



K.R. MANGALAM UNIVERSITY
THE COMPLETE WORLD OF EDUCATION

SCHOOL OF MANAGEMENT & COMMERCE

(SOMC)

Master of Commerce (M. Com)

Programme Code- 58

2022-24

Approved in the 29th Meeting of Academic Council held on 09 August 2022



Registrar

K.R. Mangalam University
Sohna Road, Gurugram, (Haryana)



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PREFACE

The objective of any programme at Higher Education Institute is to prepare their students for the society at large. The K. R. Mangalam University visualizes all its programmes in the best interest of their students and in this endeavour; it offers a new vision to all its post-graduate courses. It imbibes a Learning Outcome-based Curriculum Framework (LOCF) for all its post Graduate programmes. The LOCF approach is envisioned to provide a focused, outcome-based syllabus at the postgraduate level with an agenda to structure the teaching-learning experiences in a more student-centric manner. The LOCF approach has been adopted to strengthen students' experiences as they engage themselves in the programme of their choice. The post-graduate Programmes will prepare the students for both, academia and employability. The programmes also state the attributes that it offers to inculcate at the postgraduation level. The graduate attributes encompass values related to emotional stability, well-being, critical thinking and also skills for employability.

The new curriculum of M. Com offer courses in the areas of principles & Practices of Taxation, Information technology for Business, Accounting for Management, Statistical Approach in Business, Quantitative Techniques, People's behavior in an Organization, Financial Management using Excel. All the courses are having defined objectives and Learning Outcomes, which will help prospective students in choosing the elective courses to broaden their skills in the field of accounting and interdisciplinary areas. The courses will train students with sound theoretical and experimental knowledge that suits the need of academics and industry. The course also offers ample skills to pursue research as career in the field of accounting and finance areas. The K. R. Mangalam University hopes the LOCF approach of the programme M. Com will help students in making an informed decision regarding the goals that they wish to pursue in further education and life, at large.

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Verified By:
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Approved By:
VC Sir

ACKNOWLEDGEMENT

The development of an outcome-based Model Curriculum for Undergraduate degree courses in the Department of Commerce is a result of thoughtful deliberations at various stages of dedicated and specialized experts. This model curriculum has been framed to meet the expectations of an academically challenging environment, develop problem-solving skills by students, and aligns with current standards and to enrich the students to make them self-enablers and/or match job requirements on successful completion of their degrees. I wish to acknowledge all our experts who have been involved in the process of developing this outcome-based curriculum for Master of Commerce (MCOM).

We are thankful to the Academic team and Industry experts who were devotedly committed towards framing this curriculum. Special thanks and gratitude to Prof. C.B. Dubey, Vice Chancellor, K.R. Mangalam University and Prof. Pushplata Tripathi, Pro-Vice Chancellor and Registrar, K.R. Mangalam University who have been instrumental and encouraging throughout the process of developing this curriculum.

Dr.Rajat Gera

Dean

School of Management and Commerce

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1. Introduction

The K.R. Mangalam Group has made a name for itself in the field of education. Over a period of time, the various educational entities of the group have converged into a fully functional corporate academy. Resources at KRM have been continuously upgraded to optimize opportunities for the students. Our students are groomed in a truly interdisciplinary environment wherein they develop integrative skills through interaction with students from engineering, social sciences, management and other study streams. The K.R. Mangalam story goes back to the chain of schools that offered an alternative option of world-class education, pitching itself against the established elite schools, which had enjoyed a position of monopoly till then. Having blazed a new trail in school education the focus of the group was aimed at higher education. With the mushrooming of institutions of Higher Education in the National Capital Region, the university considered it very important that students take informed decisions and pursue career objectives in an institution, where the concept of education has evolved as a natural process.

K.R. Mangalam University is established under the Haryana Private University Act 2006, received the approval of Haryana Legislature vide Amendment Act # 36 of 2013 and consent of the Hon'ble Governor of Haryana on 11th April 2013, which was published in the Gazette notification vide Leg. No.10/2013, dated 3rd May 2013.

KRM University is unique because of its

- Enduring legacy of providing quality education and thereby creating achievers who demonstrate leadership in diverse fields.
- Protecting and nurturing environment for teaching, research, creativity, scholarship, social and economic justice.

Objectives

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

2. About School

The School of Management & Commerce takes pride in its professional and highly qualified intellectual capital, its faculty members. The school boasts of its modern infrastructure and latest technology and resources in the field of General Management, Human Resource, 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 endeavors 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

To create a School that is truly distinctive in its multidisciplinary and integrated approach, which harnesses talent, provides enabling environment for resources to be converted into competitive capabilities and one which “celebrates and rewards” both success and failure as it marches ahead in its relentless pursuit of providing an enriching educational platform connecting students and organization to deliver social and economic impact.

School Mission

SOMC is committed to:

M 1: Foster employability and entrepreneurship through futuristic curriculum and progressive pedagogy with cutting-edge technology.

M 2: Instill notion of lifelong learning through stimulating research, Outcomes-based education and innovative thinking.

M 3: Integrate global needs and expectations through collaborative programs with premier universities, research centers, industries and professional bodies.

M 4: Enhance leadership qualities among the youth having understanding of ethical values and environmental realities.

Graduate Attributes

- **Deep Knowledge and Intellectual breadth:** In-depth knowledge of subject areas in the program of study through project-based education with eventually builds the confidence and leadership skills.
- **Social and civic responsibilities:** The graduates will be capable to take up the social and other civic responsibilities relating to the society and environment.
- **Interpersonal and communication skills:** Graduate will be able to convey ideas and information effectively to a wide array of audiences for different purposes and contribute in a positive and collaborative manner to achieve the ultimate goals.
- **Critical thinking and problem solving:** The graduate will be able to instill the ability to think, assess the problems and find solutions to them.
- **Digital Literacy:** The graduates are well prepared to gear up with the ever-changing digital environment and work in digital society.

- **Self-awareness and sense of responsibility:** The graduates are self-aware and act with integrity and sense of ownership for their actions.
- **Leadership skills and personal attributes:** The graduates exhibit professional behavior and potential to be entrepreneurs and absorb leadership roles in the chosen careers.

3. Programmes offered by the school

The School offers a wide array of Undergraduate, Postgraduate, and Doctoral programmes under its umbrella. In postgraduate programmes, department offers M. Com Programme to act with an informed awareness of local, regional, national, and global needs ensuring environmental sustainability and community development initiatives.

3.1 M.Com Programme

Program Educational Objectives (PEO)

PEO 1: Possess in-depth subject knowledge and proficiency in managerial skills for employment and future career development and long-life learning.

PEO 2: Develop level of competence along with a holistic approach for designing and implementing innovative solutions to deal with complexities of the modern business world.

PEO 3: Adapt to rapidly changing environment by nurturing the spirit of creativity and entrepreneurship while giving a sense of direction to future business.

PEO 4: Develop skills required for professional management practice while being socially responsible and value-driven citizen committed to sustainable development.

PEO 5: Evaluate and integrate ethical consideration coupled with value-based leadership to create productive leader in the business world.

Programme Outcomes (POs)

PO1. Academic Expertise: The programme is designed to enable students to exhibit knowledge of the discipline and conduct guided academic inquiries in various areas of interest in the chosen discipline.

PO2. Professional expertise: The programme is developed to help students display professional expertise in the discipline and identify and create opportunities to launch innovative ventures for socio-economic development, thereby making students exhibit the ability to organise, manage and lead towards the accomplishment of goals and objectives.

PO3. Creative, Critical Thinking and Problem Solving: The programme synthesizes appropriate theories, principles and data for problem-solving, creating new knowledge in the

discipline and making students apply critical thinking and research skills in finding viable solutions to business dilemmas.

PO4. Effective Communication: The programme explains and presents ideas effectively in multi-dimensional domains and help students to demonstrate competencies for negotiation, conflict management and effective collaboration.

PO5. Social sensitivity: The programme encourages students to participate actively in initiatives that encourage equity and growth for all. It enables students to act with an informed awareness of local, regional, national and global needs ensuring environmental sustainability and community development initiatives.

PO6. Professional & Moral Ethics: The programme is developed to enable students to recognize and respect different value systems and makes students demonstrate high standards of academic and professional integrity. Students are encouraged to exhibit accountability and responsibility for moral implications of one's decisions and actions.

PO7. Self-directed and Life-long Learning: The programme helps students to identify career enhancement opportunities and engage in future academic endeavors by making them display the skills sets in pursuit of continuous learning and adapt to the changing professional and social needs.

M.Com.

This programme makes students explore appropriate theories, principles, and data in the field of business with a problem-solving attitude. The programme intends to evoke critical thinking in the students seeking viable solutions to business dilemmas. This programme has the distinct objective of equipping students with the knowledge, skill and attitude necessary to become employable in the area of Accounting, Auditing, Taxation, Valuation, Capital Markets, Financial Management and Law.

Eligibility Criteria: The candidate should have passed a B.Com from a recognized University or equivalent with minimum of 50% marks in aggregate to enroll in this programme.

Course Outline: The course covers: Management Corporate Legal Framework/ Business Communication Skills/ principles & Practices of Taxation/ Information technology for Business/ Accounting for Management/ Statistical Approach in Business/ Quantitative Techniques/ People's behavior in an Organization / Financial Management using Excel / International Business Environment/ Securities Analysis/ International Marketing/ Statistical Analysis/ GST framework for Business/ derivative Markets/ Managing Portfolio.

Career Options: A multitude of career opportunities are available in the field of Commerce and Business, Research Analysis, Banking and Finance, Investment Banking, Insurance, Capital Markets, Auditing and Taxation.

Programme Specific Outcomes (PSOs)

PSO1: Fundamental Knowledge: To deliver extreme and rigorous base for teaching, research and allied business administration which serves the needs of academics and research.

PSO2: Employability and Entrepreneurial Skills: To prepare student to be industry ready and serve the needs of managerial cadre in companies and to be a competent entrepreneur.

PSO3: Research Orientation: To enable students to research in diverse areas of Commerce and interdisciplinary field.

PSO4: Professional Ethics and Inclusive Growth: To touch the lives of every student by inculcating prudence, efficiency, creativity, and compassion to work for the betterment of the marginalized sections of society and commitment to human values.

4. Duration: 2 Years (4 Semesters)

5. Class Timings

The classes will be held from Monday to Friday from 09:10 am to 4 pm.

6. Syllabi

The syllabi of all courses for first year and second year offered by M.Com at SOMC are given in the following pages. For each course, the first line contains; Course Code, Title and credits of the course. This is followed by the course objectives and syllabus

For each course, the first line contains; Course Code, Course Title and Credits of the course.

This is followed by the course objectives, course outcome and the syllabus (Unit I to IV), Textbook and reference books.

Programme At A Glance

Semester	1	2	3	4	Total
Courses	9	9	11	7	36
Credits	27	26	33	25	111

Scheme of Studies as per Choice-Based Credit System and Learning Outcome-Based Curriculum Framework

SEMESTER I						
S. N.	Course Code	Course Title	L	T	P	C
1	SMMC709A	Economic Analysis for Business	2	1	_	3
2	SMMA780A	Statistical Analysis for Business	3	1	_	4
3	SMAW773A	Corporate Legal Framework	4	_	_	4
4	SMCS790A	Information Technology in Business	3	_	_	3
5	SMMCMO50 A	Introduction to Accounting System Through Tally				4
6	SMMC701A	Principles and Practices of Taxation	3	1	_	4
7	SMMC731A	People's Behaviour in An Organisation (Elective-I)	3	_	_	3
8		Value Added Course (VAC)	2	_	_	0
9	SMMC981A	Business Communication Skills - I	2	-	-	2
		Total	22	3	0	27

SEMESTER II						
S. N.	Course Code	Course Title	L	T	P	C
1	SMMC724A	Financial Management Using Excel	3	1	_	4
2	SMMC728A	Research Methodology for Modern Business	4	_	_	4
3	SMMC739A	Management Accounting- I	3	1	_	4
4	SMMC756A	Auditing-I	3	_	_	3
5	SMMC736A	Creating and Retaining Motivated Work force	3	_	_	3
6	SMMC805A	Creating An Entrepreneurial Mindset	3	_	_	3
7	SMCS720A	E-Commerce (Elective- II)	3	_	_	3
8		Value Added Course (VAC)	2	_	_	0
9	SMMC982A	Business Communication Skills - II	2	-	-	2

SEMESTER III						
S. N.	Course Code	Course Title	L	T	P	C
1	SMMC801A	Summer Internship Project Report	–	–	–	4
2	SMMC803A	Ethical Dilemma and Profitability	3	–	–	3
3	SMMC706A	GST Framework for Business	3	1	–	4
4	SMMC732A	Management Accounting- II	3	1	–	4
5	SMMA733A	Quantitative Techniques for Business Decisions	3	1	–	4
6	SMMC758A	Auditing-II	3	–	–	3
7	SMMC702A	Financial Services	4	–	–	4
8		Elective III	3	–	–	3
9		Value Added Course (VAC)	2	–	–	0
10		MOOC	0	–	–	2
11	SMMC983A	Business Communication Skills - III	2	-	-	2

SEMESTER IV						
S. N.	Course Code	Course Title	L	T	P	C
1	SMMC884A	Dissertation	–	–	–	6
2	SMMC838A	Derivatives Market	3	–	–	3
3	SMMC705A	Corporate Tax Structure and Planning	3	1	–	4
4	SMMC839A	Managing Portfolio Risk and Return	3	–	–	3
5		Elective-IV	3	–	–	3
6		Elective-V	3	–	–	3
7		Elective-VI	3	–	–	3

SEMESTER I

SMMC709A	ECONOMIC ANALYSIS FOR BUSINESS	L	T	P	C
Version 2.0		3	0	0	3
Pre-requisites/Exposure	Fundamental Knowledge of Economics				
Co-requisites	--				

Course Objectives

1. To get an overview of economic tools, theories and principles, the exciting concepts of Marginal Decisions and Incremental Decisions.
2. To understand the factors influence Customers choice and how their decisions affect the goods markets by affecting the price, the supply and demand?
3. To understand the various types of elasticity as consumer shift from one market to another as this adds an insight about the fluctuations in commodity market
4. To understand profit maximization and cost minimization as the fundamental goals of any firm through the dynamics of Cost Analysis & Price Output Decisions
5. It helps to understand the concept of market and its various forms which are influenced by the demand and price forces.

Course Outcomes

CO1. Microeconomics as a discipline develops skills in the students to understand functioning of entire economy on the basis of individual.

CO2. Students would be exposed to economic dilemmas as per the course boundaries which will be updated with new thinking and gears while delivering the course.

CO3. Microeconomics enables studying the causes, effects and solutions of general redundancy.

CO4. Structural market framework gives immense understanding about the market at a large level.

Catalog Description

The fundamental and unique course of Micro Economics would encourage the action - leaning and value adding potential business learners who are enthusiastic and passionate with the thought of working in International behemoths and soon-to-be-Indian behemoths of today. Also, then they need to apprehend about Business Economics jargons which are basically related to various disciplines like Management, Accounting, Economics, Basic Finance, Engineering and the like. As Micro economics gives practical inside to solve business dilemmas by using its tools for other disciplines.

Course Content

UNIT – I

15 lecture Hours

Introduction: Nature, Scope and Significance of Managerial Economics, its Relationship with other Disciplines, Role of Managerial Economics in Decision Making, Decision Making under Risk and Uncertainty.

UNIT II

10 Lecture Hours

Consumer Behavior and Demand Analysis: Cardinal and Ordinal Approaches to Consumer Behavior; Demand Functions; Determinants of Demand; Elasticity of Demand; Derivation of Market Demand; Demand Estimation and Forecasting.

UNIT III

10 Lecture Hours

Theory of Production and Cost: Managerial uses of Production Function, Short Run and Long Run Production Analysis, Isoquants, Optimal Combination of Inputs, Empirical Estimation of Production Functions; Traditional and Modern Theory of Cost in Short and Long Run, Economies of Scale and Economies of Scope, Empirical Estimation of Cost Function.

UNIT IV

15 Lecture Hours

Theory and Behavior of Firm: Profit Maximization; Alternative Objectives of Business Firms; Price Output Decisions; under Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly; Pricing Policies and Methods, Strategic Behavior of Firms; **Game Theory:** Nash Equilibrium, Prisoner's Dilemma Price & Non-Price Competition.

Text book [TB]:

1. Salvatore, D. Managerial economics in a global economy. Irwin, McGraw-Hill.

Reference book(s) [RB]:

1. Geetika, Ghosh, P., & Choudhury, P.R. (2nded). Managerial economics. New Delhi: McGraw Hill Education.
2. Dwivedi, D. N. Managerial economics. New Delhi, ND: Vikas Publication House.
3. Christopher, R. Thomas, & S. Charles, Maurice. Managerial economics. New Delhi: Tata McGraw Hill.
4. Dholakia, R.H., & Oza, A.N. Micro economics for management students. New Delhi: Oxford University Press.
5. Keating, Berry, & Wilson, J. H. An economic foundation for business decision. New Delhi: BiztantraPublication.
6. Gupta, G.S. Managerial economics: Micro economic. McGraw Hill.
7. Truett&Truett. Managerial economics. John Wiley & Sons Inc.
8. Petersen, H. Craig, & Cris, L W. Managerial economics. New Delhi: Pearson Education (Singapore) Ltd.

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination
Examination Scheme:**

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and Pos		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Microeconomics as a discipline develops skills in the students to understand functioning of entire economy on the basis of individual.	PO1
CO2	Students would be exposed to economic dilemmas as per the course boundaries which will be updated with new thinking and gears while delivering the course	PO2
CO3	Microeconomics enables studying the causes, effects and solutions of general redundancy.	PO7
CO4	Structural economic framework gives immense understanding about the market at a large level	PO5, PO6

		Academic Expertise	Professional Expertise	Creative, Critical Thinking and Problem Solving	Effective Communication	Social sensitivity	Professional & Moral Ethics	Self-directed and Life-long Learning	Fundamental Knowledge	Critical Thinking	Preparedness for Higher Education	Application based Knowledge	Industry Ready
Course Code	Course Title	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
SMMC 709A	ECONOMIC ANALYSIS FOR BUSINESS	3	3			3	1	2	3	2		3	3

Programme and Course Mapping												
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	
CO1	2	-	-	-	-	-	-	-	-	-	-	
CO2	-	3	-	-	-	-	-	3	-	3	-	
CO3	-	-	-	-	-	-	3	-	-	-	-	
CO4	-	-	-	-	3	3	-	-	-	-	3	
CO5												
1=lightly mapped 2=moderately mapped 3=strongly mapped												

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Introduction to Managerial Economics
Local	Assessing the impact of business decisions on the national economy and its overall development
Regional	Evaluating regional economic disparities and designing strategies to promote balanced regional development

National	Assessing the impact of business decisions on the national economy and its overall development
Global	Considering the global implications of business activities, such as international trade, investment, and competition
Employability	Assessing the labour market demands and identifying the required skills and competencies for employability
Entrepreneurship	Analyzing business opportunities and market trends to support entrepreneurship and business development
Skill Development	Evaluating the impact of business decisions on job creation and skill enhancement in the economy.
Professional Ethics	Evaluating the ethical implications of business decisions and promoting responsible business practices
Gender	Analyzing gender dynamics and promoting gender equality in business operations and decision-making processes
Human Values	Incorporating human values, such as fairness, integrity, and social responsibility, into economic analysis
Environment & Sustainability	Assessing the environmental impact of business activities and promoting sustainable practices for long-term viability
SDG	-
NEP 2020	Inclusive Education
POE/4 th IR	-
Unit II	Consumer Behaviour and Demand Analysis
Local	Analysing the impact of consumer behaviour and demand on the development of local industries and markets
Regional	Identifying consumer needs and preferences to develop products and services that align with developmental goals
National	Understanding consumer behaviour and demand patterns to inform business strategies that contribute to national economic development
Global	Considering the global market dynamics and trends to expand business opportunities and contribute to global developmental needs
Employability	Considering the global market dynamics and trends to expand business opportunities and contribute to global developmental needs
Entrepreneurship	Analyzing consumer behavior to identify market gaps and opportunities for entrepreneurial ventures and job creation
Skill Development	Identifying skill requirements and developing skills relevant to meeting consumer demands
Professional Ethics	Incorporating ethical considerations into consumer behavior and demand analysis, ensuring fair and responsible business practices
Gender	Recognizing the influence of gender in consumer behavior and ensuring gender equality in marketing and product development
Human Values	Considering human values such as transparency, honesty, and respect for consumer welfare in analyzing consumer behavior
Environment & Sustainability	Assessing the environmental impact of consumer behavior and promoting sustainable consumption practices

SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit III	Theory of Production and Cost
Local	Assessing the impact of production and cost decisions on the development of local industries and markets
Regional	Identifying opportunities for skill development and employment generation through efficient production and cost management
National	Analyzing the theory of production and cost to optimize resource allocation and promote economic development at the local, national, regional, and global levels
Global	Analyzing the theory of production and cost to optimize resource allocation and promote economic development at the local, national, regional, and global levels
Employability	Analyzing the skill requirements and training needs in the production process to enhance employability
Entrepreneurship	Identifying opportunities for entrepreneurial ventures based on production and cost analysis
Skill Development	Promoting skill development by optimizing production processes and enhancing productivity
Professional Ethics	Incorporating professional ethics in production and cost analysis, ensuring fair and responsible resource allocation
Gender	Recognizing the influence of gender dynamics in the production process and promoting gender equality
Human Values	Considering human values such as integrity, fairness, and respect for worker welfare in production and cost analysis
Environment & Sustainability	Assessing the environmental impact of production processes and promoting sustainable practices
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	-
Unit IV	Theory and Behaviour of Firm
Local	Assessing the impact of firm behavior on the growth and competitiveness of local industries and markets
Regional	Identifying opportunities for skill development, employability, and entrepreneurship through the study of firm behavior
National	Identifying opportunities for skill development, employability, and entrepreneurship through the study of firm behavior
Global	Analyzing the theory and behavior of firms to understand their role in local, national, regional, and global economic development.
Employability	Understanding the theory and behavior of firms to identify employment opportunities and skill requirements
Entrepreneurship	Analyzing the entrepreneurial aspects of firm behavior to identify opportunities for starting new businesses
Skill Development	Promoting skill development by studying successful firm behaviors and their impact on employee capabilities

Professional Ethics	Incorporating professional ethics in the behavior of firms, ensuring integrity, transparency, and responsible practices
Gender	Recognizing the influence of gender dynamics and promoting gender equality within firms
Human Values	Incorporating human values such as fairness, respect, and social responsibility in analyzing firm behavior
Environment & Sustainability	Assessing the environmental impact of firm behavior and promoting sustainable practices.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Use of social media to comprehend socio-cultural diversity of learners.

SMMA780A	Statistical Analysis for Business	L	T	P	C
Version 2.0		4	0	0	4
Pre-requisites/Exposure	--				
Co-requisites	--				

Course Objectives

- To impart knowledge of basic statistical tools & techniques with emphasis on their application in Business decision process and Management.
- To focus on more practical than theoretical.
- To do statistical analysis informs the judgment of the ultimate decision-maker—rather than replaces it—some key conceptual underpinnings of statistical analysis will be covered to insure the understandability of its proper usage.

Course Outcomes

On completion of this course, the students will be able to

CO1- Facilitate Objective Solutions in Business Decision Making.

CO2- Enhance Knowledge in Probability Theory.

CO3- Describe Normality and its Distribution Concepts. Apply Time Series Analysis in Market Prediction Rates.

CO4- Draw Conclusions over the Hypothetical Situations.

CO5- Measure the trend setting factors for projection of Sales and Demand Curves.

Catalog Description

In this course the students will learn the principles and methods of statistical analysis, but will also put them into practice using a range of real-world data sets. The objective is to provide a basic understanding of data analysis using statistics and to use computational tools on problems of applied nature. This course is designed to prepare students to analyse and interpret business problems using Statistical methods. The quantitative evaluation of a problem is imperative to eliminate/minimize the subjectivity associated with the managerial decision-making process. This course is intended to help students “in making-sense-of” enormous amount of statistics to which they are exposed in their everyday life.

Course Content

UNIT I

15 hours

Role of statistics: Application of statistics in managerial decision-making; Descriptive Measures: Measures of central tendency - mean, median, mode and their implications; Measures of Dispersion: range, mean deviation, standard deviation and their significance, Measures of Skewness

UNIT II **15 hours**

Correlation Analysis: Meaning and uses; Types of correlation, Methods of calculation of coefficients – Karl Pearson and Rank correlation, Analysis and interpretation; Regression Analysis: Introduction, Difference between correlation and regression, Linear regression equation, Standard error of the estimate, Coefficient of determination

UNIT III **15 hours**

Probability: Concept of probability and its uses in business decision-making; Addition and multiplication theorem of probability; Bayesian analysis and its application; Probability Theoretical Distributions: Concept and application of Binomial; Poisson and Normal distributions

UNIT IV **15 hours**

Sampling and Hypothesis Testing: Sampling theory; Formulation of hypotheses; Application of Z-test, t-test and χ^2 (Chi) square-test in testing of the hypothesis

TEXT BOOK:

1. Lenin Rubin- Statistics for Management, Pearson (2000), 7th Ed., New Delhi

REFERENCE BOOKS:

1. Beri- Statistics for Management (Tata McGraw-Hill)
2. Chandran J S- Statistics for Business and Economics (Vikas), 1998.
3. Render and Stair Jr- Quantitative Analysis for Management (Prentice-Hall, 7th edition)
4. Sharma J K - Business Statistics (Pearson Education)
5. Gupta C B- An Introduction to Statistical Methods (Vikas), 1995, 9th ed.
6. Earshot L- Essential Quantitative Methods for Business Management and Finance (Palgrave, 2001)
7. Ken Black- Business Statistics for Contemporary Decision Making – (John Wiley), 4th ed.

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and POs		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Facilitate Objective Solutions in Business Decision Making.	PO2,PO3, PSO1
CO2	Enhance Knowledge in Probability Theory.	PO1, PO2,PO7
CO3	Describe Normality and its Distribution Concepts. Apply Time Series Analysis in Market Prediction Rates	PO2,PO3,PO 7
CO4	Draw Conclusions over the Hypothetical Situations.	PO2, PO3, PO7, PSO2
CO5	Measure the trend setting factors for projection of Sales and Demand Curves.	PO2, PO3, PSO2

		Academic Expertise	Professional Expertise	Creative, Critical Thinking and Problem Solving	Effective Communication	Social sensitivity	Professional & Moral Ethics	Self-directed and Life-long Learning	Fundamental Knowledge	Employability and Entrepreneurial Skills	Research Orientation	Professional Ethics and Inclusive Growth
Course Code	Course Title	PO 1	PO2	PO3	PO 4	PO 5	PO 6	PO 7	PS O1	PSO 2	PSO 3	PSO4
SMM A780A	Statistical Analysis for Business	3	3	2				3	3	3		

Programme and Course Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	2	1	2	-	-	-	-	-	2	2	-
CO2	2	-	2	-	-	-	-	-	2	-	-
CO3	2	1	-	-	2	-	-	-	3	2	-
CO4	3	-	2	-	3	-	-	2	-	-	-
CO5											
1=lightly mapped 2=moderately mapped 3=strongly mapped											

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Role of Statistics
Local	Assessing the impact of managerial decisions on local industries
Regional	Identifying opportunities for skill development and employment generation through the application of statistical techniques in managerial decision-making
National	Identifying opportunities for skill development and employment generation through the application of statistical techniques in managerial decision-making
Global	Identifying statistical methods that support entrepreneurial ventures and business development, such as market research and forecasting
Employability	Applying statistical tools and techniques to enhance employability and entrepreneurship by improving data analysis and decision-making skills
Entrepreneurship	Promoting skill development by utilizing statistics to analyze business performance and identify areas for improvement
Skill Development	Evaluating the impact of business decisions on job creation and skill enhancement in the economy.
Professional Ethics	Incorporating ethical considerations in the application of statistics for managerial decision-making, ensuring the responsible and fair use of data
Gender	Recognizing the influence of gender dynamics in data analysis and decision-making, promoting gender equality and inclusivity
Human Values	Considering human values such as transparency, accountability, and social responsibility in the use of statistics for managerial decisions
Environment & Sustainability	Assessing the environmental impact of business operations through statistical analysis and promoting sustainable practices
SDG	-
NEP 2020	Inclusive Education
POE/4 th IR	-
Unit II	Correlation Analysis
Local	Assessing the impact of correlated variables on local industries, markets, and economies, and contributing to their development
Regional	Applying correlation analysis to understand economic, social, and environmental factors influencing development

National	Identifying opportunities for skill development and employment generation through the application of correlation analysis in addressing developmental needs
Global	Conducting correlation analysis to identify relationships between variables and inform decision-making that addresses local, national, regional, and global developmental needs
Employability	Utilizing correlation analysis to enhance employability and entrepreneurship by improving data analysis and decision-making skills
Entrepreneurship	Identifying correlations between variables that support entrepreneurial ventures and business development, such as market trends and customer preferences
Skill Development	Promoting skill development by utilizing correlation analysis to analyze business performance and identify areas for improvement
Professional Ethics	Conducting correlation analysis ethically and responsibly, ensuring data privacy and confidentiality
Gender	Recognizing the influence of gender dynamics in correlation analysis, promoting gender equality and inclusivity in data interpretation and decision-making
Human Values	Considering human values such as transparency, accuracy, and fairness in conducting correlation analysis.
Environment & Sustainability	Assessing the environmental impact of variables through correlation analysis and promoting sustainable practices
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit III	Probability
Local	Assessing the impact of production and cost decisions on the development of local industries and markets by probability analysis
Regional	Identifying and managing risks and uncertainties that impact local industries, markets, and economies
National	Using probability analysis to inform decision-making processes that contribute to economic and social development
Global	Applying probability theory to assess and quantify uncertainties and risks relevant to local, national, regional, and global developmental needs
Employability	Applying probability analysis to support strategic planning and resource allocation for employability and entrepreneurship
Entrepreneurship	Applying probability theory to analyze market trends, assess potential business opportunities, and make informed decisions
Skill Development	Enhancing skills in understanding and using probability concepts and techniques to improve employability and entrepreneurship capabilities
Professional Ethics	Applying probability analysis with integrity and transparency, ensuring ethical use of data and outcomes
Gender	Recognizing and addressing gender dynamics in probability analysis, promoting gender equality in decision-making processes

SMAW 773A		CORPORATE LEGAL FRAMEWORK			
Version 2.0		3	0	0	3
Pre-requisites/Exposure					
Co-requisites		--			
Human Values	Incorporating human values such as fairness, responsibility, and social impact in probability analysis				
Environment & Sustainability	Assessing and managing the environmental impacts associated with risks and uncertainties studied through probability analysis				
SDG	SDG4				
NEP 2020	Inclusive Education				
POE/4 th IR	-				
Unit IV	Sampling and Hypothesis				
Local	Identifying and understanding patterns, trends, and relationships through sampling and hypothesis testing that impact local industries, markets, and economies				
Regional	Considering professional ethics, gender dynamics, human values, and environmental sustainability when conducting sampling and hypothesis testing for developmental purposes				
National	Using sampling and hypothesis testing to inform decision-making processes that contribute to economic and social development				
Global	Applying sampling and hypothesis testing techniques to gather and analyze data relevant to local, national, regional, and global developmental needs				
Employability	Applying sampling and hypothesis testing to support strategic planning and resource allocation for employability and entrepreneurship				
Entrepreneurship	Enhancing skills in sampling and hypothesis testing to improve employability and entrepreneurship capabilities				
Skill Development	Using sampling and hypothesis testing to evaluate the effectiveness of skill development programs and identify areas for improvement				
Professional Ethics	Conducting sampling and hypothesis testing with integrity, ensuring ethical use of data and maintaining confidentiality				
Gender	Recognizing and addressing gender dynamics in sampling and hypothesis testing, promoting gender equality in data analysis and decision-making				
Human Values	Incorporating human values such as fairness, respect, and social responsibility in analyzing firm behavior				
Environment & Sustainability	Assessing and managing the environmental impact associated with data collection and testing procedures				
SDG	SDG4				
NEP 2020	Inclusive Education				
POE/4 th IR	Use of social media to comprehend socio-cultural diversity of learners.				

Course Objectives

1. Discuss about the basics of The Indian Contract Act.
2. Discuss about the basics of The Sale of Goods Act
3. Discuss about the basics of The Companies Act
4. Discuss in details about The Companies Act

Course Outcomes

On completion of this course, the students will be able to

CO1. Analyze the basic concepts in The Indian Contract Act.

CO2. Understand the elements of The Sale of Goods Act.

CO3. Gain the clarity about The Companies Act.

CO4. Acquire knowledge in details of The Companies Act.

Catalog Description

The course is covering all the rules relating to the formation of a company and the rules relating to the managerial personals of a company. The students will be able to know the provisions relating to the Stock Exchange Board Of India, RERA and FEMA which are mandatory for the smooth functioning of a company.

Course Content

Course Syllabus:

UNIT I

10 hours

The Indian Contract Act: Essentials of a valid contract, void agreements, performance of contracts, breach of contract and its remedies, Quasi-Contracts

UNIT II

10 hours

The Sale of Goods Act: Contract of sale of goods, conditions and warranties, transfer of property, rights of an unpaid seller; **The Negotiable Instruments Act:** nature and types; negotiation and assignment; holder-in due course, dishonor and discharge of a negotiable instrument, arbitration

UNIT III

10 hours

The Companies Act, 1956: Nature and types of companies; formation; memorandum and articles of association; prospectus, shares and share capital, allotment of shares

UNIT IV

15 hours

Membership; borrowing powers; management and meetings; accounts and audit; compromise arrangements and reconstruction; prevention of oppression and mismanagement; winding up; Consumer Protection Act and Cyber Law; RTI Act 2005 : Purpose, Right to Information and Obligation of Public Authorities, Exemption from disclosure of information.

Text Books

1. 1. Murty, C Tulisian P.C.,Busienss Law, TMH, New Delhi
2. Kuchhal, M.C. and Deepa Parkash, Business Legislation Management, Vikas Publishing House Pvt. Ltd.
3. Khergamwala, J.S.,The Negotiable Instrument Acts, N.M. Tripathi, Bombay, 1980
4. Ramaiyam, A.,Guide to the Companies Act, Wadhwa, Nagpur, 1992
5. Shah, S.M.,Business Law for Managers,Sultan Chand, New Delhi, 1998

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and Pos		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Analyze the basic concepts in The Indian Contract Act.	PO1, PO3
CO2	Understand the elements of The Sale of Goods Act.	PO1, PO3
CO3	Gain the clarity about The Companies Act.	PO1, PO3
CO4	Acquire knowledge in details of The Companies Act.	PO1, PO3

		Academic Expertise	Professional Expertise	Creative, Critical Thinking and Problem Solving	Effective Communication	Social sensitivity	Professional & Moral Ethics	Self-directed and Life-long Learning	Fundamental Knowledge	Employability and Entrepreneurial Skills	Research Orientation	Professional Ethics and Inclusive Growth
Course Code	Course Title	PO 1	PO2	PO3	PO 4	PO 5	PO 6	PO 7	PS O1	PS O2	PS O3	PS O4
SMAW7 73A	Corporate Legal Framework	3		3					3			2

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	3	-	-	-	-	3	-	-	2
CO2	3	-	3	-	-	-	-	3	-	-	2
CO3	3	-	3	-	-	-	-	3	-	-	2
CO4	3	-	3	-	-	-	-	3	-	-	2
CO5											
1=lightly mapped 2=moderately mapped 3=strongly mapped											

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	The Indian Contract Act
Local	Providing a legal framework for contractual relationships that supports local industries, markets, and economies
Regional	Addressing legal issues related to contracts that impact local, national, regional, and global developmental goals
National	Ensuring that The Indian Contract Act is aligned with local, national, regional, and global developmental needs, facilitating economic growth and social progress
Global	Considering professional ethics, gender dynamics, human values, and environmental sustainability within the context of contract law to promote responsible and sustainable development

Employability	Developing skills in contract drafting, negotiation, and interpretation to support employability and entrepreneurship
Entrepreneurship	Understanding and applying The Indian Contract Act to enhance employability and entrepreneurship capabilities
Skill Development	Developing skills in contract drafting, negotiation, and interpretation to support employability and entrepreneurship
Professional Ethics	Upholding professional ethics by adhering to the principles and provisions outlined in The Indian Contract Act
Gender	ensuring gender equality and fairness in contractual relationships, promoting inclusivity and equal treatment
Human Values	Incorporating human values such as honesty, integrity, and accountability in contractual dealings
Environment & Sustainability	Addressing environmental sustainability by considering the environmental impact of contracts and encouraging sustainable practices
SDG	-
NEP 2020	Inclusive Education
POE/4 th IR	-
Unit II	The Sale of Goods Act and Negotiable Instruments Act
Local	Providing a legal framework for the sale of goods that supports local industries, markets, and economies
Regional	Addressing legal issues related to the sale of goods that impact local, national, regional, and global developmental goals
National	Ensuring that The Sale of Goods Act is aligned with local, national, regional, and global developmental needs, facilitating economic growth and social progress.
Global	Addressing legal issues related to the sale of goods that impact local, national, regional, and global developmental goals
Employability	Understanding and applying The Sale of Goods Act to enhance employability and entrepreneurship capabilities
Entrepreneurship	Providing a legal foundation for sales contracts and business transactions that fosters a conducive environment for employability and entrepreneurship
Skill Development	Promoting awareness of consumer rights and obligations to facilitate skill development and professional growth
Professional Ethics	Upholding professional ethics by adhering to the principles and provisions outlined in The Sale of Goods Act
Gender	Ensuring gender equality and fairness in sales transactions, promoting inclusivity and equal treatment
Human Values	Incorporating human values such as honesty, integrity, and accountability in sales practices
Environment & Sustainability	Addressing environmental sustainability by considering the environmental impact of sales activities and encouraging sustainable practices
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit III	The Companies Act 1956/2013
Local	Understanding the Companies Act at the local level is crucial for individuals and businesses operating within a specific locality. It governs

	the formation, structure, and functioning of companies, thereby impacting local businesses, employees, and stakeholders.
Regional	Understanding the Act's provisions on prospectus, share capital, and allotment of shares is vital for regional investors and businesses seeking capital or investment opportunities.
National	The Companies Act, being a national legislation, has significant implications for the overall economy of a country.
Global	Alignment with global corporate governance standards enhances a country's attractiveness for foreign investment and promotes cross-border business activities.
Employability	Proficiency in understanding and applying the Companies Act provisions enhances employability in legal, accounting, and corporate sectors.
Entrepreneurship	Understanding the Act's provisions on share capital, prospectus, and allotment of shares is crucial for entrepreneurs seeking to raise funds through equity financing.
Skill Development	Skill development initiatives focusing on corporate law and governance can empower individuals with the necessary knowledge and expertise to navigate the complexities of business regulations.
Professional Ethics	Adhering to ethical principles is fundamental in corporate governance, and the Companies Act provides guidelines for ethical conduct and transparency in business operations.
Gender	Provisions related to corporate social responsibility (CSR) under the Act encourage companies to contribute to social and environmental causes, thereby addressing gender disparities, promoting human values, and supporting sustainable development initiatives.
Human Values	Provisions related to corporate social responsibility (CSR) under the Act encourage companies to contribute to social and environmental causes, thereby addressing gender disparities, promoting human values, and supporting sustainable development initiatives.
Environment & Sustainability	Provisions related to corporate social responsibility (CSR) under the Act encourage companies to contribute to social and environmental causes, thereby addressing gender disparities, promoting human values, and supporting sustainable development initiatives.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	-
Unit IV	Membership
Local	Understanding membership, management, and meeting regulations at the local level is crucial for community organizations, small businesses, and local governance bodies.
Regional	Compliance with Consumer Protection Act and Cyber Law safeguards regional consumers and businesses from regional fraud and cyber threats.
National	At the national level, regulations related to membership, management, and borrowing powers impact the governance and operations of national corporations, financial institutions, and government bodies.
Global	Adherence to international standards in membership, management, and financial governance enhances the competitiveness of national corporations and financial institutions.

Employability	Proficiency in understanding and applying regulations related to membership, management, and financial governance enhances employability in legal, financial, and administrative sectors.
Entrepreneurship	Knowledge of regulations governing membership, management, and financial governance is essential for entrepreneurs establishing and managing businesses.
Skill Development	Skill development initiatives focusing on compliance with Consumer Protection Act, Cyber Law, and RTI Act 2005 equip individuals with the necessary knowledge and expertise to navigate legal and regulatory frameworks.
Professional Ethics	Adherence to professional ethics in membership, management, and financial governance is essential for maintaining integrity and trust in corporate and public sector organizations.
Gender	Implementation of regulations promoting transparency, accountability, and consumer protection can contribute to gender equality, human values, and sustainable development.
Human Values	Implementation of regulations promoting transparency, accountability, and consumer protection can contribute to gender equality, human values, and sustainable development.
Environment & Sustainability	Implementation of regulations promoting transparency, accountability, and consumer protection can contribute to gender equality, human values, and sustainable development.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Use of social media to comprehend socio-cultural diversity of learners.

SMCS 790A	Information Technology for Business	L	T	P	C
Version 2.0		2	0	0	2
Pre-requisites/Exposure	Preliminary knowledge of computer, their operations and applications				
Co-requisites	--				

Course Objectives

The main objective is to introduce IT in a simple language to all postgraduate students, regardless of their specialization. It will help them to pursue specialized programs leading to technical and professional careers and certifications in the IT industry. The focus of the subject is on introducing skills relating to IT basics, computer applications, programming, interactive medias, Internet basics etc

Course Outcomes

On completion of this course, the students will be able to

CO1. Relate the basic concepts and technologies used in the field of information technology;

CO2. Have a basic understanding of computer software, operating systems and database management system.

CO3. Outline the need and role telecommunication networks and information technology infrastructure.

CO4. Translate the role of information systems in organizations, the strategic management processes, with the implications for the management.

Catalog Description

This course acts as a roadmap and guide to the basics of Information technology and its contemporary changes. The course will help students to gain an overview of some of the many technologies and applications currently available, how to use some of them, and it will be up to you to decide which of these you find most useful, for what purposes, and which technologies wish or need to learn more about. Rather than trying to be exhaustive, the course seeks to introduce a wide range of programs applications, hardware, and techniques that are currently being used in business, academia and in society.

Course Content

Course Syllabus:

UNIT I

7 hours

Computer Fundamentals and Number System: Block Structure of a Computer System, Characteristics of Computers, Generations of Computers, Classification of Computers, Computer Memory and Mass Storage Devices. Logic Gates, Computer Memory, Computer Hierarchy, Input Technologies, Output, Technologies. **Number System:** Binary, Octal and Hexadecimal Number System.

UNIT II

8 hours

Computer Software Application and System Software: Programming Languages and their Classification, Assemblers, Compilers and Interpreters. **Operating Systems:** Functions of Operating Systems, Types of Operating Systems (Batch Processing, Multitasking, Multiprogramming and Real time Systems), **DBMS:** Traditional File Environment, Database Management Systems Concepts, Data Models, ER Modeling, Constraints, Introduction to SQL queries.

UNIT III

7 hours

Telecommunication and Networks: Types of Telecommunication Networks, Telecommunications Media, Network Topologies, Network Architectures-The OSI Model. The Internet, Intranet and Extranets: Operation of the Internet, Services provided by Internet.

UNIT IV

8 hours

Functional and Enterprise Systems: Management Information Systems, Transaction Processing Information Systems, Accounting and Finance Systems, Marketing and Sales Systems, Production and Operation Management Systems, Human Resources Management Systems.

TEXT BOOK:

Turban, Rainer and Potter. Introduction to information technology. John Wiley & Sons.

REFERENCE BOOKS:

1. Norton, P. Introduction to computers. TMH
2. Rajaraman, V. Introduction to Information Technology. PHI.
3. Ram, B. Computer Fundamentals. New Age Publications
4. Sinha, P.K., Priti Sinha. Foundation of computing. BPB Publications.
5. James, A. O'Brien. Introduction to Information Systems. TMH

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination
Examination Scheme:**

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and POs		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Relate the basic concepts and technologies used in the field of information technology	PO1, PO2
CO2	Have a basic understanding of computer software, operating systems and database management system.	PO3, PO7
CO3	Outline the need and role telecommunication networks and information technology infrastructure.	PO1, PO7
CO4	Translate the role of information systems in organizations, the strategic management processes, with the implications for the management.	PO3

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	1	2	-	-	-	-	-	1	-	-	-
CO2	-	2	-	-	-	-	-	-	2	2	-
CO3	-	-	-	3	-	-	-	1	-	-	-
CO4	-	-	-	3	-	-	-	-	-	2	2

1=lightly mapped 2=moderately mapped 3=strongly mapped

		Academic Expertise	Professional Expertise	Creative, Critical Thinking and Problem Solving	Effective Communication	Social sensitivity	Professional & Moral Ethics	Self-directed and Life-long Learning	Fundamental Knowledge	Employability and Entrepreneurial	Research Orientation	Professional Ethics and Inclusive
Course Code	Course Title	PO 1	PO2	PO3	PO 4	PO 5	PO 6	PO 7	PS O1	PS O2	PS O3	PS O4
SMCS 790A	Information Technology for Business	3	3	2				2	3	3		

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Computer Fundamentals and Number System
Local	Understanding computer fundamentals at the local level is crucial for individuals, businesses, and educational institutions to adapt to modern technological advancements.
Regional	Knowledge of computer fundamentals facilitates regional development through the adoption of technology-driven solutions for various sectors such as agriculture, healthcare, and manufacturing.
National	Computer fundamentals are essential for driving digital transformation and economic development.

Global	Proficiency in computer fundamentals is critical for participating in the global digital economy.
Employability	Proficiency in computer fundamentals enhances employability across various industries and sectors.
Entrepreneurship	Knowledge of computer fundamentals is essential for entrepreneurs launching tech startups or digital businesses.
Skill Development	Skills in computer systems, memory, logic gates, and number systems are in high demand in the job market, especially in the fields of information technology, software development, and data analysis.
Professional Ethics	Adherence to ethical principles is essential in the development and use of computer systems and technologies.
Gender	Promoting diversity and inclusion in the field of computer science and technology is essential for achieving gender equality and empowering underrepresented groups.
Human Values	Integrating human values such as privacy, accessibility, and inclusivity into computer systems and technologies ensures that they serve the needs of all individuals and communities.
Environment & Sustainability	Embracing sustainable practices in the design, production, and disposal of computer hardware and software contributes to environmental conservation and supports the achievement of Sustainable Development Goals (SDGs).
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	-
Unit II	Computer Software Application and System Software
Local	Knowledge of programming languages and DBMS concepts empowers local developers and IT professionals to create customized solutions tailored to local needs and challenges.
Regional	The adoption of computer software and systems enhances regional productivity, efficiency, and connectivity.
National	Computer software applications and systems play a crucial role in driving digital transformation and economic growth.
Global	Global businesses rely on operating systems and database management systems to manage complex operations across international markets.
Employability	Proficiency in programming languages, system software, and DBMS concepts enhances employability across various industries and sectors.
Entrepreneurship	Entrepreneurs can leverage operating systems and DBMS to build scalable and secure platforms for e-commerce, digital marketing, and online services.
Skill Development	Skills in software development, system administration, and database management are in high demand in the global job market, offering opportunities for career growth and advancement.
Professional Ethics	Adherence to ethical principles is essential in software development, system administration, and database management.
Gender	Promoting diversity and inclusion in software development and IT sectors is essential for achieving gender equality and empowering underrepresented groups.

Human Values	Integrating human values such as accessibility, usability, and inclusivity into software applications and systems ensures that technology serves the needs of all users.
Environment & Sustainability	Embracing sustainable practices in software development and system administration contributes to environmental conservation and supports the achievement of Sustainable Development Goals (SDGs).
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	-
Unit III	Telecommunication and Networks
Local	Knowledge of network topologies and architectures is essential for setting up and maintaining local networks, supporting local infrastructure development and connectivity.
Regional	Regional organizations and government bodies utilize networks for regional collaboration, data sharing, and service delivery, fostering regional integration and development.
National	National governments invest in telecommunications infrastructure to expand access to broadband internet and digital services, bridging the digital divide and promoting inclusive growth.
Global	Telecommunication networks facilitate global connectivity and communication, enabling international collaboration, trade, and exchange of information.
Employability	Proficiency in telecommunication networks, network architectures, and internet technologies enhances employability in various industries and sectors.
Entrepreneurship	Skills in network design, implementation, and management are in high demand in the job market, offering opportunities for career advancement and specialization.
Skill Development	Knowledge of telecommunication networks and internet technologies enables entrepreneurs to develop innovative products and services in the digital space.
Professional Ethics	Adherence to ethical principles is essential in the design, implementation, and management of telecommunication networks and internet services.
Gender	Promoting diversity and inclusion in the field of telecommunications and networking is essential for achieving gender equality and empowering underrepresented groups.
Human Values	Integrating human values such as accessibility, privacy, and digital rights into telecommunication networks and internet services ensures that technology serves the needs of all individuals and communities.
Environment & Sustainability	Embracing sustainable practices in network infrastructure deployment and management contributes to environmental conservation and supports the achievement of Sustainable Development Goals (SDGs).
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit IV	Functional and Enterprise System
Local	Functional and enterprise systems are essential for small businesses and local organizations to streamline operations and improve efficiency.

Regional	Functional and enterprise systems facilitate collaboration and coordination across multiple businesses and organizations within the region.
National	Functional and enterprise systems are crucial for driving economic growth, improving productivity, and enhancing competitiveness.
Global	Functional and enterprise systems enable multinational corporations to standardize processes, share data, and coordinate operations across different countries and regions.
Employability	Proficiency in using and managing functional and enterprise systems enhances employability across various industries and sectors.
Entrepreneurship	Entrepreneurs can leverage functional and enterprise systems to streamline business processes, optimize resource allocation, and scale operations.
Skill Development	Skill development initiatives focusing on enterprise systems contribute to building a future-ready workforce capable of leveraging technology for organizational success.
Professional Ethics	Professionals working with enterprise systems are responsible for maintaining data integrity, protecting sensitive information, and ensuring compliance with legal and ethical standards.
Gender	Promoting diversity and inclusion in the field of enterprise systems is essential for achieving gender equality and empowering underrepresented groups.
Human Values	Integrating human values such as accessibility, fairness, and inclusivity into enterprise systems ensures that technology benefits all stakeholders.
Environment & Sustainability	Embracing sustainable practices in enterprise system design, implementation, and usage contributes to environmental conservation and supports the achievement of Sustainable Development Goals (SDGs).
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour

SMMCMO38A	Introduction to Tally	L	T	P	C
Version 1.0		0	0	2	1
Pre-requisites/Exposure	Basics of Computer and fundamental of accounts				
Co-requisites	--				

Course Objectives

1. To introduce the students to the Basic of Accounts and the usage of Tally for accounting purpose
2. The course covers the main features and components of Tally preparing books, maintain accounts voucher entries etc.
3. To enable students understand the multilingual feature of Tally in maintaining accounts in the different languages that are supported by Tally
4. This practical course will bridge the gap between traditional manual accounting and modern computerized accounting.

Course Outcomes

On completion of this course, the students will be able to

CO1. Students will be aware about automation of accounting activities

CO2. Students will have practical hands on MS-Excel for doing various accounting activities

CO3. Students will understand the use of the software Tally in computerization of accounting system.

CO4. Students would be comfortable working on Tally software and maintain the books of accounts with ease.

Catalog Description

Earlier, business transactions were recorded manually in form of "Cash book, ledger book, journal books etc." which required a lot of space & paperwork. With the advent of technology, new software was created to be known as "Tally" which facilitates easy recording of business transactions & also cater to storage problems

Main Purpose of Tally is to simplify the business. As the tag line of Tally says 'Power of Simplicity' which is actually true as it is really very simple to do all accounting in Tally because of its ease of use and simplicity of functions. In modern accounting and economic global, Tally. ERP 9 Accounting Software is holistic and applicable because it offers numerous technology advantages.

Trust worthiness of data:

The device is so strong that even the shutting down of a machine or failure of power at some point of functioning does no longer have an effect on the information stored in Tally.ERP 9 database. High-quality data integrity checks at regular levels ensure records dependability.

Secured data:

Data integrity assessments ensure that no outside changes to the data can intrude with Tally.ERP 9. The supply of binary encoding garage layout evades complex data grouping. Get right entry to the database is with the assist of an activated ODBC layer.

Tally Audit:

A detailed user may be supplied administrator rights to check for accuracy of entries entered by means of approved users and make adjustments where ever required. Audited entries in conjunction with alterations made are displayed with the call of the user who has made the ones changes with the time of exchange.

Tally Vault:

The choice of data encryption available in Tally.ERP 9 is referred to as the Tally Vault. data Encryption standard (DES) technique averts breaking of password for the vault.

There is numerous other Tally. ERP 9 advantages which consist of safety tiers which might be user defined, quick and easy installation, unlimited multi user support, internal backups, import or export of tally data and its graphical evaluation except many others.

The reason being firms can get the benefit of getting all offerings beneath one roof instead of losing high-quality time exploring various carriers for applicable services.

Course Content

Unit I:

4 lecture hours

MS-Excel in Accounting: Introduction to MS Excel, MS Excel in day-to-day office activities, Accounting in MS-Office, Financial Formulas in MS-Office - Various Calculation Sheets, Calculation of Interest, Principle and Compounding

Unit II:

4 lecture hours

Setting-up Books of Accounts in Tally: Introduction, Creation of Company, Introduction to Gateway of Tally, Menu, Company Info menu, Features & Configuration options for company.

Unit III:

4 lecture hours

Maintaining accounts: group and ledgers, working with account masters, viz, group, ledger, cost centre and category, currency.

Unit IV:**3 lecture hours**

Voucher entry and reporting: Entry of accounts vouchers, printing of vouchers, creation and alteration of vouchers types and vouchers classes, viewing and printing various reports, printing & viewing balance sheet, p& l account, trial balance

Text Books

1. Koget Solutions Inc. Tally 9 in Simple Steps. New Delhi: Wiley India.

Reference Books/Materials

1. Maidasani, D. Accounting with Tally 9.0. New Delhi: Lakshmi Publications.
2. Nadhani, A. K. Tally 9 - Training Guide. New Delhi: BPB Publications.
- 3.

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and POs		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Students will be aware about automation of accounting activities	PO1&2
CO2	Students will have practical hands on MS-Excel for doing various accounting activities	PO2&3
CO3	Students will understand the use of the software Tally in computerization of accounting system.	PO2&3
CO4	Students would be comfortable working on Tally software and maintain the books of accounts with ease.	PO2,3&6

		Academic Expertise	Professional expertise	Creative, Critical Thinking and Problem Solving	Effective Communication	Social sensitivity	Professional & Moral Ethics	Self-directed and Life-long Learning	Fundamental Knowledge	Critical Thinking and Innovation	Hands-on Experience	Career Opportunities	Research Orientation
Course Code	Course Title	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
SMM COM38A	Introduction to Tally	2	2	2			2		3	2	3	2	

Programme and Course Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	-	-	-	-	-	-	-	3	-
CO2	2	-	-	-	2	-	-	-	1	-	-
CO3	-	-	-	2	-	-	1	-	-	2	-
CO4	2	-	2	-	-	1	-	-	-	3	-
CO5											

1=lightly mapped 2=moderately mapped 3=strongly mapped

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	MS-Excel in Accounting
Local	-
Regional	Using MS-Excel to organize and manage financial data, promoting efficient and effective accounting practices
National	Applying MS-Excel in accounting to enhance decision-making processes that contribute to economic growth and social progress
Global	Utilizing MS-Excel in accounting to support local, national, regional, and global developmental needs by facilitating accurate financial reporting and analysis
Employability	Proficiency in accounting to facilitate skill development and professional growth
Entrepreneurship	Using MS-Excel to analyze financial data, create financial models, and generate reports that support business decision-making
Skill Development	Enhancing skills in data manipulation, data visualization, and financial analysis through the use of MS-Excel
Professional Ethics	Maintaining professional ethics by ensuring accuracy, confidentiality, and integrity when using MS-Excel in accounting
Gender	Addressing gender dynamics by promoting equal opportunities and fair treatment in accounting practices facilitated by MS-Excel
Human Values	Incorporating human values such as transparency, honesty, and accountability in financial reporting and analysis using MS-Excel
Environment & Sustainability	Considering the environmental impact of digital tools like MS-Excel and promoting sustainable practices in accounting operations
SDG	-
NEP 2020	Inclusive Education
POE/4 th IR	-
Unit II	Setting-up Books of Accounts in Tally
Local	-
Regional	Providing accurate and reliable financial data through Tally for local industries, markets, and economies to support informed decision-making and developmental initiatives
National	Setting up books of accounts in Tally that comply with local, national, regional, and global accounting standards and regulations, facilitating economic growth and financial transparency
Global	Addressing the accounting requirements and reporting needs that contribute to local, national, regional, and global developmental goals
Employability	Enhancing accounting and financial management skills through the setup of books of accounts in Tally
Entrepreneurship	Developing proficiency in Tally software to manage financial transactions and records, improving employability and entrepreneurship opportunities
Skill Development	Promoting awareness of financial reporting requirements and compliance standards to facilitate skill development and professional growth
Professional Ethics	Upholding professional ethics by maintaining accurate and transparent financial records in Tally

Gender	ensuring gender equality in financial management practices, promoting equal opportunities and fair treatment
Human Values	Incorporating human values such as honesty, integrity, and accountability in the setup of books of accounts
Environment Sustainability	& Considering the environmental impact of financial activities and promoting sustainable practices within the context of bookkeeping in Tally
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit III	Maintaining accounts
Local	-
Regional	Providing accurate and reliable financial data through Tally for local industries, markets, and economies to support informed decision-making and developmental initiatives
National	Setting up books of accounts in Tally that comply with local, national, regional, and global accounting standards and regulations, facilitating economic growth and financial transparency
Global	Addressing the accounting requirements and reporting needs that contribute to local, national, regional, and global developmental goals
Employability	Enhancing accounting and financial management skills through the setup of books of accounts in Tally
Entrepreneurship	Developing proficiency in Tally software to manage financial transactions and records, improving employability and entrepreneurship opportunities
Skill Development	Promoting awareness of financial reporting requirements and compliance standards to facilitate skill development and professional growth
Professional Ethics	Upholding professional ethics by maintaining accurate and transparent financial records in Tally
Gender	ensuring gender equality in financial management practices, promoting equal opportunities and fair treatment
Human Values	Incorporating human values such as honesty, integrity, and accountability in the setup of books of accounts
Environment Sustainability	& Considering the environmental impact of financial activities and promoting sustainable practices within the context of bookkeeping in Tally
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	-
Unit IV	Voucher entry and reporting
Local	-
Regional	Providing accurate and reliable financial data through Tally for local industries, markets, and economies to support informed decision-making and developmental initiatives
National	Setting up books of accounts in Tally that comply with local, national, regional, and global accounting standards and regulations, facilitating economic growth and financial transparency
Global	Addressing the accounting requirements and reporting needs that contribute to local, national, regional, and global developmental goals
Employability	Enhancing accounting and financial management skills through the setup of books of accounts in Tally
Entrepreneurship	Developing proficiency in Tally software to manage financial transactions and records, improving employability and entrepreneurship opportunities

Skill Development	Promoting awareness of financial reporting requirements and compliance standards to facilitate skill development and professional growth
Professional Ethics	Upholding professional ethics by maintaining accurate and transparent financial records in Tally
Gender	ensuring gender equality in financial management practices, promoting equal opportunities and fair treatment
Human Values	Incorporating human values such as honesty, integrity, and accountability in the setup of books of accounts
Environment & Sustainability	Considering the environmental impact of financial activities and promoting sustainable practices within the context of bookkeeping in Tally
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour

SMMC701A	PRINCIPLES AND PRACTICES OF TAXATION	L	T	P	C
Version 2.0		4	0	0	4
Pre-requisites/Exposure					
Co-requisites	--				

Course Objectives

1. To provide knowledge of the policy, principles and practice that underpin the Indian taxation system.
2. To acquaint the students to identify and evaluate taxation issues and tax planning opportunities.
3. To understand International Double Taxation system.
4. To develop an insight of incidence of tax and constitutional provisions related to taxation system.

Course Outcomes

On completion of this course, the students will be able to

CO1. Critically evaluate the various principles of taxation based on the taxation legislation and landmark taxation decisions issued by the courts and the Administrative Appeals Tribunal.

CO2 Apply advanced knowledge of the principles that distinguish between the concepts of income, capital and gifts and general and specific deductions; and incorporate these into a tax planning environment.

CO3. Critically analyse the complexities of taxation principles in relation to various taxable entities and analyse and critically address the key issues related to tax planning opportunities.

CO4. Understand International Double Taxation system and methods to alleviate international tax duplication

Catalog Description

This course looks at how tax systems work and the principles that lie behind tax systems. Topics covered include the reasons for taxation and the main types of tax, how income is taxed, how the tax administration operates, the interpretation of tax legislation and tax avoidance. The course uses examples from the tax systems of the India and other countries to illustrate the issues discussed. The participants are expected to carefully go through the pre class readings before each session to facilitate an interactive discussion in the class.

Content

Unit I: 15 lecture hours

Introduction: Principles of taxation, Tax-GDP Ratio: Meaning, Significance & Determinants. Tax Equity: Benefit Principle of Taxation; Ability to-pay principle of taxation. Tax Capacity & Tax Effort, Tax bases and tax policy – Determinants of tax yield – Classification of taxes.

Unit II: 15 lecture hours

International Double Taxation: Assignment Rules of Foreign Income- Source Versus Residence; Methods to alleviate international tax duplication: Exemption, Tax Credit Method, Bilateral Tax Treaty, Multilateral Tax Treaty, OECD Model & United Nations Model- Tax Convention, International Tax Avoidance and Evasion; Transfer Pricing; Tax Heavens, Tax Treaty Shopping – Anti Avoidance Measures. Indian Law on Double Tax Relief.

Unit III: 15 lecture hours

Incidence of Taxation: Types of tax incidence, Factors determining extent of tax shifting, taxation and efficiency: Excess Burden of Taxation; Administrative Costs; Compliance Costs. Distribution of Tax Burden, - Buoyancy and elasticity of tax revenue-Tax evasion in India, causes and consequences of tax evasion, Methods to curb tax evasion, Tax Incentives: Rationale, benefits and costs of tax incentives, forms of tax incentives: Tax Holidays, investment allowance, deductions, reinvestment incentives etc.

Unit IV: 15 lecture hours

Constitutional Provisions Pertaining to Taxes: Rationale for constitutional arrangements. Distribution of taxation powers between the Center and States in the constitution of India; Restrictions on the taxation powers of the States; sharing of Central taxes. Recommendations of the Thirteenth Finance Commission.

Tax treatment of capital gains: exemption, presumptive tax, Tax amnesties.

TEXT BOOKS:

1. Musgrave. Richard and Peggy Musgrave, Public Finance in Theory and Practice, McGraw Hill Book Company.
2. Sury, M.M. Fiscal Policy Development in India: 1947 to 2007, Indian tax foundation in association with New Century publications, New Delhi.

REFERENCE BOOKS:

1. Peerzode, Sayal Afzal, Economics of Taxation, Atlantic Publishers & Distributors Pvt. Ltd.
2. Goode. Richard, Government Finance in Developing Countries, New Delhi. Tata – McGraw Hill publishing Company Ltd.
3. Government of India, Ministry of Finance, Report of the Indirect Taxation Enquiry Committee
4. Government of India, Ministry of Finance, Speeches of Union Finance Ministers, 1947-48 to 1984-85
5. Singhanian. Vinod K, Direct Taxes: Law and Practice (Delhi: Taxmann Publications (p)

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and POs		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Critically evaluate the various principles of taxation based on the taxation legislation and landmark taxation decisions issued by the courts and the Administrative Appeals Tribunal.	PO1, PSO1
CO2	Apply advanced knowledge of the principles that distinguish between the concepts of income, capital and gifts and general and specific deductions; and incorporate these into a tax planning environment.	PO2
CO3	Critically analyse the complexities of taxation principles in relation to various taxable entities and analyse and critically address the key issues related to tax planning opportunities.	PO3
CO4	Understand International Double Taxation system and methods to alleviate international tax duplication	PO1

		Academic Expertise	Professional Expertise	Creative, Critical Thinking and Problem Solving	Effective Communication	Social Sensitivity	Professional & Moral Ethics	Self-directed and Lifelong Learning	Fundamental Knowledge	Employability and Entrepreneurial Skills	Research Orientation	Professional Ethics and Inclusive Growth
Course Code	Course Title	PO 1	PO2	PO3	PO 4	PO 5	PO 6	PO 7	PS O1	PS O2	PS O3	PS O4
SMMC 701A	PRINCIPLES AND PRACTICES OF TAXATION	2	2	2	1				2			

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	-	-	-	-	3	-	-	-
CO2	-	3	-	-	-	-	-	-	-	-	-
CO3	-	-	3	-	-	-	-	-	-	-	-
CO4	3	-	-	-	-	-	-	-	-	-	-
CO5											
1=lightly mapped 2=moderately mapped 3=strongly mapped											

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Introduction of Taxation
Local	-
Regional	Tax policies can be used to address income inequality, promote economic growth, and fund developmental projects that benefit local communities, regions, and the nation as a whole.
National	Taxation plays a crucial role in generating revenue for governments at all levels, supporting the development of infrastructure, public services, and social welfare programs.
Global	Understanding the principles and practices of taxation helps policymakers design effective tax systems that align with developmental objectives and address societal needs
Employability	Knowledge of taxation principles and practices is essential for professionals working in finance, accounting, and taxation-related fields. It enhances their employability and opens up career opportunities in taxation advisory, tax planning, and tax compliance.
Entrepreneurship	Entrepreneurs need to understand taxation rules to ensure compliance and make informed decisions regarding business structures, tax liabilities, and tax planning strategies
Skill Development	Skill development in taxation equips individuals with the ability to navigate complex tax regulations, optimize tax outcomes, and contribute to the financial success of businesses and organizations
Professional Ethics	Taxation systems should adhere to principles of fairness, transparency, and accountability, ensuring that the burden of taxation is distributed equitably and in line with professional ethics.
Gender	Consideration of gender dynamics in taxation can help identify and rectify any gender biases or inequalities in tax policies, ensuring fairness and inclusivity
Human Values	Taxation policies should align with human values, such as social responsibility, by promoting social welfare programs and addressing societal needs
Environment & Sustainability	Environmental and sustainability considerations can be incorporated into tax policies by providing incentives for eco-friendly practices, imposing taxes on harmful activities, and supporting sustainable development initiatives
SDG	-
NEP 2020	Inclusive Education
POE/4 th IR	-
Unit II	International Double Taxation
Local	-
Regional	Addressing the issue of international double taxation is relevant to local, national, regional, and global developmental needs in several ways.
National	Resolving international double taxation issues also enhances cooperation and collaboration between countries, fostering regional and global economic integration.
Global	It promotes economic growth and investment by eliminating barriers and disincentives for cross-border trade and investment
Employability	-

Entrepreneurship	Dealing with International Double Taxation requires specialized knowledge and skills in international tax planning and compliance, contributing to skill development in the field of taxation
Skill Development	Promoting awareness of financial reporting requirements and compliance standards to facilitate skill development and professional growth
Professional Ethics	Addressing International Double Taxation promotes professional ethics by ensuring compliance with tax laws, avoiding tax evasion, and fostering transparency and accountability in cross-border transactions
Gender	Considering the impact of International Double Taxation on gender dynamics helps ensure fair treatment and equal opportunities for men and women in cross-border business activities
Human Values	Resolving International Double Taxation aligns with human values such as fairness, integrity, and accountability by establishing a more equitable and transparent international tax system
Environment & Sustainability	Addressing International Double Taxation can contribute to environmental sustainability by encouraging responsible tax practices that consider the environmental impact of business operations and support green initiatives.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit III	Incidence of Taxation
Local	Assessing the incidence of taxation helps policymakers address issues related to tax evasion, tax avoidance, and illicit financial flows, which can have significant implications for development at all levels.
Regional	Understanding the incidence of taxation helps policymakers design tax systems that align with developmental goals, such as reducing income inequality, promoting economic growth, and funding public goods and services.
National	Setting up books of accounts in Tally that comply with local, national, regional, and global accounting standards and regulations, facilitating economic growth and financial transparency
Global	By analyzing the impact of taxes on different economic agents, policymakers can ensure that tax policies contribute to local, national, regional, and global development by minimizing distortions and maximizing economic efficiency.
Employability	Understanding the incidence of taxation enables individuals to develop skills in tax planning, financial management, and compliance, which are essential for business success and career advancement
Entrepreneurship	By considering the incidence of taxation, individuals and businesses can make informed decisions regarding their employment choices, investment strategies, and entrepreneurial ventures, leading to enhanced employability and entrepreneurship
Skill Development	Knowledge of the incidence of taxation is crucial for entrepreneurs and businesses to understand the impact of taxes on their profitability, pricing decisions, and investment choices.
Professional Ethics	Evaluating the incidence of taxation from an ethical standpoint ensures fairness and equity in the tax system, avoiding regressive or discriminatory tax practices.
Gender	Considering gender dynamics in the incidence of taxation helps identify potential gender biases and address them through tax policies that promote gender equality and inclusivity.
Human Values	Incorporating human values such as transparency, accountability, and social responsibility in tax policies and administration ensures ethical tax practices and upholds public trust.

Environment Sustainability	& Assessing the environmental impact of taxation helps design tax policies that encourage sustainable practices, such as environmental taxes or incentives for green investments, contributing to environmental and sustainability goals.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	-
Unit IV	Constitutional Provisions Pertaining to Taxes
Local	Constitutional provisions on taxes help in designing tax systems that promote fairness and reduce economic disparities, contributing to local, national, and regional development.
Regional	By providing a framework for taxation, these provisions facilitate revenue collection, which can be used for funding infrastructure projects, social welfare programs, and other developmental initiatives.
National	Well-structured tax provisions can make a country or region more attractive for investments, leading to job creation, industrial growth, and overall development.
Global	Constitutional provisions related to taxes help ensure compliance with international agreements and commitments, such as tax treaties and initiatives to combat tax evasion and money laundering.
Employability	Properly designed tax provisions can create a favorable business environment, attracting investments and stimulating entrepreneurship, which, in turn, generates employment opportunities.
Entrepreneurship	Tax incentives and provisions that promote research and development activities can foster innovation, technological advancements, and the growth of knowledge-based industries, contributing to employability and skill development
Skill Development	Revenue generated through taxation can be used to fund skill development programs, vocational training, and educational initiatives, enhancing employability and entrepreneurship capabilities
Professional Ethics	Constitutional provisions on taxes aim to ensure transparency, fairness, and accountability in tax collection and administration, upholding professional ethics.
Gender	Tax provisions can be designed to address gender biases and promote gender equality, such as providing tax incentives for women entrepreneurs or addressing gender-based disparities in tax burdens
Human Values	Revenue collected through taxes can be used to fund social welfare programs, healthcare, education, and poverty alleviation initiatives, reflecting human values and promoting social well-being.
Environment Sustainability	& Tax provisions can be used to promote environmentally friendly practices and discourage activities that harm the environment, such as imposing taxes on carbon emissions or incentivizing renewable energy sources.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour

SEMESTER- II

SMMC724A	Financial Management Using Excel	L	T	P	C
Version 2.0		4	0	0	4
Pre-requisites/Exposure					
Co-requisites					

Course Objectives

- To provide knowledge on the financial management. ·
- To enable the students to use MS Excel in basic financial calculations. ·
- To acquaint students with financial decisions, investment decisions and dividend decisions. ·
- To help students analyze the financial statements of the company and to make financial decisions.

Course Outcomes

On completion of this course, the students will be able to

CO1. Understand various concepts relating to financial management and financial decisions and develop skill in using MS Excel for basic financial calculations and also to analyze financial statements of a company and make appropriate recommendations for financial planning.

CO2: Design the appropriate capital structure by applying leverage principles and techniques of cost of capital so as to maximize earnings per share.

CO3: Apply the techniques of time value of money in all investment decisions - personal or professional and evaluate long-term investment proposals and select the best alternative for the organization.

CO4: Ascertain the working capital required for an organization. Devise ideal dividend payout policy understanding its impact on firm value.

Catalog Description

This course develops an understanding among the students towards corporate financial activities. It helps to study the role and responsibilities of finance manager, finance function, management of finance, accounting and financial information to management for decision making and will cover management of capital, working capital management and dividend policy. As a prerequisite, the students should be having basic knowledge about elementary concepts of finance

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination
Examination Scheme:**

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and POs		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Explain various concepts relating to financial management and financial decisions. Develop skill using MS Excel for basic financial calculations. Analyze financial statements of a company and make appropriate recommendations for financial planning.	PO1, PO2,PO3
CO2	Design the appropriate capital structure by applying leverage principles and techniques of cost of capital so as to maximize earnings per share.	PO2,PO3
CO3	Apply the techniques of time value of money in all investment decisions - personal or professional and evaluate long-term investment proposals and select the best alternative for the organisation.	PO1, PO2,PO7
CO4	Ascertain the working capital required for an organization. Devise ideal dividend payout policy understanding its impact on firm value.	PO6,PO7

		Academic Expertise	Professional Expertise	Creative, Critical Thinking and Problem Solving	Effective Communication	Social sensitivity	Professional & Moral Ethics	Self-directed and Life-long Learning	Fundamental Knowledge	Employability and Entrepreneurial	Research Orientation	Professional Ethics and Inclusive Growth
Course Code	Course Title	PO 1	PO2	PO3	PO 4	PO 5	PO 6	PO 7	PS O1	PS O2	PS O3	PSO4
SMMC724A	Financial Management Using Excel	2	3	3	2	1	1	2	2	3	2	1

Programme and Course Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	-	-	-	-	-	-	-	-
CO2		3	3	-	-	-	-	-	-	-	-
CO3	3	3	-	-	-		3	-	-	-	-
CO4	-	-	-	-	-	3	3	-	-	-	-

1=lightly mapped 2=moderately mapped 3=strongly mapped

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Introduction to Excel for basic Financial Calculation
Local	Financial management principles are essential for organizations to attract investments, access capital markets, and support infrastructure development.
Regional	Understanding financial management concepts and techniques contributes to the overall economic development of a country or region
National	Effective financial management practices enable businesses to generate profits, create jobs, and stimulate local and national economies
Global	Sound financial management helps address developmental challenges, such as poverty reduction, income inequality, and sustainable economic growth
Employability	Knowledge of financial management enhances employability prospects, particularly in roles related to finance, accounting, and business analysis.
Entrepreneurship	Understanding financial management is crucial for aspiring entrepreneurs to develop business plans, secure funding, and manage financial resources effectively
Skill Development	Proficiency in financial management equips individuals with the ability to make informed decisions, evaluate investment opportunities, and assess financial risks
Professional Ethics	Adhering to professional ethics in financial management ensures transparency, integrity, and accountability in financial reporting and decision-making
Gender	Promoting gender equality in financial management fosters equal opportunities and representation for women in finance-related roles.
Human Values	Considering human values, such as fairness and honesty, in financial management practices helps build trust and maintain ethical standards
Environment & Sustainability	Integrating environmental and sustainability considerations into financial management supports responsible investment decisions, resource conservation, and sustainable business practices.
SDG	-
NEP 2020	Inclusive Education
POE/4 th IR	-
Unit II	Deciding Capital Structure Using Excel
Local	It assists in analyzing the financial viability of projects, evaluating investment opportunities, and allocating resources effectively.
Regional	By providing insights into financial trends and projections, it supports economic growth, stability, and development
National	It enables scenario analysis and stress testing, helping policymakers and businesses prepare for potential challenges and uncertainties.
Global	Financial modeling using Excel helps in economic planning and decision-making at various levels, contributing to local, national, regional, and global developmental needs.
Employability	Proficiency in financial modeling using Excel enhances employability and job prospects, especially in finance, consulting, and data analysis roles.
Entrepreneurship	Financial modeling proficiency enables entrepreneurs to assess the financial feasibility and potential profitability of their business ideas
Skill Development	It supports skill development by promoting critical thinking, problem-solving, and data-driven decision-making abilities

Professional Ethics	Financial modeling using Excel should be conducted ethically, ensuring accuracy, transparency, and integrity in financial analysis and reporting.
Gender	Gender equality should be upheld by providing equal opportunities for training and development in financial modeling skills.
Human Values	Human values such as accountability, honesty, and fairness should be integrated into financial modeling practices
Environment & Sustainability	Environmentally sustainable practices should be considered when evaluating the financial implications of projects and initiatives.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit III	Time Value of Money Using Excel
Local	It assists in analyzing the financial viability of projects, evaluating investment opportunities, and allocating resources effectively.
Regional	By providing insights into financial trends and projections, it supports economic growth, stability, and development
National	It enables scenario analysis and stress testing, helping policymakers and businesses prepare for potential challenges and uncertainties.
Global	Financial modeling using Excel helps in economic planning and decision-making at various levels, contributing to local, national, regional, and global developmental needs.
Employability	Proficiency in financial modeling using Excel enhances employability and job prospects, especially in finance, consulting, and data analysis roles.
Entrepreneurship	Financial modeling proficiency enables entrepreneurs to assess the financial feasibility and potential profitability of their business ideas
Skill Development	It supports skill development by promoting critical thinking, problem-solving, and data-driven decision-making abilities
Professional Ethics	Financial modeling using Excel should be conducted ethically, ensuring accuracy, transparency, and integrity in financial analysis and reporting.
Gender	Gender equality should be upheld by providing equal opportunities for training and development in financial modeling skills.
Human Values	Human values such as accountability, honesty, and fairness should be integrated into financial modeling practices
Environment & Sustainability	Environmentally sustainable practices should be considered when evaluating the financial implications of projects and initiatives.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit IV	Working Capital Management in Excel
Local	Financial modeling helps businesses make informed decisions, which can contribute to local, national, regional, and global economic growth
Regional	Financial modeling helps businesses make informed decisions, which can contribute to local, national, regional, and global economic growth
National	Financial models can incorporate sustainability metrics and environmental factors, promoting responsible decision-making and aligning with global developmental goals.
Global	By providing a comprehensive understanding of financial risks and opportunities, financial modeling helps ensure the stability and resilience of businesses and financial systems.
Employability	Financial modeling requires strong analytical skills, which are highly valued in the job market and can enhance employability.

Entrepreneurship	Financial models assist entrepreneurs in evaluating the feasibility and profitability of business ventures, supporting entrepreneurship.
Skill Development	Learning financial modeling enhances individuals' understanding of financial concepts and their ability to make informed financial decisions.
Professional Ethics	Financial models can incorporate ethical considerations, such as responsible investment practices and transparency, promoting ethical decision-making.
Gender	Financial modeling can help identify and address gender disparities by providing insights into financial patterns and supporting gender-inclusive policies and practices.
Human Values	Financial modeling can assess the social impact of business decisions, aligning with human values such as social responsibility and philanthropy.
Environment & Sustainability	Financial models can incorporate environmental factors, enabling businesses to assess the environmental impact of their operations and make sustainable decisions.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour

SMMC728A	Research Methodology for Modern Business	L	T	P	C
Version 2.0		3	1	0	4
Pre-requisites/Exposure	Knowledge of Statistics				
Co-requisites	Basics of Marketing Management				

Course Objectives

- To expose students to various perspectives and concepts of fundamental research terminologies and make them to aware of the ethical principles of research, ethical challenges and describe, compare, and contrast descriptive and inferential statistics, and provide examples of their use in Social Science research;
- To define and develop a possible Social Science research interest area using specific research designs, expressly observational research design to make students familiar of the major modern data collection methods.
- To encourage students to identify the best representative of the population by using major statistical tools and methodology.
- To develop the ability to critically analyse the collected data by the use of appropriate software i.e. SPSS; it's also pertinent to make them interpret such analysis and prepare proper research report.

Course Outcomes

At the end of the course, students will be able to:-

CO1. Understanding the conceptual framework of Business Research Methods and ethics in research.

CO2: Understand the elements of data collection and data collection techniques.

CO3. Gaining the clarity about sampling techniques and sampling design

CO4. Understanding of proper modern analytical tool to be used in different situations and to write suitable report.

Catalog Description

This course intends to acquaint the learners to the concept of Business Research and knowledge of proper modern techniques, methods and methodologies to be used in gaining satisfactory solution of the given research problem. Here the purpose is to serve the economic activities, life and humanity as a whole in most sustainable way. The purpose of this course is to enhance students' abilities to critically analyse the given situation proactively for strategic performance and gain strategic advantage over others. The business research concept is very essential for the sustainability of any organization and proper use of the business research methods may lead

to enhance the organizational strength in tackling the challenges of the business environment and to grab the most prominent opportunities in cost effective way. It also pave the way for career opportunities in many entities including NGOs, Government sector, private sector entrepreneurship and even in daily life.

Course Content

UNIT I **15 lecture 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 **15 lecture 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 **15 lecture hours**

Sample Design: Defining the Universe and Sampling Unit; Sampling Frame; Probability and Non-probability Sampling Methods; Sample Size Determination, Data Collection and Survey Errors.

UNIT IV **15 lecture hours**

Data Analysis, Interpretation and Report Preparation: 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.

Text Books

1. Business Research Methods – Zikmund- Thomson
2. Marketing Research – Naresh Kumar Malhotra & David F. Birks

Reference Books/Materials

1. Research Methodology - R.Panneerselvam-PHI
2. Research Methods for Business Students- Saunders- Pearson
3. Business Research- Collis J & Hussey R-Palgrave
4. Business Research Methods – Donald R. Coopers and Schindler.
5. MLA handbook for researchers
6. Donald, R. Cooper and Parmela, S.Schindler .Business Research Methods.TataMcGraw Hill.

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination
Examination Scheme:**

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and POs		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Understanding the conceptual framework of Business Research Methods and ethics in research.	PO1, PO6, PSO1
CO2	Understand the elements of data collection and data collection techniques.	PO3, PO4, PSO3
CO3	Gaining the clarity about sampling techniques and sampling design	PO3, PO4, PSO2, PSO3
CO4	Understanding of proper modern analytical tool to be used in different situations and to write suitable report.	PO4, PO7, PSO3 PSO4

		Academic Expertise	Professional Expertise	Creative, Critical Thinking and Problem Solving	Effective Communication	Social sensitivity	Professional & Moral Ethics	Self-directed and Life-long Learning	Fundamental Knowledge	Employability and Entrepreneurial	Research Orientation	Professional Ethics and Inclusive Growth
Course Code	Course Title	PO 1	PO2	PO3	PO 4	PO 5	PO 6	PO7	PS O1	PS O 2	PS O 3	PSO4
SMMC 728A	Research Methodology for Modern Business	2	2	3	3	2	2	2	3	3	2	2

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	-	-	3		3	-	-	-
CO2	-	-	3	3	-	-	-	-	-	3	
CO3	-	-	3	3	-	-	-	-	-	3	3
CO4	-	-	-	3	-	-	3	-	-	3	3
1=lightly mapped 2=moderately mapped 3=strongly mapped											

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Introduction to Business Research
Local	Understanding Market Trends:
Regional	Economic Development
National	Policy Formulation
Global	Social Impact
Employability	Introduction to Business Research equips individuals with essential research skills, including data collection, analysis, and interpretation, which are highly valued in the job market and entrepreneurial endeavors.

Entrepreneurship	Business research fosters problem-solving skills, enabling individuals to identify and address business challenges effectively, which is crucial for employability and entrepreneurship.
Skill Development	The course encourages critical thinking and analysis of business data, fostering a mindset that is essential for employability, entrepreneurship, and skill development.
Professional Ethics	Introduction to Business Research emphasizes the importance of ethical research practices, including maintaining confidentiality, obtaining informed consent, and conducting research in a responsible and unbiased manner.
Gender	Research methods that address gender dynamics and diversity issues contribute to the understanding of inclusive business practices, promoting gender equality and diversity in the workplace.
Human Values	Business research can explore topics related to organizational culture, employee well-being, and social responsibility, thereby incorporating human values into business decision-making processes
Environment & Sustainability	Research on sustainable business practices, environmental impact assessment, and green innovation aligns with the principles of environmental sustainability, helping businesses integrate eco-friendly practices into their operations.
SDG	-
NEP 2020	Inclusive Education
POE/4 th IR	-
Unit II	Research Design and Data Collection
Local	Facilitates evidence-based decision-making
Regional	Supports problem-solving and innovation
National	Enables informed policy formulation
Global	Supports sustainable development
Employability	Engaging in research design and data collection activities helps individuals develop critical thinking, problem-solving, and analytical skills, which are highly valuable in employability and entrepreneurship.
Entrepreneurship	Participating in research projects involving design and data collection allows individuals to gain hands-on experience in data gathering, analysis, and interpretation, which are essential skills in various professions and entrepreneurial endeavors
Skill Development	Research design and data collection require individuals to stay updated with research methodologies and data analysis techniques, fostering a mindset of adaptability and continuous learning, which are essential for employability and entrepreneurship in rapidly evolving fields.
Professional Ethics	Following appropriate research design and data collection methods ensures ethical research conduct, including obtaining informed consent, protecting participant confidentiality, and avoiding biases and conflicts of interest.
Gender	Incorporating gender-sensitive research design and data collection practices promotes inclusivity, ensuring that the voices and experiences of diverse genders are represented in the data and analysis.
Human Values	Research design and data collection can incorporate ethical considerations, such as respecting human dignity, promoting social justice, and safeguarding human rights, aligning with important human values.
Environment & Sustainability	Researchers can adopt environmentally sustainable practices during data collection, such as minimizing paper usage, using energy-efficient technologies, and considering the environmental impact of research activities.

SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit III	Sample Design
Local	Assessing local needs
Regional	Supporting regional planning
National	Informing national policies
Global	Global comparisons
Employability	Training and curriculum development
Entrepreneurship	Market research and entrepreneurship
Skill Development	Skill assessment and career guidance
Professional Ethics	Adhering to ethical principles, sample design ensures that the rights and privacy of individuals in the sample are respected and protected during data collection and analysis.
Gender	Sample design can incorporate gender-disaggregated data collection to address gender disparities, promote gender equality, and inform policies and programs that cater to specific gender needs.
Human Values	Sample design should uphold human values by considering the welfare, diversity, and well-being of individuals in the sample, ensuring fair representation and respect for human dignity.
Environment & Sustainability	By adopting efficient sample design methods, researchers can minimize the environmental impact of data collection, reducing resource consumption and carbon footprint.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit IV	Data Analysis, Interpretation and Report Preparation
Local	-
Regional	Facilitates evidence-based decision-making
National	Supports economic growth
Global	-
Employability	Enhances analytical skills
Entrepreneurship	Fosters entrepreneurship
Skill Development	Enhances analytical skills
Professional Ethics	Upholds professional ethics
Gender	Supports gender equality
Human Values	Considers human values
Environment & Sustainability	Contributes to environmental sustainability
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour

SMMC739A	MANAGEMENT ACCOUNTING-I	L	T	P	C
Version 2.0		4	0	0	4
Pre-requisites/Exposure					
Co-requisites	--				

Course Objectives

- To discuss the importance of Costing and management accounting in decision making
- To appreciate the importance of budgetary control and different types of budgets as well as understand the relevance of standard costing in managerial decision making.
- To understand the basics of marginal costing, differential costing and break even analysis and CVP analysis for managerial decision-making
- To deal with the various situations requiring decision making for alternatives choices by management in the light of marginal costing

Course Outcomes

On completion of this course, the students will be able to

CO1. Understand the difference between management, cost and financial accounting and role of management accounting in business

CO2. Gain clarity about different types of budgets and learn budgetary and standard costing as a tool of managerial decision making.

CO3. Understand the basics of marginal costing and cost volume profit analysis

CO4. Apply marginal costing technique for managerial decision making involving alternative choices in specific conditions

Catalog Description

This course focuses on the importance of Costing and management accounting in managerial decision making. It highlights the relation between management, cost and financial accounting and role and functions of management accountant in business. It provides an overview of some of the major issues associated with Management Accounting like – budgetary control, standard costing, marginal costing. Student will be exposed to real life managerial decision-making scenarios.

Course Syllabus:

Unit I

15 Lecture Hours

Management Accounting-An Introduction: Nature & Scope, Financial Accounting vs. Cost Accounting vs. Management Accounting; Functions, Techniques, Principles; Scope; Utility; Limitations; Essentials for Success. Management Accountant: Position, Role and Responsibility;

Unit II

15 Lecture Hours

Managerial Control Process- Budgetary Control; Meaning and functions, Benefits, Limitations, Classification of the Budgets, Preparation of different types of Budgets, Fixed Versus Flexible Budget.

Standard Costing and Variance Analysis; Concept, Advantages, Types of Standards; Variance Analysis; Analysis of different types of material, labour, overhead variances.

Unit III

15 Lecture hours

Marginal Costing and Break even analysis : Marginal Cost; Marginal Costing and Differential Costing, Marginal Costing and Absorption Costing; Contribution Analysis; Cost – Volume- Profit Analysis; Break-even Analysis, Different types of Break-even Points and Charts.

Unit IV

15 Lecture Hours

Decisions Involving Alternate Choices: Cost Concepts Associated with Decision-making; Specific Management Decisions – Make or buy; Add or Drop; Sell or Process Further; Operate or Shutdown; Special Order; Product-Mix; Pricing Decision.

Text book [TB]: 1.J.K.Aggarwal, R.K.Aggarwal, M.L.Sharma – Accounting for Managerial Decisions – Ramesh Book Depot., Jaipur.

2. R.Kishore – Advance Management Accounting – Taxamn allied Services Pvt. Ltd.

Reference book(s) [RB]:

1. Maheshwari, S.N. Advanced Accountancy -Vol. I & II. Vikas Publishing House.
2. ICAI, Accounting Standards (Latest).
3. Maheshwari, S.N. Corporate Accounting for Managers. Vikas Publishing House, New Delhi.
4. Khan, M.Y. and Jain, P.K. Financial Management, Text, Problems & Cases. Tata McGraw Hill Company, New Delhi.
5. M.Y.Khan, P.K.Jain – Management Accounting – Tata Mcgraw Hill.

6. S.N.Mittal – Accounting & Financial Management – Shree Mahavir Book Depot, NaiSarak, New Delhi

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and POs		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Understand the difference between management, cost and financial accounting and role of management accounting in business	PO1, PO3
CO2	Gain clarity about different types of budgets and learn budgetary and standard costing as a tool of managerial decision making.	PO1,PO2,PO3
CO3	Understand the basics of marginal costing and cost volume profit analysis	PO1, PO3
CO4	Apply marginal costing technique for managerial decision making involving alternative choices in specific conditions	PO3, PO4,PO7

		Academic Expertise	Professional Expertise	Creative, Critical Thinking and Problem Solving	Effective Communication	Social sensitivity	Professional & Moral Ethics	Self-directed and Life-long Learning	Fundamental Knowledge	Employability and Entrepreneurial	Research Orientation	Professional Ethics and Inclusive Growth
Course Code	Course Title	PO 1	PO2	PO3	PO 4	PO 5	PO 6	PO 7	PS O1	PS O2	PS O3	PS O4
SMMC739A	Management Accounting-I	3	3	3	2	1	1	2	2	3	2	1

Programme and Course Mapping

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	3	-	-	-	-	-	-	-	-
CO2	3	3	3	-	-	-	-	-	-	-	-
CO3	3	-	3	-	-	-	-	-	-	-	-
CO4	-	-	3	3	-	-	3	-	-	-	-

1=lightly mapped 2=moderately mapped 3=strongly mapped

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Management Accounting
Local	Utilizing management accounting tools to analyze costs, budgets, and financial performance, contributing to the development of local industries, markets, and economies.
Regional	Addressing financial challenges and identifying opportunities that impact local, national, regional, and global developmental goals through management accounting practices.
National	Considering professional ethics, gender dynamics, human values, and environmental sustainability in management accounting processes to promote responsible and sustainable development

Global	applying management accounting techniques to support local, national, regional, and global developmental needs by providing financial information for decision-making.
Employability	Promoting the understanding of financial management principles and practices to foster skill development and professional growth
Entrepreneurship	Developing skills in monitoring, evaluating, and adjusting organizational performance to support employability and entrepreneurship
Skill Development	Using management accounting to evaluate business opportunities, assess financial risks, and make informed decisions
Professional Ethics	Upholding professional ethics by ensuring the accuracy, integrity, and confidentiality of financial information in management accounting
Gender	Recognizing and addressing gender dynamics in management accounting, promoting gender equality in decision-making processes and financial management
Human Values	Incorporating human values such as transparency, fairness, and social responsibility in financial reporting and decision-making
Environment & Sustainability	Considering the environmental impact of financial decisions and promoting sustainable practices in management accounting
SDG	-
NEP 2020	Inclusive Education
POE/4 th IR	-
Unit II	Managerial Control Process and Standard Costing and Variance Analysis
Local	Implementing the managerial control process to ensure that organizational activities align with local, national, regional, and global developmental goals
Regional	Establishing control mechanisms that address specific developmental needs at the local, national, regional, and global levels
National	Monitoring and evaluating organizational performance to identify areas for improvement and contribute to economic and social development
Global	Considering professional ethics, gender dynamics, human values, and environmental sustainability in the implementation of the managerial control process to support responsible and sustainable development
Employability	Developing skills in monitoring, evaluating, and adjusting organizational performance to support employability and entrepreneurship
Entrepreneurship	Developing skills in monitoring, evaluating, and adjusting organizational performance to support employability and entrepreneurship
Skill Development	Promoting awareness and understanding of control processes to foster a culture of accountability and professional growth
Professional Ethics	Implementing the managerial control process with integrity and transparency, upholding professional ethics and ensuring responsible use of resources
Gender	Recognizing and addressing gender dynamics in the control process, promoting gender equality in decision-making and performance evaluation
Human Values	Incorporating human values such as fairness, trust, and respect in the design and execution of control mechanisms.
Environment & Sustainability	Considering the environmental impact of organizational activities and incorporating sustainability principles into the control process
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour

Unit III	Marginal Costing and Break even analysis
Local	Applying marginal costing and break-even analysis to assess and manage costs, pricing, and profitability, contributing to local, national, regional, and global developmental needs
Regional	Applying marginal costing and break-even analysis to assess and manage costs, pricing, and profitability, contributing to local, national, regional, and global developmental needs
National	Applying marginal costing and break-even analysis to assess and manage costs, pricing, and profitability, contributing to local, national, regional, and global developmental needs
Global	Applying marginal costing and break-even analysis to assess and manage costs, pricing, and profitability, contributing to local, national, regional, and global developmental needs
Employability	Applying marginal costing and break-even analysis to evaluate the financial viability of business ventures, assess pricing strategies, and make informed decisions.
Entrepreneurship	Using marginal costing and break-even analysis to identify cost reduction opportunities, improve profitability, and enhance financial management skills.
Skill Development	Applying these techniques to support strategic planning, resource allocation, and business growth for employability and entrepreneurship
Professional Ethics	Applying marginal costing and break-even analysis with integrity, transparency, and adherence to professional ethics
Gender	Recognizing and addressing gender dynamics in cost analysis and decision-making processes, promoting gender equality in business practices
Human Values	Incorporating human values such as fairness, responsibility, and social impact in the application of marginal costing and break-even analysis.
Environment & Sustainability	Assessing and managing the environmental impact associated with cost structures and pricing decisions.
SDG	SDG4
NEP 2020	Inclusive Education

SMMC756A	Auditing I	L	T	P	C
Version 2.0		4	0	0	4
Pre-requisites/Exposure					
Co-requisites	--				

Course Objectives

1. To provide knowledge of generally accepted auditing procedure, techniques and skills required to apply in audit engagements with corporate.
2. To acquaint the students with the concept of cost audit, financial audit and management audit.
3. To integrate knowledge acquired in other courses such management accounting, cost accounting, corporate laws in a meaningful manner.
4. To develop an insight of Audit Evidence; Audit Planning and Programming; Audit Sampling;

Course Outcomes

On completion of this course, the students will be able to

- CO1. Demonstrate knowledge of all types of auditing – Financial, Cost and Management
CO2. Identify audit procedures to be adopted in various kinds of audit
CO3. Understand the basic concepts of auditing and Basic Principles Governing an Audit
CO4. To design audit programme for corporate.

Catalog Description

This course provides the knowledge and skills required to conduct audit in corporate. The objective of this course is to introduce various types of audit conducted in an organization. The participants are expected to carefully go through the pre class readings before each session to facilitate an interactive discussion in the class.

Course Content

Unit I: 15 lecture hours

Introduction: Definition, Scope and Objectives of Auditing; Basic Principles Governing an Audit; Audit Evidence; Audit Planning and Programming; Audit Sampling; Analytical Procedure; Introduction to Statements on Standard Auditing Practices.

Unit II: 15 lecture hours

Company Audit : Provisions of the Companies Act, 1956 as Regards Maintenance of Books of Accounts and Registers; Audit of Share Capital; Audit of Reserves and Surplus; Audit of Debentures; Audit of Public Deposits; Audit of Investment.

Unit III: 15 lecture hours

Cost Audit : Definition and Objective; Cost Audit vis-à-vis Financial Audit; Advantages and Criticism against Cost Audit; Cost Auditor–Qualifications and Appointment Cost Audit Procedure – Material, Labour, Overheads, Depreciation, Work-in-progress and Stores and Spare Parts; Cost Audit Report.

Unit IV: 15 lecture hours

Management Audit : Definition, Objectives, Need and Importance of Management Audit; Management Auditor – Qualifications and Appointment; Techniques of Management Audit; Management Audit Vs. Financial Audit; Audit of Management Functions – Production, Personnel, Finance and Accounts, Selling and Distribution, General Management and Management Information System; Management Audit Report.

Text Books

1.Sharma T.R. Principles of Auditing Sahitya Bhawan Agra.

Reference Books/Materials

1. Tondon B.N. Principles of Auditing, S. Chand and Co., New Delhi.
2. Gupta Kamal contemporary Auditing Tata Mc Graw Hill, New Delhi.
3. Kumar, Ravinder, and Sharma, Virender, Auditing: Principles and Practices, PHI.
4. Jha, Aruna, Auditing, Taxmann Publishers.
5. Meenakumari, S. and Nagarajan, I., Fundamentals of Auditing, APH Publishing

https://www.icaai.org/post.html?post_id=13814

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination

Examination Scheme:

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and POs		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Demonstrate knowledge of all types of auditing – Financial, Cost and Management	PO1, PSO1
CO2	Identify audit procedures to be adopted in various kinds of audit	PO2
CO3	Understand the basic concepts of auditing and Basic Principles Governing an Audit	PO3,PSO4
CO4	To design audit programme for corporate.	PO4

		Academic Expertise	Professional Expertise	Creative, Critical Thinking and Problem Solving	Effective Communication	Social sensitivity	Professional & Moral Ethics	Self-directed and Life-long Learning	Fundamental Knowledge	Employability and Entrepreneurial	Research Orientation	Professional Ethics and Inclusive Growth
Course Code	Course Title	PO 1	PO2	PO3	PO 4	PO 5	PO 6	PO 7	PS O1	PS O2	PS O3	PS O4
SMMC 756A	Auditing I	2	2	2	1				2			2

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	-	-	-	-	3	-	-	-
CO2	-	3	-	-	-	-	-	-	-	-	-
CO3	-	-	3	-	-	-	-	-	-	-	3
CO4	-	-	-	3	-	-	-	-	-	-	-
1=lightly mapped 2=moderately mapped 3=strongly mapped											

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Introduction to Auditing
Local	Assessing the financial health and performance of organizations to support local industries, markets, and economies
Regional	Addressing financial challenges and identifying opportunities that impact local, national, regional, and global developmental goals through management accounting practices.
National	Considering professional ethics, gender dynamics, human values, and environmental sustainability in auditing practices to promote responsible and sustainable development
Global	Conducting audits to ensure compliance with local, national, regional, and global regulatory requirements and standards.
Employability	Applying auditing principles to support strategic decision-making and resource allocation in employability and entrepreneurship
Entrepreneurship	Using audit findings to evaluate the financial viability and potential risks of entrepreneurial ventures
Skill Development	Developing skills in financial analysis and reporting through auditing experiences for skill development purposes
Professional Ethics	Conducting audits with integrity, objectivity, and professionalism, adhering to ethical standards and professional codes of conduct
Gender	Recognizing and addressing gender dynamics in auditing processes, promoting gender equality in financial analysis and reporting
Human Values	Incorporating human values such as transparency, accountability, and fairness in auditing practices.
Environment Sustainability	& Assessing and reporting on the environmental impact of financial activities and operations through auditing procedures
SDG	-
NEP 2020	Inclusive Education
POE/4 th IR	-
Unit II	Company Audit
Local	Considering professional ethics, gender dynamics, human values, and environmental sustainability in company audits to promote responsible and sustainable business practices.
Regional	Considering professional ethics, gender dynamics, human values, and environmental sustainability in company audits to promote responsible and sustainable business practices.

National	Assessing the financial health and performance of companies, providing insights for decision-making and resource allocation that support developmental goals
Global	Identifying and addressing financial irregularities, fraud, and mismanagement in companies, safeguarding the interests of stakeholders and promoting fair business practices.
Employability	Developing and enhancing skills in conducting company audits to improve employability and entrepreneurship capabilities
Entrepreneurship	Developing and enhancing skills in conducting company audits to improve employability and entrepreneurship capabilities
Skill Development	Using audit findings to identify areas for skill development and improvement within companies, promoting a culture of continuous learning
Professional Ethics	Conducting company audits with integrity, professionalism, and in accordance with ethical standards and professional guidelines
Gender	Ensuring gender equality and diversity in audit practices, promoting equal opportunities and unbiased assessments.
Human Values	Considering human values such as transparency, fairness, and accountability when conducting company audits.
Environment & Sustainability	Assessing and reporting on the environmental impact of company operations and financial practices, promoting sustainable business practices.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit III	Cost Audit
Local	Assessing the impact of costs on local industries, markets, and economies to support sustainable and inclusive development
Regional	Identifying cost-saving opportunities, efficiency improvements, and areas of wastage through cost audits that contribute to developmental goals
National	Conducting cost audits to ensure compliance with local, national, regional, and global developmental needs in terms of cost control, resource allocation, and financial accountability.
Global	Conducting cost audits to ensure compliance with local, national, regional, and global developmental needs in terms of cost control, resource allocation, and financial accountability.
Employability	Applying cost audit techniques to evaluate business viability, assess profitability, and support strategic planning for employability and entrepreneurship
Entrepreneurship	Applying cost audit techniques to evaluate business viability, assess profitability, and support strategic planning for employability and entrepreneurship
Skill Development	Developing skills in analyzing and interpreting cost data to identify opportunities for cost optimization and process improvements
Professional Ethics	Conducting cost audits with integrity, ensuring ethical practices and adherence to financial regulations and standards.
Gender	Recognizing and addressing gender dynamics in cost auditing, promoting gender equality in decision-making processes and financial resource allocation.
Human Values	Incorporating human values such as transparency, fairness, and accountability in cost audit procedures.

Environment & Sustainability	Assessing the environmental impact of cost-related activities and promoting sustainable practices through cost audits
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit IV	Management Audit
Local	Identifying areas of improvement and strategic interventions to enhance organizational performance and contribute to economic and social development
Regional	Identifying areas of improvement and strategic interventions to enhance organizational performance and contribute to economic and social development
National	Conducting management audits to assess the effectiveness and efficiency of management practices in meeting local, national, regional, and global developmental needs
Global	Conducting management audits to assess the effectiveness and efficiency of management practices in meeting local, national, regional, and global developmental needs
Employability	Applying management audits to assess the effectiveness of management practices in supporting employability, entrepreneurship, and skill development
Entrepreneurship	Applying management audits to assess the effectiveness of management practices in supporting employability, entrepreneurship, and skill development
Skill Development	Applying management audits to assess the effectiveness of management practices in supporting employability, entrepreneurship, and skill development
Professional Ethics	Conducting management audits with integrity and adherence to professional ethics, ensuring ethical use of data and confidentiality
Gender	Recognizing and addressing gender dynamics in management audits, promoting gender equality in management practices and decision-making
Human Values	Incorporating human values such as transparency, fairness, and social responsibility in management audits
Environment & Sustainability	Assessing and managing the environmental impact of management practices studied through management audits, promoting sustainable practices.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour

SMMC 736A	Creating and Retaining Motivated Work force	L	T	P	C
Version 2.0		3	0	0	3
Pre-requisites/Exposure					
Co-requisites	--				

Course Objectives

Today's competitive business environment owes its success to effective management of its human resource. The quality of the organization's employees, their attitude, behavior and satisfaction with their jobs, and their behavior towards ethics and values and a sense of fair treatment all impact the firm's productivity, level of customer service, reputation, and survival. The students of human resources management must aware of basic aspects of human resource management to understand the functioning of human resource management in an organizational setting. Therefore, this introductory course on Human Resource Management is designed for engineering students who wants

Course Outcomes

On completion of this course, the students will be able to

CO1. Relate the role of HRM in modern business. Ability to plan human resources and implement techniques of job design

CO2. Competency to recruit, train, and appraise the performance of employees

CO3. Outlining the rational design of compensation and salary administration in industry

CO4. Ability to handle employee issues and evaluate the new trends in HRM

Catalog Description

The course facilitates an insight into the effective management of employees that will guide the budding managers through the principles and practices of HRM and the core models of best practices.

Course Content

Course Syllabus

UNIT I **10 lecture hours**

Introduction to HRM: Nature scope Characteristics, objectives, functions, evolution, role of HR Manager, strategic HRM, HR Policies, challenges to HR professionals;

UNIT II **10 lecture hours**

Talent acquisition: HRP, Job analysis, Recruitment and Selection, Placement, Induction, Socialization, training and development; executive development; career planning and management, succession planning; HRD; Employee empowerment

Unit III: **10 lecture hours**

Managing performance Appraisal: Performance appraisal; Wage and Salary administration; Incentive Compensation; **Maintaining and Retaining HR:** Job changes, Employee Health and Safety, employee welfare, social security, Discipline and Grievances.

Unit IV: **10 lecture hours**

Integrating HR: Industrial Relations and Disputes, Collective bargaining, QWL, trade Unions. **HR in knowledge era:** HR in virtual organizations, HR in mergers and acquisitions, outplacement, outsourcing, employee leasing, HR audit, international HRM, HRIS

Text Books

1. Dessler, G. & Varkkey B. (2011) Human Resource Management, 12th Ed, Pearson Education
2. Aswathappa K. (2005) Human Resource and Personnel Management, 4th Ed, Tata Mc Graw Hill Publishing Co. Ltd

Reference Books/Materials

1. Durai, P. (2010), Human Resource Management, Pearson Education
2. Snell/ Bohlander, Human resource Management, Cengage Learning
3. David Lepak \ Mary Gowan, Human Resource Management: managing Employees for the Competitive advantage

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination

Examination Scheme:

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and POs		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Relate the role of HRM in modern business. Ability to plan human resources and implement techniques of job design	PO1
CO2	Competency to recruit, train, and appraise the performance of employees	PO2
CO3	Outlining the rational design of compensation and salary administration in industry	PO6
CO4	Ability to handle employee issues and evaluate the new trends in HRM	PO3

		Multi-disciplinary knowledge	Conceptual and practical skills	Employability	Complex Global Business Environment	Integrative Experience and Experimental Learning	Innovative thinking for Effective Decision Making	Analytical Thinking	Industry Exposure	Team Building	Blended Learning	Effective Leadership	Proactive Thinking	Entrepreneurial Development
Course Code	Course Title	PO 1	PO 2	PO 3	PO4	PO5	PO6	PO 7	PO 8	PO 9	PO1 0	PSO 1	PSO 2	PSO 3

SMMC 736A	Creating and Retaining Motivated Work force	2	3		3	3	3	2	3				2	3
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Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	-	-	-	-	-	-	-	-
CO2	-	3	-	-	-	-	-	-	-	-	-
CO3	-	-	-	-	-	3	-	-	-	-	-
CO4	-	-	3	-	-	-	-	-	-	-	-
1=lightly mapped 2=moderately mapped 3=strongly mapped											

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Introduction to HRM
Local	Addressing social and economic challenges through HRM initiatives such as diversity and inclusion programs, talent development, and succession planning.
Regional	Contributing to the creation of a skilled and productive workforce that meets the demands of the local, national, regional, and global job markets
National	Aligning HRM practices with the developmental needs of the local, national, regional, and global contexts to support economic growth, social progress, and sustainable development.
Global	Aligning HRM practices with the developmental needs of the local, national, regional, and global contexts to support economic growth, social progress, and sustainable development.
Employability	Enhancing employability by recruiting, selecting, and developing individuals with the necessary skills, knowledge, and competencies for the job market.
Entrepreneurship	Supporting entrepreneurship by fostering an entrepreneurial culture within organizations, promoting innovation, and providing training and support for aspiring entrepreneurs
Skill Development	Developing and nurturing employee skills through training and development programs to enhance their career prospects and adaptability in a changing business environment.
Professional Ethics	Upholding professional ethics by ensuring fairness, transparency, and integrity in HRM practices, including recruitment, performance evaluation, and compensation.
Gender	Promoting gender equality and diversity through inclusive HRM policies and practices that create a supportive and inclusive work environment.
Human Values	Fostering human values such as respect, trust, and fairness in employee relations, fostering a positive organizational culture and employee well-being.
Environment Sustainability	& Incorporating environmental sustainability considerations by promoting eco-friendly HRM practices, reducing the organization's carbon footprint, and supporting environmental initiatives.

SDG	-
NEP 2020	Inclusive Education
POE/4 th IR	-
Unit II	Talent Acquisition
Local	Addressing workforce development and skills gaps through job analysis, fostering human capital development and improving labor market efficiency.
Regional	Addressing workforce development and skills gaps through job analysis, fostering human capital development and improving labor market efficiency.
National	Identifying and analyzing job requirements to meet the evolving demands of industries, markets, and economies on a local, national, regional, and global scale
Global	Aligning job analysis with local, national, regional, and global developmental needs to ensure that job roles and responsibilities contribute to economic growth and social progress.
Employability	Enhancing employability by identifying and documenting the knowledge, skills, and abilities required for different job roles through job analysis
Entrepreneurship	Supporting entrepreneurship by analyzing job roles and responsibilities to identify opportunities for new business ventures and innovative solutions
Skill Development	Facilitating skill development by providing insights into the specific competencies and qualifications needed for different jobs, enabling individuals to acquire relevant skills and enhance their career prospects.
Professional Ethics	Ensuring that job analysis adheres to professional ethics by maintaining confidentiality, objectivity, and fairness in the collection and analysis of job-related information.
Gender	Considering gender dynamics in job analysis to identify and address any biases or inequalities in job requirements, promoting equal opportunities for all individuals.
Human Values	Incorporating human values such as respect, fairness, and inclusivity in job analysis to foster a positive work environment and support employee well-being.
Environment & Sustainability	Addressing environmental sustainability by analyzing job roles and responsibilities to identify opportunities for incorporating environmentally friendly practices and promoting sustainable work practices.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit III	Managing performance Appraisal
Local	Ensuring that performance appraisal systems consider the impact of individual and organizational performance on the broader community and environment.
Regional	Incorporating performance goals and targets that support developmental objectives, such as innovation, sustainability, and social responsibility
National	Aligning performance appraisal processes with the developmental needs of the local, national, regional, and global contexts to promote individual and organizational growth.

Global	Identifying and addressing performance gaps to enhance productivity, efficiency, and competitiveness, contributing to local and global economic development.
Employability	Enhancing employability by providing feedback and guidance on individual performance, identifying areas for improvement and professional development.
Entrepreneurship	Fostering an entrepreneurial mindset by encouraging self-reflection, goal setting, and innovation through the performance appraisal process.
Skill Development	Developing skills in self-assessment, self-management, and continuous learning to support career growth and adaptability.
Professional Ethics	Upholding professional ethics by ensuring fairness, objectivity, and confidentiality in the performance appraisal process.
Gender	Addressing gender biases and promoting gender equality by evaluating performance based on merit and objective criteria.
Human Values	Considering human values such as respect, integrity, and empathy in providing feedback and support for employee development
Environment & Sustainability	Incorporating environmental sustainability by recognizing and rewarding behaviors that align with sustainable practices and minimizing negative environmental impacts.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit IV	Integrating HR
Local	Ensuring that HR strategies and policies support the workforce needs of local industries, markets, and economies.
Regional	Addressing workforce challenges and promoting skill development to meet developmental goals on various scales.
National	Aligning HR practices with local, national, regional, and global developmental needs to contribute to economic growth, social progress, and sustainable development.
Global	Aligning HR practices with local, national, regional, and global developmental needs to contribute to economic growth, social progress, and sustainable development
Employability	Providing opportunities for employee skill development and career advancement to enhance employability.
Entrepreneurship	Promoting an entrepreneurial culture and supporting entrepreneurship initiatives within the organization
Skill Development	Designing talent management strategies that support employability and entrepreneurship by attracting, developing, and retaining skilled individuals.
Professional Ethics	Upholding professional ethics in HR practices by ensuring fairness, transparency, and confidentiality.
Gender	Ensuring gender equality in all aspects of HR, including recruitment, compensation, career development, and work-life balance.
Human Values	Incorporating human values such as respect, integrity, and diversity in HR practices and fostering an inclusive and supportive work environment.
Environment & Sustainability	Addressing environmental sustainability by promoting sustainable HR practices, such as reducing waste, energy conservation, and implementing environmentally friendly policies.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour

SMMC 706A	GST FRAMEWORK FOR BUSINESS	L	T	P	C
Version 2.0		3	1	0	4
Pre-requisites/Exposure	Basics of Tax structure				
Co-requisites	--				

Course Objectives

1. To make the students understand the basic concepts, definitions and terms related to Goods and Service tax (GST), concept of forward charge mechanism, reverse charge mechanism, composite supply, mixed supply and various exemptions under the new Goods and Service tax regime
2. To make the students understand the concept of Supply along with the rules related to time, place and value of supply
3. To help the students compute the Goods and Service Tax (GST) payable by a supplier after considering the eligible input tax credit, and understand the compliance related to documentation under the new indirect tax regime.
4. To help students understand the persons liable for registration and the persons not required to obtain registration under the GST law.

Course Outcomes

On completion of this course, the students will be able to

CO1. To understand the basics and get an insight into the biggest reform in India's indirect tax structure i.e. the Goods & Services Tax (GST).

CO2. To appreciate and understand structure of GST in India, payment of GST liability, late fee and penalties

CO3. To appreciate the impact of GST on various sectors and Economy

CO4. To appreciate audit, assessments and appeals under GST

Catalog Description

The course is an introductory course to new Indirect Taxation law in India- the GST, the Goods and Services Tax. As business entrepreneurs or students, it is imperative to understand the basics of a changes being brought out by GST as it now rules our day-to-day lives. Introduction to key concepts of GST like how to register under GST, what comes under GST are some of the learning modules in this course. This course is intended to keep one abreast with the changes in the tax sector under GST as well as help one to run their businesses smoothly.

Course Content

Unit I: 15 lecture hours

Indirect Taxes: Issues & Challenges, Service Tax, Value Added Tax, Direct Tax Code.

Goods & Services Tax (GST) - Overview, Implementation, Liability of tax payer, GST council, Levy of GST

Unit II: 15 lecture hours

Compliances, Input Tax Credit, Place and Time of Supply, Valuation in GST, Payment of GST

Unit III: 15 lecture hours

E-Commerce, Input Tax Credit, Input Service distributor, matching of Input Tax credit

Unit IV: 15 lecture hours

Special Transactions, Assessment, Audit & Inspection, CGST & SGST, Refunds, GST Portal

Text Books

1. Dr. Vandanabangar, Dr. YogendraBangar, Comprehensive Guide to Indirect Tax Laws , AadhyaPrakashan Publishing
2. Nitya Tax Associates, Basics of GST, Taxmann's Publication

Reference Books/Materials

1. V. S. Datey. Students Guide to Service Tax & VAT. New Delhi: Taxmann
2. Dr. Girish Ahuja & Dr. Ravi Gupta. Practical Approach to DIRECT & INDIRECT TAXES, (Income Tax, Excise, Customs, CST, VAT & Service Tax). New Delhi: Bharat publication

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination

Examination Scheme:

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and POs		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	To understand the basics and get an insight into the biggest reform in India's indirect tax structure i.e. the Goods & Services Tax (GST).	PO1&2
CO2	To appreciate and understand structure of GST in India, payment of GST liability, late fee and penalties.	PO1&2
CO3	To appreciate the impact of GST on various sectors and Economy.	PO2&3
CO4	To appreciate audit, assessments and appeals under GST.	PO2&7

		Academic Expertise	Professional expertise	Creative, Critical Thinking and Problem Solving	Effective Communication	Social sensitivity	Professional & Moral Ethics	Self-directed and Life-long Learning	Fundamental Knowledge	Employability and Entrepreneurial Skills	Research Orientation	Professional Ethics and Inclusive
Course Code	Course Title	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO 1	PSO 2	PSO3	PSO 4
SMMC706A	GST FRAMEWORK FOR BUSINESS	3	2	2				2	3	2		2

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	1	1	2	-				
CO2	-	3	-	1	2	1	-	3	-	-	-
CO3	2	-	2	-	1	-	-	1	-	-	-
CO4	3	-	1	2	-	1	-	2	-	-	-
CO5											
1=lightly mapped 2=moderately mapped 3=strongly mapped											

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Indirect Taxes/ Goods & Services Tax (GST)
Local	Generating revenue
Regional	Redistribution of wealth
National	Economic stability
Global	Cross-border trade
Employability	Understanding and complying with indirect tax regulations is essential for businesses, including entrepreneurs, to operate legally and avoid penalties. This creates a demand for individuals with knowledge and skills in indirect tax management.
Entrepreneurship	Proficiency in managing indirect taxes allows businesses to optimize their tax burden and enhance their competitiveness. Skilled professionals can assist in tax planning strategies, which can positively impact employability and entrepreneurship
Skill Development	Skill development in indirect tax management enables businesses to effectively manage tax risks, such as ensuring accurate tax calculations and timely compliance, reducing potential liabilities, and safeguarding the financial health of the organization.
Professional Ethics	Professionals involved in indirect tax management are expected to adhere to ethical standards and principles, ensuring fairness, transparency, and integrity in tax-related transactions and compliance.
Gender	Indirect taxes should be designed and implemented in a manner that considers gender dynamics, avoiding potential biases or disproportional impacts on specific gender groups.
Human Values	Effective indirect tax systems should promote values such as transparency, accountability, and social responsibility, benefiting society as a whole
Environment & Sustainability	Indirect taxes can be used as a tool to incentivize environmentally friendly behavior by imposing higher taxes on products with higher carbon footprints or offering tax incentives for sustainable practices
SDG	-
NEP 2020	Inclusive Education
POE/4 th IR	-
Unit II	Structure of GST
Local	GST contributes to local, national, regional, and global developmental needs by promoting economic growth and development. It simplifies the tax system, reduces tax barriers, and enhances the ease of doing business, attracting investment and fostering economic activity.

Regional	GST promotes regional and global cooperation by harmonizing tax laws across jurisdictions. It facilitates trade and reduces barriers to cross-border transactions, contributing to regional and global economic integration.
National	GST improves tax compliance by creating a transparent and efficient tax system. It helps in reducing tax evasion and increasing tax revenues, which can be utilized for developmental initiatives.
Global	GST promotes regional and global cooperation by harmonizing tax laws across jurisdictions. It facilitates trade and reduces barriers to cross-border transactions, contributing to regional and global economic integration.
Employability	GST implementation creates job opportunities in areas such as tax consulting, accounting, compliance, and technology services, enhancing employability prospects
Entrepreneurship	GST simplifies the tax structure, reducing the compliance burden for small businesses and encouraging entrepreneurship. It promotes a conducive environment for startups and small enterprises to thrive and grow
Skill Development	GST implementation requires individuals to acquire knowledge and skills related to tax compliance, accounting, and technology. It encourages skill development in areas relevant to taxation and finance.
Professional Ethics	GST emphasizes transparency and accountability in taxation, promoting professional ethics among tax practitioners, accountants, and consultants
Gender	GST implementation can contribute to gender equality by removing gender-based tax disparities and ensuring equal treatment in the tax system
Human Values	GST is designed to simplify and rationalize the tax structure, reducing the burden on taxpayers. It aligns with human values such as fairness, efficiency, and simplicity in taxation.
Environment & Sustainability	GST can be utilized as a tool to promote environmental sustainability by incorporating provisions for eco-friendly products, promoting renewable energy, and discouraging harmful practices through appropriate tax rates and incentives.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit III	GST Impact
Local	E-commerce can bridge the digital divide by providing access to goods and services in areas where traditional brick-and-mortar stores may be limited.
Regional	E-commerce platforms and online marketplaces can generate employment opportunities, especially in logistics, customer service, digital marketing, and technology-related roles.
National	E-commerce has the potential to stimulate economic growth by expanding markets, facilitating trade, and creating new business opportunities.
Global	E-commerce allows businesses, particularly small and medium-sized enterprises (SMEs), to reach a broader customer base and access new markets locally, nationally, regionally, and globally.
Employability	E-commerce offers employment prospects in various roles, including digital marketing, online merchandising, customer service, logistics, and website development.
Entrepreneurship	E-commerce provides a platform for aspiring entrepreneurs to start and scale their own businesses with relatively low initial investment and access to a wide customer base.

Skill Development	Engaging in e-commerce requires proficiency in digital literacy, online marketing, data analytics, customer relationship management, and other relevant skills, fostering skill development and employability.
Professional Ethics	E-commerce platforms and businesses must adhere to ethical practices, such as ensuring consumer privacy, handling customer data responsibly, and providing accurate product information.
Gender	E-commerce can promote gender equality by providing equal opportunities for women entrepreneurs and facilitating access to markets without gender-based barriers.
Human Values	E-commerce businesses can prioritize values such as transparency, honesty, and customer satisfaction to build trust and maintain long-term relationships with consumers.
Environment & Sustainability	E-commerce has the potential to reduce the carbon footprint associated with traditional retail through optimized supply chains, reduced paper usage, and efficient logistics, contributing to environmental sustainability.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit IV	Audit, Assessment & Appeal
Local	Tax audits play a crucial role in ensuring tax compliance at the local level, contributing to the revenue collection of local governments. This revenue is essential for funding local infrastructure, public services, and developmental projects.
Regional	In the context of regional development, tax audits contribute to harmonizing tax practices, ensuring consistency in tax compliance across regions, and preventing tax avoidance and evasion. This enhances regional economic integration and fosters a conducive environment for business and investment.
National	Tax audits have significant relevance at the national level. They help in detecting tax evasion, minimizing the tax gap, and ensuring a fair distribution of tax burden. Proper tax compliance through audits supports national development by providing funds for public services, infrastructure development, and social welfare programs
Global	Tax audits are relevant globally as they assist in preventing tax base erosion and profit shifting. By detecting and addressing aggressive tax planning and tax avoidance strategies, tax audits support global efforts to ensure fair and transparent taxation, combat illicit financial flows, and promote international tax cooperation.
Employability	Knowledge and skills in tax audit are valuable for individuals seeking employment in accounting, finance, or taxation fields. Proficiency in tax audit increases employability prospects in various sectors, including public accounting firms, tax consulting firms, and government agencies.
Entrepreneurship	Understanding tax audit requirements and compliance obligations is crucial for entrepreneurs to ensure accurate tax reporting and avoid penalties. It enables entrepreneurs to maintain transparency, build trust with stakeholders, and manage their tax obligations effectively.
Skill Development	Tax audit develops essential skills such as financial analysis, data interpretation, attention to detail, problem-solving, and analytical thinking. These skills are transferable and can be beneficial for individuals seeking career growth in the accounting and finance profession.
Professional Ethics	Tax audit promotes professional ethics by ensuring compliance with tax laws and regulations, upholding integrity, honesty, and accountability in financial reporting and tax payment. It contributes to maintaining trust and confidence in the accounting and taxation profession.

Gender	Tax audit should be conducted without any gender bias, ensuring equal treatment and opportunities for both men and women. It supports gender equality by addressing any discriminatory practices or biases in tax reporting and promoting fairness in tax assessment.
Human Values	Tax audit aligns with human values such as integrity, transparency, and social responsibility. By ensuring tax compliance, it contributes to the availability of resources for public services, social welfare, and infrastructure development, thus benefiting society as a whole.
Environment & Sustainability	While tax audit itself may not have direct environmental implications, the taxes collected through audits can be utilized for environmental conservation and sustainability initiatives. Proper tax collection and allocation contribute to funding environmental protection programs, renewable energy projects, and sustainable development efforts.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour

SEMESTER III

SMMC803A	ETHICAL DELIMA AND PROFITABILITY	L	T	P	C
Version 2.0		3	0	0	3
Pre-requisites/Exposure	Basics of Management Studies				
Co-requisites					

Course Objectives

- To understand the Business Ethics and to provide best practices of business ethics.
- Learn scope of business ethics in finance, Human resources, marketing, and IT and other fields of management.
- To learn the various ethical perceptions and implement in their careers to become a good managers.
- To imbibe the ethical issues in corporate governance and to adhere to the ethical codes.
- To develop various corporate social Responsibilities and practise in their professional life

Course Outcomes

At the end of the course, students will be able to:-

CO1. Understand the concept of core business ethics issues and ethical concepts relevant to resolving moral issues in business and Re-examine the knowledge of business and economic concepts from an ethical perspective

CO2: Understand various ethical issues that face organizations in the fields of finance, human resource management, sales and marketing, and information Technology. Use ethical theories and frameworks to analyze ethical dilemmas in business and resolve practical problems

CO3. Demonstration of the various aspects of business ethics in context to global economy which can critically evaluate the different ways in which people may respond to ethical issues at work and what may influence such responses.

CO4. Demonstrate detailed knowledge of the development of Corporate Social Responsibility and the responsibilities of business corporations beyond profit maximization. Understand the theory of corporate governance and apply this theory in analyzing corporate structures, board composition and how boards of directors conduct their affairs.

Catalog Description

The course seeks to bridge the gap between the ethical behavior of the individual and the challenges posed by organized business activity in the global marketplace. It further seeks to educate participants about legal, social and ethical matters in business, and make them sensitive to the consequences of their decisions. The course does not provide solutions to ethical dilemmas, but encourages critical ethical thinking and decision making. The students will also be exposed to ethical problems and issues in various situations.

Course Content

UNIT I

7lecture hours

Ethics and Business: Meaning, Evolution, Ethical Issues, Classification of Ethics, Ethical Decision Making, Concept, Evolution, Characteristics and Principles of Business Ethics, Advantages of Business Ethics, Approaches of Business Ethics, Relationship between Ethics and Business Ethics.

UNIT II

8lecture hours

Ethical Issues: Ethics in Human Resources, Ethics in Marketing, Ethics in Information Technology, Ethics in Finance, and Theories of Ethics: Teleological (Utilitarianism), Deontology (Kantianism), Virtue Ethics.

UNIT III

7lecture hours

Business Ethics in Global Economy: Ethical Perception and International Business, Global Values, Various Ethical Issues around the Globe, Cross Cultural Issues, Cross Religion and cross Racial Issues

UNIT IV

8lecture hours

Corporate Governance: Definition of Corporate Governance, Need for Corporate Governance, Principles and Importance of Corporate Governance, Important Issues in Corporate Governance, Corporate Governance in India Past, Present and Future, Current Scenario of Corporate Governance in India, Clause 49, Corporate Social Responsibility for Business.

TEXT BOOKS:

1. Ghosh, B.N. (2015). "Business Ethics and Corporate Governance" New Delhi; McGraw Hill.
2. Murthy. (2015). "Business Ethics and Corporate Governance" Mumbai; Himalaya Publishing House.

REFERENCE BOOKS:

1. Manuel G. Velasquez. (2012). "Business Ethics" New Delhi; Pearson Education Inc.
2. S.S. Khanka. (2014). "Business Ethics and Corporate Governance" New Delhi; S. Chand Publication.
3. Nirmala, Reddy, Rani. (2015). "Business Ethics and Corporate Governance" Mumbai; Himalaya Publishing House.
4. BadiRavindernath V. (2014). "Business Ethics" New Delhi; Vrinda Publication.
5. Hartman, Lauro (2014). "Perspective in Business Ethics" New Delhi; McGraw Hill.
6. Fernando A. C. (2015). "Business Ethics: An Indian Perspective" Noida; Pearson Edu. Inc.

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and POs		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Understand the concept of core business ethics issues and ethical concepts relevant to resolving moral issues in business and Re-examine the knowledge of business and economic concepts from an ethical perspective	PO6,PO7
CO2	Understand various ethical issues that face organizations in the fields of finance, human resource management, sales and marketing, and information Technology. Use ethical theories and frameworks to analyze ethical dilemmas in business and resolve practical problems	PO5
CO3	Demonstration of the various aspects of business ethics in context to global economy which can critically evaluate the different ways in which people may respond to ethical issues at work and what may influence such responses.	PO3
CO4	Demonstrate detailed knowledge of the development of Corporate Social Responsibility and the responsibilities of business corporations beyond profit maximization. Understand the theory	PO2,PO1

	of corporate governance and apply this theory in analyzing corporate structures, board composition and how boards of directors conduct their affairs.	
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		Academic Expertise	Professional Expertise	Creative, Critical Thinking and Problem Solving	Effective Communication	Social sensitivity	Professional & Moral Ethics	Self-directed and Life-long Learning	Fundamental Knowledge	Employability and Entrepreneurial	Research Orientation	Professional Ethics and Inclusive Growth
Course Code	Course Title	PO 1	PO2	PO3	PO 4	PO 5	PO 6	PO 7	PS O1	PS O2	PS O3	PSO4
SMMC 803A	ETHICAL DELIMA AND PROFIT ABILITY	2	2	2		3	3	3				3

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	1	1	2	-				
CO2	-	3	-	1	2	1	-	3	-	-	-
CO3	2	-	2	-	1	-	-	1	-	-	-
CO4	3	-	1	2	-	1	-	2	-	-	-
CO5											
1=lightly mapped 2=moderately mapped 3=strongly mapped											

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Ethics and Business
Local	Considering the impact of business decisions on local communities, economies, and the global environment.
Regional	Addressing social and environmental challenges through responsible and sustainable business conduct.
National	Promoting ethical business practices that contribute to the local, national, regional, and global developmental goals.
Global	Considering the impact of business decisions on local communities, economies, and the global environment.
Employability	Equipping individuals with the skills to navigate ethical dilemmas and make ethical choices in professional settings
Entrepreneurship	Developing ethical awareness and decision-making skills that enhance employability and entrepreneurship capabilities
Skill Development	Equipping individuals with the skills to navigate ethical dilemmas and make ethical choices in professional settings.
Professional Ethics	Upholding professional ethics by adhering to ethical standards and codes of conduct in business interactions.
Gender	Ensuring gender equality and inclusivity by promoting equal opportunities, fair treatment, and diversity in the workplace.
Human Values	Incorporating human values such as honesty, respect, and social responsibility into business practices.
Environment & Sustainability	Addressing environmental sustainability by integrating eco-friendly practices, reducing environmental impact, and promoting sustainable business models.
SDG	-
NEP 2020	Inclusive Education
POE/4 th IR	-
Unit II	Ethical Issues
Local	Addressing ethical issues in various sectors and industries to ensure the sustainable and inclusive development of local, national, regional, and global communities.
Regional	Addressing ethical issues in various sectors and industries to ensure the sustainable and inclusive development of local, national, regional, and global communities.
National	Addressing ethical issues in various sectors and industries to ensure the sustainable and inclusive development of local, national, regional, and global communities.
Global	Addressing ethical issues in various sectors and industries to ensure the sustainable and inclusive development of local, national, regional, and global communities.
Employability	Promoting ethical behavior in the workplace and business environments to improve employability and entrepreneurship prospects
Entrepreneurship	Providing guidance on ethical considerations in professional conduct and ethical leadership to develop skills essential for successful careers
Skill Development	Fostering a culture of integrity, trust, and responsibility to support skill development and professional growth

Professional Ethics	Promoting professional ethics by addressing ethical issues related to honesty, integrity, confidentiality, and accountability in various professional domains.
Gender	Considering gender dynamics and promoting gender equality in ethical frameworks and decision-making processes.
Human Values	Upholding human values such as respect, fairness, empathy, and justice in resolving ethical issues.
Environment & Sustainability	Incorporating environmental considerations and sustainability principles into ethical decision-making to ensure responsible and sustainable practices.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit III	Business Ethics in Global Economy
Local	Promoting responsible business conduct that respects human rights, supports local communities, and minimizes negative impacts on the environment
Regional	Advocating for ethical decision-making and corporate social responsibility to ensure business activities align with developmental needs
National	Promoting ethical business practices that contribute to local, national, regional, and global developmental goals, such as economic growth, social progress, and sustainable development.
Global	Addressing ethical challenges in the global economy, including corruption, exploitation, and unfair trade practices, to foster a fair and inclusive economic environment.
Employability	Enhancing employability and entrepreneurship capabilities by fostering an understanding of ethical principles and their application in the global economy.
Entrepreneurship	Promoting awareness of the importance of business ethics and integrity in professional settings to enhance employability and entrepreneurial success
Skill Development	Developing skills in ethical decision-making, responsible leadership, and sustainable business practices to support career growth and entrepreneurship
Professional Ethics	Upholding professional ethics by adhering to ethical standards and codes of conduct in business operations on a global scale.
Gender	Promoting gender equality and diversity in business leadership and decision-making, ensuring equal opportunities for all individuals.
Human Values	Incorporating human values such as honesty, integrity, and respect into business practices and relationships.
Environment & Sustainability	Addressing environmental sustainability by integrating sustainable practices, reducing environmental footprint, and promoting responsible resource management.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit IV	Corporate Governance
Local	Promoting transparency, accountability, and integrity in corporate practices to contribute to local, national, regional, and global developmental goals.
Regional	Promoting transparency, accountability, and integrity in corporate practices to contribute to local, national, regional, and global developmental goals.
National	Promoting transparency, accountability, and integrity in corporate practices to contribute to local, national, regional, and global developmental goals.
Global	Promoting transparency, accountability, and integrity in corporate practices to contribute to local, national, regional, and global developmental goals.
Employability	Developing skills and competencies in corporate governance to enhance employability and entrepreneurship capabilities.

Entrepreneurship	Providing a foundation for effective management and leadership practices that foster a conducive environment for employability and entrepreneurship
Skill Development	Enhancing skills in strategic decision-making, risk management, and ethical conduct to support employability and entrepreneurship.
Professional Ethics	Upholding professional ethics by adhering to governance principles, codes of conduct, and legal requirements.
Gender	Ensuring gender equality and diversity in corporate decision-making processes, promoting inclusivity and equal opportunities.
Human Values	Incorporating human values such as fairness, accountability, and social responsibility in corporate governance practices.
Environment & Sustainability	Addressing environmental sustainability by considering the impact of corporate actions on the environment and promoting sustainable business practices.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour

SMMC805A	CREATING AN ENTREPRENEURIAL MINDSET	L	T	P	C
Version 2.0		3	0	0	3
Pre-requisites/Exposure					
Co-requisites					

Course Objectives

- To expose students to various perspectives and concepts in the field of entrepreneurship and its successful execution.
- To comprehend how to Starting the venture and do feasibility analysis
- To encourage students to think critically and strategically for Figuring out the strategy.
- To develop the ability to understand sources of finance.

Course Outcomes

At the end of the course, students will be able to:-

CO1. Understanding the concept and objective of Entrepreneurship.

CO2: Familiarize with the concept of business idea and feasibility study with real live examples.

CO3. Develop the ability to develop various marketing and financial plan.

CO4. Provide a basic understanding of sources of finance and Role of Central and State Governments in promoting entrepreneurship

Catalog Description

Building the foundation today's Entrepreneurs, Creating An Entrepreneurial Mind set (CEM) will provide students with an understanding of issues facing entrepreneurs and an exposure to the skills involved in addressing them. We will explore how executives should approach making critical decisions during the different phases of an entrepreneurial company's life. Starting from the vantage point of the individual, we will put ourselves in the shoes of decision makers ranging from technology entrepreneurs to venture capitalists, from real estate developers to inventors. CEM will give students the opportunity to hone their skills in identifying and testing business opportunities, decomposing complex business problems, determining what decisions the responsible business executive must make, and establishing a 'burden of proof' standard for making those decisions. We will also introduce a range of specific tools—including business model design, lean testing, and customer and channel

analytics—that are particularly relevant to entrepreneurs, as well as introduce students to the fundamentals of entrepreneurial finance and governance. The course will provide insight as to how the interests of other important constituencies— employees, potential and actual investors, business partners, suppliers, and distribution channels—constrain and contribute to an entrepreneur’s ability to create value.

Course Content

UNIT I

10 lecture hours

Entrepreneurship: Concept, knowledge and skills requirement; characteristics of successful entrepreneurs; role of entrepreneurship in economic development; entrepreneurship process; factors impacting emergence of entrepreneurship; managerial vs. entrepreneurial approach and emergence of entrepreneurship

UNIT II

10 lecture hours

Starting the venture: generating business idea –sources of new ideas, methods of generating ideas, creative problem solving, opportunity recognition; environmental scanning, competitor and industry analysis; feasibility study –market feasibility, technical/operational feasibility, financial feasibility: drawing business plan; preparing project report; presenting business plan to investors

UNIT III

10 lecture hours

Functional plans: marketing plan –marketing research for the new venture, steps in preparing marketing plan, contingency planning; organizational plan –form of ownership, designing organization structure, job design, manpower planning; Financial plan – cash budget, working capital, proforma income statement, proforma cash flow, proforma balance sheet, break even analysis

UNIT IV

15 lecture hours

Sources of finance: debt or equity financing, commercial banks, venture capital; financial institutions supporting entrepreneurs; legal issues –intellectual property rights patents, trademarks, copy rights, trade secrets, licensing; franchising. Role of Central and State Governments in promoting entrepreneurship – Start-up India, Standup India, PM YuvaYojna, NITI Aayog.

TEXT BOOK:

1. Hisrich, Robert D., Michael Peters and Dean Shepherd. Entrepreneurship. New Delhi: Tata McGraw Hill.

REFERENCE BOOKS:

1. Barringer, Brace R., and R. Duane Ireland, Entrepreneurship. New Jersey (USA): Pearson Prentice Hall.
2. Lall, Madhurima., and ShikhaSahai. Entrepreneurship. New Delhi : Excel Books.
3. Charantimath, Poornima. Entrepreneurship development and small business enterprises. New Delhi: Pearson Education

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and POs		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Understanding the concept and objective of Entrepreneurship.	PO2
CO2	Familiarize with the concept of business idea and feasibility study with real live examples.	PO3
CO3	Develop the ability to develop various marketing and financial plan.	PO6, PO7
CO4	Provide a basic understanding of sources of finance and Role of Central and State Governments in promoting entrepreneurship	PO2, PSO2

		Multi-disciplinary knowledge	Conceptual and practical skills	Employability	Complex Global Business Environment	Integrative Experience and Experimental Learning	Innovative thinking for Effective Decision Making	Analytical Thinking	Industry Exposure	Team Building	Blended Learning	Effective Leadership	Proactive Thinking	Entrepreneurial Development
Course Code	Course Title	PO 1	PO 2	PO 3	PO4	PO5	PO6	PO 7	PO 8	PO 9	PO1 0	PSO 1	PSO 2	PSO 3
SMMC 805A	CREATING AN ENTREPRENEURIAL MINDSET		3		3		3	2					2	

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	-	3	-	-	-	-	-	-	-	-	-
CO2	-	-	3	-	-	-	-	-	-	-	-
CO3	-	-	-	-	-	3	3	-	-	-	-
CO4	-	3	-	-	-	-	-	-	3	-	-
CO5											
1=lightly mapped 2=moderately mapped 3=strongly mapped											

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Entrepreneurship
Local	Creating job opportunities and reducing unemployment rates.
Regional	Encouraging innovation, technological advancements, and productivity improvements.
National	Fostering sustainable development and addressing societal challenges.
Global	Promoting economic growth and development at the local, national, regional, and global levels.
Employability	Enhancing employability by equipping individuals with entrepreneurial skills and mindset.
Entrepreneurship	Facilitating the creation of new businesses and entrepreneurial ventures
Skill Development	Promoting skill development, creativity, problem-solving abilities, and adaptability.
Professional Ethics	Upholding professional ethics and integrity in business practices
Gender	Ensuring equal opportunities and promoting gender equality in entrepreneurship
Human Values	Incorporating human values such as honesty, social responsibility, and inclusivity
Environment & Sustainability	Integrating environmental considerations and promoting sustainable business practices
SDG	-
NEP 2020	Inclusive Education
POE/4 th IR	-
Unit II	Starting the venture
Local	Addressing social and cultural needs within the local, national, regional, and global context through the generated business ideas.
Regional	Ensuring that the generated business ideas align with the developmental needs of the target market or community.
National	Considering the potential impact of the business idea on sustainable development, resource utilization, and environmental sustainability.
Global	Identifying business ideas that address local, national, regional, and global developmental challenges and contribute to economic growth and social progress.
Employability	Promoting creativity, innovation, and problem-solving abilities that enhance employability and entrepreneurship.
Entrepreneurship	Encouraging the development of entrepreneurial mindset and skills through the generation of business ideas.
Skill Development	Providing opportunities for skill development in market research, feasibility analysis, business planning, and execution.
Professional Ethics	Ensuring that the generated business ideas adhere to ethical standards and promote responsible business practices.
Gender	Addressing gender dynamics and promoting gender equality within the business ideas and entrepreneurial endeavors.

Human Values	Incorporating human values such as integrity, transparency, and social responsibility in the generated business ideas.
Environment Sustainability	& Considering the environmental impact of the business ideas and incorporating sustainability practices into business models.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit III	Functional plans
Local	Addressing social and cultural needs within the local, national, regional, and global context through the generated business ideas.
Regional	Ensuring that the generated business ideas align with the developmental needs of the target market or community.
National	Considering the potential impact of the business idea on sustainable development, resource utilization, and environmental sustainability.
Global	Identifying business ideas that address local, national, regional, and global developmental challenges and contribute to economic growth and social progress.
Employability	Promoting creativity, innovation, and problem-solving abilities that enhance employability and entrepreneurship.
Entrepreneurship	Encouraging the development of entrepreneurial mindset and skills through the generation of business ideas.
Skill Development	Providing opportunities for skill development in market research, feasibility analysis, business planning, and execution.
Professional Ethics	Ensuring that the generated business ideas adhere to ethical standards and promote responsible business practices.
Gender	Addressing gender dynamics and promoting gender equality within the business ideas and entrepreneurial endeavors.
Human Values	Incorporating human values such as integrity, transparency, and social responsibility in the generated business ideas.
Environment Sustainability	& Considering the environmental impact of the business ideas and incorporating sustainability practices into business models.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit IV	Sources of finance
Local	Assessing and identifying diverse sources of finance that can support local, national, regional, and global developmental needs.
Regional	Assessing and identifying diverse sources of finance that can support local, national, regional, and global developmental needs.
National	Assessing and identifying diverse sources of finance that can support local, national, regional, and global developmental needs.
Global	Assessing and identifying diverse sources of finance that can support local, national, regional, and global developmental needs.
Employability	Developing an understanding of various sources of finance to enhance employability and entrepreneurship capabilities
Entrepreneurship	Providing knowledge and skills related to accessing and managing different financing options for business ventures.
Skill Development	Promoting awareness of the rights and responsibilities associated with different sources of finance to facilitate skill development and professional growth

Professional Ethics	Upholding professional ethics by ensuring transparency, honesty, and accountability in the procurement and utilization of different sources of finance.
Gender	Considering gender dynamics in accessing finance and promoting equal opportunities for all individuals, regardless of gender
Human Values	Incorporating human values such as fairness, social responsibility, and integrity in financial decision-making related to sourcing funds
Environment & Sustainability	Addressing environmental sustainability by exploring financing options that support environmentally friendly practices and contribute to sustainable development goals.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour

SMMC732A	MANAGEMENT ACCOUNTING II	L	T	P	C
Version 2.0		4	0	0	4
Pre-requisites/Exposure					
Co-requisites	--				

Course Objectives

1. To introduce the basics of Management Accounting and understanding its various elements.
2. To acquaint the students to techniques of Management Accounting.
3. To organize cost and financial information according to the decision-making needs of the organization.
4. To assess the cash and fund flows of the organization through various activities.

Course Outcomes

On completion of this course, the students will be able to

CO1. Explain, illustrate, analyse and draw reasoned conclusions using data, in order to solve complicated management accounting problems.

CO2. Understand Contemporary Issues in Management.

CO3 Critically apply various management techniques through Ratio Analysis, Cash Flow Analysis and Fund Flow Analysis.

CO4. Communicate effectively when dealing with Management Accounting problems **Catalog**

Description

In this course, the students will learn how to use accounting to facilitate and align decisions made by owners, managers, and employees. They will learn how accountants create, organize, interpret, and communicate information that improves internal processes, and allows organizations to identify and leverage opportunities to create value within the supply chain and with customers.

The participants are expected to carefully go through the pre class readings before each session to facilitate an interactive discussion in the class.

Course Content

Unit I: **15 lecture hours**

Financial Statements: Analysis and interpretation - Forms and nature of financial statements; Uses and Limitations, types and tools of analysis; Comparative Financial Statements; Common – Size Statements; Trend Percentages.

Unit II: 15 lecture hours

Contemporary issues in Management-Accounting: Variable and Absorption Costing, Activity Based Accounting; Target and Life—Cycle Costing, Transfer Pricing Methods.

Unit III: 15 lecture hours

Accounting Ratios- Classification; Profitability ratios; Turnover Ratios; Solvency Ratios' Analysis of Capital Structure; Ratios as Predictors of insolvency; Significance Limitations and interpretation of Ratio Analysis.

Funds Flow Statement- Concept; Uses; Preparation.

Unit IV: 15 lecture hours

Cash Flow Statement- Objectives; Sources and Application; Preparation of Statement as per Indian Accounting Standard 3. Responsibility Accounting – Principles; Definition; Types of Responsibility Centers; Pre-requisites; Utility; Problems. Reporting to Management- Steps for Effective Reporting; Requisites of Ideal Report; Types of Reports; Uses.

TEXT BOOKS:

1. Management Accounting: Dr.Mittal S.N. (Shree Mahaveer Book Depot..Delhi)
2. Management Accounting: Pandey I.M.

REFERENCE BOOKS:

1. Management Accounting Principles: Anthony R.N. and Reece J.S.
2. Management Accounting: Harngren Charles T. Management Accounting: Dr.Maheshwari S.N.
3. Management Accounting: A Decision Emphasis – De Coster, D.T/ and Scholefr E.L.
4. Management Accounting: Batty J.

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and POs		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Explain, illustrate, analyse and draw reasoned conclusions using data, in order to solve complicated management accounting problems.	PO1, PSO1
CO2	Understand Contemporary Issues in Management.	PO2
CO3	Critically apply various management techniques through Ratio Analysis, Cash Flow Analysis and Fund Flow Analysis.	PO3
CO4	Communicate effectively when dealing with Management Accounting problems .	PO4

		Academic Expertise	Professional Expertise	Creative, Critical Thinking and Problem Solving	Effective Communication	Social sensitivity	Professional & Moral Ethics	Self-directed and Life-long Learning	Fundamental Knowledge	Employability and Entrepreneurial	Research Orientation	Professional Ethics and Inclusive
Course Code	Course Title	PO 1	PO2	PO3	PO 4	PO 5	PO 6	PO 7	PS O1	PS O2	PS O3	PS O4
SMMC73 2A	MANAGEMENT ACCOUNTING-II	2	2	2	1				2			

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	1	1	2	-				
CO2	-	3	-	1	2	1	-	3	-	-	-
CO3	2	-	2	-	1	-	-	1	-	-	-
CO4	3	-	1	2	-	1	-	2	-	-	-
1=lightly mapped 2=moderately mapped 3=strongly mapped											

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Financial Statements
Local	Financial statements help local businesses track and evaluate their financial performance, enabling them to make informed decisions, allocate resources effectively, and contribute to local economic growth.
Regional	Financial statements facilitate regional economic development by attracting investments, assisting in regional planning, and promoting collaboration among businesses, governments, and financial institutions.
National	Financial statements support national economic development by providing crucial financial information for policymakers, regulators, and investors to assess the overall health of the economy, identify trends, and make informed policy decisions.
Global	Financial statements are relevant to global developmental needs as they enable multinational companies to report their financial performance accurately, maintain transparency, and facilitate cross-border investments and trade.
Employability	Understanding and analyzing financial statements is a valuable skill sought after by employers in various industries. Proficiency in interpreting financial statements enhances job prospects, particularly in finance, accounting, and management roles.
Entrepreneurship	Financial statements are crucial for entrepreneurs as they provide insights into the financial health of their businesses. It helps in securing funding, making strategic decisions, and managing finances effectively.
Skill Development	Knowledge of financial statements and financial analysis develops critical skills such as financial literacy, data interpretation, analytical thinking, and decision-making, which are transferable across industries and enhance professional capabilities.
Professional Ethics	Financial statements play a significant role in upholding professional ethics, as they require accurate and transparent reporting of financial information, adhering to accounting standards and regulations.
Gender	Financial statements contribute to gender equality by providing financial transparency and accountability, ensuring equal access to financial information and opportunities for all genders.
Human Values	Financial statements reflect an organization's commitment to honesty, integrity, and accountability in financial reporting, aligning with human values and ethical business practices.
Environment & Sustainability	Financial statements can include environmental and sustainability disclosures, enabling stakeholders to evaluate an organization's environmental impact, resource management, and commitment to sustainable practices.
SDG	-

NEP 2020	Inclusive Education
POE/4 th IR	-
Unit II	Contemporary issues in Management
Local	Contemporary management issues address the specific needs and challenges faced by local businesses and industries, contributing to their growth and competitiveness. This includes topics such as adapting to local market conditions, addressing local regulatory requirements, and supporting local economic development initiatives.
Regional	Contemporary management issues can address regional cooperation, integration, and development. This includes topics such as regional supply chain management, cross-border collaborations, and harmonization of business practices to support regional economic integration and development.
National	Management practices that address national developmental needs contribute to economic growth, job creation, and sustainable development. Examples include strategies for enhancing productivity, promoting innovation, fostering entrepreneurship, and addressing social and environmental challenges specific to the country.
Global	Management issues that have a global focus address challenges and opportunities that transcend national boundaries. This includes topics such as global market expansion, international collaborations, sustainable global supply chains, and managing cultural diversity in multinational organizations.
Employability	Contemporary management issues provide insights and knowledge that enhance individuals' employability by equipping them with the skills and competencies needed in today's business landscape. This includes areas such as leadership, strategic thinking, problem-solving, teamwork, adaptability, and digital literacy.
Entrepreneurship	Management issues related to entrepreneurship focus on fostering entrepreneurial mindsets, providing guidance on starting and managing businesses, and promoting innovation and creativity. They help aspiring entrepreneurs develop the necessary skills, knowledge, and networks to succeed in their entrepreneurial endeavors.
Skill Development	
Professional Ethics	Contemporary management issues address ethical considerations in decision-making, corporate governance, and responsible business practices. They promote integrity, transparency, accountability, and responsible behavior among managers and organizations.
Gender	Management issues that address gender dynamics aim to promote gender equality and inclusivity in organizations. They address topics such as gender bias, equal opportunities, work-life balance, and diversity and inclusion in the workplace.
Human Values	Management issues related to human values emphasize the importance of treating employees, customers, and stakeholders with respect, fairness, and dignity.

Environment & Sustainability	Contemporary management issues include sustainability considerations in decision-making, resource management, and corporate social responsibility. They address topics such as environmental impact, climate change, sustainable supply chains, and stakeholder engagement for sustainable development.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit III	Accounting Ratios and Funds Flow Statement
Local	Accounting ratios help assess the financial health of local businesses, enabling effective decision-making, resource allocation, and growth.
Regional	Accounting ratios provide valuable information for regional economic planning, identifying industry strengths, weaknesses, and potential growth areas.
National	Accounting ratios aid in evaluating the financial performance of companies, contributing to economic growth, investment attractiveness, and job creation.
Global	Accounting ratios facilitate financial analysis and comparison of companies across borders, supporting international investments, trade, and economic cooperation.
Employability	Knowledge of accounting ratios enhances employability by demonstrating financial analysis and decision-making skills valued by employers.
Entrepreneurship	Accounting ratios assist entrepreneurs in evaluating the financial viability and profitability of business ventures, aiding in business planning and strategy development.
Skill Development	Understanding accounting ratios develops financial literacy, analytical thinking, and problem-solving skills, essential for success in various professional roles.
Professional Ethics	Accurate calculation and interpretation of accounting ratios ensure transparency, integrity, and ethical financial reporting practices.
Gender	Accounting ratios can be used to analyze gender-related financial disparities within organizations and promote gender equality in financial decision-making.
Human Values	Accounting ratios support responsible financial management, considering the impact on stakeholders, employees, and the community.
Environment & Sustainability	Certain accounting ratios, such as those related to environmental performance or sustainability metrics, help assess a company's environmental impact and commitment to sustainable practices.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit IV	Cash Flow Statement
Local	Cash Flow Statement helps identify the sources of cash, enabling businesses to allocate funds efficiently and support economic growth.
Regional	Cash Flow Statement promotes transparency in financial reporting, ensuring that businesses and governments are accountable for their cash management practices.
National	Investors and lenders rely on Cash Flow Statements to assess the financial viability of businesses, which encourages investment and economic development
Global	By tracking cash inflows and outflows, the statement helps businesses and governments monitor their financial health, contributing to stability at local, national, regional, and global levels.

Employability	Understanding and analyzing Cash Flow Statements are essential skills for professionals in finance and accounting roles, enhancing employability in these fields.
Entrepreneurship	Cash Flow Statement assists entrepreneurs in evaluating the cash flow implications of their business plans, helping them make informed decisions and manage their cash effectively.
Skill Development	Skill in analyzing Cash Flow Statements enables professionals to identify potential cash flow risks, develop strategies to mitigate them, and make sound financial decisions.
Professional Ethics	Cash Flow Statement promotes professional ethics by providing accurate and transparent information about cash flows, enabling businesses to adhere to ethical financial practices.
Gender	Cash Flow Statement contributes to gender equality by providing financial data that can be used to identify gender disparities in cash flow allocation and address them.
Human Values	Responsible cash flow management, as reflected in the Cash Flow Statement, aligns with human values such as integrity, transparency, and accountability in financial practices.
Environment & Sustainability	Cash Flow Statement can be utilized to evaluate the financial impact of sustainable initiatives, guiding businesses towards environmentally conscious decisions that align with sustainability goals.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour

SMMA733A	Quantitative Techniques for Business Decisions	L	T	P	C
Version 2.0		4	0	0	4
Pre-requisites/Exposure	--				
Co-requisites	--				

Course Objectives

- Understand relevance & need of quantitative methods for making business decisions.
- Demonstrate a sound knowledge of fundamentals of statistics and statistical techniques.
- Be able to read and interpret statistical information.
- Be able to perform statistical analysis.
- Be able to apply quantitative methods to solve a variety of business problems.

Course Outcomes

On completion of this course, the students will be able to

CO1- Understand various quantitative & statistical methods.

CO2- Understand data and draw inference from data.

CO3- Calculate and interpret statistical values by using statistical tool (correlation & regression).

CO4- Demonstrate an ability to apply various statistical tool to solve business problem.

CO5- Covers origin and application of OR, Linear Programming, Decision Theory, Game theory and PERT & CPM. These concepts help the student in taking decisions for business.

Catalog Description

Provides students with quantitative skills that are required to make business decisions. These skills involve using statistical, forecasting and estimation techniques. Formulation and application of mathematical models in business decision making scenarios.

Course Content

Unit I

15 hours

Introduction: Quantitative approach to management decision making. Linear Programming: Mathematical formulation of linear programming problems and their solution using graphic approach and simplex algorithm. Duality Sensitivity analysis.

Unit II

15 hours

Transportation: Solving the problem, Testing optimality MODI method. Cases of unbalanced problems, degeneracy, maximization objective, multiple solutions and prohibited routes. Assignment: Solving the problem. Cases of unbalanced problems, multiple optimum solutions, maximisation objective and unacceptable assignments. Game Theory: Games of pure strategy. Games of mixed strategy. Dominance.

Unit III

15 hours

Inventory Control: Techniques of selective control, Economic order quantity, (EOQ) models- classical, gradual replenishment without shortages, price breaks and planned stockouts, Deciding optimum safety stock and reorder level. Sequencing: n-jobs to be processed on two machines in the same order of machines. n-jobs to be processed on m machines in the same order of machines - by converting it into a two - n machine case. Two jobs to be processed on m machines in the different orders of machines.

Unit IV

15 hours

PERT/CPM: Networking with one estimate of time. Networks with three estimates of time. Time-cost trade-off. PERT/cost. Resource allocation and resource levelling. Queuing Theory: Elements of a queuing system. Models with Poisson arrival and services rates, single server and infinite and finite population .

TEXT BOOKS:

1. Vohra N.D., "Quantitative Techniques in Management", The McGraw Hill companies.
2. KantiSwaru, P.K .Gupta, Operations Research, Sultan Chand & Sons

REFERENCE BOOKS:

1. Levin, R.I., D.S. Rubin and J.P. Stinson, "Quantitative Approaches to Management", McGraw - Hill.
2. Bierman H. Jr, C.P. Bonini and W.H. Hausman, "Quantitative Analysis for Business Decisions", Homewood, Ill., Irwin 1983
3. Taha, Hamdy A., "Operations Research: An Introduction", Latest Edition, Prentice - Hall of India.

**Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination
Examination Scheme:**

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and POs		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Understand various quantitative & statistical methods.	PO1,2,7
CO2	Understand data and draw inference from data.	PO1,3,7
CO3	Calculate and interpret statistical values by using statistical tool (correlation & regression).	PO1,2,6
CO4	Demonstrate an ability to apply various statistical tool to solve business problem.	PO1,3,7
CO5	Covers origin and application of OR, Linear Programming, Decision Theory, Game theory and PERT & CPM. These concepts help the student in taking decisions for business.	PO1,3,6

		Academic Expertise	Professional expertise	Creative, Critical Thinking and Problem Solving	Effective Communication	Social sensitivity	Professional & Moral Ethics	Self-directed and Life-long Learning	Fundamental Knowledge	Employability and Entrepreneurial Skills	Research Orientation	Professional Ethics and Inclusive Growth
Course Code	Course Title	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO4
SMMA733 A	Quantitative Techniques for Business Decisions	3	3	3			3	3	3	3	3	3

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	-	-	-	-	3	-	-	-	-
CO2	3		3	-	-	-	3	-	-	-	-
CO3	3	3	-	-	-	3	-	-	-	-	-
CO4	3	-	3	-	-	3	-	-	-	-	-
CO5											
1=lightly mapped 2=moderately mapped 3=strongly mapped											

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Introduction to Quantitative Teachnique
Local	The quantitative approach helps organizations gather and analyze data to make informed decisions that can positively impact local, national, regional, and global developmental goals.
Regional	By using quantitative techniques, organizations can optimize resource allocation, such as finances, time, and human capital, which can contribute to economic and social development at various scales.
National	Quantitative analysis allows organizations to assess the feasibility and potential outcomes of different strategies, enabling them to align their goals with local, national, regional, and global developmental needs.
Global	Quantitative analysis allows organizations to assess the feasibility and potential outcomes of different strategies, enabling them to align their goals with local, national, regional, and global developmental needs.
Employability	The quantitative approach equips individuals with the ability to analyze and interpret data, enhancing their analytical skills, which are highly valued in today's job market.
Entrepreneurship	Proficiency in quantitative methods enhances employability and entrepreneurship capabilities by enabling individuals to make evidence-based decisions and effectively communicate insights to stakeholders.
Skill Development	The quantitative approach equips individuals with problem-solving skills, enabling them to tackle complex business challenges and develop innovative solutions.
Professional Ethics	The quantitative approach provides an objective and systematic way of analyzing data, promoting fairness and reducing biases in decision making.
Gender	Quantitative analysis allows for the identification of gender disparities in various contexts, enabling organizations to address gender-related issues and promote gender equality.
Human Values	
Environment & Sustainability	Quantitative methods can help assess the environmental impact of business decisions and support sustainable practices by considering factors such as carbon footprint, resource efficiency, and environmental risks.
SDG	-
NEP 2020	Inclusive Education
POE/4 th IR	-
Unit II	Transportation
Local	Game Theory can help local governments and organizations make informed decisions regarding resource allocation, public goods provision, and infrastructure development
Regional	Game Theory can aid in resolving conflicts, negotiating agreements, and fostering cooperation among regions, especially in cases involving shared resources, environmental concerns, or territorial disputes.
National	Game Theory can assist in designing optimal economic policies, regulating markets, and addressing issues such as income inequality, taxation, and public welfare.
Global	Game Theory provides tools for understanding and resolving complex global issues, including international trade negotiations, climate change agreements, arms races, and conflicts between nations.

Employability	Game Theory enhances individuals' ability to analyze strategic situations, consider multiple perspectives, and make rational choices in various professional contexts.
Entrepreneurship	Game Theory equips individuals with strategies for negotiation, conflict resolution, and cooperative problem-solving, which are valuable skills in business, entrepreneurship, and career development.
Skill Development	Game Theory fosters strategic thinking, critical analysis, and the ability to assess risks and rewards, which are essential skills for leadership roles and entrepreneurial ventures.
Professional Ethics	Game Theory provides a framework for examining ethical dilemmas in decision-making and encourages professionals to consider the ethical implications of their strategic choices.
Gender	Game Theory can be applied to analyze gender dynamics and identify strategies to promote gender equality, address biases, and ensure fair outcomes in areas such as hiring practices, promotions, and salary negotiations.
Human Values	Game Theory promotes values such as cooperation, trust, and fairness by studying cooperative game models and designing mechanisms that ensure equitable outcomes
Environment & Sustainability	Game Theory offers tools for analyzing and addressing environmental challenges, such as designing incentive structures to promote sustainable behavior, managing common-pool resources, and addressing issues of pollution and climate change.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit III	Inventory Control
Local	Efficient inventory control helps local businesses optimize their stock levels, reduce waste, and improve customer satisfaction, contributing to local economic growth
Regional	Inventory control is crucial for regional trade and commerce, facilitating smooth flow of goods across regional markets, minimizing disruptions, and supporting regional economic development.
National	Effective inventory control practices lead to improved supply chain management, reducing stockouts and ensuring timely availability of goods and services, which positively impacts national productivity and competitiveness.
Global	In the context of global supply chains, inventory control is vital for reducing inventory holding costs, optimizing distribution, and meeting international customer demands, contributing to global trade efficiency and competitiveness.
Employability	Proficiency in inventory control is valued by employers as it demonstrates the ability to manage resources effectively, optimize stock levels, and ensure timely availability of products. It enhances employability in roles such as inventory manager, supply chain analyst, or operations manager.
Entrepreneurship	Sound inventory control practices are critical for entrepreneurial ventures, helping entrepreneurs manage their inventory investment, minimize stockouts, and maintain customer satisfaction. It enables entrepreneurs to efficiently allocate resources and make informed decisions.
Skill Development	Inventory control requires skills in data analysis, demand forecasting, supply chain management, and inventory optimization. Developing these skills enhances individuals' competency and potential for career growth in the fields of operations, logistics, and supply chain management.
Professional Ethics	Inventory control involves maintaining accurate inventory records, ensuring transparency, and adhering to ethical standards in stock management and

	reporting. It prevents unethical practices such as inventory manipulation, fraud, or misrepresentation.
Gender	Inventory control practices should be gender-neutral and provide equal opportunities for men and women in roles related to inventory management, ensuring fair treatment and opportunities for professional growth.
Human Values	Inventory control should consider human values such as honesty, integrity, and accountability. It involves responsible decision-making, fair treatment of employees, and ensuring worker safety in inventory handling processes.
Environment & Sustainability	Efficient inventory control helps minimize waste and reduce excess inventory, which contributes to environmental sustainability. It ensures optimal use of resources, reduces carbon footprint, and promotes sustainable consumption and production practices.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit IV	PERT/CPM:
Local	PERT/CPM helps optimize resource allocation, which is crucial for development projects at various scales. It ensures that resources are utilized effectively, minimizing wastage and maximizing productivity.
Regional	PERT/CPM aids in project planning and scheduling, enabling timely completion of projects. This is vital for meeting developmental targets, achieving economic growth, and delivering societal benefits.
National	PERT/CPM facilitates the planning and implementation of infrastructure projects, such as transportation networks, power plants, and communication systems. These projects are essential for local, national, regional, and global development.
Global	PERT/CPM facilitates the planning and implementation of infrastructure projects, such as transportation networks, power plants, and communication systems. These projects are essential for local, national, regional, and global development.
Employability	PERT/CPM enhances project management skills, which are highly valued in the job market. Proficiency in using PERT/CPM techniques can increase employability and open opportunities for project management roles.
Entrepreneurship	PERT/CPM provides entrepreneurs with a structured approach to planning and executing their business projects. It helps identify critical activities, estimate project durations, and allocate resources effectively, enhancing the chances of entrepreneurial success.
Skill Development	
Professional Ethics	PERT/CPM promotes professional ethics by ensuring transparency, accountability, and fairness in project planning and execution. It helps professionals adhere to ethical principles and conduct their work with integrity.
Gender	PERT/CPM can contribute to gender equality by providing a systematic and unbiased approach to project planning and resource allocation. It ensures that decisions are based on objective criteria, reducing the potential for gender bias.
Human Values	PERT/CPM considers the value of timely project completion, which benefits stakeholders and society. It respects the value of time and the commitments made to project participants, fostering a sense of responsibility and professionalism.
Environment & Sustainability	PERT/CPM can incorporate environmental considerations in project planning. It allows for the identification and evaluation of project activities that may impact the environment, helping to integrate sustainable practices and reduce environmental harm.

SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour

SMMC758A	Auditing II	L	T	P	C
Version 2.0		4	0	0	4
Pre-requisites/Exposure					
Co-requisites	--				

Course Objectives

1. To provide knowledge of generally accepted auditing procedure, techniques and skills required to apply in audit engagements with corporate.
2. To acquaint the students with the concept of cost audit, financial audit and management audit.
3. To integrate knowledge acquired in other courses such management accounting, cost accounting, corporate laws in a meaningful manner.
4. To develop an insight of Audit Evidence; Audit Planning and Programming; Audit Sampling;

Course Outcomes

On completion of this course, the students will be able to

- CO1. Demonstrate knowledge of company audits and auditing and assurance standards
CO2. Identify the special procedures adopted in undertaking various kinds of audits
CO3. Understand the basic concepts of auditing and Basic Principles Governing an Audit
CO4. Determine and understand the challenges and issues in conducting audits.

Catalog Description

This course provides the knowledge and skills required to conduct audit in corporate. The objective of this course is to introduce various types of audit conducted in an organization. The participants are expected to carefully go through the pre class readings before each session to facilitate an interactive discussion in the class.

Course Content

Unit I

10 lecture hours

Auditing and Assurance standards- Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India. Audit of a sole trader, Audit of a firm, Audit of a small company.

Company Audit - Audit of Shares, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 1956.

Unit II**10 lecture hours**

Special points in audit of different types of undertakings-Audit of Educational institutions, Audit of Hotels, Audit of Clubs, Audit of Hospitals, Audit of Hire-purchase and leasing companies, Audit of Banks, Audit of electricity companies, Audit of cooperative societies, and Audit of insurance companies.

Unit III**10 lecture hours**

Features and basic principles of government audit, Local bodies and not-for-profit organizations, Comptroller and Auditor General and its constitutional role

Unit IV**10 lecture hours**

Current Issues in Auditing : Audit of Members of Stock Exchange; Non-Banking Financial Company; Mutual Funds; Depositories; Environmental Audit; Quality Audit.

TEXT BOOKS:

1. Sharma T.R. Principles of Auditing SahityaBhawan Agra.

REFERENCE BOOKS:

1. Tondon B.N. Principles of Auditing, S. Chand and Co., New Delhi.
2. Gupta Kamal contemporary Auditing Tata Mc Graw Hill, New Delhi.
3. Kumar, Ravinder, and Sharma, Virender, Auditing: Principles and Practices, PHI.
4. Jha, Aruna, Auditing, Taxmann Publishers.
5. Meenakumari, S. and Nagarajan, I., Fundamentals of Auditing, APH Publishing
6. PagareDinkar: Principles & Practice of Auditing: Sultan Chand, New Delhi
7. Sekhar&Sekhar: Auditing: Vikas Publishing House Ltd., New Delhi.
8. S.D Sharma: Auditing Principles, Taxman publication New Delhi.
9. Ravinder Kumar &Virender Sharma: Auditing Principles & Practice: Prentice Hall of India, New Delhi

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination

Examination Scheme:

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and POs		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Demonstrate knowledge of company audits and auditing and assurance standards	PO1, PO2, PSO1
CO2	Identify the special procedures adopted in undertaking various kinds of audits	PO2
CO3	Understand the basic concepts of auditing and Basic Principles Governing an Audit	PO3,PSO4
CO4	Determine and understand the challenges and issues in conducting audits.	PO6

		Academic Expertise	Professional Expertise	Creative, Critical Thinking and Problem Solving	Effective Communication	Social sensitivity	Professional & Moral Ethics	Self-directed and Life-long Learning	Fundamental Knowledge	Employability and Entrepreneurial	Research Orientation	Professional Ethics and Inclusive
Course Code	Course Title	PO 1	PO2	PO3	PO 4	PO 5	PO 6	PO 7	PS O1	PS O2	PS O3	PS O4
SMMC 758A	Auditing II	2	2	2			3		2			2

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	-	-	-	-	3	-	-	-
CO2	-	3	-	-	-	-	-	-	-	-	-
CO3	-	-	3	-	-	-	-	-	-	-	3
CO4	-	-	-	3	-	-	-	-	-	-	-
CO5											
1=lightly mapped 2=moderately mapped 3=strongly mapped											

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Auditing and Assurance standards
Local	Assessing the financial health and performance of organizations to support local industries, markets, and economies
Regional	Addressing financial challenges and identifying opportunities that impact local, national, regional, and global developmental goals through management accounting practices.
National	Considering professional ethics, gender dynamics, human values, and environmental sustainability in auditing practices to promote responsible and sustainable development
Global	Conducting audits to ensure compliance with local, national, regional, and global regulatory requirements and standards.
Employability	Applying auditing principles to support strategic decision-making and resource allocation in employability and entrepreneurship
Entrepreneurship	Using audit findings to evaluate the financial viability and potential risks of entrepreneurial ventures
Skill Development	Developing skills in financial analysis and reporting through auditing experiences for skill development purposes
Professional Ethics	Conducting audits with integrity, objectivity, and professionalism, adhering to ethical standards and professional codes of conduct
Gender	Recognizing and addressing gender dynamics in auditing processes, promoting gender equality in financial analysis and reporting
Human Values	Incorporating human values such as transparency, accountability, and fairness in auditing practices.
Environment & Sustainability	Assessing and reporting on the environmental impact of financial activities and operations through auditing procedures
SDG	-
NEP 2020	Inclusive Education
POE/4 th IR	-
Unit II	Special points in audit of different types of undertakings
Local	Considering professional ethics, gender dynamics, human values, and environmental sustainability in company audits to promote responsible and sustainable business practices.
Regional	Considering professional ethics, gender dynamics, human values, and environmental sustainability in company audits to promote responsible and sustainable business practices.

National	Assessing the financial health and performance of companies, providing insights for decision-making and resource allocation that support developmental goals
Global	Identifying and addressing financial irregularities, fraud, and mismanagement in companies, safeguarding the interests of stakeholders and promoting fair business practices.
Employability	Developing and enhancing skills in conducting company audits to improve employability and entrepreneurship capabilities
Entrepreneurship	Developing and enhancing skills in conducting company audits to improve employability and entrepreneurship capabilities
Skill Development	Using audit findings to identify areas for skill development and improvement within companies, promoting a culture of continuous learning
Professional Ethics	Conducting company audits with integrity, professionalism, and in accordance with ethical standards and professional guidelines
Gender	Ensuring gender equality and diversity in audit practices, promoting equal opportunities and unbiased assessments.
Human Values	Considering human values such as transparency, fairness, and accountability when conducting company audits.
Environment & Sustainability	Assessing and reporting on the environmental impact of company operations and financial practices, promoting sustainable business practices.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit III	Features and basic principles of government audit
Local	Assessing the impact of costs on local industries, markets, and economies to support sustainable and inclusive development
Regional	Identifying cost-saving opportunities, efficiency improvements, and areas of wastage through cost audits that contribute to developmental goals
National	Conducting cost audits to ensure compliance with local, national, regional, and global developmental needs in terms of cost control, resource allocation, and financial accountability.
Global	Conducting cost audits to ensure compliance with local, national, regional, and global developmental needs in terms of cost control, resource allocation, and financial accountability.
Employability	Applying cost audit techniques to evaluate business viability, assess profitability, and support strategic planning for employability and entrepreneurship
Entrepreneurship	Applying cost audit techniques to evaluate business viability, assess profitability, and support strategic planning for employability and entrepreneurship
Skill Development	Developing skills in analyzing and interpreting cost data to identify opportunities for cost optimization and process improvements
Professional Ethics	Conducting cost audits with integrity, ensuring ethical practices and adherence to financial regulations and standards.
Gender	Recognizing and addressing gender dynamics in cost auditing, promoting gender equality in decision-making processes and financial resource allocation.
Human Values	Incorporating human values such as transparency, fairness, and accountability in cost audit procedures.

Environment & Sustainability	Assessing the environmental impact of cost-related activities and promoting sustainable practices through cost audits
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit IV	Current Issues in Auditing
Local	Identifying areas of improvement and strategic interventions to enhance organizational performance and contribute to economic and social development
Regional	Identifying areas of improvement and strategic interventions to enhance organizational performance and contribute to economic and social development
National	Conducting management audits to assess the effectiveness and efficiency of management practices in meeting local, national, regional, and global developmental needs
Global	Conducting management audits to assess the effectiveness and efficiency of management practices in meeting local, national, regional, and global developmental needs
Employability	Applying management audits to assess the effectiveness of management practices in supporting employability, entrepreneurship, and skill development
Entrepreneurship	Applying management audits to assess the effectiveness of management practices in supporting employability, entrepreneurship, and skill development
Skill Development	Applying management audits to assess the effectiveness of management practices in supporting employability, entrepreneurship, and skill development
Professional Ethics	Conducting management audits with integrity and adherence to professional ethics, ensuring ethical use of data and confidentiality
Gender	Recognizing and addressing gender dynamics in management audits, promoting gender equality in management practices and decision-making
Human Values	Incorporating human values such as transparency, fairness, and social responsibility in management audits
Environment & Sustainability	Assessing and managing the environmental impact of management practices studied through management audits, promoting sustainable practices.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour

SMMC702A	Financial Services	L	T	P	C
Version 2.0		4	0	0	4
Pre-requisites /Exposure					
Co-requisites					

Course Objectives

- To give in-depth knowledge of financial service sector to the students
- To provide knowledge of basic concepts and insights into quality financial services like Hire purchase and Leasing
- To gain understanding of innovative financial services like venture capital financing, mutual funds, Factoring , Forfaiting
- To provide a comprehensive overview of the structure of the financial system and explain role of merchant bankers,, underwriters, credit rating agencies, stock broker, depositories, custodians in financial system

Course Outcomes

On completion of this course, the students will be able to

CO1.Explain various types of financial services available to corporates. Analyze hire purchase and leasing as financing services and make appropriate recommendations to corporates.

CO2: Apply the knowledge of innovative financial services like venture capital financing, mutual funds, Factoring, Forfaiting and select the best alternative for the Organization.

CO3: Analyze role, functions of merchant bankers, underwriters and take the appropriate decision for the benefit of Organization. Understand regulatory environment for Merchant bankers and underwriters.

CO4: Apply knowledge of Capital Market intermediaries, Stock brokers, depositories, custodians, credit rating agencies to sharpen the decision-making process.

Catalog Description

The Financial sector has become very vibrant after implementation of new economic policy and introduction of financial sector reforms by the Government. The impact of these changes is seen in the form of competition, technological up-gradation, diversification and thrust on the various financial services with aggressive marketing strategy. The need of the hour, therefore, is to face the challenges with efficient, dedicated and energetic staff having required knowledge and skill. This course is designed to prepare students with specialized skills, knowledge and attitude to work in financial services sector.

Course Syllabus:

Unit I

15 lecture hours

Hire-Purchase: Conceptual; Framework; Features; Hire-purchase and Credit Sale; Hire-purchase and Installment Sale; Legal Framework; Taxation Aspects; Banks and Hire-purchase Business; Bank Credit for Hire-purchase Business

Leasing: Meaning; Steps in Leasing; Types of Lease; Advantages and Disadvantages of Leasing ; Leasing and Hire-purchase; Legal Aspects of Leasing.

Unit II

15 lecture hours

Venture Capital: Meaning, Features, Scope and Significance; Venture Capital Guidelines; Methods of Venture Financing; Indian Venture Capital Scenario.

Mutual Fund : Meaning and Classification of Mutual Funds; Organisation of the Funds; Operation of the Funds; Net Asset Value; Mutual Funds in India; Regulation of Mutual Funds in India.

Factoring and Forfaiting: Factoring-Meaning; Modus Operadi; Terms and Conditions; Functions; Types of Factoring; Factoring Vs. Discounting; Factoring in India; Forfaiting – Definition, Working of Forfaiting; Factoring Vs. Forfaiting.

Unit III

15 lecture hours

Merchant Banking: Meaning; Origin; Merchant Banks and Commercial Banks; Services of Merchant Banks; Regulation By SEBI; Merchant Banking in India.

Underwriting: Meaning and Nature of Underwriting; Forms of Underwriting; Need and Significance of Underwriting; Underwriting of Capital Issues in India; SEBI's Guidelines on Underwriting.

Unit IV

15 lecture hours

Credit Rating : Meaning and Functions of Credit Rating; Significance of Credit Rating; Credit Rating in India; Rating Process and Methodology; Credit Rating Agencies in India; Limitations of Rating; Future of Credit Rating in India.

Stock Broking: Introduction; Stock Brokers; Sub-Brokers; Foreign Brokers; Stock Market Trading.

Depository Services: Meaning and Objectives of Depository Services; Depository Process; Trading in a Depository System; Depository System in India; Depository Institution in India; SEBI Regulations

TEXT BOOKS:

Siddaiah, Thummuluri.(2011). Financial services, Noida: Pearson Education.

REFERENCE BOOKS:

1. Bhole, L. M., Financial institutions and markets , New Delhi: Tata McGraw Hills.
2. Pathak, Indian financial system, Noida: Pearson Education.
3. Khan, M.Y., Indian financial system, New Delhi: Tata McGraw Hill.
4. Machiraju, H.R., Indian financial system, Vikas Publishing House.
5. Machiraju, H.R., Working of stock exchange in India, New Age Publication.

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and POs		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Explain various types of financial services available to corporates. Analyse hire purchase and leasing as financing services and make appropriate recommendations to corporates.	PO1, PO2,PO3
CO2	Apply the knowledge of innovative financial services like venture capital financing, mutual funds, Factoring, Forfaiting and select the best alternative for the Organisation.	PO2,PO3
CO3	Analyse role, functions of merchant bankers, underwriters and take the appropriate decision for the benefit of Organisation. Understand regulatory environment for Merchant bankers and underwriters.	PO1, PO2,PO7

CO4	Apply knowledge of Capital Market intermediaries, Stock brokers, depositories, custodians, credit rating agencies to sharpen the decision making process.	PO2,PO7
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		Academic Expertise	Professional Expertise	Creative, Critical Thinking and Problem Solving	Effective Communication	Social sensitivity	Professional & Moral Ethics	Self-directed and Life-long Learning	Fundamental Knowledge	Employability and Entrepreneurial	Research Orientation	Professional Ethics and Inclusive Growth
Course Code	Course Title	PO 1	PO2	PO3	PO 4	PO 5	PO 6	PO 7	PS O1	PS O2	PS O3	PS O4
SMMC 702A	Financial Services	2	3	3	2	1	1	2	2	3	2	1

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	2	3	1	1			1		1	2	-
CO2	2	1	2	1			1		2	3	-
CO3	1	3	1	1			3		3	3	-
CO4	2	2	1	1			1		1	2	-
CO5											

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Hire-Purchase
Local	Leasing can support local businesses by providing them access to necessary assets without incurring the full cost of purchasing. This promotes economic growth, especially for small and medium-sized enterprises.
Regional	Leasing can facilitate regional trade and economic integration by enabling businesses to acquire assets across borders without the need for significant upfront investment. This promotes cross-border collaborations and regional economic growth.
National	Leasing can contribute to national development by stimulating investment, boosting productivity, and encouraging entrepreneurship. It provides businesses with flexibility and access to equipment, leading to improved efficiency and competitiveness.
Global	Leasing can attract foreign direct investment and promote global trade by providing an alternative financing option for businesses operating internationally. It facilitates access to assets in different countries and supports the expansion of global supply chains.
Employability	Understanding leasing can enhance employability by equipping individuals with knowledge of alternative financing methods. It allows them to contribute to organizations that utilize leasing as a financial strategy.
Entrepreneurship	Leasing can be a valuable tool for entrepreneurs who may not have the necessary capital to purchase assets outright. It enables them to start businesses and access equipment critical for their operations.
Skill Development	Leasing requires skills in financial analysis, contract negotiation, risk assessment, and asset management. Developing expertise in these areas can enhance skills relevant to financial management and business operations.
Professional Ethics	Leasing requires transparency, accountability, and fair contractual practices between lessors and lessees. Upholding professional ethics is essential in ensuring that leasing agreements are conducted with integrity and mutual respect.
Gender	Leasing can provide equal opportunities for men and women in accessing assets necessary for their businesses or careers, promoting gender equality in entrepreneurship and employment.
Human Values	Leasing can align with human values such as fairness, inclusivity, and social responsibility. For example, organizations can lease eco-friendly equipment to promote sustainable practices and reduce their environmental impact.
Environment & Sustainability	Leasing can contribute to environmental sustainability by promoting the use of energy-efficient or eco-friendly assets. It can also support the circular economy by facilitating the reuse or recycling of leased equipment, reducing waste and resource consumption.
SDG	
NEP 2020	Inclusive Education
POE/4 th IR	
Unit II	Venture Capital, Mutual Funds and Factoring & Forfaiting
Local	Venture capital plays a crucial role in fostering local economic development by providing funding to promising startups and driving innovation and job creation in the local economy.
Regional	Venture capital can help bridge regional economic disparities by directing investment to underserved areas and supporting the growth of startups and small businesses in those regions.

National	Venture capital contributes to national economic growth by supporting the development of high-growth companies that can become major contributors to GDP, generate employment opportunities, and drive technological advancements.
Global	Venture capital enables the expansion of innovative companies with global potential, contributing to international competitiveness, cross-border collaborations, and the development of new markets.
Employability	Venture capital-backed startups often create job opportunities, which enhances employability prospects for individuals seeking employment in innovative and high-growth sectors.
Entrepreneurship	Venture capital plays a critical role in promoting entrepreneurship by providing funding, expertise, and mentorship to aspiring entrepreneurs, allowing them to launch and grow their businesses.
Skill Development	Venture capital-backed companies offer an environment for individuals to acquire and develop valuable skills, as they often operate at the cutting edge of technology and innovation.
Professional Ethics	Venture capital investors are expected to uphold high standards of professional ethics by maintaining transparency, honesty, and integrity in their investment practices and decision-making processes.
Gender	Venture capital can contribute to gender equality by providing funding and support to female entrepreneurs and ensuring equal opportunities for women in the startup ecosystem.
Human Values	Venture capital investors often consider social impact and human values when evaluating investment opportunities, supporting companies that prioritize ethical business practices and positive social outcomes.
Environment & Sustainability	Venture capital can play a role in promoting environmentally sustainable practices by supporting startups and companies that develop and implement solutions for climate change, renewable energy, resource conservation, and other environmental challenges.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit III	Merchant Banking and Underwriting
Local	Through its risk management expertise and market knowledge, merchant banking contributes to financial stability at local, national, regional, and global levels
Regional	By evaluating investment opportunities, conducting due diligence, and providing advisory services, it helps mitigate risks and ensures the sustainable growth of businesses and economies.
National	It helps fund infrastructure projects, stimulates entrepreneurship, and fosters innovation, thereby contributing to economic development.
Global	By promoting international trade and investment flows, it contributes to regional and global developmental needs by fostering economic integration and creating employment opportunities.
Employability	Merchant banking activities, such as capital raising, mergers and acquisitions, and financial advisory services, create job opportunities in the finance sector.
Entrepreneurship	Merchant banking plays a pivotal role in supporting entrepreneurial ventures by providing funding options, strategic guidance, and financial expertise.

Skill Development	Engaging in merchant banking activities provides individuals with opportunities to develop and enhance their skills in financial analysis, deal structuring, negotiation, risk management, and strategic planning
Professional Ethics	Professionals in the field are expected to maintain client confidentiality, disclose conflicts of interest, and comply with regulatory and legal frameworks, ensuring trust and professionalism in financial transactions.
Gender	Encouraging diverse talent and inclusive practices enhances decision-making, fosters innovation, and contributes to a more balanced and equitable work environment.
Human Values	Merchant banking can incorporate human values such as integrity, accountability, and social responsibility into its operations
Environment & Sustainability	By considering environmental, social, and governance factors in investment decisions, merchant banking can contribute to sustainable and responsible investing, aligning financial objectives with broader environmental and social goals.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit IV	Credit Rating, Stock Broking and Depository Services
Local	Stock broking plays a crucial role in promoting economic growth by facilitating capital formation, encouraging investment, and providing liquidity to the financial markets.
Regional	Stock broking provides opportunities for individuals and businesses to participate in wealth creation through investments in stocks and other securities, which can contribute to local, national, and regional prosperity.
National	It contributes to the development of local, national, regional, and global financial markets by attracting investors, increasing market participation, and fostering market efficiency.
Global	A well-functioning stock broking industry enhances investor confidence, attracting both domestic and international investors, and promoting stability and growth in the financial system.
Employability	Stock broking firms create employment opportunities for professionals such as brokers, analysts, traders, and support staff, contributing to employability in the financial services sector
Entrepreneurship	Stock broking can also serve as a platform for entrepreneurship, allowing individuals to establish their own brokerage firms or investment advisory services.
Skill Development	Stock broking requires specialized knowledge and skills in areas such as financial analysis, market research, risk management, and customer service, providing opportunities for skill development and professional growth.
Professional Ethics	Stock broking firms are expected to adhere to ethical standards, including client confidentiality, fair dealing, transparency, and compliance with regulatory requirements to protect investors' interests.
Gender	The industry should strive for gender equality by promoting equal opportunities for women in employment, leadership positions, and client engagement.
Human Values	Stock broking firms should prioritize honesty, integrity, and professionalism in their interactions with clients, promoting trust and fostering long-term relationships.
Environment & Sustainability	While the direct impact of stock broking on the environment is limited, firms can adopt sustainable practices in their operations, such as minimizing paper usage, promoting digital transactions, and considering environmental, social, and governance (ESG) factors in investment decisions.

SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour

SEMESTER IV

SMMC838A	Derivative Market	L	T	P	C
Version 1.0		4	0	0	4
Pre-requisites/Exposure	Investment Management / Portfolio Management				
Co-requisites	--				

Course Objectives

1. To familiarise students with the concept of derivative market.
2. To acquaint the students with the basics of financial derivatives and their use in managing risk with their synergic effect on financial returns.
3. To develop an understanding to different instruments – options, futures, forwards and swaps
4. To develop an insight of regulatory framework of derivative market

Course Outcomes

On completion of this course, the students will be able to

CO1. Demonstrate knowledge of all aspects of derivative market theory and the roles they play in the financial markets

CO2 Identify how derivative instruments can be used to change or hedge risk and evaluate risks and pay-offs associated with trading such instruments and their implications

CO3. Understand the basic risk management and trading strategies using futures and options

CO4. Critically evaluate the techniques used to value options and the factors that determine valuation

Catalog Description

This course provides the knowledge and skills required to enter into and progress in a variety of roles that employ derivatives. The objective of this course is to introduce the participants to derivative instruments, namely, forwards, futures, options and swaps, and their valuation. The participants are expected to carefully go through the pre class readings before each session to facilitate an interactive discussion in the class. They are also requested to bring their calculators, preferably scientific calculators to the sessions.

Course Content

Unit I: 15 lecture hours

Financial Derivatives: An Introduction to Financial Derivative Markets; Past and Present, Concept, Purpose and Types of Financial Derivative Instruments; Forwards, Futures, Options, Swaps, and Other Derivatives; Weather Derivatives, Energy Derivatives and Insurance Derivatives. Hedgers, Arbitrageurs and Speculators. Difference between Exchange Traded and OTC Derivatives.

Unit II: 15 lecture hours

Financial Forward and Futures Contracts: Financial Forward Contracts; Concept Characteristics, and Type of Financial Forward Contracts; Equity Forward, Currency Forward, Bond and Interest Rate Forward, Forward Rate Agreements.

Financial Future Contracts: Concept, Characteristics, and Type of Financial Future Contracts; Stock Future, Index Future, Currency Future, Interest Rate Future and Commodity Future. Future Market-Trading and Mechanism; Future Pricing-Theories, Cost of Carry Model, Valuation of Individual Contracts.

Unit III: 15 lecture hours

Financial Option and Swap Contracts: Financial Options; Concept, Characteristics and Types of Financial Options; Stock Options, Index Options, Currency Options, Commodity Options, Option on Futures, Interest Rate Options. Option Pricing Models-the Black-Scholes Option Pricing Model, Binomial Option Pricing Model, Trading with Option, Option Strategies; Straddle, Strangle, Spreads. Option Greeks; Delta, Gamma, Theta, Vega, Rho.Exotic Option; Types of Exotic Options; Bermuda Option, Forward Start Option, Barrier Option, Chooser Option, Compound Option, Basket Option, Binary Option, Look Back Option, Asian Option.Swaps; Concept, characteristics and Types of Swaps.

Unit IV: 15 lecture hours

Regulatory Framework for Derivatives: Regulation of Financial Derivatives in India; Securities and Contracts (Regulation) Act, Guidelines of SEBI and RBI.

Text Books

1.Hull, J. C., &Basu, Shakaran.(2016) Options, Futures and other Derivatives. New York, NY: Pearson Education.

Reference Books/Materials

1. Chako, G., &Sjoman, A., &Motohashi, H., &Dessain, V. (2016)Credit Derivatives: A Primer on Credit Risk, Modelling and Instruments. London, UK: Pearson FT

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and POs		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Demonstrate knowledge of all aspects of derivative market theory and the roles they play in the financial markets	PO1, PSO1
CO2	Identify how derivative instruments can be used to change or hedge risk and evaluate risks and pay-offs associated with trading such instruments and their implications	PO2
CO3	Understand the basic risk management and trading strategies using futures and options	PO2
CO4	Critically evaluate the techniques used to value options and the factors that determine valuation	PO5

		Multi-disciplinary knowledge	Conceptual and practical skills	Employability	Complex Global Business Environment	Integrative Experience and Experimental Learning	Innovative thinking for Effective Decision Making	Analytical Thinking	Industry Exposure	Team Building	Blended Learning	Effective Leadership	Proactive Thinking	Entrepreneurial Development
Course Code	Course Title	PO 1	PO 2	PO 3	PO4	PO5	PO6	PO 7	PO 8	PO 9	PO1 0	PSO 1	PSO 2	PSO 3

SMMC 838A	Derivative Market	2	3		2	3		2	3				2	2
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Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	-	-	-	-	3	-	-	-
CO2	-	3	-	-	-	-	-	-	-	-	-
CO3	-	3	-	-	-	-	-	-	-	-	-
CO4	-	-	-	-	3	-	-	-	-	-	-
1=lightly mapped 2=moderately mapped 3=strongly mapped											

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Financial Derivatives
Local	Financial derivatives provide tools to manage and mitigate risks associated with fluctuating prices, interest rates, exchange rates, and commodities.
Regional	derivatives facilitate efficient capital allocation by allowing investors to take positions on various assets without the need for direct ownership
National	It enhances liquidity, price discovery, and market efficiency, which are essential for local, national, regional, and global economic development.
Global	It enhances liquidity, price discovery, and market efficiency, which are essential for local, national, regional, and global economic development.
Employability	The complexity of derivative instruments creates demand for skilled professionals with expertise in derivatives trading, risk management, and financial analysis.
Entrepreneurship	Derivatives can enable entrepreneurs to manage financial risks associated with their businesses.
Skill Development	-
Professional Ethics	Market participants are expected to act with integrity and provide accurate information while trading or offering derivative products.
Gender	Encouraging gender diversity and inclusion in the field of finance, including derivatives, is important to foster equal opportunities and representation.
Human Values	Derivatives, when used responsibly, can contribute to the well-being of individuals and society by helping to manage financial risks, support economic growth, and improve market efficiency.
Environment Sustainability	& Derivatives can be used to manage risks associated with environmental factors such as climate change, enabling companies to hedge against potential losses and incentivizing sustainable practices.
SDG	-
NEP 2020	Inclusive Education
POE/4 th IR	-
Unit II	Financial Forward and Futures Contracts

Local	Forward and futures contracts help establish market prices for various assets, which promotes transparency and efficient allocation of resources at the local, national, regional, and global levels.
Regional	Forward and futures contracts help establish market prices for various assets, which promotes transparency and efficient allocation of resources at the local, national, regional, and global levels.
National	By providing a mechanism for managing risk and facilitating price discovery, these contracts contribute to stable economic growth and development.
Global	These contracts enable businesses to hedge against price fluctuations, reducing uncertainty and promoting stability in local, national, regional, and global markets.
Employability	Proficiency in trading and managing forward and futures contracts can open doors to employment opportunities in financial institutions, investment firms, and commodity markets.
Entrepreneurship	Understanding and utilizing forward and futures contracts requires knowledge of financial markets and risk management techniques, which enhances employability and entrepreneurship capabilities.
Skill Development	Learning about these contracts develops financial literacy, enabling individuals to make informed decisions and engage in entrepreneurial activities effectively.
Professional Ethics	Professionals involved in forward and futures markets are expected to adhere to ethical standards, ensuring fair and transparent trading practices.
Gender	Promoting gender equality in the financial sector, including forward and futures trading, is crucial to ensuring equal opportunities for all professionals.
Human Values	-
Environment & Sustainability	Trading in certain futures contracts, such as those related to commodities, may involve environmental considerations, encouraging sustainable practices and responsible investment decisions.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit III	Financial Option and Swap Contracts
Local	Option and swap contracts provide risk management tools that can help local, national, regional, and global economies mitigate financial risks and stabilize markets
Regional	They enhance market liquidity and efficiency, attracting investments and promoting economic growth
National	These contracts facilitate capital allocation, allowing businesses and governments to access necessary funding for developmental projects
Global	Option and swap contracts contribute to financial stability by providing hedging mechanisms against price fluctuations and volatility
Employability	Understanding and utilizing option and swap contracts enhances employability in financial institutions, risk management firms, and investment companies
Entrepreneurship	Proficiency in trading and managing these contracts is beneficial for entrepreneurs seeking to hedge financial risks associated with their business operations
Skill Development	Developing skills in option and swap contracts enables individuals to pursue careers in financial analysis, derivatives trading, and risk management
Professional Ethics	Professionals working with option and swap contracts are expected to adhere to ethical standards, ensuring transparency, honesty, and fair dealing

Gender	Gender equality is an important aspect of professional ethics, and the financial industry should promote equal opportunities and fair treatment for all
Human Values	Option and swap contracts involve the valuation and trading of financial assets, which should be conducted with integrity and respect for human values
Environment & Sustainability	Environmental and sustainability considerations arise in the development of responsible investment strategies and the promotion of sustainable financial practices
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit IV	Regulatory Framework for Derivatives
Local	The regulatory framework helps mitigate systemic risks associated with derivatives trading, ensuring the stability of financial markets and promoting economic development.
Regional	The framework promotes transparency and disclosure requirements, fostering investor confidence and attracting domestic and international investments.
National	By providing a regulated environment for derivatives trading, the framework enables efficient price discovery, risk management, and allocation of capital, supporting local and global investment and growth.
Global	Regulatory measures protect investors from fraudulent practices, manipulation, and unfair treatment, thereby enhancing investor trust and promoting market development.
Employability	The regulatory framework encourages education and awareness about derivatives and their risks, improving financial literacy and empowering individuals to make informed decisions in their professional and personal capacities.
Entrepreneurship	Understanding derivatives and their regulatory framework equips professionals with valuable risk management skills, enhancing employability and entrepreneurial capabilities in financial and investment sectors.
Skill Development	The framework promotes the acquisition of specialized knowledge and expertise in derivatives, contributing to professional growth and employability in financial institutions, investment firms, and regulatory bodies.
Professional Ethics	The regulatory framework establishes ethical standards for market participants, promoting fair and honest practices in derivatives trading and reducing the likelihood of unethical behavior.
Gender	The framework can address gender disparities by promoting diversity and equal opportunities in the derivatives industry, fostering a more inclusive and gender-balanced workforce.
Human Values	Regulatory measures can incorporate considerations of human values such as integrity, transparency, and accountability in derivatives markets, enhancing trust and responsible behavior.
Environment & Sustainability	The framework can include provisions or guidelines related to environmental, social, and governance (ESG) factors, encouraging sustainable investments and responsible financial practices that align with environmental and social goals.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour

SMMC705A	CORPORATE TAX STRUCTURE AND PLANNING	L	T	P	C
Version 2.0		4	0	0	4
Pre-requisites/Exposure	--				
Co-requisites	--				

Course Objectives

- To acquaint the students with the legal regime governing the direct taxes.
- To gain knowledge and understanding of the provisions of the direct tax laws.
- To acquire the ability to apply the knowledge of the provisions of the direct tax laws to the various situation in actual practice.
- To develop the skill of independent thinking and creativity in the field of direct tax laws.
- To acquaint the students with basic principles underlying the provisions of indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
- Students will learn to define various aspect of indirect taxes (GST) like, Registration, Concept of Supply etc.
- Students will learn to analyse and evaluate the effect of an indirect tax on consumers, producers and the government.

Course Outcomes

On completion of this course, the students will be able to

CO1- Determine the basic concepts of tax planning

CO2- Collect the basic concepts and definitions of Income Tax Act 1961 and know the residential status of assessee and incomes exempted from tax

CO3- Understand the implications of tax concessions and incentives in decision making

CO4-Comprehend the principles of taxations, objectives of taxes and its impact and financial decisions making.

Catalog Description

This course deals primarily with the two major forms of taxes in India, i.e. income tax and the Goods and Services Tax (GST). A conceptual framework is developed in the first lecture that serves as a link across various topics in the course and to present the tax laws and practices as a meaningful, integrated and coherent whole rather than as a fragmented set of compartmentalized rules. The broad concepts raised in the framework explicitly outline fundamental issues that need to be addressed whenever any type of tax is to be imposed in any

State by any level of government. This conceptual approach is intended to facilitate students to consciously think about the underlying considerations that drive the enactment/implementation of specific tax laws/practices.

Course Content

Unit I 15 lecture hours

Tax Planning: Meaning of tax planning and management, tax evasion and tax avoidance; tax planning and management in the corporate sector- Nature and scope;

Unit II 15 lecture hours

Assessment of Companies: Residential Status and incidence of Tax, Computation of tax: Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income-tax Act, 1961; Deductions, Computation of taxable income; Computation of corporate tax liability; Minimum Alternate Tax; Tax on distributed profits of domestic companies;

Unit III 15 lecture hours

Tax Planning and Specific Management Decisions: Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business.

Business Restructuring: Tax Planning in respect of amalgamation or de-merger of companies, Slump sale, conversion of a firm into a company. Conversion of Sole Proprietorship into Company, Conversion of company into Limited Liability Partnership.

Unit IV 15 lecture hours

Tax Planning and Financial Management Decisions: Capital structure decisions; Dividend Policy; Bonus Share; Investments and Capital Gains. Owning or leasing of an asset; purchase of assets by installment system or Hire System; Purchase of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing or replacing an asset;

TEXT BOOKS:

1. Srinivas.E.A, Corporate Tax Planning, Tata McGraw Hill,
2. Singhanian, Vinod. K, Taxmann's Direct Taxes, Law & Practice.

REFERENCE BOOKS:

1. Ahuja. Girish&Ravi Gupta, Bharat's Professional Approach to Direct Taxes, Law & Practice, Bharat Law House Pvt. Ltd.
2. Lal. B. B & N. Vashisht, Direct Taxes Income Tax, Wealth Tax and Tax Planning. Taxman, The Tax and Corporate Law Weekly.
3. Bhagmati Prasad, Direct Taxes And Laws And Practice, WishwaPrakashan,

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination

Examination Scheme:

Components	Quiz I	Attendance	Mid Term Exam	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	10	20	10	50

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and POs		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Determine the basic concepts of tax planning	PO2, PSO1
CO2	Collect the basic concepts and definitions of Income Tax Act 1961 and know the residential status of assessee and incomes exempted from tax	PO1, PO4, PSO1
CO3	Understand the implications of tax concessions and incentives in decision making	PO7, PSO3, PSO4
CO4	Comprehend the principles of taxations, objectives of taxes and its impact and financial decisions making.	PO3, PO4, PO5, PSO2

		Multi-disciplinary knowledge	Conceptual and practical skills	Employability	Complex Global Business Environment	Integrative Experience and Experimental Learning	Innovative thinking for Effective Decision Making	Analytical Thinking	Industry Exposure	Team Building	Blended Learning	Fundamental Knowledge	Critical Thinking	Corporate Social Responsibility	Effective Leadership
Course Code	Course Title	PO 1	PO 2	PO 3	PO4	PO5	PO6	PO 7	PO8	PO9	PO10	PS O1	PS O2	PS O3	PS O4
SMMC705A	CORPORATE TAX STRUCTURE AND PLANNING	3	3	3	3	3		3				3	3	3	2

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1		3	-	-	-	-	-	3	-	-	-
CO2	3	-	-	3	-	-	-	3	-	-	-
CO3	-	-	-	-	-	-	3	-	-	3	3
CO4	-	-	3	3	3	-	-	-	3	-	-
1=lightly mapped 2=moderately mapped 3=strongly mapped											

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Tax Planning
Local	Effective tax planning can encourage local investment and economic growth by providing incentives for businesses to expand, create jobs, and contribute to the local economy.
Regional	Harmonized tax planning strategies among regions can attract investments, foster economic integration, and facilitate cross-border trade, contributing to regional development and cooperation.
National	Tax planning plays a vital role in revenue generation for governments, supporting public infrastructure, healthcare, education, and other essential services that contribute to national development.
Global	Effective tax planning ensures that businesses operate efficiently across borders, facilitates international trade, and encourages foreign direct investment, contributing to global economic development and prosperity.
Employability	Understanding tax planning enhances employability as organizations require professionals with tax knowledge and expertise to ensure compliance and optimize tax positions.
Entrepreneurship	Tax planning provides entrepreneurs with strategies to structure their businesses effectively, manage tax obligations, and allocate resources efficiently, promoting entrepreneurial activities and fostering business growth.
Skill Development	Tax planning involves complex calculations, legal interpretations, and analysis of financial data, which develops skills such as critical thinking, problem-solving, financial analysis, and compliance management.
Professional Ethics	Ethical tax planning ensures compliance with tax laws, regulations, and reporting requirements, fostering transparency, integrity, and accountability in financial practices.
Gender	Gender-inclusive tax planning aims to address potential biases and inequalities in tax systems, promoting equal treatment and fairness in the distribution of tax burdens and benefits.
Human Values	Tax planning should consider social equity, fairness, and the impact on vulnerable populations, ensuring that tax policies align with human values such as social justice, welfare, and inclusivity.
Environment & Sustainability	Tax planning can incorporate environmental considerations by providing incentives for environmentally friendly practices, renewable energy investments, and sustainable development initiatives, aligning tax policies with environmental goals and sustainability
SDG	-
NEP 2020	Inclusive Education
POE/4 th IR	-

Unit II	Assessment of Companies
Local	Assessing companies helps identify their contribution to local, national, regional, and global economies, promoting economic growth and development.
Regional	Assessing companies provides data and insights to policymakers for designing effective policies that address developmental challenges and support sustainable development.
National	Assessment helps identify areas where companies can align their operations with developmental needs, such as job creation, infrastructure development, and sustainable practices.
Global	Assessment encourages companies to adopt responsible practices, contribute to social welfare, and address environmental concerns, fostering sustainable development.
Employability	Assessing companies helps individuals acquire knowledge and skills relevant to company analysis and evaluation, enhancing their employability in fields such as finance, consulting, and corporate management.
Entrepreneurship	Assessment provides insights into successful business models and market opportunities, inspiring and guiding aspiring entrepreneurs in starting and scaling their ventures.
Skill Development	Assessing companies hones analytical skills, critical thinking, and problem-solving abilities, essential for careers in finance, consulting, and strategic management.
Professional Ethics	Assessing companies helps evaluate their adherence to ethical standards, promoting transparency, integrity, and accountability in corporate operations.
Gender	Assessment considers gender dynamics and promotes gender equality in company policies, practices, and decision-making processes.
Human Values	Assessment encourages companies to consider human values such as fairness, respect, and social responsibility in their operations and interactions with stakeholders.
Environment & Sustainability	Assessment evaluates companies' environmental impact and their efforts towards adopting sustainable practices, encouraging responsible resource management and environmental stewardship.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit III	Tax Planning and Specific Management Decisions
Local	Tax planning helps businesses optimize their tax liabilities, freeing up resources for investment, expansion, and innovation, thus contributing to local, national, regional, and global economic development.
Regional	Efficient tax planning ensures that businesses and individuals fulfill their tax obligations, thereby providing revenue for the development of public infrastructure, education, healthcare, and other essential services.
National	Effective tax planning enables governments to finance social welfare programs, poverty alleviation initiatives, and sustainable development projects, addressing local, national, regional, and global developmental needs.
Global	Favourable tax planning strategies can attract foreign and domestic investments, stimulating economic activities and creating job opportunities at the local, national, regional, and global levels

Employability	Tax planning expertise is highly sought after by businesses, accounting firms, and tax consultancy agencies, creating employment opportunities for tax professionals.
Entrepreneurship	Understanding tax planning strategies equips entrepreneurs with the knowledge to structure their businesses in a tax-efficient manner, enabling them to allocate resources more effectively and drive entrepreneurial success.
Skill Development	Learning tax planning principles and techniques helps individuals develop valuable skills in financial management, strategic decision-making, and compliance with tax laws, enhancing their employability and entrepreneurial capabilities.
Professional Ethics	Ethical tax planning ensures compliance with tax laws, transparency, and honesty in financial reporting, upholding professional ethics and fostering trust between businesses, tax professionals, and authorities.
Gender	Tax planning should be conducted in a manner that does not discriminate based on gender, ensuring equal treatment and opportunities for all individuals and businesses.
Human Values	Tax planning should align with human values such as fairness, social responsibility, and accountability, considering the broader impact of tax decisions on society.
Environment & Sustainability	Tax planning can incentivize sustainable practices by providing tax benefits for environmentally friendly initiatives, encouraging businesses to adopt eco-friendly measures and contribute to environmental sustainability.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit IV	Tax Planning and Financial Management Decisions
Local	Tax planning and sound financial management decisions can contribute to local economic development by attracting investments, promoting business growth, and generating tax revenues for local governments.
Regional	By ensuring efficient allocation of resources and attracting investment, tax planning and financial management decisions can foster regional economic growth, leading to improved living standards and employment opportunities.
National	Effective tax planning and financial management decisions can help optimize tax revenues for governments, which can be utilized for public infrastructure development, healthcare, education, and other essential services.
Global	Global tax planning strategies and effective financial management decisions contribute to a fair and sustainable international tax system, preventing tax evasion and promoting economic stability and cooperation between nations.
Employability	A strong understanding of tax planning and financial management decisions enhances employability, as these skills are in demand across various industries and sectors
Entrepreneurship	Sound financial management decisions and effective tax planning are crucial for entrepreneurs in managing their business finances, optimizing profits, and complying with tax regulations.
Skill Development	Sound financial management decisions and effective tax planning are crucial for entrepreneurs in managing their business finances, optimizing profits, and complying with tax regulations.
Professional Ethics	Tax planning and financial management should adhere to ethical principles and professional standards, ensuring transparency, integrity, and compliance with tax laws and regulations.
Gender	Gender-responsive tax planning and financial management decisions can address gender disparities, promote equitable access to financial resources, and support women's economic empowerment.

Human Values	Responsible financial management decisions consider the welfare of stakeholders, prioritize long-term sustainability, and uphold human values such as fairness, accountability, and social responsibility
Environment & Sustainability	Tax planning and financial management decisions can incorporate environmental sustainability considerations by promoting investments in green technologies, supporting sustainable business practices, and ensuring compliance with environmental regulations.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour

SMMC839A	Managing Portfolio Risk & Return	L	T	P	C
Version 2.0		3	0	0	3
Pre-requisites /Exposure	Basics of financial products and stock market				
Co-requisites	--				

Course Objectives

- To provide a theoretical and practical background in the field of investments
- Designing and managing the bond as well as equity portfolios in the real word
- Valuing equity and debt instruments
- Measuring the portfolio performances

Course Outcomes

On completion of this course, the students will be able to

- CO1. Students will increase their understanding of different avenues of investment
- CO2. Students will be studying the different types of analysis in context to investment
- CO3. Students will be able to make the portfolio with proper risk and return analysis
- CO4. Students will learn the portfolio construction and its management strategies.

Catalog Description

This course focuses on common stock, the stock market, stock options, and approaches to investing in the stock market and building stock portfolios. Particular emphasis is given to three competing approaches to stock investment: fundamental analysis, technical analysis and efficient market analysis. Students are introduced to portfolio theory and study various methods of modeling the risk associated with stock investment such as the capital asset pricing model and arbitrage pricing theory. Also discussed are the distribution of stock to the public, the broker-client relationship, different types of orders investors can place with their broker, short sales of stock, investment companies, margin accounts, speculation, and hedging.

Course Content

Course Syllabus:

UNIT I

10 hours

Investment- Meaning, nature, process and alternatives; return and risk; Concept and components of total risk; Measuring historical and expected return and risk; systematic and unsystematic risk.Measurement of systematic risk.

UNIT II**10 hours**

Objectives and benefits of investment analysis and security valuation- Theories of fixed and variable income securities; Efficient Market Theory; Fundamental Analysis - Economic, Industry and Company Analysis; Technical Analysis.

UNIT III**10 hours**

Portfolio – Meaning, Portfolio Construction; advantages, Portfolio selection; Selection Problems: Markowitz portfolio theory; expected return and standard deviation for portfolios; the efficient frontier; the efficient frontier and investor utility; the selection of the optimal portfolio; Sharpe single -index model; Capital Asset Pricing Model; Arbitrage Pricing Theory.

UNIT IV**15 hours**

Bond portfolio management strategies – passive portfolio strategies, active management strategies; Portfolio revision – meaning, need, constraints and strategies; formula plans - constant-dollar-value plan, constant ratio plan, variable ratio plan; Portfolio performance evaluation: risk adjusted measures of performance.

Text Books

Pandian, P. (2013). Security analysis and portfolio management (2nd ed.). New Delhi: Vikas Publishing House.

Reference Books/Materials

Sharpe, W.F., Alexander, G.J., and Bailey, J.V. (2007). Investments (6th ed.). New Delhi: Prentice Hall of India.

Fischer, Donald.E., Jordan, Ronald.J. Security analysis & portfolio management (6th ed.). New Delhi: Prentice Hall of India.

Avadhani. V.A.(2000). Investment management (10th ed.). New Delhi: Himalaya Publishing House.

Haugen, Robert A. (2001) Modern Investment Theory (5th ed.). New Delhi: Prentice Hall of India.

Modes of Evaluation: Quiz/Assignment/ presentation/ extempore/ Written Examination Examination Scheme:

Components	Quiz I	Mid Term Exam	Attendance	Presentation/ Assignment/ etc.	End Term Exam
Weightage (%)	10	20	10	10	50

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and POs		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Students will increase their understanding of different avenues of investment	PO1, PO2, PSO1
CO2	Students will be studying the different types of analysis in context to investment	PO3
CO3	Students will be able to make the portfolio with proper risk and return analysis	PO2, PSO2, PSO4
CO4	Students will learn the portfolio construction and its management strategies.	PO3, PSO4

		Academic Expertise	Professional expertise	Creative, Critical Thinking and Problem Solving	Effective Communication	Social sensitivity	Professional & Moral Ethics	Self-directed and Life-long Learning	Fundamental Knowledge	Employability and Entrepreneurial Skills	Research Orientation	Professional Ethics and Inclusive Growth
Course Code	Course Title	PO 1	PO 2	PO3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO4
SMMC839 A	Managing Portfolio Risk & Return	2	2	2				2	3	2		2

Programme and Course Mapping											
CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	-	-	-	-	-	3	-	-	-
CO2	-	-	3	-	-	-	-	-	-	-	-
CO3	-	3	-	-	-	-	-	-	3	-	3
CO4	-	-	3	-	-	-	-	-	-	-	3
CO5											
1=lightly mapped 2=moderately mapped 3=strongly mapped											

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Investment Management
Local	Investment stimulates economic growth and development by channelling funds into productive sectors, creating jobs, and generating income.
Regional	Investment in education and skill development enhances human capital, which is vital for local, national, and global developmental goals
National	It promotes infrastructure development, such as transportation networks, energy systems, and communication facilities, contributing to regional and national development.
Global	Foreign direct investment (FDI) fosters economic integration, technological transfer, and knowledge exchange between countries, driving global development and cooperation.
Employability	It enables individuals to invest in their own skills and knowledge, enhancing their employability and marketability.
Entrepreneurship	Investment provides capital for entrepreneurs and businesses to start or expand their ventures, promoting job creation and economic opportunities.
Skill Development	It supports skill development by facilitating access to funds for training programs, vocational education, and upskilling initiatives.
Professional Ethics	Investment should adhere to ethical standards and responsible investing practices, considering factors such as transparency, accountability, and avoiding unethical industries.
Gender	Gender-sensitive investment practices ensure equal access to financial resources for women entrepreneurs and address gender inequalities in investment opportunities.
Human Values	Investment can support initiatives that align with human values, such as social impact investing, which focuses on projects benefiting communities and addressing social issues.
Environment & Sustainability	Environmentally conscious investment, such as sustainable finance and green investments, promotes sustainable development, renewable energy, and eco-friendly practices.
SDG	-
NEP 2020	Inclusive Education
POE/4 th IR	-

Unit II	Security Analysis
Local	Investment analysis and security valuation are essential for local economies as they facilitate the allocation of capital to productive sectors, stimulate economic growth, and encourage entrepreneurship.
Regional	Investment analysis and security valuation foster regional integration, capital flows, and investment cooperation. They facilitate cross-border investments, promote economic integration, and contribute to regional development initiatives.
National	Investment analysis contributes to the development of financial markets, enhances access to capital for businesses, and supports national economic growth. It helps attract domestic and foreign investment, promoting job creation and wealth generation.
Global	Investment analysis plays a crucial role in global capital markets, attracting international investment and facilitating efficient allocation of resources across borders. It supports economic development on a global scale by enabling capital flows and fostering international trade.
Employability	Investment analysis skills are highly valued in the financial industry. Proficiency in investment analysis and security valuation enhances employability in roles such as investment analyst, portfolio manager, financial advisor, and investment banker.
Entrepreneurship	Investment analysis helps entrepreneurs assess the financial viability of their business ideas, attract investors, and make informed investment decisions. It provides them with insights to evaluate potential risks and returns associated with their ventures.
Skill Development	Investment analysis and security valuation require a range of skills, including financial analysis, data interpretation, risk assessment, and critical thinking. Developing these skills enhances individuals' employability, entrepreneurship capabilities, and overall financial literacy.
Professional Ethics	Investment analysis is guided by ethical principles such as transparency, objectivity, and fiduciary duty. Adhering to professional ethics ensures fair and responsible investment practices, protecting the interests of investors and promoting market integrity.
Gender	Promoting gender equality in investment analysis and security valuation helps create a diverse and inclusive investment industry. It ensures equal opportunities for women in accessing financial knowledge, pursuing careers in investment analysis, and participating in investment decision-making.
Human Values	Investment analysis should consider human values such as integrity, accountability, and social responsibility.
Environment & Sustainability	-
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit III	Portfolio Management
Local	Portfolio investments contribute to the development of local, national, regional, and global economies by providing capital for businesses, infrastructure projects, and innovation.

Regional	Portfolio management strategies that consider environmental, social, and governance (ESG) factors can promote sustainable development and support the transition to a low-carbon economy.
National	Diversified portfolios that include investments in various sectors and regions can help stimulate economic growth and reduce dependence on specific industries or markets.
Global	Portfolios can be aligned with developmental goals by investing in sectors that address societal challenges, such as renewable energy, healthcare, education, and infrastructure.
Employability	Understanding portfolio management techniques and investment analysis can enhance employability in the finance industry, including roles such as investment analyst, portfolio manager, or financial advisor.
Entrepreneurship	Developing skills in constructing and managing portfolios can be valuable for entrepreneurs seeking to optimize their investment strategies and allocate resources effectively.
Skill Development	Knowledge of portfolio management can facilitate skill development in financial analysis, risk assessment, and decision-making, contributing to professional growth and career advancement.
Professional Ethics	Portfolio managers have a responsibility to uphold professional ethics by acting in the best interests of their clients, maintaining transparency, and following legal and regulatory frameworks.
Gender	Gender equality can be promoted by ensuring equal access to investment opportunities and addressing biases in portfolio management practices.
Human Values	Incorporating human values such as honesty, integrity, and accountability in portfolio management helps build trust and foster ethical conduct.
Environment & Sustainability	ESG considerations in portfolio management can promote sustainable investing practices that prioritize environmental protection, social responsibility, and good governance.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour
Unit IV	Portfolio Performance and Evaluation
Local	Effective portfolio management strategies encourage investment and capital allocation, stimulating economic development at the local, national, regional, and global levels.
Regional	By diversifying investments and managing risks, portfolio management strategies contribute to financial stability, reducing the impact of market volatility on economies.
National	Portfolio management can be tailored to align with specific developmental objectives, such as promoting sustainable industries, supporting infrastructure projects, or advancing technological innovation.
Global	Portfolio management can be tailored to align with specific developmental objectives, such as promoting sustainable industries, supporting infrastructure projects, or advancing technological innovation.
Employability	Proficiency in portfolio management is sought after by financial institutions, investment firms, and wealth management companies, providing employment opportunities in the financial sector.
Entrepreneurship	Knowledge of portfolio management strategies is crucial for entrepreneurs seeking to manage their business finances, investments, and personal wealth effectively.
Skill Development	Understanding portfolio management strategies develops financial literacy and equips individuals with the knowledge and skills to make informed investment decisions.

Professional Ethics	Portfolio management strategies require adherence to ethical standards, such as transparency, accountability, and fair treatment of clients and investors.
Gender	The application of portfolio management strategies should ensure gender equality in terms of access to investment opportunities and representation in the financial industry.
Human Values	Ethical portfolio management takes into account human values by considering the social impact of investments, supporting ethical businesses, and avoiding investments in industries that conflict with humanitarian values.
Environment & Sustainability	Portfolio management strategies can promote sustainability by incorporating environmental, social, and governance (ESG) factors, investing in environmentally responsible companies, and supporting sustainable development initiatives.
SDG	SDG4
NEP 2020	Inclusive Education
POE/4 th IR	Analysing impact of electronic media on child behaviour

Course Code	Course Title	L	T	P	S	C
SMMC981A	Business Communication Skills 1	3	1	0	0	4
Version 1.0						
Pre-requisites/Exposure	Non Applicable					
Co-requisites	Not Applicable					

Course Teacher(s): Mr. Neeraj Singh

(L – Lecture T – Tutorial P – Practical S – Studio C – Credits)

COURSE OBJECTIVES

- ✓ Professional development of the students.
- ✓ To develop a platform with Intelligent combination of training, technology and interactive learning.
- ✓ Converting fresh graduates into priced assets who are ready to face any challenge head-on.
- ✓ Crafting candidates to be winners and train them to handle their failures as well
- ✓ To train students and make them job ready
- ✓ To understand HR perspective and Industry hiring patterns
- ✓ To understand and create Cross Industry and Industry specific Training Modules

PROGRAMME OUTCOMES (POs)

MANAGEMENT PROGRAMME OUTCOMES (POs)

PO1: Multi-disciplinary knowledge: The Management programme is designed to develop the conceptual and practical skills of the students to select their professional career from a number of options available in the market. It delivers professional in Management- both Profit and Non-Profit Organization, industry openings in the stream of Marketing, Finance, IB, HR, IT, Operations, Business Analytics, Quality Management, Entrepreneurship, PSUs and Civil Services etc.

PO2: Conceptual and practical skills: The programme enables the students to acquire necessary knowledge and skills required for organizing and carrying out entrepreneurial activities, to develop the ability of analyzing and understanding business situations in which entrepreneurs act and to master the knowledge necessary to plan entrepreneurial activities.

PO3: Employability: The Management programme aims to develop students' intellectual pursuit of knowledge of various management methods and processes in every area of activity.

So, the students can equip with knowledge, skills and attitude to become more employable for the present and emerging job market.

PO4: Complex Global Business Environment: The Management Programme aims to develop students into leaders ready to tackle the challenges of today's complex global business environment.

PO5: Integrative Experience and Experimental Learning: The programme provides integrative experience and experimental learning through the application of multi-disciplinary knowledge and analyzing the impact of decisions and actions on various stake holders.

PO6: Innovative thinking for Effective Decision Making: The Programme prepares students to demonstrate awareness about the economic, ecological, political, legal and regulatory aspects of global business practices. The students acquire strategic and innovative thinking skills to enable effective decision making and problem solving in complex and uncertain condition.

PO7: Analytical Thinking: The Programme aims at developing a student's intellectual ability, executive personality and managerial skills through an appropriate blending of business and practical education. It seeks to develop students as analytical and rigorous thinkers so that they are able to apply the concepts learnt to all pertinent issues that affect an organization's performance and effectiveness.

PO8: Industry Exposure: The Programme exposes students to the diverse area of application of knowledge in business firms and industrial organizations and enables them to gain the practical knowledge in order to be globally competent.

PO9: Team Building: The programme prepared students to work effectively in a team based environment, persuade and influence others to work collectively for a common goal.

PO10: Blended Learning: : Throughout the management programme, students gain valuable insight and skills from class room, lectures, case studies, conferences, industrial visits and guest lectures delivered by industry professionals and leading academicians from across the world through various teaching methods and platforms.

PROGRAM SPECIFIC OUTCOMES(PSOs)

An MBA trains student to excel in activities relating to several fields and supports in personal and professional growth. It helps:

- **PSO1: Effective Leadership:** To equip the students with requisite knowledge, skills & right attitude necessary to provide effective leadership in a global environment.
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- **PSO3: Entrepreneurial Development:** To develop competent entrepreneurial and management professionals with strong ethical values, capable of performing a pivotal role in various sectors, aligned with the national as well as international priorities.

COURSE OUTCOMES (COs)

1. Customer and client handling
2. PR and rapport building
3. Leadership skills
4. Communication skills
5. Formal written communication
6. Grooming
7. Presentation skills
8. Group discussion & Interview handling skills

Mapping of Course Outcome (Cos) with Program Outcomes (POs) and Programme Specific Outcomes (PSOs)

Relationship between the Course Outcomes (COs) and Program Outcomes (POs)

Mapping between COs and Pos		
	Course Outcomes (COs)	Mapped Program Outcomes
CO1	Understand the basics of Grammar to improve written and oral communication skills	PO1,PO3,P05
CO2	Understand the correct form of English with proficiency	PO3, PO10
CO3	Improve student's personality and enhance their self-confidence Enhance academic writing skills	PO3, PSO4 PO7, PSO1
CO4	Improve professional communication.	PO3, PSO4

**Modes of Evaluation: Quiz/Assignment/ Presentation/ Extempore/ Written Examination
Examination Scheme:**

<u>Evaluation Scheme:</u>				
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3	Attendance		10	
4	End Term Examination	120 Minutes	50	
Total			100	

SYLLABUS

UNIT I

(Lectures-15)

- Communication
- Introduction to Communication
- Types of communication
- Verbal & Nonverbal Communication
- Barriers to Communication
- Body language
- Listening Skills
- Activity
- Language
- Final-assessment

UNITII

(Lectures-15)

Objective: Vocabulary Building & general speaking

- Basic Grammar/Communicative Grammar
- Parts of speech
- Nouns
- Pronouns: Noun Pronoun Agreement, Types with special emphasis over relative pronouns
- Verbs: Introduction Principal verbs and auxiliary verbs, subject-verb agreement
- Adjectives: degrees of comparison
- Adverb: Types and its usage in sentences
- Conjunctions: Coordinating and Co-relative conjunctions
- Prepositions
- Articles: Definite and Indefinite articles
- Usage of Tenses

- Subject verb agreement
- Sentence Structure: Simple Complex and Compound sentences
- Clauses

UNIT III (Lectures- 15)

- Word formation
- Theory and exercise
- Synonyms and antonyms
- One-word substitutes
- Idioms
- Phrasal verbs
- Pair of words
- Homonyms, hyponyms, hypernyms
- Linking words: sequencing of sentences (to form a coherent paragraph)
- Paragraph writing
- Supplying a suitable beginning/ending/middle sentence to make the paragraph coherent
- Idiomatic language (with emphasis on business communication),
- Punctuation depending on the meaning of the sentence, run on errors, sentence fragments, coma splices

UNIT IV (Lectures- 15)

- General Essay writing, Writing Issues and Arguments (with emphasis on creativity and analysis of a topic)
- Story writing
- Business letter writing: Guidance in framing a ‘Statement of purpose’,
- Letters of Recommendation
- Email writing, email and business letter writing etiquette,
- Letters of complaints/responses to complaints

Programme and Course Mapping												
CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	-	3	-	-	-	-	-	-	-	-	3
CO 2	-	-	3	-	-	-	-	-	-	-	-	-
CO 3	-	-	3	-	-	-	-	-	-	-	3	-
CO 4	-	-	3		-	-	-	-	-	-	3	-

CO 5							3	3				
1=lightly mapped 2=moderately mapped 3=strongly mapped												

RELEVANCE OF THE COURSE TO VARIOUS INDICATORS

Unit I	Introduction to Communication
Local	-
Regional	-
National	To develop the conceptual and practical skills of the students
Global	To develop students into leaders ready to tackle the challenges of today's complex global business environment by enhancing non-verbal communication while participating in interviews
Employability	It delivers professional in Management- both Profit and Non-Profit Organization.
Entrepreneurship	To acquire necessary knowledge and skills required for organizing and carrying out entrepreneurial activities
Skill Development	Enhancing conceptual and practical skills through analysing general traits like strengths/weaknesses/ hobbies/extracurricular activities
Professional Ethics	It helps in handling stress
Gender	-
Human Values	-
Environment & Sustainability	-
SDG	-
NEP 2020	-
POE/4 th IR	-
Unit II	Basic Grammar/Communicative Grammar
Local	-
Regional	-
National	-
Global	provides integrative experience and experimental learning through the application of multi-disciplinary knowledge
Employability	-
Entrepreneurship	-
Skill Development	It prepares students to demonstrate awareness about the economic, ecological, political, legal and regulatory aspects of global business practices through professional grooming
Professional Ethics	-
Gender	-
Human Values	-

Environment & Sustainability	-
SDG	-
NEP 2020	-
POE/4 th IR	-
Unit III	Advance Group Discussion and Role Play
Local	-
Regional	-
National	-
Global	It exposes students to the diverse area of application of knowledge through interviews, role plays, team building sessions.
Employability	-
Entrepreneurship	-
Skill Development	The students acquire strategic and innovative thinking skills to enable effective decision making and problem solving in complex and uncertain condition by self analysis.
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
SDG	-
NEP 2020	-
POE/4 th IR	-
Unit IV	Personal & Profession Skills
Local	-
Regional	-
National	-
Global	Industry readiness to compete globally.
Employability	Make Industry readiness through various sessions like GDPI, various test series, Mock sessions
Entrepreneurship	-
Skill Development	aims at developing a student's intellectual ability, executive personality, and managerial skills through an appropriate blending of business and practical education
Professional Ethics	-
Gender	-
Human Values	-
Environment & Sustainability	-
SDG	-
NEP 2020	-
POE/4 th IR	-

Course Code	Course Title	L	T	P	S	C
SMMC982A	Business Communication Skills 2	3	1	0	0	4
Version 1.0						
Pre-requisites/Exposure	Non Applicable					
Co-requisites	Not Applicable					

Course Teacher(s): Mr. Neeraj Singh

(L – Lecture T – Tutorial P – Practical S – Studio C – Credits)

COURSE OBJECTIVES

- ✓ Professional development of the students.
- ✓ To develop a platform with Intelligent combination of training, technology and interactive learning.
- ✓ Converting fresh graduates into priced assets who are ready to face any challenge head-on.
- ✓ Crafting candidates to be winners and train them to handle their failures as well
- ✓ To train students and make them job ready
- ✓ To understand HR perspective and Industry hiring patterns
- ✓ To understand and create Cross Industry and Industry specific Training Modules

PROGRAMME OUTCOMES (POs)

MANAGEMENT PROGRAMME OUTCOMES (POs)

PO1: Multi-disciplinary knowledge: The Management programme is designed to develop the conceptual and practical skills of the students to select their professional career from a number of options available in the market. It delivers professional in Management- both Profit and Non-Profit Organization, industry openings in the stream of Marketing, Finance, IB, HR, IT, Operations, Business Analytics, Quality Management, Entrepreneurship, PSUs and Civil Services etc.

PO2: Conceptual and practical skills: The programme enables the students to acquire necessary knowledge and skills required for organizing and carrying out entrepreneurial activities, to develop the ability of analyzing and understanding business situations in which entrepreneurs act and to master the knowledge necessary to plan entrepreneurial activities.

PO3: Employability: The Management programme aims to develop students' intellectual pursuit of knowledge of various management methods and processes in every area of activity.

So, the students can equip with knowledge, skills and attitude to become more employable for the present and emerging job market.

PO4: Complex Global Business Environment: The Management Programme aims to develop students into leaders ready to tackle the challenges of today's complex global business environment.

PO5: Integrative Experience and Experimental Learning: The programme provides integrative experience and experimental learning through the application of multi-disciplinary knowledge and analyzing the impact of decisions and actions on various stake holders.

PO6: Innovative thinking for Effective Decision Making: The Programme prepares students to demonstrate awareness about the economic, ecological, political, legal and regulatory aspects of global business practices. The students acquire strategic and innovative thinking skills to enable effective decision making and problem solving in complex and uncertain condition.

PO7: Analytical Thinking: The Programme aims at developing a student's intellectual ability, executive personality and managerial skills through an appropriate blending of business and practical education. It seeks to develop students as analytical and rigorous thinkers so that they are able to apply the concepts learnt to all pertinent issues that affect an organization's performance and effectiveness.

PO8: Industry Exposure: The Programme exposes students to the diverse area of application of knowledge in business firms and industrial organizations and enables them to gain the practical knowledge in order to be globally competent.

PO9: Team Building: The programme prepared students to work effectively in a team based environment, persuade and influence others to work collectively for a common goal.

PO10: Blended Learning: : Throughout the management programme, students gain valuable insight and skills from class room, lectures, case studies, conferences, industrial visits and guest lectures delivered by industry professionals and leading academicians from across the world through various teaching methods and platforms.

PROGRAM SPECIFIC OUTCOMES(PSOs)

An MBA trains student to excel in activities relating to several fields and supports in personal and professional growth. It helps:

- **PSO1: Effective Leadership:** To equip the students with requisite knowledge, skills & right attitude necessary to provide effective leadership in a global environment.
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11. Leadership skills
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14. Grooming
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SYLLABUS

UNIT I

(Lectures-15)

- General speaking -Just a minute session,
- Reading news clippings in the class,
- Extempore speech, expressing opinions,
- Making requests/suggestions/complaints, telephone etiquette.
- Professional Speaking
- Elocutions
- Debate

UNITII

(Lectures-15)

- Describing incidents and developing positive nonverbal communication. Analogies, YES-NO statements (sticking to a particular line of reasoning)
- Group discussion,
- Intricacies of a group discussion, topics for GD (with special focus on controversial topics),
- Structure of participation in a group discussion,
- Words often mis-used, words often mis-spelt,
- Multiple meanings of the same word (differentiating between meanings with the help of the given context),
- Business idioms and expressions foreign phrases, Enhanced difficulty level in spotting errors will be taken up with reference to competitive test based exercises.

UNIT III

(Lectures-15)

- Group discussion Advance
- Role Plays
- Video Showcasing
- Just a minute rounds

- Extempore
- Presentations – Team and Individual
- Team Lead activities
- Debates
- Free speech sessions

UNIT IV

(Lectures- 15)

- Professional grooming
- Inter personal skills,
- brushing up on general awareness,
- latest trends in their respective branches,
- resume preparation,
- Different types of interviews (with emphasis on personal interview), preparation for an interview,
- Areas of questioning,
- Answering questions on general traits like strengths/weaknesses/hobbies/extracurricular activities,
- Importance of non verbal communication while participating in interviews, tips to reduce nervousness during personal interviews,

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K.R. MANGALAM UNIVERSITY

ODD Semester 2021 – 2022

Course Handout– Lecture Course

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SMMC983A	Business Communication Skills 3	3	1	0	0	4
Version 1.0						
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SYLLABUS

UNIT I

(Lectures-15)

- Different types of interviews (with emphasis on personal interview), preparation for an interview,
- areas of questioning,
- Answering questions on general traits like strengths/weaknesses/hobbies/extracurricular activities,
- importance of non verbal communication while participating in interviews, tips to reduce nervousness during personal interviews,
- handling stress,
- Suggestions for responding to tough/unknown questions, preparation on self and personality development

UNITII

(Lectures-15)

- Profile Building On LinkedIn
- Resume Building
- Video CV building.
- Professional Grooming
- E mail Writing

UNIT III

(Lectures- 15)

- Interview Role Plays
- Individual Intro Video making
- Team Building sessions
- Self-analysis
- Telephone etiquettes

UNIT IV

(Lectures-15)

- Industry readiness (Resume writing, grooming, GDPI etc.)
- Grooming
- Mock sessions
- FAQs discussions
- Multiple Test series
- Brush-up on GDPI and Industry readiness

Programme and Course Mapping												
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Environment & Sustainability	-
SDG	-
NEP 2020	-
POE/4 th IR	-
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NEP 2020	-
POE/4 th IR	-



Specialization M.Com 2022 - 24

Pool A Elective: Discipline Specific DSE

S.NO	Course Code	Pool A Elective: Discipline Specific DSE	Credit
1	SMMC731A	People's Behaviour in An Organisation	3
2	SMCS720A	E-Commerce	3
3	SMMC865A	Financial Strategy for Global Business	3
4	SMMC887A	Documentation for Global Business	3
5	SMMC884A	Global Marketing	3
6	SMMC955A	Strategic Management issues in contemporary business environment	3

SMMC731A	PEOPLE'S BEHAVIOUR IN AN ORGANISATION	C
		3

Overview:

Human behaviour at work is the universal market, and to run the business effectively for a long term, it is critical for the organizations to shape their business with the current trends. For this, organizational behaviour is an important factor to operate the business. The course sheds light on understanding the employees in a better way to maximize the profits which are only possible by satisfying customer's needs which are the ultimate target of an organization. It also considers factors that hamper or foster job satisfaction. The course focuses on how managers become effective leaders by addressing the human side of enterprise. This helps in examining teams, individuals, and networks in the context of job satisfaction, organization culture, leadership and conflict resolution, understanding employees better, establishing productive relationships with peers and seniors over whom the manager has no formal authority, managing the performance of individual subordinates, introduces a model for strategic career management.

The course will help the students examine the contemporary principles, techniques and research findings in management and organizational behaviour that are driving high performance and continuous improvement in business today. To understand human behaviour at work, its concepts associated with continuous improvement in individual and group processes will be discussed. The focus in the course structure is laid on human behaviour at work, diversity in organization, attitudes and job satisfaction, personality and values, perceptions and individual decision making, motivation concepts, foundations of group behaviour, communication, leadership, power and politics, conflict and negotiation etc.

The course will be taught with a combination of lectures and experiential learning techniques so that students learn the specifics of a particular subject matter and about their own strengths and weaknesses as a learner (i.e. learning how to learn from experience). Each topic will be presented as an educational intervention to facilitate each stage of the experience- based learning process. Personal Application assignments and simulations are designed to relate personal experiences.

Observational methods and team project are added to facilitate the understanding of these experiences. Theories and models are introduced to form generalizations and mental models. And finally, the intervention is structured with the purpose that will encourage students to experiment with and test what they have learned in class as well as in other areas of their lives.

Objective and Expected Outcome:

The main objective of the course is to understand the human interactions in an organization, what is driving it and influence it for getting better results in attaining business goals. The

organizations in which people work have an effect on their thoughts, feelings, and actions. These thoughts, feelings, and actions, in turn, affect the organization itself.

This study aims to achieve the goals as it controls and develops human activity at work. The managers are responsible for the productivity. They need to make an impact on the employee behaviour, develop their skills, motivate them to work in a team collectively for better productivity and thus, ultimately achieve their targets.

The course will enable the students to list and define basic organizational behaviour principles, and analyse how these influence behaviour in the workplace. This will also help in analysing individual human behaviour in the workplace as influenced by personality, values, perceptions, and motivations. They would be able to outline the elements of group behaviour including group dynamics, communication, leadership, power & politics and conflict & negotiation and understand their own management style as it relates to influencing and managing behaviour in the organization systems. This course will enhance critical thinking and analysis skills through the use of management case studies, personal application papers and small group exercises.

Course Content:

Unit I

Foundation and background of OB: concept, nature & scope of OB, Foundations of OB, challenges & opportunities, ethical issues in OB.

Unit II

Individual behavior and processes: 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: group behavior, group development, group dynamics, social loafing; developing teams–self-directed work teams, virtual teams; team building; Empowerment–concept, significance, Conflict–Concept, sources, types, management of conflict, Power–concept, sources, approaches; organizational politics

Unit IV

Organizational processes and structure: organizational structure and design, Work and job design; organizational learning; organizational culture; organizational change and development.

Text Books:

1. Robbins, S.P. (2008) Organizational Behaviour, (7th Edition), New Delhi ND: Prentice Hall of India.

Reference Books

1. Pareek, Udai. (2012). Understanding Organisational Behaviour (3rd Edition). New Delhi ND: Oxford University Press.
2. Prasad, L.M. (2014). Organizational Behaviour (5th Revised Edition) Sultan Chand & Sons.
3. Aswathappa, K. (2007). Organizational Behavior, (7th Edition) New Delhi ND: Himalaya Publishing House.
4. VSP Rao, (2009) Organizational Behavior, (9th Edition) Excel Books.

SMCS720A	E-COMMERCE	C
		3

Overview:

This course focuses on principles of e-commerce from a business perspective, providing an overview of business and technology topics, business models, virtual value chains and social innovation and marketing strategies. In addition, some of the major issues associated with e-commerce—security, privacy, intellectual property rights, authentication, encryption, acceptable use policies, and legal liabilities—will be explored. Students will build their own web presence and market it using an online platform

Objective and outcomes:

At the end of this course, students should be able to:

- Identify and apply relevant problem solving methodologies
- Design components, systems and/or processes to meet required specifications for a web presence
- Demonstrate research skills
- Communicate effectively in ways appropriate to the discipline, audience and purpose.
 - Work as an effective member or leader of diverse teams within a multi-level, multi-disciplinary and multi-cultural setting for the Group Website Research Project
- Appreciate ethical implications of professional practice
- Be aware of global perspectives (needs, rules/regulations, and specifications)

Course Content:

Unit I

Introduction to online transactions :The meaning, nature, concepts and advantages of such transactions; categories of e-commerce; planning online businesses: nature and dynamics of the Internet, pure online vs. brick and click business, assessing requirement for an online business, designing, developing and deploying the system, E-Commerce Sales Product Life Cycle (ESLC) Model

Unit II

Technology for online business: Internet, IT infrastructure; middleware contents: integrating e-business applications; mechanism of making payment through the Internet: electronic payment systems, payment gateways, plastic money: debit card, credit card; digital currencies and payment systems.

E-Marketing- Scope and Techniques of E-Marketing, Traditional web promotion; Web counters; Web advertisements, Role of Social media.

Unit III

World Wide Web and E-enterprise: Offline secure processing, laws relating to online transactions, World Wide Web-Reasons for building own website, Benefits of Website, Registering a Domain Name, Role of web site in B2C E-commerce; push and pull approaches; Web site design principles. EDI and paperless trading; Pros & Cons of EDI; Related new technologies use in Ecommerce.

Applications of E-commerce and E-enterprise- Applications to Customer Relationship Management- Types of E-CRM, Functional Components of E-CRM.

Managing the E-enterprise- Introduction, Methodologies to manage the E-enterprise, Comparison between Conventional and E-organisation, Organisation of Business in an E-enterprise, Benefits and Limitations of E- enterprise

Unit IV

Legal and Regulatory Environment and Security issues of E-commerce: Introduction to Cyber Laws-World Scenario, Cyber-crime& Laws in India and their limitations, Hacking, Web Vandals, E-mail Abuse, Software Piracy and Patents. Taxation Issues, Protection of Cyber Consumers in India and CPA 1986, Importance of Electronic Records as Evidence.

Security Issues in E-Commerce- Risk management approach to Ecommerce Security - Types and sources of threats, Protecting electronic commerce assets and intellectual property.

Text Books:

1. Murty, C.V.S., E-commerce, Himalaya Publications, New Delhi.
2. Kienam, Managing Your E-Commerce business, Prentice Hall of India, New Delhi.

Reference Books:

1. Amor, Daniel – Pearson Edude, “E Business R (Evolution)”
2. Greenslein & Feinman, “Electronic Commerce”, TMH.
- 3.Kosiur, Understanding E-Commerce, Prentice Hall of India, New Delhi.
4. Kalakota, Whinston, Frontiers of Electronic Commerce, Addison Wesley

SMMC 865A	FINANCIAL STRATEGY FOR GLOBAL BUSINESS	C
		3

Overview:

This unique and exciting course in ‘Financial Strategy For Global Business’ would encourage the action-oriented and value adding potential business learners who are passionate and excited with the thought of working in International behemoths and soon-to-be-Indian behemoths of today,-as SBI is one of them- it could be in IT, print & media, FMCGs and the like. Also, then they need to be abreast of exciting world of international finance with global finance jargons & frameworks to conceptualize finance strategies.

Also, our business students need to have an edge in our VUCA times and as chaos and disruption is order of the day, the finance professionals need to be abreast of new financial tools & techniques in the global context as forewarned is forearmed. They need to be aware of financial engineering and exciting hedging tools and financial jargon.

To make this course student-friendly, the learning would be anecdotal, personal examples from the eyes of the instructor and including amazing CFOs and it will highlight their new roles in ever-growing and changing financial ecosystem in this digital world & sensitizing them of Corporate Governance issues.

Objective and Expected Outcome:

International boundaries are blurring therefore MNCs can raise funds domestically and globally. The purpose of this paper is to equip the students with financial and investment decision of MNCs/TNCs.

While going through this course, students would be exposed to financial-sourcing dilemmas as per the course boundaries which will be updated with new thinking and tools while delivering the course. Also , given the recent Brexit from EU, etc.& its implications on foreign trade & TNCs.

They will appreciate pros and cons of globalization, CACs and FCACs, international flows, financial derivatives and the like so they truly get into mindset today's global manager and surely make India INC. proud in the global and competitive era. And at the same time it will be emphasized that business has values which are most significant than valuations.

On completion of this exciting course, learners, as future managers and leaders of MNCs or their own businesses, will be able to:

- To appreciate and understand an overview of multinational financial management
- To appreciate euro currency market, euro bond market and placement of bonds.
- Understanding the advantages of cash management-netting, currency diversification, pooling and financial efficiency.

- Understand the concept of optimal portfolio and CAPM and understand the benefits of international diversification.
- Understand the techniques to measure country risk and explain how the assessment of country risk is used by MNC when making financial decisions. Also to appreciate GDRs, ADRs and IDRs.
- Understand the types of tax-havens.
- Understand the concept of double taxation and ways to avoid it.

Course Content:

Unit I

An overview of multinational financial management - International monetary and financial systems, IBRD and development banks, finance function in multinational firms, international flow of funds.

Unit II

International working capital management: International cash management, international receivable management, managing short term assets and liabilities, international capital money markets, euro dollar and currency market; Financial market instruments – GDRs, ADRs, Euro issues, CP and ECB.

Unit III

Multinational capital budgeting, cost of capital and capital structure decisions, dividend policy of multinational firm.

Unit IV

Developments in foreign exchange markets, exchange rate determination, measuring and managing various risks and exposure, country risk analysis, taxation in multinational firms.

Text Book:

1. Apte, P.G. (2011). International financial management (6th ed.). Noida, Uttar Pradesh: Tata McGraw Hill.

Suggested Readings:

1. Financial Dailies and the like.
2. Shapiro, A. (2002). Multinational financial management (7th ed.). New Jersey, United States: John Wiley & Sons.
3. Levi, M. D. (2009). International finance (5th ed.). Abingdon, United Kingdom: Routledge.
4. Jeff, M. (2015). International financial management (12th ed.). New Delhi: Cengage Learning.
5. Sharan, V. (2012). International financial management (6th ed.). New Delhi: PHI.
6. Eiteman, D. K., Stonehill, A. I., & Moffett, M. H. (2016). Multinational business finances (14th ed.). Noida, Uttar Pradesh: Pearson Education

SMMC887A	DOCUMENTATION FOR GLOBAL BUSINESS	C
		3

Overview

There are many documents involved in international trade, such as commercial documents, financial documents, transport documents, insurance documents and other international trade related documents. In processing the export consignment, documentation may be executed up to four contracts: the export sales contract, the contract of carriage, the contract of finance and the contract of cargo insurance. It is therefore important to understand the role of documentation for global business and its requirements in international trade.

Export credit has become an important tool of export promotion in countries like India. Even developed countries like the US, Germany and Japan are building comprehensive systems and institutions for providing finance to their exporters. The development of a suitable financing mechanism provides not only adequate and timely credit but also credit at cheaper rates, and it is the sine qua non for export promotion.

The financing mechanism is more necessary for a country like India where foreign trade constitutes a high percentage of its GNP. The high volume of transactions in our export/import requires finance through the banks without which it is not possible to maintain and augment it for increased development of our economy. Moreover, since 1991, we have moved from command economy to market driven economy and the repeal draconian FERA & leading to open and convertibility of rupee to a large extent with robust banking system.

In international trade, payment for goods can be made by adopting advance payment, open account, documentary collections, document against payment, document against acceptance and documentary credit (letter of credit).

The contract to buy and sell goods is the starting point of international trade. Around the sales contract revolves a series of connected but distinct relationships, including the transport arrangement and cargo insurance. In an international trade transaction, rules and practices concerning such contract may vary considerably from one situation to another, depending not only on the legal system involved but also on the types of agreement developments at the international level to harmonize rules on international trade contracts.

As of April 2019, our current PM has made 41 foreign trips on six continents, visiting 59 countries including the visits to USA to attend UN general assembly, to Asian countries.

So global connect and trade procedure for our future managers/ business leaders need to understand nitty-gritties of this exciting international documentation for internationally business-inclined learners of global trade.

As such, Trade Procedures and Documentation play a vital and critical role in carrying out the international operations.

Objectives & Expected Outcomes:

This course will enable students to outline, relate and classify the impact of EXIM policy on International trade. The student will be better positioned to discover and demonstrate different concepts of International Business, especially for export and import.

Moreover, they will appreciate new legislations in international trade and how the right documentation can facilitate trade smoothly and making it globally competitive.

On completion of this insightful course, learners, as future managers/ C&F Agents and leaders of MNCs or their own businesses, will be able to:

- Appreciate and understand International Trade Operations & export-import contract
- Understand commercial documents, financial documents, transport documents, insurance documents
- Appreciate Export documentation framework & INCO TERMS
- Evaluate and justify the various documents for processing export and import orders
- Develop the ability to critically examine the EXIM policy framework
- Understand the implications of foreign trade policy
- Understand the role of govt. and semi-govt. organizations.
- Appreciate the framework of international trade documentation and logistics for both regulatory and commercial aspects.

Course Content:

Unit I

Introduction: International Trade Operations Getting Started in International Trade Export/Import Contracts – Major Laws and Practices

Export documentation framework; EDI Initiatives at Customs, Incoterms 2000 and terms of payment in international trade. Pre and post shipment finance; Foreign exchange risk management.

Unit II

Trade Procedures: Export Payment Terms, Excise Clearance of Exports, Customs Clearance of Exports at ICD and Gateway Port, Export documentation and role of clearing and forwarding agents, Overview of FEMA

Unit III

Marketing Logistics System: Concept and its relevance in international marketing; trends and structure of world shipping; ports and overseas marketing logistics, overview of e-initiatives

Unit IV

Developments in international Transport System: Various modes of transport, their comparison and technological developments; Trade Financing, Export Credit Risk

Management, Doing Business with ASEAN, Nigeria, Australia, Middle East Countries, China, Japan & New Zealand

Text Books:

1. Phillip R. Cateore & John M. Hess: International Marketing Management.
2. Van Buytenen P.M.: Business Logistics.
3. Ram Singh, International Trade Operations, Excel Books

References:

1. Gordon E. Miracle & Gerald S. Albaum : International Marketing Management
2. Felix R.L. Wentworth : Physical Distribution Management
3. Damodar Pande : Cargo Handling in Major Ports in India
4. H.B.R. Reprint Series on "Manufacturing Management - Logistics, Materials Inventory
“(Ref. No. 8531/Series No. 18081).
5. John F. Magee : The Logistics of Distribution (HBR July- August, 1960)
6. Mc Garth R.E.: Logistics for International Manufacturing (HBR Vol. 44 No. 2, March
- April, 1966).
7. P.K. Khurana, Export Management, Galgotia Publishing Co.
8. ICC Publications Nos. UCPDC 600 and ICC Incoterms
9. Uniform Rules for Documentary Collection,
10. ICC Pub. No. 522/FEMA 1999 and Rules and Regulations The Marine Insurance Act
1963.

SMMC863A	GLOBAL MARKETING	C
		3

Overview:

The increasing opportunities and threats placed by the growth in international business makes the skills of the international marketer critical for business survival. This is true no matter what the business sector or type or size of firm. Even firms not directly involved in active international marketing are likely to be effected by internationalization, if only in the form of increased competition from international players. This course examines core issues in global marketing, with every effort made to reflect the diversity of firms and markets across the world and not focused solely on western industrialized economies. The course starts by considering changes in the global marketplaces and emphasizes the importance of understanding cultural diversity in order for businesses to respond effectively to different market conditions. In addition to cultural factors, this course also examines other macro and micro-environmental factors which all help towards identifying and evaluating market entry strategies. This course focuses on various key topics in global marketing planning, including: standardization vs. adaptation: marketing communications, looking at global branding and advertising, exporting, managing and logistics: pricing; ethical, financial and organizational issues.

Objectives and Expected Outcome:

There are two primary objectives for the Global Marketing course:

- To gain a solid understanding of the theoretical and conceptual principles of International marketing;
- To understand how to develop and manage a strategic international marketing initiative.

Upon completion of this course, students should be able to:

- Apply the key terms, definitions, and concepts used in marketing with an international perspective.
- Compare the value of developing global awareness vs. a local perspective in marketing.
- Evaluate different cultural, political, and legal environments influencing international trade.
- Distinguish the advantages and disadvantages Canadian products and services possess in international marketing in both emerging markets and mature markets.
- Explain the impact of global and regional influences on products and services for consumers and businesses.
- Apply basic internationally oriented marketing strategies (total product concept, pricing, place, and promotion).
- Develop creative international market entry strategies.
- Understand the importance of the Internet for global business.

- Explain the differences in negotiating with marketing partners from different countries and the implications for the marketing strategies (4Ps).
- Students will develop an understanding of major issues related to international marketing.
- Students will develop skills in researching and analyzing trends in global markets and in modern marketing practice.
- Be able to assess an organization's ability to enter and compete in international markets.

Course Content:

Unit I

Overview Need, Scope, Tasks, Contrast in domestic and international marketing, EPRG Framework, Socio cultural environment – culture defined, elements of culture, culture analysis, Political & Legal Environment – Embargoes & sanctions, Political risk, legal factors, legal differences hofstede model.

Unit II

International Business Entry & Development Strategic effects of going international, Strategies employed by Indian companies to sustain globally, Global Market Entry Strategies – Export/Import, International Intermediaries – EMC's, Trading Companies, Licensing, Franchising, FDI, Local presence – Inter firm co-operation, MNC's and Globalisation, Merger's and Acquisitions.

Unit III

Environment and Global Marketing Economic Environment, New trade theory, Macro economic objectives, Function of WTO, Regional Economic groups (EEU, NAFTA, etc.), World Bank,

Product and Promotion Strategy in International Marketing The international product and its life cycle, Global product policy, Global branding and different positioning of the same brand in different countries, Intellectual property, Gray market, Role of Services in global economy, Media advertising, PR, Trade Fairs.

Unit IV

Pricing for International Market Key factors in global pricing & methods, Pricing policies – Marginal cost, cost plus, Market oriented, Export payment methods – L/C, Advance, DA/DP, FIBC, Counter trade, Transfer price, Dumping & legal aspects.

Module VI: India's International Policy and Impact on Economy Government measures and export incentives, Exim policy, ECGC services, Role of Indian banks & F.I's, Balance of trade/payments, Current stand on WTO, Services export from India, sourcing newly emerging democracies.

Text Books:

1. Varshney & Bhattacharya, International Marketing Management

Reference Books:

1. Daniels & Lee, International Business Keegan, Global Marketing
2. Harvard Business Review, Global Business Review (Sage Publications), Global Forum – ITC Geneva
3. Czinkota, International Business
4. Khurana PK, Export Marketing

SMMC955A	STRATEGIC MANAGEMENT ISSUES IN CONTEMPORARY BUSINESS ENVIRONMENT	C
		3

Course Objectives

- To expose students to various perspectives and concepts in the field of Strategic Management and its successful execution of organizational tasks.
- To encourage students to think critically and strategically and Figure out the strategy formulation and Implementation process.
- To develop the ability to identify strategic issues and design appropriate courses of action along with recognizing opportunities and threats creating cut throat competition the world market.
- Expose students to the nature, design & structure of business environment.
- Students will develop a broader perspective to describe the recent developments in Indian Economy that have greatly influenced the working of business units in India; explain the concept of social responsibility of business.

Course Outcomes

At the end of the course, students will be able to:-

CO1. Understanding of the principles of strategic management, its process and the concept that decisions made today have implications on results in the future. Demonstrate and develop conceptual its framework generate interest in international business to sustainable competitive advantage and formulate strategies that leverage a firm's core competencies.

CO2. Develop the ability to identify various issues related to strategic implementation and design appropriate behavioral courses of action. Provide a basic understanding of the nature and dynamics of the functional strategy implementation as they occur in complex organizations. Develop and prepare organizational strategic evaluation and control techniques that will be effective for the current business environment.

CO3. Analyze the basic concept of business environment, assessing risk, design & structure of business environment.

CO4. Students will gain the clarity about current industrialization trends and industrial policy; also they will develop an understanding for Globalization Trends and Challenges.

Catalogue Description

This course intends to acquaint the learners to the concept of Strategic Management and how it can be used as a significant course of action to gain competitive advantage. The purpose of this course is to enhance students' abilities to do the job of higher level which makes them responsible for strategic performance. There is numerous benefit of strategic management like; it allows managers to be proactive rather than reactive, it sets up a sense of direction, it increases operational efficiency, it helps to increase market share and profitability, and it can

make a business more durable etc. The challenge is not only in identifying weaknesses and threats but to appreciate the strengths of the firm and anticipate opportunities in the external environment.

The learners would be able to explain the meaning of business environment; identify the features of business environment; describe the importance and types of business environment; describe the recent developments in Indian Economy that have greatly influenced the working of business units in India; explain the concept of social responsibility of business; state the social responsibility of business towards different interest groups; and explain the concept of business ethics.

The business environment consists of factors that influence the individual's business organization historical factors, psychological factors, government attitude and regard to foreign good, international factors and marketing approaches. The relationship between business and its environment is mutual, that is, the environment exerts pressure on business, while business, in turn influences various aspects of its environment.

Course Content:

UNIT I

Introduction to strategic management and Formulation: Defining strategy, basic concept of strategic management, mission, vision, objectives, process of strategic management, environmental scanning, SWOT analysis, Introduction to Strategy Formulation, Process of Strategy Formulation

UNIT II

Strategy implementation and Strategic evaluation and control: an overview of strategic implementation and evaluation and control, process of strategy implementation, techniques of strategic evaluation and control

UNIT III

Basics & Strategic Aspects of Economic Reforms in Business Environment: Nature and structure of business environment; assessing risk & emerging sectors of Indian economy. Macro Economics Policies: interest rate structure and monetary policy; fiscal policy and legislation for anti-competitive and unfair trade practices;

UNIT IV

Current Industrial & Globalization Trends; environment for the SME sector; public-private partnership; banking reforms and challenges; WTO and its Agreements with Indian Economy; exchange rate movements

Text Books

1. Kazmi Azhar and Adela Kazmi,(2015) "Strategic Management", Tata McGraw Hill Publishing Company Ltd., New Delhi
2. Cherunilam, Francis. Business environment. (3rd e d.). New Delhi: Himalaya Publishing House.

Reference Books/Materials

1. David, Fred R. Strategic Management–Concept and Cases, Pearson Education, Delhi
2. Hitt, M.A., Ireland R.D. and Hos Kisson R.D., Strategic Management Competitiveness and Globalisation; Thomson Asia Pvt. Ltd.
3. Pearce II J A and Robinson Jr., R.B., Strategic Management–Strategy Formulation and Implementation, AITBS Publishers and Distributors, Delhi
4. Saleem Shaikh, Business environment. New Delhi: Pearson Publication. India
5. Paul, Justin. Business environment: Text & cases (3ed.) New Delhi: McGraw Hill Education (India) Pvt. Ltd.
6. Mishra, S. K., & Puri, V. K. Economic environment for business. New Delhi: Himalaya Publishing House.
7. Fernando, A. C. Business environment. New Delhi: Pearson Publication. India
8. Economic Survey. Govt. of India.Monthly Bulletin. Reserve Bank of India. Mumbai

Pool B Elective: Discipline Specific Elective (DSE)			
S.NO.	Course Code	Pool B Elective: Discipline Specific DSE	Credit
1	SMMC831A	Customer Relationship Management- The bond that lasts	3
2	SMMC858A	Accounting and Audit of Human Capital	3
3	SMMC889A	Banking and Business laws for Overseas Operations	3
4	SMMC881A	Organizational Development	3
5	SMMC854A	Project and Infrastructure Finance	3
6	SMMC827A	Consumer Behaviour - Expecting the Unexpected	3

SMMC831A	CUSTOMER RELATIONSHIP MANAGEMENT- THE BOND THAT LASTS	C 3
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Overview:

Building sustainable and efficacious relationships with a huge customer base is not the easiest thing to do and have a direct control on many core operational processes from product development to debt recovery. Customer Relationship Management is the strategy for managing an organization's relationships and interactions with customers and potential customers. Customer Relationship Management is rapidly becoming an important new initiative for most companies when trying to improve their relationship marketing programs. They realize the power of systematically building the customer's business as a means to adding value for end-customers, and lowering system-wide costs in the supply chain. These are done through a variety of relationship marketing programs, including customer partnering, supplier partnering, alliances and internal partnering. The purpose of this course is to deal with these changes in the corporation and the global market place -by exploring issues related to challenges of developing and managing relationship marketing strategies and programs. This course explores a variety of factors and actions that drive successful partnering relationships and in turn lead to higher customer satisfaction, market share and net cash flow. Strategic, organizational, informational, operational and financial perspectives are brought to bear on the issue of building successful business relationships. Thus, the focal issues of the course are explored in a multi-dimensional facet.

Objectives and Expected Outcomes:

Customer Relationship Management (CRM) is one of the most important components for sustenance and growth of an organization. With the advancement of software technologies, significant progress has been made in designing and managing CRM systems. The Emergence of CRM Practice CRM focuses on automating and improving the institutional processes associated with managing customer relationships in the areas of recruitment, marketing, communication management, service, and support. In the case of a student, this might be seen through the interaction with and between the admissions, registration, financial aid, student accounts, and housing offices. The purpose of this course is to prepare the student to understand the importance of customer relations and service in marketing. While many will argue that customer service is nothing more than basic common sense, it has become increasingly clear that it is in fact vital to the success of any business. The harsh reality of the marketing and business world is that consumers hold in their grasp, the success or failure of a business. Prices will not cut it alone. The key is focusing on the total customer experience, no matter whether you are running a physical store or an e-commerce site. This course deals with why and how organizations must reach out and touch the customers and the benefits that can be derived from this course of action. It is about **satisfying the customers, increasing revenue and improving profitability**. The purpose of CRM and its Operational Goals is to improve marketing productivity and to enhance mutual value for the parties involved in the relationship. This course helps enhance marketing effectiveness by carefully selecting

customers for their various programs, by individualizing and personalizing their market offerings to anticipate and serve the emerging needs of individual customers.

Course Content:

UNIT I

Introduction: Origin, evolution and concept of CRM, strategic importance of CRM, goals of CRM, types of CRM, CRM Architecture

UNIT II

Operational CRM: Sales force automation: lead management, contact management, field force automation; enterprise marketing automation: market segmentation, campaign management, customer service and support, contact and call centre operations

UNIT III

Analytical CRM: Managing and sharing customer data: customer information database, ethics and legalities of data use, data warehousing and data mining; types of data analysis – online analytical processing, click stream analysis, collaborative filtering, CRM and business intelligence collaborative CRM

UNIT IV

CRM Implementation: Establishing CRM performance monitoring, CRM readiness assessment, system, CRM audit, CRM project management, employee engagement in CRM project, CRM budget, key account management, evaluating CRM return on investment

Text Book:

1. Dyche, Jill, The CRM Handbook – A Business Guide to Customer Relationship Management, Pearson Education, New Delhi

Reference Books

1. Buttle, Francis, Customer Relationship Management – Concept and Tools, Elsevier Butterworth – Heinemann, Oxford, UK
2. Payne, Adrian, Handbook of CRM – Achieving Excellence in Customer Management, Butterworth – Heinemann, Oxford, UK
3. Knox, Simon, Stan Maklan, Adrian Payne, Joe Peppard and Lynette Ryal, Customer Relationship Management, Butterworth – Heinemann, Oxford, UK
4. Greenlers, Paul, CRM at the Speed of Light, Tata McGraw Hill Publishing Ltd., New Delhi
5. Anderson, Kristen, and Carol J Kerr, Customer Relationship Management, Tata McGraw Hill

SMMC858A	ACCOUNTING AND AUDIT OF HUMAN CAPITAL	C
		3

Overview:

An Accounting and Audit of Human Capital (HR Audit) is like an annual health check-up, it plays a vital role in instilling a sense of confidence in the Management and the HR functions of an organization. The word “audit” comes from the Latin verb *audire*, which means, to *listen*. Listening implies an attempt to know the state of the affairs as they exist and as they are expected/ promised to exist. Auditing as a formal process is rooted in this feature of listening. Consequently, it is a diagnostic tool to gauge not only the current status of things but also the gaps between the current status and the desired status in the area that is being audited. Auditing has been a routine exercise in the area of finance, especially because it is a statutory obligation. An Accounting and Audit of Human Capital is very much useful to achieve the organizational goal and also is a vital tool which helps to assess the effectiveness of HR functions of an organization. Human Resource auditing is something that many companies do annually, just as they audit their financial information. This gives them an accounting of their workforce and the efficiency with which the organization as an entity deals with its people, from recruiting to firing. Human Resource auditing can be likened to a person going to the doctor for a general check-up to stay well. The process allows a company to get a general idea of where it stands so it can better correct any potential problems and plan for the future.

Objectives and Expected Outcome:

The main objective of this course is to understand An Accounting and Audit of Human Capital (HR Audit). This study aids to achieve the goals as it controls and develops human activity at work. This also helps to have an understanding of audits and how regular accounting audits carried out in accordance with specific statutory regulations. However, in the case of, an Accounting and Audit of Human Capital (HR Audit) there is no legal obligation, but enlightened managements have voluntarily accepted its usefulness depending upon the circumstances. Students will be able to understand the following circumstances felt concern by top management, compulsions of the external forces necessitating a situational audit, business changing significantly influenced by international business decisions affecting human resource management, and an urge on the part of human resource management professionals towards advancement of the practices and systems.

Course Content:

UNIT-I

Human Resource Management Practices: Introduction, Human Resources Concept and its Functions, Conceptual Understanding of Human Resource Audit: Introduction, Need for

Human Resource Audit, Identifying the Human Resource Audit Goal, Defining the Audit Team, Approaches to Human Resource Audit, and Benefits of Human Resource Audit

UNIT II

HR Audit Methodology and Issues: Introduction, Conducting a Human Resource Audit, Preliminary Steps, Goals of the Audit, Areas of the Audit, Issues in HR Audit. The HR Audit Process: Introduction, Audit of Human Resource Function, Planning Questions, Collecting Data, Analysing the Audit Data, Interpretation: Assessing the Ability for Change, Post Audit Steps

UNIT III

Areas for HR Audit: Introduction, Audit of HR Planning , Audit of HR Development, Audit of Training, Audit of Industrial Relations, Audit of Managerial Compliance , Audit of HR Climate, Audit of Strategies. Audit and HR Scorecard: Introduction, Approach to implement Human Resource Scorecard, Reason for Implementing the Human Resource Scorecard.

UNIT IV

The HR Audit for Legal Compliance and Safe Business Practices: Introduction of Human Resource Audit Cover, Pre-employment Requirements, Hiring Process, New-hire Orientation Process, Workplace Policies and Practices. HR Audit as Intervention: Introduction, Effectiveness of Human Resource Development Audit as an Intervention, Human Resource Audit and Business Linkages.

Text Books

1. Rao, T.V. (2008). HRD Audit - Evaluating the Human Resource Function for Business Improvement, 1/e; New Delhi: Response Books

Reference Books

1. Kelli W. Vito, Auditing Human Resources, Institute of Internal Auditors Research Foundation, 2007
2. Brian E. Becker, Mark A. Huselid, David Ulrich, The HR Scorecard, Harvard Business Press, 2001.
3. John H. McConnell, Auditing Your Human Resources Department: A Step-by-Step Guide to Assessing the Key Areas of Your Program, American Management Association.

SMMC889A	BANKING AND BUSINESS LAWS FOR OVERSEAS OPERATIONS	C
		3

Overview:

This is a distinctive course that provides a comprehensive postgraduate study in the area of banking and finance law.

The program will enable us to develop knowledge and skills in relation to the legal rules regulating the financial and capital markets in the India, as well as at a global level. It also provides an opportunity to learn about the international regulatory frameworks in which banks and other financial institutions operate, as well as commercial financial issues such as the legal framework for international syndicated loans, bond issues, secured credit and insolvency.

It also helps to investigate and apply the complex rules of banking and finance law to novel problems and real-world and hypothetical scenarios.

Objective and Expected Outcome:

This course aims to introduce those students interested in commercial law, international law, and wider development studies to the operation of the international banking system.

It aims to give the opportunity to explore the development and purpose of banking regulations, and to discuss their operation in context. While a key aim is to give you the opportunity to acquire an in-depth knowledge of the law in this area, it also intends to enable you to evaluate the competing pressures on the banking market today, and the innovative sustainable finance. It also imparts students interested in pursuing a career in the area of commercial law. It provides key principles and practices of international banking law also.

On completion of this insightful course, learners, as future managers/ C&F Agents and leaders of MNCs or their own businesses, will be able to:

- Appreciate and understand international banking and assets liability management
- Appreciate General principles of lending with special reference to MNCs
- Appreciate exchange risk management by banks.
- Appreciate the contract for the international sale of goods
- Understand the role of commercial arbitration for settlement of international disputes.

Course Contents:

UNIT I

International Banking: Meaning, purpose and functions; universal banking; TQM in banking; relationship banking; role of commercial banks in international banking; forms of international banking; operation of foreign branches of Indian banks.

Asset liability management: Whole sale and retail banking; international financial centers; risks in international banking. exposure management. Foreign exchange risk management by banks.

UNIT II

Borrowing function: General principles of lending with special reference to MNCs; lending process; assessment of risks (particularly credit risk), syndicated loans; project loans; concept of asset classification and management of NPAs in Indian Context; purpose of security in international banking, Negative Pledge, General Lien. Law regulator in international banking and jurisdiction of courts.

UNIT III

International business law: Meaning; public law and private law; sovereignty; introduction to countervailing duty; antidumping law and anti-trust law. representation abroad: forms; legal aspects; essential clauses in agency agreements.

The contract for the international sale of goods: Concept; formation of the contract-offer, acceptance form of sales agreement; obligations of seller, obligations of the buyer; seller's remedies for breach of contract; rejection of the goods; non-performance by the seller.

UNIT IV

Commercial arbitration for settlement of international disputes: concept and role; arbitration vs. litigation; arbitration vs. conciliation and mediation; salient features of UNICITRAL - model law, jurisdiction, choice of applicable law/proper law of contract; appointment of arbitrators; courts, assistance and control over arbitration proceedings; venue of arbitration; enforcement of arbitral awards.

TEXT BOOKS:

1. Indian Institute of Bankers : International Banking – Legal and Regulation Aspects
2. Wood P. : Law & Practices of International Finance

REFERENCES:

1. Indian Institute of Bankers: International Banking Operations.
2. Indian Institute of Bankers: International Corporate Finance.
3. Srivastava, R.M.: Management of Financial Institutions.
4. Maurice D. Levi: International Finance.
5. Alan C. Shapiro: Foundations of Multinational Financial Mgmt.
6. Faud A. Abdullah: Financial Mgmt. for the Multinational Firms.
7. Dennis J.D. Connor & Alberto T. Buero: International Dimensions of Financial Management.

SMMC881A	ORGANIZATIONAL DEVELOPMENT	C
		3

Overview:

This course explores how systematic organizational interventions are accomplished within complex human networks. You will learn how to use behavioural science to assess an organization’s current state and discover routes to its improvement. Also covered will be the role of internal and external consultants in intervention and the resulting impact on human behaviour and organizational performance.

In today’s highly competitive and dynamic business environment, it is more important than ever for managers of all disciplines to be able to effectively deal with the wide range of organizational challenges with which they are presented. This course touches upon the full spectrum of organization development (OD) tools and methods which can be utilized to increase organization effectiveness. Students will gain an understanding of all aspects of OD including definitions and process models, leading change, elements of discovery and diagnosis, interventions for individuals, groups and organizations, and organization transformation. While theories are discussed to provide a foundation for leaning, the emphasis of this course is to provide students with highly practical problem solving tools which they can quickly take back to any work environment and apply to real-world challenges and opportunities for growth

Objectives and Expected Outcome:

At the end of this course, students should have acquired sufficient knowledge of the field of organization development that they should (1) understand the basic theories upon which the field of OD is based, (2) have developed an understanding of the challenges of leading a planned change initiative and methods to increase the likelihood of success, (3) have developed a working knowledge of all aspects of the OD intervention process including entering and contracting, data collection and diagnosis, intervention methodologies, implementation, and sustaining change, (4) understand the unique challenges of attempting an organization transformation, (5) understand the roles that consultants, internal or external, can play in the OD process, and (6) have improved their own facilitation skills through a team facilitation assignment.

Course Content:

UNIT I

Organizational Development: Introduction, Nature, Values, Assumption and beliefs in OD, Foundation to OD, (Models and Theories), Action Research, OD Process, Factors affecting OD.

UNIT II

OD Intervention: interventions, Comprehensive OD, Structural intervention and Future of OD.

UNIT III

OD Intervention: Comprehensive OD, Structural intervention, Training Experiences

UNIT IV

Power, Politics and Organizational Development, Future of OD, Learning organization: Meaning, Nature, Feature, TQM and learning Organization and Blue print of Learning Organization.

Text Books

1. French, W. L., & Bell, C. H. (2013). *Organizational development* (6th ed.). New Delhi: Pearson India.
2. Pathak, H. (2010). *Organizational change* (1st ed.). New Delhi: Pearson Publication.

Reference Books

1. Cummins, T.G., & Worley, C.G. (2015). *Organizational change and development* (10th ed.). Mason: Cengage Publication.
2. Bhattacharyya, D. K. (2011). *Organizational change and development* (1st ed.). New Delhi: Oxford Press Publication.
3. Senior, B., & Swailes, S. (2016). *Organizational change* (5th ed.). New Delhi: Pearson India.

SMMC854A	PROJECT AND INFRASTRUCTURE FINANCE	C
		3

Overview:

Project finance is used on a global basis to finance over \$300 billion of capital-intensive projects annually in industries such as power, transportation, energy, chemicals, and mining. This increasingly critical, financial technique relies on nonrecourse, risk-mitigated cash flows of a specific project, not the balance sheet or corporate guarantee of a sponsor, to support the funding; using a broad-based set of inter-disciplinary skills. Project finance is a specialized financial tool necessitating an in-depth understanding of markets, technology, sponsors, offtakers, contracts, operators, and financial structuring. It is important to understand the key elements that support a project financing and how an investor or lender can get comfortable with making a loan or investment. Several industries will be used to demonstrate project-financing principles.

Objective and Expected Outcome:

This main objective of the course is to provide an understanding and appreciation of a financing technique that is widely used to finance infrastructure projects today. Project Finance, as it is called, differs quantitatively and qualitatively in many ways as compared to the traditional corporate finance. This course will provide an exposure to this innovative financing method - Project Finance, and its applicability and utility across industries.

The objective of this course is to give an exposure to the world of project finance on the following areas:

- Project structuring.
- Understand the complexities of accurately constructing and evaluating cash flows.
- Risk assessment and management in infrastructure projects.
- Financing and valuation of infrastructure projects.
- PPP's in infrastructure.

At the end of the course, students should be able to identify projects that meet the essential criteria for a project financing and know how to create the structure for a basic project financing. Various sources of financing will be discussed including commercial banks, equity sources, the bond markets and leasing. Financial modeling will be used as an important tool in understanding the economics, risks and sensitivities of a project.

Course Content:

UNIT I

Phases and objectives of capital budgeting; generation and screening of project ideas; market, demand and situational analysis, technical analysis and financial analysis.

UNIT II

Special decision situations, analysis of project risk; appraisal criteria, firm risk and market risk.

UNIT III

Social cost benefit analysis, UNIDO approach, SCBA by financial institutions, project financing in India - project appraisal by financial institutions, environmental appraisal of Projects.

UNIT IV

Project management: organisation, planning, control, human aspects and pre -requisites. Financing infrastructure projects: Concept, rational and financial instruments; Public finance for infrastructure projects; BOOT/ BOT system for infrastructure projects.

Text Books:

1. Chandra, Prasanna, Projects : Planning Analysis, Selection, Implementation and Review, Tata McGraw Hill, New Delhi, 2002.

Reference Books:

1. Bhavesh, M Patel, Project Management, Vikas Publishing House, New Delhi.
2. Machiraju, H. R., Project Finance, Vikas Publishing House, New Delhi.
3. Rao, P.C.K., Project Management and Control , Sultan Chand & Sons, N.Delhi.
4. Nijiru, Cyrus and Merna, Tony, Financing Infrastructure Projects, Thomas Telford, UK, ISBN

SMMC827A	CONSUMER BEHAVIOUR- EXPECTING THE	C
	UNEXPECTED	3

OVERVIEW:

An essential component of marketing is consumer insight – both the obvious needs and wants that are on the surface of conscious thought, but also the deeper, possibly unconscious motives that drive human behavior at an implicit level. Psychological science has produced numerous theoretical and technological advances in recent years that offer unprecedented access to the inner workings of the mind, and allow for new ways to assess opinion, test new products, evaluate packaging, predict emerging needs, design promotion and advertising executions, and map out overall marketing strategy. This course gives an overview of psychological knowledge as it pertains to capturing consumer insight, and includes a consideration of how the brain works, what factors influence consumer choice, and a critical evaluation of psychological assessment tools (including such diverse methods as online surveys, brain imaging, computerized reaction time assessment, and eye-tracking). The course also reviews a range of “levers” that can influence purchase behavior in unexpected ways and at efficient cost. The course is organized around a model of human cognition rooted to sequential mental processing steps (e.g., awareness, interpretation, attitude, etc.) that intervene between the marketing mix (input) and purchase behavior (output). Armed with this conceptual framework, the course covers the major topics of consumer Behavior, including attitudes, impulsive vs. deliberative purchase, psychographic profiling and assessment, brand loyalty, experiential marketing, self and identity, and product satisfaction. The course uses a mix of large cases, mini-cases, and lectures to advance these concepts.

OBJECTIVE AND EXPECTED OUTCOME:

This course provides an overview of consumer Behavior and is based primarily on the discipline of social psychology. The course goals are:

1. To acquire an understanding of the psychological processes that underlies the effectiveness of marketing strategy in terms of impact on Consumer Behavior.
2. To acquire a knowledge base that enables critical assessment of current and future metrics, research technologies, and research data output.
3. To acquire a “toolbox” of psychological principles applicable to marketing strategy.

COURSE CONTENT:

UNIT I

Significance and Underlying Principles of Consumer Behavior; The Basic Consumer Decision Process; Methods of Studying Consumer Behavior; Using Consumer Analysis to Build Consumer Relationships and Loyalty.

UNIT II

Pre-Purchases Processes; Consumer Resources and Purchase Decision Process; Post-Purchase Behavior; Consumer Demographics and Psychographics; Personality Factors in Consumer

Behavior; Consumer Motivation and its Challenges; Managing Consumer Knowledge; Consumer Behavior towards New and Innovative Products.

UNIT III

Impact of Culture; Ethnicity and Social Classification on Consumer Behavior; Family Influences; Household Consumer Behavior; Group Influences; Influence through Dyadic Exchanges.

UNIT IV

Approaches to Attracting Consumer Attention; Managing Consumer Exposure; Process of Customer Opinion Formation; Approaches to Changing Consumer Opinion; Improving Consumer Memory through Cognitive Learning and Retrieval; Brand Recognition and Recall Measures.

TEXT BOOK

1. Schiffman L. G., Wisenblit J., & Kumar, S.R. (2015). Consumer behavior (11th ed., 4 color). New Delhi: Pearson Publication.
2. Blackwell, R. D., Engel, J. F., & Miniard, P. W. (2006). Consumer behavior (10th ed.). New Delhi: Thomson, South-Western.

REFERENCE BOOKS

1. Hawkins. (2012). Consumer behavior: Building marketing strategy (12th ed.). New Delhi: McGraw Hill Education.
2. Kumar, S. R. (2009). Consumer behavior and branding: Concepts, readings and cases- The Indian context, (1st ed.). New Delhi: Pearson Education.