



K.R. MANGALAM UNIVERSITY
THE COMPLETE WORLD OF EDUCATION

SCHOOL OF MANAGEMENT AND COMMERCE

(SOMC)

Programme Handbook

(Programme Study and Evaluation Scheme)

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

(With Academic Support of Grant Thornton)

Programme Code: 46

THREE-YEAR UNDERGRADUATE PROGRAMME

(with effect from 2024-25 session)

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1. Preface

Introduction

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 KRMU 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.

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.

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. Categories of Courses

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

Generic Electives: Generic Electives enable Bachelor of Commerce (Honours) in International Accounting and Finance students to broaden their academic experience beyond their primary major. By choosing courses from disciplinary or interdisciplinary areas, students gain a more holistic education.

These electives are valuable for fostering multidisciplinary understanding, promoting versatility, and providing students with complementary skills and perspectives. Whether it's gaining proficiency in a new language, delving into technology, or studying environmental issues, electives expand employability by enhancing intellectual breadth. This interdisciplinary learning supports personal development and equips students to navigate the complex and interconnected challenges of the global business landscape, making them more innovative and adaptable professionals.

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 3-Year Bachelor's degree 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 Final year. The research outcomes of their project work may be published in peer-reviewed journals or 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 inter-disciplinary education, research, and innovation, preparing socially responsible life-long learners contributing to nation building.

3.2 Mission

- Foster employability and entrepreneurship through futuristic curriculum and progressive

pedagogy with cutting-edge technology

- Instill notion of lifelong learning through stimulating research, Outcomes-based education, and innovative thinking
- Integrate global needs and expectations through collaborative programmes with premier universities, research centers, industries, and professional bodies.
- Enhance leadership qualities among the youth having understanding of ethical values and environmental realities

4. About the School

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) in International Accounting and Finance with integration is a specialized undergraduate course designed for students aspiring to pursue a career in accounting and finance on a global scale. This program combines the comprehensive education of a traditional B. Com degree with the professional qualifications and global recognition provided by ACCA.

The Bachelor of Commerce (Honours) in International Accounting and Finance is structured to offer in-depth knowledge of commerce subjects such as accounting, finance, taxation, audit, and business law, while simultaneously preparing students for the ACCA examinations. The curriculum is aligned with the ACCA syllabus, allowing students to earn exemptions from several ACCA papers during their undergraduate studies. This dual qualification approach not only enhances students' theoretical knowledge but also equips them with practical skills and professional competence required in the global accounting and finance industry. Graduates of this program are well-positioned for careers in accounting, finance, auditing, and consultancy, both in India and internationally.

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 will they 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 behavior 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)

These are deferred outcomes measured few years after completion of the programme, where the graduates of this program will:

PEO1: Lead teams in a dynamic business environment.

PEO2: Develop innovative solutions for dynamic business problems

PEO3: Integrate sustainability & ethics in decision making ensuring inclusivity and compassion

PEO4: Practice responsible global citizenship exhibiting environmental and social accountability

PEO5: 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 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 corporate disclosures and audit financial reports of companies to decipher corporate value.

PSO4: Advising companies towards financial management decisions aimed at creating long-term wealth.

PSO5: Communicating effectively to create, build & lead global teams.

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

PSO7: Demonstrating continuous improvement through lifelong learning.

6.5 Career Avenues

A Bachelor of Commerce (Honours) in International Accounting and Finance with Research program opens up 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 to Bachelor of Commerce (Honours) in International Accounting and Finance with Research graduates. 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 three years (six semesters).

6.7 Criteria for award of degree:

B.com ACCA (Honors):50+51+52=153 credit in six semester in three years.

7. Students' Structured Learning Experience from Entry to Exit

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) in International Accounting and Finance, academic collaboration with Grant Thornton, follows a meticulously structured academic calendar to ensure seamless learning across six semesters. This program offers a blend of rigorous coursework, professional ACCA modules, and practical insights through Grant Thornton's industry expertise. Students benefit from comprehensive training that combines academic theory with real-world applications, providing them with a competitive edge in the accounting and finance industry.

The faculty includes experienced academicians along with seasoned professionals from Grant Thornton and ACCA-certified experts, fostering a balance between conceptual knowledge and professional acumen. Student progress is tracked

continuously through regular assessments, project evaluations, and one-on-one faculty mentoring. Hands-on experience with case studies, financial simulations, and industry-relevant tools ensures practical learning beyond textbooks.

Entry Phase

Upon entry, students are introduced to the fundamental concepts of commerce, business, and economics in the Bachelor of Commerce (Honours) in International Accounting and Finance programme. Orientation sessions focus on familiarizing students with the core principles of financial systems, markets, and the ethical responsibilities of business professionals. This initial phase highlights the importance of acquiring knowledge not only as a tool for career success but as a means to contribute positively to the broader economic and social landscape.

Core Learning

As students progress in the Bachelor of Commerce ACCA (Honours) program, they delve deeper into both theoretical and practical aspects of commerce and business. Courses on financial analysis, corporate governance, and strategic management equip students with essential skills for their future careers. Practical case studies, internships, and industry collaborations emphasize the connection between learning and career success, while also fostering a strong sense of ethical responsibility, leadership, and personal development. We have a strong students' support system in terms of differential learning (slow & fast learning), mentor-mentee system and personal counselling thereby ensuring students move up on the learning curve.

Skill Development

The Bachelor of Commerce (Honours) in International Accounting and Finance programme places a strong emphasis on developing versatile skills—financial analysis, critical thinking, problem-solving, and business communication—essential for a successful career in commerce and business. Through collaborative projects, industry visits, internships, and networking opportunities, students gain practical experience and build teamwork and leadership skills. These competencies are vital not only for professional success but also for fostering meaningful connections and relationships in their personal and professional lives. Learn

teamwork and communication, vital not just for professional success but also for fostering meaningful relationships in their personal lives.

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 Generic Elective 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 (Generic Elective, Discipline Specific Elective) the students have to register by themselves through ERP.
- **Internships/Projects/Dissertations/Apprenticeships** – Students need to do a summer internship after the second and fourth semesters, which carries 2 credits each, duration being 4-6 weeks per internship, during the summer breaks.
- **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) in International Accounting and Finance Semester I							
SNo	Category	Course Code	Course Title	L	T	P	C
1	Major-I	MCBA101	Principles of Management	3	0	0	3
2	Major-II	MCBA103	Micro Economics	3	0	0	3
3	Major-III	MCSP171	Financial Accounting Grant Thornton Exempted by ACCA	3	0	0	3
4	Major-IV	MCBA107	Business Mathematics	3	0	0	3
5	Major-V	MCBM101	Company Law	3	0	0	3
6	Major-VI	MCBM109	Indian Financial System	3	0	0	3
7	Generic Elective-GE-1	MCBA109 / MCSP102 / MCBA113	Fundamentals of Marketing / Emotional Intelligence / Business Analytics	3	0	0	3
8	VAC-I (MOOC)	VAC183	Indian Knowledge System	0	0	0	2
Total				21	0	0	23

Bachelor of Commerce (Honours) in International Accounting and Finance Semester-II								
Year	S. No	Category	Course Code	Course Title	L	T	P	C
First Year	1	Major-VII	MCBM102	Analysing Cost for Managerial Decision Making	3	0	0	3
	2	Major-VIII	MCBA108	Economic Environment and policy	3	0	0	3
	3	Major-IX	MCSP172	Financial Reporting (FR) by Grant Thornton	3	0	0	3
	4	SEC-I	SEC-I	Business Statistics	3	0	0	3

	5	Major-X	MCBM106	Investment Banking	3	0	0	3
	6	Generic Elective-II	-	Open Elective I	3	0	0	3
	7	SEC-II	SEC026	MS Excel for Business	1	0	1	3
	8	VAC-II	-	MOOC	0	0	0	2
	9	Generic Elective-III	MCBA205 / MCBA201 / MCBM108	Sales and Distribution Management / Human Capital Management / Data Visualisation Using Tableau	3	0	0	3
	10	CS	CS001	Clubs and Society	0	1	0	1
	Total				22	1	1	27

Bachelor of Commerce (Honours) in International Accounting and Finance								
Semester-III								
Year	S. No	Category	Course Code	Course Title	L	T	P	C
Second Year	1	Major-XI	MCBM211	Banking in India	3	0	0	3
	2	Major-XII	MCSP173	Audit and Assurance (AA)	3	0	0	3
	3	Major-XIII	MCBA208	Entrepreneurship Development	3	0	0	3
	4	SEC-III	SEC063	Advanced Excel	0	0	1	2
	5	AEC-I	AEC006	Verbal Ability	3	0	0	3
	6	Generic Elective-IV	MCSP127 / MCBM215	Services Marketing / Competency Development /	3	0	0	3

			/ MCSP831	Predictive Analytics				
	7	Generic Elective-V	MCBM213	Project Management	3	0	0	3
	8	SEC-IV	SIMC001	Evaluation of Summer Internship	0	0	0	2
	9	VAC-III	-	GST and E Filing	2	0	0	2
	10	CC	CS002	Community service	0	1	0	1
	Total				20	1	1	25

Bachelor of Commerce (Honours) in International Accounting and Finance								
Semester-IV								
Year	S. No	Category	Course Code	Course Title	L	T	P	C
Second Year	1	Major-XIV	MCBA202	Research Methodology for Business	3	0	0	3
	2	Major-XV	MCSP174	Financial Management (FM)	3	0	0	3
	3	Major-XVI	MCBM204	Corporate Accounting	3	0	0	3
	4	Major-XVII	MCBA102	Individual and Organisational Behaviour	3	0	0	3
	5	Major-XVIII	MCBM206	Financial Analytics	3	0	0	3
	6	SEC-V	SEC-V	Introduction to Power BI, Python and SQL	0	0	1	2

	7	Generic Elective-GE-VI	-	Open Elective II	3	0	0	3
	8	Generic Elective-VIII	MCSP121 / MCBM210 / MCSP830	Advertising & Sales Promotion / Industrial Relations & Labour Laws / Managing big data	3	0	0	3
	9	AEC-II	AEC007	Communication and Personality Development	3	0	0	3
Total					24	0	1	26

Bachelor of Commerce (Honours) in International Accounting and Finance								
Semester-V								
Year	S. No	Category	Course Code	Course Title	L	T	P	C
Third Year	1	Major-XIX	MCBA303	Business Environment Analysis	3	0	0	3
	2	Major-XX	MCSP176	Strategic Business Reporting	3	0	0	3
	3	Major-XXI	MCSP177	Taxation	3	0	0	3
	4	Major-XXII	MCBA111	Commercial Laws	3	0	0	3
	5	AEC-III	AEC009	Arithmetic and Reasoning Skills-II	3	0	0	3
	6	Major-XXIII	MCSP175	Strategic Business Leader	3	0	0	3
	7	Generic Elective-IX	MCSP114	Fin Tech	3	0	0	3
	8	Major-XXIV	MCBA305	AI Tools for Business	1	0	1	3

	9	INT/PROJ	SIMC002	Evaluation of Summer Internship	0	0	0	2
	Total				22	0	1	26

Bachelor of Commerce (Honours) in International Accounting and Finance								
Semester-VI								
Year	S. No	Category	Course Code	Course Title	L	T	P	C
Third Year	1	Major-XXV	MCBM310	Basics of Actuarials	3	0	0	3
	2	Major-XXVI	MCBM312	Business Valuation Contexts and Methods (strategy , legal, new venture, IPO)	3	0	0	3
	3	Major-XXVII	MCBM302	Financial Modelling	3	0	0	3
	4	Major-XXVIII	MCSP178	Advanced Performance Management (APM)	3	0	0	3
	5	Major-XXIX	MCSP179	Advanced Financial Management (AFM)	3	0	0	3
	6	Major-XXX	MCBM304	Equity research	3	0	0	3
	7	Generic Elective-X	From Electives	Basics of Econometrics	3	0	0	3
	8	Major-XXXI	MCBM402	Personal Investment Management	3	0	0	3
	9	Major-XXXII	MCBA306	Negotiation	2	0	0	2
		Total				26	0	0

SEMESTER I

SEMESTER I							
Course Code: MCBA101	Course Title: Principles of Management			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 management principles						

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

Evaluation Components	Weightage
Internal Marks (Theory): -	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory): -Mid-Term Exam	20 Marks
External Marks (Theory): -End-Term Examinations	50 Marks

Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.

SEMESTER I					
Course Code: MCBA103	Course Title: Micro Economics	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 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

Evaluation Components	Weightage
Internal Marks (Theory): -	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory): -Mid-Term Exam	20 Marks
External Marks (Theory): -End-Term Examinations	50 Marks

Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.

SEMESTER I					
Course Code: MCSP171	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

References 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

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER I						
Course	Code:	Course Title:	L	T	P	C
MCBA107		Business Mathematics				
Version	1		3	0	0	3

Category of Course	Major
Total Contact Hours	45
Pre-Requisites/ Co-Requisites	Basic Mathematics

Course Perspective

This course will introduce business statistics or the application of statistics in the workplace. Statistics is a course in gathering, analyzing, and interpreting data. You'll also explore basic probability concepts, including measuring and modeling uncertainty, and you'll use various data distributions, along with the Linear Regression Model, to analyse and inform business decisions

Course Outcomes:

After completion of the course, the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding and Summarizing data sets using Descriptive statistics.	L2
CO2	Analyzing the relationship between two variables in given practical situations.	L3
CO3	Applying the concept of Correlation-based business problems.	L4
CO4	Applying the concept of Regression-based business problems.	L4
CO5	Evaluating the relationship between variables for managerial decision problems	L5

Course Content

Unit I:	Data and Types of Descriptive Analysis	9 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	12 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	12 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	12 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:

1. Interactive Lectures: Traditional lectures shall be conducted including interactive presentations to ensure better comprehension of core concepts by learners followed by Q&A sessions. This would also help in maintaining greater student’s engagement and.
2. Hands-On Learning: Practical exercises will be used to reinforce theoretical knowledge.
3. Use of abridged cases: Adapted and modified cases from real-world would be discussed to make the concepts easier to understand.
4. Digital Media Resources and LMS: Videos Tutorials and podcasts will be utilised to enhance focus of each student having different learning styles. Use of LMS platform shall be integrated, where course material and assignments shall be uploaded.
5. Continuous and formative Assessments: Regular quizzes and class discussions will be used to gauge understanding and provide timely and continuous feedback.
6. Support and Feedback: The course in-charge will be available for additional support and feedback during scheduled office hours.

Textbooks

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

Suggested Readings

1. Keller, G., Statistics for Management and Economics, Cengage Learning, New Delhi.
2. Stine, R. and Foster, D., Statistics for Business (Decision making and Analysis). Pearson India.
3. Levine, D., Stephan, D., & Szabat, K., Statistics for Managers using MS Excel, Pearson India.

Open Educational Resources (OER)

1. NPTEL, Swayam, Course Era

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: A student must secure 40% marks in the Internal and End Term Examination separately to secure a minimum passing grade.	

SEMESTER I					
Course Code: MCBM101	Course Title: Company Law	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 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. Chadha R., & Chadha, S. Company Laws. Delhi: Scholar Tech Press.
2. Hicks, A., & Goo, S. H. Cases and Material on Company Law. Oxford: Oxford University Press.
3. Kannal, S., & V.S. Sowrirajan, Company Law Procedure, Taxman's Allied Services (P) Ltd., New Delhi.

Suggested Readings

1. Kuchhal, M. C., & Kuchhal, A. Corporate Laws. New Delhi: Shree Mahavir Book Depot.
2. Kumar, A. Corporate Laws. New Delhi: Taxmann Publication.
3. Sharma, J. P. An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt

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

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER I						
Course	Code:	Course Title:	L	T	P	C
MCBM109		Indian Financial System				
Version	1		3	0	0	3
Category of Course	Major					
Total Contact Hours	45					
Pre-Requisites/ Requisites	Co-	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 Indian Financial System including regulatory bodies and emerging financial technologies.	L2
CO2	Applying the above learned expertise in the functioning of money and debt markets in India.	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 operations of stock markets, raising capital in international markets and the construction and adjustment of Indian Stock Indices.	L4
CO5	Evaluating the functioning of money and debt markets in India including the role of various instruments and their implications.	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
<p>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.</p>		

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:

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER I					
Course Code: MCBA109	Course Title: Fundamentals of Marketing	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 Marketing				

Course Perspective

This course offers students a comprehensive understanding of marketing principles, emphasizing the significance of customer psychology, market segmentation, and the marketing mix. Students will explore product and pricing strategies, promotional techniques, and distribution channels, alongside emerging trends like digital and green marketing. Through case studies, discussions, and projects, students will apply theoretical concepts to real-world scenarios, equipping them with the skills needed to develop effective marketing strategies and foster long-term customer relationships in a dynamic business landscape.

Course Outcomes:

After completion of the course, the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the concept of Marketing.	L2
CO2	Applying product and pricing strategies, including product classification, product life cycle, and pricing methods, to real-world marketing scenarios.	L3

CO3	Analyzing the elements of the promotion mix and distribution channels, assessing their roles and effectiveness in reaching target markets.	L4
CO4	Evaluating consumer behavior, identifying the factors influencing buying decisions and their impact on marketing strategies.	L5
CO5	Evaluating new trends in marketing, such as digital marketing and green marketing, to assess their implications for contemporary marketing practices.	L5

Course Content

Unit I:	Introduction	13 Hours
Marketing – meaning, scope, core concepts, importance, & functions of marketing; evolution of marketing concepts; selling vs. marketing; marketing environment – macro & micro environment; industrial environment – Porter’s Five Forces Model; market segmentation – bases of segmentation, targeting – concept & criteria; positioning & repositioning; overview of marketing mix.		
Unit II	Product & Pricing Strategies	11 Hours
Product: Meaning; product classifications; levels of products; concept of product mix; branding, packaging and labeling; product life cycle; new product development.		
Price: Concept & significance; factors affecting price of a product; pricing methods and strategies.		
Unit III	Promotion & Channels of Distribution	12 Hours
Promotion: Significance; introduction of elements of promotion mix: advertising, sales promotion, personal selling, factors affecting promotion mix decisions.		
Channels of distribution: Concept, types & functions; levels of distribution channels; factors affecting choice of distribution channel.		
Unit IV	Consumer Behavior & Introduction to new trends in marketing	9 Hours
Consumer Behavior: Concept & significance; consumer buying process; customer experience; factors influencing consumer buying decisions.		
Introduction to new trends in marketing: Green marketing; Social marketing; Digital marketing; Social Media Marketing; AI Powered Marketing; Neuro Marketing		

Learning Experience: This course is delivered through interactive lectures, case studies, group discussions, and project work. Students will engage in practical exercises to apply marketing concepts to real-world scenarios, fostering collaboration and enhancing their strategic thinking and decision-making skills. Through analyzing case studies, participating in discussions, and working on projects, students will gain a comprehensive understanding of marketing strategies and their implementation in dynamic business environments.

Textbooks

1. Kotler, P., Keller, K., Koshy, L., & Jha, M. (2016). Marketing management (16th ed.). New Delhi: Pearson.

2. Kurtz, D. L., & Boone, L. E.(2013), Principles of contemporary marketing (16th ed.). New Delhi: Cengage Learning India.
3. Etzel, M. J., Bruce, J., W., Stanton, W. J., &Pandit, A. (2010). Marketing (14thed.). New Delhi: Tata McGraw-Hill.
4. Kumar, A., & Meenakshi, N.(2011). Marketing management (2nded.). New Delhi: Vikas Publishing House.

Suggested Readings

1. Ramaswamy, V. S., & Namakumari, S. (2013). Marketing management: Global perspective Indian context (5thed.). New Delhi: McGraw Hill Education (India) P. Ltd.

SEMESTER I					
Course Code: MCSP102	Course Title: Emotional Intelligence	L	T	P	C
Version	1	3	0	0	3
Category of Course	Discipline Specific Elective				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Basics of Human Behavior				

Course Perspective

This course on Emotional Intelligence (EI) is integral to both academic achievement and professional development. Understanding and applying EI principles can significantly enhance students' academic performance, career prospects, and overall personal growth. Students are introduced to Emotional Intelligence and its various models—Ability-based, Trait-based, and Mixed models. This foundational knowledge is crucial for grasping how EI impacts both personal and professional interactions. Overall, this course prepares students to excel in real-world settings by enhancing their emotional intelligence, which is essential for personal effectiveness and professional success. For example, strong EI can improve teamwork, leadership, and client relations, directly impacting career advancement and workplace harmony.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the concept and models of emotional intelligence.	L2
CO2	Applying the concept of Johari window and managerial grid to assess emotional awareness and interpersonal relationships.	L3
CO3	Analysing the techniques for managing emotions in complex situations.	L4
CO4	Analysing the relationship between emotions, thoughts, and behavior, and assess the impact of unprocessed 'negative' emotions on well-being.	L4

CO5	Evaluating the effectiveness of various tools and strategies used to recognize and appropriately respond to others' emotions.	L5
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Course Content

Unit I:	Introduction	11 Hours
Emotional Intelligence and various EI models- Ability-based model, trait based model, and mixed model, the EQ competencies of self-awareness, self-regulation, motivation, empathy, and interpersonal skills. Understand EQ and its importance in life and the workplace.		
Unit II	Knowing emotions	12 Hours
Understanding emotions; the different levels of emotional awareness; increasing emotional knowledge; Johari Window, Managerial Grid, recognize 'negative' and 'positive' emotions		
Unit III	Managing emotions	11 Hours
The relationship between emotions, thought and behavior; Discover the importance of values; the impact of not managing and processing 'negative' emotions; techniques to manage your emotions in challenging situations, Emotional resilience, Mindfulness.		
Unit IV	Recognizing emotions in others	11 Hours
The universality of emotional expression; learn tools to enhance your ability to recognize and appropriately respond to others' emotions; perceiving emotions accurately in others to build empathy.		

Learning Experience: The Emotional Intelligence course will use interactive methods to engage students actively. Lectures will cover foundational EI concepts, supplemented by discussions and multimedia presentations. Students will practice emotional management through role-playing, simulations, and collaborative case study analysis. Assignments like reflective journals and project work will allow personal and professional application of EI principles. Technology will enhance learning via online forums, peer reviews, and emotional assessment tools. Quizzes will offer formative feedback, while projects assess concept integration. Continuous support from the instructor and peer collaboration will foster a rich, community-driven learning experience.

Textbooks

1. Emotional Intelligence: Managing Emotions to win in life by S.K. Mangal and Shubhra Mangal, PHI

Suggested Readings

1. Emotional intelligence: Why it can matter more than IQ by Daniel Goleman's
2. Emotional Intelligence: For Rookies by Bacon, Andrea, Dawson Ali, Emerald.
3. The EQ edge: Emotional intelligence and your success by Stein, Steven J., Howard E. Book

SEMESTER I					
Course Code: MCBA113	Course Title: Business Analytics	L	T	P	C

Version	1	3	0	0	3
Category of Course	SEC I				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Basic Knowledge of the analytics and statistical tools				

Course Perspective

This Business Analytics course offers a comprehensive introduction to the field of analytics, focusing on transforming data into actionable insights that drive business decision-making. The course delves into key areas including the evolution of analytics, understanding data, generating innovative solutions through ideation, and applying statistical tools for analysis. By the end of this course, students will develop a strong understanding of how analytics supports business strategies, decision-making, and operational efficiency.

Course Outcomes:

After completion of the course, the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the concept of Business Analytics	L2
CO2	Applying ideation methods to generate innovative business solutions.	L3
CO3	Analyzing business data using sampling techniques, and statistical tools	L4
CO4	Evaluating data quality and its implications for business decisions	L5
CO5	Evaluating hypotheses using one-way ANOVA and interpreting the results for business decision-making	L5

Course Content

Unit I:	Introduction	5 Hours
What is Business Analytics: Describe business analytics, Describe the evolution of analytics beginning with "scientific management" to its present form, Describe the differences between analytics and analysis, and explain the concept of insights, Describe the broad types of business analytics.		
Unit II	Understanding Data	8 Hours
Describe the importance of data in business analytics, Describe the differences between data, information, and knowledge, Describe the various stages that an organization goes through in terms of data maturity, explain what an organization can do in the absence of good-quality data		
Unit III	Ideation	12 Hours
Challenges in idea generation, Visualize, Empathize, and Ideate method, Importance of visualizing and empathizing before ideating, Applying the method, Create Thinking, Generating Design Ideas, Lateral Thinking, Analogies, Brainstorming, Mind mapping, National Group Technique, Synectic, Development of work, Analytical Thinking, Group Activities. Ideation Tools: How Might We? (HMW), Storyboard, Brainstorming. What is design innovation?		

A mindset for innovation, and asking, "What if?" asking "What wows?" and "What works?".		
Unit IV	Statistical tool	15 Hours
<p>Sampling Techniques: Explain the concept of sampling and why it is necessary, Describe the various techniques for sampling, Describe a good sample.</p> <p>One-way Analysis of Variance: Explain the concept of ANOVA, Calculate ANOVA using MS Excel, and Test a hypothesis using ANOVA.</p> <p>Correlation: Evaluate the statistical relationships between two random variables and understand the measure of correlation</p> <p>Linear Regression: Explain how to model statistical relationships between two data series using linear regression, create a linear regression model to forecast values using linear regression in MS Excel</p>		

Learning Experience: Students will engage in a blended learning experience, combining theoretical knowledge with practical applications. Through interactive lectures, case studies, and hands-on data analysis exercises, students will be introduced to business analytics fundamentals and the various techniques used to interpret and use data effectively. The inclusion of real-world examples and tools such as MS Excel for statistical analysis ensures that learners not only understand key concepts but also gain the skills necessary to apply analytics in a business context. Collaborative group activities, brainstorming sessions, and problem-solving tasks will enhance the ideation process and foster innovative thinking.

Textbooks

1. Business Analytics: Data Analysis and Decision Making" (2018) by S. Christian Albright and Wayne L. Winston, Cengage Learning
2. Data Science for Business: What You Need to Know About Data Mining and Data-Analytic Thinking" (2013) by Foster Provost and Tom Fawcett, O'Reilly Media

Suggested Readings

1. An Introduction to Statistical Learning: With Applications in R" (2013) by Gareth James, Daniela Witten, Trevor Hastie, and Robert Tibshirani, Springer

Open Educational Resources (OER)

1. https://www.pearson.com/enau/media/2628257/9781292339061.pdf?srsI tid=AfmBOoqHzI_gsV3rbn3AUxfa6piWuqRDAIRjcxtExKKGqWCI9B2r2IN1
2. <https://phlconnect.ched.gov.ph/admin/uploads/f197002b9a0853eca5e046d9ca4663d5/BAFBANA-FinalJul-182019.pdf>

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory): -	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced)	30 Marks

Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	
II) Internal Marks (Theory): -Mid-Term Exam	20 Marks
External Marks (Theory): -End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER-II

SEMESTER II					
Course Code: MCBM102	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. Khan, M.Y, and Jain, P.K., Management Accounting, McGraw Hill Education.
2. Horngren, C.T.(2012).Cost Accounting-A Managerial Perspective, London, UK: Pearson Education
3. Arora, M.N. &Katyal, Priyanka (2016) Cost Accounting, New Delhi: Vikas Publishing
2. Vaidya, S. C., (2022) Cost Management: Strategic Approach,

Suggested Readings

Gurusamy, Murthy,S., Management Accounting, McGraw Hill. Education.

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

Open Educational Resources (OER)

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

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks

External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER I						
Course Code: MCBA108	Course Title: Economic Environment and Policy	L	T	P	C	
Version	1	3	0	0	3	
Category of Course	Major					
Total Contact Hours	45					
Pre-Requisites/ Requisites	Basic knowledge of Economic Environment and Co-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. 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

Evaluation Components	Weightage
Internal Marks (Theory): -	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory): -Mid-Term Exam	20 Marks
External Marks (Theory): -End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER II					
Course Code: MCSP172	Course Title: Financial Reporting	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

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. BPP Workbook
2. BPP Practice and Revision Kit

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

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER II						
Course Code: SEC-I	Course Title: Business Statistics	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

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. Keller, G., Statistics for Management and Economics, Cengage Learning, New Delhi.
2. Stine, R. and Foster, D., Statistics for Business (Decision making and Analysis). Pearson India.
3. Levine, D., Stephan, D., & Szabat, K., Statistics for Managers using MS Excel, Pearson India.

Open Educational Resources (OER)

1. NPTEL, Swayam, Course Era

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory)	
I) Continuous Assessment (30 Marks)	30 Marks
(All the components to be evenly spaced)	

Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	
II) Internal Marks (Theory) Mid-Term Exam	20 Marks
External Marks (Theory) End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER II					
Course Code: MCBM106	Course Title: Investment Banking	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 Capital Markets & Investments				

Course Perspective

This course offers students a deep understanding of the necessary theoretical and conceptual tools used in Investment Banking. It emphasizes the practical application of concepts such as Time Value of Money, Business Valuation, and Valuation Techniques and equips 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 investment management, as it provides the analytical tools 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 conceptual framework and scope of investment banking.	L2
CO2	Analyzing the effect of time value of money, and business valuation.	L3
CO3	Applying risk and return trade-off while raising capital from the market.	L4

CO4	Applying business valuation techniques to present business as a good investment option for prospective investors.	L4
CO5	Evaluating business decisions using investment banking tools and techniques.	L5

Course Content

Unit I:	Introduction to Investment Banking	9 Hours
Investment Banking – Concept and Definition. Introduction to Merchant Banking. SEBI Regulations regarding Investment Banking Services. Book Building, Private Placement, Venture Capital Funds, Angel Investors, Relevant Case Studies.		
Unit II	The Business of Investment Banking	12 Hours
Nature of Contemporary Investment Banking – Service Portfolio of Indian Investment Banks – Introduction to Allied Businesses – Asset Management, Mutual funds, Hedge fund, and Private Equity funds.		
Unit III	Business Valuation Techniques	12 Hours
Value and Valuation – Corporate Value Vs Investment Value – Business Valuation - Value Creation – Asset-based valuation model – Financial forecasting – Determinants of financial forecasting – Free cash flow. Relevant Case Studies.		
Unit IV	Core Investment Banking Services	12 Hours
Domestic Issue Management – Types of Issues requiring issue management, Stages in an IPO, role of Investment banker as Issue manager – Underwriting – Underwriting commission and Underwriting.		

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 a capital raising plan, conducting business valuation, 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. H.R. Machiraju. (2010). Indian Financial System, 4th Edition. Vikas Publishing House.
2. Sharma, C. (2021). Financial Markets, Institutions and Services - SBPD Publications. SBPD Publications.

Suggested Readings

1. Bradstreet, d. (2009). Wealth management

2. Castillo, J. J., & Mcaniff, P. J. (2007). The practitioner's guide to investment banking, mergers & acquisitions, corporate finance. Circinus Business Press.
3. Dr. Krishna Priyaalladi. (n.d.). Quality of Customer Service - A Study of IDBI Bank in Rayalaseema Region of Andhra Pradesh. Archers & Elevators Publishing House.
4. Gupta, S. N. (n.d.). Dishonor of Cheques: Liability-Civil & Criminal. Universal Law Publishing.

Open Educational Resources (OER)

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>
2. <https://cleartax.in/s/business-valuation>
3. <https://www.icsi.edu/media/website/InvestmentBanking.pdf>

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: A student must secure 40% marks in the Internal and End Term Examination separately to secure a minimum passing grade.	

SEMESTER II						
Course	Code:	Course Title:	L	T	P	C
SEC026		MS Excel for Business				
Version		1	1	0	1	3
Category of Course	Skill Enhancement Course					
Total Contact Hours	30					
Pre-Requisites/ Co-Requisites	Basic knowledge of computer					

Course Perspective

Upon completing this course, students will understand the fundamental features and functionalities of MS Excel, including workbook and worksheet management.

They will apply skills in data representation by importing, organizing, and validating data, as well as using functions, macros, and formulas for efficient calculations. Students will analyse data through visualization techniques, using charts and pivot tables to present trends and insights clearly. They will also evaluate data sets by employing advanced filters, sorting methods, and data grouping for structured analysis. Overall, the course enables learners to create and manage effective data analysis workflows in Excel for practical business applications.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the foundational features of MS Excel, including workbook management, worksheet formatting, and protection.	L2
CO2	Applying data visualization techniques by creating and formatting charts, using chart templates, and building PivotTables and Pivot Charts for clearer data insights.	L3
CO3	Analysing data representation by importing, organizing, validating, and consolidating data using tables, macros, and various functions	L4
CO4	Evaluating data sets using advanced filters, sorting techniques, and data grouping to enhance analysis efficiency.	L4
CO5	Creating comprehensive Excel-based workflows that integrate data representation, visualization, and analysis for effective business decision-making	L6

Course Content

Unit I	Basics of MS Excel	8 Hours
Features of MS Excel, Worksheets and Workbooks: Labeling and Naming Worksheets and Workbooks, Adding, Deleting and Saving Worksheets and Workbooks, Reposition Worksheets, Inserting, Deleting, and Renaming Worksheets, Copy Worksheets, printing a Workbook, formatting a Worksheet, Adding Elements to a Workbook, Protecting Worksheet and Workbook.		
Unit II	Data Representation using MS Excel	7 Hours

Import external data, creating a Table, Sorting Data into a Table, Data Validation, Consolidation Defining Names in MS Excel, Macros: View Macros, Record Macros, Formulas and Functions: Creating a Formula, Formula Auditing, Meaning and Advantages of functions, Insert function, Use relative References, Mathematical Functions, Statistical Functions, Date & Time Functions.		
Unit III	Data Visualization through MS Excel	8 Hours
Charts: Chart elements: Titles, legend, data labels, creating a New Chart, Formatting the Chart, Types of charts, Using Chart Templates. PivotTables: Creating a PivotTable, Filtering and Sorting a PivotTable, Using Slicers to manipulate PivotTables, Creating a PivotChart		
Unit IV	Data Analysis	7 Hours
Filtering Data: Creating a Custom AutoFilter, Using an Advanced Filter. Data Sorting, Data Outline: Group, Ungroup and Subtotals.		

Learning Experience: The learning process for this course will be highly interactive and hands-on, blending lectures, practical exercises, quizzes, and assessments to provide comprehensive coverage of MS Excel. Students will begin with guided classes focusing on basic features, including workbook and worksheet management, with immediate practice tasks to reinforce understanding. For data representation, students will engage in case-based exercises to apply functions, formulas, and macros, making their learning practical and context-driven. As they progress to data visualization, collaborative labs will help them create and format charts, PivotTables, and PivotCharts. The final unit will emphasize data analysis techniques through real-time filtering and sorting tasks, supported by periodic quizzes to ensure mastery. This structured and immersive learning approach will equip students with the skills to efficiently manage, visualize, and analyze data using MS Excel, making it highly relevant for both academic and professional applications.

Textbooks

1. Paul McFedries - Microsoft Excel Formulas and Functions (Office 2021 and Microsoft 365) - 1st Edition - Pearson Education.
2. Wayne Winston - Microsoft Excel Data Analysis and Business Modeling (Office 2021 and Microsoft 365) - 7th Edition - Microsoft Press.
3. Glyn Davis & Branko Pecar - Business Statistics Using Excel - 2nd Edition - Oxford University Press

Open Educational Resources (OER)

4. [Excel video training - Microsoft Support](#)
5. [Microsoft Excel - Excel from Beginner to Advanced | Udemy](#)
6. [MS Excel Tutorial - Learn Microsoft Excel Free Online \(geeksforgeeks.org\)](#)

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER II					
Course Code: MCBA205	Course Title: Sales and Distribution Management	L	T	P	C
Version	1	3	0	0	3
Category of Course	Discipline-specific Elective (DSE)				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Fundamentals of Sales and Marketing				

Course Perspective

This course aims to equip students with a solid understanding of the core principles of sales and distribution. By applying analytical tools, students will explore the logistics and psychology behind successful sales strategies, focusing on reaching potential customers, closing sales, and ensuring efficient product distribution. Key topics include identifying and targeting market segments, optimizing supply chains, and building strong customer relationships. Through case studies, interactive discussions, and hands-on projects, students will gain practical skills essential for real-world sales and distribution management.

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 Sales and distribution management.	L2
CO2	Applying principles of designing sales territories, forecasting sales, and managing sales teams.	L3
CO3	Analysing marketing channel structures, functions, and intermediary roles	L4
CO4	Evaluating channel performance, manage conflicts, and optimize logistics	L5
CO5	Creating effective sales and distribution strategies for efficient operations	L6

Course Content

Unit I:	Introduction to Sales Management	13 Hours
Concept of sales management, Sales Objectives, scope and importance, Role of Sales Manager, Qualities of a Successful Salesman (Pre & post sales), Types of salespeople, Personal Selling – process and approaches, Closing		
Unit II	Sales Organization Design and Management	11 Hours

Sales Organization Design and Management - Designing Territories and Allocating Sales Efforts, Sales Forecasting, Sales Budget, Sales Quotas, Designing the Structure and Size of Sales Force, Leading and Motivating the Sales Force, Training and Compensating the Sales Force, Sales Contest, Evaluating Sales Performance, Sales Analysis and Sales Report.

Unit III	Channel Design	12 Hours
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Marketing Channels - Channel types and levels, Vertical and Horizontal Channels, Functions and Relationships; Numeric & Weighted Distribution, Channel Intermediaries - Wholesaling and Retailing; Channel Planning and Design.

Unit IV	Channel Management	9 Hours
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Channel Evaluation, Trade Promotions, Channel Conflict, Physical Distribution Models, Components of Physical Distribution Model: Order Processing, Warehousing, Inventory Control, Transportation, Logistics.

Learning Experience: This course is delivered through interactive lectures, case studies, group discussions, and hands-on projects. Students will engage in practical exercises to apply sales and distribution concepts to real-world scenarios, fostering collaboration and enhancing their strategic decision-making skills. By analyzing case studies, participating in discussions, and working on projects, students will gain a comprehensive understanding of sales strategies, sales force management, and channel design. This approach ensures that students are well-equipped to handle dynamic sales and distribution challenges in modern businesses.

Textbooks

1. Still, R. R., Cundiff, E. W., & Govoni, N. A. P. (2009). Sales management – Decision, strategies, and cases (5th ed.). New Delhi: Pearson Education.
2. Havaladar, K. K., & Cavale, V. M. (2007). Sales and distribution management – Text and cases (2nd ed.). New Delhi: McGraw Hill Education.

Suggested Readings

1. Dalrymple, D. J., Cron, W. L., & Decarlo, T. (2003). Sales management (8th ed.). New Delhi: John Wiley & Sons (Asia) Pvt. Ltd.
2. Gupta, S. L. (2010). Sales and distribution management - Text and cases, An Indian perspective. (2nd ed.). New Delhi: Excel Books.
3. Singh, R. (2016). Sales and distribution management - A practice-based approach. Noida: Vikas Publishing House.
4. Anderson, R. E., Hair, J. F., & Bush, A. J. (1988). Professional sales management. Singapore: McGraw-Hill Co.

SEMESTER II					
Course Code: MCBA201	Course Title: Managing Contemporary Human Resources	L	T	P	C
Version	1	3	0	0	3
Category of Course	Major				
Total Contact Hours	45				

Pre-Requisites/ Requisites	Co-	Basics of management
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Course Perspective

This course is integral to both academic and professional development within the field of business management. It offers a deep dive into the core areas of HRM, equipping students with a robust understanding of how human resources drive organizational success. The course prepares students for careers in HRM by imparting practical skills in recruitment, performance appraisal, compensation management, and employee development. Understanding these areas will make students competitive candidates for HR roles and other management positions. Understanding HRM principles is critical for managing people effectively, a core component of any managerial role. This course provides practical skills that are immediately applicable in the workplace.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the concept of Human Resource Management (HRM) and its role in achieving organizational objectives.	L2
CO2	Applying various HR strategies, including recruitment, and selection, to address challenges of business environment.	L3
CO3	Analysing strategies for managing employee separation, including voluntary and involuntary exits, while maintaining organizational effectiveness.	L4
CO4	Analysing the concept, importance, and process of learning and development to assess its impact on organizational performance.	L4
CO5	Evaluating performance appraisal techniques to recommend improvements in organizational performance management systems.	L5

Course Content

Unit I:	Introduction to HRM	10 Hours
Scope, Objectives & Functions of HRM; Evolution of HRM, Importance of HRM; Strategic HRM: Meaning & Steps of Strategic HRM, International HRM: EPRG Model, HRIS, HRM in a Changing Environment, Cost Benefit Analysis.		
Unit II	Acquisition of Human Resources	13 Hours
Human Resource Planning: Job Analysis: Job description and Job specification, Job Enlargement, Job Enrichment Recruitment: Source, Process Methods of teaching E-Recruitment, Selection: Process, Test and interview, Placement& Induction, Internal mobility and Job changes: Promotion, Demotion, Transfer and separation, Downsizing, Rightsizing, AI in HRM.		
Unit III	Developing Human Resources	11 Hours

Learning and Development: Concept, Importance & Process, Methods, coaching and mentoring, learning needs assessment & learning evaluation, Management Development – Meaning, Process and Techniques; Career Planning and Development; Succession Planning

Unit IV	Managing Performance & Compensation	11 Hours
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Performance Appraisal: Nature, Objective, Process, Method; Compensation: Policies; Components of Employee Compensation: Sweat equity, ESOPs; Employee well-being, employee engagement, Health and Safety; Social Security; Challenges of HRM: Moonlighting, strategies for GIG and hybrid workforce.

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 HRM but also acquire the practical skills necessary for effective human resource management in the real world.

Textbooks

1. Dessler, Gary, (2011) Human Resource Management, Pearson Education.
2. John M. Ivancevich and Robert Konopaske, Human Resource Management, McGraw Hill, 12th Edition.
3. Durai, Pravin, Human Resource Management, Pearson Education, Delhi.

Suggested Readings

1. Aswathappa, K., Human Resource Management, McGraw Hill Education.
2. VSP Rao, Human resource management: Text and cases, Excel Books.
3. Bhattacharyya, Dipak Kumar, Human resource management, Excel Books
4. Jyothi, P. and Venkatesh, D.N, Human Resource Management, Oxford Higher Education.

Open Educational Resources (OER)

1. <https://www.whatishumanresource.com/human-resource-management>
2. <https://www.hrmagazine.co.uk/>

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced)	30 Marks

Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade	

SEMESTER II					
Course Code: MCBM108	Course Title: Data visualization using Tableau	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, 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

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks

Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.

SEMESTER III

SEMESTER III					
Course Code: MCBM211	Course Title: Banking in India	L	T	P	C
Version ____	1	3	0	0	3
Category of Course	Core				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Basic knowledge of banking sector and its features				

Course Perspective

This course offers students a deep understanding of banking and how it works in the economy for making strategic banking decisions. It emphasizes the practical application of concepts of Banking sector such as Bank Deposits, Nomination and Deposit Insurance Other Banking Services Kinds of deposits, Bank-Customer Relationship & NPA's and thus 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 banking 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 banking sector and economy as well as banking structure in India	L2
CO2	Applying the concepts of banking sector in different scenarios	L3
CO3	Analyzing the different kinds of banking sector accounts and how they operate and function in India	L4
CO4	Analyzing the different banking sectors and customer relationships through different mechanisms	L4
CO5	Evaluating the banking sector structure through its various components	L5

Course Content

Unit I:	Banking and the Economy	9 Hours
Introduction to Banking and Banking and the Economy Fundamentals role and evolution, Banking structure in India, Licensing of banks in India, branch licensing, foreign banks, private banks, dividend, corporate governance Cash Reserve Ratio, Statutory Liquidity Ratio, Repo and Reserve Repo, Open market operations, security valuation, capital account convertibility.		
Unit II	Bank Deposits	12 Hours
Bank Deposits, Nomination and Deposit Insurance Other Banking Services Kinds of deposits, Joint accounts, Nomination, Closure of deposit accounts, Deposit insurance. Fund-based services, non-fund-based services, Money remittance services, banking channels.		
Unit III	Non-Performing Assets	12 Hours
Bank-Customer Relationship & NPA and Cortication Roles of Banks, Banker's obligation of secrecy Non-Performing Assets, NPA categories, NPA Provisioning Norms, SARFAESI Act.		
Unit IV	Understanding a Bank's Financials	12 Hours
Understanding a Bank's Financials, Basel Framework & Regulatory Framework Balance sheet, profit and loss account, Camels Framework. Bank of International Settlements (BIS), Basel Accords Anti-Money Laundering and Know Your Customer, Banking Ombudsman Scheme 2006, Indian Contract Act-1872, Sales of Goods Act-1930, Negotiable Instrument Act-1881, The Limitation Act, 1963		

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 Central Bank Deposits, Nomination and Deposit Insurance Other Banking Services Kinds of deposits, Bank-Customer Relationship & NPAs. 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. Banking in India by S. K. Das
2. Indian Banking: Contemporary Issues by R.S. Sirohi and Sudhakar Pandey

Suggested Readings

1. Indian Banking and Financial Sector Reforms: Realizing Global Aspirations by I.V. Trivedi and A.S. Thakor
2. Banking and Financial Institutions in India by Beena Saraswathy and S. R. Murthy.

Open Educational Resources (OER)

1. [60 - CAIIB 20210201.PDF](#)
2. [60-CAIIB-Final 20200224.pdf](#)

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory): -Mid-Term Exam	20 Marks
External Marks (Theory): -End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER III					
Course Code: MCSP173	Course Title: Audit & Assurance	L	T	P	C
Version	1	3	0	0	3
Category of Course	Discipline Specific Elective				

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

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade	

SEMESTER VII					
Course Code: MCBA208	Course Title: Entrepreneurship Development	L	T	P	C
Version	1	3	0	0	3
Category of Course	Core				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites					

Course Perspective

Upon completing this course, students will **understand** the foundational concepts of entrepreneurship, including its evolution, types, and importance in economic growth. They will **analyze** opportunities through idea generation, feasibility

studies, and business plan creation. By applying financial management principles and exploring funding avenues, students will **evaluate** financial viability. They will also learn to **create** growth strategies and manage potential exit plans, incorporating risk management. Through real-world case studies, students will develop skills to make informed decisions for entrepreneurial success.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the concepts of entrepreneurship, entrepreneurial traits, types, and their significance in economic development	L2
CO2	Analysing business ideas through feasibility analysis, market trends, and SWOT and PESTEL frameworks for opportunity recognition.	L3
CO3	Applying financial analysis techniques, including breakeven analysis, cash flow management, and understanding government schemes for funding new ventures.	L4
CO4	Evaluating business growth strategies, identifying risks, and analysing case studies of successful and failed startups to enhance decision-making.	L5
CO5	Creating comprehensive business plans and exit strategies, integrating growth tactics like franchising and mergers, and handling potential business failures.	L6

Course Content

Unit I	Introduction to Entrepreneurship	9 Hours
Concept, evolution, and significance of entrepreneurship. Includes entrepreneurial traits, motivation, and types of entrepreneurs (social, corporate, etc.). Focuses on creativity, innovation, and the role of entrepreneurs in economic development.		
Unit II	Idea Generation and Feasibility Analysis	12 Hours
Techniques for generating business ideas, opportunity recognition, and conducting feasibility analysis (market, technical, and financial). Includes SWOT, PESTEL, industry, and competitor analysis, along with business plan creation.		
Unit III	Financial Analysis and Government Schemes	13 Hours
Introduces financial planning, external analysis, breakeven analysis, and cash flow management. Discusses funding sources like venture capital, angel investors, and crowdfunding. Explores Indian government schemes like Start-up India, MUDRA Yojana, and MSME support for new ventures		
Unit IV	Growth Strategies and Exit Plans	11 Hours

Introduction to business expansion strategies like franchising and mergers, and challenges in scaling a business. Covers risk management, failure handling, and exit strategies such as selling or liquidation. Case studies of successful and failed startups provide real-world insight into entrepreneurial growth and decision-making.

Learning Experience: The course will be taught through a blend of interactive lectures, case studies, group discussions, and hands-on projects, allowing students to gain a practical understanding of entrepreneurship. Classes will introduce fundamental concepts and encourage idea generation through brainstorming sessions. Feasibility analysis will involve group work, supported by SWOT and PESTEL exercises, while financial analysis will include practical assignments on cash flow, funding, and government schemes. Students will engage in role-plays and simulations to understand growth strategies and exit planning. Regular quizzes, case study analysis, and a final project will ensure active participation, effective learning, and real-world application, making students adept at identifying and pursuing entrepreneurial opportunities.

Textbooks

1. Hisrich, R. D., Peters, M. P., & Shepherd, D. A. (2019). *Entrepreneurship*. McGraw-Hill Education.

Suggested Readings

1. Scarborough, N. M., Cornwall, J. R. (2016). *Essentials of Entrepreneurship and Small Business Management*. Pearson.
2. Agarwal, R. & Mehra, Y. S. (2017). *Project Appraisal and Management*. Taxmann Publications.

Open Educational Resources (OER)

1. MIT Open Courseware: *Entrepreneurship 101*
2. Saylor Academy: *BUS305: Small Business Management*
3. EDX: *Entrepreneurship in Emerging Economies* (Harvard University)

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

Course Code: SEC063	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:

Course Outcome	Course Outcome Statement	Bloom Taxonomy 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
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Course Content

Unit I:	Cell References & Array Formulas	7 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	8 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	8 Hours
Filters & Slicers in Pivot Tables, PivotCharts; New Charts – Tree map & Waterfall, Sunburst, Box and whisker Charts		
Unit IV	Statistical Functions	7 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 PressArora, 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

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER III						
Course Code: AEC006	Verbal Ability	L	T	P	C	
Version	1	3	0	0	3	
Category of Course	Ability Enhancement Course					
Total Contact Hours	45 Hours					
Pre-Requisites/Co-Requisites						

Course Perspective

This course provides students with the skills and confidence needed for effective oral communication in business and professional environments. Through a comprehensive approach to both informal and formal speech, public speaking, and interview techniques, students learn to communicate clearly, accurately, and persuasively. The curriculum emphasizes understanding and application of key linguistic elements, from vocabulary and pronunciation to non-verbal cues, which are essential for successful communication in diverse workplace interactions. By

fostering self-awareness and adaptability, the course prepares students to handle various professional scenarios, helping them become articulate and effective communicators within a globalized business context.

Course Outcomes

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Remembering fundamental principles of effective communication in both formal and informal settings.	L1
CO2	Understanding the way to communicate effectively and appropriately in various contexts.	L2
CO3	Applying skills to deliver engaging presentations that captivate and inform the audience.	L3
CO4	Applying active listening techniques to improve understanding and enhance collaborative discussions.	L3
CO5	Analysing the persuasive communication strategies to effectively influence and motivate the audience.	L4

Course Content

Unit I	Informal Speech	8 Hours
Vocabulary for Regular Use such as Travel, Shopping, Weather, etc.; Phrasal verbs and Collocations in Daily Conversations; Identify Root Words, Suffixes and Prefixes; Synonyms and Antonyms; Portmanteau Words and Transitional Words; Idioms		
Unit II	Formal Speech	8 Hours
Pronunciation Matters; Commonly Mispronounced Words; Accuracy, Tone and Pitch; Learning to Introduce Oneself Effectively in Formal and Informal Event; Conveying Opinions and Making Plans; Initiating Discussions		
Unit III	Public Speaking	8 Hours
Everyday conversations such as Workplace Interactions, Travelling, Communicating with Friends, etc.; Engaging with Audience; Speaking with Intention; Eye Contact and Body Language; Releasing Stress and Grounding; Identifying Emphasis and Articulation		

Unit IV	Interviews	8 Hours
Preparation, Types of Interviews, Interview Etiquette, Behavioral Questions, Technical Questions, Salary Negotiation, Follow-Up, Common Mistakes to Avoid, Remote Job Interviews		

Learning Experience

Throughout the course, students will engage in practical, interactive activities that reinforce oral communication skills, such as delivering presentations, role-playing interviews, and participating in group discussions. Each unit provides hands-on exercises that enable students to practice vocabulary, pronunciation, and body language, with constructive feedback to promote improvement. Emphasis on real-world application allows students to gradually build confidence, manage stress, and develop personal communication strengths, all within a supportive learning environment. By the end of the course, students will have refined their verbal and non-verbal communication skills, gaining valuable experience that directly applies to professional settings.

Textbook [TB]:

1. Kumar, Sanjay and Pushplata. Communication Skills. Oxford University Press, 2015.

Reference Books/Materials

1. Mitra, Barun K. Personality Development and Soft Skills. Oxford University Press, 2012.
2. Tickoo, M.L., A. E. Subramanian and P. R. Subramaniam. Intermediate Grammar, Usage and Composition. Orient Black swan, 1976.
3. Bhaskar, W.W.S., AND Prabhu, NS., "English Through Reading", Publisher: MacMillan,1978
4. Business Correspondence and Report Writing" -Sharma, R.C. and Mohan K. Publisher: Tata McGraw Hill1994
5. Communications in Tourism & Hospitality- Lynn Van Der Wagen, Publisher: Hospitality Press
6. How to win Friends and Influence People by Dale Carnegie, Publisher: Pocket Books
7. Body Language by Allan Pease, Publisher Sheldon Press

Evaluation Scheme

Evaluation Components	Weightage
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Internal Marks (Theory): -	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory): -Mid-Term Exam	20 Marks
External Marks (Theory): -End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER III

Course Code: MCSP127	Course Title: Services Marketing	L	T	P	C
Version	1	3	0	0	3
Category of Course	General Elective				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Basic knowledge of Marketing				

Course Perspective

This course provides an in-depth exploration of services marketing, emphasizing the unique challenges and opportunities associated with marketing intangible products. It aims to equip students with practical knowledge and strategies to understand the dynamic nature of the service industry. This course prepares students to develop, implement, and evaluate marketing strategies tailored to the service sector, from foundational concepts like the characteristics and classification of services to advanced topics like the service marketing mix and quality management. Special attention is given to industry-specific applications, ensuring students can contextualize their learning across various service industries.

Course Outcomes:

After completion of the course, the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the core concept of Service Marketing.	L2
CO2	Applying the seven Ps of the service marketing mix to create comprehensive marketing strategies for various service industries.	L3
CO3	Analyzing service quality gaps and recommend strategies to bridge the gap.	L4

CO4	Evaluating marketing strategies across various service industries, focusing on their effectiveness in meeting customer needs	L5
CO5	Evaluating the use of technology and human resources in enhancing service delivery and achieving service quality standards	L5

Course Content

Unit I:	Introduction	13 Hours
Growth of the Service Sector, Concept of Services, Characteristics of Services, Classification of Services. Service Blueprinting, Using Technology in Services, Developing Human Resources, and Building Service Aspirations.		
Unit II	Marketing Mix in Services Marketing	11 Hours
The Seven Ps of Services Marketing - Product Decisions, Pricing Strategies and Tactics, Promotion of Services, and Placing or Distribution Methods for Services. Additional Dimensions in Services Marketing - People, Physical Evidence, and Process. Internet as a Service Channel.		
Unit III	Delivering Quality Services	12 Hours
Service Quality Management - Causes of Service-Quality Gaps, The Customer Expectations versus Perceived Service Gap, Factors and Techniques to Resolve Service Quality Gaps. Quality Standards in Services, Strategies for Closing the Service Performance Gap, Effective Communication about Service Quality.		
Unit IV	Services Marketing: Industry-Specific Applications in Key Sectors	09 Hours
Industry-Specific Services Marketing - Financial Services, Health Services, Hospitality Services (including Travel, Hotels, and Tourism), Professional Services, Public Utility Services, Communication Services, Educational Services		

Learning Experience: Students will gain hands-on experience through case studies, projects, and interactive discussions. The instructor will incorporate real-world service marketing challenges and strategies, providing opportunities for students to critically engage with concepts like service blueprinting, gap analysis, and service quality management. Projects will include industry-specific scenarios in service sectors. Additionally, guest lectures by industry experts will offer practical insights, helping students connect classroom learning with current industry trends and practices.

Textbooks

1. Lovelock, Christopher, Wirtz, Jochen, & Chatterjee, Jayanta (2011). *Service Marketing – People, Technology, Strategy* (6e). New Delhi: Pearson Education.
2. Zeithaml, Bitner, Gremler, Pandit (2015). *Service Marketing- Integrating Customer Focus across the Firm* (6th ed.). New Delhi: McGraw Hill Education.

Suggested Readings

1. Verma, Harsh (2012). *Services Marketing – Text and Cases*. New Delhi: Pearson Education.
2. K. Rama Mohan Rao (2013). *Service Marketing*. New Delhi: Pearson Education.

3. S. M. Jha (2011). *Service Marketing*. Mumbai: Himalaya Publishing House.
4. Vasant Venugopal, Raghav V. N. (2012). *Services Marketing*. Mumbai: Himalaya Publishing House.
5. Apte, Govind (2004). *Services Marketing*. New Delhi: Oxford University Press.
6. Jauhari, Vinnie & Dutta, Kirti (2012). *Services: Marketing, Operations, and Management*. New Delhi: Oxford University Press.

Open Educational Resources (OER)

1. www.open.umn.edu/opentextbooks/textbooks/fundamentals-of-sales-management-for-the-non-sales-manager
2. www.saylor.org/courses/bus203/
3. www.ocw.mit.edu/courses/sloan-school-of-management/15-810-marketing-management-i-spring-2011/lecture-notes/
4. www.coursera.org/learn/marketing-channels

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory): -	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory): -Mid-Term Exam	20 Marks
External Marks (Theory): -End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER III					
Course Code:	Course Title:	L	T	P	C
MCBM215	Competency Development				
Version	1	3	0	0	3
Category of Course	General Elective				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Basics of Human Resources				

Course Perspective:

This course equips students with essential skills in talent management, focusing on competency-based HR practices. Students will learn to manage and develop talent in hybrid and gig workforces, a critical need in today's dynamic workplace. By mastering competency mapping, psychometric tools, and competency-based

recruitment and performance management, students will be prepared to implement strategies that align with organizational goals. The course's real-world applicability ensures that students can apply their knowledge to enhance recruitment, career development, and succession planning, making it a vital component of their academic and professional development in HRM.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding of talent management and create a talent management system and processes.	L2
CO2	Applying key components of competency mapping and competency models.	L3
CO3	Analysing competency-based approaches to manage talent effectively within organizational contexts.	L4
CO4	Evaluating the impact of competency-based performance management on employee growth.	L5
CO5	Creating skill development framework that aligns with India's management needs.	L6

Course Content

Unit I	Introduction	10 Hours
Talent management system and processes, talent management practices with hybrid & gig workforce.		
Unit II	Building block of talent management	12 Hours
Competency mapping – introduction to the concept of competency, developing a competency model; competency assessment – Learning – knowledge Skill – Attitudes – Psychometric tools.		
Unit III	Managing Talent Using Competency Assessment	11 Hours
Competency-based recruitment and selection, competency-based training and development.		
Unit IV	Managing Talent using competency	12 Hours
Competency-based performance management: Competency-based career and succession planning. Skill development framework in India.		

Learning Experience:

The course employs a blend of lectures, interactive sessions, and hands-on activities, ensuring an engaging and participatory learning experience. Students will actively participate in discussions, case studies, and group projects to connect theoretical concepts with real-world applications. Case studies will involve analyzing talent management challenges, while practical exercises—like developing competency models and conducting psychometric assessments—offer hands-on learning. Group projects foster teamwork and diverse perspectives, encouraging collaborative problem-solving. Additionally, individual assignments will deepen understanding by allowing students to explore specific topics more thoroughly, reinforcing key concepts and their practical applications.

Textbooks

1. "Talent Management Handbook" by Lance A. Berger & Dorothy R. Berger.
2. "Competency-Based Human Resource Management" by David D. Dubois & William J. Rothwell.
3. "The Art and Science of Competency Models" by Anntoinette D. Lucia & Richard Lepsinger

Suggested Readings

1. "HR from the Outside In" by Dave Ulrich, Jon Younger, Wayne Brockbank, & Mike Ulrich
2. "Performance Management: Changing Behavior that Drives Organizational Effectiveness" by Aubrey Daniels.
3. "The Talent Delusion: Why Data, Not Intuition, Is the Key to Unlocking Human Potential" by Tomas Chamorro-Premuzic

Open Educational Resources (OER)

1. <https://www.coursera.org/>
2. <https://www.saylor.org/>

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks

External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade	

SEMESTER III					
Course Code: MCSP831	Course Title: Predictive Analytics	L	T	P	C
Version	1	3	0	0	3
Category of Course	DSE				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites					

Course Perspective

Upon completing this course, students will **understand** the interface, architecture, and functionalities of IBM SPSS Modeler for data analysis. They will **analyze** data by employing advanced preprocessing, transformation, and visualization techniques, using tools like EDA. The course will also enable students to **apply** predictive modelling techniques, including regression, classification, and clustering, to solve real-world business problems. Through case studies, students will **evaluate** model performance using appropriate metrics and methodologies, integrating ethical considerations into data analytics. Lastly, they will **create** collaborative projects that address complex business scenarios, exploring emerging trends like deep learning, big data integration, and AI-driven decision-making.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the architecture, interface, and basic functionalities of IBM SPSS Modeler for data processing and analysis.	L2
CO2	Applying predictive modelling techniques such as regression, classification, and clustering within SPSS Modeler to address specific business problems.	L3
CO3	Analysing data through preprocessing, EDA, and visualization, identifying patterns and trends in business datasets using SPSS Modeler.	L4

CO4	Evaluating model performance using metrics like accuracy, precision, recall, and evaluating ethical considerations in analytics projects.	L5
CO5	Creating collaborative projects in SPSS Modeler that integrate advanced analytics, emerging trends, and AI techniques to solve complex business problems.	L6

Course Content

Unit I:	Introduction to IBM SPSS Modeler	9 Hours
Introduction to SPSS Modeler: Interface, functionalities, and architecture, Understanding nodes and streams in SPSS Modeler for data processing and analysis, Introduction to the CRISP-DM methodology and its application in data mining projects		
Unit II	Data Handling and Preprocessing in SPSS Modeler	9 Hours
Importing data from various sources and formats into SPSS Modeler, Advanced techniques for data preprocessing and cleaning, exploring data transformation methods including normalization and feature scaling		
Unit III	Exploratory Data Analysis and Visualization	9 Hours
Conducting exploratory data analysis (EDA) using SPSS Modeler, generating interactive visualizations and dashboards for data exploration, Implementing advanced statistical techniques for data summarization and pattern recognition		
Unit IV	Predictive Modelling and Evaluation	9 Hours
Understanding the principles of predictive modeling and machine learning algorithms, Building and fine-tuning predictive models (e.g., regression, classification, clustering) in SPSS Modeler, evaluating model performance using various metrics and techniques.		
Unit V	Case Studies, Ethics, and Emerging Trends	9 Hours
Analysing real-world case studies and datasets using SPSS Modeler, Collaborative projects addressing complex business problems with SPSS Modeler, Ethical considerations in data analytics and privacy-preserving techniques, Exploring emerging trends in business analytics such as deep learning, big data analytics integration, and AI-driven decision-making		

Learning Experience: This course will be highly experiential, incorporating hands-on learning, case studies, and collaborative projects to ensure students grasp both the theory and practical application of predictive analytics. The course will be conducted through interactive lectures, live demonstrations, and guided tutorials on using IBM SPSS Modeler, allowing students to explore data handling, preprocessing, and advanced modeling techniques. Students will engage in group activities, such as solving real-world business problems using SPSS Modeler, and participate in peer reviews to foster collaboration. In-class assignments and take-home projects will reinforce learning, with frequent opportunities for practical application through exploratory data analysis, predictive modeling, and data visualization. Assessments will include quizzes, project work, and presentations of case studies. The course instructor will be available for additional support, and students are encouraged to seek feedback as needed. Group work, discussions,

and peer interaction will also help students build a collaborative learning environment.

Textbooks

1. IBM Courseware
2. Mastering Predictive Analytics Modeling: A Comprehensive Guide

Suggested Readings

1. Predictive Analytics Mesmerizing & fascinating by ERIC SIEGEL

Open Educational Resources (OER)

4. IBM SPSS Modeler Documentation (IBM Developer)
5. CRISP-DM 101 (CRISP-DM Guide)
6. Data Science and Machine Learning with SPSS Modeler (IBM Skills Network on Coursera)

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks

Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.

SEMESTER III					
Course Code- MCBM213	Course Title: Project Management	L	T	P	C
Version __	1	3	0	0	3
Category of Course	General Elective				
Total Contact Hours	45 hours				
Pre-Requisites/ Co-Requisites	NA				

Course Perspective

The Project Management course is crucial for students, as it aligns with academic, career, and professional development goals by teaching essential project planning, execution, and leadership skills. Students learn to manage

resources, timelines, and risks, preparing them for leadership roles such as Project Manager or Operations Manager. The course emphasizes strategic alignment of projects with business objectives, ensuring students can drive successful outcomes in real-world scenarios.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the principles and practices of project management, and project life cycle.	L2
CO2	Applying detailed project plans, and creating schedules using tools such as the Critical Path Method (CPM) and Program Evaluation and Review Technique (PERT).	L3
CO3	Analysing budgeting to ensure the project remains profitable and sustainable.	L4
CO4	Evaluating project plans, and creating schedules for completion of project work.	L4
CO5	Developing the ability to measure project performance.	L5

Course Content

Unit I	Introduction	10 Hours
Project Management, Phases of Project Management, Elements of Project Management, Project Life Cycle, conception and selection, planning and scheduling, implementation and control, evaluation and termination, Classification of Projects		
Unit II	Project Analysis and Selection	15 Hours
Identification of investment opportunities, project initiation, Market and Demand Analysis: Economic Analysis, Economic Analysis, Social Cost and Benefit Analysis, ROI, Replacement cost, Project Risk analysis.		
Unit III	Project Planning and Scheduling	10 Hours
Planning of Physical Resources, Human Resources, Financial Resources, Project Management Structures, Different Matrix Forms, Project Management Techniques: Gantt Chart, Milestone Chart, Critical Path Method (CPM), Project Evaluation and Review Technique (PERT), Project Scheduling		

Unit IV	Project Performance Measurement and Evaluation	10 Hours
Performance Measurement, Project Performance Evaluation, Project Report: Types of Project Reports, Feasibility and Detailed Project Report, Project Completion Report, Project Audit: Process Audit, Post project Audit, Phases of post audit Types of post audit, Agencies for project audit (Indian scenario).		

Learning Experience

1. **Interactive Lectures:** Traditional lectures shall be conducted including interactive presentations to ensure better comprehension of core concepts by learners followed by Q&A sessions. This would also help in maintaining greater student's engagement and.
2. **Hands-On Learning:** Practical exercises will be used to reinforce theoretical knowledge.
3. **Use of abridged cases:** Adapted and modified cases from real-world would be discussed to make the concepts easier to understand.
4. **Digital Media Resources and LMS:** Videos Tutorials and podcasts will be utilised to enhance focus of each student having different learning styles. Use of LMS platform shall be integrated, where course material and assignments shall be uploaded.
5. **Continuous and formative Assessments:** Regular quizzes and class discussions will be used to gauge understanding and provide timely and continuous feedback.
6. **Support and Feedback:** The course in-charge will be available for additional support and feedback during scheduled office hours.

Textbooks:

1. Project Management Absolute Beginner's Guide by Greg Horine. Released in 2005
2. The Lazy Project Manager by Peter Taylor.

Suggested Readings

1. Agile Project Management with Scrum by Ken Schwaber
2. Scrum: The Art of Doing Twice the Work in Half the Time by Jeff Sutherland.

Open Educational Resources (OER):

1. https://onlinecourses.nptel.ac.in/noc24_mg01/preview
2. <https://www.coursera.org/learn/agile-project-management>

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER III					
SEMESTER III					
Course Code: VAC III	Course Title: GST and E-Filing	L	T	P	C
Version ____	1	3	0	0	3
Category of Course	Value Added Course				
Total Contact Hours	45				
Pre-Requisites/Co-Requisites	Basic Understanding of Indirect Taxation				

Course Perspective

GST represents a significant shift in tax policy, aiming to create a unified market and enhance the ease of doing business. A course on GST equips learners with essential knowledge and skills to navigate this complex tax landscape effectively.

Course Outcomes:

After completion of the course, the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the concepts of adoption and implementation of GSTs, E-filing and GST classification	L2
CO2	Applying the concepts in GST evaluation, provision and process.	L3
CO3	Applying the GST concepts in the taxation value of goods and services as well as dealing with practical problems	L3
CO4	Analysing GST E-filing process, payment of GST, returns and assessment provisions	L4
CO5	Evaluating the GST E-filing process as well as accounts and records with the tax refund process	L5

Course Content

Unit I:	Goods and Services Tax: An Introduction concept. Basic Elements, Needs and Impacts	9 Hours
Concept of goods and service tax GST, Main features of GST implemented in India, Background, Causes for adoption and implementation of GST, Favourable impacts and difficulties of GST, Evaluation and suggestion of GST, Classification of GST Dual and Integrated GST, Important terms.		
Unit II	Registration Under GST: At A Glance Provisions, Roles, Procedure and Forms	12 Hours
Registration under GST provision and process. Amendment and cancellation of registration, Practical problems relating to registration. Supply of goods and services-Meaning, Scope and types. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services with practical problems.		
Unit III	Taxable Value of Supply of Goods	12 Hours
Determination of taxable value of goods and services. Items included and deductions against taxable value. Practical problems related to computation of taxable value of goods and services supplied. Tax rates applicable on supply of goods and services. Practical problems relating to calculation of GST payable on goods and services supplied.		
Unit IV	Composition Levy	12 Hours
Composition levy- eligibility, provisions, rules, rates and practical problems. Provisions and rules regarding input tax credit. Practical problems relating to calculation of ITC. Performa and preparation of tax invoice. Payment of GST,		

Return and assessment provision and process. Job work and reverse charge-provisions and rules. Maintenance of accounts and records. Refund of tax.

Learning Experience:

This course on "GST and E-Filing" is designed to equip students with both foundational knowledge and hands-on experience in GST compliance. Through interactive lectures, practical workshops, and case studies, students will gain a comprehensive understanding of GST concepts, from registration to the nuances of taxable values and exemptions. The course emphasizes real-world application by engaging students in exercises for e-filing, preparing tax invoices, and calculating the Input Tax Credit (ITC). Reflective journals, group projects, and discussions on recent GST developments foster collaborative learning, critical thinking, and problem-solving skills, preparing students for effective navigation of the GST landscape.

Textbooks:

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017

Suggested Readings

1. The Integrated Goods and Services Tax, 2017
2. The Union Territory Goods and Services Tax, 2017
3. The Goods and Services Tax (Compensation to States), 2017
4. The Constitution (One hundred and First Amendment) Act, 2016
5. Gupta, S.S., GST- How to meet your obligations (April 2017), Taxmann Publications
6. Halakandhi, S., G.S.T (Vastu and Sevakar) (Hindi) Vol-1, 2017
7. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
8. Vastu and Sevakar Vidhan by Government of India

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory): -	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory): -End-Term Examinations	50 Marks
Note: A student must secure 40% marks in the Internal and End Term Examination separately to secure a minimum passing grade.	

SEMESTER IV

SEMESTER IV					
Course Code: MCBA202	Course Title: Research Methodology for Business	L	T	P	C
Version	1	3	0	0	3
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Fundamental understanding of Statistics				

Course Perspective

Upon completing this course students will be able to critically evaluate and apply essential business research methodologies to solve organizational challenges and analyze market trends. Students will understand foundational concepts such as the nature and scope of business research, while also advancing to analyze, apply, and create effective data collection instruments, hypothesis formulations, and ethical research proposals. The course empowers students with skills to accurately sample data, interpret findings, and communicate insights, ultimately preparing them for data-driven decision-making within diverse business contexts.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the foundational concepts and principles of business research.	L2
CO2	Applying sampling techniques and survey methodologies to ensure that it represents population.	L3
CO3	Analysing different types of research designs and data collection techniques for various research objectives.	L4
CO4	Evaluating data through statistical methods, including hypothesis testing and advanced data analysis, to interpret findings effectively.	L5
CO5	Creating research reports and presentations that synthesize analysis outcomes, with a focus on actionable business insights and recommendations.	L6

Course Content

Unit I	Introduction to Business Research	10 Hours
Introduction to Business Research: Definition; Nature and Scope of Business Research; The Research Process; Problem Identification and Definition; Determination of Information Needs; Hypothesis Formulation; Developing Research Proposal; Ethical issues in Research; Marketing Research.		
Unit II	Types of Research Design	11 Hours
Research Design and Data Collection: Types of Research Design; Secondary and Primary Data; Primary Data Collection Instruments -Questionnaire Designing and Testing; Schedule; Observation Methods; Qualitative Research; Scaling Techniques and Attitude Measurement; Online Data Sources and Research.		
Unit III	Sample Design	12 Hours
Defining the Universe and Sampling Unit; Sampling Frame; Probability and Non-probability Sampling Methods; Sample Size Determination, Data Collection and Survey Errors		
Unit IV	Data Analysis, Interpretation and Report Preparation	12 Hours
Data Editing and Coding; Tabulation; Hypothesis Testing; Analysis of Variance; Advanced Data Analysis Techniques- Factor Analysis, Cluster Analysis, Discriminant Analysis; Conjoint Analysis; Multi-Dimensional Scaling; use of SPSS/Mini-Tab in data analysis, Report Preparation and Presentation		

Learning Experience

The learning process in this course is designed to be engaging and practical, involving a blend of lectures, hands-on exercises, quizzes, and real-world case studies to enrich understanding. Students will participate in workshops on hypothesis formulation and research proposal development, while data collection and sampling topics will be reinforced through practical assignments and in-class group projects. Advanced data analysis techniques are taught using software like SPSS allowing students to apply theoretical knowledge directly to real data sets. This balanced approach fosters analytical and practical skills, preparing students for dynamic applications in business research.

Textbooks

1. C.R. Research Methodology (Methods and Techniques) 2nd Edition, New Age International(P)ltd.
2. Zikmund, Babin, et.al. Business Research Methods, 8th Edition, Cengage Learning.
3. Marketing Research – Naresh Kumar Malhotra & David F. Birks

Suggested Readings

1. Chawla Deepak, Research Methodology, 2nd Edition, Vikas Publications.
2. Dash Priyaranjan, Research Methodology, 3rd Edition, Vrinda Publications.

Open Educational Resources (OER)

1. NPTEL, Swayam, Course Era
2. <https://www.coursera.org/>

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade	

SEMESTER IV					
Course Code: MCSP174	Course Title: Introduction to Financial Management	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				

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
<p>Capital Budgeting: Meaning, Capital budgeting Process; Project Classification; Evaluation Techniques – Payback period, ARR, Discounted payback period; NPV, PI, IRR, Accept/reject criteria.</p> <p>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.</p>		
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
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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. Khan M. Y. and Jain P. K., "Financial Management", McGraw Hill
2. I.M. Pandey, "Financial Management", Vikas Publishing House
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%20Theory%20&%20Practice.pdf>

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory): -	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced)	30 Marks

Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	
II) Internal Marks (Theory): -Mid-Term Exam	20 Marks
External Marks (Theory): -End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER IV					
Course Code: MCBM204	Course Title: Corporate Accounting	L	T	P	C
Version ____	1	3	0	0	3
Category of Course	Core				
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.

- Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. (3rd Ed.). New Delhi: PHI Learning

Open Educational Resources (OER)

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

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER IV						
Course Code:	Course Title: Individual and Organisational Behaviour	L	T	P	C	
MCBA102						
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
CO5	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, (7th Edition), New Delhi ND: Prentice Hall of India.

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 Coursera for additional learning materials on organization behavior.

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade	

SEMESTER IV					
Course Code:	Course Title:	L	T	P	C
MCSP121	Advertising and Sales Promotion				
Version	1	3	0	0	3
Category of Course	General Elective				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Basic Knowledge of Marketing and Sales.				

Course Perspective

This course aims to provide students with a comprehensive understanding of advertising and sales promotion within the broader marketing context. It emphasizes the importance of integrating promotional strategies with overall marketing objectives to drive business success. By exploring various media, techniques, and management practices, students will gain the skills necessary to create impactful advertising and sales promotion campaigns. The course prepares students for dynamic roles in marketing, enabling them to adapt to evolving industry trends and consumer behaviors effectively.

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 Advertising and Sales Promotion	L2
CO2	Applying various advertising strategies and techniques to develop effective marketing campaigns	L3
CO3	Analyzing the effectiveness of different media channels and their impact on target audiences.	L4
CO4	Analyzing the sales force management processes.	L4
CO5	Evaluating the effectiveness of sales promotion methods and their influence on consumer behavior and sales performance.	L5

Course Content

Unit I:	Introduction	10 Hours
Advertising: Meaning-Importance-Objectives-Media-Forms of Media-Press Newspaper Trade Journal-Magazines-Outdoor Advertising-Poster-Banners - Neon Signs, Publicity Literature Booklets, Folders, House Organs-Direct mail Advertising-Cinema and theatre programme-Radio and Television Advertising-Exhibition-Trade Fair-Transportation Advertising.		
Unit II	Pricing Strategies & Tactics	10 Hours
Advertising Agencies -Advertising Budget-Advertising Appeals - Advertising Organisation-Social Effects of Advertising-Advertising Copy - Objectives-Essentials - Types-Elements of Copy Writing: Headlines, Body Copy - Illustration-Catch Phrases and Slogans-Identification Marks. Advertising Layout - Functions-Design of Layout-Typography Printing Process-Lithography-Printing Plates and Reproduction Paper, and Cloth- Size of Advertising-Repeat Advertising-Advertising Campaign- Steps in Campaign Planning.		
Unit III	Salesforce Management	12 Hours
Sales Force Management-Importance-Sales Force Decision-Sales Force Size-Recruitment & Selection-Training-Methods-Motivating Salesman Controlling - Compensation & Incentives-Fixing Sales Territories-Quota - Evaluation.		
Unit IV	Sales Promotion	13 Hours
Meaning-Methods-Promotional Strategy-Marketing Communication and Persuasion-Promotional Instruments: Advertising -Techniques of Sales Promotion-Consumer and Dealers Promotion. After Sales Service-Packing - Guarantee -		

Personal Selling-Objectives - Salesmanship-Process of Personal Selling-Types of Salesman.

Learning Experience:

The learning experience for this course will be interactive and hands-on, allowing students to apply theoretical concepts to real-world scenarios. Through case studies, group discussions, and practical assignments, students will engage in critical thinking and problem-solving exercises related to advertising and sales promotion. Guest lectures from industry professionals will provide insights into current trends and best practices. Additionally, students will have opportunities to design advertising campaigns and promotional strategies, enhancing their creativity and understanding of effective marketing communication.

Textbooks

1. Advertising & Promotion: George E. Belch, THM
2. Advertising and Promotion- An Integrated Marketing Communication approach, Shimp, Cengage

Suggested Readings

1. Integrated Advertising, Promotion and Marketing Communications, Clow, Baack, Pearson.
2. Integrated Advertising, Promotion, and Marketing Communications, Kruti shah, Alon D'Souza, TMH.
3. Advertising & Sales Promotion, SHH Kazmi, Satish Batra, Excel.
4. Advertising Management with integrated Brand Promotion, O'Guinn, Allen, Semenik, Cengage.
5. Advertising Management, Jethwaney, Jain, Oxford.
6. Contemporary Advertising, Arens, TMH.
7. Advertising, Sales and Promotion Management, S.A. Chunawalla, Himalaya.
8. Sengupta, Subroto: Brand Positioning, Strategies for Competitive Advantages, Tata McGraw Hill

Open Educational Resources (OER)

1. <https://www.igntu.ac.in/eContent/IGNTU-eContent-270519171365-MBA-4-Prof.AmarendraPratapSingh-SalesandDistributionManagement-Unit-I.pdf>
2. <https://nou.edu.ng/coursewarecontent/MKT%20833.pdf>

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory): -	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory): -Mid-Term Exam	20 Marks
External Marks (Theory): -End-Term Examinations	50 Marks

Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.

SEMESTER III					
Course Code: MCBM210	Course Title: Industrial Relations & Labour Laws	L	T	P	C
Version	1	3	0	0	3
Category of Course	General Elective				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Basics of Human Resources				

Course Perspective

Upon completing the course, students will have developed a deep understanding of the intricacies of industrial relations, particularly in the context of India. The course will equip students with analytical skills to assess the impact of digitalization and labor law amendments on industrial relations. They will be able to apply their knowledge to real-world scenarios involving trade unions, employee discipline, and counselling. Through the study of various labor laws and acts, such as the Industrial Dispute Act of 1947 and the Payment of Wages Act of 2017, students will be empowered to evaluate organizational policies and implement effective employee relations strategies. The practical focus on grievance handling and employee counselling will further enhance their ability to foster a positive workplace culture, promoting discipline and addressing grievances efficiently.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the concepts, scope, and objectives of industrial relations.	L2
CO2	Applying knowledge of employee discipline procedures, and grievance redressal mechanisms within a workplace setting.	L3
CO3	Analysing the development, functions, and challenges of trade unions in India, with a focus on the social responsibilities of unions and the impact of state labor policies.	L4
CO4	Evaluating the effectiveness of various grievance handling systems and procedures to ensure	L5

	compliance with organizational policies and promote workplace harmony.	
CO5	Creating comprehensive employee counselling framework, incorporating both traditional and digital counselling methods to address workplace issues effectively	L6

Course Content

Unit I	Introduction to Industrial Relations	10 Hours
Concept, Scope, Objectives, Impact of digitalization on industrial relations, Factors affecting industrial relations, Industrial Dispute Act 1947, Labour Law Amendments 2017.		
Unit II	Trade Unions	12 Hours
Objectives and functions; Development of Trade Union Movement in India; Forms of Union; Social Responsibility of Trade Union; Management of Trade Union - The State Government Labour Policy, Problems of the Trade Union Movement in India, Measures to strength Trade Unions, The Payment of Wages Act 2017.		
Unit III	Employee Discipline	11 Hours
Definition, Causes of indiscipline; Code of discipline; Disciplinary procedure; Code of conduct. Grievance Handling: Meaning of grievances; Causes of grievances; Guidelines for grievance handling; Grievances redressal procedures.		
Unit IV	Employee Counselling	12 Hours
Employee Counselling: Introduction, Objectives, Characteristics, Need, Function, Counselling at workplace, Types, Methods and Process of Employee Counselling, Digital counselling: How online counselling work, Reason for being a success, Benefits and Barriers, The six stage of online counselling process relationship building (Micro Skills in counselling).		

Learning Experience:

The learning process in this course will be highly interactive and practical, involving a blend of theoretical classes, case studies, practical workshops, tests, and quizzes. For the Industrial Relations unit, in-depth discussions on labor laws and digitalization will provide a strong foundation, supported by case studies of real-world labor disputes. Trade unions will be studied through historical analysis and group projects focusing on union management. Employee discipline will be taught through role-playing exercises that simulate disciplinary hearings and grievance redressal sessions, allowing students to practice real-life scenarios. Employee counselling will involve practical exercises, including mock counselling sessions and digital counselling simulations to prepare students for modern workplace

challenges. This comprehensive approach ensures students not only understand the theory but also gain practical skills that are directly applicable to their future roles in HR or industrial relations management.

Textbooks

1. Sinha, Sinha, Sakher (2013) Industrial Relations, Trade Unions and Labour Legislations, (2nd Edition), New Delhi ND: Pearson Education.
2. Monappa, A. Industrial Relations, Tata McGraw Hill, New Delhi

Suggested Readings

1. VSP Rao, Industrial Relations & Labor Laws, Himalaya Publications
2. S.C.Srivastava. (2013). Industrial Relations & labour laws. (6th ed.). Vikas Publishing House.
3. T.N.Chhabra. (2011). Industrial Relations. (4th ed.). Dhanpat Rai & Co.
4. C.S. Venkata Ratnam. (2011). Industrial Relations. Oxford University Press.
5. Patterson, C. H., Theories of Counselling and Psychotherapy, New York, Harper & Row, 1966.

Open Educational Resources (OER)

1. <https://www.india.gov.in/industrial-disputes-act-1947-5>
2. <https://open.umn.edu/opentextbooks/textbooks/71>

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade	

SEMESTER IV					
Course Code: MCSP830	Course Title: Managing Big Data	L	T	P	C
Version	1	3	0	0	3
Category of Course	General Elective				

Total Contact Hours	45
Pre-Requisites/ Co-Requisites	

Course Perspective

The Managing Big Data course equips students to handle, analyze, and extract insights from large and complex datasets, addressing the growing need for professionals capable of managing vast amounts of structured and unstructured data. It covers big data architecture, distributed computing, and frameworks like Hadoop and Spark, as well as strategies for scalable storage, real-time analytics, and data governance. Through hands-on projects and case studies, students will learn to design and implement big data solutions that support business objectives, ensuring data integrity, security, and efficiency in modern data-driven environments.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding foundations of big data characteristics, use cases, challenges, and the overall big data ecosystem, including Hadoop and MapReduce frameworks.	L2
CO2	Applying big data storage solutions using NoSQL databases like MongoDB, Cassandra, and HBase, focusing on data modelling, performance, and scalability	L3
CO3	Analysing distributed computing frameworks like Hadoop and Apache Spark to identify key differences, assess their architectures, and analyze their suitability for specific big data processing tasks.	L4
CO4	Evaluating the performance, scalability, and optimization of big data systems, considering real-time analytics requirements, and determining the effectiveness of different frameworks and architectures in handling large-scale data processing.	L5
CO5	Creating real-time data processing pipelines using streaming technologies such as Apache Kafka, Flink, and Storm, incorporating Lambda Architecture for effective data analysis. solve complex business problems.	L6

Course Content

Unit I:	Introduction to Big Data	12 Hours
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Definition and Characteristics of Big Data (Volume, Variety, Velocity, Veracity, and Value), Big Data Use Cases and Applications, Challenges in Big Data Management, Big Data Ecosystem and Architecture, Introduction to Hadoop and MapReduce		
Unit II	Distributed Computing Frameworks	10 Hours
Hadoop Architecture and HDFS (Hadoop Distributed File System), MapReduce Programming Model, Introduction to Apache Spark, Comparison between Hadoop and Spark, YARN (Yet Another Resource Negotiator)		
Unit III	Big Data Storage and NoSQL Databases	12 Hours
Introduction to NoSQL Databases: Types (Key-Value, Document, Column, Graph), MongoDB, Cassandra, and HBase Overview, Data Modelling in NoSQL, Scalability and Performance in NoSQL Databases, CAP Theorem		
Unit IV	Real-time Big Data Processing	11 Hours
Introduction to Real-time Data Processing, Streaming Data Concepts: Apache Kafka, Flink, and Storm, Lambda Architecture for Real-time Data, Data Pipeline Design and Real-time Analytics, Performance Optimization and Scalability in Big Data Systems		

Learning Experience: The learning experience of a course on managing big data should be highly interactive and project-based. Students should work on real-world problems using tools like Hadoop, Apache Spark, and cloud platforms (AWS, Azure) to process and analyse large datasets. Hands-on exercises, case studies, and simulations of data processing pipelines help learners gain practical experience in managing, cleaning, and analysing big data in distributed systems. Collaborative group projects can simulate the challenges of working in industry teams, focusing on scalability, security, and data governance. Assessment through real-world case studies and industry-oriented capstone projects can further deepen their understanding, making the learning more applied and practical.

Textbooks

1. **Big Data: Principles and Best Practices of Scalable Real-Time Data Systems** by Nathan Marz and James Warren.
2. **Hadoop: The Definitive Guide** by Tom White.
3. **Data Science for Business: What You Need to Know About Data Mining and Data-Analytic Thinking** by Foster Provost and Tom Fawcett.

Suggested Readings

1. Tom White, "Hadoop: The Definitive Guide," O'Reilly Media.
2. Holden Karau, Andy Konwinski, Patrick Wendell, and Matei Zaharia, "Learning Spark: Lightning-Fast Big Data Analysis," O'Reilly

Open Educational Resources (OER)

1. MIT OpenCourseWare – Big Data and Social Physics., [MIT OpenCourseWare](#)
2. Coursera: Big Data Specialization by UC San Diego, [Coursera](#)
3. edX: Data Science MicroMasters Program by University of California, Berkeley, [edX](#)

Evaluation Scheme

Evaluation Components		Weightage			
Internal Marks (Theory):-					
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)		30 Marks			
II) Internal Marks (Theory):-Mid-Term Exam		20 Marks			
External Marks (Theory):-End-Term Examinations		50 Marks			
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.					
SEMESTER IV					
Course Code: MCBM206	Course Title: Functional Analytics	L	T	P	C
Version	1	3	0	0	3
Category of Course	Core				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites					

Course Perspective

Upon completing this course, students will acquire a comprehensive understanding of business analytics, encompassing key concepts and tools that enable them to transform data into actionable insights. They will engage with predictive analytics, financial statement analysis, and human resource management systems, equipping them with the skills to analyze data critically and make informed business decisions. By applying various analytics techniques using Python and SPSS Modeler, students will be prepared to approach real-world problems with data-driven solutions, fostering the ability to construct and communicate persuasive narratives based on their findings. Ultimately, students will emerge from this course ready to contribute effectively in the fields of business analytics, finance, and human resource management.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the foundational concepts of business analytics and its applications in various domains	L2
CO2	Applying Python programming and data visualization techniques to perform basic data analyses.	L3

CO3	Analyzing financial statements and identifying key metrics that influence business performance	L4
CO4	Evaluating the effectiveness of traditional and modern HR systems through case studies and analytics tools	L5
CO5	Creating comprehensive data mining projects that utilize the CRISP-DM framework to derive meaningful insights from data	L6

Course Content

Unit I:	Analytics Overview and Introduction to Python	12 Hours
Definition of Business Analytics, Predictive Analytics: Transforming Data into Future Insights, Analytics Trends: Past, Present & Future, Towards a Predictive Enterprise, Introduction to Python, Advantages and Disadvantages of Python, Running Python Scripts, Variables and String Operators, Data Input and Boolean Statements, Pandas Library for Data Analysis, Common Python Errors, Data Visualization Using Matplotlib		
Unit II	Business Analysis Using Financial Statements	10 Hours
Understanding Different Types of Graphs, Types of Financial Analytics, Difference Between Primary and Secondary Markets, Domains of Financial Analytics, Uses of Analytics in Retail Banking and Investment Banking, Credit Ratings and Targeted Marketing, Fraud Detection and Customer Relationship Management, Financial Management and Quantitative Methods, Financial Modelling: Basic Concepts and Techniques, Business Analysis Using Financial Statements, Strategic Investment, Acquisition, and Merger Questions		
Unit III	Traditional Systems in Human Resource Management	12 Hours
The Pyramid of Employee Needs, HRMS and HRIS: Traditional Systems, HR Analytics Overview, Case Study: Implementation of Workday, Issues in HR Analytics, Complex Problem Solving with Analytics, HR Analytics Across Functions, Importance of HR Analytics in Business, Key Business Issues Addressed by HR Analytics, Challenges in HR Analytics and Solutions, Data-Driven HR Decision-Making, Basic HR Analytics Tools: IBM Cognos and Watson Analytics		
Unit IV	Predictive & Prescriptive Analytics	11 Hours
Introduction to Data Mining, Applications of Data Mining, CRISP-DM Framework, Lifecycle of a Data Mining Project, Successes and Failures in Data Mining, Required Skills for Data Mining, Understanding Chi-Square Statistic, Normal Distribution, Chi-Square Test and P-Values, Chi-Square Distribution, Framework of a Data Mining Project, Business Case: Historical Data Analysis, Data Mining Project in IBM SPSS Modeler, Building the Model, Setting Roles in a Type Node, Filtering Fields and Sorting Records,		

Learning Experience: The learning process for this course will be multifaceted, combining lectures, practical sessions, quizzes, and project work to ensure a well-rounded educational experience. Classes will introduce theoretical concepts, while practical sessions will allow students to apply their knowledge using Python and analytics tools like IBM SPSS Modeler. Quizzes and tests will reinforce learning and assess understanding of key topics, promoting continuous engagement with the material. Additionally, hands-on projects will provide opportunities to work with real-world data, fostering critical thinking and problem-solving skills. This

blended approach enhances retention and application of knowledge, preparing students for successful careers in business analytics.

Textbooks

1. Gupta, A., Business Analytics: Methods, Models, and Decisions, 2nd Edition, McGraw Hill.
2. Pyle, D., Data Mining for the Masses, 3rd Edition, StatSoft, Inc.

Suggested Readings

1. Goel, A., Python for Data Analysis, 1st Edition, O'Reilly Media.

Open Educational Resources (OER)

1. Business Analytics Fundamentals - [Coursera - University of Pennsylvania](#)
2. Introduction to Data Science - edX - Microsoft
3. Data Analysis and Visualization with Python - FutureLearn - University of Bristol

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks

Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.

SEMESTER IV					
Course Code:	Course Title:	L	T	P	C
SEC-III	Introduction to Power BI, Python and SQL				
Version	1	0	0	1	2
Category of Course	SEC				
Total Contact Hours	30				
Pre-Requisites/ Co-Requisites					

Course Perspective

Upon completing this course, students will gain foundational and advanced skills in Python programming, SQL, and Power BI, enabling them to effectively process and analyze data for decision-making. They will demonstrate proficiency in various Python functions, data manipulation techniques, relational database

management using SQL, and the creation of impactful data visualizations with Power BI. Through practical application and continuous learning, students will acquire both the theoretical understanding and hands-on experience required to solve real-world business problems using data-driven approaches.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the Python basics, SQL concepts, and Power BI interface to recognize their core functions and utility.	L2
CO2	Analysing data structures, functions, and tools in Python, SQL, and Power BI to identify relationships and patterns within datasets.	L3
CO3	Applying Python modules, SQL queries, and Power BI tools to solve business-related problems and perform exploratory data analysis effectively.	L4
CO4	Evaluating data-driven solutions for their effectiveness, accuracy, and efficiency to make informed decisions based on evidence from Python analyses, SQL databases, and Power BI visualizations.	L5
CO5	Creating comprehensive dashboards, databases, and automated processes using Python, SQL, and Power BI that integrate various analytical tools to meet business needs.	L6

Course Content

Unit I:	Introduction to Python	8 Hours
Why Python, Application areas of python, Installing python, Understanding print() function, set, Keywords, Comments, Variables, Literals, Operators, Reading input from console, Parsing string to int, float, statement-If elseIf elif ,Nested if ,Loop-While,For ,Nested loops, Pass, break and continue keywords, Standard Data Types--Int, float, complex, Boolean, Str, list, tuple, range, Dict, set, string and its functions, indexing and Slicing, Python List---Creating and accessing lists, Indexing and slicing lists, List methods, Nested lists, List comprehension, Python Tuple---Creating tuple, Accessing tuple, Immutability of tuple, Python Set—How to create a set, iteration over sets, Python set methods, Python Dictionary---Creating a dictionary, Accessing values from dictionary, Updating dictionary, Functions-Defining, Calling a Function, Types of functions, Function Arguments, Map (), filter (), or Lambda Function		
Unit II	Python Module & Packages	7 Hours

Why modules, Importing module, Why packages, Understanding pip utility, Panda Package, Introduction to pandas--- Labeled and structured data, Series and data frame objects, How to load Datasets From excel and From csv, Accessing data from Data Frame using loc & iloc function, head() & tail function, Exploratory Data Analysis (EDA)-describe(),groupby(),crosstab(),Data Manipulation & Cleaning----Map(), apply(),Combining data frames, Adding/removing rows & columns, Sorting data, Handling:- missing values, duplicacy, data error, Date and Time, Data Visualization using matplotlib and sea born packages, Charts:-Scatter plot, lineplot, bar plot, Histogram, pie chart, Jointplot, pairplot, heatmap, Outlier detection using boxplot		
Unit III	Predictive Modelling Techniques	7 Hours
Introduction to Database, Database Concepts, What is Database Package, Understanding Data Storage, Relational Database (RDBMS) Concept, SQL basics, DDL & DQL, DDL(Data Defining Language): create, alter, Drop, SQL constraints:- Not null, unique, Primary & foreign key, composite key, Check, default , DML(Data Manipulating Language): insert, update, delete and merge (Data Query Language) : select Select distinct, where, operators, like, order by, aliases, views, joins---Inner join, Left (outer) join, Right (outer) join, Full (outer) join, Mysql functions, String functions-----Char_length, Concat, Lower, Reverse, Upper, Numeric Functions--Max, min, sum, Avg, count, abs, Date functions—Curdate, Curtime, Now		
Unit IV	Introduction to Power Bi	8 Hours
Introduction to power bi, How to download power bi, Unlock the power of charts, Charts-Stunning column, stacked column chart, Pie chart, donut chart, funnel chart, ribbon chart, what is include and exclude How to create dashboard, View data, And export in csv from power bi, How to create a basic map ,filled map , map with pie chart, Formatting-formatting of map, Change background of maps, create a map of India, format a table, apply conditional formatting, change aggregations, create a matrix, create a filter on visual ,apply conditional formatting in matrix ,create Hierarchies, add total and subtotal in matrix ,change number formatting, create line chart, create scatter plot, create a Gauge chart, create a text card, use drill through, create a Superstore report, create an account on power bi service, How to publish report to power bi service, Export power bi report to ppt, pdf ,What is comment, Create a dashboard in Power Bi		

Learning Experience: The course will involve a blend of lectures, hands-on coding labs, quizzes, and practical assignments to ensure a comprehensive understanding of each unit. Students will experience interactive classes for foundational topics like Python installation, SQL queries, and Power BI basics, followed by practical coding labs for Python programming and SQL queries. Data visualization techniques will be taught through step-by-step tutorials in Power BI, allowing students to create dynamic dashboards. Quizzes and assessments will test their theoretical knowledge, while project-based tasks will enhance their analytical and problem-solving skills. This learning process ensures students effectively grasp both theory and practice, fostering a holistic learning environment.

Textbooks

1. Ashok Namdev Kamthane, "Programming and Problem Solving with Python," 2nd Edition, McGraw-Hill Education.
2. Mark Lutz, "Learning Python," 5th Edition, O'Reilly Media.

Suggested Readings

1. Alberto Cairo, "The Truthful Art: Data, Charts, and Maps for Communication," 1st Edition, New Riders.

Open Educational Resources (OER)

1. [Python for Everybody](#): Free online Python course by Dr. Charles Severance.
2. W3Schools SQL Tutorial: Comprehensive online guide for learning SQL.
3. [Power BI Guided Learning](#): Microsoft's official guided learning for Power BI.

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER IV					
Course Code: AEC007	Course Title: Communication and Personality Development	L	T	P	C
Version	1	3	0	0	3
Category of Course	AEC				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	None				

Course Perspective

The course enhances public speaking and presentation skills, helps students confidently convey ideas, information & build self-reliance and competence needed for career advancement. Personality assessments like the Johari Window and Myers & Briggs Type Indicator (MBTI) provide frameworks to enhance self-understanding, helps people increase their self-awareness, understand and

appreciate differences in others and apply personality insights to improve their personal and professional effectiveness. Interpersonal skills included in the course deal with important topics like communication, teamwork and leadership, vital for professional success.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding key concepts of self-awareness, personality traits, and self-management to enhance personal development.	L2
CO2	Applying communication frameworks and public speaking skills to effectively overcome barriers in oral presentations and group discussions.	L3
CO3	Analyzing the importance of speed reading, note-taking, and critical analysis for academic and professional writing tasks	L4
CO4	Evaluating professional communication skills, including resume building and networking techniques, to prepare for interviews and career opportunities.	L5
CO5	Creating a comprehensive capstone project that synthesizes interpersonal, communication, and presentation skills in real-world scenarios.	L6

Course Content

Unit I	Developing self and others	10 Hours
Content Summary: Self Awareness, Personality Concepts (Personality Assessments -Johari Window, Myers & Brigg), Self-Management, Self Esteem, Self-Efficacy, Interpersonal skills, mindset, grit and working in teams.		
Unit II	Enhancing Reading and Writing Skills	12 Hours
Content Summary: Speed reading and its importance in competitive examinations, techniques for speed reading, note-taking, and critical analysis. Paragraph Writing, Essay and Summary writing, Business Letter, Email writing		
Unit III	Effective Communication and Public Speaking	11 Hours
Content Summary: Communication Framework, barriers & overcoming these barriers, Group Discussions, Extempore & Public Speaking drills, to manage stage fright and anxiety. Structuring and organizing a presentation (Oral & PPT), Etiquettes, Grooming, Body Language and Conversation starters, TMAY.		
Unit IV	Career Guide and readiness	12 Hours

Cover Letter, ATS friendly resume, Elevator Pitch, Video Resume (Visume), Networking, Group Discussion, Mock Interviews. Capstone Project.

Learning Experience:

The learning process will include interactive classes to explore foundational concepts, followed by hands-on practice with self-awareness tools, such as the Johari Window and Myers-Briggs assessments. Speed reading and writing skills will be honed through structured exercises and peer assessments, while group discussions, extempore sessions, and presentations will help students develop public speaking confidence. To ensure practical learning, sessions on resume building, video resumes, and mock interviews will provide a robust foundation for professional growth. This approach fosters a holistic learning experience that combines theory with practical applications, enabling students to build strong communication and self-presentation skills.

Suggestive Readings

1. Covey, S. R. - The 7 Habits of Highly Effective People, Revised Edition, Simon & Schuster.
2. Carnegie, D. - How to Win Friends and Influence People, Revised Edition, Simon & Schuster.
3. Robbins, S. P., Judge, T. A. - Organizational Behavior, 18th Edition, Pearson Education.

Open Educational Resources (OER)

1. Open Learn - Communication Skills
2. Coursera - The Science of Well-Being

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade	

SEMESTER V

SEMESTER V					
Course Code: MCBA303	Course Title: Business Environment Analysis	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 Environment				

Course Perspective

This course provides students with a comprehensive understanding of the business environment, focusing on the various internal and external factors that shape business decisions. By exploring economic, political, legal, social, technological, and ecological influences, the course prepares students to critically analyze the complexities of modern business environments and their implications for strategic management. Through the study of PESTEL and SWOT frameworks, students will develop the analytical skills needed to assess global business environments and evaluate how businesses can adapt to and thrive in these dynamic conditions.

Course Outcomes:

After completion of the course, the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the fundamental concepts of the business environment	L2
CO2	Applying frameworks like PESTEL and SWOT to evaluate the external and internal factors influencing businesses.	L3
CO3	Analyzing the impact of economic policies, globalization, and trade on business operations	L4
CO4	Evaluating the influence of political, legal, and regulatory frameworks on business activities.	L5
CO5	Evaluating the impact of societal, technological, and ecological changes on business strategies and sustainability efforts	L5

Course Content

Unit I:	Introduction	10 Hours
Definition, nature, and significance of the business environment, Components of the business environment: Internal and External, Micro and Macro environment factors. Economic systems and their impact on business, Introduction to PESTEL and SWOT analysis, Globalization and its impact on business environments.		
Unit II	Economic Environment	12 Hours
Economic environment and its influence on business decisions, National income, business cycles, and inflation. Economic policies: Fiscal, monetary, and trade policies, Role of government in economic development. Liberalization,		

Privatization, and Globalization (LPG), Impact of international trade and investment policies on business.		
Unit III	Political and Legal Environment	11 Hours
The political system and its impact on business, Government interventions in business: Industrial, labor, and trade policies. The regulatory environment and its influence on business, corporate governance and ethics. Legal framework affecting business: Consumer Protection Act, Competition Law, Environmental Laws. Foreign Exchange Management Act (FEMA) and Foreign Direct Investment (FDI) policies.		
Unit IV	Social, Technological, and Natural Environment	12 Hours
Societal values, culture, and demographics and their impact on business, social responsibility of business, and business ethics. Technological environment and innovation, Technological disruptions and their influence on industries. Ecological environment and sustainable development, The impact of environmental policies on business strategy.		

Learning Experience: Students will engage in a range of learning activities, including case studies, group discussions, and practical projects. These activities will enhance their ability to assess real-world business scenarios and make informed decisions in response to environmental changes. Guest lectures from industry experts, project-based learning, and the application of business analysis tools such as PESTEL and SWOT will provide students with hands-on experiences. Students will also analyze case studies on economic policies and corporate governance to understand the role of government regulations and ethical considerations in business

Textbooks

1. Cherunilam, Francis. Business Environment. Himalaya Publishing House
2. Aswathappa, K. Essentials of Business Environment. Himalaya Publishing House

Suggested Readings

1. Paul, Justin. Business Environment: Text and Cases. Tata McGraw-Hill
2. Morrison, J. The International Business Environment. Palgrave Macmillan
3. Shaikh, Saleem. Business Environment. Pearson Education

Open Educational Resources (OER)

1. <https://ocw.mit.edu>
2. <https://www.coursera.org>
3. <https://www.khanacademy.org>

SEMESTER V					
Course Code: MCSP177	Course Title: Taxation	L	T	P	C
Versio	1	3	0	0	3
Category of Course	Major				
Total Contact Hours	45				

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

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced)	30 Marks

Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER V					
Course Code: MCSP176	Course Title: Strategic Business Reporting by Grant Thornton	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
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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

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade	

SEMESTER V					
Course Code: MCBA111	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					

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

Suggested Readings

1. Information Technology Rules 2000 with Information Technology Act 2000, Taxman Publications Pvt. Ltd., New Delhi.
2. Kuchhal, M C. (2018). Business Laws. New Delhi. Vikas Publishing House.
3. Arora, Sushma. (2015). Business Laws. New Delhi. Taxmann
4. Sharma, J.P. and Kanojia S. (2015). Vyavsayik Sanniyam, Delhi University Hindi Cell. (For Hindi)

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

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

AEC009	Arithmetic and Reasoning Skills				
Version	1	3	0	0	3
Category of Course	Ability Enhancement Course				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Basic Knowledge of Arithmetic				

Course Perspective

The course aims to provide students with essential mathematical and analytical skills that are fundamental to various academic and professional fields. By integrating Vedic methods for estimation, practical applications of percentages, and basic principles of ratios and proportions, the course fosters a solid foundation for financial analysis and decision-making. Additionally, the course emphasizes logical reasoning and quantitative skills through practical exercises, enabling students to tackle real-world problems effectively. Ultimately, this course equips students with the critical thinking and quantitative skills necessary for success in their academic pursuits and future careers.

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 Vedic methods and practical techniques to efficiently estimate and approximate numerical values	L3
CO3	Analysing ratios and proportions to enhance financial analysis and decision-making processes.	L4
CO4	Evaluating logical reasoning skills through the analysis of blood relations, direction sense, and coding-decoding problems	L5
CO5	Evaluating quantitative skills, including interest calculations and data interpretation, to solve real-world mathematical challenges effectively	L5

Course Content

Unit I:	Mathematical Essentials	12 Hours
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Vedic Methods for estimation and approximation, Numbers & divisibility, Practical uses of Percentage in calculating changes and discounts, Basic understanding of Ratio and Proportion in financial analysis & statistics.		
Unit II	Fundamentals of Logical Reasoning	09 Hours
Blood Relations, Direction Sense, Coding-Decoding		
Unit III	Elementary Quantitative Skills	13 Hours
Simple and Compound Interest, Time, Speed and Distance, Work and Time, Profit and Loss, Tables & Charts, Trends and Patterns		
Unit IV	Reasoning Skills	11 Hours
Critical Reasoning, Verbal Reasoning, Puzzles, Evaluating data, Case Studies, Scenario-based questions		

Learning Experience:

The learning experience in this course will be interactive and hands-on, encouraging students to engage in practical exercises that apply theoretical concepts to real-life scenarios. Students will participate in group discussions, problem-solving workshops, and case studies to enhance their understanding of logical reasoning and quantitative analysis. The use of technology, such as educational software and online resources, will supplement traditional teaching methods, providing a dynamic learning environment. Additionally, formative assessments will enable students to track their progress and identify areas for improvement, ensuring they develop the confidence and competence needed to excel in quantitative reasoning and analytical skills.

Textbooks

1. Guha Abhijit: Quantitative Aptitude for Competitive Examinations, Tata McGraw Hill Publication
2. Quantitative Aptitude by R.S. Aggarwal

Suggested Readings

1. Verbal & Non-Verbal Reasoning by R.S. Aggarwal

Open Educational Resources (OER)

1. <https://www.indiabix.com/online-test/aptitude-test/>
2. <https://www.geeksforgeeks.org/aptitude-questions-and-answers/>
3. <https://www.hitbullseye.com/>

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory): -	

I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory): -Mid-Term Exam	20 Marks
External Marks (Theory): -End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER V						
Course Code: MCSP175	Course Title: Strategic Business Leader Grant Thronton	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)

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

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade	

SEMESTER V					
Course Code:	Course Title:	L	T	P	C
MCSP114	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. 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. Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins, "Disrupting Finance: FinTech and Strategy in the 21st Century", Palgrave, 1st edition, 2018

Readings

1. Abdul Rafay, "FinTech as a Disruptive Technology for Financial Institutions", IGI Global, January 2019
2. 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

Evaluation Components	Weightage
Internal Marks (Theory): -	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory): -Mid-Term Exam	20 Marks
External Marks (Theory): -End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER V					
Course Code:	Course Title:	L	T	P	C
MCBA305	AI Tools for Business				
Version	1	1	0	1	3
Category of Course	Major				

Total Contact Hours	45
Pre-Requisites/ Co-Requisites	

Course Perspective

Upon completing this course, students will develop a thorough understanding of the principles and applications of Artificial Intelligence in business contexts. They will analyze how AI technologies, such as machine learning and robotics process automation, are revolutionizing industries, particularly in logistics and supply chain management. By applying AI tools and frameworks, students will be equipped to construct predictive models and automate business processes. Furthermore, they will evaluate the ethical implications of AI, ensuring their approach aligns with principles of fairness and transparency. Ultimately, students will be prepared to innovate and lead in AI-driven environments.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the foundational concepts of Artificial Intelligence and its significance in business, particularly in logistics and supply chain management	L2
CO2	Applying AI tools to automate business processes, enhancing efficiency in tasks such as inventory management and demand forecasting.	L3
CO3	Analysing the different types of machine learning techniques and their applications in predictive analytics for optimizing supply chain operations	L4
CO4	Evaluating the effectiveness of AI-driven decision-making processes in business analytics, utilizing tools like Power BI and Tableau to gain insights.	L5
CO5	Creating innovative AI solutions for real-world business challenges, integrating technologies to improve customer experiences and operational efficiency.	L6

Course Content

Unit I	Introduction to Artificial Intelligence in Business	12 Hours
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<p>Overview of Artificial Intelligence: History, scope, and key concepts, AI in Business: How AI is transforming industries, with a focus on logistics and supply chain management, Types of AI: Machine Learning, Natural Language Processing (NLP), and Robotics Process Automation (RPA), AI Tools Overview: Introduction to key AI tools for business (TensorFlow, IBM Watson, Google AI, Microsoft Azure AI), Ethical Considerations in AI: Bias, fairness, transparency, and the impact of AI on jobs</p>		
Unit II	Machine Learning and Predictive Analytics	10 Hours
<p>Introduction to Machine Learning (ML): Supervised, unsupervised, and reinforcement learning Predictive Analytics: Using historical data to forecast future outcomes in supply chains, AI Tools for Machine Learning: An introduction to tools such as Scikit-learn, H2O.ai, and AWS Machine Learning, Use Cases: Predicting demand in inventory management, risk management, and route optimization in logistics, Hands-on Implementation: Building basic predictive models using open-source tools</p>		
Unit III	AI-Driven Automation in Business	12 Hours
<p>Robotics Process Automation (RPA): Automating repetitive business processes using AI, AI for Supply Chain Optimization: Inventory management, warehouse automation, and demand forecasting, AI Tools for Automation: Overview of UiPath, Blue Prism, and Automation Anywhere, AI in Logistics: Autonomous vehicles, drones, and smart warehouses, Workflow Automation and Chatbots: AI-based virtual assistants for business process automation</p>		
Unit IV	AI in Decision Making and Business Analytics	11 Hours
<p>AI for Business Decision Making: Supporting complex decision-making processes with AI,</p> <p>Business Intelligence and AI: How AI is integrated into business analytics platforms like Power BI and Tableau, AI Tools for Business Intelligence: Exploring AI capabilities in BI tools such as Microsoft Azure AI and Google AI, AI for Customer Insights: Personalization, recommendation engines, and sentiment analysis using AI, Future Trends: AI's role in predictive analytics, prescriptive analytics, and decision intelligence</p>		

Learning Experience: The learning process for this syllabus will encompass a combination of interactive lectures, hands-on practical sessions, and collaborative projects. Students will participate in workshops where they will use AI tools like TensorFlow and IBM Watson to analyze case studies and develop predictive models. Regular quizzes and assessments will reinforce understanding and application of concepts, while discussions on ethical considerations will foster critical thinking. This comprehensive approach ensures that students not only grasp theoretical knowledge but also acquire practical skills, preparing them to implement AI solutions effectively in their careers.

Textbooks

1. **Artificial Intelligence for Business**, Doug Rose, 2nd Edition, O'Reilly Media
2. **Machine Learning Yearning**, Andrew Ng, 2018 Edition, DeepLearning.AI

Suggested Readings

1. **Data Science for Business**, Foster Provost, Tom Fawcett, 2nd Edition, O'Reilly Media

Open Educational Resources (OER)

1. [Artificial Intelligence in Business](#) - Coursera
2. Introduction to Machine Learning - edX
3. [AI for Everyone](#) - Coursera

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER VI

SEMESTER VI						
Course Code: MCBM310	Course Title: Basics of Actuarial	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 completion of this course, students will gain a comprehensive understanding of the actuarial profession, including its history, roles, and responsibilities across various sectors. They will analyze key probability concepts and actuarial models while applying statistical inference methods in real-world scenarios. Students will evaluate the principles of insurance and risk management, including underwriting and claims processes. They will also create solutions to emerging challenges in actuarial science, such as the impact of big data and climate change. This blend of theoretical knowledge and practical application equips students for a successful career in actuarial science.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the foundational concepts of actuarial science, including probability theory and the role of actuaries across different sectors.	L2
CO2	Applying statistical inference techniques, including regression analysis and hypothesis testing, to real-world actuarial problems.	L3
CO3	Analyzing various actuarial models and methods, such as life contingencies and risk measures, to assess their applications in insurance.	L4
CO4	Evaluating the principles of insurance and risk management, focusing on regulatory provisions and investment strategies for actuaries.	L5
CO5	Creating innovative solutions using data analytics and machine learning to address emerging challenges in actuarial science.	L6

Course Content

Unit I	Foundation of Actuarial Science	10 Hours
Overview and history of the Actuarial profession, Roles and responsibilities of actuaries in different sectors. Basic probability concepts, fundamentals of probability theory, random variables and probability distributions, time value of money: present and future values. Annuities, loans and bonds valuation.		
Unit II	Actuarial Models and Methods	12 Hours
Life Contingencies, life tables and survival models, life insurance and annuity products. Risk Theory and Modelling: Introduction to risk management, risk measures and assessment, Introduction to Statistical Inference: Estimation and hypothesis testing, Regression analysis and application.		
Unit III	Insurance and Risk Management	11 Hours
Principles of Insurance: Types of insurance products: life, health, and property-casualty, Regulatory environment and policy provisions. Underwriting and claims management: underwriting processes and risk assessment ,claims processing and management strategies .Investment and Asset management :Basics of investment strategies for actuaries ,risk transfer and retention strategies		
Unit IV	Emerging Tools and applications.	12 Hours
Data Analytics in Actuarial Science: The role of big data and analytics in Actuarial decision-making. Introduction to machine learning applications in insurance .Climate change and Sustainability in Insurance: Impact of climate change on insurance and risk management ,strategies for sustainable actuarial practices . Case Studies and Practical applications: Real-world case studies of actuarial analysis and decision making, group projects focusing on practical problem-solving		

Learning Experience:

The learning process of this course will involve a combination of interactive classes, practical exercises, and assessments to ensure a thorough understanding of the syllabus. Engaging lectures will introduce foundational concepts, complemented by hands-on data collection and analysis during practical sessions. Case studies and real-world examples will enhance contextual understanding, while digital resources on the LMS will cater to diverse learning styles. Continuous assessments through quizzes and discussions will provide timely feedback on students' progress. This multifaceted approach effectively fosters a deep understanding of actuarial science, equipping students with both theoretical knowledge and practical skills essential for their future careers.

Textbooks

1. Bowers, N. L., et al. - Actuarial Mathematics, 2nd Edition, Society of Actuaries.
2. Dickson, M. E., et al. - Actuarial Risk Management, 1st Edition, Wiley.

Suggested Readings

1. Beckman, M. - Fundamentals of Actuarial Science, 1st Edition, Cengage Learning.

Open Educational Resources (OER)

1. Actuarial Education
2. Coursera: Actuarial Science
3. OpenLearn: Introduction to Actuarial Science

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade	

SEMESTER VI					
Course Code: MCBM312	Course Title: Business Valuation: Context and Methods	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 valuation techniques
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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
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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

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced)	30 Marks

Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER VI					
Course Code: MCBM302	Course Title: Financial Modelling	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 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. Alastair Day, Mastering Financial Modelling in Microsoft Excel; Pearson, India Edition
2. Danielle Stein Fairhurst, Using Excel for business analysis, Wiley Finance
3. 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

Evaluation Components	Weightage
Internal Marks (Theory): -	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory): -Mid-Term Exam	20 Marks
External Marks (Theory): -End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER VI					
Course Code: MCSP178	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/ Requisites	Co-	
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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
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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

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade	

SEMESTER VI

Course Code: MCSP179	Course Title: Advanced Financial Management	L	T	P	C
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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

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade	

SEMESTER I

Course Code:	Course Title: Basics of Econometrics	L	T	P	C
MCBM306					
Version	1	3	0	0	3

Category of Course	Generic Elective
Total Contact Hours	45
Pre-Requisites/ Co-Requisites	Basic knowledge of Economics

Course Perspective

The Basics of Econometrics course offers a comprehensive introduction to the key techniques and models used in econometric analysis, equipping students with essential skills for empirical economic research. Through a structured exploration of econometric fundamentals, linear regression models, and advanced analytical methods, students will develop a deep understanding of how to apply statistical techniques to real-world economic data. The course emphasizes both theoretical knowledge and practical application, enabling students to formulate and test hypotheses, analyze various types of economic data, and address complex issues such as measurement errors and simultaneous equations. With a focus on hands-on exercises and real-world examples, students will gain the expertise needed to interpret economic trends and make informed decisions based on rigorous data analysis.

Course Outcomes:

After completion of the course, the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the concept of Econometrics.	L2
CO2	Applying the Ordinary Least Squares (OLS) method for estimating parameters in a two-variable linear regression model	L3
CO3	Analyzing the assumptions of the general linear regression model and extending them to multi-variable regressions	L4
CO4	Evaluating the accuracy of the time series models and determining their reliability in forecasting economic variables	L5
CO5	Evaluating demand forecasting methodologies and elasticity measures to enhance strategic planning.	L5

Course Content

Unit I:	Introduction	11 Hours
Definition of Econometrics: Scope, importance, and applications; Steps in Empirical Economic Analysis: Overview of formulating and testing hypotheses. Econometric Model: Introduction to the concept and role of econometric models in economic analysis; The Role of Measurement in Economics: Importance of accurate data measurement and issues in economic data collection; Types of Economic Data: Cross-sectional data; Time series data; Pooled cross-sectional data; Panel data (brief overview)		
Unit II	Simple Regression Model	12 Hours
Two-Variable Linear Regression Model: Introduction to the assumptions, setup, and interpretation of the linear regression model; Ordinary Least Squares (OLS)		

Method: Estimation of parameters using OLS; Significance Testing: Tests of significance, t-tests, and the interpretation of regression results; Properties of Estimators: Introduction to unbiasedness and efficiency (no proofs); Functional Forms of Regression Models: Linear models, Log-linear models, Semi-log models, Brief introduction to reciprocal models; Introduction to Dummy Variables: Basic use of dummy variables in regression.

Unit III	General Linear Model and Regression Extensions	11 Hours
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Review of Linear Regression Assumptions: Overview of key assumptions in linear models; Analysis of Variance (ANOVA): Brief introduction and application in econometrics; Introduction to Multi-Variable Regression: Extending to multiple independent variables; Errors in Variables: Overview of the impact of measurement errors on regression models; Simultaneous Equation Models (Simplified): Basic introduction to the identification problem and an overview of simultaneous bias; Indirect Least Squares and Two-Stage Least Squares (conceptual without proofs).

Unit IV	Time Series Models and Lagged Variables	11 Hours
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Introduction to Time Series Data: Overview of key features of time series analysis; Auto-regressive Models: Introduction to basic autoregressive models and their use in forecasting; Distributed Lag Models: Overview of lag schemes, focusing on Koyck's lag model; Granger Causality Test: Basic understanding of causality in economics using Granger Causality (without proof); Partial Adjustment Models: Overview and application in economic analysis.

Learning Experience: In the Basics of Econometrics course, the learning experience is structured to engage students with both theoretical insights and practical applications of econometric methods. Through a combination of dynamic lectures and hands-on exercises, students will not only understand core econometric concepts but also apply them to actual data. Activities such as data collection projects, regression analysis labs, and evaluation of case studies enable students to handle various economic datasets and perform analytical tasks. Additionally, practical applications like time series forecasting and causality testing offer students exposure to real-world econometric challenges, fostering their ability to conduct empirical research and interpret results confidently. This integrated approach equips students with the skills necessary for effective econometric analysis in both academic and professional settings.

Textbooks

1. Johnston, J: Econometric Methods, McGraw-Hill Book Co., New York.
2. Maddala, G.S: Econometrics, McGraw-Hill Book Co., New York, 3rd Rd. Dwivedi, D.N.; Managerial Economics, Vikas Publishing House.

Suggested Readings

1. Gujarathi, D.N: Basic Econometrics, Fourth Edition, Tata McGraw-Hill, New Delhi.
2. Tintner, G: Econometrics, John Wiley & Sons, New York.
3. Wooldridge, Jeffery M: Econometrics, Cengage Learning India Pvt. Ltd, New Delhi

Open Educational Resources (OER)

1. <https://scholar.harvard.edu/files/gracemccormack/files/econometri csnotes.pdf>
2. <https://memotef.web.uniroma1.it/sites/default/files/Lecture%20Notes%20in%20Econometrics%20Arsen%20Palestini.pdf>

3. MIT OpenCourseWare – Econometrics
4. Coursera - Econometrics: Methods and Applications Evaluation Scheme

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory): -	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory): -Mid-Term Exam	20 Marks
External Marks (Theory): -End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER VI					
Course Code: MCBA306	Course Title: Negotiation	L	T	P	C
Version	1	3	0	0	3
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	None				

Course Perspective:

The course is designed to introduce students to the fundamental and advanced concepts of negotiation, focusing on its importance in various professional and personal contexts. It aims to provide students with practical skills and strategies necessary for effectively managing negotiation scenarios, including critical and crisis situations. Through a combination of theoretical knowledge and hands-on experience, the course prepares students to handle complex negotiations, build and maintain relationships, and make informed, ethical decisions. By engaging with real-world case studies, simulation exercises, and expert insights, students will develop the confidence and competence required to negotiate successfully in diverse environments.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding negotiation principles concepts to identify core issues in dealmaking and dispute resolution.	L2
CO2	Applying negotiation frameworks to develop structured negotiation plans.	L3
CO3	Analysing the types and critical moments within negotiation approaches, to build trust and understand the other party's perspective.	L4
CO4	Analysing negotiation strategies for managing complex negotiations to enhance negotiation outcomes.	L4
CO5	Evaluating negotiation dynamics to optimize equitable outcomes and adapt strategies for complex negotiations with multiple stakeholders.	L5

Course Content

Unit I:	Negotiation Fundamentals and Frameworks	11 Hours
<p>Negotiation Fundamentals Key concepts and core vocabulary of negotiation process, dealmaking and dispute resolution, Assumptions and biases that are barriers to effective negotiation, Collaborative approaches, risk & opportunities to achieve win-win outcomes. Negotiation Canvas- Introduction of a framework for negotiation preparation and how to use it, Elements of negotiation canvas i.e relationship, alternatives, legitimacy, options, interests among others, Difference between position and interests.</p>		
Unit II	Negotiation Approaches and Critical Communication	12 Hours
<p>Types of negotiation approaches used by negotiators Critical moments that can make or break the deal How to identify these critical moments, Strategies to manage critical moments in the Negotiation Effective Communication and Relationship Building. Role of communication and relationship in negotiation, Understanding the other party's psychology to understand their interests, build trust and improve the scope of the negotiation, unconditionally constructive behaviours, Methods of building trust, and empathy, Overcoming communication barriers, difficult behaviours and information asymmetry.</p>		
Unit III	Value Discovery and Complex Negotiations	11 Hours
<p>Discovering, creating and claiming value Methods of value discovery during negotiation, Concept of distributive bargaining, equitable solutions, and ZOPA (zone of possible agreement), Biases and enemies of value creation. Complex Negotiations Strategies for negotiations are not straightforward, involve several issues, include multiple stakeholders, and /or involve powerful parties, Hofstede's Culture dimensions, Dealing with people with difficult behaviour.</p>		

Unit IV		11 Hours
Managing Alternatives Concept of BATNA (Best Alternative to Negotiated Agreement), Methods to evaluate alternative options/offers, Management of one's alternatives and other party's alternatives during negotiation. Legitimacy and Building Commitment When to say yes to agreed terms, and when to walk away, Criteria for decision-making on negotiated terms, Assessment of the legitimacy of negotiated terms, Leading all parties to commit to the negotiated agreement, Steps from plan to execution		

Learning Experience:

The learning process for this course will be engaging and multifaceted, using lectures, case-based discussions, interactive workshops, and practical exercises to cover each unit's essential aspects. Through in-class discussions and simulations, students will practice key negotiation strategies, develop communication techniques, and apply frameworks like the Negotiation Canvas. Quizzes and tests will solidify conceptual understanding, while practical case studies and role-playing scenarios will allow students to develop critical and creative thinking skills. This approach enables students to refine their analytical, interpersonal, and strategic capabilities, empowering them to effectively handle real-world negotiations with confidence and empathy. The hands-on practice combined with theory ensures a well-rounded learning experience that deepens comprehension and enhances practical negotiation skills.

Textbooks

1. Entrepreneurial Negotiation: Understanding and Managing the Relationships That Determine Your Entrepreneurial Success, by Samuel Dinnar and Lawrence Susskind.
2. Negotiating the Impossible: How to Break Deadlocks and Resolve Ugly Conflicts (Without Money or Muscle), by Deepak Malhotra.

Suggested Readings

1. Negotiating at Work: Turn Small Wins into Big Gains, by Deborah M. Kolb and Jessica L. Porter.
2. Bargaining with the Devil: When to Negotiate, When to Fight, by Robert Mnookin.

Open Educational Resources (OER)

1. <https://ocw.mit.edu/>
2. <https://openstax.org/>
3. <https://www.coursera.org/>

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory):-	

I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory):-End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade	

SEMESTER VI					
Course Code:	Course Title:	L	T	P	C
MCBM402	Personal Investment Management				
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	Analyzing 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

Evaluation Components	Weightage
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory):-Mid-Term Exam	20 Marks
External Marks (Theory): -End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	

SEMESTER VI					
Course Code: MCBM304	Course Title: Equity Research	L	T	P	C
Version ____	1	1	0	2	3
Category of Course	Major				
Total Contact Hours	45 Hours				
Pre-Requisites/ Co-Requisites	Financial Management, Investment Management, Securities Analysis and Portfolio Management				

Course Perspective

This course offers students a deep understanding of the methodologies and frameworks used to evaluate companies and stocks for investment purposes, crucial for making strategic business decisions. It emphasizes the practical application of concepts such as analytical tools to assess equity markets, 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 and technical analysis to evaluate equity investments	L2
CO2	Applying knowledge from equity research reports based on industry and company analysis.	L3
CO3	Applying valuation techniques and other multiple techniques to assess stock prices.	L3
CO4	Analyzing macroeconomics and sector-specific trends affecting the company's performance	L4
CO5	Evaluating the equity research findings and conveying them to non-technical audience effectively.	L5

Course Content

Unit I:	Introduction to Equity Research and Financial Markets	9 Hours
Overview of Financial Markets: Equity, Debt, and Derivatives; Introduction to Equity Research: Purpose, Process, and Scope; Types of Investors and Investment Strategies; Role of Analysts in Investment Decisions; Introduction to Financial Statements and Key Metrics: Balance Sheet, Income Statement, Cash Flow Statement.		
Unit II	Company and Industry Analysis	12 Hours
Top-Down vs. Bottom-Up Analysis; Economic Indicators and their impact on equity markets, Porter's Five Forces for Industry Analysis, SWOT Analysis: Internal and External Factors; Competitive Positioning and Industry Lifecycle; Earnings Reports and Management Discussion and Analysis (MD&A).		
Unit III	Valuation Techniques	12 Hours
Introduction to Valuation Methods: Intrinsic vs. Relative Valuation; Discounted Cash Flow (DCF) Analysis; Multiples-Based Valuation (P/E, P/B, EV/EBITDA,		

etc.); Cost of Capital: WACC, CAPM, and Beta; Dividend Discount Model (DDM); Sensitivity Analysis and Scenario Planning		
Unit IV	Equity Research Reports and Ethics	12 Hours
Structure and Components of an Equity Research Report; Case Studies: Analysis of Successful and Failed Equity Reports; Presenting Research Findings: Effective Communication and Presentation Skills; Ethical Considerations in Equity Research (CFA Institute Code of Ethics); Regulatory Environment: SEBI Guidelines, Insider Trading Rules, and Disclosures; Real-world applications: Writing Equity Research Reports for a live company.		

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 to evaluate companies and stocks for investment 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. Pinto, J. E. (2020). Equity asset valuation. (CFA Institute Investment Series) 4th Edition, published by John Wiley & Sons.
2. Koller, T., Goedhart, M., & Wessels, D. (2010). Valuation: measuring and managing the value of companies. John Wiley & Sons.
3. Damodaran, A. (2002). Investment valuation. John Wiley & Sons.

Suggested Readings

1. [Benjamin Graham](#), [David Le Fevre Dodd](#) (1996) Security Analysis. Published by [McGraw-Hill Education](#).
2. Benjamin Graham (2003). The Intelligent Investor – A Book of Practical Counsel. Published by HarperCollins.
3. Simon Benninga (2014). Financial Modeling. Published by [MIT Press](#).
4. Joel Greenblatt (2010). The Little Book That Still Beats the Market. Published by John Wiley & Sons.

Open Educational Resources (OER)

1. Coursera: Financial Markets by Yale University
2. Khan Academy: Finance and Capital Markets
3. YouTube Channels: Aswath Damodaran's Valuation Lectures
4. Investopedia: Financial Analysis and Valuation Resources

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory): -	
I) Continuous Assessment (30 Marks) (All the components to be evenly spaced) Project/ Quizzes/ Assignments and Essays/ Presentations/ Participation Case Studies/ Reflective Journals (Minimum of five components to be evaluated)	30 Marks
II) Internal Marks (Theory): -Mid-Term Exam	20 Marks
External Marks (Theory): -End-Term Examinations	50 Marks
Note: It is compulsory for a student to secure 40% marks in Internal and End Term Examination separately to secure minimum passing grade.	