K.R. MANGALAM UNIVERSITY

THE COMPLETE WORLD OF EDUCATION

SCHOOL OF MANAGEMENT AND COMMERCE

(SOMC)

Programme Handbook

(Programme Structure and Evaluation Scheme)

Bachelor of Commerce (Honors/Honors with Research)

Programme Code: 202

FOUR YEAR UNDERGRADUATE PROGRAMME

As per National Education Policy 2020

(with effect from 2024-25 session)

Approved in the 34th Meeting of Academic Council Held on 29 June 2024

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1. Preface:

Introduction

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

The K.R. Mangalam Group has made a name for itself in the field of education. Over a period 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 inter-disciplinary environment wherein they develop integrative skills through interaction with students from engineering, management, journalism and media study streams.

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

Uniqueness of KRMU

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

Education Objectives

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

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

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

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

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

8	Research Project/Dissertation	12
9	Total	160

a. Categories of Courses

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

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

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

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

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

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

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

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

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

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

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

3**. University Vision and Mission**

3.1 Vision

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

3.2 Mission

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

4. About the School of Management and Commerce

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

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

5. School Vision and Mission

Vision

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

Mission

The mission of the Business School is to

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

6. About the Programme

The Bachelor of Commerce (Honours/Honours with Research) (NSE) programme in collaboration with National Stock Exchange (NSE) is designed to equip students with comprehensive knowledge and skills in the field of finance, securities markets, and commerce. This program integrates traditional commerce education with specialized training in financial markets, particularly in relation to the operations of the NSE, one of India's leading stock exchanges.

The Bachelor of Commerce (Honours/Honours with Research) (NSE) programme aims to develop a deep understanding of financial instruments, market mechanisms, trading strategies, and the regulatory environment. By combining theoretical learning with practical exposure, the program prepares students for a wide range of careers in finance, investment banking, asset management, financial analysis, and related fields. The curriculum is aligned with industry

standards and includes modules that are recognized by the NSE Academy, ensuring that graduates are job-ready and have a competitive edge in the financial markets.

6.1 Definitions

- Programme Educational Objectives (PEOs)

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

- **Programme Outcomes (POs)**

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

- **Programme Specific Outcomes (PSOs)**

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

- **Credit**

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

6.2 Programme Educational Objectives (PEO*)*

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

PEO1: Lead teams in a dynamic business environment.

PEO2: Develop innovative solutions for dynamic business problems.

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

PEO4: Practice responsible global citizenship exhibiting environmental and social accountability.

PEO5: Exhibit skills and attitude to be a lifelong learner.

6.**3 Programme Outcomes (PO)**

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

PO2: Analyse corporate disclosures and annual financial reports.

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

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

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

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

PO7: Imbibe lifelong learning skills for continuous improvement.

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

6.4 Programme Specific Outcomes (PSO)

At the end of the program the students will be:

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

PSO2: Analysing book-based and market-based valuation of financial securities.

PSO3: Assessing technical and technological innovations in financial products and services in emerging financial markets.

PSO4: Examining the regulatory framework for financial markets.

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

PSO6: Analysing corporate responsibility towards environment, society & governance.

PSO7: Demonstrating continuous improvement through lifelong learning.

6.5 Career Avenues

Bachelor of Commerce (Honors/Honors with Research) opens a wide range of career avenues for graduates. Here are some potential career paths that graduates can pursue:

- Equity Analyst
- Research Analyst
- Data Analyst
- Business Consultant
- Market Researcher
- Financial Analyst
- Credit Analyst
- Policy Analyst
- Academic Researcher
- Entrepreneur

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

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

6.7 Criteria for award of certificates and degree

- **Award of UG Certificate**

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

- **Award of UG Diploma**

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

- **Award of Bachelor' s Degree**

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

- **Award of Bachelor of Commerce (Honors/Honors with Research)**

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

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

- **Education Philosophy and Purpose**:

- Learn to Earn a Living:

  At KRMU we believe in equipping students with the skills, knowledge, and qualifications necessary to succeed in the job market and achieve financial stability. All the programmes are tailored to meet industry demands, preparing students to enter specific careers and contributing to economic development.

- Learn to Live:
  The university believes in the holistic development of learners, fostering sensitivity towards society, and promoting a social and emotional understanding of the world. Our aim is to nurture well-rounded individuals who can contribute meaningfully to society, lead fulfilling lives, and engage with the complexities of the human experience.

➢ University Education Objective: Focus on Employability and Entrepreneurship through Holistic Education using Bloom's Taxonomy

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

➢ **Importance of Structured Learning Experiences**

A structured learning experience (SLE) is crucial for effective education as it provides a clear and organized framework for acquiring knowledge and skills. By following a well-defined curriculum, teaching-learning methods and assessment strategies, learners can build on prior knowledge systematically, ensuring that foundational concepts are understood before moving on to more complex topics. This approach not only enhances comprehension but also fosters critical thinking by allowing learners to connect ideas and apply them in various contexts. Moreover, a structured learning experience helps in setting clear goals and benchmarks, enabling both educators and students to track progress and make necessary adjustments. Ultimately, it creates a conducive environment for sustained intellectual growth, encouraging learners to achieve their full potential. At K.R. Mangalam University SLE is designed as rigorous activities that are integrated into the curriculum and provide students with opportunities for learning in two parts:

- Inside classroom (cognitive outcome, student centric learning, methods, approach, tools and techniques)

- Outside classroom (People skills and psychomotor skills comprising of various types of activities in industry, community and labs)

- Educational Planning and Execution: What, when and how learning will happen

The Bachelor of Commerce (Honors/Honors with Research) is designed around the educational philosophy of "Learn to Earn Living" and "Learn to Live," providing a holistic learning experience from entry to exit.

This programme follows a structured academic calendar, ensuring a balanced progression of coursework, hands-on NSE training, and research components over six semesters. The faculty comprises a mix of experienced academic professionals and NSE industry experts, ensuring students receive both theoretical knowledge and practical insights. Student performance is closely monitored through continuous assessments, project reviews, and faculty mentorship. Regular feedback is collected to identify areas for improvement, and corrective measures, such as supplementary workshops or tutorials, are implemented as needed. The program is designed for continuous improvement, with updates to the curriculum based on industry trends, student feedback, and evolving market demands, ensuring relevance and quality.

Entry Phase

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

Core Learning

The programme aims to provide students with a solid foundation in commerce, finance, and research. Core learning includes understanding key business concepts such as accounting, economics, and financial markets, while also developing critical thinking, analytical, and research skills. Students gain

practical experience in financial analysis and decision-making, with a focus on ethical and sustainable business practices. The program integrates industry knowledge through interaction with NSE professionals, ensuring students are equipped with both theoretical insights and hands-on market expertise, alongside strong leadership and communication skills.

Skill Development

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

Capstone and Exit Phase

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

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

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

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

- **Community Connect**

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

- **Ethics and Values**

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

- **Career Counselling and Entrepreneurship**

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

- **Course Registration**
    - **Major and Minor Selection** – Every student has to register at the beginning of each semester for the courses offered in the given semester. Major courses are registered centrally for the students. However, for other multidisciplinary courses (Minor, VAC, OE) the students have to register by themselves through ERP.

- **Internships/Projects/Dissertations/Apprenticeships** – Students need to do summer internship after second and fourth semesters, which carries 2 credits each, duration being 4-6 weeks per internship, during the summer breaks. The same will be evaluated in the upcoming odd semester. In the sixth and seventh semesters students will do Specialization Projects. In the eighth semester students of B.com (Hons.) will do a Mini Project and the students of B.com (Hons. With Research) will do a Research Project (Dissertation). Projects and dissertation are also mapped along with the Lab/ Practical Courses and Experiential Learning Activities.

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

- Personalized Tutoring: One-on-one sessions with experienced tutors on specific areas such as accounting, financial analysis, business strategy, taxation, investment management, economics, and research projects. These sessions are tailored to individual student skill levels, ensuring personalized guidance in key areas of commerce and business management, helping students strengthen their expertise and excel in their academic journey.
- Regular workshops and seminars on topics such as financial modelling, investment analysis, business ethics, digital marketing, and entrepreneurship provide experiential learning opportunities that help students enhance their practical skills and theoretical understanding. These sessions also facilitate industry connections, allowing students to engage with professionals and gain insights into real-world business challenges and practices
- Peer Mentoring Programs: Advance learner students mentor the students by becoming team leaders, providing guidance on course components, assignments and projects, fostering a supportive system.

- Accessible Learning Resources: Online platforms offer access to a range of resources, including video lectures, articles, and interactive tools, accommodating different learning styles.
- Production and Outcome based activities: Students are encouraged to get more involved in practical's and hands-on based activities to come up with productivity which is showcased and appreciated. This way it gives a boost to the students.
- Diversity and Inclusion Initiatives: Programs aimed at promoting inclusivity ensure that all voices are heard and valued, enriching the learning environment.
- Feedback and Assessment: Continuous feedback mechanisms allow students to receive constructive review of their work, facilitating growth and improvement.

➢ **Student Support Services**

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

➢ **Assessment and Evaluation**

- Grading Policies and Procedures for theory courses, practical courses, projects, Internships, Dissertation – Assessment details are provided with all the courses individually.
- Feedback and Continuous Improvement Mechanisms – continuous feedback is a part of the learning process, and faculty uses every class to monitor the learning of the students
- Academic Integrity and Ethics - Academic integrity is one of the most essential aspects of the learning process. Every submission from the

student is processed through Drill Bit to ensure its content is not plagiarized. The upper limit of copied content accepted as submissions is 10%. All submissions have plagiarism below 10%.

Scheme of Studies

Bachelor of Commerce (Honors/Honors with Research) Semester-I								
S. No.	**Category of Course**	**Course Code**	**Course**	**L**	**T**	**P**	**C**	**Multiple Entry and Exit**
1	Major-I	MCBA101	Principles of Management	3	0	0	3	Award: UG Certificate [after completing 1 year of study (2 semesters with credits 49 as prescribed), and an additional vocational course/internship of 4 credits during the summer vacation of the first year]
2	Major-II	MCBA103	Micro Economics	3	0	0	3	
3	Major-III	MCBA105	Financial Accounting and Reporting	3	0	0	3	
4	Major-IV	MCBA107	Business Mathematics	3	0	0	3	
5	Major-V	MCBM101	Company Law	3	0	0	3	
6	Major-VI	MCBM103/ MCBM105/ MCBM107	Financial Market and Institutions/ Information Technology and Digital Banking/ Project Finance	3	0	0	3	
7	Minor- I	-	Minor from Chosen Stream	4	0	0	4	
8	VAC-I (MOOC)	VAC183	Indian Knowledge System	0	0	0	2	
			Total	**22**	**0**	**0**	**24**	

Bachelor of Commerce (Honors/Honors with Research) Semester-II							
S. No.	**Category of Course**	**Course Code**	**Course**	**L**	**T**	**P**	**C**
1	Major-VII	MCBM102	Analysing Cost for Managerial Decision-Making	3	0	0	3
2	Major-VIII	MCBM104	Macro Economics	3	0	0	3
3	Major-IX	MCBA204	Introduction to Financial Management	3	0	0	3
4	SEC-I	-	Business Statistics	3	0	0	3
5	OE-I	From Electives	Open Elective I	3	0	0	3
6	SEC-II	SEC026	MS Excel for Business	1	0	1	3
7	VAC-II	MOOC	VAC-II (MOOC)	0	0	0	2
8	Minor II	-	Minor from Chosen Stream	4	0	0	4
9	CS	CS001	Clubs and Society	0	1	0	1
			Total	**20**	**1**	**1**	**25**
Summer Internship-I							

Bachelor of Commerce (Honors/Honors with Research) Semester-III								
S. No.	Category of Course	Course Code	Course Title	L	T	P	**C**	Multiple Entry and Exit
1	Major-X	MCBM203	Banking Sector in India	3	0	0	3	Award: UG Diploma [after completing 2 years of study (4 semesters with 96 credits as prescribed), and an additional vocational course/internship of 4 credits during the summer vacation
2	Minor- III	-	Minor from Chosen Stream	4	0	0	4	
3	Major-XI	MCBM201/ MCBM207/ MCBM209	Capital Market operations/ Central Banking/ Credit Analysis and rating	3	0	0	3	
4	SEC-III	SEC063	Advanced Excel	0	0	1	2	
5	AEC-I	AEC006	Verbal ability	3	0	0	3	
6	OE-II	OE	Project Management	3	0	0	3	
7	INT/PROJ	SIMC001	Evaluation of Summer Internship	0	0	0	2	
8	VAC-III	VAC	GST and E Filing	2	0	0	2	
9	CC	CS002	Community service	0	1	0	1	
			Total	**18**	**1**	**1**	**23**	
Bachelor of Commerce (Honors/Honors with Research) Semester-IV								
S. No.	Category of Course	Course Code	Course	L	T	P	C	

1	Major-XII	MCBA102	Individual and Organizational Behaviour	3	0	0	3	of the second year] Entry: The student who took exit after completion of the first year (UG Certificate) is allowed to enter the diploma programme within five years from the first entry in the programme, four years in case of degree program and three years in case of Hons. degree to complete the programme within the stipulated time period of seven years.
2	Major-XIII	MCBA202	Research Methodology for Business	3	0	0	3	
3	Major-XIV	MCBM204	Corporate Accounting	3	0	0	3	
4	Major-XV	MCBM202/ MCBM206/ MCBM208	Security Analysis & Portfolio Management/ Rural Banking/ Valuation of intangibles	3	0	0	3	
5	SEC-IV	SEC-IV	Introduction to Power BI, Python and SQL	0	0	1	2	
6	OE-III		Open Elective II	3	0	0	3	
7	Minor IV	-	Minor from Chosen Stream	4	0	0	4	
8	AEC-II	AEC007	Communication and Personality Development	3	0	0	3	
			Total	**22**	**0**	**1**	**24**	
Summer Internship II								
Bachelor of Commerce (Honors/Honors with Research) Semester-V								
S. No.	**Category of Course**	**Course Code**	**Course Title**	**L**	**T**	**P**	**C**	**Multiple Entry and Exit**

1	Major-XVI	MCBM301	Understanding Direct Tax Framework	3	0	0	3	Award: Bachelor's Degree [after completing 3-year of study (6 semesters with 141 credits as prescribed)] Entry The student who took exit after completion of two years of study (UG Diploma) are allowed to re-enter the degree programme within three years and
2	Major-XVII	MCBM303/ MCBM305/ MCBM307	Derivatives and Risk Management/ Banking Risk Management/ Mergers &Acquisitions	3	0	0	3	
3	Major-XVIII	MCBA111	Commercial Laws	3	0	0	3	
4	Major-XIX	MCBA303	General Awareness for Business	3	0	0	3	
5	AEC-III	AEC009	Arithmetic and Reasoning Skills-II	3	0	0	3	
6	Minor V	-	Minor from Chosen Stream	4	0	0	4	
7	Major-XX	MCBA305	AI Tools for Business	1	0	0	1	
8	INT/PROJ	SIMC002	Summer Internship/Research Project	0	0	0	2	
			Total	20		1	24	
Bachelor of Commerce (Honors/Honors with Research) Semester-VI								
S. No.	**Category of Course**	**Course Code**	**Course**	**L**	**T**	**P**	**C**	

1	Major-XXI	MCBA302	Strategic Management	3	0	0	3	complete the degree programme within the stipulated maximum period of seven years.
2	Major-XXII	MCBM312	Business Valuation Contexts and Methods	3	0	0	3	
3	Major-XXIII	MCBM302	Financial Modelling	3	0	0	3	
4	Major-XXIV	MCBM304	Equity Research	3	0	0	3	
5	Major-XXV	MCBM308	Technical Analysis	3	0	0	3	
6	Major-XXVI	MCBA306	Negotiation	2	0	0	2	
7	Minor- VI	-	Minor from Chosen Stream	4	0	0	4	
			Total	**21**	**0**	**0**	**21**	

Bachelor of Commerce (Honors/Honors with Research) Semester-VII								
S. No.	**Category of Course**	**Course Code**	**Course**	**L**	**T**	**P**	**C**	**Multiple Entry**
1	Major-XXVII	MCBM401	International Finance	3	0	0	3	Entry The student who took exit after

2	Major-XXVIII	MCBM403	Valuation of fixed Income Securities	3	0	0	3	completion of three years of study (UG degree) is allowed to re-enter the degree programme maximum within three years and complete the degree programme within the stipulated maximum period of seven years.
3	Major-XXIX	MCBM405	Investment Banking	3	0	0	3	
4	Major-XXX	MCBA208	Entrepreneurship Development	3	0	0	3	
5	Minor VII	-	Minor from Chosen Stream	4	0	0	4	
			Total	**16**	**0**	**0**	**16**	
Bachelor of Commerce (Honors with Research) Semester-VIII								***Award: 4-year Bachelor's Degree (Honours with Research)***
S. No.	**Category of Course**	**Course Code**	**Course**	**L**	**T**	**P**	**C**	

1	INT/Project	DIMC001	Dissertation	0	0	0	12	*Students who secure 75% marks and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year. Upon completing a research project in their major area(s) of study in the relevant field
2	Major-XXXI	MCBM404	Ethics, Sustainability and Governance	3	0	0	3	
3	Minor -VIII	-	Minor from Chosen Stream	4	0	0	4	
			Total	7	0	0	19	

Bachelor of Commerce (Honors)
Semester-VIII

S. No.	Category of Course	Course Code	Course	L	T	P	C	
1	Major-XXXI	MCBM404	Ethics, Sustainability and Governance	3	0	0	3	
2	Major-XXXII	MCBA402	Qualitative Research Methods	3	0	0	3	
3	Major-XXXIII	MCBA404	Multivariate Research	3	0	0	3	Award: 4-year Bachelor's Degree (Honours)

4	Major-XXXIV	MCBM402	Personal Investment Management	3	0	0	3	[with 176 credits as prescribed after eight semesters programme of study]
5	Major-XXXV	-	Minor Project	0	0	0	3	
6	Minor -VIII	-	Minor from Chosen Stream	4	0	0	4	
			Total	**16**	**0**	**0**	**19**	

Bachelor of Commerce (Honors/Honors with Research)			
Minor Stream - Data Sciences			
S. No	Course Code	Course Title	Credit
Minor 1	UDT101	Data Analytics Using SQL	4
Minor 2	UDT102	Data Analytics Using R	4
Minor 3	UDT103	Python for Data Science	4
Minor 4	UDT104	Data Preprocessing & Visualization Using Python	4
Minor 5	UDT105	Time Series Analysis and Forecasting Using Python	4
Minor 6	UDT106	Fundamentals of Machine Learning	4
Minor 7	UDT107	Data Driven Applications	4
Minor 8	UDT108	Project and Case Study	4
Minor Stream – Psychology			
S. No	Course Code	Course Title	Credit
Minor 1	UPS101	Foundations of Psychology	4
Minor 2	UPS102	Fundamentals of Social Psychology	4
Minor 3	UPS103	Developmental Psychology	4
Minor 4	UPS104	Counselling and Guidance	4
Minor 5	UPS105	Health Psychology	4
Minor 6	UPS106	Environmental Psychology	4
Minor 7	UPS107	Positive Psychology	4
Minor 8	UPS108	Media Psychology	4
Minor Stream - Media Studies			
S. No	Course Code	Course Title	Credit
Minor 1	UMS101	Understanding Media	4
Minor 2	UMS102	Media Ethics and Laws	4
Minor 3	UMS103	Reporting and Editing for Print	4
Minor 4	UMS104	Advertising and Integrated Marketing Communication	4
Minor 5	UMS105	Public Relation and Corporate Communication	4
Minor 6	UMS106	Media, Development and Society	4
Minor 7	UMS107	Film Appreciation and Cinema Studies	4
Minor 8	UMS108	Global Media Scenario	4

Semester I

SEMESTER I					
Course Code: MCBA101	**Course Title: Principles of Management**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of management principles**				

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

Course Outcomes:

After completion of the course the student will be:

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

Course Content

Unit I	**Introduction**	**9 Hours**
Concept, Nature, Process and Significance of Management, Management Types and Management Skills; Conceptual Skills, Human Skills, Technical Skills, Vertical Differences, Horizontal Differences, The Evolution of Management; Classical Perspective, Humanistic Perspective- Scientific Management, Bureaucratic Management, Administrative Management, Early Advocates, Human Relations Management, Human Resource Perspective.		
Unit II	**Planning & Organization**	**12 Hours**
Nature, Scope and Objectives of Planning; Planning and Goal Setting overview, Operational Planning (Management by Objectives), Innovative approaches to Planning. Strategy formulation and Implementation; Strategic Management Process SWOT Analysis, Corporate Level Strategy- BCG Matrix, Decision Making- Types of Decisions and Problems, Decision Making Models, Decision Making Steps, Decision making theories: Bounded Rationality Decision Making Theory, Vroom-Yetton Decision Making Theory, Intuitive Decision-Making Theory, Designing Adaptive Organizations, Change and Innovation, Human Resource Management		
Unit III	**Leading**	**12 Hours**
Dynamics of Behaviour in Organisations- Attitudes, Perception, Personality and Behaviour, Emotions, Managing Yourself, Stress and Stress Management. Leadership- From Management to Leadership, Followership, Power and Influence, Leadership theories: "Great Man" Theories, Trait Theories, Contingency Theories, Behavioural Theory, Participative Theory, Transactional Theory, Relational Theory. Motivation; Content Perspective on Motivation: ERG Theory, A Two Factor Approach to Motivation, Motivational Theories: Maslow's need hierarchy theory, Herzberg's 2 factor theory, McClelland's theory of needs, Vroom's expectancy theory, Communication, Teamwork: Managing Team Conflict		
Unit IV	**Controlling**	**12 Hours**
Quality and Performance: Feedback Control Model, Budgetary Control, Financial Control, The Changing Philosophy of Control, Total Quality Management, Trends in Quality and Financial Control,360-degree feedback.		

Learning Experience: This course will be conducted through a blend of lectures, case studies, hands-on exercises, and group discussions to ensure a dynamic and participatory learning environment. Students will learn principles of management in the class with the learning by doing method. Assessments will be diverse, including assignments, quizzes, group presentations, and a final examination,

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

Textbooks

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

Suggested Readings

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

Open Educational Resources (OER)

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

Evaluation Scheme

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

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

SEMESTER I					
Course Code: **MCBA103**	**Course Title: Micro Economics**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of Micro Economics**				

Course Perspective

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

Course Outcomes:

After completion of the course, the student will be:

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

Course Content

Unit I	Introduction	5 Hours
Scope of Microeconomics. Analysis of the relevance and practical application of Microeconomics in organizational contexts. Comparative study of Individual vs. Aggregate Economic Analysis. In-depth examination of Opportunity Costs, Time Value of Money, Marginal Analysis, Instrumentalism, Market forces, and Equilibrium states.		
Unit II	**Advanced Consumer Behavior and Demand Analysis**	**8 Hours**
Cardinal Utility Theory: Detailed exploration of Diminishing Marginal Utility and the Law of Equi-Marginal Utility. Ordinal Utility Theory: Comprehensive analysis of Indifference Curves, Marginal Rate of Substitution, Budget Constraints, and Consumer Equilibrium. Rigorous study of Demand Theory, Law of Demand, Distinction between Movements along and Shifts in the Demand Curve. Measurement methodologies for Elasticity of Demand, encompassing Income, Cross, Advertising, and Expectation Elasticities. Strategic Demand Forecasting: Objectives, necessity, and advanced methodologies (overview).		
Unit III	**Production Theory**	**12 Hours**
Conceptual and analytical frameworks of Production, including Factors of Production and Production Functions. Differentiation between Fixed and Variable Inputs. Detailed analysis of the Law of Variable Proportions in the short run, and		

the Law of Returns to Scale in the long run, utilizing Isoquant and Isocost analysis.		
Unit IV	**Cost Analysis and Pricing Strategy**	**15 Hours**
In-depth exploration of Cost concepts and Cost Functions, including Short Run and Long Run Cost analyses. Examination of Economies and Diseconomies of Scope and Scale. Explicit and Implicit Costs, and Private and Social Costs. Advanced Pricing Strategies in various market structures: Perfect Competition, Monopoly.		

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

Textbooks

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

Suggested Readings

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

Open Educational Resources (OER)

1. https://ocw.mit.edu/courses/economics/14-01-principles-of-microeconomics-fall-2018/

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

Evaluation Scheme

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

SEMESTER I					
Course Code: MCBA105	**Course Title: Financial Accounting and Reporting**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**1**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of financial accounting**				

Course Perspective

This course provides a comprehensive introduction to the principles and practices of financial accounting. Students will gain a solid foundation in basic accounting concepts, the recording and reporting of business transactions, depreciation and

inventory valuation, and accounting for non-profit organizations. Contemporary issues in accounting will also be explored, equipping students with the knowledge to navigate both traditional and modern accounting challenges.

Course Outcomes:

After completion of the course the student will be:

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

Course Content

Unit I	Basic Concepts of Accounting & Framework	12 Hours
Basics of Accounting, Financial accounting principles: Meaning and need; Concepts and Conventions of Accounting, Accounting Systems, Measurement of Business income, Revenue recognition, Introduction to Generally Accepted Accounting Principles (GAAP), Accounting standards: Overview of IAS, IFRS. AS and Ind AS.		
Unit II	**Recording of Business Transaction & Preparation of Final Accounts**	**12 Hours**
Accounting Process: Recording of a business transaction, ledgers, preparation of vouchers and Trial Balance, Rectification of Errors, Preparation of Final Accounts: Profit and Loss Account, Balance Sheet with adjustments, Cash Flow Statement.		
Unit III	**Depreciation Accounting & Inventory Valuation**	**12 Hours**

Accounting for Depreciation- Concepts, Methods and Calculation, Changes in depreciation methods and impact on measurement of business income. Inventory valuation through Accounting Standards: LIFO, FIFO, Weighted Average Method, Introduction of Capital and revenue expenditures, Capital and Revenue Receipts, Provisions and Reserves & Deferred Revenue Expenditure.		
Unit IV	**Non-Profit Organization Accounting & Contemporary issues**	**9 Hours**
Non-Profit Organization Accounting: Basic Concepts, Treatment of Subscription and Preparation of Receipts & Payment Accounts and Balance Sheet. Introduction to Contemporary issues in Accounting – Human Resource Accounting, Inflation Accounting, Business Responsibility & Sustainability Reporting (BRSR), Green Washing, Accounting for CSR		

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

Textbooks

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

Refrence Books

1. Anthony, R. N., Hawkins, D. F., & Merchant, K. A. Accounting: Text and Cases (13th ed.). McGraw-Hill Education.
2. Grewal, T. S. Double Entry Book Keeping: Financial Accounting for Class 12. Sultan Chand & Sons.
3. Monga, J. R. Financial Accounting: Concepts and Applications. Mayur Paperback.

Open Educational Resources (OER)

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

4. Saylor Academy Financial Accounting Course

Evaluation Scheme

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

SEMESTER I					
Course Code: MCBA107	**Course Title:** **Business Mathematics**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Basic Mathematics				

Course Perspective

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

Course Outcomes:

After completion of the course, the student will be:

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

Course Content

Unit I:	**Data and Types of Descriptive Analysis**	**9 Hours**
Attributes and variables, Scales of measurement: nominal, ordinal, interval and ratio, Quantitative and Qualitative Data, Measures of Central Value: Mean, Median, Mode, Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation, Moments, Skewness, Kurtosis. Visualization of Data: Histograms, Stem and Leaf Plots, Five Number Summary, and Box Plots. Introduction to Big Data: Characteristics and Stages, Application of Central Tendency and Variance Measures in Finance and Economics.		
Unit II	**Correlation and Regression Analysis**	**12 Hours**
Correlation Analysis: Meaning and significance. Correlation and Causation, Types of Correlation, Methods of studying Simple correlation – Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient. Regression Analysis: Meaning and significance, Regression vs. Correlation, Simple Regression model: Linear Regression, R-square and MSE in Regression, Geometric Interpretation of Regression., Application of Correlation and Regression in Finance and Economics		
Unit III	**Random Variable Analysis**	**12 Hours**
Probability: Meaning and types, Conditional probability, Bayes' theorem, Random Variable: discrete and continuous. Probability Distribution: This means the characteristics (Expectation and variance) of Binomial, Poisson, Exponential and Normal distribution, z-score, Chebyshev and empirical rule, and Central limit theorem.		

Unit IV	Introduction to Estimation and Hypothesis Testing	12 Hours
Estimation: Point and Interval estimation of population mean, Confidence intervals for the parameters of a normal distribution (one sample only), Hypothesis Testing: Null and Alternate Hypothesis, Parametric and Non Parametric tests, One Tail and Two tail tests, Chi-Square test, Level of Significance, Type I and Type II error, Test of hypothesis concerning Mean: z-test & t-test.		

Learning Experience:

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

Textbooks

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

Suggested Readings

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

Open Educational Resources (OER)

1. **NPTEL, Swayam, Course Era**

Evaluation Scheme

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

SEMESTER I					
Course Code: MCBM101	**Course Title:** **Company Law**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites					

Course Perspective

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

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level

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

Course Content

Unit I	**Introduction**	**9 Hours**
Companies Act, 2013: Concept and Characteristics of a Company, Types of companies, Formation of a Company, Memorandum of Association, Articles of Association, Prospectus, Allotment of securities, Private Placement, Sweat Equity, Bonus issue, Right Issue; ESOP; Shares at premium and discount, buy-back of shares. Structure and Requisites of Valid Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, Convening Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters; Quorum; Proxy, Latest SEBI rules on IPO and its valuation, Book-Building.		
Unit II	**Dividends, Accounts & Audit**	**12 Hours**
Dividends, Accounts, and Audit: Declaration and Payment of Dividend, Appointment of Auditor, qualification, disqualifications, rotation, removal, duties and responsibilities, Auditors report, Constitution and functions of Audit committee; Business Responsibility and Sustainability Reporting (BRSR); Corporate Governance (CG) Reporting.		
Unit III	**Directors and their Powers**	**12 Hours**
Board of directors, appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities of Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.		
Unit IV	**Oppression, Mismanagement, Corporate Restructuring, and Winding Up**	**12 Hours**
Oppression, Mismanagement, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; National Company Law Tribunal and Appellate Tribunal: Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate		

Tribunal; Appeal from orders of Tribunal; Power to punish for contempt; Sarbanes Oxley Act; IPC.

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

Textbooks

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

Suggested Readings

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

Open Educational Resources (OER)

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

Evaluation Scheme

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

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

SEMESTER I					
Course Code: MCBM103	**Course Title:** **Financial Markets and Institutions**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of economics and financial concepts**				

Course Perspective

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

Course Outcomes:

After completion of the course the student will be:

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

CO4	**Analyzing** the above learned experience in the functioning of money and debt markets in India.	L4
CO5	**Evaluating** the functioning of functional markets and institutions	L5

Course Content

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

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

Textbooks

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

Suggested Readings

1. "Journal of Banking & Finance": This journal publishes high-quality research articles on various aspects of banking and finance, including financial markets, risk management, and regulatory issues. Students can find

cutting-edge research and case studies related to both Indian and global financial systems.
2. "Economic and Political Weekly (EPW)": EPW frequently publishes articles on the Indian economy, financial markets, and policy analysis. It's a valuable resource for staying updated on current economic trends and regulatory changes in India.

Open Educational Resources (OER)

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

Evaluation Scheme

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

SEMESTER I					
Course Code: MCBM105	**Course Title:** **Information Technology & Digital Banking**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of information technology and its services**				

Course Perspective

The course explores how technology is transforming the banking industry. It covers core banking systems, digital payment platforms, and the impact of fintech innovations such as blockchain, mobile banking, and artificial intelligence. Students will learn about cybersecurity, data protection, and regulatory compliance in digital banking. The course also addresses emerging trends like open banking, neo banks, and personalized financial services. Through real-world examples, students gain insights into the integration of IT in banking operations, enhancing customer experience, efficiency, and security in the evolving digital financial landscape.

Course Outcomes:
After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the role of technology in transforming banking operations and services	L2
CO2	**Applying** knowledge of digital payment systems	L3
CO3	**Analyzing** Fintech innovations like blockchain, AI, and mobile banking. Students will develop skills in cybersecurity, data protection, and compliance with regulations.	L4
CO4	**Analyzing** the emerging trends like open banking and applying IT solutions to enhance customer experience and operational efficiency.	L4
CO5	**Evaluating** the digital banking services enhancing customer experience and operational efficiency	L5

Course Content

Unit I	**Introduction to Information Technology**	**9 Hours**
Information Technology and its Implications: Impact of Information Technology, Strategic Issues and IT Introduction to Computing: Introduction to Computer, Data Processing and methods, Computing Environments, Virtualization of Servers Introduction to Software: Computer Software, Open-Source Software, Web Browsers Networking Systems: Data Communications, Wan Technology Overview, TCP/IP & Internet		
Unit II	**Systems and Design**	**12 Hours**

Introduction to Information Systems: Introduction to Information Systems, Types of information systems, Management Information System Structure, Decision Support System (DSS), Executive Information Systems (EIS), Group Decision Support Systems (GDSS), Project Management, Capability Maturity Model (CMM), Building Data Centres

Database Management Systems: DBMS Concepts, Relational database, Normalization of a Database, Oracle

Data Warehousing and Data Mining: Need for Data Warehouse, A Data Warehouse Architecture, Data Warehouse Options, Developing Data Warehouses, Business Intelligence – Expert Systems & Artificial Neural Networks, Data Mining, Emerging Trends in Data Warehousing & Analytics.

Unit III	**Banking Technology Applications and Digital Banking**	**12 Hours**

E-Learning Environment: E-Learning, Standards, Design, Virtual Classroom, Emerging Trends in E-Learning and Impact of Pandemic

Banking Software: Banking software, Integrated Banking System (IBS), Centralized banking solution, Features of an online banking web site, Internet Service Providers/Hosting/Bandwidth/Data Download & Upload, Emerging Trends in Banking Software, IT Services in Banking – Vendor selection and retention criteria

Electronic Clearing and Settlement Systems: Electronic clearing/settlement systems, MICR/OCR/CTS clearing system, Debit Clearing System, Credit Clearing System, Real Time Gross Settlement (RTGS), National Electronic Fund Transfer (NEFT), National Payments Corporation of India (NPCI) and its Products & Services, Structured Financial Messaging System (SFMS)

Plastic Money: Credit Cards, Debit Cards, Smart Cards, CVV or CSC Number, RuPay Card, Payment Gateway & Secure Electronic Transaction (SET), ATM & Point of Sale (POS), Card Tokenization Electronic Commerce and Banking: E-business, Electronic Commerce, E-Commerce Building Blocks, E-banking, Mobile Payments, SMS Banking & Banking Alerts, The Call Centre, EBPP, Emerging Trends in Digital Payments

IT Act 2000 / 2008: Introduction to IT Act 2000, Legal Definition of Computer Crime, Some Legal Issues, Gist of Offenses Under IT Act 2000, Amendment to IT Act in 2008, Digital Rights Management (DRM), Latest Developments

Emerging Technologies: Open Banking, APIS & Embedded Banking, Advanced & Big Data Analytics, Blockchain, Artificial Intelligence (AI) & Machine Learning (ML), Cyber Security- Zero Trust Security Model, 5G Network, Fintech & Cloud Computing, Digital Banking Units (DBUs), Central Bank Digital Currencies (CBDCs).

Unit IV	**Information System Security Controls and Audit**	**12 Hours**

Computer Security: Physical security, Logical security, Network security, Biometric security, ISO 27000 Series Standards & Basel Recommendations on E-Banking, Computer Viruses and Frauds Communication Security: Cryptography, Digital Signatures, Public-Key Infrastructure (PKI), Certification Authorities

Business Continuity and Disaster Recovery planning: Business Continuity Plan vs Disaster Recovery Plan, Business Continuity Planning, RBI Guidelines on Business Continuity Planning, Disaster Avoidance, Disaster Recovery Planning

Information System Audit: The Concept, System Audit Procedures, System Audit – Security, IS Audit controls & Approaches, RBI Guidelines on IS Audit

RBI Guidelines on Cyber Security (2016) & Digital Payment Security (2021): Difference Between Cyber Security and Information Security, RBI Guidelines on Cyber Security in Banks – June 2016, Master Directions of RBI on Digital Payment Security Controls (Effective from August 2021.

Learning Experience: The course provides a practical and dynamic learning experience. Students engage with real-world examples of fintech innovations, digital payment systems, and mobile banking platforms. They develop critical skills in analysing IT solutions for banking operations, focusing on cybersecurity, data protection, and compliance with regulatory standards. Exposure to technologies like blockchain, AI, and open banking enhances problem-solving abilities, while case studies help apply theoretical knowledge to real banking scenarios. Overall, students gain a comprehensive understanding of how IT is revolutionizing the banking industry and are prepared for future digital finance challenges.

Textbooks

1. Information Technology & Digital Banking for CAIIB Optional by: IIBF | Publisher: Macmillan Publishers India Ltd.
2. Indian banking in Electronic Era: Sanjay & Kaptan, 2003.

Suggested Readings

1. IIBF X Taxman's Digital Banking – Seminal guide to familiarise the readers with digital banking advancements and provides practical knowledge for adapting to digital changes in banking, 2024.
2. Banking Services & Information Technology: The Indian Experience: 2008 Rajinder Kumar Uppal, 2008.

Open Educational Resources (OER)

1. IIBF Exam – Macmillan Education
2. Information-Technology-Subject-updates-110418.pdf

Evaluation Scheme

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

SEMESTER I					
Course Code: MCBM107	**Course Title: Project Finance**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites					

Course Perspective

This course enables the students to understand fundamentals of project finance and appraisal. It prepares the student to be competent in Project Finance – structuring the project company, its contracts, financial plan for the project and evaluation of such financial plans. The course covers both the borrowers' as well as lenders perspective. However, the focus more emphasis is given to borrowers' viewpoint as it is fundamental because it is the borrower who must decide whether project finance has a role to play in the execution of business strategy. Students interested in a lender's perspective will benefit, however, from a deeper understanding of borrowers' motives, their ideas on how project finance creates value**.**

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the concept of corporate finance and project finance	L2
CO2	**Applying** the project finance structure and sources of finance	L3
CO3	**Analysing** and quantifying the acceptability of risks	L4
CO4	**Analysing** the project's debt capacity and loan schedule	L4
CO5	**Evaluating** the need, purpose and function of project documents	L5

Course Content

Unit I	**Introduction**	**9 Hours**
Project Management: An Introduction, The Project Finance Markets, Role of Advisors in Project Finance, Project Development and Management, Types of Projects, Infrastructure, IT and Water Projects, PPP: BOOT, BOO, BOT, Turnkey Projects, Model Concession Agreements: Highway, Airport and Electricity, SPV Structure & Financing, Tripartite Agreements.		
Unit II	**Assessing Risks in Project Finance**	**12 Hours**
Social, Economic, Market, and Financial Analysis, Scenario Analysis, Sensitivity analysis, Decision tree, social cost-benefit analysis, Project Finance and Commercial Risks, Project Finance and Macroeconomic Risks, Regulatory and Political Risks, Risk Mitigation Methodologies for Projects		
Unit III	**Financing of Projects**	**12 Hours**
Free cash flows, Valuation Modelling, Means of Financing Projects, Working Capital Finance for Projects, Financial Projections, Investment Criteria, Cost Benefit Analysis, Valuing the Project and Project Cash Flow Analysis, Project Appraisal and Evaluation, Gap Financing.		
Unit IV	**Legal aspects in Project Finance**	**12 Hours**
Legal Aspects in Project Finance, Legal Aspects in Project Finance, Project Agreements, Sub-Contracts and Other Related Agreements, Project Finance Loan Documentation, Contemporary Issues in Project Finance, Taxation and Incentives Interest Subsidy, Tax shield on Depreciation, Tax Rebates, Tax Holidays, Export Credit Agencies and Development Finance Institutions, Multilateral Project Financing, Consortium Financing		

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

Textbooks

1. "Prasanna Chandra", Projects-Planning Analysis, Selection, Financing, Implementation and Review, 6th edition, 2006.
2. "Gopalakrishnan", Project Management, TMH, 2007.

Suggested Readings

1. Project finance in Theory and Practice by Stefano Gatti, Elsevier
2. Principles of Project Finance by E.R. Yescombe, American Press Elsevier

Open Educational Resources (OER)

1. http://www.business-standard.com/article/companies/mumbai-sea-link-banks-on-ultra-hightraffic-flows-108022301074_1.html
2. The Journal of Project Finance

3. International Journal of Project Management-Elsevier

Evaluation Scheme

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

Semester II

SEMESTER II					
Course Code: MCBM102	**Course Title: Analysis Cost for Managerial Decision Making**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of financial Accounting**				

Course Perspective

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

Course Outcomes:

After completion of the course the student will be:

Course Outcome	**Course Outcome Statement**	**Bloom Taxonomy Level**
CO1	**Understanding** the basic concept of cost and management accounting.	L2
CO2	**Applying** costing technique like budgetary control and standard costing for the purpose of cost control.	L3
CO3	**Applying** costing technique like marginal costing and absorption costing for the purpose of cost control.	L3

CO4	**Analysing** strategic cost management techniques such as value chain analysis and activity-based costing.	L4
CO5	**Evaluating** business decisions using marginal costing technique.	L5

Course Content

Unit I	**Introduction to Cost and Management Accounting**	**10 Hours**
Costs Accounting: Basic cost concepts - Elements of Costs, Classification of Costs, Total Cost build up and Cost sheet. Management Accounting: Nature and Scope, Financial Accounting, Cost Accounting and Management Accounting, Advantages and Limitations of Management Accounting, Role of Management Accountant.		
Unit II	**Costing Techniques: Budgetary Control**	**10 Hours**
Budgets and Budgetary Control: Concept of Budgets and Budgetary Control, Advantages and Limitations of Budgetary Control, Establishing a System of Budgetary Control, Fixed and Flexile Budgeting, Performance Budgeting and Zero-Base Budgeting, Concept of Responsibility Accounting – Types of Responsibility Centres		
Unit III	**Costing Techniques: Standard Costing and Marginal Costing**	**15 Hours**
Standard Costing and Variance Analysis: Meaning of Standard Cost, Significance of Variance Analysis, Computation of Material, Labour Variances. Marginal Costing and Profit Planning: Marginal Costing Differentiated from Absorption Costing, Direct Costing, Differential Costing, Key Factor, Break-even Analysis, Margin of Safety, Cost-Volume-Profit Relationship, Advantages, Limitations and Applications of Marginal Costing.		
Unit IV	**Managerial Decision Making**	**10 Hours**
Decision models and tools. Expand or Contract Financial analysis of expanding or contracting business operations, Factors influencing expansion decisions: Market demand, cost considerations, Shutdown or Continue Decisions, Strategic Cost Management Integrating cost management with strategic planning, Techniques for strategic cost management: Value chain analysis, activity-based costing (ABC). Case Studies and Practical Applications		

Learning Experience: Students will engage in case studies and practical exercises to apply concepts in real-world scenarios. Group projects and collaborative learning foster teamwork and deeper understanding. Guest lectures

from industry experts provide current insights and practical applications. Self-learning through online courses, e-books, and webinars further enhances comprehension and application of cost management principles.

Textbooks

1. Arora, M.N. &Katyal, Priyanka (2016) Cost Accounting, New Delhi: Vikas Publishing
2. Vaidya, S. C., (2022) Cost Management: Strategic Approach,

Suggested Readings

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

Open Educational Resources (OER)

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

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

SEMESTER II					
Course Code: **MCBM104**	**Course Title: Macro Economics**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of Managerial Economics**				

Course Perspective

This course is designed to bridge the gap between macroeconomic theory and real-world economic policymaking. It equips students with essential analytical tools to understand and address complex macroeconomic issues. By exploring key concepts such as aggregate demand and supply, monetary and fiscal policy, and economic growth theories, students will apply these frameworks to analyze contemporary economic challenges. The course emphasizes critical thinking and practical application, preparing students to make informed decisions that impact economic stability and growth. This foundational knowledge will empower students for advanced studies in economics, finance, and public policy, equipping them to navigate a dynamic global economy.

Course Outcomes:

After completion of the course, the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the key concept of Macro Economics.	L2
CO2	**Applying** the aggregate demand and supply framework to evaluate economic equilibrium and business cycle phases	L3
CO3	**Analyzing** the effectiveness of monetary and fiscal policies in addressing inflation, unemployment, and overall economic stability	L4
CO4	**Evaluating** the impact of exchange rate systems and balance of payments on economic performance in open economies.	L5
CO5	**Evaluating** various economic growth theories, emphasizing the role of technology and policy in sustainable development.	L5

Course Content

Unit I	**Introduction**	**12 Hours**
Scope and importance of macroeconomics, Key macroeconomic variables: Output, employment, inflation, interest rates. **National income accounting**: GDP, GNP, NNP, and other measures. Circular flow of income in a closed and open economy, Theories of income and output determination. Keynesian theory of income and employment, Classical vs. Keynesian perspectives on the economy.		
Unit II	**Aggregate Demand and Supply, Business Cycles**	**12 Hours**
Aggregate demand (AD) and its components, Aggregate supply (AS) and the price level, AD-AS model: Short-run and long-run equilibrium. Determinants of consumption, investment, and government spending, Role of interest rates in the economy, IS-LM model. **Business cycles:** Phases and causes, Real Business Cycle theory, Keynesian vs. Monetarist perspectives on business cycles.		
Unit III	**Monetary and Fiscal Policy**	**11 Hours**
Monetary policy tools: Open market operations, discount rate, and reserve requirements, Role of central banks and the money supply. **Inflation:** Causes, costs, and policy responses, The Phillips Curve: Inflation-unemployment trade-off, Expectations-augmented Phillips Curve. **Fiscal policy**: Government spending, taxation, and its impact on aggregate demand, Deficits, debt, and sustainability of fiscal policy, Ricardian Equivalence and crowding out.		
Unit IV	**Open Economy Macroeconomics and Growth Theories**	**10 Hours**
Balance of payments, Exchange rate systems: Fixed vs. flexible exchange rates, Purchasing Power Parity (PPP) and interest rate parity. Open economy IS-LM model, Mundell-Fleming model with flexible and fixed exchange rates. **Economic growth theories**: Solow growth model, Endogenous growth theory, Technological progress and its role in growth, Growth convergence and divergence among countries.		

Learning Experience: This Macroeconomic Theory course integrates theoretical concepts with practical applications to enhance students' understanding of macroeconomic dynamics. Through the exploration of key macroeconomic variables, national income accounting, and aggregate demand and supply, students will assess business cycles and their causes. The examination of monetary and fiscal policies will highlight their impacts on the economy. Additionally, the study of open economy macroeconomics and growth theories will deepen students' insights into global economic interactions. Engaging with real-world data and case studies, students will develop critical analytical skills to interpret macroeconomic trends effectively.

Textbooks

1. Mankiw, N. Gregory. *Macroeconomics*. Worth Publishers
2. Blanchard, Olivier. *Macroeconomics*. Pearson Education
3. Dornbusch, R., Fischer, S., & Startz, R. *Macroeconomics*. McGraw-Hill Education

Suggested Readings

1. Mankiw, N. Gregory. Macroeconomics. Worth Publishers
2. Blanchard, Olivier. Macroeconomics. Pearson Education
3. Dornbusch, R., Fischer, S., & Startz, R. Macroeconomics. McGraw-Hill Education

Open Educational Resources (OER)

1. https://ocw.mit.edu/courses/economics/
2. https://www.khanacademy.org/economics-finance-domain/macroeconomics
3. https://www.coursera.org/courses?query=macroeconomics

Evaluation Scheme

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

SEMESTER II					
Course Code: MCBA204	**Course Title: Introduction to Financial Management**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of Finance**				

Course Perspective

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

Course Outcomes:

After completion of the course, the student will be:

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

Course Content

Unit I	**Introduction**	**10 Hours**
Meaning and Definition of Financial Management, Goals of Financial Management, The Fundamental Principle of Finance, Risk-return trade-off, Agency problem, Emerging roles of financial managers in India; Calculation of Time Value of Money: Future Value, Present Value, Annuity, Perpetuity.		
Unit II	**Investment and Financial decisions**	**13 Hours**
Capital Budgeting: Meaning, Capital budgeting Process; Project Classification; Evaluation Techniques – Payback period, ARR, Discounted payback period; NPV, PI, IRR, Accept/reject criteria.		

Capital Structure: Meaning, factors determining capital structure, capital structure planning and policy, capital structure theories; Different sources of Long-term Finance; Leverages: Operating leverage, financial leverage, and Combined leverage, EBIT-EPS analysis; Cost of capital: Cost of equity, Cost of preference shares, Cost of debt, WACC.		
Unit III	**Dividend decisions**	**12 Hours**
Meaning of dividend policy, factors influencing dividend policy, objectives of dividend policy, stability of dividends, forms of dividend; Relevance v/s Irrelevance of Dividends (Relevant Theory: Walter's Model, Gordon's Model; Irrelevant Theory: MM's Approach)		
Unit IV	**Management of Working Capital**	**10 Hours**
Introduction, Concepts of working capital, Operating and cash conversion cycle, Permanent and variable working capital, balanced working capital position, Determinants of working capital, Issues in working capital management, Estimating working capital requirement, Receivables Management-credit period and discount evaluation.		

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

Textbooks

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

Suggested Readings

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

Open Educational Resources (OER)

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

Evaluation Scheme

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

SEMESTER II					
Course Code:	**Course Title: Business Statistics**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Skill Enhancement Course				
Total Contact Hours	45				
Pre-Requisites/Co-Requisites					

Course Perspective

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

Course Outcomes

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level

CO2	**Understanding** the basic concepts of statistics and the measurement of central tendency and dispersion. Also understand the data visualization and presentation.	L2
CO3	**Applying** probability concepts and various data distributions to solve business-related problems.	L3
CO4	**Analyzing** statistical data using techniques such as hypothesis testing and regression analysis to inform business decisions in the field of business management.	L4
CO5	**Evaluating** ddifferent statistical models to assess their effectiveness in forecasting and decision-making processes	L5
CO6	**Creating** data-driven strategies based on statistical analysis for optimizing business operations and decision-making in business management.	L6

Course Content

Unit I	**Data and Types of Descriptive Analysis**	**12 Hours**
Attributes and variables, Scales of measurement: nominal, ordinal, interval and ratio, Quantitative and Qualitative Data, Measures of Central Value: Mean, Median, Mode, Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation, Moments, Skewness, Kurtosis. Visualization of Data: Histograms, Stem and Leaf Plots, Five Number Summary and Box Plots. Introduction to Big Data: Characteristics and Stages, Application of Central tendency and Variance Measures in Finance and Economics.		
Unit II	**Correlation and Regression Analysis**	**10 Hours**
Correlation Analysis: Meaning and significance. Correlation and Causation, Types of Correlation, Methods of studying Simple correlation – Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient. Regression Analysis: Meaning and significance, Regression vs. Correlation, Simple Regression model: Linear Regression, R-square and MSE in Regression, Geometric Interpretation of Regression., Application of Correlation and Regression in Finance and Economics		
Unit III	**Random Variable Analysis**	**10 Hours**
Probability: Meaning and types, Conditional probability, Bayes' theorem, Random Variable: discrete and continuous. Probability Distribution: This means the characteristics (Expectation and variance) of Binomial, Poisson, Exponential and Normal distribution, z-score, Chebyshev and empirical rule, and Central limit theorem.		

Unit IV	Introduction to Estimation and Hypothesis Testing	13 Hours
Estimation: Point and Interval estimation of population mean, Confidence intervals for the parameters of a normal distribution (one sample only), Hypothesis Testing: Null and Alternate Hypothesis, Parametric and Non-Parametric tests, One Tail and Two tail tests, Chi-Square test, Level of Significance, Type I and Type II error, Test of hypothesis concerning Mean: z-test & t-test.		

Learning Experience

The course will employ diverse teaching methods to enhance student engagement and learning. Interactive lectures, incorporating presentations and Q&A sessions, will facilitate a deeper understanding of core concepts while maintaining active student participation. Hands-on learning through practical exercises will reinforce theoretical knowledge. To simplify complex ideas, real-world cases will be adapted and discussed, making the content more relatable. Digital media resources such as video tutorials and podcasts will cater to various learning styles, and a Learning Management System (LMS) will be used to share course materials and assignments. Continuous and formative assessments, including quizzes and class discussions, will provide timely feedback on student progress. Additionally, the course instructor will offer extra support and feedback during scheduled office hours to address individual learning needs. Together, these strategies will ensure a comprehensive and engaging learning experience.

Textbooks

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

Suggested Readings

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

Open Educational Resources (OER)

1. *NPTEL, Swayam, Course Era*

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory)	

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

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

Course Perspective

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

Course Outcomes:

After completion of the course the student will be:

Course Outcome	**Course Outcome Statement**	**Bloom Taxonomy Level**

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

Course Content

Unit I	**Basics of MS Excel**	**8 Hours**
Features of MS Excel, Worksheets and Workbooks: Labeling and Naming Worksheets and Workbooks, Adding, Deleting and Saving Worksheets and Workbooks, Reposition Worksheets, Inserting, Deleting, and Renaming Worksheets, Copy Worksheets, printing a Workbook, formatting a Worksheet, Adding Elements to a Workbook, Protecting Worksheet and Workbook.		
Unit II	**Data Representation using MS Excel**	**7 Hours**
Import external data, creating a Table, Sorting Data into a Table, Data Validation, Consolidation Defining Names in MS Excel, Macros: View Macros, Record Macros, Formulas and Functions: Creating a Formula, Formula Auditing, Meaning and Advantages of functions, Insert function, Use relative References, Mathematical Functions, Statistical Functions, Date & Time Functions.		
Unit III	**Data Visualization through MS Excel**	**8 Hours**
Charts: Chart elements: Titles, legend, data labels, creating a New Chart, Formatting the Chat, Types of charts, Using Chart Templates. PivotTables: Creating a PivotTable, Filtering and Sorting a PivotTable, Using Slicers to manipulate PivotTables, Creating a PivotChart		
Unit IV	**Data Analysis**	**7 Hours**
Filtering Data: Creating a Custom AutoFilter, Using an Advanced Filter. Data Sorting, Data Outline: Group, Ungroup and Subtotals.		

Learning Experience: The learning process for this course will be highly interactive and hands-on, blending lectures, practical exercises, quizzes, and assessments to provide comprehensive coverage of MS Excel. Students will begin with guided classes focusing on basic features, including workbook and worksheet management, with immediate practice tasks to reinforce understanding. For data representation, students will engage in case-based exercises to apply functions, formulas, and macros, making their learning practical and context-driven. As they

progress to data visualization, collaborative labs will help them create and format charts, PivotTables, and PivotCharts. The final unit will emphasize data analysis techniques through real-time filtering and sorting tasks, supported by periodic quizzes to ensure mastery. This structured and immersive learning approach will equip students with the skills to efficiently manage, visualize, and analyze data using MS Excel, making it highly relevant for both academic and professional applications.

Textbooks

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

Open Educational Resources (OER)

4. Excel video training - Microsoft Support
5. Microsoft Excel - Excel from Beginner to Advanced | Udemy
6. MS Excel Tutorial - Learn Microsoft Excel Free Online (geeksforgeeks.org)
7.

Evaluation Scheme

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

Semester III

SEMESTER III					
Course Code: MCBM203	**Course Title: Banking Sector in India**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of banking sector and its features**				

Course Perspective

This course offers students a deep understanding of banking and how it works in the economy for making strategic banking decisions. It emphasizes the practical application of concepts of Banking sector such as Bank Deposits, Nomination and Deposit Insurance Other Banking Services Kinds of deposits, Bank-Customer Relationship & NPA's and thus contribute to organizational success. The course is essential for those pursuing careers in finance, management, or entrepreneurship, as it provides the analytical tools needed to navigate and influence complex banking environments in the real world.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	**Course Outcome Statement**	**Bloom Taxonomy Level**
CO1	**Understanding** the concept of banking sector and economy as well as banking structure in India	L2
CO2	**Applying** the concepts of banking sector in different scenarios	L3
CO3	**Analyzing** the different kinds of banking sector accounts and how they operate and function in India	L4
CO4	**Analyzing** the different banking sectors and customer relationships through different mechanisms	L4
CO5	**Evaluating** the banking sector structure through its various components	L5

Course Content

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

Learning Experience: This course will be conducted through a blend of lectures, case studies, hands-on exercises, and group discussions to ensure a dynamic and participatory learning environment. To enhance experiential learning, students will engage in group projects that simulate real business scenarios, such as Central Bank Deposits, Nomination and Deposit Insurance Other Banking Services Kinds of deposits, Bank-Customer Relationship & NPAs. Assessments will be diverse, including assignments, quizzes, group presentations, and a final examination, ensuring that students are evaluated on both their theoretical knowledge and practical skills. The course instructor will be available for additional support and feedback, encouraging students to seek help as needed.

Textbooks

1. Banking in India by S. K. Das
2. Indian Banking: Contemporary Issues by R.S. Sirohi and Sudhakar Pandey

Suggested Readings

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

Open Educational Resources (OER)

1. 60 - CAIIB_20210201.PDF
2. 60-CAIIB-Final_20200224.pdf

Evaluation Scheme

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

SEMESTER III					
Course Code: MCBM201	**Course Title: Capital Market Operations**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/Co-Requisites	Students should have an understanding of financial markets and investment concepts.				

Course Perspective

This course is designed to familiarize students with the structure, functioning, and regulations of capital markets. It covers the essential tools and techniques for evaluating securities and understanding the roles of various market participants to prepare students for careers in finance and investment.

Course Outcomes

Upon completion of the course the learner will be able to:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	Understanding the structure and importance of capital markets in economic development.	L2
CO2	Applying techniques for valuing various financial instruments traded in capital markets.	L3
CO3	Analysing the operations of stock exchanges, regulatory frameworks, and investor protection mechanisms.	L4
CO4	Evaluating the impact of market dynamics, trading mechanisms, and financial regulations on capital markets.	L5
CO5	Designing a basic investment portfolio using principles of risk-return trade-off and diversification.	L6

Course Content

Unit I	**Introduction to Capital Markets**	**9 Hours**
Overview of Financial Markets: Money Market vs. Capital Market. Role of Capital Markets in Economic Growth. Primary and Secondary Markets: Functions and Participants. Types of Securities: Equity, Debt, Derivatives. Role of Regulatory Bodies: SEBI, RBI, and Market Regulations. Case Study: Key Developments in Indian Capital Markets		
Unit II	**Stock Exchanges and Trading Mechanisms**	**12 Hours**
Structure and Functions of Stock Exchanges: NSE, BSE, and International Exchanges. Trading Mechanisms: Order Types, Settlement Cycles, and Transaction Costs. Stock Market Indices: Construction, Types, and Significance (e.g., Nifty, Sensex). Clearing and Settlement Process: Role of Clearing Corporations. Dematerialization of Securities: Process, Benefits, and Challenges. Case Studies on Stock Market Trends.		
Unit III	**Investment Analysis and Valuation**	**12 ours**
Fundamental Analysis: Economic, Industry, and Company Analysis. Technical Analysis: Charts, Indicators, and Trends. Valuation of Securities: Dividend Discount Model (DDM), Price-Earnings Ratio, Bond Valuation. Risk-Return Analysis: Diversification, Beta, and CAPM. Introduction to Derivatives: Futures, Options, and Hedging Strategies Practical Application: Portfolio Construction with Real-Time Market Data.		
Unit IV	**Capital Market Regulations and Investor Protection**	**12 Hours**
Role of SEBI in Market Regulation and Investor Protection. Regulatory Mechanisms for Market Stability and Fairness. Insider Trading, Market		

Manipulation, and Prevention Measures. Code of Conduct for Market Intermediaries. Grievance Redressal Mechanisms for Investors. Case Study on Major Regulatory Reforms in Capital Markets.

Learning Experience: The course employs interactive lectures with real-life market examples and practical trading exercises using simulators to deepen understanding of capital market functions. Students engage in case study discussions to explore market trends and challenges, supplemented by digital resources like tutorials and market analysis videos. Continuous assessments through quizzes, portfolio analysis, and discussions provide ongoing feedback, while mentorship and support are available during office hours for additional guidance.

Textbooks

1. Capital Markets by Frank J. Fabozzi, 5th Edition, Pearson Education.
2. Investment Analysis and Portfolio Management by Prasanna Chandra, McGraw-Hill Education.

Suggested Readings

1. Fundamentals of Capital Market and Financial Institutions by Dr. Rachana Satish, Himalaya Publishing.
2. Securities Market Basics by the National Institute of Securities Markets (NISM), Securities and Exchange Board of India.

Open Educational Resources (OER)

1. NPTEL Capital Market Course
2. Coursera - Capital Markets

Evaluation Scheme

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

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

SEMESTER III					
Course Code: MCBM207	**Course Title: Central Banking**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of banking and its features**				

Course Perspective

This course offers students a deep understanding of banking and how it works in the economy for making strategic banking decisions. It emphasizes the practical application of concepts of Central Banks such as Bank Deposits, Nomination and Deposit Insurance Other Banking Services Kinds of deposits, Bank-Customer Relationship & NPA's and thus contribute to organizational success. The course is essential for those pursuing careers in finance, management, or entrepreneurship, as it provides the analytical tools needed to navigate and influence complex banking environments in the real world.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the concept of central banking and economy as well as banking structure in India	L2
CO2	**Applying** the concepts of central banking in different scenarios	L3
CO3	**Analyzing** the different kinds of central bank accounts and how they operate and function in India	L4
CO4	**Analyzing** the different central banks and customer relationships through different mechanisms	L4

CO5	**Evaluating** the central banking structure through its various components	L5

Course Content

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

Learning Experience: This course will be conducted through a blend of lectures, case studies, hands-on exercises, and group discussions to ensure a dynamic and participatory learning environment. To enhance experiential learning, students will engage in group projects that simulate real business scenarios, such as Central Bank Deposits, Nomination and Deposit Insurance Other Banking Services Kinds of deposits, Bank-Customer Relationship & NPAs. Assessments will be diverse, including assignments, quizzes, group presentations, and a final examination, ensuring that students are evaluated on both their theoretical knowledge and practical skills. The course instructor will be available for additional support and feedback, encouraging students to seek help as needed.

Textbooks

1. Banking in India by S. K. Das
2. Indian Banking: Contemporary Issues by R.S. Sirohi and Sudhakar Pandey

Suggested Readings

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

Open Educational Resources (OER)

1. 60 - CAIIB_20210201.PDF
2. 60-CAIIB-Final_20200224.pdf

Evaluation Scheme

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

SEMESTER III					
Course Code: MCBM209	**Course Title:** **Credit Rating and Analysis**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites					

Course Perspective

This course offers students a deep understanding of cost and management accounting, crucial for making strategic business decisions. It emphasizes the practical application of concepts such as credit rating agencies and credit rating

analysis, equipping students with the skills to evaluate financial data, manage resources efficiently, and contribute to organizational success. The course is essential for those pursuing careers in finance, management, or entrepreneurship, as it provides the analytical tools needed to navigate and influence complex financial environments in the real world.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the concept of credit rating agencies and credit rating analysis	L2
CO2	**Applying** the credit rating methods for the estimation of credit rating agencies	L3
CO3	**Applying** the credit rating techniques for the estimation of credit policy, credit risk and its components.	L3
CO4	**Analyzing** the company's financial statements, cash flow and fund flow statements keeping in view the functions of credit rating agencies	L4
CO5	**Evaluating** the operations of credit rating agencies on account of fair practices followed within the country.	L5

Course Content

Unit I:	**Introduction**	**9 Hours**
Overview of Commercial/ corporate credit policies, types of borrowers and types of credit rating, role and importance of the RBI (Reserve Bank of India)		
Unit II	**Credit Rating agencies risk**	**12 Hours**
Credit policies, credit agencies risk and its components, application of financial statements, cash flow statements and funds flow statements.		
Unit III	**Credit Facilities**	**12 Hours**
Capital Budgeting techniques, Working capital Assessment, non-fund bases credit facilities, priority sector lending		
Unit IV	**Liabilities engagements**	**12 Hours**
Export finance and retail loans, documents and types of charges, management of impaired assets, fair practices on Lender's liability.		

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

Textbooks

1. Arnold Ziegel (2015). Fundamentals of Credit and Credit Analysis, CreateSpace Independent Publishing Platform.
2. Herwig Langohr, Patricia Langohr (2010). The Rating Agencies and Their Credit Ratings

Suggested Readings

1. Ciby Joseph (2013). Advanced Credit Risk Analysis and Management, Wiley.
2. Ronna Ziegel (2015). Fundamentals of Credit and Credit Analysis, CreateSpace Independent Publishing Platform.

Open Educational Resources (OER)

1. Credit Analyst | Process, Skills, Decisions, Scope, Courses
2. 20-1005-CCP-Final-1.pdf

Evaluation Scheme

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

SEMESTER III					
Course Code: **SEC063**	**Course Title:** **Advanced Excel**	**L**	**T**	**P**	**C**

Version	**1**	**0**	**0**	**1**	**2**
Category of Course	Skill Enhancement Course				
Total Contact Hours	30				
Pre-Requisites/ Co-Requisites	**Basic MS Excel course must be completed beforehand**				

Course Perspective

Upon completing this course, students will be able to apply advanced Excel techniques for efficient data management and analysis. They will understand how to leverage cell references and array formulas for targeted computations. They will analyse datasets using functions like VLOOKUP, HLOOKUP, INDEX, and MATCH to enhance data retrieval capabilities, while also creating custom data validation rules and evaluating patterns through conditional formatting. The course will enable students to synthesize complex data visualizations using PivotTables, Pivot Charts, and new chart types like tree maps and waterfalls, facilitating better interpretation of trends. Students will also apply statistical functions to calculate averages, percentiles, and forecasts, and evaluate statistical distributions using histograms, thereby making data-driven decisions with precision.

Course Outcomes:

After completion of the course the student will be:

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

Course Content

Unit I:	**Cell References & Array Formulas**	**7 Hours**
Copy a Formula, External References, Hyperlinks, Count Unique Values, Count with Or Criteria, SUMIF, SUMIFS, COUNTIF, and COUNTIFS for targeted analysis.		
Unit II	**Advanced Functions and Data Validation**	**8 Hours**
VLOOKUP, HLOOKUP, INDEX, MATCH for advanced data retrieval; Data Validation Rules - Creation & Customisation; Conditional Formatting - Highlighting trends, patterns, and anomalies in data.		
Unit III	**Data Visualization - Pivot Tables & Charts**	**8 Hours**
Filters & Slicers in Pivot Tables, PivotCharts; New Charts – Tree map & Waterfall, Sunburst, Box and whisker Charts		
Unit IV	**Statistical Functions**	**7 Hours**
Negative Numbers to Zero , Rank , Percentiles and Quartiles, AverageIf , Forecast , MaxIfs and MinIfs , Weighted Average, Histograms		

Learning Experience: The learning process for this course is a blend of interactive classes, hands-on practice, quizzes, and assessments tailored to enhance students' Excel skills across all units. It begins with instructor-led sessions to build a foundation in cell references, array formulas, and functions like SUMIF and COUNTIF, followed by practical exercises that reinforce concepts. As students' progress to advanced functions such as VLOOKUP and data validation, they will engage in case-based tasks to retrieve and analyse complex data effectively. Data visualization techniques will be taught through collaborative labs, enabling students to create PivotTables, advanced charts, and dashboards that depict data insights clearly. The course concludes with applying statistical functions, where students will practice forecasting and analysing distributions. Regular quizzes and assessments throughout ensure an effective learning journey, making students proficient in Excel's advanced functionalities and equipping them for real-world applications.

Textbooks

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

Open Educational Resources (OER)

1. https://excelgraduate.com/advanced-excel/
2. Excel Skills for Business: Advanced Course (Macquarie University) | Coursera

3. Excel Skills for Business Certificate Program (Macquarie) | Coursera

Evaluation Scheme

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

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

Course Perspective

This course provides students with the skills and confidence needed for effective oral communication in business and professional environments. Through a comprehensive approach to both informal and formal speech, public speaking, and interview techniques, students learn to communicate clearly, accurately, and persuasively. The curriculum emphasizes understanding and application of key linguistic elements, from vocabulary and pronunciation to non-verbal cues, which are essential for successful communication in diverse workplace interactions. By fostering self-awareness and adaptability, the course prepares students to handle various professional scenarios, helping them become articulate and effective communicators within a globalized business context.

Course Outcomes

After completion of the course the student will be:

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

Course Content

Unit I	**Informal Speech**	**8 Hours**
Vocabulary for Regular Use such as Travel, Shopping, Weather, etc.; Phrasal verbs and Collocations in Daily Conversations; Identify Root Words, Suffixes and Prefixes; Synonyms and Antonyms; Portmanteau Words and Transitional Words; Idioms		
Unit II	**Formal Speech**	**8 Hours**
Pronunciation Matters; Commonly Mispronounced Words; Accuracy, Tone and Pitch; Learning to Introduce Oneself Effectively in Formal and Informal Event; Conveying Opinions and Making Plans; Initiating Discussions		
Unit III	**Public Speaking**	**8 Hours**
Everyday conversations such as Workplace Interactions, Travelling, Communicating with Friends, etc.; Engaging with Audience; Speaking with Intention; Eye Contact and Body Language; Releasing Stress and Grounding; Identifying Emphasis and Articulation		
Unit IV	**Interviews**	**8 Hours**
Preparation, Types of Interviews, Interview Etiquette, Behavioral Questions, Technical Questions, Salary Negotiation, Follow-Up, Common Mistakes to Avoid, Remote Job Interviews		

Learning Experience

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

Textbook [TB]:

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

Reference Books/Materials

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

Evaluation Scheme

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

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

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

Course Perspective

The Project Management course is crucial for students, as it aligns with academic, career, and professional development goals by teaching essential project planning, execution, and leadership skills. Students learn to manage resources, timelines, and risks, preparing them for leadership roles such as Project Manager or Operations Manager. The course emphasizes strategic alignment of projects with business objectives, ensuring students can drive successful outcomes in real-world scenarios.

Course Outcomes:

After completion of the course the student will be:

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

CO5	**Developing** the ability to measure project performance.	L5

Course Content

Unit I	**Introduction**	**10 Hours**
Project Management, Phases of Project Management, Elements of Project Management, Project Life Cycle, conception and selection, planning and scheduling, implementation and control, evaluation and termination, Classification of Projects		
Unit II	**Project Analysis and Selection**	**15 Hours**
Identification of investment opportunities, project initiation, Market and Demand Analysis: Economic Analysis, Economic Analysis, Social Cost and Benefit Analysis, ROI, Replacement cost, Project Risk analysis.		
Unit III	**Project Planning and Scheduling**	**10 Hours**
Planning of Physical Resources, Human Resources, Financial Resources, Project Management Structures, Different Matrix Forms, Project Management Techniques: Gantt Chart, Milestone Chart, Critical Path Method (CPM), Project Evaluation and Review Technique (PERT), Project Scheduling,		
Unit IV	**Project Performance Measurement and Evaluation**	**10 Hours**
Performance Measurement, Project Performance Evaluation, Project Report: Types of Project Reports, Feasibility and Detailed Project Report, Project Completion Report, Project Audit: Process Audit, Post project Audit, Phases of post audit Types of post audit, Agencies for project audit (Indian scenario).		

Learning Experience

1. **Interactive Lectures**: Traditional lectures shall be conducted including interactive presentations to ensure better comprehension of core concepts by learners followed by Q&A sessions. This would also help in maintaining greater student's engagement and.
2. **Hands-On Learning**: Practical exercises will be used to reinforce theoretical knowledge.
3. **Use of abridged cases:** Adapted and modified cases from real-world would be discussed to make the concepts easier to understand.
4. **Digital Media Resources and LMS**: Videos Tutorials and podcasts will be utilised to enhance focus of each student having different learning styles. Use of LMS platform shall be integrated, where course material and assignments shall be uploaded**.**

5. **Continuous and formative Assessments**: Regular quizzes and class discussions will be used to gauge understanding and provide timely and continuous feedback.
6. **Support and Feedback:** The course in-charge will be available for additional support and feedback during scheduled office hours.

Textbooks:

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

Suggested Readings

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

Open Educational Resources (OER):

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

Evaluation Scheme

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

SEMESTER III					
Course Code: VAC-III	**Course Title:** **GST and E-Filing**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Value Added Course				
Total Contact Hours	45				

Pre-Requisites/Co-Requisites	Basic Understanding of Indirect Taxation

Course Perspective

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

Course Outcomes:

After completion of the course, the student will be:

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

Course Content

Unit I:	Goods and Services Tax: An Introduction concept. Basic Elements, Needs and Impacts	9 Hours
Concept of goods and service tax GST, Main features of GST implemented in India, Background, Causes for adoption and implementation of GST, Favourable impacts and difficulties of GST, Evaluation and suggestion of GST, Classification of GST Dual and Integrated GST, Important terms.		
Unit II	**Registration Under GST: At A Glance Provisions, Roles, Procedure and Forms**	**12 Hours**
Registration under GST provision and process. Amendment and cancellation of registration, Practical problems relating to registration. Supply of goods and services-Meaning, Scope and types. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services with practical problems.		

Unit III	Taxable Value of Supply of Goods	12 Hours
Determination of taxable value of goods and services. Items included and deductions against taxable value. Practical problems related to computation of taxable value of goods and services supplied. Tax rates applicable on supply of goods and services. Practical problems relating to calculation of GST payable on goods and services supplied.		
Unit IV	**Composition Levy**	**12 Hours**
Composition levy- eligibility, provisions, rules, rates and practical problems. Provisions and rules regarding input tax credit. Practical problems relating to calculation of ITC. Performa and preparation of tax invoice. Payment of GST, Return and assessment provision and process. Job work and reverse charge-provisions and rules. Maintenance of accounts and records. Refund of tax.		

Learning Experience:

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

Textbooks:

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

Suggested Readings

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

Evaluation Scheme

Evaluation Components	Weightage
Internal Marks (Theory): -	
I) Continuous Assessment (30 Marks)	30 Marks

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

Semester IV

SEMESTER IV					
Course Code: MCBA102	**Course Title: Individual and Organisational Behaviour**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Fundamentals of management**				

Course Perspective

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

Course Outcomes:

After completion of the course the student will be:

Course Outcome	**Course Outcome Statement**	**Bloom Taxonomy Level**
CO1	**Understanding** the concept and scope of organizational behaviour.	L2

CO2	**Applying** the concepts of individual differences, values, and attitudes to influence perception, personality, and behaviour in different organizational settings.	L3
CO3	**Analysing** strategies to develop self-directed work teams and virtual teams.	L4
CO4	**Analysing** the sources and different conflict management techniques to enhance team cohesion and effectiveness.	L4
CO5	**Evaluating** different organizational structures and designs, assessing their effectiveness in supporting organizational work and culture.	L5

Course Content

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

Learning Experience: This course offers an interactive and practical approach, blending lectures with hands-on activities. Lectures will cover key Organizational Behavior (OB) concepts, while case studies and real-world examples will enable students to apply them effectively. Through group work students will delve into interpersonal dynamics, team processes, and conflict management, fostering

teamwork and collaboration. Through role-playing exercises, students will develop emotional intelligence and conflict resolution skills in simulated workplace settings. Technology, including interactive simulations and online platforms, will enhance engagement. Assignments, such as reflections and group projects, will connect OB theories to real-world challenges, supported by fieldwork, professional interviews, peer reviews, and instructor feedback.

Textbooks

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

Suggested Readings

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

Open Educational Resources (OER)

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

Evaluation Scheme

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

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

Course Perspective

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

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the foundational concepts and principles of business research.	L2
CO2	**Applying** sampling techniques and survey methodologies to ensure that it represents population.	L3
CO3	**Analysing** different types of research designs and data collection techniques for various research objectives.	L4
CO4	**Evaluating** data through statistical methods, including hypothesis testing and advanced data analysis, to interpret findings effectively.	L5

CO5	**Creating** research reports and presentations that synthesize analysis outcomes, with a focus on actionable business insights and recommendations.	L6

Course Content

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

Learning Experience

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

Textbooks

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

Suggested Readings

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

Open Educational Resources (OER)

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

Evaluation Scheme

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

SEMESTER IV					
Course Code: MCBM204	**Course Title:** **Corporate Accounting**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of financial accounting**				

Course Perspective

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

Course Outcomes:

After completion of the course the student will be:

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

Course Content

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

Unit IV	**Final Account of Banking and Insurance Companies**	**12 Hours**
Introduction to Insurance Companies, Regulatory Requirements, Preparation of final account of Asset Management Companies (AMC).		

Learning Experience:

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

Textbooks

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

Suggested Readings

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

Open Educational Resources (OER)

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

Evaluation Scheme

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

SEMESTER IV					
Course Code: MCBM202	**Course Title: Security Analysis and Portfolio Management**	**L**	**T**	**P**	**C**
Version	**1**	**2**	**0**	**1**	**3**
Category of Course	Major				
Total Contact Hours	45 Hours				
Pre-Requisites/Co-Requisites	**Knowledge of Capital Market, Financial Management and Investment Management**				

Course Perspective

The Security Analysis and Portfolio Management course offers students a comprehensive understanding of investment analysis and portfolio management, essential for making informed investment decisions. It emphasizes the practical application of financial theories, risk management techniques, asset valuation, and portfolio optimization strategies. The course is designed to equip students with the skills needed to analyse securities, construct efficient portfolios, and manage investment risks, preparing them to navigate the complexities of global financial markets.

Course Outcomes

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO2	**Understanding** the fundamental concepts of investment and securities markets. Also various avenues available for investment.	L2
CO3	**Applying** fundamental and technical analysis tools to identify trends and make investment decisions.	L3
CO4	**Analyzing** financial statements and techniques for valuation equity and fixed interest instruments for investment.	L4
CO5	**Evaluating** asset allocation and risk management strategies in portfolio construction.	L5

CO6	**Creating** a portfolio based on modern portfolio theory principles and evaluates its performance based on theories.	L6

Course Content

Unit I	**Introduction to Investment**	**12 Hours**
Investment: Meaning, Nature and Process of Investment. Investment avenues and their Characteristic: Fixed Income Vs. Variable Income Options. Mutual funds, Futures & Options, REITs, Tax Sheltered Investment Schemes: Post office schemes, NPS, PPF, and Retirement Benefit schemes. Risk and Return Trade off; Systematic and Unsystematic risk, Types of risk. Measurement of Risk- Range as a measure, Standard deviation, Coefficient of variation, measurement of Beta (Systematic risk) and measurement Unsystematic risk, VaR (Value at risk). Characteristics Regression Line (CRL), Markowitz Theory, CAPM; Security Market Line (SML).		
Unit II	**Securities Valuation**	**12 Hours**
Security Valuation: Equity valuation – Dividend Capitalization Model: zero growth, constant growth, multiple growth models, earnings capitalization method. Valuation of preference share and bond (convertible bonds, rights, warrants). Valuation of Futures and Options.		
Unit III	**Fundamental and Technical Analysis**	**09 Hours**
Investment Analysis: Fundamental analysis; Economic Analysis, Industry Analysis, Technical analysis; Dow Theory. Efficient Market Hypothesis: Random Walk theory, Weak, Semi-strong and Strong form of Market.		
Unit IV	**Portfolio analysis and Performance Management**	**12 Hours**
Portfolio Analysis: Arbitrage Pricing Theory, Sharpe Index Model, Two-Asset Portfolio, Fama and French Model. Portfolio Evaluation: Sharpe Index Ratio, Teynor Ratio, Jensen Alpha ratio.		

Learning Experience

The Security Analysis and Portfolio Management course provides a dynamic learning experience with interactive lectures, case studies, hands-on exercises, and group discussions. It covers theoretical concepts and real-world applications, developing problem-solving skills through investment scenarios, financial analysis, and risk assessment. Group projects and discussions facilitate collaboration on portfolio construction and debates on investment strategies and ethics. Diverse assessments, including assignments, quizzes, presentations, and a final exam, ensure a comprehensive evaluation. Continuous feedback and instructor support are emphasized, equipping students with the analytical tools and practical skills needed to excel in financial markets.

Textbooks

1. Fischer, D. E., Jordan, R. J. Security Analysis and Portfolio Management. United States: Prentice Hall
2. Pandian, P. (2013). Security analysis and portfolio management (2nd ed.). New Delhi: Vikas Publishing House.
3. Subrata Mukherjee (2022), Investment Management – Text, Problems and Cases. Noida: Vikas Publishing House.

Suggested Readings

1. Kevin, S. (2022). Security Analysis and Portfolio Management, Third Edition. (2022). (n.p.): PHI Learning Pvt. Ltd.
2. Jones, C. P. (2016). Investments: Analysis and Management. United Kingdom: Wiley.
3. Reilly, F. K., Brown, K. C. (2012). Analysis of Investments and Management of Portfolios. Brazil: South-Western Cengage Learning.
4. Ranganatham, M. (2011). Security Analysis and Portfolio Management. India: Pearson Education India.
5. Chandra, P. (2010). Investment Analysis and Portfolio Management. (n.p.): Tata McGraw-Hill.
6. Sharpe, W.F., Alexander, G.J., and Bailey, J.V. (2007). Investments (6th ed.). New Delhi: Prentice Hall of India.
7. Avadhani. V.A. (2000). Investment management (10th ed.). New Delhi: Himalaya Publishing House.
8. Haugen, Robert A. (2001) Modern Investment Theory (5th ed.). New Delhi: Prentice Hall of India.
9. Alexander, Gorden., J. and Bailey., & Jeffery V. Investment analysis and portfolio management. Bombay: Dryden Press, Thomson Learning.

Open Educational Resources (OER)

1. Evaluation Scheme (Please refer to Notice Ref No: *KRMU/CoE/Even/2023-24/018* dated 10 May 2025)

Evaluation Scheme

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

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

SEMESTER IV					
Course Code: MCBM206	**Course Title: Rural Banking**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	**Major**				
Total Contact Hours	**45**				
Pre-Requisites/ Co-Requisites	**Basic knowledge of banking**				

Course Perspective

This course offers students a deep understanding of the principles, structure, and functioning of rural banking systems, covering key topics such as rural credit, microfinance, financial inclusion, and the role of technology. It emphasizes the practical application of concepts such as challenges and regulatory environment affecting rural financial services, equipping students with the skills to evaluate financial data, manage resources efficiently, and contribute to organizational success. The course is essential for those pursuing careers in finance, management, or entrepreneurship, as it provides the analytical tools needed to navigate and influence complex financial environments in the real world.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	**Course Outcome Statement**	**Bloom Taxonomy Level**
CO1	**Understanding** the fundamentals of rural banking, historical development and evolution of rural banking.	L2
CO2	**Applying** the role of various rural financial institutions.	L3
CO3	**Applying** different types of rural credit schemes.	L3

CO4	**Analyzing** the role of technology and risks associated in expanding the rural banking service	L4
CO5	**Evaluating** the role of microfinance and financial inclusion in rural areas.	L5

Course Content

Unit I:	**Introduction**	**9 Hours**
Overview of Rural Banking: Definition and significance of rural banking in economic development. Historical background and evolution of rural banking. Rural vs. urban banking systems. **Types of Rural Financial Institutions:** Structure and role of Cooperative Banks, Regional Rural Banks (RRBs), Microfinance Institutions (MFIs), and Self-Help Groups (SHGs). Role of the National Bank for Agriculture and Rural Development (NABARD). Government initiatives to strengthen rural financial systems.		
Unit II	**Credit Risk and Recovery**	**12 Hours**
Types of credit: agricultural loans, consumption loans, and microloans. Sources of rural credit: formal and informal sectors. Assessment of credit needs for agriculture, small businesses, and rural enterprises. **Credit Risk and Recovery:** Risk management in rural credit: agricultural risks, weather risks, and market risks. Recovery mechanisms in rural banking: asset management and restructuring loans. The issue of non-performing assets (NPAs) in rural banking. **Government Schemes and Support:** Kisan Credit Card Scheme, Pradhan Mantri Jan Dhan Yojana). Role of subsidies and interest rate concessions.		
Unit III	**Microfinance**	**12 Hours**
Concept of microfinance and its relevance in rural areas. Types of microfinance institutions (MFIs) and their operational models. Grameen Bank Model, SHG-Bank Linkage Program, and Joint Liability Group (JLG) model. Impact of microfinance on poverty alleviation and women empowerment. **F**inancial inclusion and its significance in economic development. Barriers to financial inclusion in rural areas, Government initiatives for financial inclusion (e.g., Digital India, Direct Benefit Transfer, PMJDY). Role of SHGs in empowering rural communities. Case studies on successful microfinance initiatives in India and abroad.		
Unit IV	**Role of technology in rural banking**	**12 Hours**
Role of Technology in Rural Banking: Mobile banking, internet banking, and digital payment systems. Role of fintech in expanding rural banking services. Use of biometric and Aadhaar-based banking solutions. Digital financial literacy programs for rural communities. Role of digital wallets and e-banking in rural areas. Case studies on successful digital banking initiatives in rural sectors.		

Learning Experience: This course will be conducted through a blend of lectures, case studies, hands-on exercises, and group discussions to ensure a dynamic and participatory learning environment. To enhance experiential learning, students will engage in group projects that simulate real business scenarios, such as the analysis of different rural credit schemes and risk analysis and making strategic financial decisions. Assessments will be diverse, including assignments, quizzes, group presentations, and a final examination, ensuring that students are evaluated on both their theoretical knowledge and practical skills. The course

instructor will be available for additional support and feedback, encouraging students to seek help as needed.

Textbooks

1. Rural Banking and Financial Systems" by A.K. Vashisht
2. Rural Banking in India" by M.L. Verma**.**

Suggested Readings

1. Rural Banking: India's Financial Inclusion Strategy" by V. Bapat
2. Microfinance and Rural Credit in India" by Prabhu Ghate
3. Principles of Banking" by N. S. Toor
4. Agricultural Banking in India" by H.R. Sharma

Open Educational Resources (OER)

1. OpenStax - Financial Markets
2. MIT Open Courseware: Economics and Finance
3. World Bank: Rural Finance (World Bank: Rural Finance)

Evaluation Scheme

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

SEMESTER IV					
Course Code: MCBM208	**Course Title:** **Valuation of Intangibles**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	**Major**				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of financial accounting**				

Course Perspective

This course offers students a deep understanding of intangible assets, focusing on their identification, categorization, and valuation, crucial for making strategic business decisions. It emphasizes the practical application of concepts such as intellectual property, goodwill, brands, patents, copyrights, and other non-physical resources, equipping students with the skills to evaluate financial data, manage resources efficiently, and contribute to organizational success. The course is essential for those pursuing careers in finance, management, or entrepreneurship, as it provides the analytical tools needed to navigate and influence complex financial environments in the real world.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the concept of intangibles assets and their valuation	L2
CO2	**Applying** the measurement and reporting of intangible assets as per Ind-As 38	L3
CO3	**Applying** the different valuation methodologies and the strengths as well as the weaknesses of various valuation models	L3
CO4	**Analyzing** the legal aspects of intellectual property as well as the specific methods of valuation of different types of intellectual property.	L4
CO5	**Evaluating** proficiency in valuing goodwill of intangible assets and the methods for recognizing and measuring the impairment of intangible assets.	L5

Course Content

Unit I:	**Introduction**	**9 Hours**
Definition and Types of Intangible Assets (Goodwill, patents, trademarks, copyrights, trade secrets, Customer lists, contracts, brand value, franchise rights), Characteristics of intangible assets, Classification: Identifiable vs. unidentifiable, internally generated vs. externally acquired. Difference between tangible and intangible assets. Accounting for Intangible Assets (Ind AS 38: Intangible). Revenue recognition and measurement. Acquisition of Intangible Assets: Purchased vs. internally generated intangible assets, Initial and subsequent measurement, Capitalization of development costs. Financial Reporting and Challenges in Valuation.		
Unit II	**Valuation Approaches for Intangible Assets**	**12 Hours**

Valuation Approaches: Four Core approaches (Cost Approach, Market Approach, Income Approach). Cost Approach: Historical cost method, Replacement and reproduction cost method, Advantages and limitations. Market Approach: Comparable market transactions, Royalty relief method, Challenges in identifying market comparable. Income Approach: Discounted Cash Flow (DCF) method, Relief from royalty method, multi-period excess earnings method (MEEM), Determining discount rates and projections.		
Unit III	**Intellectual Property Valuation**	**12 Hours**
Introduction to Intellectual Property (IP): Patents, trademarks, copyrights, trade secrets, Legal considerations for IP valuation. Patent Valuation: Income and market-based valuation techniques. Trademark and Brand Valuation: Brand equity and brand valuation. Methods of valuation: Royalty relief, premium pricing, brand strength analysis. Valuation of Copyrights and Trade Secrets: Copyright valuation for media, software, and content. Valuing trade secrets using income approaches.		
Unit IV	**Goodwill and Other Intangible Assets**	**12 Hours**
Goodwill Valuation**:** Purchase price allocation (PPA) in business combinations. Accounting treatment of goodwill under IFRS and Ind AS 38. Non-compete agreements, franchise agreements, and licenses. Valuing software and proprietary technology. Use of income and cost approaches for lesser-known intangibles. **Impairment of Intangible Assets:** IAS 36: Impairment of Assets. Determining recoverable amounts. Recognizing impairment losses and reversals.		

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

Textbooks

1. "Valuation: Measuring and Managing the Value of Companies" by McKinsey & Company, Tim Koller, Marc Goedhart, and David Wessels.
2. "Corporate Valuation and Value Creation" by Raj Kumar.
3. "Accounting Standards: Including Ind AS Interpretation" by D. S. Rawat.

Suggested Readings

1. "Valuation of Intellectual Property and Intangible Assets" by Gordon V. Smith and Russell L. Parr.
2. "Valuation: The Art and Science of Corporate Investment Decisions" by Sheridan Titman and John D. Martin.

3. "Principles of Valuation: Early History, Business and Equity" by John C. Groth.
4. "Damodaran on Valuation**"** by Aswath Damodaran.

Open Educational Resources (OER)

1. MIT Open Courseware (MIT OCW) – Financial Valuation
2. ePathshala (Government of India's OER initiative)
3. OER Commons – Intellectual Property and Valuation

Evaluation Scheme

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

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

Course Perspective

Upon completing this course, students will gain foundational and advanced skills in Python programming, SQL, and Power BI, enabling them to effectively process and analyze data for decision-making. They will demonstrate proficiency in various Python functions, data manipulation techniques, relational database management using SQL, and the creation of impactful data visualizations with Power BI. Through practical application and continuous learning, students will

acquire both the theoretical understanding and hands-on experience required to solve real-world business problems using data-driven approaches.

Course Outcomes:

After completion of the course the student will be:

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

Course Content

Unit I:	**Introduction to Python**	**8 Hours**
Why Python, Application areas of python, Installing python, Understanding print() function,set,Keywords,Comments,Variables,Literals,Operators,Reading input from console, Parsing string to int, float, statement-If elseIf elif ,Nested if ,Loop-While,For ,Nested loops, Pass, break and continue keywords, Standard Data Types--Int, float, complex, Boolean,Str, list, tuple, range, Dict, set, string and its functions, indexing and Slicing, Python List---Creating and accessing lists, Indexing and slicing lists, List methods, Nested lists, List comprehension, Python Tuple---Creating tuple, Accessing tuple, Immutability of tuple, Python Set—How to create a set, iteration over sets, Python set methods, Python Dictionary---Creating a dictionary, Accessing values from dictionary, Updating dictionary, Functions-Defining, Calling a Function, Types of functions, Function Arguments, Map (), filter (), or Lambda Function		
Unit II	**Python Module & Packages**	**7 Hours**
Why modules, Importing module, Why packages, Understanding pip utility, Panda Package, Introduction to pandas--- Labeled and structured data, Series and data frame objects, How to load Datasets From excel and From csv, Accessing data from Data Frame using loc & iloc function,head() & tail function,		

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

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

Textbooks

1. Ashok Namdev Kamthane, "Programming and Problem Solving with Python," 2nd Edition, McGraw-Hill Education.

2. Mark Lutz, "Learning Python," 5th Edition, O'Reilly Media.

Suggested Readings

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

Open Educational Resources (OER)

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

Evaluation Scheme

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

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

Course Perspective

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

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

Course Outcomes:

After completion of the course the student will be:

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

Course Content

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

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

Learning Experience:

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

Suggestive Readings

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

Open Educational Resources (OER)

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

Evaluation Scheme

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

Semester V

SEMESTER V					
Course Code: MCBM301	**Course Title:** **Understanding Direct Tax Framework**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of Direct Taxes**				

Course Perspective

This course offers students a deep understanding of the necessary theoretical and conceptual tools used in Tax Management. It emphasizes the practical application of concepts such as the Treatment of Income from different sources for assessment of Tax, Understanding Perquisites and Allowances and their role in the assessment of Tax liability, and equips students with the skills to assess and file Tax returns. The course is essential for those pursuing careers in Accounting, Taxation and Auditing.

Course Outcomes:

After completion of the course, the student will be:

Course Outcome	**Course Outcome Statement**	**Bloom Taxonomy Level**
CO1	**Understanding** the conceptual framework of direct taxation	L2
CO2	**Analysing** the effect of Income from different sources on the Tax assessment of an individual.	L3
CO3	**Applying** provisions of New Tax Regime 2023 for implications of allowances and perquisites.	L4
CO4	**Applying** provisions of New Tax Regime 2023 on the final assessment of Tax Liability.	L4

CO5	**Evaluating** final tax assessment sheet of an individual.	L5

Course Content

Unit I	**Introduction**	**9 Hours**
An introduction and Important Definitions, Agriculture Income, Residence & Tax Liability (Basis of charge), Exemptions from Tax (Non-Taxable income).		
Unit II	**Income from Salaries**	**12 Hours**
Income from Salaries (including retirement benefits).		
Unit III	**Income from House property**	**12 Hours**
Income from House Property including Fully and Partially occupied house		
Unit IV	**Income from Other Sources**	**12 Hours**
Income from Investments, Bank Deposits, and other miscellaneous receipts		

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

Textbooks

1. Singhania, V.K., Singhania, Kapil & Singhania, Monica (2016-17). Direct taxes planning and management, Taxman Publications.
2. Lal, B.B (2016-17). Direct taxes, Pearson Education.

Suggested Readings

1. Singhania. V.K (2016-17). Direct taxes & practice. New Delhi: Taxmann Publication.
2. Prasad. Bhagwati (2016-17). Direct taxes law & practice, New Delhi: Wishwa Prakashan.
3. Ahuja. Girish (2016-17). Simplified approach to income tax, Agra: Sahitya Bhawan Publishes & Distributors.

Open Educational Resources (OER)

1. http://incometaxmanagement.com/Pages/Gross-Total-Income/Salaries/Deductionunder-Chapter-VI-A.html

Evaluation Scheme

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

SEMESTER V					
Course Code: MCBM303	**Course Title:** **Derivatives and Risk Management**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of derivatives and risk management.**				

Course Perspective

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

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level

CO1	**Understanding** the concept of derivatives markets risk management processes.	L2
CO2	**Applying** the concepts of derivatives markets and risk management strategies in the stock market	L3
CO3	**Applying** the concepts of different derivatives segments in the stock market	L3
CO4	**Analysing** the concepts of different derivatives and risk management considering different strategies	L4
CO5	**Evaluating** the outcomes of different derivatives and risk management strategies. .	L5

Course Content

Unit I:	**Introduction**	**9 Hours**
Introduction, Managing Risk, Types of Business Risks, Derivatives, Products, Classification, participant, Evolution and Functions		
Unit II	**Types of Derivatives and strategies**	**12 Hours**
Introduction, Forward Contract, settlement of Forward Contract, Futures contract, Specifications of Futures contract, difference, Pricing, Arbitrage, Convergence, Relationship of futures price & expected spot price, benefit, commodity futures & economy, Difference of 7% commodity & financial futures, Pricing, hedging, Perfect & imperfect hedge, Basis & Basis Risk, Optimal Hedge Ratio, Spread strategies		
Unit III	**Stocks and Index Futures**	**12 Hours**
Index Futures, forward contracts & stocks, Future contract on indices & individual stocks, Features, specifications, pricing, Hedging, Speculation & arbitrage with stock index futures, foreign exchange markets, foreign exchange risk, FOREX rates, transactions, Arbitrage, Hedging, Speculation & arbitrage, NDF – Evolution, Growth, Features, Interest rate parity, Currency future – Trading, settlement, pricing, Hedging, Speculation & arbitrage.		
Unit IV	**Risk Management**	**12 Hours**
Introduction & Meaning, Types of credit risks, Assessment of credit risk, Credit default swaps, Total return swap, Credit linked notes, collateralized debt obligation, Payoff of options on futures, Binomial model for future options, Valuation of futures options- Black's Model, Interest rate options, Cap, Floor and Collar.		

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

Textbooks

1. An Introduction to Derivatives & Risk Management; Dom M. Chance (2004).
2. Derivatives and Risk Management; Rajiv Srivastava (2013)

Suggested Readings

1. Derivatives and Risk Management; Janakiramanan (2011).
2. Financial Engineering: Derivatives and Risk Management; Keith Cuthbertson, Dirk Nitzsche (2001).

Open Educational Resources (OER)

1. **Derivatives & Risk Management.pdf**
2. **BMS Program Booklet 2019 (Final).pdf**

Evaluation Scheme

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

SEMESTER V					
Course Code: MCBM305	**Course Title: Banking Risk Management**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites					

Course Perspective

Upon completing this course on Banking Risk Management, students will acquire a comprehensive understanding of the key types of risks that banks encounter,

such as credit, market, liquidity, and operational risks, and the principles underlying their identification, assessment, and control. Through this course, students will be equipped to analyze the risk management process within banking institutions, evaluate regulatory frameworks, including Basel Accords, and apply appropriate mitigation techniques tailored to each risk type. Students will learn to evaluate and monitor risk exposures, integrate various risk measures, and use case studies to examine real-world implications, thereby developing skills essential for informed decision-making in a regulated banking environment.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	**Course Outcome Statement**	**Bloom Taxonomy Level**
CO1	**Understanding** the fundamentals of banking risk management, the role of regulatory bodies in risk control.	L2
CO2	**Applying** risk mitigation techniques real-world credit risk scenarios in banks to reduce exposure to potential losses.	L3
CO3	**Analyzing** credit risk assessment methods models for managing default probability and loss severity.	L4
CO4	**Evaluating** market risk and liquidity risk management approaches for their effectiveness in maintaining financial stability.	L5
CO5	**Creating** an integrated risk management framework for operational risk, incorporating stress testing, scenario analysis.	L6

Course Content

Unit I	**Introduction to Banking Risk Management**	**10 Hours**
Definition and Scope of Banking Risk; Types of Risks in Banking: Credit Risk, Market Risk, Operational Risk, Liquidity Risk; Risk Management Process: Identification, Assessment, Monitoring, and Control; Role of Regulatory Bodies in Risk Management: Reserve Bank of India (RBI), Basel Committee on Banking Supervision; Introduction to the Basel Accords: Basel I, II, and III.		
Unit II	**Credit Risk Management**	**12 Hours**
Understanding Credit Risk: Credit Rating, Default Probability, Loss Given Default; Credit Risk Measurement Models: Credit Metrics, KMV Model; Credit Risk Mitigation Techniques: Collateral, Guarantees, Credit Derivatives; Non-Performing Assets (NPAs) and Their Impact on Banks; Basel III Guidelines on Credit Risk		

Unit III	Market and Liquidity Risk Management	11 Hours
Market Risk: Interest Rate Risk, Foreign Exchange Risk, and Commodity Price Risk; Value at Risk (VaR) and Other Market Risk Measurement Models; Liquidity Risk: Types, Causes, and Impact on Banks; Liquidity Coverage Ratio (LCR) and Net Stable Funding Ratio (NSFR); Techniques to Manage Market and Liquidity Risk		
Unit IV	**Operational Risk and Integrated Risk Management**	**12 Hours**
Understanding Operational Risk: Causes and Types (Fraud, System Failures, Legal Risk); Operational Risk Management Framework: Risk and Control Self-Assessment (RCSA), Key Risk Indicators (KRIs); Importance of Integrated Risk Management in Banks; Role of Stress Testing and Scenario Analysis; Case Studies on Bank Failures Due to Poor Risk Management.		

Learning Experience:

The learning process for this course will involve a blend of lectures, hands-on case studies, interactive quizzes, and assessments. Each unit will leverage different techniques for optimal understanding and practical application: lectures will build foundational knowledge on banking risks; case studies will demonstrate real-world examples of risk impacts and management outcomes; quizzes will reinforce concepts and models; and interactive discussions on regulatory frameworks will deepen understanding of Basel Accords and the role of oversight bodies. This approach ensures that students are not only absorbing theoretical knowledge but also actively engaging with practical applications, which prepares them for challenges they may face in the financial and banking sectors.

Textbooks

1. Risk Management in Banking – Joel Bessis
2. Managing Banking Risks – Eddie Cade
3. Bank Management & Financial Services – Peter Rose and Sylvia Hudgins

Suggested Readings

1. The Essentials of Risk Management – Michel Crouhy, Dan Galai, and Robert Mark
2. Banking Risk and Regulation – Alexander Dill
3. Basel III: The Risk Management Framework for Banks – David L. Rowe

Open Educational Resources (OER)

1. Coursera: Financial Risk Management by Columbia University
2. Khan Academy: Banking and Money Tutorials
3. YouTube: Banking Risk Management Lectures by Industry Experts
4. Investopedia: Risk Management in Banking Tutorials

Evaluation Scheme

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

SEMESTER V					
Course Code: MCBM307	**Course Title:** **Merger & Acquisitions**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of corporate structure and corporate finance**				

Course Perspective

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

Course Outcomes:

After completion of the course the student will be:

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

Course Content

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

Learning Experience: This course will be conducted through a blend of lectures, case studies, hands-on exercises, and group discussions to ensure a dynamic and participatory learning environment. To enhance experiential learning, students will engage in group projects that simulate real business scenarios, such as preparing reports on corporate restructuring, corporate valuation and merger and acquisitions thus making strategic financial decisions. Assessments will be diverse, including assignments, quizzes, group presentations, and a final examination,

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

Textbooks

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

Suggested Readings

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

Open Educational Resources (OER)

1. Corporate Restructuring, Valuation and Insolvency.indb
2. CRVIupdatedtillJune2017.pdf

Evaluation Scheme

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

SEMESTER V					
Course Code: **MCBA111**	**Course Title:** **Commercial Laws**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				

Pre-Requisites/ Co-Requisites	

Course Perspective

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

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the core concepts and essentials of the Indian Contract Act, Sale of Goods Act, and Companies Act, focusing on contract formation, sale agreements, and company incorporation.	L2
CO2	**Analysing** the legal provisions related to negotiable instruments, limited liability partnerships, and agency contracts to assess compliance in business transactions.	L3
CO3	**Applying** principles of consumer protection and right to information to address legal challenges in business operations, focusing on consumer rights and transparency.	L4
CO4	**Evaluating** the impact of the Information Technology Act and other business laws on digital transactions, governance, and consumer engagement.	L5
CO5	**Creating** business strategies that align with legal requirements, ensuring compliance with contract laws, company regulations, and consumer protection mandates	L6

Course Content

Unit I:	Indian Contract Act 1872	9 Hours

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

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

extbooks

1. Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, "Elements of Business Law". Sultan Chand & Sons Pvt. Ltd.
2. Dagar, Inder Jeet and Agnihotri, Anurag. Business Laws : Text and Problems. Sage Publication.
3. Jagota R. (2019). Business Laws. MKM Publishers ScholarTech Press.

4. Sharma, J.P. and Kanojia S. (2019). Business Laws. New Delhi. Bharat Law House Pvt. Ltd.
5. Singh, Avtar.(2018). The Principles of Mercantile Law. Lucknow. Eastern Book Company.
6. Tulsian P.C. (2018). Business Law. New Delhi.Tata McGraw Hill.

Suggested Readings

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

Open Educational Resources (OER)

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

SEMESTER V					
Course Code: **MCBA303**	**Course Title: General Awareness for Business**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of Business Environment**				

Course Perspective

This course provides students with a comprehensive understanding of the business environment, focusing on the various internal and external factors that shape business decisions. By exploring economic, political, legal, social, technological, and ecological influences, the course prepares students to critically analyze the complexities of modern business environments and their implications for strategic management. Through the study of PESTEL and SWOT frameworks, students will

develop the analytical skills needed to assess global business environments and evaluate how businesses can adapt to and thrive in these dynamic conditions.

Course Outcomes:

After completion of the course, the student will be:

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

Course Content

Unit I:	**Introduction**	**10 Hours**
Definition, nature, and significance of the business environment, Components of the business environment: Internal and External, Micro and Macro environment factors. Economic systems and their impact on business, Introduction to PESTEL and SWOT analysis, Globalization and its impact on business environments.		
Unit II	**Economic Environment**	**12 Hours**
Economic environment and its influence on business decisions, National income, business cycles, and inflation. Economic policies: Fiscal, monetary, and trade policies, Role of government in economic development. Liberalization, Privatization, and Globalization (LPG), Impact of international trade and investment policies on business.		
Unit III	**Political and Legal Environment**	**11 Hours**
The political system and its impact on business, Government interventions in business: Industrial, labor, and trade policies. The regulatory environment and its influence on business, corporate governance and ethics. Legal framework affecting business: Consumer Protection Act, Competition Law, Environmental Laws. Foreign Exchange Management Act (FEMA) and Foreign Direct Investment (FDI) policies.		
Unit IV	**Social, Technological, and Natural Environment**	**12 Hours**
Societal values, culture, and demographics and their impact on business, social responsibility of business, and business ethics. Technological environment and innovation, Technological disruptions and their influence on industries.		

Ecological environment and sustainable development, The impact of environmental policies on business strategy.

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

Textbooks

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

Suggested Readings

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

Open Educational Resources (OER)

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

Evaluation Scheme

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

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

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

Course Perspective

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

Course Outcomes:

After completion of the course, the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the fundamental concept of Financial Modelling	L2
CO2	**Applying** Vedic methods and practical techniques to efficiently estimate and approximate numerical values	L3
CO3	**Analysing** ratios and proportions to enhance financial analysis and decision-making processes.	L4
CO4	**Evaluating** logical reasoning skills through the analysis of blood relations, direction sense, and coding-decoding problems	L5
CO5	**Evaluating** quantitative skills, including interest calculations and data interpretation, to solve real-world mathematical challenges effectively	L5

Course Content

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

Learning Experience:

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

Textbooks

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

Suggested Readings

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

Open Educational Resources (OER)

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

3. https://www.hitbullseye.com/

Evaluation Scheme

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

SEMESTER V					
Course Code: **MCBA305**	**Course Title:** **AI Tools for Business**	**L**	**T**	**P**	**C**
Version	**1**	**1**	**0**	**1**	**3**
Category of Course	Skill Enhancement Course				
Total Contact Hours	45				
Pre-Requisites/ **Co-Requisites**					

Course Perspective

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

Course Outcomes:

After completion of the course the student will be:

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

Course Content

Unit I	**Introduction to Artificial Intelligence in Business**	**12 Hours**
Overview of Artificial Intelligence: History, scope, and key concepts,AI in Business: How AI is transforming industries, with a focus on logistics and supply chain management,Types of AI: Machine Learning, Natural Language Processing (NLP), and Robotics Process Automation (RPA),AI Tools Overview: Introduction to key AI tools for business (TensorFlow, IBM Watson, Google AI, Microsoft Azure AI),Ethical Considerations in AI: Bias, fairness, transparency, and the impact of AI on jobs		
Unit II	**Machine Learning and Predictive Analytics**	**10 Hours**
Introduction to Machine Learning (ML): Supervised, unsupervised, and reinforcement learning, Predictive Analytics: Using historical data to forecast future outcomes in supply chains, AI Tools for Machine Learning: An introduction to tools such as Scikit-learn, H2O.ai, and AWS Machine Learning, Use Cases: Predicting demand in inventory management, risk management, and route optimization in logistics, Hands-on Implementation: Building basic predictive models using open-source tools		
Unit III	**AI-Driven Automation in Business**	**12 Hours**
Robotics Process Automation (RPA): Automating repetitive business processes using AI,AI for Supply Chain Optimization: Inventory management, warehouse automation, and demand forecasting, AI Tools for Automation: Overview of UiPath, Blue Prism, and Automation Anywhere, AI in Logistics: Autonomous vehicles, drones, and smart warehouses, Workflow Automation and Chatbots: AI-based virtual assistants for business process automation		

Unit IV	AI in Decision Making and Business Analytics	11 Hours
AI for Business Decision Making: Supporting complex decision-making processes with AI, Business Intelligence and AI: How AI is integrated into business analytics platforms like Power BI and Tableau,AI Tools for Business Intelligence: Exploring AI capabilities in BI tools such as Microsoft Azure AI and Google AI,AI for Customer Insights: Personalization, recommendation engines, and sentiment analysis using AI,Future Trends: AI's role in predictive analytics, prescriptive analytics, and decision intelligence		

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

Textbooks

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

Suggested Readings

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

Open Educational Resources (OER)

1. Artificial Intelligence in Business - Coursera
2. Introduction to Machine Learning - edX
3. AI for Everyone - Coursera

Evaluation Scheme

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

Semester VI

SEMESTER VI					
Course Code: MCBA302	**Course Title: Strategic Management**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Basics of management				

Course Perspective

This course offers deep understanding of the concepts like mission, vision, and objectives and how they are aligning to organizational goals and strategies. Environmental scanning tools enable them to analyze market conditions and identify competitive advantages. Strategic management is essential for students as it teaches them to develop, implement, and evaluate strategies that drive organizational success. It equips future leaders with the ability to analyze business environments, make informed decisions, and create competitive advantages in dynamic markets, ensuring long-term sustainability and growth.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	**Course Outcome Statement**	**Bloom Taxonomy Level**
CO1	**Understanding** the concept of strategic management.	L2
CO2	**Applying** business environment analysis techniques, including PESTEL and VRIO, to inform strategic decisions in a global context.	L3
CO3	**Analysing** various strategic frameworks and models, such as SWOT analysis and the Balanced Scorecard, to assess their impact on organizational performance	L4
CO4	**Evaluating** corporate-level strategies using models like the BCG Matrix and GE Nine Cell Framework to determine their effectiveness and suitability	L5

CO5	**Creating** strategic plans that incorporate strategic leadership, culture, and Blue Ocean strategies for sustainable competitive advantage	L6

Course Content

Unit I	**Introduction to strategic management**	**11 Hours**
concept of strategic management, mission, vision, objectives, process of strategic management, environmental scanning, SWOT analysis, Strategy Formulation, Process of Strategy Formulation, Models of Strategic management – Prahlad, Mintzberg, Ansoff, Porter. Mc Kinsey 7s Framework		
Unit II	**Strategic implementation in Global Business Environment**	**12 Hours**
Business Environment Analysis – PESTEL, ETOP, SWOT, VRIO Framework, Value Chain Analysis. Generic Strategies Strategic Management Process, Constraints and Strategic Choice, Porters five forces Model, Global Multicultural Environment and Glocalization strategies		
Unit III	**Corporate Level Strategies**	**11 Hours**
Balanced Score Card; Stability, Grand, Growth, Expansion, Diversification, Disinvestment, Retrenchment, Turnaround and Combination Strategies. GE Nine Cell Framework, BCG Matrix, Stop Light Model, Directional Policy Framework, PIMS Framework		
Unit IV	**Strategic Evaluation and Control**	**11 Hours**
Strategic Leadership, Culture and Strategy, Structure and Strategy, SBU Level Strategies, Strategy Evaluation and Control, Management Control Systems, Strategic Cost Management, Product Design and Divisional Strategies. Blue Ocean Strategy		

Learning Experience: The learning process for this course will involve a mix of interactive lectures, practical workshops, case studies, quizzes, and assessments. Classes will focus on theoretical concepts, while practical sessions will allow students to apply frameworks like SWOT and PESTEL in real-world scenarios, enhancing their analytical skills. Group discussions and presentations will foster collaboration and critical thinking, while quizzes and tests will reinforce knowledge retention. This comprehensive approach ensures that students not only grasp the concepts but also develop the ability to apply them effectively in strategic decision-making processes, preparing them for leadership roles in their future careers.

Textbooks

1. Kazmi Azhar and Adela Kazmi,(2015) "Strategic Management", Tata McGraw Hill Publishing Company Ltd., New Delhi
2. Strategy Management and Business Policy: Globalisation, Innovation and Sustainability – Wheeler, Hunger and Rangrajan

Suggested Readings

1. Strategic Management Concepts: A competitive advantage approach – Fred R David
2. Competitive Strategy: Techniques for Analysing Industries and Competitors, by Michael E. Porter, Free Press publications.

Open Educational Resources (OER)

1. MIT OCW - Strategic Management
2. Open Textbook Library - Strategic Management
3. Saylor Academy - Strategic Management

Evaluation Scheme

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

SEMESTER VI					
Course Code: MCBM312	**Course Title:** **Business Valuation: Context and Methods**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	**Major**				
Total Contact Hours	**45**				

Pre-Requisites/ Co-Requisites	Basic knowledge of business valuation techniques

Course Perspective

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

Course Outcomes:

After completion of the course the student will be:

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

Course Content

Unit I:	Introduction	9 Hours
Genesis of Valuation; Need for Valuation; Hindrances/ Bottlenecks in Valuation; Business Valuation Approaches; Principles of Valuation (Cost, Price and Value), M&A, Sale of Business, Fund Raising, Voluntary Assessment; Taxation; Finance; Accounting; Industry perspective; Statutory Dimension; Society Angle.		
Unit II	**Business Valuation Methods**	**12 Hours**
Discounted Cash Flow Analysis (DCF); Comparable transactions method; Comparable Market Multiples method; Market Valuation; Economic Value-Added		

Approach; Free Cash Flow to Equity; Dividend Discount Model; Net Asset Valuation; Relative Valuation; Overview of Option Pricing Valuations.		
Unit III	**Valuation of Tangibles and Intangibles**	**12 Hours**
Overview of Valuation of Immovable Properties; Plant & Machinery; Equipment's; Vehicles; Capital Work in-Progress; Industrial Plots; Land and Buildings; Vessels, Ships, Barges etc. Definition of Intangible Assets; Categorization of Intangibles- Marketing Related, Customer or Supplier Related (Advertising Agreements, Licensing, Royalty Agreements, Servicing Contracts, Franchise Agreements), Technology Related (Contractual or non-contractual rights to use: Patented or Unpatented Technologies, Data Bases, Formulae, Designs, Software's, Process) and Artistic Related.		
Unit IV	**Business Valuation methods in different contexts**	**12 Hours**
Valuation of various magnitudes of Business Organizations: Large Companies, Small Companies, Start-Ups, Micro Small and Medium Enterprises.		

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

Textbooks

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

Suggested Readings

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

Open Educational Resources (OER)

1. **FINAL_VALUATION_BOOK_FOR_UPLOADING_FEB_5.pdf**
2. **08204153_2_ICWAI_Business_Valuation_Managment_Text.pdf, page 1-304 @ Normalize (untitled)**

Evaluation Scheme

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

SEMESTER VI					
Course Code: **MCBM302**	**Course Title:** **Financial Modelling**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic Knowledge of Finance and Excel**				

Course Perspective

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

Course Outcomes:

After completion of the course, the student will be:

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

Course Content

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

Learning Experience:

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

Textbooks

1. Alastair Day, Mastering Financial Modelling in Microsoft Excel; Pearson, India Edition
2. Danielle Stein Fairhurst, Using Excel for business analysis, Wiley Finance
3. Ragnar Lavas Et al, Financial Modelling and Asset Valuation with Excel; Routledge

Suggested Readings

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

Open Educational Resources (OER)

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

Evaluation Scheme

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

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

Course Perspective

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

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the fundamental and technical analysis to evaluate equity investments	L2
CO2	**Applying** knowledge from equity research reports based on industry and company analysis.	L3
CO3	**Applying** valuation techniques and other multiple techniques to assess stock prices.	L3

CO4	**Analyzing** macroeconomics and sector-specific trends affecting the company's performance	L4
CO5	**Evaluating** the equity research findings and conveying them to non-technical audience effectively.	L5

Course Content

Unit I:	**Introduction to Equity Research and Financial Markets**	**9 Hours**
Overview of Financial Markets: Equity, Debt, and Derivatives; Introduction to Equity Research: Purpose, Process, and Scope; Types of Investors and Investment Strategies; Role of Analysts in Investment Decisions; Introduction to Financial Statements and Key Metrics: Balance Sheet, Income Statement, Cash Flow Statement.		
Unit II	**Company and Industry Analysis**	**12 Hours**
Top-Down vs. Bottom-Up Analysis; Economic Indicators and their impact on equity markets, Porter's Five Forces for Industry Analysis, SWOT Analysis: Internal and External Factors; Competitive Positioning and Industry Lifecycle; Earnings Reports and Management Discussion and Analysis (MD&A).		
Unit III	**Valuation Techniques**	**12 Hours**
Introduction to Valuation Methods: Intrinsic vs. Relative Valuation; Discounted Cash Flow (DCF) Analysis; Multiples-Based Valuation (P/E, P/B, EV/EBITDA, etc.); Cost of Capital: WACC, CAPM, and Beta; Dividend Discount Model (DDM); Sensitivity Analysis and Scenario Planning		
Unit IV	**Equity Research Reports and Ethics**	**12 Hours**
Structure and Components of an Equity Research Report; Case Studies: Analysis of Successful and Failed Equity Reports; Presenting Research Findings: Effective Communication and Presentation Skills; Ethical Considerations in Equity Research (CFA Institute Code of Ethics); Regulatory Environment: SEBI Guidelines, Insider Trading Rules, and Disclosures; Real-world applications: Writing Equity Research Reports for a live company		

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

Textbooks

1. Pinto, J. E. (2020). Equity asset valuation. (CFA Institute Investment Series) 4th Edition, published by John Wiley & Sons.

2. Koller, T., Goedhart, M., & Wessels, D. (2010). Valuation: measuring and managing the value of companies. John Wiley & Sons.
3. Damodaran, A. (2002). Investment valuation. John Wiley & Sons.

Suggested Readings

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

Open Educational Resources (OER)

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

Evaluation Scheme

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

SEMESTER VI					
Course Code: MCBM308	**Course Title:** **Technical Analysis**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	**Major**				
Total Contact Hours	**45 Hours**				
Pre-Requisites/ Co-Requisites	**Investment Management/ Securities Analysis and Portfolio Management**				

Course Perspective

This course offers students a deep understanding of technical analysis and its application in financial markets, crucial for making strategic business decisions. It emphasizes the practical application of concepts such as use of charts, indicators, and historical data to predict market movements and trends, equipping students with the skills to evaluate financial data, manage resources efficiently, and contribute to organizational success. The course is essential for those pursuing careers in finance, management, or entrepreneurship, as it provides the analytical tools needed to navigate and influence complex financial environments in the real world.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the core principles and tools of technical analysis.	L2
CO2	**Applying** different chart patterns and technical indicators for making investment decisions	L3
CO3	**Applying** various technical strategies to predict stock price movements.	L3
CO4	**Analyzing** the investors market sentiments and investor behavior using technical analysis.	L4
CO5	**Evaluating** historical market data and trading strategies using software tools.	L5

Course Content

Unit I:	**Introduction to Technical Analysis:**	**9 Hours**
Overview of Technical Analysis: Key Concepts, Strengths, and Limitations; Assumptions of Technical Analysis: Efficient Market Hypothesis vs. Technical Analysis; Types of Charts: Line, Bar, Candlestick Charts; Trend Analysis: Understanding Market Trends, Trendlines, and Support & Resistance Levels; Introduction to Volume Analysis: Role of Volume in Confirming Trends.		
Unit II	**Chart Patterns and Technical Indicators**	**12 Hours**
Classical Chart Patterns: Head and Shoulders, Double Top/Bottom, Triangles, Flags, and Pennants; Reversal and Continuation Patterns; Moving Averages: Simple Moving Average (SMA), Exponential Moving Average (EMA); Momentum Indicators: Relative Strength Index (RSI), Moving Average Convergence Divergence (MACD); Bollinger Bands and Fibonacci Retracement		

Unit III	**Market Sentiment and Trading Strategies**	**12 Hours**
Sentiment Indicators: Put/Call Ratio, VIX, Bullish vs. Bearish Sentiment; Contrarian Indicators: Volume Oscillators, Breadth Indicators; Trading Strategies: Breakout Strategies, Mean Reversion Strategies; Risk Management in Technical Trading: Stop Loss, Risk-Reward Ratios, Position Sizing; Practical Sessions: Application of Trading Strategies Using Real-time Data		
Unit IV	**Technical Analysis in Different Asset Classes**	**12 Hours**
Technical Analysis in Equity Markets; Application of Technical Analysis in Commodities and Forex Markets; Technical Analysis for Derivatives (Options and Futures); Software Tools for Technical Analysis (Meta Trader, Trading View); Case Studies: Real-life Examples of Successful and Unsuccessful Trades Using Technical Analysis		

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

Textbooks:

1. Technical Analysis of the Financial Markets – John J. Murphy
2. A Complete Guide to Technical Trading Tactics – John L. Person
3. Japanese Candlestick Charting Techniques – Steve Nison

Suggested Readings:

1. The New Trading for a Living – Dr. Alexander Elder
2. Technical Analysis Explained – Martin J. Pring
3. Swing Trading using Candlestick Charting – Rick Saddler

Open Educational Resources (OER)

1. Coursera: Technical Analysis Course by the University of Illinois
2. Khan Academy: Financial Markets and Technical Analysis
3. Investopedia: Technical Analysis Basics
4. YouTube: Technical Analysis Mastery Tutorials

Evaluation Scheme

Evaluation Components	**Weightage**
Internal Marks (Theory):-	
I) Continuous Assessment (30 Marks)	30 Marks

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

SEMESTER VI					
Course Code: MCBA306	**Course Title: Negotiation**	**L**	**T**	**P**	**C**
Version	**1**	**2**	**0**	**0**	**2**
Category of Course	Major				
Total Contact Hours	30				
Pre-Requisites/ Co-Requisites	None				

Course Perspective:

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

Course Outcomes:

After completion of the course the student will be:

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

Course Content

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

issues, include multiple stakeholders, and /or involve powerful parties, Hofstede's Culture dimensions, Dealing with people with difficult behaviour.		
Unit IV	**Alternatives to Negotiation**	**11 Hours**
Managing Alternatives Concept of BATNA (Best Alternative to Negotiated Agreement), Methods to evaluate alternative options/offers, Management of one's alternatives and other party's alternatives during negotiation. Legitimacy and Building Commitment When to say yes to agreed terms, and when to walk away, Criteria for decision-making on negotiated terms, Assessment of the legitimacy of negotiated terms, Leading all parties to commit to the negotiated agreement, Steps from plan to execution		

Learning Experience:

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

Textbooks

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

Suggested Readings

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

Open Educational Resources (OER)

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

Evaluation Scheme

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

Semester VII

SEMESTER VII					
Course Code: MCBM401	**Course Title: International Finance**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	**Major**				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of Finance and Economics**				

Course Perspective

This course offers students a deep understanding of financial principles in an international context, crucial for making strategic business decisions. It emphasizes the practical application of concepts such as covering foreign exchange markets, global financing, international monetary systems, equipping students with the skills to evaluate financial data, manage resources efficiently, and contribute to organizational success. The course is essential for those pursuing careers in finance, management, or entrepreneurship, as it provides the analytical tools needed to navigate and influence complex financial environments in the real world.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the impact of globalization on financial decision-making and international monetary systems	L2
CO2	**Applying** foreign exchange and risk management techniques in international finance scenarios	L3
CO3	**Applying** the dynamics of international financial markets, exchange rates and interest rate policies.	L3
CO4	**Analyzing** investment opportunities in a global context, considering risk, return, and portfolio management.	L4

CO5	**Evaluating** financial strategies managing currency risk, financing and capital budgeting in multinational firms	L5

Course Content

Unit I:	**Introduction**	**9 Hours**
Overview of International Finance and its Importance, Globalization and Financial Markets, The International Monetary System: Evolution, Bretton Woods, IMF, World Bank, Balance of Payments: Structure, Significance, and Analysis, Case Studies on Global Financial Crises and Responses		
Unit II	**Foreign Exchange Markets and Exchange Rate Mechanisms**	**12 Hours**
Foreign Exchange Market Structure and Participants, Spot and Forward Exchange Rates, Interest Rate Parity, Exchange Rate Theories: Purchasing Power Parity, Interest Rate Parity, Currency Derivatives: Options, Futures, and Swaps, Managing Exchange Rate Risk: Hedging Techniques, Forward Contracts, and Options		
Unit III	**International Financial Markets and Investments**	**12 Hours**
Overview of International Capital Markets and Global Financial Instruments, International Equity and Bond Markets, Foreign Direct Investment (FDI) and Foreign Portfolio Investment (FPI), Multinational Capital Budgeting and Cost of Capital, Risk Analysis in International Investment: Country Risk, Political and Economic Factors.		
Unit IV	**Multinational Financial Management**	**12 Hours**
Financial Management of Multinational Corporations (MNCs), Financing Decisions in a Global Context, Working Capital Management for MNCs, Global Taxation, Transfer Pricing, and Tax Management, Strategic International Financial Planning and Risk Mitigation		

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

Textbooks

1. International Financial Management by Jeff Madura, 13th Edition, Cengage Learning.

2. Multinational Business Finance by David K. Eiteman, Arthur I. Stonehill, and Michael H. Moffett, 14th Edition, Pearson.

Suggested Readings

1. Global Financial Markets and Institutions by Anthony Saunders and Marcia Cornett, 7th Edition, McGraw-Hill Education.
2. International Finance: Theory and Policy by Paul R. Krugman and Maurice Obstfeld, 11th Edition, Pearson.

Open Educational Resources (OER)

1. NPTEL International Finance Course
2. Coursera - International Finance

Evaluation Scheme

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

SEMESTER VII					
Course Code: MCBM403	**Course Title: Valuation of Fixed Income Securities**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/Co-Requisites	Basics knowledge of Accounting and Financial Management				

Course Perspective

The "Valuation of Fixed Income Securities" course provides a comprehensive understanding of fixed income markets, covering the characteristics, types, and risks of various instruments. It emphasizes practical valuation skills, including bond pricing, yield measurement, and assessing interest rate sensitivity using

duration and convexity. The course explores risk management strategies for fixed income portfolios, such as passive, active, and immunization techniques, along with credit and interest rate risk control. Advanced topics like term structure models, securitization, and international bonds are included. Additionally, students learn to evaluate portfolio performance using various metrics, equipping them for real-world investment management.

Course Outcomes

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO2	**Understanding** the characteristics and types of fixed income securities, along with associated risks and various bond pricing methods, yield measures, and the relationship between bond prices and interest rates.	L2
CO3	**Applying** valuation techniques to calculate the present value of fixed income securities, including bonds with embedded options.	L3
CO4	**Analysing** the sensitivity of bond prices to changes in interest rates using duration and convexity measures.	L4
CO5	Evaluating different bond management strategies, such as immunization and active management, for portfolio risk control.	L5
CO6	Creating strategies for managing interest rate risk in fixed income portfolios using advanced valuation models and risk assessment tools.	L6

Course Content

Unit I	**Introduction to Fixed Income Securities**	**12 Hours**
Overview of Fixed Income Markets: Government bonds, corporate bonds, municipal bonds, and international bonds. Characteristics of Fixed Income Securities: Coupon rate, maturity, par value, yield to maturity, and bond pricing. Types of Fixed Income Securities: Zero-coupon bonds, convertible bonds, callable and puttable bonds, floating-rate bonds, and inflation-linked bonds. Understanding the Yield Curve: Term structure of interest rates, spot rates, and forward rates. Risks Associated with Fixed Income Securities: Interest rate risk, credit risk, reinvestment risk, and liquidity risk.		
Unit II	**Valuation Techniques**	**10 Hours**
Bond Pricing Fundamentals: Present value approach and discounting cash flows. Yield Measures: Current yield, yield to maturity (YTM), yield to call (YTC), and		

yield to worst (YTW). Duration and Convexity: Measuring interest rate sensitivity. Price-Yield Relationship: Impact of interest rate changes on bond prices. Valuation of Bonds with Embedded Options: Callable and puttable bond valuation techniques.		
Unit III	**Fixed Income Portfolio Management**	**11Hours**
Passive and Active Bond Management Strategies: Buy-and-hold, immunization, and active trading. Immunization Strategies: Duration matching, cash flow matching, and horizon matching. Credit Risk Analysis: Credit rating agencies, credit spreads, and assessing default risk. Introduction to Credit Derivatives: Credit default swaps (CDS) and collateralized debt obligations (CDOs). Managing Interest Rate Risk: Strategies using duration and convexity.		
Unit IV	**Advanced Techniques for Fixed Income Valuation**	**12 Hours**
Term Structure Models: Understanding and applying models like the Vasicek, Cox-Ingersoll-Ross, and Ho-Lee models. Securitization and Asset-Backed Securities (ABS): Mortgage-backed securities (MBS) and collateralized mortgage obligations (CMO). International Bond Markets: Currency risk and interest rate parity. Valuing Floating Rate Bonds and Inflation-Linked Bonds: Pricing mechanisms and risk factors. Performance Evaluation of Fixed Income Portfolios: Sharpe ratio, information ratio, and other performance measures.		

Learning Experience

The "Valuation of Fixed Income Securities" course offers a dynamic learning experience that integrates theory with real-world applications. Students will engage in hands-on valuation exercises to understand bond pricing, yield measures, and the impact of interest rate changes on bond prices. Through case studies and practical examples, they will apply techniques to manage risk using duration, convexity, and advanced models like term structure analysis. The course provides opportunities to explore different portfolio management strategies and evaluate performance metrics. This experiential approach ensures that learners are well-prepared to analyse, value, and manage fixed income securities in diverse market conditions.

Textbooks

1. Fabozzi, F. J. *Fixed Income Analysis.* CFA Institute Investment Series.
2. Choudhry, M. *The Bond and Money Markets: Strategy, Trading, Analysis.* Butterworth-Heinemann.

Suggested Readings

1. Tuckman, B. *Fixed Income Securities: Tools for Today's Markets.* Wiley Finance.
2. Sundaresan, S. *Fixed Income Markets and Their Derivatives.* South-Western Cengage Learning.

Open Educational Resources (OER)

1. *NPTEL, Investopedia, Swayam, Course Era*

Evaluation Scheme

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

SEMESTER VII					
Course Code: MCBM405	**Course Title:** **Investment Banking**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	**Basic knowledge of Capital Markets & Investments**				

Course Perspective

This course offers students a deep understanding of the necessary theoretical and conceptual tools used in Investment Banking. It emphasizes the practical application of concepts such as Time Value of Money, Business Valuation, and Valuation Techniques and equips students with the skills to evaluate financial

data, manage resources efficiently, and contribute to organizational success. The course is essential for those pursuing careers in finance, management, or investment management, as it provides the analytical tools to navigate and influence complex financial environments in the real world.

Course Outcomes:

After completion of the course, the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the conceptual framework and scope of investment banking.	L2
CO2	**Analyzing** the effect of time value of money, and business valuation.	L3
CO3	**Applying** risk and return trade-off while raising capital from the market.	L4
CO4	**Applying** business valuation techniques to present business as a good investment option for prospective investors.	L4
CO5	**Evaluating** business decisions using investment banking tools and techniques.	L5

Course Content

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

Learning Experience: This course will be conducted through a blend of lectures, case studies, hands-on exercises, and group discussions to ensure a dynamic and participatory learning environment. To enhance experiential learning, students will

engage in group projects that simulate real business scenarios, such as preparing a capital raising plan, conducting business valuation, and making strategic financial decisions. Assessments will be diverse, including assignments, quizzes, group presentations, and a final examination, ensuring that students are evaluated on both their theoretical knowledge and practical skills. The course instructor will be available for additional support and feedback, encouraging students to seek help as needed.

Textbooks

1. H.R. Machiraju. (2010). Indian Financial System, 4th Edition. Vikas Publishing House.
2. Sharma, C. (2021). Financial Markets, Institutions and Services - SBPD Publications. SBPD Publications.

Suggested Readings

1. Bradstreet, d. (2009). Wealth management
2. Castillo, J. J., & Mcaniff, P. J. (2007). The practitioner’s guide to investment banking, mergers & acquisitions, corporate finance. Circinus Business Press.
3. Dr. Krishna Priyaalladi. (n.d.). Quality of Customer Service - A Study of IDBI Bank in Rayalaseema Region of Andhra Pradesh. Archers & Elevators Publishing House.
4. Gupta, S. N. (n.d.). Dishonor of Cheques: Liability-Civil & Criminal. Universal Law Publishing.

Open Educational Resources (OER)

8. https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf
9. https://cleartax.in/s/business-valuation
10. https://www.icsi.edu/media/website/InvestmentBanking.pdf

Evaluation Scheme

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

Note: A student must secure 40% marks in the Internal and End Term Examination separately to secure a minimum passing grade.

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

Course Perspective

Upon completing this course, students will **understand** the foundational concepts of entrepreneurship, including its evolution, types, and importance in economic growth. They will **analyze** opportunities through idea generation, feasibility studies, and business plan creation. By applying financial management principles and exploring funding avenues, students will **evaluate** financial viability. They will also learn to **create** growth strategies and manage potential exit plans, incorporating risk management. Through real-world case studies, students will develop skills to make informed decisions for entrepreneurial success.

Course Outcomes:

After completion of the course the student will be:

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

CO5	**Creating** comprehensive business plans and exit strategies, integrating growth tactics like franchising and mergers, and handling potential business failures.	L6

Course Content

Unit I	**Introduction to Entrepreneurship**	**9 Hours**
Concept, evolution, and significance of entrepreneurship. Includes entrepreneurial traits, motivation, and types of entrepreneurships (social, corporate, etc.). Focuses on creativity, innovation, and the role of entrepreneurs in economic development.		
Unit II	**Idea Generation and Feasibility Analysis**	**12 Hours**
Techniques for generating business ideas, opportunity recognition, and conducting feasibility analysis (market, technical, and financial). Includes SWOT, PESTEL, industry, and competitor analysis, along with business plan creation.		
Unit III	**Financial Analysis and Government Schemes**	**13 Hours**
Introduces financial planning, external analysis, breakeven analysis, and cash flow management. Discusses funding sources like venture capital, angel investors, and crowdfunding. Explores Indian government schemes like Start-up India, MUDRA Yojana, and MSME support for new ventures		
Unit IV	**Growth Strategies and Exit Plans**	**11 Hours**
Introduction to business expansion strategies like franchising and mergers, and challenges in scaling a business. Covers risk management, failure handling, and exit strategies such as selling or liquidation. Case studies of successful and failed startups provide real-world insight into entrepreneurial growth and decision-making.		

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

Textbooks

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

Suggested Readings

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

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Open Educational Resources (OER)

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

Evaluation Scheme

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

Semester VIII

SEMESTER VIII					
Course Code: MCBM404	**Course Title: Ethics, Sustainability and Governance**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	Basics of management studies				

Course Perspective

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

Course Outcomes:

After completion of the course the student will be:

Course Outcome	**Course Outcome Statement**	**Bloom Taxonomy Level**
CO1	**Understanding** the importance of ethics and values in business.	L2
CO2	**Applying** moral practices and demonstrate sensitivity towards the ethical dimensions of managerial problems in real-world business scenarios.	L3

CO3	**Applying** principles and practices of Corporate Governance, Corporate Social Responsibility and Sustainable Development.	L3
CO4	**Analysing** oneself and develop critical and rational thinking to evaluate personal and professional decision-making processes.	L4
CO5	**Evaluating** company's social and environmental responsibilities from both internal and external perspectives	L5

Course Content

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

Sustainability Reporting Framework in India, Challenges in Mainstreaming Sustainability Reporting.		
Unit IV	**Sustainable Development**	**11 Hours**
Role of Business in Sustainable Development, Corporate Sustainability, Sustainability is Imperative, Government Role in improving Sustainability Reporting KYOSEI, Sustainability Reporting, Benefits of Sustainability Reporting - Sustainability Reporting Framework Global Reporting Initiative (GRI) - Sustainability Reporting Guidelines UN Global Compact – Ten Principles,2000, Sustainability Indices. Social responsibly standards, social stock exchange. Revised rules for IPO Valuation to avoid valuation hype.		

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

Textbooks

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

Suggested Readings

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

Open Educational Resources (OER)

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

Evaluation Scheme

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

SEMESTER- VIII					
Course Code: MCBA402	**Course Title: Qualitative Research Methods**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	Major				
Total Contact Hours	45				
Pre-Requisites/ Co-Requisites	None				

Course Perspective:

This course equips students with vital skills for understanding complex social and business phenomena through qualitative research methods, offering essential insights often missed by quantitative approaches. Exploring key epistemological and philosophical frameworks, students learn the distinctive value of qualitative inquiry in business, marketing, and social sciences. Through hands-on training in diverse data collection techniques, such as interviews, focus groups, and case studies, students build competencies in gathering and analyzing in-depth, meaningful data. With practical experience in ethical reporting and data interpretation, students gain critical skills in thematic analysis and grounded theory, making them proficient in handling real-world research challenges and applications.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** the foundations and importance of qualitative research.	L2
CO2	**Applying** data collection techniques, such as interviews and observations.	L3
CO3	**Analysing** qualitative data using thematic and content analysis.	L4
CO4	**Evaluating** the ethical and cultural implications of qualitative research.	L5
CO5	**Creating** strategies to ensure validity and reliability in qualitative studies by effectively managing researcher bias throughout the research process.	L6

Course Content

Unit I:	**Introduction to Qualitative Research**	**10 Hours**
Nature and scope of qualitative research, comparison with quantitative research, Epistemology, ontology, and philosophy of qualitative inquiry, Role of qualitative research in business, marketing, and social sciences, Overview of research design: Exploratory, descriptive, and interpretative designs,Case examples of qualitative research in management contexts.		
Unit II	**Data Collection Methods in Qualitative Research**	**12 Hours**
Interviews: Types (structured, semi-structured, unstructured), interview protocols, Observations: Participant vs. non-participant, field notes, and recordings, Focus groups: Structure, planning, and facilitation techniques, Document and content analysis: Analyzing text and visual data, Case studies and ethnographic research.		
Unit III	**Qualitative Data Analysis and Interpretation**	**13 Hours**
Data management and coding techniques, Thematic analysis, content analysis, narrative analysis, and grounded theory, Using qualitative analysis software (e.g., NVivo, ATLAS.ti), Interpreting findings and deriving insights from qualitative data, Case study examples: Application of thematic and content analysis.		
Unit IV	**Ethics, Validity, and Reporting in Qualitative Research**	**10 Hours**

Ethics in qualitative research: Confidentiality, informed consent, cultural sensitivity, Ensuring validity and reliability in qualitative studies, Reflexivity and researcher bias management, Writing and reporting qualitative research findings, Presentation techniques: Crafting narratives and visuals for qualitative data.

Learning Experience:

This course combines interactive lectures and discussions to introduce core concepts, paired with fieldwork exercises that allow for practical data collection and analysis. Real-world case studies enhance contextual understanding, while digital resources like video tutorials and interviews on the LMS cater to different learning preferences. Regular assessments, including quizzes, presentations, and discussions, provide timely feedback and help monitor progress. Scheduled office hours are available for personalized support and guidance on research projects, creating a well-rounded learning experience that integrates theory with hands-on practice and individualized mentorship.

Textbooks

3. Qualitative Inquiry and Research Design: Choosing Among Five Approaches, John W. Creswell, 4th Ed., SAGE Publications.
4. Doing Qualitative Research: A Practical Handbook, David Silverman, 5th Ed., SAGE Publications.

Suggested Readings

1. The Coding Manual for Qualitative Researchers, Johnny Saldaña, 3rd Ed., SAGE Publications.
2. Research Design: Qualitative, Quantitative, and Mixed Methods Approaches, John W. Creswell, 5th Ed., SAGE Publications.

Open Educational Resources (OER)

1. NPTEL Introduction to Qualitative Research https://archive.nptel.ac.in/courses/127/105/109105115/
2. https://onlinecourses.nptel.ac.in/noc23_ge36/preview

Evaluation Scheme

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

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

SEMESTER VIII					
Course Code: MCBA404	**Course Title: Multivariate Research**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	**Major**				
Total Contact Hours	**45**				
Pre-Requisites/ Co-Requisites	**Basic knowledge of research**				

Course Perspective

This course introduces multivariate research techniques to equip students with skills to analyse and interpret complex data structures in business and social sciences, enhancing decision-making abilities in research, marketing, and finance.

Course Outcomes:

After completion of the course the student will be:

Course Outcome	Course Outcome Statement	Bloom Taxonomy Level
CO1	**Understanding** key concepts in multivariate analysis and their applications.	L2
CO2	**Applying** techniques such as factor analysis and cluster analysis to identify patterns.	L3
CO3	**Applying** multivariate regression, discriminant analysis, and logistic regression on the research data.	L3
CO4	**Analyzing** the data using quantitative and qualitative research techniques.	L4
CO5	**Evaluating** models and interpreting the results of multivariate techniques.	L5

Course Content

Unit I:	**Introduction to Multivariate Analysis**	**9 Hours**
Basics of multivariate data and data structures, Overview of multivariate techniques: Exploratory vs. Confirmatory analysis, Importance of multivariate analysis in business, marketing, and finance, Data preparation: Standardization, multicollinearity, and handling missing data, Case examples of multivariate analysis in business applications.		
Unit II	**Factor Analysis and Cluster Analysis**	**12 ours**
Factor Analysis: Objectives, exploratory and confirmatory factor analysis, Eigenvalues, scree plot, and factor rotation techniques (varimax and oblimin), Cluster Analysis: Hierarchical and k-means clustering, Dendrograms and determining the optimal number of clusters, Applications of factor and cluster analysis in market segmentation and consumer profiling		
Unit III	**Regression Techniques**	**12 ours**
Multiple regression analysis: Model assumptions, multicollinearity, and interpretation, Discriminant analysis: Objective, steps, and applications in classification, Logistic regression: Binary and multinomial logistic regression, Model interpretation, odds ratio, and application in risk assessment and prediction, Case studies: Application of regression techniques in business scenarios.		
Unit IV	**Structure Equation Modeling (SEM) and Conjoint Analysis**	**12 ours**
SEM basics: Path analysis, measurement models, and model fit indices, Confirmatory factor analysis (CFA) and model validation, Mediation and moderation analysis, Conjoint Analysis: Introduction and applications in product and pricing research, Applications of SEM and conjoint analysis in consumer behaviour studies.		

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

Textbooks

1. *Multivariate Data Analysis*, Joseph F. Hair, William C. Black, Barry J. Babin, and Rolph E. Anderson, 8th Ed., Pearson.
2. *Applied Multivariate Statistical Analysis*, Richard A. Johnson and Dean W. Wichern, 6th Ed., Pearson.

Suggested Readings

1. *Structural Equation Modeling with AMOS*, Barbara M. Byrne, 2nd Ed., Taylor & Francis.
2. *Market Research: An Applied Orientation*, Naresh K. Malhotra, 7th Ed., Pearson.

Open Educational Resources (OER)

1. https://archive.nptel.ac.in/courses/111/104/111104024/
2. An Introduction to Multivariate Analysis [With Examples]

Evaluation Scheme

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

SEMESTER VIII					
Course Code: MCBM402	**Course Title:** **Personal Investment Management**	**L**	**T**	**P**	**C**
Version	**1**	**3**	**0**	**0**	**3**
Category of Course	**Major**				
Total Contact Hours	**45**				
Pre-Requisites/ Co-Requisites	**Basic knowledge of trading and investments**				

Course Perspective

This course offers students a deep understanding of personal investment management, crucial for making strategic business decisions. It emphasizes the practical application of concepts such as investment planning, retirement planning

and consumer credit and debts, equipping students with the skills to evaluate financial data, manage resources efficiently, and contribute to organizational success. The course is essential for those pursuing careers in finance, management, or entrepreneurship, as it provides the analytical tools needed to navigate and influence complex financial environments in the real world.

Course Outcomes:

After completion of the course the student will be:

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

Course Content

Unit I:	**Introduction**	**9 Hours**
What is financial planning? – Basics of Personal Financial Planning - Goals & Importance of Personal Financial Management-Financial Planning & Budgeting (With examples on Preparation of Family Cash Budget- personal income & expenditure A/c & Balance sheet)- Some tax planning tips for personal incomes – Insurance Planning – Savings – Investment Planning – Retirement Planning – Consumer Credit & Debts		
Unit II	**Investment Avenues**	**12 Hours**
What is Investment? – Classification of Investments – Physical, Financial, Marketable, Transferable, Non-marketable – Modes of Investment, Security Forms of Investment of Financial Security – Corporate bonds/Debentures – Public Sector Bonds, Preference Shares – Gilt-edged Securities –Non-security Forms of Investment (non-marketable) – Non securitized Financial Securities-Savings Certificates – Money Market Securities – NSS, NSC, PF, Corporate FDs – Life Insurance – Unit Schemes of UTI – Post Office Savings Bank Account – Bank Deposits – Others (Relief Bonds, Indira Vikas Patra, KVP) –Mutual Funds – Concept, Importance, Types –Real estate - Concept		
Unit III	**Nature & Scope of Investment Management**	**12 Hours**

Concept of investment- Security- security analysis and portfolio - Investment and Speculation-Significance of Investment-Factors favourable for Investment, Features of an Investment Program and Introduction to financial market in brief.		
Unit IV	**Stock Exchange**	**12 Hours**
Brief Introduction of stock exchanges-Role of stock exchange in the economy, Role of SEBI - Membership and Listing-Trading and Settlement-Functions of BSE and NSE.		

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

Textbooks

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

Suggested Readings

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

Open Educational Resources (OER)

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

Evaluation Scheme

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

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