



K.R. MANGALAM UNIVERSITY
THE COMPLETE WORLD OF EDUCATION

SCHOOL OF MANAGEMENT AND COMMERCE
(SOMC)

**Bachelor of Business Administration (Honours/Honours with
Research) in International Accounting and Finance**
(With Academic Support of Grant Thornton)

Programme Code: 206

(2025-29)

FOUR YEAR UNDERGRADUATE PROGRAMME

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1. Preface

At K.R Mangalam University, we believe in the transformative power of education. Our curriculum is designed to equip the learners with the knowledge, skills, and competencies necessary for success in their chosen fields and to prepare them for the challenges of the ever-evolving global landscape. The foundation of our curriculum is rooted in a Learning Outcomes-Based Curricular Framework (LOCF) that ensures that the programmes are designed with clear learning objectives in mind, guiding the teaching and learning process to facilitate learner's growth and achievement. Our goal is to foster a holistic educational experience that not only imparts disciplinary knowledge but also nurtures critical thinking, problem-solving abilities, communication skills, and lifelong learning. The curriculum is aligned with the needs of the industry and the job market and is flexible enough to adapt to changing trends and technologies. It integrates cross-cutting issues relevant to professional ethics, gender, human values, environment and Sustainable Development Goals (SDGs). All academic programmes offered by the University focus on employability, entrepreneurship and skill development and their course syllabi are adequately revised to incorporate contemporary requirements based on feedback received from students, alumni, faculty, parents, employers, industry and academic experts. We are committed to implementing the National Education Policy (NEP) 2020 in its entirety, and to creating a more inclusive, holistic, and relevant education system that will prepare our students for the challenges of the 21st century. With the focus on Outcome-Based Education (OBE), our university is continuously evolving an innovative, flexible, and multidisciplinary curriculum, allowing students to explore a creative combination of credit-based courses in variegated disciplines along with value-addition courses, Indian Knowledge Systems, vocational courses, projects in community engagement and service, value education, environmental education, and acquiring skill sets, thereby designing their own learning trajectory.

In response to the evolving landscape of higher education and the dynamic demands of industry and society, the **School of Management and Commerce** remains deeply committed to academic excellence and the holistic development of its students. Recognizing the need for a more robust and future-ready education, the university has introduced an extended four-year undergraduate programme that goes beyond the traditional three-year model. This programme offers students a comprehensive and immersive learning experience in the domains of **management, business, finance, and commerce**.

Aligned with the vision of the **National Education Policy (NEP) 2020**, the curriculum places strong emphasis on foundational knowledge, skill development, ethical values, and the cultivation of professional abilities. The primary objective is to provide students with a deeper understanding of their discipline while enhancing their employability across diverse sectors.

Understanding that education is a lifelong journey, the four-year programme is designed not only to prepare students for successful careers but also to foster adaptability, innovation, and a commitment to lifelong learning in an ever-changing global business environment.

This **Programme Handbook** serves as a comprehensive guide, outlining the course structure, learning outcomes, subjects offered, and evaluation methodologies. Students are encouraged to use this handbook as a key resource throughout their academic journey at K.R. Mangalam

University.

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

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

- **UG Certificate** after completing 1 year (2 semesters with the required number of credits) of study, and an additional vocational course/internship of 4 credits during the summer vacation of the first year.
- **UG Diploma** after completing 2 years (4 semesters with the required number of credits) of study, and an additional vocational course/internship of 4 credits during the summer vacation of the second year.
- **Bachelor's Degree** after completing 3-year (6 semesters with the required number of credits) programme of study.
- **Bachelor's Degree (Honours)/Honours with Research** 4-year with the required number of credits after an eight semesters programme of study.

Students who secure 75% marks and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year. Upon completing a research project in their major area(s) of study in the 4th year, a student will be awarded **bachelor's degree (Honours with Research)**.

The advantage of pursuing a 4-year bachelor's degree programme with Honours/Honours with Research is that the master's degree will be one year duration. Also, a 4-year degree programme will facilitate admission to foreign universities.

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

8	Research Project/Dissertation	12
9	Total	160

2.1 Categories of Courses

- **Major:** The major would provide the opportunity for a student to pursue in-depth study of a particular subject or discipline.
- **Minor:** Students will have the option to choose courses from disciplinary/interdisciplinary minors and skill-based courses. Students who take enough courses in a discipline or an interdisciplinary area of study other than the chosen major will qualify for a minor in that discipline or in the chosen interdisciplinary area of study.
(Students have multiple minor streams to choose from. They can select one minor stream from the available options, which will be pursued for the entire duration of the programme.)
- **Multidisciplinary (Open Elective):** These courses are intended to broaden 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:
 - Indian Knowledge system
 - Environmental Science/Education

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

3.University Vision and Mission

3.1.1 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.

3.1.2 Mission

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

4. About the School of Management and Commerce

The School of Management & Commerce takes pride in its professional and highly qualified intellectual capital and its faculty members. The school boasts of its modern infrastructure and the latest technology and resources in the field of General Management, Human Resources, Finance, Operations, Marketing, Information Technology, Economics, and International Business. The school aims at creating professionals who are committed to excellence in their personal and professional endeavours by adopting the best of industry practices with a keen focus on research, training, and consultancy programmes. The approach to pedagogy combines fieldwork, case studies, and instrumented feedback with a strong emphasis on concepts and theory.

School Vision and Mission

4.1 School Vision

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

4.2 School Mission

The mission of the Business School is to

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

5.About the Programme

The Bachelor of Business Administration (Honours/Honours with Research) in International Accounting and Finance program, academic support by Grant Thornton, is designed to provide students with an in-depth understanding of global accounting standards, financial management, and business strategy, with a focus on preparing them for the prestigious ACCA (Association of Chartered Certified Accountants) qualification. This program combines traditional business education with specialized training in accounting, finance, and auditing, aligned with the rigorous ACCA curriculum.

The Bachelor of Business Administration (Honours/Honours with Research) in International Accounting and Finance equips students with the skills needed to excel in areas such as financial reporting, taxation, auditing, risk management, and corporate governance. The collaboration with Grant Thornton, a leading global accounting and advisory firm, ensures that students receive industry-relevant insights and practical exposure, enhancing their readiness for real-world challenges in the accounting and finance sectors.

Definitions

- **Programme for Educational Objectives (PEOs)**

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

- **Programme Outcomes (POs)**

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

- **Programme Specific Outcomes (PSOs)**

Programme Specific Outcomes define what the students should be able to do at the time of graduation, and they are programme specific. There are two to four PSOs for a programme.

- **Credit**

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

6.1 Programme Educational Objectives (PEO)

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: Contribute to the advancement of management practices and theory by conducting research in the relevant discipline

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

PEO5: Practice responsible global citizenship exhibiting environmental and social accountability

PEO6: Exhibit skills and attitude to be a lifelong learner

6.2 Programme Outcomes (PO)

P01: Apply conceptual, technical and technological skills to solve complex business problems.

P02: Analyse business problems critically and design creative and innovative solutions.

P03: Communicate effectively and negotiate to collaborate, coordinate and lead global and diverse teams.

P04: Exhibit decision making ability upholding universal human values, ethics, empathy, compassion and righteousness.

P05: Practice responsible global citizenship by considering the social and environmental impact of business decisions.

P06: Demonstrate entrepreneurial and intrapreneurial skills to start their own firms and work with ownership in organizations.

P07: Imbibe lifelong learning skills for continuous improvement.

P08: Contribute to management theory and practice by conducting pure and applied empirical research.

6.3 Programme Specific Outcomes (PSO)

PSO1: Applying the concepts of international financial standards, auditing, taxation, and corporate finance to accounting and financial decisions

PSO2: Analysing disclosures and audit financial reports of companies.

PSO3: Advising companies towards financial management decisions aimed at creating long term wealth.

PSO4: Communicating effectively to create build & lead teams.

PSO5: Displaying decision making abilities upholding ethics & universal human values.

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

PSO7: Demonstrating continuous improvement through lifelong learning.

6.1 Career Avenues

The **Bachelor of Business Administration (Honours / Honours with Research) in International Accounting and Finance** offers graduates a wide range of career opportunities in the global finance and accounting sectors. This program blends core business administration principles with an ACCA-aligned curriculum, equipping students with internationally recognized skills and credentials essential for success in the accounting profession. Through academic collaboration with Grant Thornton, students gain valuable industry exposure and practical insights, enhancing their employability and professional readiness. Graduates of this program are well-positioned to pursue roles such as Chartered Accountant, Financial Analyst, Auditor, Tax Consultant, Risk Manager, Management Accountant, Forensic Accountant, Corporate Finance Advisor, Compliance Officer, and Internal Auditor. These career paths reflect the program's strength in areas like financial reporting, taxation, auditing, and management accounting. In addition, students develop strong analytical, ethical, and leadership capabilities through hands-on learning experiences, internships, and industry-led workshops—ensuring they are prepared to excel in both corporate and consulting environments.

6.5 Duration

Name of the Programme	Duration
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Bachelor of Business Administration (Honours/Honours with Research) in International Accounting and Finance	4 Year's (8 Semesters)
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6.6 Criteria for award of certificates and degree:

Undergraduate Certificate	49 Credits and an additional vocational course/internship of 4 credits to be covered within 6-8 weeks
Undergraduate Diploma	97 Credits and an additional vocational course/internship of 4 credits to be covered within 6-8 weeks during the summer vacation of the second year
Bachelor of Business Administration	138 Credits
Bachelor of Business Administration (Honours/Honours with Research) in International Accounting and Finance	170Credits

6.2 Eligibility criteria:

Candidates must have completed their 10+2 education from a recognized educational board or equivalent with a minimum of 50% marks in aggregate. The reservation and relaxation for SC/ST/OBC/PWD and other categories shall be as per the rules of central/state government, whichever is applicable.

7. Student's Structured Learning Experience from Entry to Exit in the Programme

7.1 Education Philosophy and Purpose:

Learn to Earn 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 human experience.

7.2 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 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 endeavors, contributing to economic growth and societal well-being.

7.3 Importance of Structured Learning Experience:

A **Structured Learning Experience (SLE)** plays a pivotal role in ensuring effective education for students in commerce and management disciplines. It offers a systematic and organized approach that supports the progressive development of both conceptual understanding and practical skills. Through a clearly articulated curriculum—blending a variety of teaching-learning methods and evidence-based assessment strategies—students are empowered to master foundational concepts before moving on to more advanced business applications. This model not only deepens subject knowledge but also promotes analytical and critical thinking by connecting theory with real-world business challenges.

At **K.R. Mangalam University**, the SLE is designed as a comprehensive learning process that merges academic instruction with experiential learning opportunities. Students engage in two main components:

- **Inside the Classroom:** Activities include lectures, interactive discussions, case study analysis, presentations of research papers, data interpretation exercises, and structured debates on economic theories and business strategies.
- **Outside the Classroom:** Learning is extended beyond the classroom through industry visits, community engagement, seminars, field surveys, and **workshops on business analytics, Excel modelling, and financial tools**, giving students hands-on exposure to practical business environments.

A strong emphasis is placed on **Project-Based Learning (PBL)**, where students work on individual and group projects that involve real-time problem solving, market research, and data-driven decision-making. These projects enhance critical thinking, collaboration, and application of theoretical knowledge in practical contexts—key skills for future professionals.

Educational planning under this framework addresses **what** students will learn, **when** it will be taught, and **how** it will be delivered and assessed. In the **Four-Year Undergraduate Programme** for commerce and management, the curriculum combines rigorous core subjects (e.g., Accounting, Finance, Marketing, Organizational Behaviour) with flexible minors in areas such as Data Science, Human Resource Management, Psychology, Media Studies, and International Business.

To enhance employability, students undertake practical skill-building courses in **Microsoft Excel, Digital Marketing, and Entrepreneurship**. Furthermore, their personal and professional development is strengthened through **Ability Enhancement Courses (AECs)** and **Value-Added Courses (VACs)**, focusing on communication, leadership, ethics, and life skills.

Assessment and Learning Methodologies:

- **Course Planning:** Assessment methods and timelines are planned at the beginning of the semester and aligned with course learning outcomes.
- **Transparent Communication:** Faculty clearly communicates rubrics, submission formats, and deadlines to ensure fairness and clarity.
- **Mid-Semester Review:** Student feedback is actively collected and integrated into teaching strategies to improve learning outcomes.
- **Continuous Assessment:** Students are assessed through a blend of projects, presentations, essays, quizzes, participation, and case studies—ensuring a well-rounded evaluation process.
- **End-of-Course Evaluation:** Teaching and assessment methods are reviewed based on feedback and student performance, informing future course design.

7.4. Academic and Career Support Services for Commerce and Management Students

7.4.1. Academic Support System

The School of Management and Commerce offers comprehensive academic support to help students meet their educational and professional goals. Key components include:

- **Mentoring and Academic Guidance:** Faculty members serve as academic mentors, offering personalized guidance on coursework, projects, internships, and career planning. One-on-one meetings help students address academic challenges and develop long-term strategies for success.
- **Skill-Based Tutorials and Workshops:** Special sessions are conducted to strengthen conceptual understanding in core areas such as quantitative techniques, business statistics, accounting, marketing analytics, and strategic management. These workshops emphasize real-world application and hands-on learning.
- **Peer Learning and Discussion Forums:** Students are encouraged to collaborate through peer-led study circles and group discussions. These platforms enhance critical thinking, problem-solving, and the practical application of theories to business scenarios.
- **Access to Learning Resources:** Through the Learning Management System (LMS) – Moodle, students access a rich repository of learning materials including textbooks, e-resources, industry reports, academic journals, and multimedia content for independent and group learning.
- **Focus on Research and Analytics:** Students are guided in research methodology, data analytics, and the use of tools such as MS Excel, SPSS, and Power BI to develop strong research capabilities. This foundation prepares them for higher education, consulting roles, and industry research projects.
- **Soft Skills and Career Preparedness:** The Career Development Centre (CDC) collaborates with faculty to deliver workshops on résumé writing, group discussions, interview preparation, corporate etiquette, and entrepreneurship. These initiatives bridge the gap between academic knowledge and employability.
- **Ongoing Evaluation and Feedback:** Regular quizzes, assignments, mock exams, and performance reviews ensure students receive constructive feedback for continuous improvement.

7.4.2. Addressing Diverse Learning Needs: Slow and Advanced Learners

- **Identification:** A structured assessment system is used to identify slow learners (scoring $\leq 55\%$ in internals) and advanced learners (scoring $\geq 80\%$). Performance is monitored throughout the semester to implement targeted support.
- **Support for Slow Learners:** Tailored remedial classes, concept-reinforcement tutorials, digital learning tools, and peer mentoring help students improve their academic performance.
- **Opportunities for Advanced Learners:** Students with advanced capabilities are encouraged to engage in faculty-led research, develop business models or prototypes, and present their work at national and international conferences.

7.4.3. Digital and Online Learning Support

Faculty members utilize **Learning Management Systems (LMS)** and digital tools to ensure effective communication, resource sharing, and real-time feedback. Online learning is enhanced through multimedia content, simulations, case-based learning, virtual labs, and interactive quizzes to support blended and flipped classroom models.

7.4.4. Student Development & Wellness Services

A. Mentor-Mentee Program

This program fosters close guidance relationships between faculty mentors and students. It aims to:

- Support students' academic, personal, and career growth.
- Encourage regular mentor-mentee meetings to review academic progress and goals.
- Create student groups under assigned mentors who maintain records, monitor progress, and submit reports to the Dean for review.

Mentees are expected to set goals, take initiative, communicate openly, and seek guidance proactively ensuring a two-way relationship that promotes success.

B. Counselling and Wellness Services

The **Counselling and Mental Wellness Centre** at K.R. Mangalam University offers dedicated emotional and psychological support to both students and staff. The aim is to cultivate a healthy, inclusive, and growth-focused environment. Services include:

- **Individual Counselling:** Confidential sessions to address academic, personal, or emotional challenges.
- **Group Counselling:** Peer support groups dealing with shared concerns to promote empathy and collective well-being.
- **Workshops & Seminars:** Interactive events on stress management, emotional resilience, time management, study habits, and personal development.
- **Crisis Intervention:** Immediate support is available for students facing critical or emergency situations, ensuring safety and care.

These integrated academic and wellness initiatives aim to create a holistic learning environment where commerce and management students thrive intellectually, emotionally, and professionally.

C. Career Services and Industry Readiness

The **Career Development Centre (CDC)** at K.R. Mangalam University plays a pivotal role in preparing *Management and Commerce* students for the professional world. The centre provides personalized support for internships, placements, skill-building, and career exploration.

Acting as a bridge between students and the industry, the CDC ensures that learners are equipped with the right competencies through real-world exposure and expert-led training.

Key Support Areas:

- **Internships** with reputed companies to gain hands-on experience.
- **Placement assistance** across diverse sectors including finance, marketing, analytics, HR, and entrepreneurship.
- **Career Counselling & Industry Guidance** through personalized sessions.
- **Seminars & Skill Workshops** with top industry leaders and recruiters.
- **Training and Development Programs** focused on resume building, mock interviews, aptitude, and soft skills.
- **Project-Based Learning (PBL)** to integrate classroom learning with industry application.
- **Corporate Connects and Industry Interface** via industrial visits, guest lectures, and live case discussions.

D. Academic Assessment and Evaluation

➤ Evaluation Scheme

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

➤ Grading and Credit System:

The evaluation system for *Commerce and Management* programs is designed to ensure comprehensive learning and consistent academic progress.

- The academic year is divided into Odd and Even Semesters.
- The medium of instruction is English.
- Letter Grades are assigned based on total marks obtained in each course. Below is the grading scale:

Marks Range (%)	Grade	Grade Point	Performance Description
> 90%	O	10.0	Outstanding

81–90%	A+	9.0	Excellent
71–80%	A	8.0	Very Good
61–70%	B+	7.0	Good
56–60%	B	6.0	Above Average
51–55%	C	5.5	Average
41–50%	P	5.0	Pass
≤ 40%	F	0	Fail
-	AB	0	Absent

Note: A student passes the course if they earn **A, B+, B, C, or P** grades.

E. Continuous Feedback and Learning Improvement

The teaching-learning process is outcome-based and continuously monitored for effectiveness. Each **Course Outcome (CO)** is assessed through diverse methods such as class tests, assignments, presentations, and projects. Gaps between desired and actual outcomes are identified and addressed in the following semester using:

- Personalized academic interventions
- Remedial sessions and bridge courses
- Faculty mentoring and peer learning initiatives

F. Academic Integrity and Ethical Learning

Academic integrity is a fundamental value at K.R. Mangalam University and is crucial in Commerce and Management education. It promotes original thinking, fair assessment, and professional ethics.

Objectives:

- Foster awareness about **plagiarism**, ethical research practices, and responsible academic conduct.
- Incorporate **training sessions** on citation styles, research ethics, and originality in coursework.
- Implement strict **plagiarism-check protocols** using digital tools.
- Ensure submission of **student undertakings** and **faculty certifications** for originality.
- Archive student dissertations on **Shod Ganga** and institutional repositories.

Anti-Plagiarism Practices Include:

- Use of software to check all research outputs.
- Mandatory originality declaration from students.

- Supervisor verification of plagiarism compliance.
- Hosting of final research on **INFLIBNET** and university platforms.

These well-structured academic and professional development initiatives at the **School of Management and Commerce, K.R. Mangalam University** ensure that students are equipped with industry-relevant skills, a strong ethical foundation, and critical thinking abilities. Graduates emerge as competent professionals, ready to make meaningful contributions to both the corporate sector and society at large.

SCHEME OF STUDIES

Bachelor of Business Administration (Honours/Honours with Research) in International Accounting and Finance								
Semester-I								
S. No.	Category of Course	Course Code	Course	L	T	P	C	Multiple Entry and Exit
1	Major- I	MCBBAG101	Business Statistics	3	0	0	3	
2	Major -II	MCBBAG103	Financial Accounting	3	0	0	3	
3	Major -III	MCBBAG103	Microeconomics	3	0	0	3	
4	Major -IV	MCBBAG104	Principles of Management	3	0	0	3	
5	Major- V	MCBBAG105	Fundamentals of Marketing	3	0	0	3	
6	Major- VI	MCBBAG106	Managing Contemporary Human Resources	3	0	0	3	
7	SEC-I	-----	E-Commerce	2	0	2	3	
8	VAC- I	-----	Environmental Studies	0	0	0	2	
Total				20	0	2	23	
Bachelor of Business Administration (Honours/Honours with Research) in International Accounting and Finance								
Semester-II								
S. No.	Category of Course	Course Code	Course	L	T	P	C	Award: UG Certificate [after completing 1 year of study (2 semesters with 49 credits as prescribed), and an additional vocational course/internship of 4 credits during the summer vacation of the first year]
1	Major- VII	MCBBAG201	Individual and Organisational Behaviour	3	0	0	3	
2	Major -VIII	MCBMHS201	Analysing Cost for Managerial Decision Making	3	0	0	3	

3	Major- IX	MCBMAC201	Financial Reporting	3	0	0	3	
4	Minor -I	-----	Global Capital Markets	4	0	0	4	
	Minor -II	-----	Personal Investment Management	4	0	0	4	
5	OE- I	-----	Open Elective	3	0	0	3	
7	SEC -II	-----	Introduction to Power point and MS Excel	2	0	2	3	
8	VAC -II	-----	MOOC	0	0	0	2	
9	----	-----	Club/Society	0	1	0	1	
			TOTAL	22	1	2	26	
Summer Internship-I								
Bachelor of Business Administration (Honours/Honours with Research) in International Accounting and Finance Semester-III								
S. No.	Category of Course	Course Code	Course Title	L	T	P	C	Multiple Entry and Exit
1	Major- X	MCBBAG301	Economic Environment and Policy	3	0	0	3	
2	Major -XI	MCBBAG302	Human Resource Management	3	0	0	3	
3	Major -XII	MCBMAC301	Audit and Assurance	3	0	0	3	
4	Minor -III		Introduction to Investment Management	4	0	0	4	
5	AEC -I		Comprehensive Placement Preparation Program	2	0	0	2	
6	OE- II		Open Elective	3	0	0	3	
7	SEC- III		Advanced Excel	0	0	4	2	
8	VAC -III		Value Added Course	2	0	0	2	

9	INT -I	MCBBIN301	Summer Internship Project Report / International Immersion	0	0	0	2	
10			Community Service	0	1	0	1	
TOTAL				20	1	4	25	
Bachelor of Business Administration (Honours/Honours with Research) in International Accounting and Finance Semester-IV								<p>Award: UG Diploma [after completing 2 years of study (4 semesters with 97 credits as prescribed), and an additional vocational course/internship of 4 credits during the summer vacation of the second year]</p> <p>Entry: The student who took exit after completion of the first year (UG Certificate) is allowed to enter the diploma programme within five years from the first entry in the programme, four years in case of degree program and three years in case of Hons. degree so as to complete the programme within the stipulated time period of seven years.</p>
S. No.	Category of Course	Course Code	Course	L	T	P	C	
1	Major- XIII	MCBBAG451	Research Methods for Business	2	0	2	3	
2	Major- XIV	MCBMAC401	Financial Management	3	0	0	3	
3	Major- XV	MCBMHS102	Commercial Laws	3	0	0	3	
4	Project -I	MCBMPR401	Startup Valuation	0	0	0	3	
5	Minor- IV		Equity Research	4	0	0	4	
6	AEC -II		Self-Awareness	2	0	0	2	
7	OE -III		Open Elective	3	0	0	3	
8	SEC- IV		Data Storytelling Using Tableau	0	0	4	2	
			Total	17	0	6	23	
***Workshop on Cyber Security for 15 hours								

Summer Internship II								
Bachelor of Business Administration (Honours/Honours with Research) in International Accounting and Finance								
Semester-V								
S. No.	Category of Course	Course Code	Course Title	L	T	P	C	Multiple Entry and Exit
1	Major -XVI	MCBBAG501	International Business	3	0	0	3	
2	Major -XVII	MCBMAC501	Strategic Business Leader	3	0	0	3	
3	Major- XVIII	MCBMHS501	Company Law	3	0	0	3	
4	Major- XIX	MCBMAC502	Strategic Business Reporting	3	0	0	3	
5	Major- XX	MCBMAC503	Taxation	3	0	0	3	
6	Minor -V		Valuation of Fixed Income Securities	4	0	0	4	
7	AEC- III		Managing People and Organizations	2	0	0	2	
8	INT- II	MCBBIN501	Summer Internship II / Research Project II	0	0	0	2	
Total				21	0	0	23	

Bachelor of Business Administration (Honours/Honours with Research) in International Accounting and Finance								Award: Bachelor's Degree [after completing 3-year of study (6 semesters with 138 credits as prescribed)] Entry The student who took exit after completion of two years of study (UG Diploma) are allowed to re-enter the degree programme within three years and complete the degree programme within the stipulated maximum period of seven years.
Semester-VI								
S. No.	Category of Course	Course Code	Course	L	T	P	C	
1	Major XXI	MCBBAG601	Business Ethics, Values & Corporate Governance	3	0	0	3	
2	Major XXII	MCBMAC601	Advanced Financial Management	3	0	0	3	
3	Major XXIII	MCBMAC602	Advanced Performance Management	3	0	0	3	
4	Project II	MCBMPR601	Audit Trail Essentials	0	0	0	3	
5	Minor VI		Derivatives	4	0	0	4	
6	AEC IV		Arithmetic and Reasoning Skills	2	0	0	2	
Total				15	0	0	18	

Bachelor of Business Administration (Honours/Honours with Research) in International Accounting and Finance Semester-VII								
S. No.	Category of Course	Course Code	Course	L	T	P	C	Multiple Entry
1	Major- XXIV	MCBBAG701	Geo-Political Implications on Business	3	0	0	3	
2	Major -XXV	MCBBAG751	Data Analytics	2	0	2	3	
3	Major -XXVI	MCBBAC701	Operations Research	3	0	0	3	
4	Major -XXVII	MCBBAG702	General Awareness for Business	3	0	0	3	
5	Minor -VII	Mutual Funds	4	0	0	4	
			Total	15	0	2	16	Award: Bachelor's Degree with research [after completing 4-year of study (8 semesters with 170 credits as prescribed)]
Bachelor of Business Administration (Honours with Research) in International Accounting and Finance Semester-VIII								
S. No.	Category of Course	Course Code	Course	L	T	P	C	

1	Major- XXVIII	MCBBDR801	Dissertation	0	0	0	12	Entry The student who took exit after completion of three years of study (UG degree) is allowed to re-enter the degree programme maximum
2	Minor -VIII	----	Investment Banking	4	0	0	4	
			Total	4	0	0	16	
Bachelor of Business Administration (Honours) in International Accounting and Finance Semester-VIII								Bachelor's Degree (Honours) [after completing 4-year of study (8 semesters with 170
S. No.	Category of Course	Course Code	Course	L	T	P	C	
1	Major -XXVIII	MCBBAG801	Business Negotiations	4	0	0	4	
2	Major -XXIX	MCBBAG802	Organisation Design & Development	4	0	0	4	
3	Major -XXX	MCBBAG803	Transformational Leadership	4	0	0	4	
4	Minor -VIII	-----	Investment Banking	4	0	0	4	
			TOTAL	16	0	0	16	

Bachelor of Business Administration (Honours/Honours with Research) in International Accounting and Finance

Minor Stream - Investment Management

S.no.	Course Code	Course
1	Global Capital Markets
2	Personal Investment Management
3	Introduction to Investment Management
4	Equity Research
5	Valuation of Fixed Income Securities
6	Derivatives
7	Mutual Funds
8	Investment Banking

SYLLABUS

SEMESTER I

SEMESTER I					
Course Code: MCBBAG101	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	Basics of Mathematics and Statistics				

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	Analysing 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)

NPTEL, Swayam, Course Era

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	40 Marks
I. Continuous Assessment	Assessment I: 20–25 Marks components is: Project-Based Learning: Assessment. II: 15-20 Marks Components are:

	Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory) 40 Marks	

SEMESTER I						
Course Code: MCBBAG103	Financial Accounting	L	T	P	C	H
Version	1	3	0	0	3	3
Category of Course	Skill Enhancement Course					
Total Contact Hours	45					
Pre-Requisites/Co-Requisites	Basics of Mathematics and Statistics					

Course Perspective

This course is a crucial part of the ACCA program, providing students with a strong foundation in financial accounting principles, standards, and practices. It prepares students for careers in accounting, auditing, financial analysis, and management accounting. The course focuses on key skills such as preparing and interpreting financial statements, understanding asset, liability, and equity accounting, and adhering to accounting regulations. Students will learn how financial accounting information drives business decisions and strategy, equipping them to support organizational financial health. Practical applications include preparing financial reports, identifying and resolving accounting discrepancies, and providing insights for strategic planning and investment decisions. By mastering these concepts, students will be able to effectively communicate financial information to stakeholders, contribute to business growth, and excel in their accounting and finance careers.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level

CO1	Understanding the concept of financial accounting and reporting.	L2
CO2	Applying accounting process from recording of transactions to preparation of final accounts.	L3
CO3	Analysing financial transactions using double-entry bookkeeping principles and assess their impact on general ledger accounts, including assets, accruals, and finance costs.	L4
CO4	Analysing and reconcile financial statements, including bank and trade payables, to identify discrepancies and assess their impact on the trial balance, financial position, and cash flows.	L4
CO5	Evaluating the accuracy and compliance of financial statements, including consolidated statements, and interpret their implications for financial performance and position.	L5

Course Content

Unit I:	Financial Reporting and Accounting Principles	12 Hours
<p>Scope and purpose of financial statements for external reporting, stakeholders' needs, and main elements of financial reports, regulatory framework, duties and responsibilities of those charged with governance.</p> <p>Accounting principles and concepts, Qualitative characteristics of useful financial information.</p>		
Unit II	Double-Entry Bookkeeping and Recording Transactions	12 Hours
<p>Double-entry book-keeping principles including the maintenance of accounting records. General ledger accounts and journal entries. Sales and purchases, Cash, Inventories, Tangible non-current assets, Depreciation, Intangible noncurrent assets, Amortization, Accruals, Prepayments, Receivables, Payables, Provisions, Contingencies, Capital structure and finance costs</p>		
Unit III	Reconciliations, Trial Balance, and Financial Statements	12 Hours

Bank reconciliation, Trade payables account reconciliations, Trial balance, Statement of financial position, Statement of profit or loss and other comprehensive income, Disclosure notes, Events after the reporting period. Statement of cash flows (excluding partnerships), Incomplete record section of errors, Suspense accounts.		
Unit IV	Consolidation and Interpretation of Financial Statements	9 Hours
Preparing financial statements: Statement of financial position, Statement of profit or loss and other comprehensive income, Disclosure notes, Events after the reporting period, Statement of cash flows (excluding partnerships) and Incomplete records. Preparing basic consolidated financial statements: Subsidiaries and Associates. Interpretation of financial statements		

Learning Experience: This course offers an immersive and interactive learning experience, combining traditional instruction with modern technology, real-world applications, and collaborative activities. Students will engage in lectures, discussions, case studies, group presentations, and hands-on learning with financial accounting software. They will also benefit from guest lectures by industry experts and access to online resources like the ACCA Study Hub and digital financial databases. Activities include analyzing real-world financial scenarios, preparing financial statements, and participating in classroom debates, role-playing, and outside experiences like field trips and industry events.

Assessment methods range from quizzes and exams to group presentations, case study reports, and individual assignments. Students will receive ongoing support and feedback from the instructor, peer review mechanisms, and regular progress updates. Through this comprehensive approach, students will not only gain a deep understanding of financial accounting principles but also develop critical skills in analysis, problem-solving, and communication, preparing them for success in accounting and finance.

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

Evaluation Scheme

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

SEMESTER I						
Course Code: <u>MCBBAG103</u>	Micro Economics	L	T	P	C	H
Version	1	3	0	0	3	3
Category of Course	Skill Enhancement Course					
Total Contact Hours	45					
Pre-Requisites/CoRequisites	Basics of Mathematics and Statistics					

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

Evaluation Scheme

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

SEMESTER I						
Course Code: MCBBAG104	Principles of Management	L	T	P	C	H
Version	1	3	0	0	3	3
Category of Course	Skill Enhancement Course					
Total Contact Hours	45					
Pre-Requisites/CoRequisites	Basics of Mathematics and Statistics					

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 organization	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 organization	L4
CO4	Analyzing the decentralization for smooth operation in an organization	L4
CO5	Evaluating the evolutionary changes in practices of management adopted in modern organization	L5

Course Content

Unit I	Introduction	9 Hours
Concept, Nature, Process and Significance of Management, Management Types and Management Skills; Conceptual Skills, Human Skills, Technical Skills, Vertical Differences, Horizontal Differences, The Evolution of Management; Classical Perspective, Humanistic Perspective- Scientific Management, Bureaucratic Management, Administrative Management, Early Advocates, Human Relations Management, Human Resource Perspective.		
Unit II	Planning & Organization	12 Hours

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

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

Textbooks

- 1 New Era of Management. Author, Richard L. Draft Edition, 11. Publisher, South-Western Cengage Learning, 2014.

- 2 Robbins, Stephen P., Coulter, Mary K. Management. 15th Ed Upper Saddle River, New Jersey: Pearson, 2021

Suggested Readings

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

Open Educational Resources (OER)

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

Evaluation Scheme

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

SEMESTER I

Course Code: MCBBAG105	Fundamentals of Marketing	L	T	P	C	H
Version	1	3	0	0	3	3
Category of Course	Skill Enhancement Course					
Total Contact Hours	45					
Pre-Requisites/CoRequisites	Basics of Mathematics and Statistics					

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

- 3 Kotler, P., Keller, K., Koshy, L., & Jha, M. (2016). Marketing management (16th ed.). New Delhi: Pearson.
- 4 Kurtz, D. L., & Boone, L. E. (2013). Principles of contemporary marketing (16th ed.). New Delhi: Cengage Learning India.
- 5 Etzel, M. J., Bruce, J. W., Stanton, W. J., & Pandit, A. (2010). Marketing (14th ed.). New Delhi: Tata McGraw-Hill.
- 6 Kumar, A., & Meenakshi, N. (2011). Marketing management (2nd ed.). New Delhi: Vikas Publishing House.

Suggested Readings

1. Ramaswamy, V. S., & Namakumari, S. (2013). Marketing management: Global perspective Indian context (5th ed.). New Delhi: McGraw Hill Education (India) P. Ltd.
2. Kumar, S. R. (2012). Case studies in marketing management. New Delhi: Pearson.
3. Arora, M. N., A Textbook of Cost and Management Accounting, Vikas Publishing House.

Open Educational Resources (OER)

Students are encouraged to explore online resources such as Coursera, edX, and Google Digital Garage for additional learning materials on marketing strategies, consumer behavior, and digital marketing trends.

Evaluation Scheme

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

SEMESTER I						
Course Code: MCBBAG106	Operations Management	L	T	P	C	H
Version	1	3	0	0	3	3
Category of Course	Skill Enhancement Course					
Total Contact Hours	45					
Pre-Requisites/CoRequisites	Basics of Mathematics and Statistics					

Course Perspective

This course aims to equip students with a comprehensive understanding of operations management principles, tools, and techniques to enhance organizational efficiency, optimize processes, and improve overall competitiveness in both manufacturing and service sectors

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the critical role of operations management in organizational success.	L2
CO2	Applying lean management and quality improvement principles to enhance process performance.	L3
CO3	Analysing operations systems using quantitative and qualitative approaches.	L4
CO4	Evaluating supply chain management strategies that support global competitiveness and resilience.	L5
CO5	Design, and optimize operations systems using tools and techniques of operational excellence.	L6

Course Content

Unit I	Introduction to Operations Management and Strategy	10 Hours
Overview of Operations Management, Operations Strategy: Aligning Operations with Business Goals, Competitive Priorities: Cost, Quality, Time, Flexibility, Product and Service Design, Process Selection and Facility Layout, Capacity Planning and Utilization, Operations in Manufacturing vs. Service Sectors, Case Studies: Strategic Operations in Global Companies		
Unit II	Process Design, Analysis, and Improvement	13 Hours
Process Analysis and Flow Diagrams, Process Design in Manufacturing and Service Industries, Job Design and Work Systems, Process Improvement Tools:		
Lean Manufacturing, Six Sigma, Kaizen and Continuous Improvement, Total Quality Management (TQM), Statistical Process Control (SPC), Quality Certifications: ISO Standards, Quality Function Deployment (QFD), Value Stream Mapping (VSM).		
Unit III	Supply Chain Management and Logistics	12 Hours
Supply Chain Management Overview, Supply Chain Integration and Coordination, Forecasting Methods and Demand Planning, Inventory Management Techniques: EOQ, ABC Analysis, JIT, MRP, Vendor Management and Procurement Strategies, Supply Chain Technology: ERP, RFID, Blockchain, Global Supply Chain Risk Management, Sustainability and Green Supply Chains, Logistics Management and Transportation, The Bullwhip Effect in Supply Chains		
Unit IV	Operations Planning, Scheduling, and Control	10 Hours
Operations Planning: Short, Medium, and Long-Term Plans, Aggregate Planning and Strategies, Master Production Schedule (MPS), Material Requirements Planning (MRP), Capacity Planning and Requirements (CRP), Operations Scheduling: Gantt Charts, Johnson's Rule, Resource Allocation and Optimization, Lean Production Systems, Agile Operations and Flexible Manufacturing Systems, Operations Control and Performance Metrics.		

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. Operations Management by William J. Stevenson, 13th Edition, McGrawHill Education.
2. Operations Management: Processes and Supply Chains by Krajewski, Ritzman, and Malhotra, 12th Edition, Pearson.

Suggested Readings:

1. The Goal: A Process of Ongoing Improvement by Eliyahu M. Goldratt, North River Press.
2. Operations Management for Competitive Advantage by Richard B. Chase,
F. Robert Jacobs, and Nicholas J. Aquilano, 11th Edition, McGraw-Hill Education

Open Educational Resources (OER)

1. https://onlinecourses.nptel.ac.in/noc20_me30/preview
2. <https://www.coursera.org/courses?query=operations%20management>

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	40 Marks
I. Continuous Assessment	Assessment I: 20–25 Marks components is: Project-Based Learning:

	Assessment. II: 15-20 Marks Components are: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory) 40 Marks	

SEMESTER II

SEMESTER II						
Course Code: <u>MCBBAG201</u>	Individual and Organisational Behaviour	L	T	P	C	H
Version	1	3	0	0	3	3
Category of Course	Skill Enhancement Course					
Total Contact Hours	45					
Pre-Requisites/CoRequisites	Basics of Mathematics and Statistics					

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; Empowermentconcept, 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, Uday. (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

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

SEMESTER II					
Course Code: MCBMHS201	Analysing Cost for Managerial Decision Making	L	T	P	C H
Version	1	3	0	0	3 3
Category of Course	Skill Enhancement Course				
Total Contact Hours	45				
Pre-Requisites/CoRequisites	Basics of Mathematics and Statistics				

Course Perspective

This course offers students a deep understanding of cost and management accounting, crucial for making strategic business decisions. It emphasizes the practical application of concepts such as cost analysis, marginal costing, budgeting, and variance analysis, 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 cost and management accounting	L2
CO2	Applying costing methods like output costing, process costing, job costing, and contract costing for the purpose of cost ascertainment.	L3
CO3	Applying costing techniques like budgetary control, standard costing, and marginal costing for the purpose of cost control.	L3

CO4	Analysing the cost of material, labor and overheads occurred in manufacturing a product.	L4
CO5	Evaluating business decisions using marginal costing technique.	L5

Course Content

Unit I:	Introduction	9 Hours
<p>Costs overview: Definition, scope, objectives, and benefits of cost accounting. Cost Terminology and Concepts, elements of cost and cost sheet preparation. Difference between Financial Accounting and Cost Accounting.</p> <p>Management Accounting: Nature and Scope, Advantages and Limitations of Management Accounting, Difference between Cost Accounting and Management Accounting.</p>		
Unit II	Elements of Cost	12 Hours
<p>Materials: Oversight and regulation of procurement, storage, and distribution of materials. Approaches to managing inventory, including both periodic and perpetual systems for maintaining records (FIFO, LIFO, and Weighted Average price method). Economic Order Quantity (EOQ). Fixation of Material Levels: Reorder level, minimum level, maximum level, danger level.</p>		
<p>Labor Costs: Accounting and Management of employee expenses. Monitoring time through timekeeping and time-booking systems. Employee turnover: Definition, measurement methods, and accounting procedures. Understanding and handling idle time and overtime.</p> <p>Overheads: Classification, allocation, apportionment and absorption of overheads, Under and over- absorption of overheads</p>		
Unit III	Costing Methods and Techniques	12 Hours
<p>Job Costing, Batch Costing and Contract Costing, Single/ Output and Process Costing. Budgeting, Budgeting and Budgetary Control, Types of Budget, Fixed and Flexible Budget, Zero-Based Budgeting</p> <p>Standard Costing and Variance Analysis: Meaning of Standard Cost, Significance of Variance Analysis, Computation of Material, Labour Variances.</p>		

Unit IV	Marginal Costing and Decision Making	12 Hours
<p>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.</p> <p>Relevant Costs, Steps in Decision Making, Decisions Regarding Determination of Sales Mix, Exploring new Markets, Discontinuance of a Product Line, Make or Buy, Equipment Replacement, Change Versus Status Quo, Expand or Contract and Shut-Down or Continue.</p>		

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 cost sheets, conducting variance analysis, 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

- 7 Bhattacharya, Management Accounting, 1st edition, Pearson Education.
- 8 Khan, M.Y, and Jain, P.K., Management Accounting, McGraw Hill Education.
- 9 Maheshwari, S.N., Principles of Management Accounting, Sultan Chand & Sons.
- 10 Tulsian P.C. (2007). Cost Accounting, The McGraw-Hill Publishing Company, New Delhi.
- 11 Arora, M.N., A Textbook of Cost and Management Accounting, Vikas Publishing House.

Suggested Readings

1. Horngren, C.T. (2012). Cost Accounting-A Managerial Perspective, London, UK: Pearson Education
2. Arora, M.N. (2021). A Textbook of Cost and Management Accounting, S Chand and Company.
3. H., S., & S. (2004). Introduction to Managerial Accounting. Tata McGrawHill Publishing Company Ltd.
4. Arora, M.N. & Katyal, Priyanka (2016) Cost Accounting, New Delhi: Vikas Publishing.

Open Educational Resources (OER)

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

Evaluation Scheme

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

SEMESTER II						
Course Code: MCBMAC201	Financial Reporting	L	T	P	C	H
Version	1	3	0	0	3	3
Category of Course	Skill Enhancement Course					
Total Contact Hours	45					
Pre-Requisites/CoRequisites	Basics of Mathematics and Statistics					

SEMESTER II					
Course Code: MCSP172	Course Title: Financial Reporting by Grant Thornton	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

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, realworld 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

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

SEMESTER III

SEMESTER III					
Course Code: MCBBAG301	Economic Environment and Policy	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 Economic Environment and Policies				

Course Perspective

The Economic Environment and Policy course provides students with a deep understanding of how national and global economies function. It explores the interactions between governments, businesses, and institutions, focusing on fiscal, monetary, and regulatory policies. By combining economic theory with realworld 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

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

SEMESTER III						
Course MCBBAG302	Code:	Human Resource Management	L	T	P	C
Version	1	3	0	0	3	
Category of Course	Major					
Total Contact Hours	45					
Pre-Requisites/ Co-Requisites	Basics of management					

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
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

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

SEMESTER III					
Course Code: MCBMAC301	Audit & Assurance	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 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 realworld examples. Interactive case studies and in-class discussions will help students apply and analyze internal control systems and audit evidence. Practical exercises on audit sampling and evaluating audit reports will develop their skills in assessing audit quality. Tests, quizzes, and group assignments will allow for continuous feedback and improvement. This comprehensive approach ensures that students not only master theoretical knowledge but also acquire practical skills vital for auditing in diverse organizational contexts.

Textbooks

1. BPP Workbook
2. BPP Practice and Exam Kit

Suggested Readings

1. ACCA Study Hub

Open Educational Resources (OER)

1. Audit Reports and Financial Statements of Public Companies

Evaluation Scheme

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

SEMESTER IV

SEMESTER IV

Course MCBBAG451	Code:	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/ Requisites	Co-	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

Assessment Components	New Scheme
Internal Assessment	40 Marks
I. Continuous Assessment	Assessment I: 20–25 Marks components is: Project-Based Learning: Assessment. II: 15-20 Marks

	Components are: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-
II. Mid-Term Examination	20 Marks
External Assessment-End Term Examination (Theory) 40 Marks	

SEMESTER IV					
Course Code: MCBMAC401	Course Title: 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
Capital Budgeting: Meaning, Capital budgeting Process; Project Classification; Evaluation Techniques – Payback period, ARR, Discounted payback period; NPV, PI, IRR, Accept/reject criteria. Capital Structure: Meaning, factors determining capital structure, capital structure planning and policy, capital structure theories; Different sources of Long-term Finance; Leverages: Operating leverage, financial leverage, and Combined leverage, EBIT-EPS analysis; Cost of capital: Cost of equity, Cost of preference shares, Cost of debt, WACC.		
Unit III	Dividend decisions	12 Hours
Meaning of dividend policy, factors influencing dividend policy, objectives of dividend policy, stability of dividends, forms of dividend; Relevance v/s Irrelevance of Dividends (Relevant Theory: Walter's Model, Gordon's Model; Irrelevant Theory: MM's Approach)		

Unit IV	Management of Working Capital	10 Hours
Introduction, Concepts of working capital, Operating and cash conversion cycle, Permanent and variable working capital, balanced working capital position, Determinants of working capital, Issues in working capital management, Estimating working capital requirement, Receivables Management-credit period and discount evaluation.		

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

Textbooks

1. 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”, SouthWestern 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/opacservice/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) 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: MCBMHS102	Course Title: Commercial Laws	L	T	P	C
Version	1	3	0	0	3
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Knowledge of Company Law				

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 realworld 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

Evaluation Scheme

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

SEMESTER V

SEMESTER V

Course Code: MCBBAG501	International Business	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 International Business				

Course Perspective

The International Business course equips students with the skills to navigate global markets, exploring trade, cultural dynamics, and supply chain management. Through case studies and interactive learning, it emphasizes ethical practices and technology's role, including AI, in modern business. Designed for BBA students, it prepares them for diverse careers in an interconnected economy.

Course Outcomes:

After completion of the course, the student will be:

CO	Course Outcome Statement	Bloom's Taxonomy Level
CO1	Understanding the foundations of international business, including globalization and trade theories.	L2
CO2	Applying knowledge of international trade frameworks, trade barriers, and global institutions.	L3
CO3	Analysing the economic, political, and cultural factors affecting international business operations.	L4
CO4	Evaluating market entry strategies, foreign investment options, and global competitive dynamics.	L5
CO5	Formulating strategies for managing cross-cultural teams and addressing ethical issues in global business.	L5

Detailed Syllabus:

Unit I	Introduction to International Business	12 Lectures
Nature and Scope of International Business, Globalization and its Drivers, Theories of International Trade (Mercantilism, Absolute Advantage, Comparative Advantage), International Business Environment, Role of MNCs.		
Unit II	International Trade Frameworks	13 Lectures

International Trade Policies, Tariff and Non-Tariff Barriers, Trade Agreements (WTO, Regional Blocs), Export-Import Procedures, Global Trade Institutions (IMF, World Bank), Balance of Payments.		
Unit III	Global Business Environment	17 Lectures
Economic Environment (Developed vs. Emerging Markets), Political and Legal Systems, Cultural Influences on Business, Currency Exchange and Risk Management, International Financial Markets, Global Risk Assessment.		
Unit IV	Strategies in International Business	18 Lecture
Market Entry Strategies (Exporting, Licensing, Joint Ventures, FDI), Global Competitive Strategies, Organizational Structures in International Firms, Cross-Cultural Management, Ethical Challenges in Global Business, Sustainability in International Operations..		

Learning Experience

Students will master the fundamentals of international business, including globalization, trade theories, and MNC roles. They will analyze trade policies, tariff barriers, and global institutions like WTO and IMF. The course covers economic, political, and cultural influences, alongside currency and risk management. Students will learn market entry strategies, cross-cultural management, and sustainable practices. Through case studies, they will develop critical skills for global business careers.

Text Books			
1. <i>International Business: Environments and Operations</i> by John D. Daniels, Lee H. Radebaugh, and Daniel P. Sullivan, 16th Edition, Pearson, 2018.			
Reference Books/Materials			
1. <i>Global Business Today</i> by Charles W. L. Hill and G. Tomas M. Hult, 11th Edition, McGraw-Hill, 2020.			
2. <i>International Business: Competing in the Global Marketplace</i> by Charles W. L. Hill, 13th Edition, McGraw-Hill, 2021.			
3. <i>The Global Business Environment: Meeting the Challenges</i> by Janet Morrison, 4th Edition, Palgrave Macmillan, 2017.			
Online Reference			
•	IIT	NPTEL	Online Course
	https://onlinecourses.nptel.ac.in/noc21_hs46/preview		
•	Course Video IIT	https://archive.nptel.ac.in/courses/109/107/109107173/	

Evaluation Scheme

Assessment Components	New Scheme
Internal Assessment	40 Marks

I. Continuous Assessment	Assessment I: 20–25 Marks components is: Project-Based Learning:				
	Assessment. II: 15-20 Marks Components are: Quizzes/Assignments/Essays/Presentations/Participation/Case Studies/Reflective Journals: (minimum five components)-				
II. Mid-Term Examination	20 Marks				
External Assessment-End Term Examination (Theory) 40 Marks					
SEMESTER V					
Course Code: <u>MCBMAC501</u>	Strategic Business Leader	L	T	P	C
Version	1	3	0	0	3
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Fundamentals of Management				

Course Perspective:

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

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding core leadership qualities, governance practices, and ethical codes in organizational contexts.	L2
CO2	Applying technology, data analytics, and IT security controls to manage business data effectively.	L3

CO3	Analysing organizational strategy, environmental factors, and competitive forces to identify strategic and risk management considerations.	L4
CO4	Evaluating financial data and decision-making techniques to support organizational planning and budgeting processes.	L5
CO5	Creating innovative organizational strategies that promote performance excellence and manage change effectively through project leadership.	L6

Course Content

Unit I:	Strategic Business Leader	12 Hours
Leadership: Qualities of leadership, organizational culture, professionalism, ethical codes, and the public interest; Governance: Agency, stakeholder analysis, social responsibility, governance approaches, stakeholder reporting, board of directors, and public sector governance.		
Unit II	Strategy and Risk Management	13 Hours
Strategy, Concepts of strategy, environmental factors, competitive forces, organizational resources and competencies, and strategic choices; Risk, identification, assessment, and measurement of risk, along with strategies for managing, monitoring, and mitigating risk.		
Unit III	Technology, Data Analytics, and Organizational Control	10 Hours
Technology and Data Analytics: Cloud and mobile technology, big data and analytics, e-business value chain, IT security, and control; Organizational Control and Audit: Internal control systems, audit and compliance, and management reporting.		
Unit IV	Finance, Innovation, and Professional Skills	10 Hours
Finance in Planning and Decision-Making: Finance functions, financial analysis, decision-making techniques, cost, and management accounting, Innovation, Performance Excellence, and Change Management: Organizational success factors, disruptive technologies, talent management, performance excellence, strategic change, and project management, Professional Skill: Communication, commercial acumen, analysis, scepticism, 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

2. BPP Workbook
3. 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

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

SEMESTER V					
Course Code: MCBMHS501	Company Law	L	T	P	C
Version	1	3	0	0	3
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/Co-Requisites	Basics of law				

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	Analysing the roles of directors and auditors, identifying their responsibilities, legal duties, and the impact on corporate governance.	L3
CO3	Applying dividend distribution processes, auditing principles, and regulatory reporting, including sustainability and corporate governance reports.	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, buyback 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 realworld 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-enghttps://www.udemy.com/course/acca-f4-corporate-business-law-eng-complete-course/?couponCode=SKILLS4SALEBcomplete-course/?couponCode=SKILLS4SALEB>
2. Davies, Paul. *Introduction to company law*. Oxford University Press, 2020.
3. Das, Subhash Chandra. *Corporate governance in India: An evaluation*. PHI Learning Pvt. Ltd., 2021

Evaluation Scheme

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

SEMESTER V					
Course Code: MCBMAC503	Taxation	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 tax accounting and taxation process				

Course Perspective

This course offers students a deep understanding of taxation principles, concepts, and practices, crucial for making strategic business decisions. It emphasizes the practical application of concepts such as critical thinking, analytical, and problemsolving 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	Analysing 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 fulfil 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 selfemployment, Property and investment income, The comprehensive computation of taxable income and income tax liability, National insurance contributions for		
employed and self-employed persons and the use of exemptions and reliefs in deferring and minimising income tax liabilities. The scope of the taxation of capital gains, the basic principles of computing gains and losses, Gains and losses on the disposal of movable and immovable property, Gains and losses on the disposal of shares and securities, the computation of capital gains tax and the use of exemptions and reliefs in deferring and minimising tax liabilities arising on the disposal of capital assets.		
Unit III	Corporate Tax Liabilities	12 Hours
The basic principles of computing transfers of value, the liabilities arising on chargeable lifetime transfers and on the death of an individual and the use of exemptions in deferring and minimising inheritance tax liabilities. The scope of corporation tax, Taxable total profits, Chargeable gains for companies, The comprehensive computation of corporation tax liability, The effect of a group corporate structure for corporation tax purposes and the use of exemptions and reliefs in deferring and minimising corporation tax liabilities.		

Unit IV	VAT, Employability & Technology Skills	12 Hours
The VAT registration requirements, The computation of VAT liabilities and the effect of special schemes. Use computer technology to efficiently access and manipulate relevant information, Work on relevant response options, using available functions and technology, as would be required in the workplace, navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools and Present data and information effectively using the appropriate tools.		

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

Textbooks

- 12 BPP Workbook
- 13 BPP Practice and Revision Kit

Suggested Readings

- 8. ACCA Study Hub

Open Educational Resources (OER)

- 4. Tax Reports and Tax compliances

Evaluation Scheme

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

SEMESTER VI					
Course Code: MCBBAG601	Course Title: Business Ethics, Values & Corporate Governance	L	T	P	C
Version	1	3	0	0	3
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Basics of management studies				

Course Perspective

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

Course Outcomes:

After completion of the course the student will be:

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

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

Unit I	Introduction to Values, ethics and business conduct	10 Hours
<p>Values: Concept, Types and Formation of Values, Indian context of Business values. Importance to blending individual value with organizational values.</p> <p>Business Ethics: Meaning of ethics, Theories of ethics: Utilitarianism: weighing social cost and benefits, Rights and duties, Justice and fairness, ethics of care, integrating utility, rights, justice and caring, An alternative to moral principles: virtue ethics, teleological theories, egoism theory, relativism theory. Scope of Business Ethics, Ethics in functional area and compliance.</p> <p>Rules Governing business conduct: Introduction to IBC, Data Protection and Privacy Law.</p>		
Unit II	Corporate Governance	13 Hours
<p>Meaning, significance and principles, Management and corporate governance, Theories and Models of corporate governance; Board structure and Independent director, board committees and their functions; shareholder activism and, proxy advisory firms., role of rating agencies Whistle blowing. Corporate Governance Report Structure.</p> <p>Major Corporate Governance Failures and International Codes: BCCI (UK), Maxwell Communication (UK), Enron (USA), World Com (USA), Andersen, Worldwide (USA), Vivendi (France), Satyam Computer Services Ltd, Lehman Brothers, Kingfisher Airlines, PNB Heist and IL&FS Group Crisis; Common Governance Problems Noticed in various Corporate Failures; Codes and Standards on Corporate Governance: Sir Adrian Cadbury Committee 1992 (UK), Sarbanes Oxley Act, OECD Principles of Corporate Governance.</p>		
Unit III	Corporate Social Responsibility	11 Hours
<p>Meaning and definitions of CSR, CSR under the Companies Act, 2013. International Framework of CSR : Global Compact, Caux Round table, OECD Guidelines for Multinational Enterprise, 3SA8000 Standard, BS/ISO Guidelines on CSR Management (ISO-26000), Social Audit of Government Programs. Indian Guidelines BRSR (SEBI), NVG Guidelines (Ministry of Corporate Affairs) Sustainability Reporting Framework in India, Challenges in Mainstreaming Sustainability Reporting.</p>		
Unit IV	Sustainable Development	11 Hours
<p>Role of Business in Sustainable Development, Corporate Sustainability, Sustainability is Imperative, Government Role in improving Sustainability Reporting KYOSEI, Sustainability Reporting, Benefits of Sustainability Reporting - Sustainability Reporting Framework Global Reporting Initiative (GRI) - Sustainability Reporting Guidelines UN Global Compact – Ten Principles, 2000, Sustainability Indices. Social responsibly standards, social stock exchange. Revised rules for IPO Valuation to avoid valuation hype.</p>		

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

Textbooks

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

Suggested Readings

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

Open Educational Resources (OER)

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

Evaluation Scheme

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

SEMESTER VI						
Course Code: MCBMAC601	Advanced Financial Management	L	T	P	C	
Version	1	3	0	0	3	
Category of Course						
Total Contact Hours	45					
Pre-Requisites/Co-requisites	Basic knowledge of corporate finance and accounting principles					

Course Perspective

The course *Advanced Financial Management* equips students with in-depth analytical tools and frameworks for strategic financial decision-making. It begins with fundamental concepts of financial management, including time value of money, risk-return analysis, and valuation techniques for various financial instruments. The course progresses to advanced capital structure theories and cost of capital estimation, integrating modern investment appraisal methods under certainty and uncertainty. Students will explore decision-making tools like decision trees, real options, and leasing models. Further, the course delves into portfolio theory, asset pricing models, and corporate valuation methodologies. Concepts such as mergers and acquisitions and value-based financial strategies like EVA and MVA are introduced, preparing students for financial leadership roles in a dynamic business environment.

Course Outcomes

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understand the advanced concepts of financial management including time value of money and valuation techniques.	L2
CO2	Apply various models of cost of capital and capital budgeting for investment decisions.	L3
CO3	Analyze investment decisions under uncertainty using techniques like decision trees, sensitivity, and scenario analysis.	L4
CO4	Evaluate corporate valuation using DCF and relative valuation models in the context of mergers and acquisitions.	L5
CO5	Create strategic financial solutions using portfolio theory, CAPM, and value-based management tools like EVA/MVA.	L6

Course Content

Unit I	Foundations of Financial Management	12 Hours
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Introduction to Financial Management; Objectives and Scope; Time Value of Money – Present and Future Value concepts; Risk and Return – Measurement and trade-off; Valuation of Financial Instruments – Equity Shares, Preference Shares, Debentures, and Bonds.		
Unit II	Capital Structure and Investment Decisions	10 Hours
Capital Structure Theories – Net Income, Net Operating Income, MM Hypothesis, and Traditional Approach; Cost of Capital – Component costs and Weighted Average Cost of Capital (WACC); Capital Asset Pricing Model (CAPM); Capital Budgeting – NPV, IRR, Payback Period, Profitability Index; Capital Rationing.		
Unit III	Decision Making Under Risk and Uncertainty	10 Hours
Investment Decision Tools – Sensitivity Analysis, Scenario Analysis, and Decision Tree Approach; Real Option Analysis; Lease vs Buy Decisions – Financial Evaluation of Leasing; Dividend Decision Models – Walter, Gordon, and Modigliani-Miller Models.		
Unit IV	Strategic Financial Management	13 Hours
Portfolio Theory – Efficient Frontier, Markowitz Model; Capital Asset Pricing Model and Arbitrage Pricing Theory; Corporate Valuation – Discounted Cash Flow (DCF) and Relative Valuation Models; Mergers and Acquisitions – Financial Evaluation; Value-Based Management – Economic Value Added (EVA) and Market Value Added (MVA).		

Learning Experience

The course employs a blend of theoretical insights and practical applications through lectures, interactive discussions, and real-life case studies. Students will engage in financial modeling exercises, simulation-based projects, and group presentations to solidify conceptual understanding. Teaching will be supported by digital tools, finance databases, and Learning Management Systems (LMS). Formative assessments and feedback will help students strengthen analytical thinking and apply financial principles to complex business decisions.

Textbooks

1. I.M. Pandey, *Financial Management*, Vikas Publishing House.
2. Prasanna Chandra, *Financial Management: Theory and Practice*, McGraw-Hill Education.

Suggested Readings

Brealey, R.A., Myers, S.C., & Allen, F., *Principles of Corporate Finance*, McGraw-Hill.

Damodaran, A., *Investment Valuation*, Wiley.

Van Horne, J.C., *Financial Management and Policy*, Pearson Education.

Brigham, E.F. & Ehrhardt, M.C., *Financial Management: Theory and Practice*, Cengage Learning.

Open Educational Resources (OER)

NPTEL (*Advanced Corporate Finance*)

Coursera – University of Michigan, University of Illinois (Corporate Finance Specializations).

Swayam

Evaluation Scheme

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

SEMESTER						
Course Code:	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-Fundamentals of management					

Course Perspective

The course takes a holistic perspective, integrating traditional financial measures like ROI, ROCE, EVA, and Residual Income with modern performance measurement systems such as the Balanced Scorecard, Six Sigma, and Value-for-Money approaches. Students will explore how performance metrics are applied at both the organizational and divisional levels, with particular emphasis on the impact of transfer pricing and the need for goal congruence in decentralized and international business environments. In today's competitive and complex business landscape, performance management extends beyond metrics. This course highlights the role of technology, data analytics, quality management techniques, and risk management in enhancing performance visibility and accountability. Students are encouraged to think critically about ethical considerations, managerial behavior, and the strategic consequences of performance evaluations.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level

CO1	Analyse and apply both financial and non-financial KPIs in performance management.	L2
CO2	Evaluate divisional and managerial performance using appropriate tools and transfer pricing models.	L5
CO3	Design performance management systems appropriate to organizational context.	L6
CO4	Apply alternative management accounting and performance measurement techniques such as Kaizen, target costing, Six Sigma, and Balanced Scorecard, and assess their relevance in complex organizational structures.	L3
CO5	Analyse causes of corporate failures using Z-score and A-score models and evaluate the effectiveness of various performance measurement frameworks in different organizational contexts	L4

Course Content

Unit I:	PERFORMANCE MEASUREMENT IN PRIVATE SECTOR	12 Hours
Primary performance objectives – measuring financial KPIs such as ROCE, ROI, EPS, EBIDTA, Residual income, Economic value added (EVA), liquidity & gearing ratios – Non-financial performance indicators		
Unit II	DIVISIONAL PERFORMANCE & TRANSFER PRICING	13 Hours
Evaluation of performance in divisional organisation – use of ROI, RI and EVA tools – divisional performance and manager's performance assessment – effect of transfer pricing on divisional performance – transfer pricing methods and objective of goal congruence – transfer pricing in international environment		
Unit III	PERFORMANCE MANAGEMENT SYSTEMS	10 Hours
Components of a PMS - Developing PMS in context of an organisation – use of technology in the PMS – reporting for different management levels using PMS – PMS and reward system Assess diversity of performance objectives in NFP organisation – difficulties in measuring performance of NFPs – use of league tables in managing performance –Value-for-money (VFM) approach – use of non-financial performance indicators		
Unit IV	ALTERNATIVE VIEWS OF PERFORMANCE MANAGEMENT	10 Hours
Use of management accounting techniques such as Kaizen costing, target costing, JIT and TQM – six sigma approach – performance measurement models such as balanced scorecard, building blocks, performance pyramid – value based and activity based performance measurement – performance issues in complex structures such as joint ventures, alliances -predicting & preventing corporate failures using Z-score and A-score models		

Learning Experience: This course offers a comprehensive and practical learning experience in the field of Performance Management, equipping students with the knowledge and skills to assess and enhance organizational effectiveness. Through a balanced mix of theoretical frameworks, case studies, and real-world applications, students will explore how performance is measured, monitored, and

managed in both private and not-for-profit sectors. Learners will engage with financial and non-financial performance indicators, understand the strategic implications of divisional performance, and explore the complexities of transfer pricing in global operations. They will design Performance Management Systems (PMS) that align with organizational goals and integrate modern technological tools and reward systems. Special focus is given to alternative management accounting techniques, performance measurement models like the Balanced Scorecard, and predictive tools such as Z-score and A-score models. The course fosters critical thinking, problem-solving, and system design skills, encouraging students to apply what they learn in simulations, group discussions, and organizational case analyses. By the end of the course, students will be able to construct effective performance management frameworks tailored to various business environments and contribute strategically to organizational success.

Textbooks

1. Kaplan Publishing, ACCA Advance Performance Management (APM)
2. Bhattacharyya Dipak Kumar, Performance Management Systems and Strategies, Pearson

Suggested Readings

1. Caldwell Charles M, Performance Management, American Management Association
2. Marr Bernard, Strategic Performance Management, Butterworth Heinemann
3. Cokins Gary, Performance Management, Wiley Publication

Evaluation Scheme

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

SEMESTER VII

SEMESTER VIII

Course Code: MCBBAG701	Course Title: Geo-Political Implications of Business	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 the Business environment				

Course Perspective

This course explores the dynamic relationship between global political events and the business environment. It examines how geopolitical factors like international relations, political stability, and economic policies impact business operations, strategies, and market decisions. Students will gain insights into the ways businesses can adapt to geopolitical changes, mitigate risks, and leverage opportunities.

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 Geopolitical Implications of Business	L2
CO2	Applying risk assessment tools to evaluate geopolitical risks for specific countries and industries.	L3
CO3	Analyzing geopolitical events to identify their impact on multinational corporations.	L4
CO4	Analyzing the relationship between geopolitical factors and market dynamics, identifying how these influences shape competitive advantages for businesses.	L4
CO5	Evaluating various risk management frameworks and tools for their applicability in real-world geopolitical contexts,	L5

Course Content

Unit I:	Introduction	10 Hours
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Key concepts in geopolitics, geopolitics vs. geo-economics. Globalization and Business: How globalization influences the movement of goods, services, and labor; current challenges to globalization. Impact of Political and Economic Systems: Capitalism, socialism, and mixed economies; political stability and its role in business decision-making. Global Governance and Multilateral Organizations: Roles of the United Nations, World Trade Organization (WTO), International Monetary Fund (IMF), and World Bank in shaping international trade and business		
Unit II	Geopolitical Risks and Their Impact on Business Strategy	12 Hours
Types of Geopolitical Risks: Political risk, economic risk, policy risk, and societal risk. Risk Assessment and Management: Tools and techniques for analyzing geopolitical risk; PESTLE analysis, risk matrix, and scenario planning. Country Risk Analysis: Assessing and comparing risk factors across countries		
Unit III	Trade, Investment, and Economic Sanctions	12 Hours
Global Trade Dynamics and Policies: Tariffs, trade barriers, and free trade agreements. Foreign Direct Investment (FDI): Geopolitical factors affecting FDI inflows and outflows. Sanctions and Embargoes: Understanding economic sanctions, trade restrictions, and embargoes as geopolitical tools. Impact of Trade Agreements and Regional Blocks: Role of NAFTA/USMCA, EU, ASEAN, and RCEP in business strategies		
Unit IV	Emerging Geopolitical Trends and the Future of Business	11 Hours
Technological and Cyber Warfare: Implications of cyber security and technology control on global businesses. Environmental Geopolitics: Climate change, resource scarcity, and their impact on business sustainability. Rise of New Economic Powers: The influence of emerging markets like China, India, and Africa on the global business landscape. Future Trends: Predicting and preparing for the future; the role of data analytics and AI in anticipating geopolitical shifts.		

Learning Experience: In this course, students will engage in experiential learning through simulations, projects, and real-time analyses of current geopolitical events. Activities such as country risk assessments, scenario planning workshops, and sanctions management simulations will allow students to apply theoretical knowledge to real-world contexts, enhancing their decision-making and strategic skills. Guest lectures and interactive mapping exercises will deepen their understanding of global trade flows and alliances. The capstone project challenges students to develop a comprehensive business strategy in response to emerging geopolitical trends, fostering practical, adaptable insights for global business.

Textbooks

1. Stutz, F. P., & Warf, B. (2014). *The World Economy: Geography, Business, Development*. (6th ed.). Pearson.
2. Dwivedi, E. L., & Mishra, H. N. (2019). *Fundamentals of Political Geography*. Surjeet.
3. O'Brien, R., & Williams, M. (2016). *Global Political Economy: Evolution and Dynamics*. (5th ed.). Red Globe Press.

Suggested Readings

1. Ravenhill, J. Global Political Economy. Oxford. (Latest ed.).
2. Wild, J. J., & Wild, K. L. (2017). International Business: The Challenges of Globalization. (8th ed.). Pearson

Open Educational Resources (OER)

1. <https://escp.eu/sites/default/files/PDF/faculty-research/geopolitics-andhttps://escp.eu/sites/default/files/PDF/faculty-research/geopolitics-and-global-business-impact-ebook-ESCP-Business-School.pdfglobal-business-impact-ebook-ESCP-Business-School.pdf>
2. <https://assets.kpmg.com/content/dam/kpmg/xx/pdf/2024/05/managinghttps://assets.kpmg.com/content/dam/kpmg/xx/pdf/2024/05/managing-todays-geopolitical-risks.pdftodays-geopolitical-risks.pdf>

Evaluation Scheme

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

SEMESTER VII					
Course Code: MCBBAG751	Course Title: Data Analytics	L	T	P	C
Version	1	2	0	2	3
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites					

Course Perspective

This course is designed to equip students with the analytical mind-set and skills required to work in today's data-driven business environment. It offers both conceptual clarity and practical exposure to data analytics tools. Students will learn how to process and interpret real-world datasets, uncover patterns, and make informed decisions that drive business success. The course lays the foundation for further study in data science, business analytics, and AI.

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 data analytics and its role in decision-making	L1,L2
CO2	Cleaning , transforming, and preparing raw data using tools like Excel	L2,L3
CO3	Performing exploratory data analysis (EDA) using descriptive statistics and visualizations.	L3,L4
CO4	Applying analytical methods such as correlation, regression, and clustering for business insights.	L3,L4
CO5	Using data analytics tools Excel to build reports and dashboards.	L3,L5

Course Content

Unit I:	Introduction to Data Analytics	10 Hours
Definition, need, and evolution of Data Analytics, Types of analytics: Descriptive, Diagnostic, Predictive, Prescriptive, The data analytics process: Data collection, storage, analysis, and decision-making, Introduction to business datasets (e.g., sales, customer, HR), Roles and tools in data analytics		

Unit II	Data Preparation and Cleaning	10 Hours
Data types and data sources, Missing values, outliers, and data inconsistency, Data cleaning techniques: filtering, deduplication, formatting, Data transformation: normalization, aggregation, encoding, Hands-on using Excel		
Unit III	Exploratory Data Analysis (EDA)	Hours: 12
Summary statistics: Mean, Median, Mode, Standard Deviation, Percentiles, Data visualization: Bar chart, pie chart, histogram, boxplot, scatter plot, Identifying patterns, trends, and anomalies, Creating pivot tables and summary reports in Excel		
Unit IV	Analytical Methods and Reporting	13 Hours
Correlation and regression analysis, Basics of clustering and segmentation, Forecasting using historical data (simple time series analysis), Introduction to dashboards and dynamic reports, Hands-on with basic visual analytics in Excel		

Learning Experience:

After completing this course, students will:

1. Gain confidence in handling real-world data using industry-relevant tools
2. Be capable of drawing actionable business insights using analytics techniques
3. Develop hands-on experience in building data-driven reports and dashboards
4. Learn to identify trends, patterns, and outliers using visual and statistical methods
5. Be prepared for internships and entry-level roles in business analytics, marketing research, and data-driven decision-making

Textbooks

Suggested Readings

Open Educational Resources (OER)

- **OpenStax – Introductory Business Statistics**

<https://openstax.org/books/introductory-business-statistics/pages/1-introduction>

- **Harvard’s Data Science: Wrangling (edX)**

<https://online-learning.harvard.edu/course/data-science-wrangling>

- **Data Analytics and Visualization in Business – LibreTexts**

https://biz.libretexts.org/Bookshelves/Data_Analytics

Evaluation Scheme

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

SEMESTER- VII					
Course Code: MCBBAC701	Operation Research	L	T	P	C
Version	1	3	0	0	3

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

Course Perspective:

This course on Operations Research provides students with a strong foundation in modeling and solving complex decision-making problems across diverse operational contexts. Students will learn to formulate and solve linear programming problems using the graphical and simplex methods, explore duality and sensitivity analysis, and apply optimization techniques to transportation and assignment problems. Advanced methods such as integer and dynamic programming are introduced for multi-stage and non-linear decision scenarios. Through network models, queuing theory, and simulation techniques, students will gain tools to analyze and optimize flow, queuing systems, and decision processes. By the end, students will be equipped to apply these methods to real-world manufacturing, service, and decision-making environments, enhancing operational efficiency and effectiveness.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the fundamental concepts and tools of Operations Research to formulate and solve realworld problems.	L2
CO2	Applying linear programming and dynamic programming techniques to optimize resources in complex systems.	L3
CO3	Analyzing queuing systems, network models, and inventory models for efficient decision-making in operations.	L4
CO4	Evaluating decisions and metaheuristic approaches to tackle uncertainty and enhance operational performance.	L5
CO5	Creating new frameworks and models for increasing productivity and operational efficiency.	L6

Course Content

Unit I	Introduction to Operations Research and Linear Programming	10 Hours
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Introduction to OR: Scope, importance, and applications. Linear Programming (LP): Formulation, graphical method, and simplex method. Duality and Sensitivity Analysis: Dual problem formulation, primal-dual relationships. Transportation and Assignment Problems: Problem formulation, solution methods.		
Unit II	Integer Programming and Dynamic Programming	12 Hours
Integer Programming: Formulation, branch and bound, and cutting plane methods. Dynamic Programming: Multistage decision-making, principle of optimality, and applications. Non-Linear Programming: Introduction, constrained optimization techniques.		
Unit III	Network Models and Queuing Theory	12 Hours
Network Optimization Models: Shortest path, maximum flow, minimum spanning tree. Queuing Theory: Characteristics, single and multi-server queuing models, Little's Law.		
Unit IV	Simulation and Decision Analysis	11 Hours
Simulation Techniques: Monte Carlo simulation, discrete-event simulation, and applications in manufacturing and services. Markov Chains and Decision Processes: Markov decision processes, steady-state, and transient analysis.		

Learning Experience:

The course will use interactive lectures with presentations and Q&A sessions to deepen understanding and maintain engagement. Hands-on exercises will reinforce theory, while real-world cases adapted for easier comprehension will aid concept retention. Digital resources like video tutorials and podcasts will address varied learning styles, and an LMS platform will provide centralized access to materials and assignments. Regular quizzes and discussions will offer continuous feedback and assess comprehension, while scheduled office hours will provide further support and feedback opportunities from the course instructor. This comprehensive approach ensures that students build both conceptual understanding and practical application skills.

Textbooks:

1. Operations Research: An Introduction by Hamdy A. Taha (10th Edition, Pearson Education)
2. Introduction to Operations Research by Frederick S. Hillier and Gerald J. Lieberman (10th Edition, McGraw-Hill)

Suggested Readings:

1. Operations Research: Principles and Practice by Ravindran, Phillips, and Solberg (Wiley)
2. Operations Research: Applications and Algorithms by Wayne L. Winston (4th Edition, Cengage Learning)

Open Educational Resources (OER)

1. <https://nptel.ac.in/courses/110106062>

Evaluation Scheme

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

SEMESTER VII					
Course code: MCBBAG702	General Awareness for Business	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 aims to update students' awareness on current business scenarios so that they stay updated on latest developments in the corporate world and answer questions related to them in their Interviews. The primary purpose is to assist the students in qualifying Group Discussions and Personal Interviews. The course aims to inculcate the habit of reading newspapers and develop critical thinking abilities. The students shall read the articles and then analyse the information reported by different publications. This develops critical thinking abilities by ensuring that they do not get opinionated by any single publication. To ensure maximum benefit this course it has been made a mandatory credit course. It thus facilitates compulsory reading and presentations on newspaper articles and encourages debates on emerging social and economic issues in the national and global context.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding trends in business organizations from diverse functional perspectives.	L2
CO2	Applying market and intrinsic valuation techniques to assess new business models and their inherent challenges.	L3
CO3	Analysing the trends in the context of emerging economic and social contexts from a global and national perspective.	L4
CO4	Analysing decision-making ability for sustainable businesses after analysing the trends	L4
CO5	Evaluating the role of data management and analysis, the rising focus on consumer experience, and the increased need for cybersecurity awareness and immersive technologies in shaping modern business strategies.	L5

Course Content

Unit I	Introduction	10 Hours
Socio-economic analysis of the nation and the world, Global Macro-economic trends, Socio economic analysis of Developed, Emerging, Frontier, Developing and Least developed countries of the world. Analysis of the growth trends of the Industrial sectors for Indian Economy.		
Unit II	Corporate Growth and Valuation	13 Hours
Analysis of corporate history and growth of prominent Large Cap, Mid Cap and Small Cap companies. Reviewing the performance of companies using triple bottom line approach. Analyse Market and Intrinsic Valuation of companies, Assess new business models and inherent challenges.		
Unit III	Technological Impact on Business	11 Hours
Impact of Technology on Business processes, corporate restructuring and changing dynamics of competitive models. Understand the significance of building resilience, agility and transformational ability in workforce to ensure sustainable business growth.		
Unit IV	Geopolitics and Strategic Decision-Making	11 Hours

Geopolitical implications in business and their impact on strategic decision making, challenges of hybrid, global and diversified workforce, data management and analysis, rise of focus on consumer experience, increased need for cybersecurity awareness and immersive technologies.

Learning Experience: This course offers a comprehensive learning experience that integrates socio-economic analysis with business strategy. Students read a variety of publications and develop an analytical capability to assess diversified opinions and develop independent ideas. With intensive reading students generate creative ideas to solve day to day business problems. Students will examine global macro-economic trends and evaluate the growth of industrial sectors in the Indian economy, while gaining insights into the economic classifications of countries. They will enhance their knowledge of the corporate history and growth of Large, Mid, and Small Cap companies, applying valuation techniques and assessing business models. Additionally, the course explores the impact of technology on business processes, corporate restructuring, and workforce resilience. Students will also evaluate geopolitical implications, workforce challenges, data management, and the growing importance of cybersecurity and consumer experience in strategic decision-making.

Suggested Readings

1. All Business Newspapers – The Mint, Business Standard, Financial Express, Economic Times, Business Line and the Hindu
2. Business Magazines – Business Today, Business India, Economist, Economic and Political Weekly
3. B Smart App of Business Standard has few cases which shall be discussed as a part of the class.

Open Educational Resources (OER)

1. <https://www.business-standard.com/>
2. <https://www.businesstoday.in/magazine>
3. <https://www.economist.com/>

Evaluation Scheme

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

SEMESTER VIII

SEMESTER VIII						
Course Code: MCBBAG801	Course Title: Business Negotiations	L	T	P	C	
Version	1	4	0	0	4	
Category of Course	Major					
Total Contact Hours	60					
Pre-Requisites/ Co-Requisites						

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	15 Hours
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.		
Unit II	Negotiation Approaches and Critical Communication	15 Hours
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.		
Unit III	Value Discovery and Complex Negotiations	15 Hours
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.		
Unit IV	Alternatives to Negotiation	15 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

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

SEMESTER VII					
Course Code:	Course Title: Organisation Design & Development	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 / Organizational Behaviour				

Course Perspective:

This course aims to provide students with a comprehensive understanding of how organizations are structured, evolve, and adapt through effective design and development interventions. Students will explore the frameworks, models, and tools needed to analyse, design, and manage organizational structures, culture, and processes. The course also focuses on organizational diagnostics, change management, and strategic alignment to improve organizational effectiveness and adaptability.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understand core concepts, principles, and models of organizational design and development	L2
CO2	Apply structural and cultural frameworks to solve organizational problems	L3
CO3	Analyze the effectiveness of organizational structures in dynamic environments	L4
CO4	Evaluate and design change interventions using OD techniques	L5
CO5	Create strategies to align organizational design with strategy and culture	L6

Course Content

Unit I	Foundations of Organisation Design	10 Hours
Meaning, principles, and relevance of organization design, Approaches to organizational design: Classical, Neoclassical, Modern, Contingency theory and design models (Mintzberg's framework, Galbraith Star Model), Fit between strategy, structure, and environment		
Unit II	Structural Dimensions and Configuration	10 Hours
Key structural elements: Specialization, Departmentalization, Span of control, Centralization, Types of structures: Functional, Divisional, Matrix, Team-based, Network, Structural alignment with organizational goals, Design implications of size, technology, and lifecycle stage		
Unit III	Organizational Development (OD): Theoretical Framework	10 Hours
Nature and scope of OD, OD values, assumptions, and characteristics, OD process: Entry, Diagnosis, Feedback, Intervention, Evaluation, Diagnostic models: Six-box model, Weisbord model, McKinsey 7S, Burke-Litwin		

Unit IV	OD Interventions, Organizational Change and Emerging Trends and Strategic OD	15 Hours
Individual level: Coaching, Mentoring, Sensitivity training, Group level: Team building, Process consultation, Organizational level: Survey feedback, Structural interventions, Resistance to change and strategies to overcome it, Role of change agents and consultants, Agile organizations and design thinking, Digital transformation and its impact on OD, Future of work and reconfiguring organizations, OD in global organizations and cross-cultural context, Ethics and sustainability in OD practices		

Learning Experience:

The **learning experience** in this course is designed to go beyond theoretical understanding, focusing on active engagement, critical reflection, and real-world application of concepts related to organization design and development. Lectures will introduce foundational concepts and frameworks of organizational design and development using storytelling, real-life corporate examples, and multimedia tools to enhance conceptual clarity and engagement.

Students will analyse Indian and global case studies from organizations that underwent structural transformation, cultural shifts, or large-scale development interventions. Cases such as Google's team structure, Zappos' holacracy, or Tata Group's reorganization will help in applying theoretical principles to practical contexts.

Students will participate in role-play exercises simulating organizational challenges like restructuring, merger integration, managing resistance to change, and cultural realignment. These simulations will build competencies in communication, emotional intelligence, and strategic thinking. Group assignments will involve diagnosing organizational problems and proposing design or OD interventions. Students will create mock organization charts, cultural assessment reports, and development roadmaps for fictitious or real firms.

Textbooks:

French, W.L., & Bell, C.H. (2008). Organization Development. Pearson Education.

Cummings, T.G., & Worley, C.G. (2014). Organization Development and Change, Cengage Learning.

Galbraith, J. (2002). Designing Organizations: An Executive Guide to Strategy, Structure, and Process. Jossey-Bass.

Jones, G.R. (2013). Organizational Theory, Design and Change, Pearson Education.

Suggested Readings:

Robbins, S.P. Organization Theory: Structure, Design and Applications

Burke, W.W. Organization Change: Theory and Practice

Block, P. Flawless Consulting: A Guide to Getting Your Expertise Used

Pareek, U. Understanding Organizational Behavior

Open Educational Resources (OER):

[Coursera – Organizational Analysis](#)

Evaluation Scheme

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Internal Assessment	40 Marks
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SEMESTER						
Course Code:	Course Title: Transformational Leadership	L	T	P	C	
Version	1	3	0	0	3	
Category of Course	Major					
Total Contact Hours	45					
Pre-Requisites/ Co-Requisites	Basics of management					

Course Perspective

This course explores the principles and practices of transformational leadership —an approach that inspires and motivates individuals to achieve exceptional outcomes while fostering personal and professional growth. Through theoretical grounding, real-world case studies, and practical exercises, students will develop skills to lead with vision, integrity, and emotional intelligence in complex, changing environments.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level

CO1	Understand the key managerial traits and skills essential for effective leadership.	L2
CO2	Analyse how managerial traits and skills influence leadership effectiveness in dynamic business environments.	L3
CO3	Evaluate the relevance and applicability of different leadership competencies across organizational levels and environments.	L4
CO4	Apply strategies for continuous personal development and skill enhancement as a leader.	L4
CO5	Design and assess developmental programs aimed at human resource and leadership growth.	L5

Course Content

Unit I:	Introduction to Managerial Traits and Skills	10 Hours
Managerial Traits and Skills: Nature of Traits & Skills: Emotional Stability, Defensiveness, Integrity, Interpersonal Skills, Technical & Cognitive Skills. Managerial Traits and Effectiveness: High Energy level and Stress Tolerance, Self Confidence, Internal Locus of Control, Emotional Stability and Maturity, Power Motivation, Personal Integrity, Achievement Orientation, Need for Affiliation. Managerial Skills and Effectiveness: Technical Skills, Conceptual Skills, Interpersonal Skills..		
Unit II	Relevant Competencies for Leadership Skill	13 Hours
Intelligence, Systems Thinking, Ability to learn. Situational Relevance of Skills: Skills Needed at Different levels, Transferability of Skills Across, Organizations, Requisite Skills and the External Environment. Applications for Managers: Maintain Self-Awareness, Develop relevant skills, Remember that strength can become a weakness, Compensate for weaknesses		
Unit III	Developing Human Resources	11 Hours
Amount of challenge, Variety of Tasks or Assignments. Relevant Feedback. Developmental Activities: Multisource Feedback, Developmental Assessment Centers, Developmental Assignments, Job Rotation Programs, Action Learning, Mentoring, Executive Coaching, Outdoor Challenge Programs, Personal Growth Programs.		
Unit IV	Contemporary Issues in Leadership: Inspirational Approach on Leadership	11 Hours
Charismatic Leadership, Transformational Leadership Authentic Leadership: Self-awareness, Self-regulation & development, Relational Transparency Contemporary Leadership Roles: Mentoring , Self-Leadership, E-Leadership Leadership Development: Ingredients of Leadership Development, Leadership Development Process		

Learning Experience: The learning experience in this course is designed to be **experiential, reflective, and application-oriented**, fostering both conceptual understanding and practical leadership

competencies. The course blends theory with real-world applications through a variety of teaching-learning methodologies.

Textbooks

1. Gary Yukl: Leadership in organisations, Pearson Education, New Delhi. L M Prasad:
2. Organisational Behaviour, Sultan Chand & Sons, New Delhi. P.Guggenheimer& M. Diana
3. zulc: Understanding Leadership Competencies,Viva, books, New Delhi

Suggested Readings

1. **Bass & Riggio** – *Transformational Leadership*
2. **James MacGregor Burns** – *Leadership*
3. **Daniel Goleman** – *Emotional Intelligence*
4. Harvard Business Review articles on leadership and change
5. Selected case studies and podcasts (e.g., *HBR Ideacast*, *Coaching for Leaders*)

Open Educational Resources (OER)

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

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