCBMAC101	Course Title: Financial Accounting	L	T	P	C	
Version	1	3	1	0	3	
Category of Course	Major					
Total Contact Hours	45					
Pre-Requisites/ Co-Requisites	Basic knowledge of financial accounting					

Course Perspective

This course provides a comprehensive introduction to the principles and practices of financial accounting. Students will gain a solid foundation in basic accounting concepts, the recording and reporting of business transactions, depreciation and inventory valuation, and accounting for non-profit organizations. Contemporary issues in accounting will also be explored, equipping students with the knowledge to navigate both traditional and modern accounting challenges.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the concept and standards of financial accounting.	L2
CO2	Applying accounting process from recording of transactions to preparation of final accounts.	L3
CO3	Applying the various methods of depreciation and inventory costing and control as well as their reporting process.	L3
CO4	Analysing the financial statement and the cash flow of a company.	L4
CO5	Evaluating contemporary issues in accounting and integrate these advanced concepts into practical and theoretical accounting frameworks.	L5

Course Content

Unit I	Basic Concepts of Accounting & Framework	12 Hours
Basics of Accounting, Financial accounting principles: Meaning and need; Concepts and Conventions of Accounting, Accounting Systems, Measurement of Business income, Revenue recognition, Introduction to		

Generally Accepted Accounting Principles (GAAP), Accounting standards: Overview of IAS, IFRS. AS and Ind AS.		
Unit II	Recording of Business Transaction & Preparation of Final Accounts	12 Hours
Accounting Process: Recording of a business transaction, ledgers, preparation of vouchers and Trial Balance, Rectification of Errors, Preparation of Final Accounts: Profit and Loss Account, Balance Sheet with adjustments, Cash Flow Statement.		
Unit III	Depreciation Accounting & Inventory Valuation	12 Hours
Accounting for Depreciation- Concepts, Methods and Calculation, Changes in depreciation methods and impact on measurement of business income. Inventory valuation through Accounting Standards: LIFO, FIFO, Weighted Average Method, Introduction of Capital and revenue expenditures, Capital and Revenue Receipts, Provisions and Reserves & Deferred Revenue Expenditure.		
Unit IV	Non-Profit Organization Accounting & Contemporary issues	9 Hours
Non-Profit Organization Accounting: Basic Concepts, Treatment of Subscription and Preparation of Receipts & Payment Accounts and Balance Sheet. Introduction to Contemporary issues in Accounting – Human Resource Accounting, Inflation Accounting, Business Responsibility & Sustainability Reporting (BRSR), Green Washing, Accounting for CSR		

Learning Experience: The learning experience will include interactive lectures with real-world examples to make accounting concepts engaging. Students will gain hands-on practice through practical exercises and accounting software tools. Group activities and case studies will enhance collaborative problem-solving skills. Regular quizzes and assignments will reinforce learning, while guest lectures from industry experts will provide current insights. Opportunities for self-reflection and feedback will help students assess their progress and improve their understanding.

Textbooks

1. R. Narayanaswamy. "Financial Accounting: A Managerial Perspective", PHI Learning Pvt. Ltd.
2. Maheshwari, S. N. Financial Accounting. 6th ed., Vikas Publishing House

Reference Books

1. Anthony, R. N., Hawkins, D. F., & Merchant, K. A. Accounting: Text and Cases (13th ed.). McGraw-Hill Education.

2. Grewal, T. S. Double Entry Book Keeping: Financial Accounting for Class 12. Sultan Chand & Sons.
3. Monga, J. R. Financial Accounting: Concepts and Applications. Mayur Paperback.

Open Educational Resources (OER)

1. OpenStax Financial Accounting Textbook
2. MIT OCW Financial Accounting Course
3. Coursera Financial Accounting Course
4. Saylor Academy Financial Accounting Course

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks
Passing Criteria	
40% in Internal and End-Term separately	

SEMESTER I						
Course Code:	Course Title:	Micro	L	T	P	C
MCBBAG103	Economics					
Version	1	3	0	0	3	
Category of Course	Major					
Total Contact Hours	45					
Pre-Requisites/ Co-Requisites	Basic knowledge of Micro Economics					

Course Perspective

This microeconomics course aims to equip students with a comprehensive understanding of microeconomic principles and their practical applications in business contexts. By delving into core concepts such as opportunity costs, time value of money, consumer behaviour, and demand elasticity, students will develop the analytical skills needed to assess market behaviours and make informed decisions. The course emphasizes the importance of production theories, cost analysis, and pricing strategies across various market structures, fostering strategic decision-making and problem-solving abilities. Through an in-depth exploration of market dynamics and economic factors, students will gain insights into the forces that drive business performance and sustainability. Ultimately, this course prepares students to apply microeconomic theories to real-world challenges, enhancing their ability to contribute effectively to organizational success and economic development.

Course Outcomes:

After completion of the course, the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the concept of Micro Economics.	L2
CO2	Applying consumer behavior theories to evaluate demand and consumer choices.	L3
CO3	Analyzing production theory and differentiating between short-run and long-run production scenarios.	L4
CO4	Evaluating cost concepts and developing pricing strategies for various market structures.	L5
CO5	Evaluating demand forecasting methodologies and elasticity measures to enhance strategic planning.	L5

Course Content

Unit I	Introduction	5 Hours
Scope of Microeconomics. Analysis of the relevance and practical application of Microeconomics in organizational contexts. Comparative study of Individual vs. Aggregate Economic Analysis. In-depth examination of Opportunity Costs, Time Value of Money, Marginal Analysis, Instrumentalism, Market forces, and Equilibrium states.		
Unit II	Advanced Consumer Behavior and Demand Analysis	8 Hours
Cardinal Utility Theory: Detailed exploration of Diminishing Marginal Utility and the Law of Equi-Marginal Utility. Ordinal Utility Theory: Comprehensive analysis of Indifference Curves, Marginal Rate of Substitution, Budget Constraints, and Consumer Equilibrium. Rigorous study of Demand Theory, Law of Demand, Distinction between Movements along and Shifts in the Demand Curve. Measurement methodologies for Elasticity of Demand, encompassing Income, Cross, Advertising, and Expectation Elasticities. Strategic Demand Forecasting: Objectives, necessity, and advanced methodologies (overview).		
Unit III	Production Theory	12 Hours
Conceptual and analytical frameworks of Production, including Factors of Production and Production Functions. Differentiation between Fixed and Variable Inputs. Detailed analysis of the Law of Variable Proportions in the short run, and the Law of Returns to Scale in the long run, utilizing Isoquant and Isocost analysis.		
Unit IV	Cost Analysis and Pricing Strategy	15 Hours
In-depth exploration of Cost concepts and Cost Functions, including Short Run and Long Run Cost analyses. Examination of Economies and Diseconomies of Scope and Scale. Explicit and Implicit Costs, and Private and Social Costs. Advanced Pricing Strategies in various market structures: Perfect Competition, Monopoly.		

Learning Experience: The learning experience in this Microeconomics course is designed to be engaging and participatory, enabling students to actively interact with the material and apply their knowledge in practical situations. Instruction will blend lectures with interactive discussions, case studies, and problem-solving exercises. Students will participate in hands-on learning through assignments that require them to apply microeconomic concepts to analyze real-world scenarios, assess consumer behavior, and evaluate production functions. Group activities and peer reviews will encourage collaboration, allowing students to learn from one another and deepen their understanding. Assessments will include quizzes, case study analyses, and project-based assignments, providing a comprehensive evaluation of student progress. The course instructor will offer additional support and feedback, fostering an environment where students feel comfortable seeking help. This approach will ensure that students grasp microeconomic theories and effectively apply them in their future endeavors.

Textbooks

1. Principles of Microeconomics, 22e, H L Ahuja, S.Chand Publishing (2022 edition)
2. Principles of Economics, N.Georgy Mankiw, South-Western; 3rd edition (1 March 2003)
3. Dwivedi, D.N.; Managerial Economics, Vikas Publishing House.

Suggested Readings

1. Mehta, P. L.; Managerial Economics, Sultan Chand & Sons.
2. Koutsoyiannis, A.; Modern Micro Economics, Macmillan Press Ltd.
3. Salvator, Dominick, Managerial Economics, McGraw-Hill Book Company

Open Educational Resources (OER)

1. <https://ocw.mit.edu/courses/economics/14-01-principles-of-microeconomics-fall-2018/>
2. <https://ocw.mit.edu/courses/economics/14-01-principles-of-microeconomics-fall-2018/lecture-notes/>
3. <https://apstudents.collegeboard.org/courses/ap-microeconomics>

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term	40 Marks

Examination (Theory)	
Passing Criteria	
40% in Internal and End-Term separately	

SEMESTER I						
Course Code:	Course Title: Principles of Management	L	T	P	C	
MCBBAG104						
Version	1	3	0	0	3	
Category of Course	Major					
Total Contact Hours	45					
Pre-Requisites/ Co-Requisites	Basic knowledge of Micro Economics					

Course Perspective

This program aims to train the students on professional skills and aptitude needed to perform in business organisations. To appreciate the program contents, students must understand the functioning of the organisations. This course aims to give students a fundamental understanding of the functioning of a business organisation and hence it is a necessary part of the program structure.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding Hierarchy and function in an organisation.	L2
CO2	Applying different leadership styles and diverse theories of motivation, engagement and appraisals.	L3
CO3	Analyzing the need for authority and delegation in an organisation.	L4
CO4	Analyzing the decentralization for smooth operation in an organisation.	L4
CO5	Evaluating the evolutionary changes in practices of management adopted in modern organization.	L5

Course Content

Unit I	Introduction	9 Hours
Concept, Nature, Process and Significance of Management, Management Types and Management Skills; Conceptual Skills, Human Skills, Technical Skills, Vertical Differences, Horizontal Differences, The Evolution of Management; Classical Perspective, Humanistic Perspective- Scientific Management, Bureaucratic Management, Administrative Management,		

Early Advocates, Human Relations Management, Human Resource Perspective.		
Unit II	Planning & Organization	12 Hours
Nature, Scope and Objectives of Planning; Planning and Goal Setting overview, Operational Planning (Management by Objectives), Innovative approaches to Planning. Strategy formulation and Implementation; Strategic Management Process SWOT Analysis, Corporate Level Strategy-BCG Matrix, Decision Making- Types of Decisions and Problems, Decision Making Models, Decision Making Steps, Decision making theories: Bounded Rationality Decision Making Theory, Vroom-Yetton Decision Making Theory, Intuitive Decision-Making Theory, Designing Adaptive Organizations, Change and Innovation, Human Resource Management		
Unit III	Leading	12 Hours
Dynamics of Behaviour in Organisations- Attitudes, Perception, Personality and Behaviour, Emotions, Managing Yourself, Stress and Stress Management. Leadership- From Management to Leadership, Followership, Power and Influence, Leadership theories: "Great Man" Theories, Trait Theories, Contingency Theories, Behavioural Theory, Participative Theory, Transactional Theory, Relational Theory. Motivation; Content Perspective on Motivation: ERG Theory, A Two Factor Approach to Motivation, Motivational Theories: Maslow's need hierarchy theory, Herzberg's 2 factor theory, McClelland's theory of needs, Vroom's expectancy theory, Communication, Teamwork: Managing Team Conflict		
Unit IV	Controlling	12 Hours
Quality and Performance: Feedback Control Model, Budgetary Control, Financial Control, The Changing Philosophy of Control, Total Quality Management, Trends in Quality and Financial Control, 360-degree feedback.		

Learning Experience: This course will be conducted through a blend of lectures, case studies, hands-on exercises, and group discussions to ensure a dynamic and participatory learning environment. Students will learn principles of management in the class with the learning by doing method. Assessments will be diverse, including assignments, quizzes, group presentations, and a final examination, ensuring that students are evaluated on both their theoretical knowledge and practical skills. The course instructor will be available for additional support and feedback, encouraging students to seek help as needed.

Textbooks

1. New Era of Management. Author, Richard L. Draft Edition, 11. Publisher, South-Western Cengage Learning, 2014.
2. Robbins, Stephen P., Coulter, Mary K. Management. 15th Ed Upper Saddle River, New Jersey: Pearson, 2021

Suggested Readings

1. Koontz, Cannice and Weihrich (2014). Management- A Global, Innovative and Entrepreneurial Perspective (14th Edition). New Delhi: Tata McGraw Hill Publishing Company.
2. Stoner, Freeman and Gilbert Jr. (2013). Management (6th Edition). New Delhi: Pearson Prentice Hall of India.
3. Chopra R. K., Mohan Puneet, & Sharma Vandana (2010). Principles & Practices of Management. New Delhi: Sun India Publication.
4. Tripathi P. C. & Reddy P. N. (2015). Principles & Practices of Management (5th Edition). New Delhi: Tata McGraw Hill Publishing House.
5. Gupta, C.B (2016). Management Concepts and Practices. New Delhi: Sultan Chand and Sons.

Open Educational Resources (OER)

1. Enrol in online courses or Massive Open Online Courses (MOOCs) offered by reputable platforms like Coursera, edX, or Udemy.
2. Study and analyse real-world case studies that showcase the application of management theories and concepts.
3. Engage in online forums and discussion groups focused on management topics.
4. Read business magazines and publications like Harvard Business Review, Forbes, or The Economist.

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks

External Assessment- End Term Examination (Theory)	40 Marks
Passing Criteria	
40% in Internal and End-Term separately	

SEMESTER I						
Course Code: MCBMHS101	Course Title: Financial Markets and Institutions	L	T	P	C	
Version	1	3	0	0	3	
Category of Course	Major					
Total Contact Hours	45					
Pre-Requisites/ Co-Requisites	Basic knowledge of economics and financial concepts					

Course Perspective

This course is designed to provide students with a comprehensive understanding of the financial system in India, including its structure, key institutions, and the various markets that operate within it. The course covers a wide range of topics, from the role of the Reserve Bank of India (RBI) and other regulatory bodies to the functioning of financial markets and the intricacies of banking and debt markets.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the structure and roles of components in the financial markets and institutions.	L2
CO2	Applying the above learned expertise in the operations of stock markets, raising capital in the international markets and construction and djustment of Indian Stock Indices.	L3
CO3	Analyzing the role and significance of Indian Financial Markets, their integration with the global economy and the mechanisms of credit rating agencies.	L4
CO4	Analyzing the above learned experience in the functioning of money and debt markets in India.	L4
CO5	Evaluating the functioning of functional markets and institutions	L5

Course Content

Unit I:	Indian Financial System and Major Institutions	9 Hours
Structure of the Indian Financial System: Banking, NBFCs, AMCs, Account Aggregators, RBI, SEBI, IRDA, Niti Aayog, Stock Exchange. Role of RBI: Monetary and Fiscal policy. The roles of the central bank and commercial banks, Commercial Banking: Functions of banks, non-performing assets (NPAs), risk management, Basel norms. The need, importance, trends, and RBI guidelines, Neo Banking, BaaS, Digital Currency, Payment Banks, CBDC		
Unit II	Financial Markets in India	12 Hours
Introduction to Financial Markets in India: Role and Importance of Financial Markets, Types of Financial Markets: Money Market; Capital Market; Linkages Between Economy and Financial Markets, Integration of Indian Financial Markets with Global Financial Markets, Concept of NAV, Credit Rating Agencies: Role and mechanism, Merchant Banks.		
Unit III	Capital Markets in India	12 Hours
Introduction to Stock Markets: NSE & BSE, Regional and Modern Stock Exchanges, International Stock Exchanges, NSE vs. BSE, Primary and Secondary Markets, Raising of funds in International Markets: ADRs and GDRs, FCCB and Euro Issues, Indian Stock Indices and their construction, maintenance, adjustment for corporate actions.		
Unit IV	Money Markets & Debt Markets in India	12 Hours
Money Market: Meaning, role and participants in money markets, Segments of money markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit. Debt Market: Introduction and meaning, Sovereign bonds: Electoral Bonds, Green Bonds, DeFi.		

Learning Experience: This course will be delivered through a combination of lectures, interactive discussions, case studies and hands-on activities designed to provide students with both theoretical knowledge and practical experience. The course aims to be experiential and participatory, ensuring that students not only understand the concepts and structure of Indian Financial System but also apply them in real-world contexts.

Textbooks

1. Khan, M.Y. Financial Services (8th ed). Mc Graw Hill Education.
2. Pathak, B. Indian Financial System (4th ed). Pearson Publication.

Suggested Readings

1. "Journal of Banking & Finance": This journal publishes high-quality research articles on various aspects of banking and finance, including financial markets, risk management, and regulatory issues. Students can find cutting-edge research and case studies related to both Indian and global financial systems.
2. "Economic and Political Weekly (EPW)": EPW frequently publishes articles on the Indian economy, financial markets, and policy analysis. It's a valuable resource for staying updated on current economic trends and regulatory changes in India.

Open Educational Resources (OER)

1. RBI Website (www.rbi.org.in): The official website of the Reserve Bank of India offers access to important publications, circulars, and data related to monetary policy, banking regulations, and financial markets.
2. SEBI Website (www.sebi.gov.in): The Securities and Exchange Board of India's website provides resources on capital markets, regulatory updates, and investor education.
3. NSE and BSE Websites (www.nseindia.com, www.bseindia.com): These websites provide real-time data on stock markets, educational resources, and insights into market trends and indices.

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks
Passing Criteria	
40% in Internal and End-Term separately	

SEMESTER V						
Course Code: MCBMHS102	Course Title: Commercial Laws	L	T	P	C	
Version	1	3	0	0	3	
Category of Course	Major					
Total Contact Hours	45					
Pre-Requisites/ Co-Requisites	Basic knowledge of Business Laws					

Course Perspective

Upon completing this course, students will understand the foundational principles of various business laws in India, including the Indian Contract Act, Sale of Goods Act, and Companies Act. They will analyse the implications of these laws in real-world business scenarios, focusing on contracts, negotiable instruments, and company regulations. Students will apply legal principles to consumer protection and information rights, ensuring compliance with the respective laws. They will also evaluate the effectiveness of these laws in protecting consumer rights and regulating corporate entities. The course will enable students to create effective legal strategies for managing business operations within the framework of Indian laws.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the core concepts and essentials of the Indian Contract Act, Sale of Goods Act, and Companies Act, focusing on contract formation, sale agreements, and company incorporation.	L2
CO2	Analysing the legal provisions related to negotiable instruments, limited liability partnerships, and agency contracts to assess compliance in business transactions.	L3
CO3	Applying principles of consumer protection and right to information to address legal challenges in business operations, focusing on consumer rights and transparency.	L4
CO4	Evaluating the impact of the Information Technology Act and other business laws on digital transactions, governance, and consumer engagement.	L5

CO5	Creating business strategies that align with legal requirements, ensuring compliance with contract laws, company regulations, and consumer protection mandates	L6
-----	---	----

Course Content

Unit I:	Indian Contract Act 1872	9 Hours
The Indian Contract Act 1872: Meaning and Essentials of contract; Kinds of contract based on validity, formation & performance; law relating to offer and acceptance, consideration, competency to contract, free consent, void agreements, performance of contracts, discharge of contracts, breach of contracts and quasi contract; Special contracts: contract of indemnity and guarantee, bailment and pledge, and agency.		
Unit II	Sale of Goods Act 1930 & Negotiable Instrument Act 1881	12 Hours
Sale of Goods Act 1930: Sale and agreement to sell, implied conditions and warranties, sale by non-owners, rights of unpaid seller. Negotiable Instruments Act 1881: Meaning of negotiable instruments, type of negotiable instruments, promissory note, bill of exchange, cheque.		
Unit III	Companies Act 2013 & Limited Liability Partnership Act, 2008	12 Hours
The Companies Act 2013: Meaning and types, Incorporation, Memorandum & Articles of association, Prospectus, Issue of shares and bonus shares, rights issue, sweat equity, role of directors, share qualification, company meetings. The Limited Liability Partnership Act 2008: Meaning and nature of the limited partnership, formation, partners & their relations, extent and limitation of liability.		
Unit IV	Consumer Protection Act 1986	12 Hours
Consumer Protection Act 1986: Objectives and machinery for consumer protection, defects and deficiency removal, rights of consumers. The Right to Information Act 2005: Salient features and coverage of the act, definition of terms information, right, record, public authority; obligations of public authorities, requesting information and functions of PIO. Information Technology Act 2000: The rationale behind the act, Digital signature and electronic signature, Electronic Governance.		

Learning Experience: The course will be delivered through a combination of lectures, case studies, group discussions, and interactive exercises, ensuring a thorough understanding of business laws. Classes will introduce foundational concepts of contracts, sale agreements, and company formation, supplemented with case studies that simulate real-life legal scenarios. Role plays and group activities will help students analyze legal provisions related to negotiable instruments, LLPs, and consumer rights. Practical exercises, quizzes, and assessments will be used to enhance comprehension of laws like the Information Technology Act and Right to

Information Act. This approach ensures that students develop critical thinking, legal reasoning, and practical skills to apply laws effectively in business scenarios.

Textbooks

1. Kapoor, N.D., Elements of Mercantile Law. New Delhi: Sultan Chand & Sons
2. Albuquerque, D., Legal Aspects of Business –Texts, Jurisprudence and Cases. Oxford Higher Education.
3. Kuchchal, M.C., & Kuchhal, V., Business Law. Vikas Publishing
4. Tulsian, P.C., & Tulsian, B., Business Law. Tata McGraw Hill

Reference Book

5. Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, "Elements of Business Law". Sultan Chand & Sons Pvt. Ltd.
6. Dagar, Inder Jeet and Agnihotri, Anurag. Business Laws : Text and Problems. Sage Publication.
7. Jagota R. (2019). Business Laws. MKM Publishers ScholarTech Press.
8. Sharma, J.P. and Kanojia S. (2019). Business Laws. New Delhi. Bharat Law House Pvt. Ltd.
9. Singh, Avtar. (2018). The Principles of Mercantile Law. Lucknow. Eastern Book Company.

Open Educational Resources (OER)

1. MIT OpenCourseWare (OCW) - Law and Society: Commercial Law
2. Coursera - Legal Aspects of Entrepreneurship (Offered by the University of Maryland)
3. OER Commons - Commercial Law Resources
4. OpenStax - Business Law

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks:

	Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks
Passing Criteria 40% in Internal and End-Term separately	

SEMESTER - I					
Course Code:	Course Title: E-Commerce	L	T	P	C

Version	1	3	0	0	3
Category of Course	SEC I				
Total Contact Hours	45				
Pre-Requisites/Co-Requisites	Basics of Computer				

Course Perspective

In the digital era, businesses are increasingly shifting toward online platforms to reach and serve customers efficiently. This course offers a comprehensive understanding of **E-Commerce** and **Internet Technologies**, focusing on their application in real-world business scenarios. Students will explore various types of e-commerce, understand the infrastructure needed to support it, examine digital payment methods, and learn about customer relationship management through electronic platforms. It will also cover crucial areas such as cybersecurity and legal aspects of online transactions.

Course Outcomes

After completion of the course the student will be:

Cours e Outco me	Course Outcome Statement	Bloom Taxono my Level
CO1	Understanding e-commerce business practices from traditional business	L2
CO2	Applying internet tools and technologies to support online business operations effectively.	L3
CO3	Analyzing the role of electronic payment systems and customer relationship processes in enhancing digital business experiences.	L4
CO4	Evaluating the functioning and components of Electronic Data Interchange (EDI), mobile wallets, UPI, and net/phone banking in facilitating secure e-transactions.	L5
CO5	Creating secure e-commerce environments by integrating cyber laws, encryption methods, firewalls, and public key infrastructure for data protection and legal compliance.	L6

Course Content

Unit I	Introduction	12 Hours
---------------	---------------------	-----------------

E-Commerce: Introduction, meaning and concept; Needs and advantages of ecommerce; Types of E-Commerce, Basic requirements of E-Commerce, Consumer Buying through E-Platforms like Flipkart, Amazon, Ebay, Snapdeal		
Unit II		10 Hours
Internet: Concept & evaluation, Characteristics of Internet: email, www, ftp, telnet, Intranet & Extranet, Limitations of internet, Hardware & Software requirement of Internet, searches Engines		
Unit III		13 Hours
Customer relationship with business via e-commerce Electronic Payment Systems: E-Cash, e-cheque, credit cards, debit cards, smart cards, E-Banking. EDI (Electronic Data Interchange): Introduction, networking infrastructure of EDI, Functions & Components of EDI, File types of EDI, Payment through UPI, Mobile Wallet, Phone Banking, Net Banking		
Unit IV		10 Hours
Security issues of e-commerce: Firewall, E-locking, Encryption; Cyber laws, salient provisions; PKI (Public key infrastructure)		

Learning Experience

The course is designed to be interactive and application-oriented. Students will engage in case discussions, real-time e-commerce platform analysis (like Amazon, Flipkart), hands-on exercises on digital payments, and group activities simulating online transactions. They will also explore the latest technological tools that support secure and efficient digital commerce and understand the regulatory framework surrounding it.

Guest lectures from industry professionals and demo sessions on tools like UPI, Net Banking, and e-wallets will enhance the learning journey.

Textbooks

1. Frontiers of E-Commerce: Ravi Kalkota,

TMH 2.O, Brien J: Management

Information System, TMH

Suggested Readings

1. Oberoi, Sundeep: E-Security and You, TMH
2. Young, Margret Levine The complete reference to Internet, TMH
3. David Whiteley; E-Commerce: Strategy, Technologies and Applications, McGraw Hill Education.

1. Open Educational Resources (OER)

NPTEL, Swayam, Course Era

Evaluation Scheme

Assessment Components	Marks Scheme
-----------------------	--------------

Internal Assessment	Marks
I. Continuous Assessment	<p>40 Marks:</p> <p>Assessment I: 20–25 Marks components is: Project-Based Learning:</p> <p>Assessment. II: 15-20 Marks</p> <p>Components are:</p> <p>Quizzes/Assignments/Essays/Presentations/Participation/C ase Studies/Reflective Journals: (minimum five components)-</p>
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory) 40 Marks	
Assessment Components	

SEMESTER II

SEMESTER II					
Course Code: MCBMHS201	Course Title: Analysis Cost for Managerial Decision-Making	L	T	P	C
Version	1	3	0	0	3
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Basic knowledge of Financial Accounting				

Course Perspective

The course "Analysing Cost for Managerial Decision Making" integrates key concepts from financial, cost, and management accounting to provide students with a comprehensive understanding of how to leverage cost information for strategic decision-making. It covers essential topics such as budgetary control, standard costing, and variance analysis, enabling students to assess financial implications in various contexts, including make-or-buy decisions, equipment replacement, and expansion or contraction of business operations. By emphasizing the interplay between cost management and strategic planning, the course prepares students to utilize analytical techniques and decision-making models in real-world managerial scenarios.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the basic concept of cost and management accounting.	L2
CO2	Applying costing technique like budgetary control and standard costing for the purpose of cost control.	L3
CO3	Applying costing technique like marginal costing and absorption costing for the purpose of cost control.	L3
CO4	Analysing strategic cost management techniques such as value chain analysis and activity-based costing.	L4
CO5	Evaluating business decisions using marginal costing technique.	L5

Course Content

Unit I	Introduction to Cost and Management Accounting	10 Hours
Costs Accounting: Basic cost concepts - Elements of Costs, Classification of Costs, Total Cost build up and Cost sheet. Management Accounting: Nature and Scope, Financial Accounting, Cost Accounting and Management Accounting, Advantages and Limitations of Management Accounting, Role of Management Accountant.		
Unit II	Costing Techniques: Budgetary Control	10 Hours
Budgets and Budgetary Control: Concept of Budgets and Budgetary Control, Advantages and Limitations of Budgetary Control, Establishing a System of Budgetary Control, Fixed and Flexible Budgeting, Performance		

Budgeting and Zero-Base Budgeting, Concept of Responsibility Accounting – Types of Responsibility Centres		
Unit III	Costing Techniques: Standard Costing and Marginal Costing	15 Hours
Standard Costing and Variance Analysis: Meaning of Standard Cost, Significance of Variance Analysis, Computation of Material, Labour Variances. Marginal Costing and Profit Planning: Marginal Costing Differentiated from Absorption Costing, Direct Costing, Differential Costing, Key Factor, Break-even Analysis, Margin of Safety, Cost-Volume-Profit Relationship, Advantages, Limitations and Applications of Marginal Costing.		
Unit IV	Managerial Decision Making	10 Hours
Decision models and tools. Expand or Contract Financial analysis of expanding or contracting business operations, Factors influencing expansion decisions: Market demand, cost considerations, Shutdown or Continue Decisions, Strategic Cost Management Integrating cost management with strategic planning, Techniques for strategic cost management: Value chain analysis, activity-based costing (ABC). Case Studies and Practical Applications		

Learning Experience: Students will engage in case studies and practical exercises to apply concepts in real-world scenarios. Group projects and collaborative learning foster teamwork and deeper understanding. Guest lectures from industry experts provide current insights and practical applications. Self-learning through online courses, e-books, and webinars further enhances comprehension and application of cost management principles.

Textbooks

1. Arora, M.N. & Katyal, Priyanka (2016) Cost Accounting, New Delhi: Vikas Publishing

Reference Books

2. Vaidya, S. C., (2022) Cost Management: Strategic Approach,

Suggested Readings

1. Khan, M.Y, and Jain, P.K., Management Accounting, McGraw Hill Education.
2. Gurusamy, Murthy, S., Management Accounting, McGraw Hill. Education.
3. Horngren, C.T.(2012). Cost Accounting-A Managerial Perspective, London, UK: Pearson Education.

4. Gupta S.K. & Sharma R.K. Management Accounting, Kalyani Publishers

Open Educational Resources (OER)

1. LibreTexts - Cost Accounting
2. Accounting Coach - Cost Accounting Evaluation Scheme

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks
Passing Criteria	
40% in Internal and End-Term separately	

SEMESTER II					
Course Code: MCBMAC201	Course Title:	L	T	P	C
	Financial Reporting				
Version	1	3	0	0	3
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Basic knowledge of financial accounting				

Course Perspective

This course serves as a foundational pillar of the ACCA program, equipping students with a thorough understanding of financial accounting principles, concepts, and practices crucial for their academic and professional growth. Financial reporting is an essential skill for accounting and finance professionals, and this course prepares students for advanced studies while laying the groundwork for careers in auditing, financial analysis, and management accounting. Students will gain proficiency in financial accounting standards, the preparation and analysis of financial statements, and understanding how this information guides business decisions. Additionally, the course enhances career prospects by providing practical skills in asset recognition, liability accounting, revenue measurement, and cash flow analysis. Real-world applications include preparing financial statements for annual reports, analyzing competitors' financial performance, and offering financial insights for strategic planning, ultimately empowering students to make informed decisions and succeed in their careers.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the principles and application of International Financial Reporting Standards (IFRS) in financial reporting.	L2
CO2	Applying relevant accounting standards to prepare complex financial statements, including consolidated financial statements for groups of companies.	L3
CO3	Applying accounting methods for events occurring after the reporting period to evaluate their impact on financial statements.	L3
CO4	Analysing the accounting treatment of business combinations, focusing on the acquisition method and the consolidation of financial statements for groups.	L4
CO5	Evaluating the equity method for accounting investments in associates and joint ventures, including recognizing equity income and necessary adjustments.	L5

Course Content

Unit I:	The Conceptual and Regulatory Framework for Financial Reporting	10 Hours
The need for a conceptual framework; characteristics of useful information; recognition and measurement; regulatory framework; concepts and principles of groups and consolidated financial statements.		
Unit II	Accounting for Transactions in Financial Statements	10 Hours
Tangible non-current assets; intangible assets; impairment of assets; inventories and agriculture; financial instruments; leasing; provisions and events after the reporting period; taxation; reporting financial performance; revenue; government grants; foreign currency transactions.		
Unit III	Financial Statement Preparation and Analysis	15 Hours
Preparation of single entity financial statements; preparation of consolidated financial statements for a simple group.		
Limitations of financial statements; calculation and interpretation of accounting ratios and trends; addressing users' and stakeholders' needs; limitations of interpretation techniques; not-for-profit and public sector entities.		
Unit IV	Employability and Technology Skills	10 Hours
Use of computer technology to access and manipulate information; respond using available functions and technology; navigate windows and screens for exam responses; present data effectively using appropriate tools.		

Learning Experience: This course offers an engaging and interactive learning experience that blends traditional teaching methods with modern technology, real-world applications, and collaborative activities. To meet the desired learning outcomes, students will participate in various experiential and participatory approaches, including lectures, discussions, case studies, group presentations, and hands-on learning with financial accounting software. The curriculum incorporates guest lectures from industry professionals and utilizes online resources and multimedia content via platforms like the ACCA Study Hub. Students will analyse real-world financial scenarios through case studies, collaborate on the preparation and interpretation of financial statements, and complete practical exercises and quizzes. Classroom experiences will involve discussions, debates, and role-playing, while outside activities may include field trips and professional development workshops. Assessment methods will consist of quizzes, exams, group presentations, individual assignments, and class participation. Support and feedback will be readily available from the course instructor, with opportunities for peer review and collaboration. Through this comprehensive approach, students will gain a robust understanding of financial accounting principles, along with vital analytical, problem-solving, and communication skills.

Textbooks:

1. R. Narayanaswamy. "Financial Accounting: A Managerial Perspective", PHI Learning Pvt. Ltd.

Suggested Readings:

1. ACCA Study Hub
2. "Financial Accounting: A Practical Approach" by Alan Melville (Cengage Learning)

Open Educational Resources (OER)

1. Financial Statements of Public Companies Accounting Coach - Cost Accounting

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks
Passing Criteria	
40% in Internal and End-Term separately	

SEMESTER II					
Course Code: SEC II	Course Title: Introduction to PowerPoint and MS Excel	L	T	P	C
Version	1	2	0	2	3
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/Co-Requisites					

Course Perspective

This course equips students with essential digital skills to enhance their productivity and effectiveness in academic and business contexts. Focusing on Microsoft PowerPoint and MS Excel, the course blends theory with hands-on practice to teach professional presentation design and spreadsheet management. Students will learn to build aesthetic and persuasive presentations, manage data efficiently, use formulas and functions, and analyze data using charts, PivotTables, and dashboards. Real-world case applications are embedded to help students apply their knowledge across functions such as marketing, finance, operations, and human resources. The course aims to develop both conceptual understanding and technical proficiency, enabling students to become data-literate professionals capable of making informed decisions using digital tools.

Course Outcomes

After completion of the course the student will be:

Cours e Outco me	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the interface, structure, and features of PowerPoint and Excel for business and academic tasks.	L2
CO2	Applying design and formatting features in PowerPoint and Excel to create professional outputs.	L3
CO3	Using Excel functions, charts, and data tools to solve business problems.	L4
CO4	Analyzing and summarizing large datasets using sorting, filtering, PivotTables, and dashboard elements.	L5
CO5	Creating effective presentations and data summaries for decision-making and business communication.	L6

Course Content

Unit I	Fundamentals of Microsoft PowerPoint	10 Hours
PowerPoint Environment: Interface, Tabs, and Ribbons. Creating and Managing Slides, Slide Layouts and Templates. Typography, Colour Themes, Shapes, Icons, and SmartArt. Transitions and Animations: Applying Timing and Triggers. Embedding Multimedia (Audio/Video), Hyperlinking. Presenter Tools: Slide Show, Notes, Laser Pointer, Zoom. Exporting as PDF, MP4, and Compatibility Checks. Practical Assignment: Create a 10-slide professional presentation		
Unit II	Excel Basics and Data Handling	12 Hours
Excel Environment: Ribbon, Worksheets, Ranges, Shortcuts. Data Entry and Editing: Autofill, Series, Data Validation. Formatting: Cells, Tables, Conditional Formatting, Custom Styles. Basic Formulas: SUM, AVERAGE, MAX, MIN, COUNT, ROUND. Logical Functions: IF, AND, OR, Nested Functions. Practical Assignment: Budget Tracker or Salary Sheet.		
Unit III	Data Analysis and Visualization in Excel	10 Hours
Sorting, Filtering, Subtotals. Lookup Functions: VLOOKUP, HLOOKUP, XLOOKUP. Text Functions: LEFT, RIGHT, MID, LEN, CONCATENATE, TEXTJOIN. Date and Time Functions: TODAY, NOW, DATEDIF, NETWORKDAYS. Charts: Bar, Line, Pie, Combo, Sparklines. Quick Analysis Tool, Trendlines, Chart Customization. Data Cleaning Techniques: Removing Duplicates, Text to Columns. Practical Assignment: Sales Report with Interactive Charts		

Unit IV	Excel Tools and PowerPoint Integration	13 Hours
Introduction to PivotTables and PivotCharts. Grouping, Slicers, Value Summarization, Layout Settings. Dashboards: Basic Dashboard Creation Using Charts and Pivots. Data Protection and Sheet Security. Printing Options and Page Setup. Integrating Excel Charts/Tables into PowerPoint. Final Capstone Project: Business Report with Excel Dashboard and PPT		

Learning Experience

The course integrates project-driven labs, where weekly practical sessions are designed around real-world business scenarios such as HR data sheets, finance dashboards, and marketing pitch decks, allowing students to apply their skills in functional contexts. Collaborative exercises are incorporated through pair-work and group presentations, promoting peer-to-peer learning and critical evaluation. Continuous formative feedback is provided on aspects like file design, formula usage, and presentation logic to support incremental improvement. Additionally, all lesson videos, assignments, and supplementary readings are regularly uploaded on the Learning Management System (LMS), ensuring consistent engagement and easy access to course materials.

Textbooks

Frye, C. (2022). Microsoft Excel 2021 Step by Step.

Microsoft Press. Murray, K. (2022). PowerPoint 2021 For Dummies. Wiley.

Open Educational Resources (OER)

1. Microsoft Learn: <https://learn.microsoft.com>
2. NPTEL/Swayam: Digital Skilling, IIT Madras ,
<https://elearn.nptel.ac.in/shop/nptel/digital-skilling/?v=c86ee0d9d7ed>
3. YouTube Channels: Excel Campus: <https://www.youtube.com/user/ExcelCampus> ,
PowerPoint School : <https://www.youtube.com/powerpointschool>

Evaluation Scheme

Assessment Components	Marks Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: 20–25 Marks components is: Project-Based Learning: Assessment. II: 15-20 Marks Components are: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-

II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory) 40 Marks	

SEMESTER III

SEMESTER III						
Course Code:	Course Title: Economic Environment and Policy	L	T	P	C	
MCBBAG301						
Version	1	3	0	0	3	
Category of Course	Major					
Total Contact Hours	45					
Pre-Requisites/ Co-Requisites	Basic knowledge of Economic Environment and Policies					

Course Perspective

The Economic Environment and Policy course provides students with a deep understanding of how national and global economies function. It explores the interactions between governments, businesses, and institutions, focusing on fiscal, monetary, and regulatory policies. By combining economic theory with real-world case studies, students develop analytical skills to assess and respond to economic challenges. The course emphasizes the impact of policies on growth, stability, inequality, and sustainability, preparing students to navigate and influence economic decisions in both public and private sectors.

Course Outcomes:

After completion of the course, the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the concept of economic environment and policies	L2
CO2	Applying economic theories and policy frameworks to assess the implications of fiscal, monetary, and regulatory policies on economic stability and growth.	L3
CO3	Analyzing development strategies' impacts on poverty, inequality, and sustainability.	L4
CO4	Evaluating current economic challenges and policy responses through comparative analysis.	L5
CO5	Evaluating contemporary economic issues and developing informed policy recommendations to address them effectively.	L5

Course Content

Unit I:	Introduction to Economic Environment	10 Hours
Understanding Economic Environment, Economic Systems and Models, Economic Indicators, Global Economic Environment, Economic Cycles, Economic Growth and Development, Role of Government in the Economy, Economic Policy Frameworks, Economic Theories, Market Structures, Economic Reforms		
Unit II	Economic Policies and Their Implications	12 Hours
Fiscal Policy, Monetary Policy, Trade Policies, Regulatory Policies, Taxation Policies, Subsidy and Support Mechanisms, Exchange Rate Policies, Labor Market Policies, Public Debt Management, Investment Policies, Economic Stabilization Policies, Social Welfare Policies.		
Unit III	Economic Development and Growth	12 Hours

Economic Development Theories, Poverty and Inequality, Economic Growth Strategies, Sustainable Development, Human Capital Development, Industrialization and Innovation, Infrastructure Development, Regional Development and Planning, Technology and Development, Urban vs. Rural Development, Role of International Organizations, Economic Diversification.

Unit IV	Policy Evaluation and Current Issues	11 Hours
----------------	---	-----------------

Policy Evaluation Methods, Current Economic Challenges, Policy Responses to Economic Crises, Future Trends in Economic Policy, Impact of Technological Advancements, Demographic Changes and Economic Policy, Environmental and Climate Policy, Social Policy and Economic Implications, Comparative Policy Analysis, Global Economic Governance, Financial Market Regulation, Policy Effectiveness and Implementation.

Learning Experience: The learning experience in this Microeconomics course is designed to be interactive and practical, encouraging students to actively engage with the material and apply their knowledge to real-world situations. Instruction will combine lectures with discussions, case studies, and problem-solving exercises. Students will tackle hands-on assignments, applying microeconomic concepts to analyze consumer behavior, production functions, and market scenarios. Collaborative group activities and peer reviews will enhance learning through shared insights. Assessments, including quizzes, case studies, and projects, will provide a well-rounded evaluation of student progress, with ongoing support and feedback from the instructor to ensure a strong understanding and application of microeconomic theories.

Textbooks

1. Misra & Puri, Economic Environment of Business (Himalaya Publishing, Latest Edition)

Reference Books

1. H L Ahuja; Principles of Microeconomics, 22e, S.Chand Publishing (2022 edition)
2. John Sloman and Elizabeth Jones; Economics and Business Environment, Prentice Hall (2011)

Suggested Readings

1. N. Gregory Mankiw, Ronald D. Kneebone, Kenneth J McKenzie; Principles of Macroeconomics, Cengage Canada. (2023)
2. Dani Rodrik, The Globalization Paradox: Democracy and the Future of the World Economy, OUP Oxford. (2012)

3. Daron Acemoglu and James A. Robinson, Why Nations Fail, Profile Books. (2012)

Open Educational Resources (OER)

1. <https://ocw.mit.edu/courses/economics/>
2. <https://www.khanacademy.org/economics-finance-domain>
3. <https://olc.worldbank.org/>

Evaluation Scheme

Assessment Components	New Scheme					
Internal Assessment	Marks					
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks					
II. Mid-Term Examination	20 Marks					
External Assessment-End Term Examination (Theory)	40 Marks					
Passing Criteria						
40% in Internal and End-Term separately						
SEMESTER III						
Course Code: MCBMHS301	Course Title:	L	T	P	C	
	Corporate Accounting					
Version	1	3	0	0	3	
Category of Course	Major					
Total Contact Hours	45					
Pre-Requisites/ Co-Requisites	Basic knowledge of financial accounting					

Course Perspective

The Advanced Corporate Accounting course is designed to provide students with a deep understanding of complex accounting practices related to corporate finance. This course covers critical topics such as accounting for share capital and debentures, valuation of goodwill and shares, amalgamation of companies, and the preparation of final accounts for banking, insurance, and asset management companies. Through this course, students will develop the ability to apply accounting standards, analyse financial situations, and prepare consolidated financial statements.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the processes involved in the issue, forfeiture, and reissue of shares, including the book-building process.	L2
CO2	Applying the factors affecting the valuation of goodwill.	L3
CO3	Applying the accounting concepts and treatments for amalgamations as per Accounting Standard: 14 (ICAI).	L4
CO4	Analyzing the performance valuations of debt and equity using asset-based valuation techniques	L4
CO5	Evaluating the regulatory requirements for insurance companies and asset management companies	L5

Course Content

Unit I:	Accounting for Share Capital & Debentures	9 Hours
Issue, forfeiture and reissue of forfeited shares- concept & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.		
Unit II	Valuation of Intangible Assets	12 Hours
Goodwill Valuations: Concept of Goodwill, Factors affecting Valuation of Goodwill, Methods of Goodwill Valuation. Valuations of Debt & Equity, Asset Based Valuation, Valuation of Brand Image.		
Unit III	Amalgamation of companies	12 Hours
Concepts and accounting treatment as per Accounting Standard: 14 (ICAI). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction. Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).		
Unit IV	Final Account of Banking and Insurance Companies	12 Hours
Introduction to Insurance Companies, Regulatory Requirements, Preparation of final account of Asset Management Companies (AMC).		

Learning Experience: The learning experience will include interactive lectures with real-world examples to make accounting concepts engaging. Students will gain hands-on practice through practical exercises and accounting software tools. Group activities and case studies will enhance collaborative problem-solving skills. Regular quizzes and assignments will reinforce learning, while guest lectures from industry experts will provide current insights. Opportunities for self-reflection and feedback will help students assess their progress and improve their understanding.

Textbooks

1. "Advanced Accounting" by Paul Fischer, William Tayler, and Rita Cheng.
2. "Corporate Accounting" by Naseem Ahmed.

Suggested Readings

1. Goyal, B. K. (2021). Corporate Accounting. (7th Ed.). New Delhi: Taxman Publication.
2. Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. (3rd Ed.). New Delhi: PHI Learning

Open Educational Resources (OER)

1. Saylor Academy - Cost Accounting
2. MIT Open Course Ware - Financial and Managerial Accounting

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks

Passing Criteria

40% in Internal and End-Term separately

SEMESTER III							
Course Code:	Course Title:	Audit	&L	T	P	C	
MCBMAC301	Assurance						
Version	1		3	0	0	3	
Category of Course	Major						
Total Contact Hours	45						
Pre-Requisites/ Co-Requisites							

Course Perspective:

Upon completing this course, students will gain a thorough understanding of audit frameworks, risk assessment, and internal control systems,

equipping them to navigate complex audit engagements and ensure regulatory compliance. They will analyze critical factors in audit planning and evaluate internal control systems, enabling them to identify and assess audit risks effectively. By applying audit evidence and sampling techniques, students will perform comprehensive audits and review financial assertions. Finally, they will learn to evaluate audit findings, create audit reports, and communicate results, demonstrating a holistic grasp of audit practices within different organizational contexts, including for-profit and not-for-profit organizations.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding of the audit framework, including assurance engagements, corporate governance, and ACCA's Code of Ethics.	L2
CO2	Applying internal control systems and conducting tests of control to evaluate and communicate findings on internal control systems.	L3
CO3	Analysing audit risk and planning principles by assessing an entity's financial environment and regulatory framework.	L4
CO4	Evaluating audit evidence and procedures, including audit sampling, to assess the validity of specific items within an audit.	L5
CO5	Creating comprehensive audit reviews and reports by synthesizing audit findings, analyzing subsequent events, and finalizing the audit process.	L6

Course Content

Unit I	Audit framework and regulation	12 Hours
The concept of audit and other assurance engagements, External audits, Corporate governance, Professional ethics and ACCA's Code of Ethics and Conduct		
Unit II	Planning and risk assessment	11 Hours
Obtaining, accepting, and continuing audit engagements, Objective and general principles, Assessing audit risks, Understanding the entity and its environment and the applicable financial reporting framework, Fraud, laws and regulations, Audit planning and documentation. Internal control- Systems of internal control, The use and evaluation of systems of internal control by auditors, Tests of controls, Communication on internal control,		

Internal audit and governance and the differences between external audit and internal audit, The scope of the internal audit function, outsourcing and internal audit assignments.

Unit III	Internal Control	11 Hours
-----------------	-------------------------	-----------------

Systems of internal control, The use and evaluation of systems of internal control by auditors, Tests of controls, Communication on internal control, Internal audit and governance and the differences between external audit and internal audit, The scope of the internal audit function, outsourcing and internal audit assignments.

Unit IV	Audit Evidence and Review and Reporting	11 Hours
----------------	--	-----------------

Assertions and audit evidence, Audit procedures, Audit sampling and other means of testing, The audit of specific items, Automated tools and techniques, The work of others, Not-for-profit organisations. Review and reporting- Subsequent events, Going concern, Written representations, Audit finalization and the final review, The Independent Auditor's Report.

Learning Experience:

The course utilizes a mix of theoretical lectures, practical exercises, case studies, and quizzes to deepen students' understanding and competence in auditing practices. Core concepts such as audit frameworks, risk assessment, and corporate governance will be introduced through lectures and reinforced with real-world examples. Interactive case studies and in-class discussions will help students apply and analyze internal control systems and audit evidence. Practical exercises on audit sampling and evaluating audit reports will develop their skills in assessing audit quality. Tests, quizzes, and group assignments will allow for continuous feedback and improvement. This comprehensive approach ensures that students not only master theoretical knowledge but also acquire practical skills vital for auditing in diverse organizational contexts.

Textbooks

1. BPP Workbook
2. BPP Practice and Exam Kit

Suggested Readings

1. ACCA Study Hub

Open Educational Resources (OER)

1. Audit Reports and Financial Statements of Public Companies

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks
Passing Criteria	
40% in Internal and End-Term separately	

SEMESTER III					
Course Code: SEC III	Course Title: Advanced Excel	L	T	P	C
Version	1	0	0	1	2
Category of Course	Skill Enhancement Course				
Total Contact Hours	30				
Pre-Requisites/Co-Requisites	Basic MS Excel course must be completed beforehand				

Course Perspective

Upon completing this course, students will be able to apply advanced Excel techniques for efficient data management and analysis. They will understand how to leverage cell references and array formulas for targeted computations. They will analyse datasets using functions like VLOOKUP, HLOOKUP, INDEX, and MATCH to enhance data retrieval capabilities, while also creating custom data validation rules and evaluating patterns through conditional formatting. The course will enable students to synthesize complex data visualizations using PivotTables, Pivot

Charts, and new chart types like tree maps and waterfalls, facilitating better interpretation of trends. Students will also apply statistical functions to calculate averages, percentiles, and forecasts, and evaluate statistical distributions using histograms, thereby making data-driven decisions with precision.

Course Outcomes:

After completion of the course the student will be:

Cours e Outco me	Course Outcome Statement	Bloo m Taxono my Level
CO1	Understanding core Excel functions, including cell references, array formulas, data retrieval, and statistical calculations, to establish a strong analytical foundation.	L2
CO2	Analysing complex datasets by applying advanced functions and conditional formatting to identify trends, patterns, and anomalies.	L3
CO3	Applying diverse visualization tools and advanced charts to effectively present analytical findings.	L4
CO4	Evaluating statistical measures to assess data distributions and predict future outcomes.	L5
CO5	Creating integrated Excel solutions that combine advanced formulas, data validation, visualization, and statistical analysis to optimize decision-making.	L6

Course Content

Unit I:	Cell References & Array Formulas	10 Hours
Copy a Formula, External References, Hyperlinks, Count Unique Values, Count with Or Criteria, SUMIF, SUMIFS, COUNTIF, and COUNTIFS for targeted analysis.		
Unit II	Advanced Functions and Data Validation	10 Hours

VLOOKUP, HLOOKUP, INDEX, MATCH for advanced data retrieval; Data Validation Rules - Creation & Customisation; Conditional Formatting - Highlighting trends, patterns, and anomalies in data.		
Unit III	Data Visualization - Pivot Tables & Charts	5 Hours
Filters & Slicers in Pivot Tables, PivotCharts; New Charts – Tree map & Waterfall, Sunburst, Box and whisker Charts		
Unit IV	Statistical Functions	5 Hours
Negative Numbers to Zero , Rank , Percentiles and Quartiles, AverageIf , Forecast , MaxIfs and MinIfs , Weighted Average, Histograms		

Learning Experience: The learning process for this course is a blend of interactive classes, hands-on practice, quizzes, and assessments tailored to enhance students' Excel skills across all units. It begins with instructor-led sessions to build a foundation in cell references, array formulas, and functions like SUMIF and COUNTIF, followed by practical exercises that reinforce concepts. As students' progress to advanced functions such as VLOOKUP and data validation, they will engage in case-based tasks to retrieve and analyse complex data effectively. Data visualization techniques

will be taught through collaborative labs, enabling students to create PivotTables, advanced charts, and dashboards that depict data insights clearly. The course concludes with applying statistical functions, where students will practice forecasting and analysing distributions. Regular quizzes and assessments throughout ensure an effective learning journey, making students proficient in Excel's advanced functionalities and equipping them for real-world applications.

Textbooks

1. Microsoft Excel 2019 Data Analysis and Business Modelling, **Wayne Winston** - 6th Edition, published by Microsoft Press Arora, M.N. (2021)
2. Excel 2016 Bible, John Walkenbach - Published by Wiley
3. Excel 2019 All-in-One for Dummies, Greg Harvey - Published by Wiley

Open Educational Resources (OER)

1. <https://excelgraduate.com/advanced-excel/>
2. [Excel Skills for Business: Advanced Course \(Macquarie University\) | Coursera](#)
3. [Excel Skills for Business Certificate Program \(Macquarie\) | Coursera](#)

Evaluation Scheme

Assessment Components	Marks Scheme
Internal Assessment	Marks
I. Continuous Assessment	<p>40 Marks:</p> <p>Assessment I: 20–25 Marks components is: Project-Based Learning:</p> <p>Assessment. II: 15-20 Marks</p> <p>Components are:</p> <p>Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-</p>
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory) 40 Marks	
Assessment Components	

SEMESTER IV

SEMESTER IV						
Course Code: MCBBAG451	Course Title: Research Methods For Business	L	T	P	C	
Version	1	3	0	0	3	
Category of Course	Skill Enhancement Course					
Total Contact Hours	45					
Pre-Requisites/ Co-Requisites						

Course Perspective:

This course introduces students to the foundational principles and practical techniques of conducting business research. It equips learners with the skills to identify research problems, formulate hypotheses, design research methodologies, and analyze data for decision-making. Emphasis is placed on applying research methods to real-world business challenges, thus fostering analytical thinking and evidence-based decision-making. The course prepares students for internships, academic projects, and future research roles in corporate and academic settings.

Course Outcomes

Course Outcome	Course Outcome Statement	Bloom's Taxonomy Level
CO1	Understanding the key concepts, processes, and types of business research.	L2
CO2	Applying the techniques of problem formulation, hypothesis construction, and research design.	L3
CO3	Analyzing various sampling methods, data collection techniques, and sources of data.	L4
CO4	Evaluating research reports and interpreting statistical results for business decision-making.	L5
CO5	Creating basic research proposals and projects using appropriate research methods and tools.	L6

Course Content:

Unit I:	Introduction to Business Research	12 Hours
----------------	--	-----------------

Meaning, Objectives, and Scope of Research in Business; Significance of Business Research in Managerial Decision-Making; Types of Research: Exploratory, Descriptive, Analytical, and Predictive; Scientific Approach to Research; Identifying and Defining Research Problems; Formulating Research Questions and Objectives; Research Ethics and Integrity in Business Research		
Unit II	Research Design, Hypothesis, and Sampling Techniques	12 Hours
Steps in the Research Process; Types of Research Designs: Qualitative and Quantitative Approaches; Variables: Types and Measurement Scales (Nominal, Ordinal, Interval, Ratio); Hypothesis: Meaning, Types, Formulation, and Testing; Pilot Study and Pre-testing of Instruments; Sampling Techniques: Probability and Non-Probability Sampling; Sampling and Non-Sampling Errors		
Unit III	Data Collection and Analysis Techniques	11 Hours
Sources of Data: Primary and Secondary; Data Collection Methods: Questionnaire Design, Interviews, Surveys, Observations; Online and Digital Data Collection Tools; Data Preparation: Editing, Coding, Classification, and Tabulation; Descriptive Statistics: Mean, Median, Mode, Variance, Standard Deviation; Basics of Correlation and Regression; Introduction to Software Tools (Excel/SPSS/Google Sheets)		
Unit IV	Report Writing and Research Communication	10 Hours
Structure and Components of a Research Report; Referencing and Citation Styles: APA & MLA; Avoiding Plagiarism and Ensuring Academic Integrity; Visual Presentation of Data: Charts, Tables, and Graphs; Writing Executive Summaries and Abstracts; Presenting Research Findings Effectively (Oral and Written Formats)		

Learning Experience:

The course will use interactive lectures, research-based assignments, peer-reviewed critiques, and software-based data analysis sessions to foster applied learning. Students will develop research proposals and practice interpreting real data sets. Group activities, quizzes, and mock presentations will simulate academic and corporate research environments, promoting critical and reflective thinking.

Textbooks

1. Kothari, C. R., & Garg, G. (2019). Research Methodology: Methods and Techniques (4th ed.). New Age International.
2. Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2016). Business Research Methods (9th ed.). Cengage Learning.

Suggested Readings

1. Sekaran, U., & Bougie, R. (2019). Research Methods for Business: A Skill Building Approach (8th ed.). Wiley.
2. Cooper, D. R., Schindler, P. S. (2017). Business Research Methods (12th ed.). McGraw Hill Education.

Open Educational Resources (OER)

1. MIT OpenCourseWare – *Research Skills for Business*: <https://ocw.mit.edu>
2. Coursera – *Business Research Methods* (free course options available)
3. YouTube – SPSS and Excel Tutorials by EduPristine, UGC E-Pathshala

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks
Passing Criteria	
40% in Internal and End-Term separately	

SEMESTER IV							
Course Code:	Course Title:	Financial	L	T	P	C	
MCBMAC401	Management						
Version	1	3	0	0	0	3	
Category of Course	Major						

Total Hours	Contact	45
Pre-Requisites/ Co-Requisites		

Course Perspective

The Introduction to Financial Management course provides students with the foundational knowledge and skills to make informed financial decisions within a business context. The course covers the essential financial management principles, including the time value of money, investment decision-making, and capital structure. Additionally, it addresses practical aspects of managing dividends and working capital, equipping students with an understanding of how finance drives business value and growth. As financial managers in India increasingly play strategic roles, this course also explores their evolving responsibilities in balancing risks, returns, and stakeholder interests.

Course Outcomes:

After completion of the course, the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the key concepts of Financial Management.	L2
CO2	Applying present and future value of cash flows, annuities, and perpetuities to make informed financial decisions.	L3
CO3	Analyzing capital budgeting techniques to evaluate investment opportunities and make project selection decisions.	L4
CO4	Evaluating the factors that influence capital structure and evaluate the impact of leverage on a company's financial performance.	L5
CO5	Evaluating dividend policy options and working capital requirements to identify strategies that optimize a firm's financial health and shareholder value.	L5

Course Content

Unit I:	Introduction	10 Hours
----------------	---------------------	-----------------

Meaning and Definition of Financial Management, Goals of Financial Management, The Fundamental Principle of Finance, Risk-return trade-off, Agency problem, Emerging roles of financial managers in India; Calculation of Time Value of Money: Future Value, Present Value, Annuity, Perpetuity.		
Unit II	Investment and Financial decisions	13 Hours
Capital Budgeting: Meaning, Capital budgeting Process; Project Classification; Evaluation Techniques – Payback period, ARR, Discounted payback period; NPV, PI, IRR, Accept/reject criteria. Capital Structure: Meaning, factors determining capital structure, capital structure planning and policy, capital structure theories; Different sources of Long-term Finance; Leverages: Operating leverage, financial leverage, and Combined leverage, EBIT-EPS analysis; Cost of capital: Cost of equity, Cost of preference shares, Cost of debt, WACC.		
Unit III	Dividend decisions	12 Hours
Meaning of dividend policy, factors influencing dividend policy, objectives of dividend policy, stability of dividends, forms of dividend; Relevance v/s Irrelevance of Dividends (Relevant Theory: Walter's Model, Gordon's Model; Irrelevant Theory: MM's Approach)		
Unit IV	Management of Working Capital	10 Hours
Introduction, Concepts of working capital, Operating and cash conversion cycle, Permanent and variable working capital, balanced working capital position, Determinants of working capital, Issues in working capital management, Estimating working capital requirement, Receivables Management-credit period and discount evaluation.		

Learning Experience: Students will engage with real-world scenarios to understand the calculation and interpretation of financial metrics. They will develop investment appraisal skills through hands-on practice with capital budgeting tools, such as NPV and IRR. By analysing different capital structure theories and applying leverage concepts, students will be empowered to assess long-term financing decisions critically. In addition, they will explore dividend policies and working capital management through case studies, giving them insight into maintaining liquidity and profitability in a business. By the end of the course, students will be well-versed in applying financial management concepts to enhance business decision-making effectively.

Textbooks

1. Dr. R.P. Rustagi, Taxmann's Fundamentals of Financial Management (UGCF | NEP), Taxmaan
2. M.Y. Khan and P.K. Jain, "Essentials of Financial Management" by , Latest Edition: 6th Edition (2022)

3. I.M. Pandey, Financial Management, S Chand publisher., 12th Edition (2021)
4. Eugene F. Brigham, Joel F. Houston, Fundamentals of Financial Management (Cengage, 15th Edition)

Reference Books

1. I.M. Pandey, "Financial Management", Pearson Publications
2. Khan M. Y. and Jain P. K., "Financial Management", McGraw Hill
3. Prasanna Chandra, "Financial Management Theory and Practice", McGraw Hill

Suggested Readings

1. Michael C. Ehrhardt and Eugene F. Brigham, "Corporate Finance", South-Western Publication.
2. Richard A. Brealey, Stewart Myers and Franklin Allen, "Principles of Corporate Finance" McGraw Hill

Open Educational Resources (OER)

1. <https://www.icsi.edu/media/webmodules/Financial%20and%20Strategic%20Management.pdf>www.saylor.org/courses/bus203/
2. <https://nibmehub.com/opac-service/pdf/read/Financial%20Management%20-Theory%20&%20Practice.pdf>

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks

Passing Criteria

40% in Internal and End-Term separately

SEMESTER IV

Course Code: MCBBAG201	Course Title: Individual and Organisational Behaviour	L	T	P	C
Version	1	3	0	0	3
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Fundamentals of management				

Course Perspective

This course on Organizational Behaviour (OB) is integral to students' academic and professional development, providing essential knowledge and skills for understanding and improving workplace dynamics. By exploring the foundational concepts of OB, including emotional intelligence and the scope of individual and group behaviour, students gain a comprehensive understanding of how personal and collective behaviours influence organizational effectiveness. The practical application of this course is evident in real-world scenarios such as team management, organizational restructuring, and enhancing employee satisfaction. For instance, a manager who understands team dynamics and conflict resolution will be better equipped to lead diverse teams and drive organizational success. Overall, this course equips students with the skills to analyse and improve organizational effectiveness, making them valuable assets in any professional setting.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the concept and scope of organizational behaviour.	L2
CO2	Applying the concepts of individual differences, values, and attitudes to influence perception, personality, and behaviour in different organizational settings.	L3
CO3	Analysing strategies to develop self-directed work teams and virtual teams.	L4
CO4	Analysing the sources and different conflict management techniques to enhance team cohesion and effectiveness.	L4

C05	Evaluating different organizational structures and designs, assessing their effectiveness in supporting organizational work and culture.	L5
-----	---	----

Course Content

Unit I	Foundation and background of OB	12 Hours
Concept, nature & scope of OB, Foundations of OB, challenges & opportunities, emotional intelligence at workplace.		
Unit II	Individual behavior and processes	13 Hours
Individual differences–values and attitudes; Perception concept, process and applications; Personality-concept, determinants and theories applications; Learning and Reinforcement, Stress–symptoms, causes, consequences and management.		
Unit III	Interpersonal and team processes	10 Hours
Group behavior, group development, group dynamics, social loafing; developing teams–self-directed work teams, virtual teams; team building; Empowerment-concept, significance, Conflict–Concept, sources, types, management of conflict, Power–concept, sources, approaches; organizational politics.		
Unit IV	Organizational processes and structure	10 Hours
Organizational structure and design, Work and job design; organizational learning; organizational culture; organizational change and development.		

Learning Experience: This course offers an interactive and practical approach, blending lectures with hands-on activities. Lectures will cover key Organizational Behavior (OB) concepts, while case studies and real-world examples will enable students to apply them effectively. Through group work students will delve into interpersonal dynamics, team processes, and conflict management, fostering teamwork and collaboration. Through role-playing exercises, students will develop emotional intelligence and conflict resolution skills in simulated workplace settings. Technology, including interactive simulations and online platforms, will enhance engagement. Assignments, such as reflections and group projects, will connect OB theories to real-world challenges, supported by fieldwork, professional interviews, peer reviews, and instructor feedback.

Textbooks

1. Robbins, S.P. (2008) Organizational Behaviour, (18th Edition), New Delhi ND: Prentice Hall of India.

Reference Books

1. Aswathapa K, Organizational Behavior (10th Edition)
2. Edgar Schein, Organizational Culture and Leadership

Suggested Readings

1. Pareek, Udai. (2012). Understanding Organisational Behaviour (3rd Edition). New Delhi ND: Oxford University Press.
2. Prasad, L.M. (2014). Organizational Behaviour (5th Revised Edition) Sultan Chand & Sons.
3. Aswathappa, K. (2007). Organizational Behavior, (7th Edition) New Delhi ND: Himalaya Publishing House.

Open Educational Resources (OER)

1. <https://www.pockethrms.com/blog/workforce-diversity/>
2. Students are encouraged to explore online resources such as Cousea for additional learning materials on organization behavior.

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks
Passing Criteria	
40% in Internal and End-Term separately	

SEMESTER IV					
Course Code: MCBM108	Course Title: Data Storytelling using Tableau	L	T	P	C
Version	1	3	0	0	3
Category of Course	Generic Elective				
Total Contact Hours	45				
Pre-Requisites/Co-Requisites					

Course Perspective

Upon completing this course, students will gain a comprehensive understanding of data visualization using Tableau and Power BI. They will develop skills in preparing and transforming data, creating meaningful visual representations, and utilizing advanced features of both tools. The course will enhance their ability to build effective dashboards, perform in-depth data analysis using DAX, and integrate data visualization with real-time insights. Students will be equipped to effectively communicate data narratives and make informed, data-driven decisions, demonstrating higher-order cognitive skills across Bloom's Taxonomy.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding foundations of data visualization concepts, tools, and principles using Tableau and Power BI interfaces.	L2
CO2	Applying advanced visualization techniques, calculated fields, DAX expressions, and dashboard design principles to create interactive data stories.	L3
CO3	Analysing various data sources, preparation techniques, and visualization elements to identify trends, patterns, and insights in Tableau and Power BI.	L4
CO4	Evaluating the effectiveness and clarity of visualizations, reports, and dashboards in Tableau and Power BI, based on established best practices and user feedback.	L5
CO5	Creating comprehensive reports, dashboards, and data stories in Tableau and Power BI that effectively communicate analytical insights.	L6

Course Content

Unit I:	Introduction to Data Visualization and Tableau	12 Hours
Introduction to Data Visualization: Importance, tools, and benefits, Introduction to Tableau: Overview, installing, and understanding the interface, Connecting to data sources: Excel, databases, web data, Data Preparation: Joins, unions, data blending, and data extracts, Basic charts and graphs: Bar charts, line graphs, scatter plots, Formatting and design principles for effective visualization		
Unit II	Advanced Visualization Techniques in Tableau	10 Hours
Filters, Groups, Sets, and Parameters, Calculated Fields and Table Calculations, Advanced charts: Heat maps, tree maps, waterfall charts, and Gantt charts, Dashboards: Creating, formatting, and adding interactivity, Storytelling with Tableau: Building data stories and narratives, Best practices in dashboard design		
Unit III	Power BI Basics and Visualization	12 Hours
Introduction to Power BI: Overview and comparison with Tableau, Power BI Desktop Interface: Connecting to data sources, Data Preparation: Power Query, data cleaning, and transformation, Data modeling: Creating relationships, hierarchies, and measures, Building Visualizations: Bar charts, pie charts, line charts, and maps, Introduction to DAX (Data Analysis Expressions) for calculations		
Unit IV	Advanced Features of Power BI and Integration	11 Hours
Advanced DAX expressions for data modeling, Creating Reports and Dashboards in Power BI, Power BI Service: Publishing, sharing, and collaborating on reports, Integrating Power BI with other services (Excel, SharePoint, etc.), Power BI Mobile: Creating and viewing reports on mobile devices, Real-Time Data Streaming in Power BI		

Learning Experience: This course employs a mix of lectures, hands-on labs, quizzes, and assessments to provide a thorough understanding of data visualization techniques. Students will attend interactive sessions introducing Tableau and Power BI concepts, followed by practical labs where they will connect to data sources, prepare data, and build visualizations. Real-world case studies will be used to teach storytelling with data, while quizzes and tests will help evaluate their knowledge. The final projects will involve creating dashboards and reports that incorporate advanced features. This active learning process is highly effective, enabling students to develop technical skills while solving complex data visualization problems.

Textbooks

1. Ryan Sleeper, "Practical Tableau: 100 Tips, Tutorials, and Strategies from a Tableau Zen Master," 1st Edition, O'Reilly Media.
2. Adam Aspin, "Pro Power BI Desktop: Self-Service Analytics and Data Visualization for the Power User," 1st Edition, Apress.: A Comprehensive Guide

Suggested Readings

1. Alberto Cairo, "The Functional Art: An Introduction to Information Graphics and Visualization," 1st Edition, New Riders.

Open Educational Resources (OER)

1. Tableau Public Training: Official free tutorials by Tableau, covering beginner to advanced topics.
2. [Microsoft Power BI Learning](#): Comprehensive Power BI learning material provided by Microsoft, covering all features.

3. [Khan Academy Data Analysis](#): Khan Academy's course on SQL and data analysis basics, relevant for data preparation and integration in Tableau and Power BI.

Evaluation Scheme

Assessment Components	Marks Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: 20–25 Marks components is: Project-Based Learning: Assessment. II: 15-20 Marks Components are: Quizzes/Assignments/Essays/Presentations/Participation/Cas e Studies/Reflective Journals: (minimum five components)-
II. Mid-Term Examination	20 Marks
External Assessment- End Term Examination (Theory) 40 Marks	
Assessment Components	

SEMESTER V

SEMESTER V						
Course Code: MCBMHS501	Course Title: Company Law	L	T	P	C	
Version	1	3	0	0	3	
Category of Course	Major					

Total Hours	Contact	45
Pre-Requisites/ Co-Requisites		

Course Perspective

This course covers the fundamental aspects of company law and management. The first unit introduces the concept, characteristics, and types of companies, including their formation, and legal administration. The second unit delves into dividends, accounts, audits, Business Responsibility Reporting, CSR Reporting and Sustainability Reporting. The third unit focuses on the classification, appointment, and roles of directors, key managerial personnel, and board committees. The final unit addresses the company's Oppression, Mismanagement, Corporate Restructuring, and Winding Up.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the concepts of company formation, types, board meetings, and the Companies Act, 2013, focusing on regulatory compliance.	L2
CO2	Applying dividend distribution processes, auditing principles, and regulatory reporting, including sustainability and corporate governance reports.	L3
CO3	Analysing the roles of directors and auditors, identifying their responsibilities, legal duties, and the impact on corporate governance.	L4
CO4	Evaluating corporate restructuring, examining cases of oppression, mismanagement, and the tribunal's role in resolving disputes.	L5
CO5	Creating strategies for legal compliance during mergers, acquisitions, and winding up, ensuring effective corporate governance.	L6

Course Content

Unit I	Introduction	9 Hours
Companies Act, 2013: Concept and Characteristics of a Company, Types of companies, Formation of a Company, Memorandum of Association, Articles of Association, Prospectus, Allotment of securities, Private Placement, Sweat Equity, Bonus issue, Right Issue; ESOP; Shares at premium and discount, buy-		

back of shares. Structure and Requisites of Valid Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, Convening Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters; Quorum; Proxy, Latest SEBI rules on IPO and its valuation, Book-Building.

Unit II	Dividends, Accounts & Audit	12 Hours
----------------	--	-----------------

Dividends, Accounts, and Audit: Declaration and Payment of Dividend, Appointment of Auditor, qualification, disqualifications, rotation, removal, duties and responsibilities, Auditors report, Constitution and functions of Audit committee; Business Responsibility and Sustainability Reporting (BRSR); Corporate Governance (CG) Reporting.

Unit III	Directors and their Powers	12 Hours
-----------------	-----------------------------------	-----------------

Board of directors, appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities of Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.

Unit IV	Oppression, Mismanagement, Corporate Restructuring, and Winding Up	12 Hours
----------------	---	-----------------

Oppression, Mismanagement, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; National Company Law Tribunal and Appellate Tribunal: Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt; Sarbanes Oxley Act; IPC.

Learning Experience: The learning process for this course involves a mix of lectures, case studies, role plays, group discussions, and hands-on exercises, ensuring a comprehensive understanding of company law. Initial classes will introduce company formation, board meetings, and compliance processes, reinforced through practical exercises. Real-world case studies will support the analysis of director roles, auditing, and governance practices, while group projects will focus on dividend distribution, audit procedures, and financial reporting. Simulated tribunal hearings and restructuring scenarios will help students apply legal principles to complex corporate issues. Regular quizzes, assessments, and case-based discussions will enhance understanding and prepare students for real-world applications of company law.

Textbooks

1. Kuchhal, M. C., & Kuchhal, A., Corporate Laws

Reference Books

1. Company Law and Practice (Sultan Chand & Sons, 30th Edition)

Suggested Readings

2. Kuchhal, M. C., & Kuchhal, A. Corporate Laws. New Delhi: Shree Mahavir Book Depot.
3. Kumar, A. Corporate Laws. New Delhi: Taxmann Publication.
4. Sharma, J. P. An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt
5. Chadha R., & Chadha, S. Company Laws. Delhi: Scholar Tech Press.
6. Hicks, A., & Goo, S. H. Cases and Material on Company Law. Oxford: Oxford University Press.
7. Kannal, S., & V.S. Sowrirajan, Company Law Procedure, Taxman"s Allied Services (P) Ltd., New Delhi.

Open Educational Resources (OER)

1. Corporate & Business Law (English) - ACCA - Course by Udemy-
Access: <https://www.udemy.com/course/acca-f4-corporate-business-law-eng-complete-course/?couponCode=SKILLS4SALEB>
2. Davies, Paul. *Introduction to company law*. Oxford University Press, 2020.
3. Das, Subhash Chandra. *Corporate governance in India: An evaluation*. PHI Learning Pvt. Ltd., 2021

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks
Passing Criteria	

40% in Internal and End-Term separately

SEMESTER V							
Course MCBMAC501	Code:	Course Title: Strategic Business Leader	L	T	P	C	
Version	1		3	0	0	3	
Category of Course	Major						
Total Contact Hours	45						
Pre-Requisites/ Co-Requisites	Fundamentals of Management						

Course Perspective:

This course provides a comprehensive understanding of strategic business leadership, governance, and financial management, equipping students with the skills required to excel in dynamic organizational environments. Through the study of core concepts in leadership and governance, students will explore essential qualities, ethical frameworks, and the strategic responsibilities of leadership roles. By examining strategy and risk management, students will learn to evaluate competitive forces, assess internal competencies, and develop risk mitigation approaches. The course also emphasizes the role of technology, data analytics, and internal control systems in modern business settings, underscoring the importance of audit compliance and data security. Through practical applications in finance, innovation, and professional skills development, students will gain essential decision-making, project management, and analytical abilities, preparing them to make strategic contributions within their organizations.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding core leadership qualities, governance practices, and ethical codes in organizational contexts.	L2
CO2	Applying technology, data analytics, and IT security controls to manage business data effectively.	L3
CO3	Analysing organizational strategy, environmental factors, and competitive forces to identify strategic and risk management considerations.	L4
CO4	Evaluating financial data and decision-making techniques to support organizational planning and budgeting processes.	L5
CO5	Creating innovative organizational strategies that promote performance excellence and manage change effectively through project leadership.	L6

Course Content

Unit I:	Strategic Business Leader	12 Hours
Leadership: Qualities of leadership, organizational culture, professionalism, ethical codes, and the public interest; Governance: Agency, stakeholder		

analysis, social responsibility, governance approaches, stakeholder reporting, board of directors, and public sector governance.		
Unit II	Strategy and Risk Management	13 Hours
Strategy, Concepts of strategy, environmental factors, competitive forces, organizational resources and competencies, and strategic choices; Risk, identification, assessment, and measurement of risk, along with strategies for managing, monitoring, and mitigating risk.		
Unit III	Technology, Data Analytics, and Organizational Control	10 Hours
Technology and Data Analytics: Cloud and mobile technology, big data and analytics, e-business value chain, IT security, and control; Organizational Control and Audit: Internal control systems, audit and compliance, and management reporting.		
Unit IV	Finance, Innovation, and Professional Skills	10 Hours
Finance in Planning and Decision-Making: Finance functions, financial analysis, decision-making techniques, cost, and management accounting, Innovation, Performance Excellence, and Change Management: Organizational success factors, disruptive technologies, talent management, performance excellence, strategic change, and project management, Professional Skill: Communication, commercial acumen, analysis, skepticism, and evaluation.		

Learning Experience:

This course offers a dynamic, interactive learning experience that combines traditional instruction with modern technology and real-world applications. Students will gain practical skills through varied teaching methods, including lectures, discussions, and case studies, fostering a deep understanding of financial accounting concepts. Hands-on sessions with accounting software and digital tools provide essential experience, while group presentations and assignments encourage collaboration and critical thinking. Industry expert guest lectures offer insights into current practices, linking theory to professional applications. The course leverages online platforms, like the ACCA Study Hub, and digital resources to support flexible learning, allowing students to access study materials and financial databases. Activities such as role-playing, debates, and professional development workshops bring concepts to life, while field trips and industry events provide invaluable exposure to real-world accounting environments, preparing students to excel in financial analysis, reporting, and ethical decision-making.

Textbooks

1. BPP Workbook
2. BPP Practice and Exam Kit

Suggested Readings

1. ACCA Study Hub

Open Educational Resources (OER)

1. ACCA's Global Webinars – Professional Insights on Business Strategy and Risk Management (accaglobal.com)

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks
Passing Criteria	
40% in Internal and End-Term separately	

SEMESTER V						
Course MCBMAC502	Code:	Course Title: Strategic Business Reporting	L	T	P	C
Version	1		3	0	0	3
Category of Course	Major					
Total Contact Hours	45					

Pre-Requisites/ Co-Requisites	Fundamentals of Financial Management
--------------------------------------	--------------------------------------

Course Perspective

After completing this course, students will develop a comprehensive understanding of financial reporting principles and practices, including the ethical and professional standards that underpin corporate reporting. They will learn to critically analyse financial data for different types of entities, including small and medium-sized enterprises (SMEs) and group entities. Students will also be proficient in applying accounting treatments to various financial transactions, including leases, employee benefits, and revenue recognition, and be able to interpret financial statements for key stakeholders. Additionally, they will gain the skills to evaluate the impact of changes in accounting regulations and leverage technology to enhance their employability and efficiency in financial reporting tasks. This course prepares students to engage with contemporary financial issues, enabling them to synthesize information and create innovative solutions for modern accounting challenges.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the ethical and professional principles required for corporate financial reporting.	L2
CO2	Applying accounting standards and frameworks in preparing financial statements for groups of entities.	L3
CO3	Analysing the financial performance of various entities by examining key financial transactions.	L4
CO4	Evaluating the impact of contemporary issues on the preparation and interpretation of financial statements	L5
CO5	Creating digital solutions and utilizing technological advancements to enhance employability and efficiency in the field of financial reporting.	L6

Course Content

Unit I	Introduction to Financial Reporting	12 Hours
Fundamental ethical and professional principles, The financial reporting framework, Professional and ethical behaviour in corporate reporting, The applications, strengths and weaknesses of the accounting framework.		
Unit II	Reporting the Financial Performance of a Range of Entities	10 Hours
Revenue, Non-current assets, Financial instruments, Leases, Employee benefits, Income taxes, etc. Provisions, contingencies and events after the reporting period, Share-based payment, Fair Value Measurement, Reporting requirements of small and medium-sized entities (SMEs) and other reporting issues.		
Unit III	Financial Statements of Groups of Entities	12 Hours
Financial statements of groups of entities, Group accounting, cash flows, associates, joint arrangements, and foreign transactions, Analysis and interpretation of financial information and measurement of performance.		
Unit IV	Contemporary Issues and Technological Advancements in Financial Reporting and Regulation	11 Hours
Discussion of issues in financial reporting, Employability and technology skills, Accounting regulation changes, The impact of changes and potential changes in accounting regulation.		

Learning Experience: The learning process for this course will involve a combination of lectures, hands-on practical sessions, case studies, and assessments to ensure a thorough understanding of financial reporting concepts. Lectures will provide foundational knowledge on ethical and professional principles, while practical sessions will focus on applying accounting frameworks to real-world scenarios, such as preparing group financial statements and analysing financial data. Case studies will encourage critical thinking and problem-solving, particularly in addressing contemporary financial reporting issues and regulatory changes. Additionally, technology skills will be integrated into the learning process through the use of advanced accounting software, enabling students to develop practical, employable skills. Regular quizzes, tests, and assignments will help reinforce the material and provide feedback on student progress. This comprehensive approach ensures that students not only understand theoretical concepts but also gain the practical expertise necessary for success in the financial reporting industry.

Textbooks

1. BPP Workbook
2. BPP Practice and Exam Kit

Suggested Readings

1. ACCA Study Hub

Open Educational Resources (OER)

Financial Statements of Public Companies (Ratios), Interpretation

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks
Passing Criteria	
40% in Internal and End-Term separately	

SEMESTER V						
Course	Code:	Course Title:	L	T	P	C
MCBMAC503		Taxation by Grant Thornton				
Version		1	3	0	0	3
Category of Course	Major					
Total Contact Hours	45					

Pre-Requisites/ Co-Requisites	Basic knowledge of tax accounting and taxation process
--------------------------------------	---

Course Perspective

This course offers students a deep understanding of taxation principles, concepts, and practices, crucial for making strategic business decisions. It emphasizes the practical application of concepts such as critical thinking, analytical, and problem-solving skills, equipping students with the skills to evaluate financial data, manage resources efficiently, and contribute to organizational success. The course is essential for those pursuing careers in finance, management, or entrepreneurship, as it provides the analytical tools needed to navigate and influence complex financial environments in the real world.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the fundamental principles and concepts of taxation, including types of taxes and their purposes	L2
CO2	Applying the concepts of income tax liabilities for individuals, considering various sources of income and allowable deductions.	L3
CO3	Applying the concepts of corporation tax liabilities for companies, considering applicable exemptions, deductions and reliefs.	L3
CO4	Analyzing the VAT returns and VAT liabilities for businesses as well as VAT compliance requirements including registration and record keeping.	L4
CO5	Evaluating tax compliant computations, returns and reports for individuals and companies, meeting tax filing deadlines and fulfill legal obligations.	L5

Course Content

Unit I:	UK Tax System and its Administration	9 Hours
The overall function and purpose of taxation in a modern economy, Principal sources of revenue law and practice, the systems for self-assessment and the making of returns, the time limits for the submission of information, claims and payment of tax, including payments on account, The procedures relating to compliance checks, appeals and disputes and Penalties for non-compliance.		
Unit II	Income Tax and NIC liabilities.	12 Hours
The scope of income tax, Income from employment, Income from self-employment, Property and investment income, The comprehensive computation of taxable income and income tax liability, National insurance contributions for employed and self-employed persons and the use of exemptions and reliefs in deferring and minimising income tax liabilities. The scope of the taxation of capital gains, the basic principles of computing gains and losses, Gains and losses on the disposal of movable and immovable property, Gains and losses on the disposal of shares and securities, the computation of capital gains tax and the use of exemptions and reliefs in deferring and minimising tax liabilities arising on the disposal of capital assets.		
Unit III	Corporate Tax Liabilities	12 Hours
The basic principles of computing transfers of value, the liabilities arising on chargeable lifetime transfers and on the death of an individual and the use of exemptions in deferring and minimising inheritance tax liabilities. The scope of corporation tax, Taxable total profits, Chargeable gains for companies, The comprehensive computation of corporation tax liability, The effect of a group corporate structure for corporation tax purposes and the use of exemptions and reliefs in deferring and minimising corporation tax liabilities.		
Unit IV	VAT, Employability & Technology Skills	12 Hours
The VAT registration requirements, The computation of VAT liabilities and the effect of special schemes. Use computer technology to efficiently access and manipulate relevant information, Work on relevant response options, using available functions and technology, as would be required in the workplace, navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools and Present data and information effectively using the appropriate tools.		

Learning Experience: This course will be conducted through a blend of lectures, case studies, hands-on exercises, and group discussions to ensure a dynamic and participatory learning environment. To enhance experiential learning, students will engage in group projects that simulate real business scenarios, such as the fundamental principles and concepts of taxation, including types of taxes and their purposes, and making strategic financial decisions. Assessments will be diverse, including assignments, quizzes, group presentations, and a final examination, ensuring that students are

evaluated on both their theoretical knowledge and practical skills. The course instructor will be available for additional support and feedback, encouraging students to seek help as needed.

Textbooks

1. BPP Workbook
2. BPP Practice and Revision Kit

Suggested Readings

1. ACCA Study Hub

Open Educational Resources (OER)

1. Tax Reports and Tax compliances

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks
Passing Criteria	
40% in Internal and End-Term separately	

SEMESTER V					
Course Code:	Course Title:	L	T	P	C

MCBMHS504	Fintech				
Version	1	3	0	0	3
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Basic knowledge of finance and digital literacy				

Course Perspective

This course offers a foundational understanding of the rapidly evolving financial technology landscape. It explores the development and impact of FinTech on traditional financial systems, covering key topics such as digital payments, cryptocurrencies, blockchain, RegTech, and data analytics in finance. Students will investigate the technological advancements that drive FinTech, the regulatory frameworks shaping it, and the transformative potential of AI and data regulation. Through practical case studies, discussions, and analysis, students will gain insights into how FinTech innovation is reshaping financial services and addressing challenges in emerging economies.

Course Outcomes:

After completion of the course, the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the fundamental concept of Fintech.	L2
CO2	Applying knowledge of digital financial services, to assess their role in modern finance.	L3
CO3	Analyzing regulatory frameworks to evaluate their effectiveness in promoting innovation while ensuring financial stability.	L4
CO4	Evaluating the role of data analytics, AI, and machine learning in FinTech, and their applications in fraud detection, smart regulation, and digital identity	L5
CO5	Evaluating emerging data protection standards and the evolving shift from KYC to KYD, preparing students to address data privacy challenges in financial services.	L5

Course Content

Unit I:	Introduction	10 Hours
FinTech: Introduction - Transformation - FinTech Evolution: Infrastructure, Banks Startups and Emerging Markets - Collaboration between Financial Institutions and Startups -FinTech Typology - Emerging Economics: Opportunities and Challenges - From too-Small-To-Care to Too-Big-To-Fail -Introduction to Regulation Industry - The Future of RegTech and other Technologies Impacting it.		
Unit II	Digital Payments and Blockchain Technology	12 Hours
Digital Payments and Cryptocurrencies: Overview of digital payment systems, individual payments, and cryptocurrency fundamentals. Digital Financial Services: Mobile money, regulatory considerations, and financial messaging services (SFMS, RTGS, NEFT, NDS systems). Cryptocurrency Regulations: Legal and regulatory implications of cryptocurrencies. Blockchain Technology: Understanding blockchain and its benefits for modern payment systems		
Unit III	FinTech Regulation and RegTech	12 Hours
FinTech Regulations: Evolution and development of regulatory frameworks in FinTech. RegTech Ecosystem: Understanding the RegTech landscape within financial institutions. Compliance and Suitability: Importance of compliance from inception in financial services. Challenges for RegTech Startups: Navigating the regulatory ecosystem and addressing common obstacles. Smart Regulation and Fraud Detection: Use of AI in regulatory compliance and fraud prevention. Regulatory Sandboxes: Testing grounds for innovative regulatory approaches. Smart Financial Infrastructure: Redesigning systems for efficient regulatory compliance.		
Unit IV	Data and Technology in FinTech	11 Hours
Data Analytics in Finance: Applications of data analytics for better decision-making. Data Protection: Methods for protecting data, including GDPR compliance and personal privacy. AI in FinTech: Transformative role of AI, including digital identity and governance. KYC to KYD: Transition from Know Your Customer (KYC) to Know Your Data (KYD) approaches. AI and Governance: Navigating governance challenges with AI and machine learning. Data Regulation Challenges: Addressing emerging issues in data and technology governance		

Learning Experience: This course offers an immersive learning experience through case studies, hands-on projects, and industry interactions. Students will examine real-world scenarios involving digital payments, blockchain, and FinTech regulations to bridge theoretical knowledge with practical applications. Hands-on projects will develop skills in digital financial services and AI-based compliance tools. Guest lectures from industry professionals will provide insights into trends and regulatory challenges, while data and AI workshops will deepen understanding of

compliance and digital identity, preparing students to navigate and innovate within the FinTech landscape.

Textbooks

1. Introduction to Fintech, (1st Edition) Technology In Specific Financial Process, Pearson

Reference Books

1. Agustin Rubini, "Fintech in a Flash: Financial Technology Made Easy", Zaccheus, 3rd Edition, 2018
2. Susanne Chishti and Janos Barberis, "The FINTECH Book: The Financial Technology Handbook for Investors Entrepreneurs and Visionaries", John Wiley, 1st Edition, 2016
3. Paolo Sironi, FinTech Innovation: From Robo-Advisors to Goal Based Investing and Gamification (Wiley, 1st Edition)
4. Phadke, S, FinTech Future: The Digital DNA of Finance. New Delhi

Suggested Readings

2. Abdul Rafay, "FinTech as a Disruptive Technology for Financial Institutions", IGI Global, January 2019
3. Bernardo Nicoletti, The Future of FinTech: Integrating Finance and Technology in Financial Services, Palgrave Macmillan, August 2018

Open Educational Resources (OER)

1. MIT Open Courseware – FinTech: Shaping the Financial World
2. Coursera – FinTech Foundations and Overview
3. <https://thedocs.worldbank.org/en/doc/11ea23266a1f65d9a08cbe0e9b072c890430012022/original/Fintech-and-the-Future-of-Finance-Glossary.pdf>
4. <https://www.elibrary.imf.org/downloadpdf/view/journals/063/2024/007/063.2024.issue-007-en.pdf>

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks

External Assessment- End Term Examination (Theory)	40 Marks
Passing Criteria	
40% in Internal and End-Term separately	

SEMESTER VI

SEMESTER VI					
Course Code:	Course Title:	L	T	P	C
MCBMHS651	Financial Modelling				
Version	1	3	0	0	3
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Basic Knowledge of Finance and Excel				

Course Perspective

This Financial Modelling course aims to equip students with the essential skills and knowledge required to create, analyze, and present financial models effectively. By covering fundamental concepts, Excel functionalities, and advanced modelling techniques, the course prepares students for real-world financial challenges. It emphasizes the importance of accuracy, documentation, and clear presentation in financial modelling. Students will learn to assess financial forecasts, manage risks, and perform stress testing, enabling them to make informed decisions and recommendations in various financial contexts. This comprehensive approach prepares students for successful careers in finance and investment analysis.

Course Outcomes:

After completion of the course, the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the fundamental concept of Financial Modelling	L2
CO2	Applying Excel functions and features effectively to build and manipulate financial models	L3
CO3	Analysing various forecasting methods and financial drivers to create accurate financial projections	L4
CO4	Analysing the risks associated with financial models through scenario analysis and stress-testing techniques	L4
CO5	Evaluating the effectiveness of model presentation techniques to communicate financial insights clearly and effectively.	L5

Course Content

Unit I:	Introduction	10 Hours
Concept of financial Modeling- the difference between spread sheet and model types and purposes of financial model-skills required for a good modeller- best practices in spreadsheet design-tool selection Excel for financial modeling. Excel basics- - Excel features-financial – logical- statistical - mathematical, and lookup reference. Custom formatting- shortcuts- array functions - pivot tables analysis – Tool pak-nested-cell references -named ranges-working with dates-linking external file- Useful Windows keyboard shortcuts for financial modellers.		
Unit II	Building and presenting a model	10 Hours
Attributes of a good model- documenting Excel model-debugging excel model-error avoidance strategies -using formula auditing tools for debugging-learning modeling using excel-graphic and written presentation-chart types-bubble and waterfall charts-charting with two different axes.		
Unit III	Uses of Financial Modelling	12 Hours
Basic financial forecasting- Forecasting Models: Review of forecasting methods; financial "drivers"; Adding forecasts to the case models. Depreciation- project finance- bond calculation capital budgeting-BEP-variance-cash flow-cost of capital- (simple models building exercises)		
Unit IV	Risk Management and Stress Testing	13 Hours
Risk analysis and management- Risk Techniques: Risk and multiple answers- Scenario techniques - advanced financial functions- adding sensitivity to the case model- Advanced scenario methods- Composite methods. Understanding stress testing and scenario analysis and sensitivity analysis- the difference between scenario- sensitivity and what-if analysis of scenario tools advanced conditional formatting- model review and checklist		

Learning Experience:

The learning experience for the Financial Modelling course will be interactive and practical, focusing on hands-on exercises and real-world applications. Students will engage in case studies to develop financial models using Excel, allowing them to apply theoretical concepts to actual business scenarios. Collaborative projects will encourage teamwork and problem-solving as students build and present their models. Additionally, guest speakers from the finance industry will provide insights into current practices, while tools like Excel and relevant software will be used extensively to familiarize students with essential modelling techniques and best practices.

Textbooks

1. Simon Benninga, Financial Modeling (MIT Press, 4th Edition)
2. Introduction to Fintech, (1st Edition) Technology In Specific Financial Process ,Pearson

Reference Books

3. Anurag Singal, The Art and Science of Financial Modelling
4. Alastair Day, Mastering Financial Modelling in Microsoft Excel; Pearson, India Edition
5. Danielle Stein Fairhurst, Using Excel for business analysis, Wiley Finance
6. Ragnar Lavas Et al, Financial Modelling and Asset Valuation with Excel; Routledge

Suggested Readings

1. S Benninga Financial Modelling, MIT Press.
2. Building Financial Models, John Tjia, McGraw-Hill.

Open Educational Resources (OER)

1. https://mzfsir.weebly.com/uploads/6/3/0/5/6305731/financial_modeling.compressed.pdf
2. <https://perpus.univpancasila.ac.id/repository/EBUPT200930.pdf>
3. <https://corporatefinanceinstitute.com/assets/Financial-Modeling-Guidelines.pdf>

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks
Passing Criteria	
40% in Internal and End-Term separately	

SEMESTER VI						
Course Code:	MCBMAC601	Course Title:	Advanced Financial Management	L	T	P C
Version	1	3	0	0	3	
Category of Course	major					
Total Contact Hours	45					
Pre-Requisites/ Co-Requisites	Fundamentals of Financial Management					

Course Perspective:

By the end of this course, students will be adept at critically evaluating the role of senior financial advisors within multinational corporations, comprehending how strategic financial decisions shape global business success. They will analyze corporate financial strategies with a keen awareness of ESG and ethical considerations. Students will gain proficiency in advanced investment appraisal techniques, applying these skills to international finance and strategic business planning. Through the study of mergers, acquisitions, treasury functions, and risk management, they will develop a holistic understanding of global financial operations. Furthermore, students will hone professional skills in communication, analysis, and commercial acumen, essential for leadership roles in multinational settings.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the role and responsibilities of senior financial executives in multinational organizations.	L2
CO2	Applying discounted cash flow techniques, option pricing theory, and adjusted present values to assess diverse investment opportunities.	L3
CO3	Analysing investment appraisal methods and their application to complex international financing and investment decisions.	L4
CO4	Evaluating strategic financial planning decisions for mergers, acquisitions, and organizational restructuring in multinational corporations.	L5

CO5	Creating advanced risk management strategies using treasury functions and financial derivatives to effectively hedge against currency and interest rate risks.	L6
-----	---	----

Course Content

Unit I	Role of senior financial adviser in the multinational organization	12 Hours
The role and responsibility of senior financial executive/advisor, Financial strategy formulation, Corporate environmental, social, governance (ESG) and ethical issues, Management of international trade and finance, Strategic business and financial planning for multinational organisations, Dividend policy in multinationals and transfer pricing.		
Unit II	Advanced investment appraisal	11 Hours
Discounted cash flow techniques, Application of option pricing theory in investment decisions, Impact of financing on investment decisions and adjusted present values, Valuation and the use of free cash flows, International investment and financing decisions.		
Unit III	Acquisitions and mergers	11 Hours
Financial reconstruction, Business re-organization.		
Unit IV	Treasury and advanced risk management techniques and Professional Skills	11 Hours
The role of the treasury function in multinationals, The use of financial derivatives to hedge against forex risk, The use of financial derivatives to hedge against interest rate risk. Professional skills- Communication, Analysis and evaluation, Scepticism, Commercial acumen.		

Learning Experience:

The course will employ a multifaceted approach, including lectures, practical exercises, case studies, and simulations to foster both theoretical understanding and hands-on skills. Core concepts, like the role of senior financial executives and strategic financial planning, will be covered through lectures and case studies, allowing students to connect theory to real-world situations. Advanced investment appraisal and risk management techniques will be reinforced through practical exercises and quizzes, solidifying knowledge of complex concepts like discounted cash flows and financial derivatives. Group projects and presentations will help students master mergers and acquisitions while honing their professional skills, such as analysis, evaluation, and commercial acumen. This varied approach ensures students develop a robust foundation and practical expertise in multinational finance.

Textbooks

1. BPP Workbook
2. BPP Practice and Exam Kit

Suggested Readings

1. ACCA Study Hub

Open Educational Resources (OER)

1. Financial Reports and Financial analysis

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks
Passing Criteria	
40% in Internal and End-Term separately	

SEMESTER VI						
Course Code:	MCBMAC602	Course Title:	Advanced Performance Management	L	T	P C
Version	1	3	0	0	3	
Category of Course	Major					
Total Contact Hours	45					
Pre-Requisites/ Co-Requisites						

Course Perspective:

Upon completing this course on Strategic Planning and Control, students will be equipped to understand and apply advanced strategic management accounting techniques to improve organizational performance. They will analyze and evaluate various performance management information systems and data analytics tools, fostering skills to interpret, assess, and utilize management reports for effective decision-making. This course emphasizes strategic performance measurement across private, non-profit, and complex business structures, instilling a nuanced understanding of both financial and non-financial performance metrics. Through these learning objectives, students will acquire critical thinking, skepticism, and commercial acumen necessary for effective performance evaluation and professional skills application.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding strategic management accounting and the influence of environmental, social, and governance (ESG) factors on performance management.	L2
CO2	Applying advanced costing techniques and CVP analysis to real-world scenarios for enhanced organizational control and strategic planning.	L3
CO3	Analysing management information systems for effective information processing and decision-making in performance management.	L4
CO4	Evaluating strategic performance measures to assess divisional performance, transfer pricing issues, and organizational success.	L5

CO5	Creating performance measurement frameworks for complex business structures to enhance strategic evaluation and professional skills.	L6
-----	---	----

Course Content

Unit I	Strategic planning and control	12 Hours
Strategic management accounting, Performance hierarchy, Performance management and control of the organisation, Changes in business structure and management accounting, Environmental, social and governance factors, Advance costing technique, CVP Analysis.		
Unit II	Performance management information systems and developments in technology	11 Hours
Performance management information systems, Sources of management information Recording and processing systems and technologies, Data analytics, Management report , Pricing decision and Short Term decision.		
Unit III	Strategic performance measurement	11 Hours
Strategic performance measures in the private sector, Divisional performance and transfer pricing issues, Strategic performance measures in not-for-profit organizations ,Non-financial performance indicators , The role of quality in management information and performance measurement system.		
Unit IV	Performance Evaluation and Professional Skills	11 Hours
Alternative views of performance measurement and management Strategic performance issues in complex business structures. Communication, Analysis and evaluation, Scepticism and Commercial acumen.		

Learning Experience:

The learning process for this course integrates lectures, practical exercises, case studies, and assessments to build a strong foundation in strategic planning and control. Lectures will cover key theoretical aspects of strategic management accounting, while case studies will be used to demonstrate real-world applications of performance management. Practical exercises, including advanced costing and CVP analysis, will allow students to apply concepts actively. Quizzes and periodic tests will reinforce understanding of performance management systems and data analytics, while hands-on projects in strategic performance measurement will develop critical evaluation skills. Through this diverse approach, students will gain both theoretical insights and practical skills needed for strategic performance evaluation.

Textbooks

1. BPP Workbook
2. BPP Practice and Exam Kit

Suggested Readings

1. ACCA Study Hub

Open Educational Resources (OER)

1. Financial Statements and Ratios

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks
Passing Criteria	
40% in Internal and End-Term separately	

SEMESTER VII

SEMESTER VII							
Course MCBMHS506	Code:	Course Title: Behavioral Finance	L	T	P	C	
Version	1		3	0	0	3	
Category of Course	Major						
Total Contact Hours	45						
Pre-Requisites/ Co-Requisites	Basic knowledge of finance and risk management						

Course Perspective

This course offers students a deep understanding of behavioural finance and investor sentiments which are crucial for making strategic business decisions. It emphasizes the practical application of concepts such as investment decision cycle and rational decision making, equipping students with the skills to evaluate financial data, manage resources efficiently, and contribute to organizational success. The course is essential for those pursuing careers in finance, management, or entrepreneurship, as it provides the analytical tools needed to navigate and influence complex financial environments in the real world.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the concept of behavioral finance and its applications	L2
CO2	Applying the concepts of behavioral finance with the decision-making process	L3
CO3	Applying the concepts of behavioral finance with different theories involving market participation	L3
CO4	Analysing the concepts of behavioral corporate finance, capital structure and dividend policies.	L4
CO5	Evaluating the concepts of behavioral finance with decision making abilities of investors	L5

Course Content

Unit I:	Introduction to Behavioural Finance	9 Hours
----------------	--	----------------

Introduction to Behavioural finance – Nature, scope, objectives and application; Investment Decision Cycle: Judgment under Uncertainty: Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception - Representativeness – Anchoring - Exponential discounting - Hyperbolic discounting.		
Unit II	Theories of Behavioral Finance	12 Hours
Utility/ Preference Functions: Expected Utility Theory [EUT] and Rational Thought: Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and market efficiency, Emotions and Decision – Making: Experimental measurement of risk-related - Measuring Risk - Emotional mechanisms in modulating risk-taking attitude - Neurophysiology of risk taking. Personality traits and risk attitudes in different domains.		
Unit III	Behavioral Factors and Financial Markets	12 Hours
Behavioural Factors and Financial Markets: The Efficient Markets Hypothesis – Fundamental Information and Financial Markets - Information available for Market Participants and Market Efficiency -Market Predictability –The Concept of limits of Arbitrage Model - Asset management and behavioural factors - Active Portfolio Management: return statistics and sources of systematic underperformance. - Fundamental information and technical analysis – the case for psychological influence.		
Unit IV	Behavioral Corporate Finance	12 Hours
Behavioural Corporate Finance: Behavioural factors and Corporate Decisions on Capital Structure and Dividend Policy - Capital Structure dependence on Market Timing -. Systematic approach to using behavioural factors in corporate decision making. External Factors and Investor Behaviour: Mechanisms of the External Factor influence on risk perception and attitudes - Connection to human psychophysiology and emotional regulation Active portfolio management – the source of the systematic underperformance.		

Learning Experience: This course will be conducted through a blend of lectures, case studies, hands-on exercises, and group discussions to ensure a dynamic and participatory learning environment. To enhance experiential learning, students will engage in group projects that simulate real business scenarios, such as rational decision making and behavioural finance theories thus making strategic financial decisions. Assessments will be diverse, including assignments, quizzes, group presentations, and a final examination, ensuring that students are evaluated on both their theoretical knowledge and practical skills. The course instructor will be available for additional support and feedback, encouraging students to seek help as needed.

Textbooks

1. Parag Parikh, Value Investing and Behavioral Finance: Insights into stock market realities
2. Lucy Ackert, Richard Deaves, Behavioral Finance: Psychology, Decision-Making, and Markets (Cengage, 2nd Edition)

3. Forbes, William, Behavioural Finance”, Student ed, Wiley Publication
4. Shleifer, Andrei, Inefficient Markets-An Introduction to Behavioral Finance”. Oxford University Press

Reference Books

5. Behavioural Investing; James Montier (2009).
6. Behavioral Finance: The Second Generation; Meir Statman (2019).

Suggested Readings

1. Value Investing and Behavioral Finance; Parag Parikh (2009).
2. Behavioural Finance; Sujata Kapoor, Jaya Mamta Prosad (2019).

Open Educational Resources (OER)

1. [behavioral finance.pdf](#)
2. [Mcom syllabus rapcce - Behavioral Finance Updated.pdf](#)
3. [M.Com IIIrd Semester F.E. 316 \(Behavioural Finance\) 2020.xps](#)

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks
Passing Criteria	
40% in Internal and End-Term separately	

SEMESTER VII						
Course Code: MCBMHS701	Course Title: International Finance		L	T	P	C
Version	1	3	0	0	3	
Category of Course	Major					
Total Contact Hours	45					
Pre-Requisites/ Co-Requisites						

Course Perspective

This course offers a comprehensive understanding of financial decision-making in an international context. It explores the functioning of global financial markets, exchange rate mechanisms, international capital budgeting, and the management of foreign exchange risks. Students will gain the tools and knowledge necessary to navigate complex global financial environments, which are essential for careers in multinational corporations, international banking, treasury departments, and global consulting firms. The course emphasizes practical insights through real-time case studies and global economic analysis.

Course Outcomes:

Course Outcome	Course Outcome Statement	Bloom's Taxonomy Level
CO1	Understanding the basic framework and concepts of international financial markets and exchange rate systems.	L2
CO2	Applying financial management techniques in the context of foreign investment and international trade.	L3
CO3	Analyzing foreign exchange exposure and evaluating hedging strategies.	L4
CO4	Evaluating international capital budgeting decisions and sources of international finance.	L5
CO5	Creating risk-mitigating strategies in multinational financial decision-making.	L6

Course Content

Unit I	Introduction to International Finance	9 Hours
Globalization and the Rise of International Finance; Objectives and Significance of International Financial Management; Balance of Payments (BoP); International Financial Environment – Role of IMF, World Bank, and BIS; Overview of Foreign Exchange Market and Participants.		

Unit II	Foreign Exchange Markets and Exchange Rate Mechanisms	9 Hours
Exchange Rate Determination Theories – Purchasing Power Parity (PPP), Interest Rate Parity (IRP), Fisher Effect; Spot and Forward Markets; Currency Futures and Options; Bid-Ask Spread, Cross Rates, Arbitrage; Role of RBI in Forex Markets.		
Unit III	Foreign Exchange Risk Management	9 Hours
Types of Foreign Exchange Exposure – Transaction, Translation, and Economic Exposure; Measuring and Managing Exposure; Hedging Strategies – Forward Contracts, Currency Swaps, Options; Techniques for Risk Management and Forecasting Exchange Rates.		
Unit IV	International Financial Decisions and Capital Budgeting	12 Hours
International Capital Budgeting – Evaluation of Foreign Projects, Adjusting for Risk and Inflation; Cost of Capital for Multinational Firms; Capital Structure Decisions in Global Context; International Taxation Issues; Sources of International Financing – ECBs, ADRs, GDRs, IFC, and EXIM Bank.		

Learning Experience: This course integrates lectures, group discussions, real-time forex data analysis, and simulation-based assignments to foster an applied understanding of international finance. Students will analyze current exchange rate trends, perform hedging simulations, and prepare mini-projects on global financial strategies. Assessment will include quizzes, problem-solving exercises, case presentations, and end-term exams. The course encourages active participation, global outlook, and critical thinking to prepare students for finance roles in a globalized economy.

Textbooks

1. Madura, J. (2021). *International Financial Management* (13th ed.). Cengage Learning.
2. Buckley, A., *Multinational Finance*. (5th ed.). Pearson Education
3. Shapiro, *Multinational Financial Management*. (10th ed.). John, Inc

Reference Book

1. Apte, P. G. (2020). *International Financial Management* (7th ed.). McGraw Hill Education.

Suggested Readings

1. Shapiro, A. C., & Moles, P. (2014). *International Financial Management*. Wiley.
2. Eun, C. S., & Resnick, B. G. (2020). *International Financial Management* (8th ed.). McGraw Hill Education.
3. Bhalla, V. K. (2013). *International Financial Management*. S. Chand Publishing.

Open Educational Resources (OER)

1. IMF eLibrary – <https://www.imf.org/en/Publications/eLibrary>

2. World Bank Open Knowledge Repository –
<https://openknowledge.worldbank.org/>
3. BIS Statistics Portal – <https://www.bis.org/statistics/index.htm>
4. RBI Financial Markets Portal – <https://www.rbi.org.in/>

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks
Passing Criteria	
40% in Internal and End-Term separately	

SEMESTER VII						
Course Code: MCBMHS702	Course Title:	L	T	P	C	
	Business Valuation: Context and Methods					
Version	1	3	0	0	3	
Category of Course	Major					
Total Contact Hours	45					
Pre-Requisites/ Co-Requisites	Basic knowledge of business valuation techniques					

Course Perspective

This course offers students a deep understanding of business valuation methods, crucial for making strategic business decisions. It emphasizes the practical application of concepts such as business valuation approaches and fund raising, equipping students with the skills to evaluate financial data, manage resources efficiently, and contribute to organizational success. The course is essential for those pursuing careers in finance, management, or entrepreneurship, as it provides the analytical tools needed to navigate and influence complex financial environments in the real world.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the concepts of business valuation methods in different contexts.	L2
CO2	Applying different business valuation methods involving different strategies	L3
CO3	Applying the different business valuation methods in different contexts	L3
CO4	Analysing the estimation of different business valuation methods in different contexts.	L4
CO5	Evaluating the outcomes of different business valuation methods	L5

Course Content

Unit I:	Introduction	9 Hours
Genesis of Valuation; Need for Valuation; Hindrances/ Bottlenecks in Valuation; Business Valuation Approaches; Principles of Valuation (Cost, Price and Value),		

M&A, Sale of Business, Fund Raising, Voluntary Assessment; Taxation; Finance; Accounting; Industry perspective; Statutory Dimension; Society Angle.		
Unit II	Business Valuation Methods	12 Hours
Discounted Cash Flow Analysis (DCF); Comparable transactions method; Comparable Market Multiples method; Market Valuation; Economic Value-Added Approach; Free Cash Flow to Equity; Dividend Discount Model; Net Asset Valuation; Relative Valuation; Overview of Option Pricing Valuations.		
Unit III	Valuation of Tangibles and Intangibles	12 Hours
Overview of Valuation of Immovable Properties; Plant & Machinery; Equipment's; Vehicles; Capital Work in-Progress; Industrial Plots; Land and Buildings; Vessels, Ships, Barges etc. Definition of Intangible Assets; Categorization of Intangibles- Marketing Related, Customer or Supplier Related (Advertising Agreements, Licensing, Royalty Agreements, Servicing Contracts, Franchise Agreements), Technology Related (Contractual or non-contractual rights to use: Patented or Unpatented Technologies, Data Bases, Formulae, Designs, Software's, Process) and Artistic Related.		
Unit IV	Business Valuation methods in different contexts	12 Hours
Valuation of various magnitudes of Business Organizations: Large Companies, Small Companies, Start-Ups, Micro Small and Medium Enterprises.		

Learning Experience: This course will be conducted through a blend of lectures, case studies, hands-on exercises, and group discussions to ensure a dynamic and participatory learning environment. To enhance experiential learning, students will engage in group projects that simulate real business scenarios, such as business valuation methods and strategies, and making strategic financial decisions. Assessments will be diverse, including assignments, quizzes, group presentations, and a final examination, ensuring that students are evaluated on both their theoretical knowledge and practical skills. The course instructor will be available for additional support and feedback, encouraging students to seek help as needed.

Textbooks

1. Valuation: Measuring and Managing the value of Companies; McKinsey & Company Inc., Time Koller, Marc Goedhart (2010).
2. The Business Valuation Book; Scott Gabehart, Richard Brinkley (2002).

Suggested Readings

1. The Valuation of financial companies: Tools and Techniques; Mario Massari, Gianfranco Gianfrate, Laura Zanetti (2014).
2. Sustainable Value Management-New Concepts and Contemporary Trends; Dariusz Zarzecki, Marek Jablonski (2020).

Open Educational Resources (OER)

1. FINAL VALUATION BOOK FOR UPLOADING FEB 5.pdf
2. 08204153 2 ICWAI Business Valuation Managment Text.pdf, page 1-304 @ Normalize (untitled)

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks
Passing Criteria	
40% in Internal and End-Term separately	

SEMSTER VIII

(Honours)

SEMESTER VIII						
Course Code: MCBMAC603	Course Title:	L	T	P	C	
	Merger & Acquisitions					
Version	1	3	0	0	3	
Category of Course	Major					
Total Contact Hours	45					
Pre-Requisites/ Co-Requisites	Basic knowledge of corporate structure and corporate finance					

Course Perspective

This course offers students a deep understanding of corporate restructuring, crucial for making strategic business decisions. It emphasizes the practical application of concepts such as improved corporate performance and better corporate governance, equipping students with the skills to evaluate financial data, manage resources efficiently, and contribute to organizational success. The course is essential for those pursuing careers in finance, management, or entrepreneurship, as it provides the analytical tools needed to navigate and influence complex financial environments in the real world.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the concepts of corporate restructuring and value creation	L2
CO2	Applying the concepts of improved corporate performance and better corporate governance	L3
CO3	Applying all aspects and intricacies of law and practical issues affecting and arising out of corporate restructuring, valuation and insolvency	L3
CO4	Analysing the concepts, applications, procedure and case laws with respect to corporate restructuring and value creation with special focus on mergers and amalgamation	L4
CO5	Evaluating the corporate restructuring techniques and value creation process with special emphasis on mergers and amalgamation.	L5

Course Content

Unit I:	Introduction	9 Hours
Meaning of Corporate Restructuring: Need, Scope and Modes of Restructuring, Historical Background, Emerging Trends, Planning, Formulation and Execution of Various Corporate Restructuring Strategies - Mergers, Acquisitions, Takeovers, Disinvestments and Strategic Alliances, Demerger and Hiving off, Expanding Role of Professionals		
Unit II	Mergers and Amalgamation	12 Hours
Introduction: Legal, Procedural, Economic, Accounting, Taxation and Financial Aspects of Mergers and Amalgamations including Stamp Duty and Allied Matters, Interest of Small Investors, Merger Aspects under Competition Law, Jurisdiction of Courts; Filing of Various Forms, Amalgamation of Banking Companies and Government Companies, Cross Border Acquisition and Merger		
Unit III	Valuation Techniques	12 Hours
Meaning, Objective & Scope of Valuation, Principles of Valuation, Preliminary Work relating to Valuation, Valuation Standards and Valuation Analysis, Historical Earnings Valuation, Asset Based Valuation, Market Based Valuation, Legal & Regulatory aspects related to Valuation such as SEBI Regulations/ RBI Regulations, Income Tax Implications		
Unit IV	Corporate Demerger and Reverse Merger	12 Hours
Concept of Demerger; Modes of Demerger - by Agreement, under Scheme of Arrangement, Demerger and Voluntary Winding Up, Legal and Procedural Aspects; Tax Aspects and Reliefs, Reverse Mergers – Procedural Aspects and Tax Implications		

Learning Experience: This course will be conducted through a blend of lectures, case studies, hands-on exercises, and group discussions to ensure a dynamic and participatory learning environment. To enhance experiential learning, students will engage in group projects that simulate real business scenarios, such as preparing reports on corporate restructuring, corporate valuation and merger and acquisitions thus making strategic financial decisions. Assessments will be diverse, including assignments, quizzes, group presentations, and a final examination, ensuring that students are evaluated on both their theoretical knowledge and practical skills. The course instructor will be available for additional support and feedback, encouraging students to seek help as needed.

Textbooks

1. Gaughan, P.A., Mergers, Acquisitions and Corporate Restructurings (4th ed.). : John Wileys & Sons
2. Prasad G Godbole, Mergers Acquisitions and Corporate Restructuring
3. Sudarsanam, Sudi, Creating Value from Mergers and Acquisitions

Reference Books

1. Creating value through corporate restructuring: Case Studies; Stuart C. Gilson (2010).
2. The art of Capital Restructuring: Creating Shareholder Value; H. Kent Baker, Halil Kiymaz (2011).

Suggested Readings

1. Mergers, Acquisitions, and Other Restructuring Activities; Donald DePamphilis (2011).
2. Mergers, Acquisitions and Corporate Restructuring, 2nd Edition; Godbole, Prasad G. (2013).

Open Educational Resources (OER)

1. [Corporate Restructuring, Valuation and Insolvency.indb](#)
2. [CRVIupdatedtillJune2017.pdf](#)

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks
Passing Criteria	
40% in Internal and End-Term separately	

SEMESTER VIII						
Course Code: MCBMHS601		Course Title: Personal Finance	L	T	P	C
Version		1	3	0	0	3
Category of Course		Major				
Total Contact Hours		45				
Pre-Requisites/ Co-Requisites		Basic knowledge of trading and investments				

Course Perspective

This course offers students a deep understanding of personal investment management, crucial for making strategic business decisions. It emphasizes the practical application of concepts such as investment planning, retirement planning and consumer credit and debts, equipping students with the skills to evaluate financial data, manage resources efficiently, and contribute to organizational success. The course is essential for those pursuing careers in finance, management, or entrepreneurship, as it provides the analytical tools needed to navigate and influence complex financial environments in the real world.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the concept of personal investments and management principles.	L2
CO2	Applying different kinds of personal investment methods.	L3
CO3	Applying different kinds of portfolio investment strategies in the case of personal investment	L3
CO4	Analysing the different kinds of personal investment strategies	L4
CO5	Evaluating the outcomes of different personal investment strategies	L5

Course Content

Unit I:	Introduction	9 Hours
What is financial planning? – Basics of Personal Financial Planning - Goals & Importance of Personal Financial Management-Financial Planning & Budgeting		

(With examples on Preparation of Family Cash Budget- personal income & expenditure A/c & Balance sheet)- Some tax planning tips for personal incomes – Insurance Planning – Savings – Investment Planning – Retirement Planning – Consumer Credit & Debts

Unit II	Investment Avenues	12 Hours
----------------	---------------------------	-----------------

What is Investment? – Classification of Investments – Physical, Financial, Marketable, Transferable, Non-marketable – Modes of Investment, Security Forms of Investment of Financial Security – Corporate bonds/Debentures – Public Sector Bonds, Preference Shares – Gilt-edged Securities –Non-security Forms of Investment (non-marketable) – Non securitized Financial Securities- Savings Certificates – Money Market Securities – NSS, NSC, PF, Corporate FDs – Life Insurance – Unit Schemes of UTI – Post Office Savings Bank Account – Bank Deposits – Others (Relief Bonds, Indira Vikas Patra, KVP) –Mutual Funds – Concept, Importance, Types –Real estate - Concept

Unit III	Nature & Scope of Investment Management	12 Hours
-----------------	--	-----------------

Concept of investment- Security- security analysis and portfolio - Investment and Speculation-Significance of Investment-Factors favourable for Investment, Features of an Investment Program and Introduction to financial market in brief.

Unit IV	Stock Exchange	12 Hours
----------------	-----------------------	-----------------

Brief Introduction of stock exchanges-Role of stock exchange in the economy, Role of SEBI - Membership and Listing-Trading and Settlement-Functions of BSE and NSE.

Learning Experience: This course will be conducted through a blend of lectures, case studies, hands-on exercises, and group discussions to ensure a dynamic and participatory learning environment. To enhance experiential learning, students will engage in group projects that simulate real business scenarios, such as personal investment strategies, and making strategic financial decisions. Assessments will be diverse, including assignments, quizzes, group presentations, and a final examination, ensuring that students are evaluated on both their theoretical knowledge and practical skills. The course instructor will be available for additional support and feedback, encouraging students to seek help as needed.

Textbooks

1. Securities Analysis & Portfolio Management-Avadhani V A, Himalaya Publishing House.
2. Investment Management-Prasanna Chandra, Tata McGraw Hill.

Suggested Readings

1. Investment Analysis & Portfolio Management –Ranganatham M & Madhumati R, Pearson.
2. Investment Management: Security analysis & Portfolio Management-Bhalla VK, S. Chand

Open Educational Resources (OER)

1. UB06CCOM06 - PERSONAL FINANCE AND INVESTMENT MANAGEMENT.pdf
2. E:\JOB- E\PGDFM\PGDFM SEM - II

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks
Passing Criteria	
40% in Internal and End-Term separately	

SEMESTER VIII						
Course Code: MCBMHS603	Course Title: Equity Valuation and Research	L	T	P	C	
Version	1	3	0	0	3	
Category of Course	Major					
Total Contact Hours	45					
Pre-Requisites/ Co-Requisites	Basic knowledge of financial statements, financial ratios, and capital markets					

Course Perspective

This course equips students with a practical and analytical understanding of equity valuation frameworks and research methodologies essential for making sound investment decisions. It explores core concepts such as intrinsic value estimation, relative valuation, fundamental and technical analysis, and equity research report writing. The course is ideal for students aspiring to work in equity research, investment banking, portfolio management, or financial consultancy. Emphasis is placed on real-world applications through case studies, valuation modeling, and sectoral analysis to foster critical thinking and decision-making abilities in dynamic capital markets.

Course Outcomes

Course Outcome	Course Outcome Statement	Bloom's Taxonomy Level
CO1	Understanding the fundamental concepts of equity valuation and financial statement analysis.	L2
CO2	Applying valuation models such as DCF, Relative Valuation, and NAV to estimate share value.	L3
CO3	Analyzing industry, economy, and company-specific factors in equity research.	L4
CO4	Evaluating equity investment opportunities through comprehensive research and valuation.	L5
CO5	Creating professional-grade equity research reports based on market and financial analysis.	L6

Course Content

Unit I:	Introduction to Equity Valuation	9 Hours
Nature and Importance of Equity Valuation; Difference between Price and Value; Investment vs. Speculation; Equity Valuation Approaches – Absolute and Relative; Role of Valuation in Equity Research; Overview of Indian Capital Markets.		
Unit II	Financial Statement Analysis and Ratio Interpretation	9 Hours
Understanding Financial Statements; Key Ratios for Equity Valuation – Profitability, Liquidity, Leverage, and Efficiency; Quality of Earnings; Forecasting Financials; Common Size Analysis; Dupont Analysis.		
Unit III	Valuation Models	12 Hours
Discounted Cash Flow Models (FCFF, FCFE); Dividend Discount Models (DDM, Multi-Stage DDM); Relative Valuation – P/E, EV/EBITDA, P/BV, Price/Sales; Net Asset Value (NAV); Sum-of-the-Parts Valuation; Challenges in Valuation.		
Unit IV	Equity Research Process and Report Writing	15 Hours
Equity Research Process: Idea Generation, Screening, Industry and Company Analysis, Forecasting, Valuation, and Investment Thesis; SWOT and Porter's Five Forces; Technical vs. Fundamental Analysis; Key Components of Equity Research Report – Executive Summary, Financial Forecasts, Valuation Summary, Risk Factors, Investment Recommendation.		

Learning Experience: The course will adopt a hands-on, analytical approach combining lectures, real-time financial data analysis, sector-specific case studies, and equity research simulations. Students will use financial databases and tools like Excel, Moneycontrol, or Screener.in to perform actual company analyses. Group projects and mock research reports will simulate professional equity research scenarios. Assessments will include quizzes, project reports, presentations, and end-term examinations. Faculty will offer mentorship for stock-pitch competitions and research report development to enhance industry readiness.

Textbooks

1. Damodaran, A. (2012). *Investment Valuation: Tools and Techniques for Determining the Value of Any Asset*. Wiley.
2. Pinto, J. E., Henry, E., Robinson, T. R., & Stowe, J. D. (2020). *Equity Asset Valuation* (CFA Institute Investment Series), Wiley.

Suggested Readings

1. Koller, T., Goedhart, M., & Wessels, D. (2010). *Valuation: Measuring and Managing the Value of Companies*, McKinsey & Company.
2. Fabozzi, F. J., & Peterson Drake, P. (2009). *Finance: Capital Markets, Financial Management, and Investment Management*. Wiley.

Open Educational Resources (OER)

1. NSE Academy - Free Courses on Equity Research and Stock Valuation
2. Investopedia: <https://www.investopedia.com/equity-research-4689758>

3. Moneycontrol Knowledge Bank – Equity Analysis Section
4. Screener.in tutorials and community forums

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks
Passing Criteria	
40% in Internal and End-Term separately	

Course Code: MCBMHS801	Course Title: Ethics, Sustainability, Governance	L	T	P	C
Version	1	3	0	0	3
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Basics of management studies				

Course Perspective

This course is essential for students to navigate the ethical challenges, and governance demands in today's business world. It emphasizes the importance of aligning personal values with organizational goals, fostering ethical decision-making in a rapidly evolving environment. By exploring various ethical theories and business conduct regulations, students gain a comprehensive understanding of ethical practices and their significance in maintaining transparency and accountability. The course also delves into Corporate Governance, highlighting its principles, structures, and global failures, equipping students with the knowledge to uphold sound governance practices. Additionally, the focus on Corporate Social Responsibility and Sustainability prepares students to drive businesses towards socially responsible and environmentally sustainable operations, aligning corporate goals with broader societal and environmental imperatives.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the importance of ethics and values in business.	L2
CO2	Applying moral practices and demonstrate sensitivity towards the ethical dimensions of managerial problems in real-world business scenarios.	L3
CO3	Applying principles and practices of Corporate Governance, Corporate Social Responsibility and Sustainable Development.	L3
CO4	Analysing oneself and develop critical and rational thinking to evaluate personal and professional decision-making processes.	L4

CO5	Evaluating company's social and environmental responsibilities from both internal and external perspectives	L5
-----	--	----

Course Content

Unit I	Introduction to Values, ethics and business conduct	10 Hours
<p>Values: Concept, Types and Formation of Values, Indian context of Business values. Importance to blending individual value with organizational values.</p> <p>Business Ethics: Meaning of ethics, Theories of ethics: Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, ethics of care, integrating utility, rights, justice and caring, An alternative to moral principles: virtue ethics, teleological theories, egoism theory, relativism theory. Scope of Business Ethics, Ethics in functional area and compliance. Rules Governing business conduct: Introduction to IBC, Data Protection and Privacy Law.</p>		
Unit II	Corporate Governance	13 Hours
<p>Meaning, significance and principles, Management and corporate governance, Theories and Models of corporate governance; Board structure and Independent director, board committees and their functions; shareholder activism and, proxy advisory firms., role of rating agencies Whistle blowing. Corporate Governance Report Structure.</p> <p>Major Corporate Governance Failures and International Codes: BCCI (UK), Maxwell Communication (UK), Enron (USA), World Com (USA), Andersen, Worldwide (USA), Vivendi (France), Satyam Computer Services Ltd, Lehman Brothers, Kingfisher Airlines, PNB Heist and IL&FS Group Crisis; Common Governance Problems Noticed in various Corporate Failures; Codes and Standards on Corporate Governance: Sir Adrian Cadbury Committee 1992 (UK), Sarbanes Oxley Act, OECD Principles of Corporate Governance.</p>		
Unit III	Corporate Social Responsibility:	11 Hours
<p>Meaning and definitions of CSR, CSR under the Companies Act, 2013. International Framework of CSR : Global Compact, Caux Round table, OECD Guidelines for Multinational Enterprise, 3SA8000 Standard, BS/ISO Guidelines on CSR Management (ISO-26000), Social Audit of Government Programs. Indian Guidelines BRSR (SEBI), NVG Guidelines (Ministry of Corporate Affairs) Sustainability Reporting Framework in India, Challenges in Mainstreaming Sustainability Reporting.</p>		
Unit IV	Sustainable Development	11 Hours

Role of Business in Sustainable Development, Corporate Sustainability, Sustainability is Imperative, Government Role in improving Sustainability Reporting KYOSEI, Sustainability Reporting, Benefits of Sustainability Reporting - Sustainability Reporting Framework Global Reporting Initiative (GRI) - Sustainability Reporting Guidelines UN Global Compact – Ten Principles, 2000, Sustainability Indices. Social responsibility standards, social stock exchange. Revised rules for IPO Valuation to avoid valuation hype.

Learning Experience: This course will be conducted through a blend of lectures, case studies, hands-on exercises, and group discussions to ensure a dynamic and participatory learning environment. To enhance experiential learning, students will engage in group projects that simulate real business scenarios, in the form of role playing and case studies. Assessments will be diverse, including assignments, quizzes, group presentations, and a final examination, ensuring that students are evaluated on both their theoretical knowledge and practical skills. The course instructor will be available for additional support and feedback, encouraging students to seek help as needed. This integrated approach ensures that students not only learn the fundamental concepts of values and ethics but also acquire the practical skills necessary for effective application of values and ethics in the real world.

Textbooks

1. Business and Sustainability, Michael Blowfield, The New Sustainability Advantage: Seven Business Case Benefits of a Triple Bottom Line, Bob Willard
2. Corporate Governance – Wiley Student Edition

Reference Books

3. Dr. Narindra Moha, Dr. Supreet Singh, Ashima Verma (2014), Values and Ethics in Management, Galgotia Publishing Company.
4. Velasquez Manuel G: Business ethics- concepts and cases.
5. Fernando A.C.: Business Ethics – An Indian Perspective.
6. Crane Andrew & Matten Dirk: Business Ethics, Oxford.
7. Ghosh B N: Business Ethics & Corporate Governance, Mc Graw Hill
8. DeGeorge Richard T.: Business Ethics, Pearson.

Suggested Readings

1. Dr. F.C. Sharma, Business Values & Ethics – Shree Mahavir Book Depot, Nai Sarak, New Delhi.
2. Hartman, Laura and Chatterjee, Abha, (2006), Perspectives in Business Ethics, 3rd Edition, McGraw Hill Education.
3. C.B. Gupta (2011), Human Resource Management, Sultan Chand & Son, Educational Publisher, New Delhi.

9. Harvard Business School Press- Harvard Business Review on Corporate Governance
10. Cases in Leadership, Ethics and Organizational Integrity- A strategic Perspective
11. The New Sustainability Advantage: Seven Business Case Benefits of a Triple Bottom Line
12. The Triple Bottom Line: How Today's Best-Run Companies Are Achieving Economic, Social and Environmental Success - and How You Can Too, by Andrew Savitz, Dresner S
13. Robertson M, Sustainability Principles and Practice, Routledge, London & NY.
14. Harvard Business School Press- Harvard Business Review on Corporate Governance, 2000, Solomon
15. Managing Stakeholders with Corporate Social Responsibility, Harvard Business School Press.

Open Educational Resources (OER)

1. Students are encouraged to explore online resources such as Coursera for additional learning materials on organization behavior.

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	Marks
I. Continuous Assessment	40 Marks: Assessment I: Project-Based Learning: 20–25 Marks Assessment II.: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-15-20 Marks
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory)	40 Marks
Passing Criteria	
40% in Internal and End-Term separately	