

CENTRAL UNIVERSITY OF PUNJAB

Master of Commerce (M.Com)

(BATCH 2025)



**DEPARTMENT OF FINANCIAL ADMINISTRATION
SCHOOL OF MANAGEMENT**

ABOUT THE DEPARTMENT OF FINANCIAL ADMINISTRATION

The Department of Financial Administration under the School of Management was established in 2017 with a vision of becoming the Centre of excellence in Commerce and Business studies. Currently, the Department offers M.Com and Ph.D Programmes in Commerce. One of the unique features of the M.Com Programme offered by the Department of Financial Administration is rich orientation towards research. The PG students are taught the relevant skills and are being encouraged to publish research outcomes in high quality journals by undertaking quality research. The faculty members of the Department are its real strength and their experience, expertise, and research capabilities in diversified fields of management paved the way for publishing research papers in the journals of international repute. Moreover, the Department is committed to develop the young minds by teaching multiple skill sets to the students and training them to become an innovative thinker, problem solver, and inspired personality to meet the ever-changing demands of the highly competitive business environment.

VISION OF THE DEPARTMENT

“To be a leading Centre of Excellence in business education, research, and social outreach to nurture the socially responsible professionals capable of managing the dynamic business environment, and contributing towards nation building.”

MISSION OF THE DEPARTMENT

The missions of the Department of Financial Administration are:

1. To create a talented workforce capable of meeting the local, regional, national, and global needs of business and other entities.
2. To develop the capability of the young minds to make decisions at the personal and professionals.
3. To inculcate the culture of innovation and entrepreneurship in various domains of business.
4. To encourage inter-disciplinary focus, and collaborative research with leading institutions focusing on new ideas and innovations.

M.Com Programme

The Department of Financial Administration offers Two Year Postgraduate Programme in Commerce (M.Com) since its inception in 2017. The Course Structure of M.Com Programme has been designed as per the UGC Curriculum and Credit Framework for Postgraduate Programmes shall be implemented from 2025-26 Academic Session. Further, the Course Structure has been designed as per the guidance from the IQAC, New Education Policy (NEP), 2020, Sustainable Development Goals (SDGs), Indian Knowledge System (IKS), Industry requirements, Vision and Mission of Central University of Punjab as well as the Department of Financial Administration, Stakeholders' Feedback, Changes and Challenges in the Dynamic Business Environment, Suggestions received from the Esteemed Members of the Academic and Administrative Committee (AAC), Curriculum Design and Development Committee (CDDC), Curriculum Audit Committee, Board of Studies, and School Board. Further, the M.Com

Curriculum has been approved by the Academic Council, and Executive Council of the Central University of Punjab.

COURSE STRUCTURE OF M.Com PROGRAMME

Programme : 2 Year M.Com (Option II -Three Semesters of Course Work and One Semester of Research)

SEMESTER – I

Course Code	Course Name	Course Category	L	T	P	Cr
MMCM.516	Managerial Economics	Core	4	0	0	4
MMCM.517	Financial Management and Policy	Core	4	0	0	4
MMCM.518	Marketing Management	Core	4	0	0	4
MMCM.519	Sustainable Accounting	DSE	2	0	2	3
MMCM.520	International Business		3	0	0	
MMCM.521	Consumer Behaviour		3	0	0	
MMCM.522	Human Resource Management		3	0	0	
MMCM.523	Business Research Methods	SEC	3	0	2	4
MMCM.524	E-Commerce	AEC	3	0	0	3
Total Credits			21/20	0	2/4	22

(Two Hours of Remedial Classes (Individualized Education Plan) shall be offered per week)

SEMESTER – II

Course Code	Course Name	Course Category	L	T	P	Cr
MMCM.525	Security Analysis and Portfolio Management	Core	3	0	0	3
MMCM.526	Strategic Cost and Management Accounting	Core	3	0	0	3
MMCM.527	Business Analytics	Core	3	0	0	3
MMCM.528	Corporate Tax Planning	DSE	2	0	2	3
MMCM.529	Financial Technology		2	0	2	
MMCM.530	Green Marketing		3	0	0	
MMCM.531	Banking Operations and Risk Management		3	0	0	
MMCM.506	ITR Filing	IDC	2	0	0	2
MMCM.507	Financial Markets and Services					
MMCM.532	Data Analysis Using MS-Excel and SPSS	SEC	2	0	4	4
MMCM.533	Indian Business Models	AEC	3	0	0	3
MMCM.534	Sustainable Entrepreneurship	ENT	2	0	0	2
Total Credits			21/20	0	4/6	23

(Two Hours of Remedial Classes (Individualized Education Plan) shall be offered per week)

- Notes:
1. One Course is to be chosen from DSE (from Semester I to Semester III).
 2. DSE – Discipline Specific Elective
 3. SEC – Skill Enhancement Course
 4. AEC – Ability Enhancement Course
 5. IDC – Interdisciplinary Course (for the students of other Departments)
 6. ENT – Entrepreneurship Course
 7. VBC - Value Based Course
 8. L: Lectures T: Tutorial; P: Practical

SEMESTER III

Course Code	Course Name	Course Category	L	T	P	Cr
MMCM.535	Corporate Valuation	Core	3	0	0	3
MMCM.536	Strategic Management	Core	3	0	0	3
MMCM.537	GST & Customs Laws	Core	2	0	2	3
MMCM.538	Forensic Accounting & Fraud Auditing	DSE	2	0	2	3
MMCM.539	Financial Modelling		2	0	2	
MMCM.540	Sustainable Marketing		3	0	0	
MMCM.541	Organizational Behaviour		3	0	0	
MMCM.542	Personal Financial Management	AEC	2	0	0	2
MMCM.543	Corporate Governance & Business Ethics	VBC	2	0	0	2
MMCM.597	Internship (Two Months)	INT	0	0	8	4
MMCM.599-1	Research Proposal	SEC	0	0	8	4
Total Credits			15/14	0	18/20	24

(Two Hours of Remedial Classes (Individualized Education Plan) shall be offered per week)

SEMESTER - IV

Course Code	Course Name	Course Category	L	T	P	Cr
MMCM.599-2	Dissertation	SEC	0	0	40	20
Total Credits			0	0	40	20
Total Credits (I+II+III+IV)			57/ 54	0	64/70	89

SEMESTER-WISE ALLOCATION OF CREDITS

Semester	L	T	P	Credits
I	21/20	0	2/4	22
II	21/20	0	4/6	23
III	15/14	0	18/20	24
IV	0	0	40	20
Total	57/ 54	0	64/70	89

Programme : 2 Year M.Com

Option : III (Two Semesters of Course Work and Two Semesters of Research)

SEMESTER – I

Course Code	Course Name	Course Category	L	T	P	Cr
MMCM.516	Managerial Economics	Core	4	0	0	4
MMCM.517	Financial Management and Policy	Core	4	0	0	4
MMCM.518	Marketing Management	Core	4	0	0	4
MMCM.519	Sustainable Accounting	DSE	2	0	2	3
MMCM.520	International Business		3	0	0	
MMCM.521	Consumer Behaviour		3	0	0	
MMCM.522	Human Resource Management		3	0	0	
MMCM.523	Business Research Methods	SEC	3	0	2	4
MMCM.524	E-Commerce	AEC	3	0	0	3
Total Credits			21/20	0	2/4	22

(Two Hours of Remedial Classes (Individualized Education Plan) shall be offered per week)

SEMESTER – II

Course Code	Course Name	Course Category	L	T	P	Cr
MMCM.525	Security Analysis and Portfolio Management	Core	3	0	0	3
MMCM.526	Strategic Cost and Management Accounting	Core	3	0	0	3
MMCM.527	Business Analytics	Core	3	0	0	3
MMCM.528	Corporate Tax Planning	DSE	2	0	2	3
MMCM.529	Financial Technology		2	0	2	
MMCM.530	Green Marketing		3	0	0	
MMCM.531	Banking Operations and Risk Management		3	0	0	
MMCM.506	ITR Filing	IDC	2	0	0	2
MMCM.507	Financial Markets and Services					
MMCM.532	Data Analysis Using MS-Excel and SPSS	SEC	2	0	4	4
MMCM.533	Indian Business Models	AEC	3	0	0	3
MMCM.534	Sustainable Entrepreneurship	ENT	2	0	0	2
MMCM.599-1	Research Proposal	SEC	0	0	8	4
Total Credits			21/20	0	12/14	27

(Two Hours of Remedial Classes (Individualized Education Plan) shall be offered per week)

- Notes:
1. One Course is to be chosen from DSE (from Semester I to Semester III).
 2. DSE – Discipline Specific Elective
 3. SEC – Skill Enhancement Course
 4. AEC – Ability Enhancement Course
 5. IDC – Interdisciplinary Course (for the students of other Departments)
 6. ENT – Entrepreneurship Course
 7. VBC - Value Based Course
 8. L: Lectures T: Tutorial; P: Practical

SEMESTER III

Course Code	Course Name	Course Category	L	T	P	Credits
MMCM.597	Internship (Three Months)	INT	0	0	8	4
MMCM.599-1	Dissertation	SEC	0	0	40	20
Total Credits			0	0	48	24

SEMESTER - IV

Course Code	Course Name	Course Category	L	T	P	Credits
MMCM.599-2	Dissertation	SEC	0	0	40	20
Total Credits			0	0	40	20

SEMESTER-WISE ALLOCATION OF CREDITS

Semester	L	T	P	Credits
I	21/20	0	2/4	22
II	21/20	0	12/14	27
III	0	0	48	24
IV	0	0	40	20
Total	42/ 40	0	102/106	93

Graduate Attributes

The graduates will acquire strong command over discipline knowledge & thrust for skill building activities. They will have analytical thinking, creative problem solving ability and scientific research perspective towards emerging problems in the field of commerce & business. They will develop a right passion towards life-long learning & community participation.

Examination Pattern:

Examination pattern and evaluation for Masters' students (Batch 2025)

Formative Evaluation: Internal assessment shall be 25 marks using any two or more of the given methods: tests, open book examination, assignments, term paper, etc. The Mid-semester test shall be descriptive type of 25 marks including short answer and essay type. The number of questions and distribution of marks shall be decided by the teachers.

Summative Evaluation: The End semester examination (50 marks) with 70% descriptive type and 30% objective type shall be conducted at the end of the semester. The objective type shall include one-word/sentence answers, fill-in the blanks, MCQs', and matching. The descriptive type shall include short answer and essay type questions. The number of questions and distribution of marks shall be decided by the teachers. **Questions for exams and tests shall be designed to assess course learning outcomes along with focus on knowledge, understanding, application, analysis, synthesis, and evaluation.**

The evaluation for IDC, VAC and entrepreneurship, innovation and skill development courses shall include MST (50 marks) and ESE (50 marks). The pattern of examination for both MST and ESE shall be same as ESE described above for other courses.

Evaluation of dissertation proposal in the third semester shall include 50% weightage by supervisor and 50% by HoD and senior-most faculty of the department. The evaluation of dissertation in the fourth semester shall include 50% weightage for continuous evaluation by the supervisor for regularity in work, mid-term evaluation, report of dissertation, presentation, and final viva-voce; 50% weightage based on average assessment scores by an external expert, HoD and senior-most faculty of the department. Distribution of marks is based on report of dissertation (30%), presentation (10%), and final viva-voce (10%). The external expert may attend final viva-voce through offline or online mode.

Examination pattern for Masters' students (Batch 2025)

Core, Discipline Elective, and Compulsory Foundation Courses			IDC, VAC, and Entrepreneurship, Innovation and Skill Development Courses	
	Marks	Evaluation	Marks	Evaluation
Internal Assessment	25	Various methods	-	-
Mid-semester test (MST)	25	Descriptive	50	Descriptive (70%) Objective (30%)
End-semester exam (ESE)	50	Descriptive (70%) Objective (30%)	50	Descriptive (70%) Objective (30%)

Dissertation Proposal (Third Semester)			Dissertation (Fourth Semester)		
	Marks	Evaluation		Marks	Evaluation
Supervisor	50	Dissertation proposal and presentation	Supervisor	50	Continuous assessment (regularity in work, mid-term evaluation) dissertation report, presentation, final viva-voce
HoD and senior-most faculty of the department	50	Dissertation proposal and presentation	External expert, HoD and senior-most faculty of the department	50	Dissertation report (30), presentation (10), final viva-voce (10)

Marks for internship shall be given by the supervisor, HoD and senior-most faculty of the department.

Some Guidelines for Internal Assessment

1. The components/pattern of internal assessment/evaluation should be made clear to students during the semester.
2. The results of the internal assessment must be shown to the students.
3. The question papers and answers of internal assessment should be discussed in the class.
4. The internal assessment shall be transparent and student-friendly and free from personal bias or influence.

M.Com Program Course Structure: Semester-I

Course Name: **MANAGERIAL ECONOMICS**

Course Code: **MMCM.516**

Course Type: **CORE**

L	T	P	Cr
4	0	0	4
Total Hours: 60			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

CLO 1 Apply utility and demand theories and promote responsible consumption.

CLO 2 Analyze production and cost functions to make effective business decisions.

CLO 3 Evaluate pricing and output decisions under different market structures to develop competitive business strategies.

CLO 4 Understand the impact of macroeconomic theories on managerial decisions and responsible consumption.

Units/ Hours	Contents	Mapping with CLO
I 15 Hours	Managerial Economics – Nature, Scope and Uses of Managerial Economics, concept of profit and wealth maximization; Utility Analysis – law of diminishing marginal utility, law of equi-marginal utility, indifference curve analysis, derivation of demand curve with the help of utility analysis, Law of demand, elasticity of demand, demand estimation, and demand forecasting	CLO1
	Learning Activity: Conducting a classroom survey on consumer choice for eco-friendly products	
II 15 Hours	Production, Cost and Revenue: Production function, Law of variables proportions, returns to scale; managerial use of production functions, Isoquant and Iso-cost lines, producer's equilibrium; cost concepts, cost function, shape of cost curves in the short- and long-run; Revenue Concepts and Revenue Curves, Concept of Gig Economy, Characteristics, Preferences and implications.	CLO2
	Learning Activity: Present a case study on how companies in the gig economy manage variable costs and production efficiency	
III 15 Hours	Pricing and output decisions under various market structures – perfect competition, monopoly, price discrimination, monopolistic, Competition, and Oligopoly; pricing policies/strategies.	CLO3
	Learning Activity: Comparing the pricing strategies of the firms operating in different market structures	
IV 15 Hours	National Income – concepts, measurement and difficulties; Keynesian theory of income and employment – consumption, savings and investment functions, Responsible Consumption, Theory of minimization, and theory of income determination, investment multiplier; Inflation - Meaning, definition, characteristics of inflation, types of inflation, demand pull and cost push Inflation, effects of inflation, measures to control inflation.	CLO4
	Learning Activity: Making a group presentation on how inflation affects household consumption patterns.	

Transactional Mode: Lectures and Demonstrations, Case Study Discussions, Hands-on Exercises, Group Projects, Workshops and Guest Lectures, Presentations, Extensive Learning Assignments.

Suggested Readings

1. Michael R. Baye, Jeff Prince (2022) Managerial economics and business strategy (10th Edition), Mc Graw Hill.
2. Ivan Png, (2022). Managerial Economics (6th Ed.), Routledge
3. Jeffrey M. Perloff; James A. Brander (2020), Managerial economics and strategy, (3rd Ed.) Pearson Education
4. Roger Blair (2019). The Economics of Managerial Decisions, Global Edition, Pearson
5. Geetika, Piyali Ghosh, Purba Roy Chowdhury (2018). Managerial Economics (3rd Ed.), McGraw-Hill Education

Web Reference

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https://onlinecourses.nptel.ac.in/noc20_mg67/preview

<https://www.icaai.org/post/19141>

Course Name: FINANCIAL MANAGEMENT & POLICY

Course Code: MMCM.517

Course Type: CORE

L	T	P	Cr
4	0	0	4
Total Hours: 60			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

CLO 1 Understand financial management concepts and their application in business decisions.

CLO 2 Evaluate the feasibility of the project by employing the capital budgeting techniques.

CLO 3 Calculate the cost of capital and analyze its impact on business decisions.

CLO 4 Make effective working capital management decisions ensuring liquidity and profitability.

Units/ Hours	Contents	Mapping with CLO
I 15 Hours	Introduction to Financial Management: Concept and Scope of Financial Management, Goals, importance and functions of financial management; Profit maximization vs. Wealth maximization; Role of financial manager in decision making. Time Value of Money: Concept of present and future value; Discounting and compounding techniques; Applications in capital budgeting. Financial Planning: Importance of financial planning for firms; Financial forecasting, budgeting, and its role in decision-making.	CLO1
	Learning Activities: Analysing the effect of time value of money in various investment options.	
II 15 Hours	Capital Budgeting: Investment Decision Making: Concept of capital budgeting and its significance; Techniques: Net Present Value (NPV), Internal Rate of Return (IRR), Payback Period, Profitability Index, and Discounted Payback Period. Risk and Uncertainty in Capital Budgeting: Sensitivity analysis, scenario analysis, and decision trees; Use of Monte Carlo simulation in capital budgeting. Project Evaluation: Real options and capital budgeting; Social cost-benefit analysis.	CLO2
	Learning Activities: Evaluating the project proposals of business using the DCF techniques.	
III 15 Hours	Cost of Capital and Capital Structure: Calculation of cost of debt, equity, and preference shares; Weighted Average Cost of Capital (WACC) and its importance in decision-making. Capital Structure: Theories of capital structure:	CLO3

	Traditional Approach, Modigliani-Miller Theorem, Pecking Order Theory, and Trade-off Theory; Factors influencing capital structure decisions; Leverage and its impact on profitability and risk. Dividend Policy: Theories of dividend policy: Walter's Model, Gordon's Model, and Modigliani-Miller Approach; Types of dividend policies: Stable dividend policy, constant payout ratio, and residual dividend policy.	
	Learning Activities: Analyzing the effect of cost of capital on capital structure, and profitability of firms.	
IV 15 Hours	Working Capital Management: Concept and Importance of Working Capital: Working capital cycle and its components: Inventory, Receivables, and Payables management; The relationship between working capital and liquidity, profitability, and risk. Cash Management: Techniques for effective cash management: Cash budgeting, Inventory Management Techniques: Receivables and Payables Management: Credit policy, aging schedule, and collection techniques; Supplier credit policy and its impact on working capital, Latest development in the field of subject.	CLO4
	Learning Activities: Estimation of Working Capital requirements for start up	

Transaction Mode: Lecture, Demonstration, Project Method, Seminar, Brain storming, Tutorial, Problem solving, Case study.

Suggested Readings

1. Sheridan Titman (2024). Financial Management Principles and Application, (9th Ed.) Pearson Education
2. Stanley B. Block, Geoffrey A. Hirt, Bartley R. Danielsen (2023), Foundations of Financial Management, (18th Ed.), McGraw Hill
3. Ross, S. A., Westerfield, R. W., & Jordan, B. D. (2020). Essentials of Corporate Finance (10th ed.). McGraw-Hill Education.
4. Titman S., Keown A.J. & Martin J.D. (2019) Financial Management: Principles and Applications (13th Ed.). Pearson Education.
5. Berk J., Harford J. & Marzo P.D. (2019). Fundamentals of Corporate Finance (3rd Ed.). Pearson Education.
6. Brealy, R. A., Myers, S. C., & Allen, F. (2020). *Principles of Corporate Finance* (13th ed.). McGraw-Hill Education.
7. Periasamy P. (2017). Financial, Cost and Management Accounting (7th Ed.). Himalaya Publishing House.
8. Ramanathan S. (2014). Accounting for Management (4th Ed.). Oxford University Press.
9. Shah P. (2015). Management Accounting (2nd Ed.). Oxford University Press.

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<https://onlinecourses.swayam2.ac.in>
<https://nptel.ac.in/courses/110/105/110105121/>
https://www.icaai.org/post.html?post_id=16954

Course Name: **MARKETING MANAGEMENT**

Course Code: **MMCM.518**

Course Type: **CORE**

L	T	P	Cr
4	0	0	4
Total Hours: 60			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

CLO 1 Compare and contrast various marketing orientations

CLO 2 Develop consumer profiles based on buying behaviour.

CLO 3 Apply product mix in Product decision process and new product development.

CLO 4 Decide the channels of distribution and players in the distribution process.

Units/ Hours	Contents	Mapping with CLO
I 15 Hours	Introduction: Traditional view of marketing; Evolution of marketing concept; Modern concept of marketing; Societal Marketing & SDG-3 (Good Health & Quality of Life), Marketing Planning, Marketing functions and role; Marketing management process- a strategic perspective, Marketing Mix; Marketing Environment: Significance of scanning marketing environment; Economic, demographic, socio-cultural, technical, political and legal environment of marketing in India.	CLO1
	Learning Activities: Designing Marketing Mix for Durable Products	
II 15 Hours	Buyer behaviour: Consumer vs. business buying behaviour; Consumer buying decision process and influences; Industrial buying process; Market Segmentation, Targeting and Positioning: Bases and procedure for segmenting a consumer market; Criteria for effective market segmentation; Target market selection and strategies; Positioning – concept, bases and process. Sustainability Marketing & SDG12 (Consume & Produce Responsibly), Influencer Marketing.	CLO2
	Learning Activities: Preparing list of major factors affecting purchase of insurance services	
III 15 Hours	Product Decision: Product concept and classification; Major product decisions; New product development; Consumer adoption and innovation diffusion, Product life cycle – concept and appropriate strategies to be adopted at different stages; Pricing Decisions: Objectives of pricing; Factors affecting price of a product; Procedure for setting price; Pricing policies and strategies.	CLO3
	Learning Activities: Drafting product strategies for soft drink brands	
IV 15 Hours	Distribution Decisions: Channels of distribution; Different types of distributions, middlemen and their functions; Channel management, Selection, motivation and performance appraisal of distribution middlemen; Retailing and wholesaling, Digital Transformation in Marketing, Green Marketing & SDG-6 (Clean Water & Sanitation), Circular Economy.	CLO4
	Learning Activities: Drafting distribution strategies for Laptop brands	

Transaction Mode: Lecture, Seminar, Brain storming, Case study, News, Articles and Mock Interview.

Suggested Readings:

1. Kotler Philip and Kevin Keller (2024). Marketing Management (17thEd.). Pearson Prentice.
2. Etzel, Michael J., Bruce Walker and William J. Stanton (2017). Fundamentals of Marketing (11thEd.). McGraw Hill.
3. Ram swami V. S. and Namakumari S. (2018). Marketing Management. Sage Publication Indian Pvt. Ltd.
4. Saxsena and Rajan (2017). Marketing Management (5thEd.). McGraw-Hill Education.

5. Sherlekar S.A. and Krishnamurthy R. (2019). Marketing Management (14thEd.) Himalaya Publishing House.

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https://onlinecourses.swayam2.ac.in/cec20_mg06/preview
<https://nptel.ac.in/courses/110/104/110104068/>

Course Name: SUSTAINABLE ACCOUNTING

Course Code: MMCM.519

Course Type: ELECTIVE

L	T	P	Cr
3	0	0	3
Total Hours: 45			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

CLO 1 Understand the need and benefits of sustainability reporting by firms.

CLO 2 Monitor, and Measure sustainability performance.

CLO 3 Prepare sustainability reports in accordance with various guidelines, standards, and frameworks.

CLO 4 Handle complex challenges involved in measuring sustainability and its reporting.

Units/ Hours	Contents	Mapping with CLO
I 10 Hours	Sustainability Accounting: Meaning, Concept, Objectives, Scope, Importance, – Strategic goals, Sustainable activities, Status of performance and Benefit; Corporate Social Responsibility, Corporate Sustainability Reporting Framework, Legal Framework, Conventions, Treaties on Environmental and Social Aspects, Triple Bottom Line and Principle of Sustainable Accounting.	CLO1
	Learning Activities: Evaluating the company's sustainability practices using CSR frameworks, and triple bottom line principles.	
II 12 Hours	Monitoring and Measuring Sustainability Performance: Establishing a sustainability management framework based on policy, system and procedures. Measuring, monitoring and improving sustainability performance indicators. Models /Approaches to measure Business Sustainability: Altman Z-Score Model, Risk Adjusted Return on Capital, Economic Value Added (EVA), Market Value Added (MVA), Sustainable Value-Added Approach.	CLO2
	Learning Activities: Applying sustainability measurement models like EVA, MVA, and Altman Z-Score to assess and improve the sustainability performance of the organizations.	
III 13 Hours	Sustainability-related management standards and Indices: Framework: disclosure requirements, Performance Indicators, UN Global compact; OECD guidelines for Multinational Enterprises; The CERES Principles; Social Accountability 8000; Ethical Trading Initiative's Base Code; ICC OECD principles of Corporate Governance, ISO9001 Quality Management Standard; ISO 14001 Environmental Management System Standards; ISO 26000, Social responsibility Guidance Standards, SIGMA Management Framework; IFC Social and Environmental Management System; Security management System Standards; ISO 50001 Energy Management System; Dow Jones Sustainability Index.	CLO3
	Learning Activities: Apply various sustainability-related standards.	
IV 10 Hours	Sustainability Reporting in India: Role of Regulator, Institutional Framework, Stakeholder Engagement, Future of Sustainability Reporting, National Voluntary Guidelines, SEBI Guidelines, Sustainability Reporting Practices by Corporate Sector, Current and Future Trends in India. Latest development in the field of subject.	CLO4

	Learning Activities: Discussing and presenting the sustainability reporting practices being adopted in the Indian corporate sector.	
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Transaction Mode: Lecture, Seminar, Case Study, Research Papers & Supervised Dissertations.

Suggested Readings

1. Bala Krishnamoorthy. Environmental Management: Text and Cases, PHI Learning 3rd edition, 2017.
2. Banerjee, Bhabhatosh. Corporate Environmental Management -Towards a Green Economy.
3. PHI Learning Private Limited 2023.
4. Rogers, Jalal & Boyd: (2007). An Introduction to Sustainable Development. PHI Learning,
5. Singh. (2006). Triple Bottom Line Reporting and Corporate Sustainability. PHI learning,
6. Stead J.G. & Edward Stead: (2009). Management for a Small Planet. M.E. Sharpe & Co.

Course Name: INTERNATIONAL BUSINESS

Course Code: MMCM.520

Course Type: CORE

L	T	P	Cr
3	0	0	3
Total Hours: 45			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

CLO 1 Understand the role of MNCs in promoting international trade.

CLO 2 Record the international transactions and calculate the Balance of Payments.

CLO 3 Demonstrate role of foreign investment in economic development.

CLO 4 Examine the role of regional economic institutions in promoting international trade.

Units/ Hours	Contents	Mapping with CLO
I 11 Hours	Introduction: International Business – Meaning, nature, scope, Importance, Globalization; Drivers of Globalization. Basic Entry Decisions; Multinational Corporations: MNCs Culture, MNCs and LDCs, Joint Ventures, World Trade and Protectionism: GATT, The Uruguay Round, WTO, Evaluation of WTO, Important Agreements of WTO – Agriculture Agreements; SPS, TBT, GATS, TRIPS; WTO and Developing Countries, WTO and India. Intellectual Property Rights.	CLO1
	Learning Activity: Preparation of report on growth of India before and after Globalization	
II 12 Hours	Balance of Payments and International Economic Institutes: Components of BOP: Current Account, Capital Account, Official Reserve Account; Disequilibrium in BOP; Measures to Correct Disequilibrium in BOP, International Economic Institutions: IMF, World Bank, IFC, IDA, ADB, UNCTAD	CLO2
	Learning Activity: Comparison of BOP situation of India with other developing nations	
III 11 Hours	Exchange Rate and FDI: Exchange rate mechanism; Types of Exchange rate systems in the world; Risk Management, Issues and Perceptions, International money and capital markets; Movements in foreign exchange and interest rates. Foreign Direct Investment: Types of FDI; Theories of FDI, Cost and Benefit of FDI to Host and Home Countries, Government Policy Instruments and FDI, Trends in FDI. Role of FPI in international business	CLO3
	Learning Activity: Application of Predictive Analytics in Finance	
IV 11 Hours	Regional Economic Institutions and Instruments: Structure and functioning of EU, NAFTA, SAARC and ASEAN, Foreign investment Institutions, Depository Receipts, FIIs their role in Indian Capital Market, Structure of India's foreign	CLO4

	Trade: Composition and direction, EXIM Bank, EXIM Policy of India, Regulation and Promotion of Foreign Trade, Latest development in the field of subject.	
	Learning Activity: Comparison of foreign trade between India and USA	

Transactional Mode: Lectures and Demonstrations, Case Study Discussions, Hands-on Exercises, Group Projects, Workshops and Guest Lectures, Presentations, Extensive Learning Assignments.

Suggested Readings

1. John J. Wild, Kenneth L. Wild (2023). International Business: The Challenges of Globalization (10th Ed), Pearson
2. Daniels, John D., Radebaugh, Lee H., Sullivan, Daniel P. and Salwan, P. (2017). International Business: Environment and Operations (15thEd.). Pearson Publications.
3. Griffin, Ricky W. and Pustay, Michael W (2017). International Business: A Managerial Perspective. Prentice Hall.
4. Hill, Charles, W.L. (2017). International Business. McGraw Hill Company
5. Cherunilam, F. (2017). International Business Text and Cases. PHI
6. Bhasin, N. (2017). Foreign Direct Investment in India: Policies, Conditions and Procedures. New Century Publications.

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https://onlinecourses.swayam2.ac.in/cec25_mg03/preview

Course Name: CONSUMER BEHAVIOUR

Course Code: MMCM.521

Course Type: CORE

L	T	P	Cr
3	0	0	3
Total Hours: 45			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

CLO 1 Learn application of consumer behaviour models.

CLO 2 Examine the impact of environmental influences on consumer behaviour.

CLO 3 Analyse individual determinants of buying behaviour.

Units/ Hours	Contents	Mapping with CLO
I 15 Hours	Consumer Behaviour: An overview — consumer and customer, Consumer involvement, Buyers and users. Decision-making processes and purchase behaviour and marketing implications —nature of Family Purchases and Decision-making, Post—purchase Processes. Value/Satisfaction. Delivery process and programs. Consumer Behaviour Models. Diffusion of Innovation-Types of Innovation- Diffusion Process, Adoption Process	CLO1
	Learning Activities: Students role-play as different family members deciding on buying a family car.	
II 15 Hours	Environmental influences on consumer behaviour: Cultural influences —Sub-cultures, Cross-cultural Influences Social class, social class classification - Cultural Differences in Non-verbal Communications reference groups influences - Group Norms and Behaviour, Family Life Cycle Stages. Consumer Socialization Opinion leadership and the diffusion of innovation — Marketing implications of these influences. Opinion Leadership.	CLO2
	Learning Activities: Simulate how a new tech gadget gets adopted by different types of consumers: innovators, early adopters, early majority, etc.	

III 15 Hours	Individual determinants and buying behaviour: The individual consumer and buying behaviour and marketing implications — Consumer perceptions, learning, attitudes, motivation and personality — psychographics, values and lifestyles. Self-Concept, Needs & Brand Choice. VALS and grouping consumers. Learning, Memory, Communication Applications and Behaviour Modification, Online consumer communities, Gamification and Consumer Engagement.	CLO3
	Learning Activities- Design a customer decision journey map for an eco-friendly brand (e.g., electric bikes, vegan cosmetics).	

Transaction Mode: Lecture, Seminar, Brain storming and Case study.

Suggested Readings

1. Schiff man and Kanuk (2019). Consumer Behaviour (13thEd.). Pearson Education Asia.
2. Hawkins, Best & Coney (2017). Consumer Behaviour. Tata McGraw Hill.
3. Loudon and Della Bitta (2015). Consumer Behaviour: Concepts and Applications. Tata McGraw Hill.
4. Henry Assael (2015). Consumer Behaviour and Marketing Action. Kent Publishing Co.
5. Berkman & Gilson (2015). Consumer Behaviour: Concepts and Strategies. Kent Publishing co.
6. Efraim Turban, Jae Lee, David King, & H. Michael Chung (2000). Electronic Commerce: A Managerial Perspective. Pearson Education Inc.

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https://onlinecourses.swayam2.ac.in/imb19_mg20/preview

Course Name: HUMAN RESOURCE MANAGEMENT

Course Code: MMCM.522

Course Type: ELECTIVE

L	T	P	Cr
3	0	0	3
Total Hours: 45			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

CLO 1 Describe the link between HR strategy and business strategy.

CLO 2 Demonstrate the recruitment and selection processes followed in the organisation.

CLO 3 Compare and contrast the various types of training methods.

CLO 4 Evaluate the key factors affecting the employees' performance and compensation

Units/ Hours	Contents	Mapping with CLO
I 12 Hours	Human Resource Introduction: Context and Concept-Process -Functions of the HR and Personnel Department –Integrating HR Strategy with Business Strategy–Green initiatives for HR- Conservation of energy-Recycling and waste disposal- Role of HRM in developing economically, socially and ecologically sustainable organizations-Green HRM in Indian context and future of sustainable HRM.	CLO1
	Learning Activities: Framing HR strategy align with Business strategy.	
II 11 Hours	Recruitment and Selection: Manpower Planning - Selection – Induction & Orientation - Performance and Potential Appraisal - Coaching and Mentoring - HRM issues and practices in the context of Outsourcing as a Strategy - Green practices in Talent acquisition.	CLO2
	Learning Activities: Forecasting of human resource requirements in new start up.	

III 11 Hours	Human Resources Development – Training and Development Methods - Design & Evaluation of T&D Programmes - Career Development - Promotions and Transfers - Personnel Empowerment including Delegation - -green practices on employee training and development.	CLO3
	Learning Activities: Designing and evaluating the training and development programmes.	
IV 11 Hours	Performance & Compensation: Concepts of Performance Appraisal- Need & Purpose of Performance Appraisal, process of performance appraisal - Performance Appraisal methods- Compensation management- Concept of Wage, Remuneration- Types of payment and benefits- Green Practices in Performance and compensation Management	CLO4
	Learning Activities: Identifying the green practices followed in performance and compensation management.	

Transaction Mode: Lecture, Project Method, Data sets, Group discussion, case study

Suggested Readings:

1. Ashwathappa, K. and Sadhna Dash (2023). Human Resource Management(10th Edition). Tata McGraw Hill.
2. P. Subba Rao (2024), Personal and Human Resource Management, 6th Edition, Himalaya Publishing House.
3. Decenzo and Robbins (2017). Fundamentals of Human Resource Management (12th Ed.). Wiley.
4. Dessler (2017). Human Resource Management. Pearson Education Limited.
5. Mamoria C.B. and Mamoria S. (2017). Personnel Management. Himalaya Publishing Company.
6. Wayne Cascio (2017). Managing Human Resource. McGraw Hill.

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<https://archive.nptel.ac.in/courses/110/105/110105069/>

<https://www.sultanchandandsons.com/book/75/human-resource-management>

<https://www.drnishikantjha.com/booksCollection/hrm-basic-notes.pdf>

<https://mrcet.com/downloads/MBA/digitalnotes/Human%20Resource%20Management.pdf>

<https://www.slideshare.net/slideshow/hrm-short-notespdf/254274027>

Course Name: BUSINESS RESEARCH METHODS

Course Code: MMCM.523

Course Type: SKILL ENHANCEMENT

L	T	P	Cr
4	0	0	4
Total Hours: 60			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

CLO 1 Understand the qualities of a good researcher and identify the suitable research problem.

CLO 2 Develop the sampling frame and apply the suitable sampling technique.

CLO 3 Apply the measurement and scaling techniques in the research studies.

CLO 4 Prepare the research report for the research and professional organizations

Units/Hours	Contents	Mapping with CLO
I 15 Hours	Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good researcher – Types of research – Research process – Literature Review, Identification, Selection and formulation of	CLO1

	research problems – Hypothesis – Research design-Ethics in Research	
	Learning Activities: Identifying the research problems through various sources.	
II 15 Hours	Basics of theory of probability and probability distribution; Sampling – Methods and techniques – Sample size – Sampling error – Fieldwork and data collection, Tools of data collection – Interview schedule – Questionnaire – Observation, interview and mailed questionnaire – pilot study and final collection of data.	CLO2
	Learning Activities: Preparing a questionnaire for conducting a micro level study focusing on business problems.	
III 15 Hours	Measurement and scaling techniques – Reliability and validity, Processing and analysis of data; Multivariate Analysis for Business and Management – Factor Analysis, Discriminant Analysis, Conjoint Analysis.	CLO3
	Learning Activities: Checking the reliability and validity of a survey instrument to be used in field study.	
IV 15 Hours	Report Writing & Research Ethics -Types of Reports; Report Preparation, Citation styles, Bibliography and appendix, Philosophy & Ethics, Scientific Conduct, Research and Publication Ethics, Software for identifying Predatory work. Latest development in the field of subject.	CLO4
	Learning Activities: Preparing a research report for the field study.	

Transactional Mode: Lectures and Demonstrations, Case Study Discussions, Hands-on Exercises, Group Projects, Workshops and Guest Lectures, Presentations, Extensive Learning Assignments.

Suggested Readings:

1. Herman Aguinis (2024) Research Methodology: Best Practices for Rigorous, Credible, and Impactful Research (1st Ed.), SAGE Publications
2. Patrick X. W. Zou, Xiaoxiao Xu, (2023). Research Methodology and Strategy: Theory and Practice (1st Ed.), Wiley-Blackwell
3. Umesh Kumar B. Dubey, D. P. Kothari (2022) Research Methodology: Techniques and Trends, CRC Press/Chapman & Hall
4. Bajpai Naval (2017) Business Research Method, PEARSON INDIA
5. Cooper, D., D. R., Schindler, P. & Sharma, J K (2012). Business Research Methods, Tata McGraw Hill
6. Mark N.K. Saunders (2011). Research Methods for Business Students. Pearson.

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https://onlinecourses.nptel.ac.in/noc23_ge36/preview

Course Name: **E-COMMERCE**

Course Code: **MMCM.524**

Course Type: **ABILITY ENHANCEMENT**

L	T	P	Cr
3	0	0	3
Total Hours: 45			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

CLO 1 Understand the E- Commerce applications and its importance.

CLO 2 Perform the transactions using various e-commerce models.

CLO 3 Perform the payment transactions using different types of digital payment methods.

CLO 4 Manage the Security related risks associated with E Commerce.

Units/ Hours	Contents	Mapping with CLO
I 12 Hours	Introduction: E-Commerce – Definition of E-Commerce – E-Business – Internet, Intranet and Extranet - Benefits of E-Commerce – Drawbacks of E-Commerce – Essential requirements of E- Commerce - E- Services in India - E-Commerce applications – E-Commerce opportunities in India - Cyber laws for E-Commerce – Mobile Commerce (M-Commerce) E-Banking – The Nature of Money and Electronic Payment Systems – Fiduciary Vs. Scriptural money, Token Vs Notional Money – Cash and Real Money. Learning Activities: Exploring the e-commerce opportunities in India.	CLO1
II 10 Hours	Electronic Data Interchange (EDI): Introduction – Traditional EDI Systems – Benefits and Drawbacks – Data transfer and standards Financial EDI – EDI systems and the internet – Legal security and Privacy concerns – Internet Trading Relationship – B2C, B2B, C2B, G2C– Features and benefits – Portal Vs. Website Learning Activities: Identifying the causes and consequences of lack of security and privacy.	CLO2
III 11 Hours	Electronic Payment Systems: Concepts, Types of e-payment systems; E-cash and currency servers, e-cheques, credit cards, smart cards, electronic purses and debit cards; Business issues and economic implications; Operational, credit and legal risk of e-payment systems; Risk management options in e-payment systems; Components of an effective electronic payment system. Learning Activities: Applying the various types of digital payment methods.	CLO3
IV 12 Hours	Security, Regulatory and Legal Framework of E-Commerce: Security risks of ecommerce; exposure of resources, types of threats, sources of threats, security tools and risk management approach, e-commerce security and a rational security policy for e-commerce; Corporate Digital Library; I.T. Act 2000, Cyber laws aims and salient provisions; Cyber-laws in India and their limitations; Taxation issues in e-commerce. Latest development in the field of subject. Learning Activities: Identifying the various issues relating to cyber laws and taxation issues in e-commerce.	CLO4

Transaction Mode: Lecture, Seminar, Case Study, Research Papers & Supervised Dissertations.

Suggested Readings

1. Kosiv, David: Understanding Electronic Commerce, Microsoft Press, Washington.
2. Minoli and Minoli: Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi.
3. Schneider, Gary P: Electronic Commerce, Course Technology, New Delhi.
4. O'Brien J: Management Information System, Tata McGraw Hill, New Delhi.
5. E-Commerce A managerial Perspective II, Micheal Changiac lee, David king , Epiram Turban Tata Mc Graw Hill.

6. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill.
7. P. T. Joseph, E-Commerce: A managerial Perspective, Tata McGraw-Hill.
8. Turban, E., King, D., McKay, J., Marshall, P., Lee, J., & Viehland, D. Electronic Commerce: A Managerial Perspective. Pearson, New Delhi.
9. Murthy G.S.V. E-Commerce Concepts, Models, Strategies. Himalaya Publishing House, New Delhi.
10. Bajaj K. K. and Nag D. E- Commerce. Tata McGraw-Hill Education, New Delhi
11. Chand S. E-Commerce, Fundamentals & Applications. Wiley, India.
12. Agarwala, K, N and Deeksha Agarwala: Business on the Net: What's and How's of E-Commerce: MacMillan, New Delhi.
13. Bridge to the Online Storefront: MacMillan, New Delhi.
14. Diwan, Prag and Sunil Sharma: Electronic Commerce-A Manager's Guide to EBusiness, Vanity Books International, Delhi

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SEMESTER-II

Course Name: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Code: MMCM.525

Course Type: CORE

L	T	P	Cr
3	0	0	3
Total Hours: 45			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

CLO 1 Assess the nature of the investment environment prevailing in a particular economy.

CLO 2 Conduct the fundamental and technical analyses using the relevant data.

CLO 3 Construct, revise and evaluate the performance of the investors' portfolios.

CLO 4 Gain insights on portfolio theories.

Units/ Hours	Contents	Mapping with CLO
I 11 Hours	Introduction of Investment Investment Environment, Investment Process, Investment, Speculation and Gambling, Classification of Investors, Investment Avenues, Diversification and Hedging, Factors Affecting Investment Decision, Contemporary issues in Investment Management - Systematic and Unsystematic risk, Computation of Risk and Return, Valuation of Securities and Bond.	CLO1
	Learning Activities: Evaluation of Risk and Return in the various investment avenues	
II 12 Hours	Security Analysis Fundamental Analysis: Economic Analysis, Forecasting Models, Techniques used in Industry Analysis, Factors affecting Industry Analysis, Industry Life Cycle and Industry Characteristics, Tools for Company Analysis, Technical Analysis: General Principles and Techniques of Technical Analysis, Evaluation of Technical Analysis	CLO2
	Learning Activities: Use of Technical analysis for analyzing the performance of company	
III 11 Hours	Portfolio Management Meaning and Significance of Portfolio Management, Phases of Portfolio Management: Security Analysis, Portfolio Analysis,	CLO3

	Portfolio Selection, Rebalancing Portfolios: Cost Benefit Analysis of Portfolio Revision, Portfolio Evaluation: Sharpe's Measure, Treynor's Measure, Jensen Measure and Fama Measure, Forecasting Portfolio Performance	
	Learning Activities: Evaluation of equity mutual fund performance using Portfolio evaluation models	
IV 11 Hours	Portfolio Theories Efficient Market Hypothesis, Forms of Market Efficiency, Random Walk Theory, Markowitz Model, Efficient Frontier, Arbitrage Pricing Theory, Prospect Theory, Capital Asset Pricing Model (CAPM), Security Market Line (SML) and Capital Market Line (CML), Latest development in the field of subject.	CLO4
	Learning Activities: Preparation of report on various forms of market efficiency	

Transaction Mode: Lecture, Seminar, Tutorial, Problem solving and Case analysis.

Suggested Readings

1. Chandra, P. (2017). Investment Analysis and Portfolio Management. Tata McGraw Hill.
2. Bhalla V.K. (2018). Investment Management (19th Ed.). S. Chand.
3. Fischer D. E. (1995). Security Analysis and Portfolio Management. Pearson education.
4. Kevin S. (2015). Security Analysis and Portfolio Management (2ndEd.). PHI Learning.
5. Ranganathan M. and Madhumathi R. (2012). Security Analysis and Portfolio Management (2ndEd.). Pearson.

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https://onlinecourses.swayam2.ac.in/imb19_mg09/preview

Course Name: STRATEGIC AND COST AND MANAGEMENT ACCOUNTING

Course Code: MMCM.526

Course Type: CORE

L	T	P	Cr
3	0	0	3
Total Hours: 45			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

- CLO 1** Understand strategic cost management and its role in aligning cost decisions with organizational strategy and value creation.
- CLO 2** Differentiate between traditional and modern costing systems (e.g., ABC, Life-Cycle Costing, Target Costing) and apply them in strategic decision-making.
- CLO 3** Apply budgeting, forecasting, and performance management tools (e.g., KPIs, Balanced Scorecard) to support organizational goals and decision-making.
- CLO 4** Use relevant costing techniques for make-or-buy decisions, pricing strategies, and long-term strategic business decisions.

Units/ Hours	Contents	Mapping with CLO
I 11 Hours	Introduction to Strategic Cost and Management Accounting: Overview of Strategic Cost Management: Concept, role, and importance of cost management in strategic decision-making. Cost Management Systems: Traditional costing vs. modern costing systems (Activity-Based Costing, Life-Cycle Costing, Target Costing, etc.). Strategic Costing: Defining and understanding the strategic role of cost management in organizations. Cost-Volume-Profit (CVP) Analysis: Application in strategic decision-making.	CLO1

	Learning Activities: Application of various costing in decision making.	
II 12 Hours	Activity-Based Costing (ABC) and its Applications: Introduction to ABC: Concepts, principles, and advantages of Activity-Based Costing. Cost Drivers: Identifying and managing cost drivers. Implementing ABC: Steps involved in implementing ABC in an organization. Strategic Application of ABC: Use of ABC in strategic decisions, product pricing, and resource allocation.	CLO2
	Learning Activities: Evaluation of projects through Activity Based Costing	
III 11 Hours	Budgeting, Forecasting, and Performance Management: Budgeting Techniques: Traditional and flexible budgeting, zero-based budgeting. Variance Analysis: Understanding and analyzing variances between actual and budgeted costs. Forecasting: Techniques and models for accurate financial forecasting in management accounting. Performance Management: Key Performance Indicators (KPIs), Balanced Scorecard, and their use in evaluating performance.	CLO3
	Learning Activities Comparison of budgets of selected organizations	
IV 11 Hours	Strategic Decision-Making and Costing Techniques: Make or Buy Decisions: Analyzing costs involved in production versus outsourcing. Relevant Costing and Pricing Decisions: Identifying relevant costs for short-term decisions. Pricing Strategies: Cost-plus pricing, market-based pricing, and value-based pricing. Strategic Decision-Making Tools: Use of cost information in pricing, investment, and strategic business decisions. Latest development in the field of subject.	CLO4
	Learning Activities: Application of various pricing strategies.	

Transaction Mode: Lecture, Demonstration, Project Method, Seminar, Brain storming, Tutorial, Problem solving, Case study.

Suggested Readings

1. Alnoor Bhimani, Srikant M. Datar, Charles Horngren, Madhav V. Rajan (2023). Management and Cost Accounting (8rd Ed.). Pearson Education.
2. Mike Tayles, Colin Drury (2020). Management and Cost Accounting (11th ed.). Cengage Learning EMEA
3. Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2018). Managerial Accounting (16th ed.). McGraw-Hill.
4. Kaplan, R. S., & Atkinson, A. A. (2015). Advanced Management Accounting (3rd ed.). Pearson.

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<https://nptel.ac.in/courses/110107127>
<https://www.icaai.org/post/sm-inter-p4-may2025>

Course Name: BUSINESS ANALYTICS

Course Code: MMCM.527

Course Type: CORE

L	T	P	Cr
3	0	0	3
Total Hours: 45			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

CLO 1 Identify real-world applications and challenges in marketing and financial analytics.

CLO 2 Apply statistical methods to summarize, visualize, and interpret business data.

CLO 3 Utilize regression, forecasting, and simulation to predict business trends and behaviors.

CLO 4 Apply optimization and decision analysis techniques to support strategic business choices.

Units/ Hours	Contents	Mapping with CLO
I 11 Hours	Introduction to Analytics: Business Analytics, Heritage of Business Analytics, Scope of Business Analytics, Data for Business Analytics, An overview of Big Data and Cloud computing, Models in Business Analytics, Problem Solving with Analytics; Applications and Challenges in Business Analytics	CLO1
	Learning Activity: Preparation a list of companies using Artificial Intelligence	
II 12 Hours	Descriptive Analytics –Visualizing and Exploring Data, Descriptive Statistical Measures, Probability Distributions and Data Modelling, Sampling and Estimation, Statistical Inference.	CLO2
	Learning Activity: Visualization of data through MS-Excel	
III 11 Hours	Predictive Analytics –Trend Lines and Regression Analysis, Forecasting Techniques, Introduction to Data Mining; Monte Carlo Simulation, Application of Predictive Analytics in Marketing and Financial Services	CLO3
	Learning Activity: Application of Predictive Analytics in Finance	
IV 11 Hours	Prescriptive Analytics –Linear Optimization, Applications of Linear Optimization, Integer Optimization, Decision Analysis; Analytics in Finance – Non-Financial Metrics to Financial Performance Latest development in the field of subject.	CLO4
	Learning Activity: Evaluation of Companies through Non-Financial Metrics	

Transactional Mode: Lectures and Demonstrations, Case Study Discussions, Hands-on Exercises, Group Projects, Workshops and Guest Lectures, Presentations, Extensive Learning Assignments.

Suggested Readings

1. Jeffrey D. Camm, James J. Cochran, Michael J. Fry, Jeffrey W. Ohlmann (2024). Business Analytics, (5th Ed.), Cengage Publication
2. Vernon Richardson Marcia Weidemeier Watson (2024). Introduction to Business Analytics, McGraw-Hill
3. Frederick Hillier,;Mark Hillier,; Mark S. Hillier; Karl Schmedders; Molly Stephens (2023). Introduction to Management Science and Business Analytics: A Modeling and Case Studies Approach with Spreadsheets. (7th Ed.). McGraw Hill
4. James Evans (2017). Business Analytics. Pearson Publication.
5. Gert H. N. Laursen (2010). Business Analytics for Managers: Taking Business Intelligence beyond Reporting. John Wiley & Sons.
6. Jeanne G. Harris and Thomas H. Davenport (2007). Competing on Analytics: The New Science of Winning. Harvard Business School Press.
7. S. Christian Albright and Wayne L. Winston (2014). Business Analytics: Data Analysis and Decision Making. South-Western College Publishing.

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https://onlinecourses.swayam2.ac.in/ntr24_ed68/preview

Course Name: CORPORATE TAX PLANNING

Course Code: MMCM.528

Course Type: ELECTIVE

L	T	P	Cr
3	0	0	3
Total Hours: 45			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

CLO 1 Gain insights about corporate tax management.

CLO 2 Compute taxable income of companies.

CLO 3 Analyse various tax planning avenues.

CLO 4 Apply tax planning in restructuring.

Units/ Hours	Contents	Mapping with CLO
I 11 Hours	Corporate Tax: Concepts & Objectives, Factors & Methods, Meaning of tax planning and management, Nature, scope, problems and methods of tax planning and management in the corporate sector; Tax Planning and Corporate Planning, tax evasion and tax avoidance, Residential status & Incidence of Tax for Corporate Assessee, Taxation of Company-Computation of tax liability.	CLO1
	Learning Activities: To determine the residential status & Incidence of Tax for Corporate Assessee	
III 12 Hours	Computation of Corporate Tax: Basis Components, Computation of taxable income of companies; Computation of the amount of corporate tax liability; Minimum Alternate Tax; Tax on distributed profits of domestic companies; Tax on income distributed to unit holders,	CLO2
	Learning Activities: Computation of corporate tax of a company	
III 11 Hours	Set-off and Carry Forward of Losses: Set-off loss –means objectives types, Intra-head set off and Inter-head set off-Meaning and Exceptions, Carry forward – Meaning, rules time limit for carry forward, carry forward of losses in the case of certain companies under Sec. 79 of Income-tax Act, 1961;	CLO3
	Learning Activities: Carry forward of losses of a company under section 79 of Income tax Act.	
IV 11 Hours	Tax Planning: Tax planning in respect to nature of business, Tax planning in respect to forms of business, Tax planning in respect to Business Restructuring, Tax planning in respect to foreign Collaboration, Double Taxation Avoidance Agreement 'DTAA'; Permanent Establishment (PE); Business Connection (BE); Basics of Base Erosion and Profit Shifting (BEPS) and GAAR, Latest development in the field of subject.	CLO4
	Learning Activities: Preparation of report on tax planning with respect to amalgamation of companies.	

Transaction Mode: Lecture, Project Method, Seminar, Problem solving, Case study, Video case.

Suggested Readings:

1. Sampath Iyengar, A.C. (2022). Bharat Law of Income Tax. Bharat Publishing House.
2. Bhagmati Prasad (2017). Direct Taxes Laws Practice. Wishwa Prakashan.
3. Srinivas, E.A. (2017). Corporate Tax Planning. Tata McGraw Hill.

4. Sundaram, V.S. (2017). Commentaries on the Law of Income- Tax in India. Law Publishers.
5. Vinod K. Singhania (2017). Direct Taxes Planning and Management. Taxman.

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<https://testbook.com/ugc-net-commerce/corporate-tax-planning>

https://www.udemy.com/course/certification-in-corporate-tax-planning/?srsltid=AfmBOoolzeS7Vcj_wN4rMVZs_24iZgPaiwzKSaNMil2ojALnDiv4TYr7

Course Name: FINANCIAL TECHNOLOGY

Course Code: MMCM.529

Course Type: ELECTIVE

L	T	P	Cr
3	0	0	3
Total Hours: 45			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

- CLO 1** Understand the evolution and regulation of FinTech in India.
- CLO 2** Apply the FinTech solutions to various fields of business.
- CLO 3** Identify the factors influencing the most successful FinTech related startups.
- CLO 4** Explore the risks and challenges involved in FinTech.

Units/ Hours	Contents	Mapping with CLO
I 10 Hours	<p>Financial Technology: – FinTech Evolution – FinTech Evolution 1.0 – Infrastructure – FinTech Evolution 3.0 & 3.5- Startups and emerging markets – importance of FinTech – Global FinTech Investment – Main FinTech Hubs- Regulation of mobile money, smart contracts, Legal aspects of cryptocurrencies, Master Direction on Issuance and Operation of Prepaid Payments Instruments – NPCI guidelines governing UPI and UPI Lite payments – Master Direction – NBFC, Anti money-laundering regulations</p> <p>Learning Activities: Identifying the business models employed by the successful FinTech Companies.</p>	CLO1
II 12 Hours	<p>FinTech and Financial Services: FinTech in payment industry – multichannel digital wallets – applications supporting wallets — FinTech in lending industry, FinTech in wealth management industry, FinTech in insurance industry – P2P insurance – On-demand insurance – On-demand consultation, Claims management – Investment linked health insurance.</p> <p>Learning Activities: Application of FinTech in various domains of business.</p>	CLO2
III 13 Hours	<p>FinTech Solutions: Robo Advisory Services, B2B Supply Chain, Payment & Point of Sales Innovation, Building Innovative online banking solutions, Fintech Solution in complex contract optimization, Behavioural Biomatrix, Ultra fast text analytics in trading strategies. Regulated crowd funding Eco-Systems. Fin Tech Innovation for wearables.</p> <p>Learning Activities: Case studies related to Robo Advisory Services and other Fin Tech solution</p>	CLO3
IV 10 Hours	<p>FinTech – Risks and Challenges: Risk and Challenges of FinTech adoption – procurement and approval process – preference for large and established players – fragmented markets – regulatory uncertainty – concentration risk – data protection – security and cyber threats.</p>	CLO4

	Learning Activities: Identifying the risks and challenges connected with FinTech.	
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Transaction Mode: Lecture, Case Discussion, Assignments, Seminar, Research Papers.

Suggested Readings

1. Agustin Rubini, Fintech in a Flash: Financial Technology Made Easy, Zaccheus, 3rd Edition, 2018.
2. Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins, Disrupting Finance : FinTech and Strategy in the 21st Century, Palgrave, 1st Edition, 2018.
3. Abdul Rafay, FinTech as a Disruptive Technology for Financial Institutions, IGI Global, January, 2019.
4. Sanjay Phadke, FinTech Future: The Digital DNA of Finance, Paperback, Sage Publications, 2020.
5. Sunsanne Chishti, Janos Barberis, The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries (Wile01), Paperback, Wiley Publications, 2016.
6. Sironi, Paolo, FinTech Innovation: From Robo-Advisors to Goal Based Investing and Gamification, The Wiley Finance Series, Wiley, 2016.

Course Name: GREEN MARKETING

Course Code: MMCM.530

Course Type: ELECTIVE

L	T	P	Cr
3	0	0	3
Total Hours: 45			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

CLO 1 Understand and apply Green Marketing Theories.

CLO 2 Analyze green consumer behavior and market segmentation for sustainable products.

CLO 3 Develop strategies for green product development, pricing, promotion, and distribution.

Units/ Hours	Contents	Mapping with CLO
I 15 Hours	Introduction to Green Marketing: Meaning and importance; Evolution and growth of green marketing; Difference between traditional and green marketing; Drivers of green marketing; Challenges and opportunities in green marketing; Concept of Triple Bottom Line; Green marketing mix; Global best practices & SDG-6 Clean Water & Sanitation).	CLO1
	Learning Activities: Group discussion on greenwashing and greenhushing	
II 15 Hours	Green Consumer Behavior and Segmentation: Characteristics of green consumers; Factors influencing green purchase decisions; Green consumer profiling; Strategies for segmenting and targeting green consumers; Positioning sustainable brands; Building green brand equity & SDG-3 (Good health & quality of life).	CLO2
	Learning Activities: Conduct a survey to profile green consumer behavior in a selected product category	
III 15 Hours	Green Marketing Strategies: Designing green products and innovations & SDG-12 (Consume & Produce Responsibly); Sustainable packaging and eco-labeling; Setting green prices; Green Marketing Communication– tools and techniques; Role of digital media in green marketing; Green public relations, green sponsorships, and certifications (e.g., Energy Star, Fair Trade, Organic Certification), Greenwashing vs. Greenhushing, Ethical marketing practices.	CLO3
	Learning Activities: Draft a green marketing strategy for an FMCG brand	

Transaction Mode: Lecture, Seminar, Case Study, Field Work, Group Discussion, Project-Based Learning, News and Article Reviews.

Suggested Readings

1. Mukonza, Hinson, Adeola, Adisa, Mogaji, Kirgiz (2021). Green Marketing in Emerging Markets. Palgrave Macmillan.
2. Ottman, Jacquelyn (2011). The New Rules of Green Marketing: Strategies, Tools, and Inspiration for Sustainable Branding. Berrett-Koehler Publishers.
3. Peattie, Ken (1995). Environmental Marketing Management: Meeting the Green Challenge. Pitman Publishing.
4. Grant, John (2007). The Green Marketing Manifesto. Wiley India Pvt. Ltd.
5. Sarkar, A.N. (2012). Green Marketing and Sustainable Development: Challenges and Opportunities. Excel Books.

Course Name: BANKING OPERATIONS AND MANAGEMENT

Course Code: MMCM.531

Course Type: ELECTIVE

L	T	P	Cr
3	0	0	3
Total Hours: 45			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

CLO 1 Understand the recent developments in the banking operations and management.

CLO 2 Apply the liquidity risk management practices in the field of banking.

CLO 3 Evaluate the effectiveness of the various credits recovery channels employed by the banks.

CLO 4 Identify and evaluate the operational risk involved in banking business

Units/ Hours	Contents	Mapping with CLO
I 11 Hours	Recent Developments in Banking: Move towards fee-based services – bank guarantee- leasing – hire purchase – Investment Advice – Tax Consultancy – Merchant Banking – Capital Adequacy Ratio – Non-performing Assets – Insolvency and Bankruptcy - Technological impact in banking operations – Consolidation in Banking Sector - Recent trends in banking and payment systems – Digital payment mechanism – Prospects and Challenges.	CLO1
	Learning Activities: Assessing the effectiveness of merger and acquisitions in the banking sector.	
II 12 Hours	Risk Management : Basel Norms – Risk Management in Banks – Liquidity Management practices – RBI guidelines – Asset and Liability Management – Gap Analysis – Liquidity Risk Management – Interest Risk Management in Banks- Sources of Interest rate risk – organizational infrastructure requirement – policies and procedures – stress testing – risk monitoring and reporting.	CLO2
	Learning Activities: Assessing the capital adequacy level of the scheduled commercial banks based on the Basel Norms.	
III 12 Hours	Credit Risk Management : Credit policy – Credit monitoring and recovery management – Management of NPAs – Instruments of credit risk management – credit rating framework – portfolio management and risk limites – Off balance sheet exposure – Country risk – loan review mechanism- and audit – Lok Adalat – Debt Recovery Tribunal – Prompt Corrective Action Framework – Bad Bank.	CLO3
	Learning Activities: Assessing the effectiveness of various debt recovery channels.	

IV 10 Hours	Operational Risk Management: Organizational set-up and key responsibilities for operational risk – Identification – Assessment and Monitoring of Operational Risk – Controls/Mitigation of Operational Risk – Independent evaluation of Operational Risk Management.	CLO4
	Learning Activities: Identification of factors responsible for operational risk of banks and their mitigation.	

Transaction Mode: Lecture, Seminar, Tutorial, Problem solving and Case analysis.

Suggested Readings

1. IIBF, Advanced Bank Management, 3rd Edition, MacMillan Education, 2015.
2. IIBF, Bank Financial Management, 3rd Edition, MacMillan Education, 2015.
3. John A.Haslem, Bank Fund Management, Pearson Education.

Course Name: ITR FILING

Course Code: MMCM.506

Course Type: INTERDISCIPLINARY

L	T	P	Cr
2	0	0	2
Total Hours: 30			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

CLO 1 Gain insights on Terminology used in Income Tax and GST.

CLO 2 Apply necessary skills required for filing Income tax.

CLO 3 Demonstrate the mechanism of GST filing

CLO 4 Analyse the common practical issues pertaining to tax filing

Units/ Hours	Contents	Mapping with CLO
I 6 Hours	Basic Concepts: Tax-Meaning, Rationale, Classification – Direct and Indirect taxation, Benefits of paying tax, basic concepts of taxation	CLO1
	Learning Activities: Preparation of list of important terminologies of taxation	
II 8 Hours	Filing Income Tax: Pre requisites, Due date of filing tax returns, penalty on late filing of ITR, eligibility and applicable forms in ITR filing, Steps and procedure for filing ITR online.	CLO2
	Learning Activities: Filing of ITR-1 online	
III 8 Hours	Filing GST: Meaning of GST Return, Types and Due Dates, Eligibility of GST Return, penalty on late filing of GST, regulating e-way bill, regulating e-commerce, TDS under GST, Audit in GST, Reversal and Reclaim of Input tax credit under GST, Filing GST return online.	CLO3
	Learning Activities: Understanding of basics of GST	
IV 8 Hours	Issues in Tax Filing: Common Mistakes in tax filings, revising tax returns, filing revised tax returns, adjustment of arrears in tax filing, Dispute Resolution, Advance tax payment, Introduction to International Taxation and its filing.	CLO4
	Learning Activities: Filing of revised tax returns	

Transaction Mode: Lecture, Practical, Tutorial, News and Articles

Suggested Readings

1. Singhania, V. K. & Singhania, M. (2019). Students' Guide to Income Tax Including GST. Taxmann Publications.
2. Sethi, S. (2019). Self-Preparation and Filing of Income Tax Returns by Individuals. Amazon Asia-Pacific Holdings Private Limited.
3. Singhania, A. (2019). GST Audit & Annual Return. Taxmann Publications.

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https://www.incometaxindiaefiling.gov.in/eFiling/Portal/StaticPDF/NMS_Step_By_Step_Guide.pdf

<https://groww.in/p/tax/income-tax-return>

<https://cleartax.in/s/how-to-efile-itr>

<https://icmai.in/upload/Taxation/New-e-Filing1006-21.pdf>

Course Name: FINANCIAL MARKETS AND SERVICES

Course Code: MMCM.507

Course Type: INTERDISCIPLINARY

L	T	P	Cr
2	0	0	2
Total Hours: 30			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

- CLO 1** Understand the Indian financial system and its role in economic development, with a focus on the Indian financial system.
- CLO 2** Evaluate the capital market, its features, and functions, with a focus on primary and secondary markets.
- CLO 3** Analyze risk-return calculations and understand SEBI regulations and the growth of mutual funds in India
- CLO 4** Explore venture capital for new ventures, along with factoring and securitization as financial tools

Units/ Hours	Contents	Mapping with CLO
I 7 Hours	Financial System: Financial system and financial market, role of the financial system in economic development, Indian financial system- An overview, money market- meaning, importance of money market, Money market instruments	CLO1
	Learning Activity: Prepare a chart showing various money market instruments along with their key features, issuers, and maturity periods	
II 8 Hours	Financial Markets: Capital market: Meaning, features and functions of Capital Market- Primary Market: Introduction, features, functions and issue mechanism. Secondary Markets: Comparing primary markets and secondary markets	CLO2
	Learning Activity: Create a comparison table focusing on the growth in Stock markets after 2020.	
III 7 Hours	Mutual Funds: Introduction, History and structure of mutual funds, Classification of mutual funds, Computation of Risk Return, SEBI Regulations relating to Mutual Funds, Growth and performance of mutual funds in India	CLO3
	Learning Activity: Select any one mutual fund scheme in India and prepare a brief report analyzing its risk, return, and recent performance.	
IV 8 Hours	Merchant Banking and Venture Funds: Meaning of Merchant Banking, Merchant Banking and Commercial Banking, Services of Merchant Banking, Merchant Banking in India, Venture Capital in the financing of new ventures; Factoring and Securitization Latest development in the field of subject.	CLO4
	Learning Activity: Prepare a case study on a successful startup in India that received venture capital funding, highlighting the role of venture capital in its growth.	

Transactional Mode: Lectures and Demonstrations, Case Study Discussions, Hands-on Exercises, Group Projects, Workshops and Guest Lectures, Presentations, Extensive Learning Assignments.

Suggested Readings

1. Frederic Mishkin; Stanley Eakins (2023). Financial Markets and Institutions, Global Edition (10th Ed.), Pearson
2. Otgontsetseg Erhemjamts; Anthony Saunders; Marcia Millon Cornett (2022) Financial markets and institutions (8th Ed.)McGraw Hill
3. Desai V. (2018). Financial Market and Services. Himalaya Publishing House.
4. Bhole L.M. and Mahakud J. (2016). Financial Institutions and Markets (5thEd.). Tata McGraw Hill Publication
5. Khan M.Y. (2014). Financial Services. Tata McGraw Hill.
6. Shashi K. Gupta & Nisha Agrawal (2013). Financial services. Kalyani Publishing
7. Gordon and Natarajan (2012), Financial markets and services. Himalaya Publishing House.
8. Avadhani, V. A. (2011). Financial Services and Markets. Himalaya Publishing House

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<https://icai.org/post/19809>

Course Name: DATA ANALYSIS USING MS EXCEL AND SPSS

Course Code: MMCM.532

Course Type: SKILL ENHANCEMENT

L	T	P	Cr
2	0	4	4
Total Hours: 60			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

CLO 1 Understand various Excel functions in data analysis.

CLO 2 Apply the statistical functions through Excel for the purpose of analysing the data.

CLO 3 Understand basic business research and perform hands-on with SPSS

CLO 4 Apply multivariate data analysis techniques through SPSS

Transaction Mode: Lecture, Project Method, Seminar, Tutorial, Problem solving, Case analysis.

Suggested Readings

1. Paul Mc Fedries, Microsoft Excel Formulas and Functions (Office 2021 and Microsoft 365),1st Edition, Pearson.
2. Parmeswaran R.(2017). Computer Application in Business. S. Chand.
3. Powell S.G., and Baker K.R.(2017). Management Science: Business Analytics: The Art of Modeling With Spreadsheets, 5th Edition, Wiley.
4. Shrivastava N.(2010). Computer Application in Management. Dreamtech Press.
5. Sheridan J Coakes SPSS Version 20.0 for windows: Analysis without Anguish, Wiley.
6. Burns R.B., and Burns R.A.(2008). Business Research Methods and Statistics using SPSS. Sage Publication.

7. John Walkenbach, MS Excel Bible, Wiley Publication, New Jersey, USA.
8. Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.

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<https://people.umass.edu/evagold/excel.html>

Course Name: INDIAN BUSINESS MODELS

Course Code: MMCM.533

Course Type: ABILITY ENHANCEMENT

L	T	P	Cr
3	0	0	3
Total Hours: 45			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

CLO 1 Understand the dynamics of the historical perspective of Indian business.

CLO 2 Examine traditional Indian business practices and their relevance in contemporary times.

CLO 3 Evaluate the dynamics of the Indian startup ecosystem

CLO 4 Analyze the objectives and implications of government initiatives like Make in India.

Units/ Hours	Contents	Mapping with CLO
I 10 Hours	Introduction to Indian Business Environment: Overview of Indian Economy, Historical Perspective of Indian Business, Socio-economic Factors influencing Indian Business Models. Regulatory Framework: Laws and Policies Affecting Indian Businesses, Challenges and Opportunities in Indian Business Environment.	CLO1
	Learning Activities: Case discussion on Socio-economic factors influencing Indian Business Models.	
II 10 Hours	Traditional Indian Business Models: Overview of Traditional Indian Business Practices, Family Business Models: Marwari, Gujarati, and other traditional business communities, Caste-based Business Models, Role of Joint Family System in Business.	CLO2
	Learning Activities: Case Discussion of Successful Traditional Indian Businesses.	
III 10 Hours	Emerging Business Models in India: Startup Ecosystem in India, Digital Business Models: E-commerce, FinTech, EdTech, etc. Social Entrepreneurship and Impact Investing, Franchise and Multi-level Marketing (MLM) Models.	CLO3
	Learning Activities: Case Discussion on Innovative Indian Startups	
IV 15 Hours	Government Initiatives and Support Systems for Indian Businesses: Make in India and other Government Schemes, Industrial Policy and Regulations, Taxation and Incentives for Businesses. Challenges and Future Trends in Indian Business Models: Globalization and its Impact on Indian Businesses, Environmental Sustainability in Indian Business Practices, Technological Disruptions and Adaptation Strategies, Changing Consumer Behavior and Market Trends, Future Prospects and Opportunities for Indian Businesses Latest development in the field of subject.	CLO4
	Learning Activities: Discussing the case studies of successful business models and make in India.	

Transaction Mode: Lecture, Seminar, Case Study, Research Papers & Supervised Dissertations.

Suggested Readings

1. India Inside: The Emerging Innovation Challenge to the West" by Nirmalya Kumar and Phanish Puranam, 2012, Boston, Mass: Harvard Business Review Press
2. Reimagining India: Unlocking the Potential of Asia's Next Superpower, 2013, New York : Simon & Schuster
4. The Indian Economy: Problems and Prospects" by Bimal Jalan, 1993, New Delhi: Penguin

Web References

<https://nptel.ac.in/>

Course Name: SUSTAINABLE ENTREPRENEURSHIP

Course Code: MMCM.534

Course Type: ENTREPRENEURSHIP

L	T	P	Cr
2	0	0	2
Total Hours: 30			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

CLO 1 Acquire the ability to connect entrepreneurship with the SDGs.

CLO 2 Critically evaluate the prevailing business climate in India.

CLO 3 Prepare business plan and test its feasibility considering the sustainability

CLO 4 Evaluate the projects and select the right source of financing for implementing the projects.

Units/Hours	Contents	Mapping with CLO
I 10 Hours	<p>Entrepreneurship: Concept of Entrepreneurship – Theories of Entrepreneurship – Types of Entrepreneurs – Entrepreneurial Competencies – Capacity Building for Entrepreneurs – Common Myths about Entrepreneurs – Changing demographics of entrepreneurs - Women's as Entrepreneurs – Challenges faced by Women Entrepreneurs – Characteristics of Family-owned Business in India – Types of family businesses – challenges faced by family-owned businesses –Policy support to entrepreneurs – DIC- EDI, Entrepreneurial Networks.</p> <p>Entrepreneurship and Sustainability : Concepts and Importance of entrepreneurship and sustainability – sustainable development through business – Entrepreneurship through the lens of UNSDGs – Review of changes and challenges – Opportunities for entrepreneurship and innovation – Business approaches and models for sustainability.</p> <p>Learning Activities: Identification of business approaches and models based on the sustainability.</p>	CLO1
II 12 Hours	<p>Entrepreneurship Climate in India: Business climate in India – Environmental factors affecting entrepreneurial growth – Creating favourable environment for entrepreneurship – Entrepreneurial Development Models – Process of Entrepreneurial Development – Role and Importance of Micro, Small, and Medium Enterprises – Government Policy Initiatives – Current Schemes for MSME – problems faced by MSME sector – Role of clusters in promoting MSME.</p> <p>Learning Activities: Evaluating the business climate in India and developing entrepreneurship models accordingly.</p>	CLO2
III 13 Hours	<p>Creativity, Innovation and Business Plans: Search for Business Ideas – Turning an idea into business proposal – designing a viable business – Building a sustainable business model - Identification of Business Opportunities – Business Opportunities in India – Models for Opportunity evaluation – the RAMP Model – Mullins's Seven-domain Framework – Business Plan – Contents of Business Plan – Management Summary – Selection of a project – procedure for setting up an enterprise – selection of a project – Obtaining registration – clearances from departments – Arrangement for land, plant and machinery – building infrastructure – preparation</p>	CLO3

	of project report – finance – implementation of project.	
	Learning Activities: Preparing the business plan and testing its feasibility based on the market conditions.	
IV 10 Hours	Project Management and Financing : Project Manager – Project Life Cycle – Project Scheduling – Gantt Charts – Network Techniques – Project Management Softwares –project financing – Equity financing – Angel Investing – debt financing – Miscellaneous sources – financing social entrepreneurship.	CLO4
	Learning Activities: Evaluating the projects and identifying the sources of financing the project.	

Transaction Mode: Lecture, Case Discussion, Assignments, Seminar, Research Papers.

Suggested Readings

1. Poornima M Charanthimath, Entrepreneurship Development and Small Business Enterprises, 3rd Edition, Pearson Publication, 2020.
2. Robert D Hisrich, Mathew J.Manimala, Michael Peter, Dean A Shepherd, Entrepreneurship, 8th Edition, Tata McGraw Hill, 2013.
3. Henrique Schneider, Creative Destruction and the Sharing Economy : Uber as Disruptive Innovation, Edward Elgar Publishing, 2017.

SEMESTER-III

Course Name: CORPORATE VALUATION

Course Code: MMCM.535

Course Type: CORE

L	T	P	Cr
3	0	0	3
Total Hours: 45			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

- CLO 1** Understand the differences between value, price, and cost, and the importance of valuation in business.
- CLO 2** Conduct valuations using models like Black-Scholes and evaluate free cash flow to the firm and equity.
- CLO 3** Value companies in M&A, assess synergies, and understand deal structuring and financing
- CLO 4** Assess the value of non-physical assets, liabilities, and derivative financial instruments, while understanding legal and regulatory frameworks.

Units/ Hours	Contents	Mapping with CLO
I 11 Hours	Purpose and Importance of Valuation: Understanding why valuation is essential in business contexts, Key Concepts: Familiarization with terms like value, price, and cost, Valuation Approaches: Introduction to asset-based, income-based, and market-based valuation methods, Valuation Standards: Overview of standards governing valuation practices.	CLO1
	Learning Activities: Analysing the selected corporate projects through valuation approaches.	
II 12 Hours	Discounted Cash Flow (DCF) Analysis: Detailed study of DCF methodology, Relative Valuation Techniques: Use of multiples such as P/E, P/BV, and EV/EBITDA, Option Pricing Models: Application of models like Black-Scholes for valuing options, Free Cash Flow Valuation: Assessment of free cash flows to the firm and equity	CLO2

	Learning Activities: Evaluation of projects through DCF techniques.	
III 11 Hours	M&A Fundamentals: Understanding the basics of mergers and acquisitions, Valuation in M&A Contexts: Techniques for valuing companies during M&A activities, Synergy Valuation: Assessing the value created through synergies in M&A, Deal Structuring and Financing: Exploration of various deal structures and financing options.	CLO3
	Learning Activities Evaluation of synergy effect of selected M&A in banking sector	
IV 11 Hours	Valuation of Intangible Assets: Approaches to valuing patents, trademarks, and goodwill, Valuation of Liabilities: Techniques for assessing the value of liabilities, Valuation of Derivatives: Methods for valuing derivative financial instruments, Regulatory and Legal Aspects: Understanding the legal framework affecting valuations. Latest development in the field of subject.	CLO4
	Learning Activities: Valuation of Intangible assets for start up	

Transaction Mode: Lecture, Demonstration, Project Method, Seminar, Brain storming, Tutorial, Problem solving, Case study.

Suggested Readings

1. Benedicto Kulwizira Lukanima (2023). Corporate Valuation: A Practical Approach with Case Studies (Classroom Companion: Business) Springer.
2. Pasquale De Luca (2018) Analytical Corporate Valuation: Fundamental Analysis, Asset Pricing, and Company Valuation (1th Ed.). Springer International Publishing.
3. Mario Massari, Gianfranco Gianfrate, Laura Zanetti (2016). Corporate Valuation: Measuring the Value of Companies in Turbulent Times (1rd Ed.). Wiley.
4. Prasanna Chandra (2014). Corporate Valuation: A Guide for Analysts - Managers and Investors, McGraw-Hill India.

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<https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-18.pdf>

Course Name: STRATEGIC MANAGEMENT

Course Code: MMCM.536

Course Type: CORE

L	T	P	Cr
3	0	0	3
Total Hours: 45			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

CLO 1 Critically evaluate various strategies followed by the business.

CLO 2 Apply various tools in the strategy formulation.

CLO 3 Gain insights on issues relating to the implementation of strategies

CLO 4 Evaluate the effectiveness of the tools used in strategy evaluation and control.

Units/ Hours	Contents	Mapping with CLO
I 12 Hours	Strategic Management: Definition-role of strategy-Vision, Mission and Objectives of firm-Components of a strategy-Levels and Types of Strategies-Strategic decisions-Value of strategic management to organizations-Competitive Advantage-Establishing the Organizational Strategic Directions-	CLO1

	Aligning strategy and organization-strategic leadership, and corporate social responsibility and ethics	
	Learning Activities: Developing the Vision, Mission and Objectives for the business establishments	
II 11 Hours	Strategic formulation: Environmental Analysis -Tools for conducting environmental analysis-Industry Analysis-Porter's framework-PESTLE Analysis-Resource based view of the firm-VRIO framework-Sustenance of competitive advantage-Competitive Positioning- Guidelines for crafting successful strategies, GE9 Cell Model.	CLO2
	Learning Activities: Applying the Porter's framework analysis in the organisational setup.	
III 11 Hours	Strategy implementation: Relationship between formulation and implementation -Issues in strategy implementation - Resource allocation - Strategy and Structure – Structural considerations - Organizational Design and change - Strategy Evaluation- Overview of strategic evaluation; strategic control; Techniques of strategic evaluation and control.	CLO3
	Learning Activities: Discussing the issues involved in strategic implementation.	
IV 11 Hours	Strategy Evaluation & Control: Importance, Symptoms of malfunctioning of strategy, Turnaround strategy, Organization anarchies, Operations Control and Strategic Control, Measurement of performance, Analysing variances, Role of organizational systems in evaluation. New Business Models and strategies for Internet -Latest development in the field of subject.	CLO4
	Learning Activities: Analysing the variance in strategic control process.	

Transaction Mode: Lecture, Seminar, Case study, News, Supervised Dissertation.

Suggested Readings

1. Michael A. Hitt, R. Duane Ireland and Robert E. Hoskisson(2024). Strategic Management: Competitiveness and Globalization (13th Edition). Cengage MindTap
2. Pearce J. and Robinson, R. (2017). Strategic Formulation and Implementation. McGraw Hill Education
3. Fred.R.David (2017). Strategic Management and cases. PHI Learning.
4. Thomas L. Wheelen, David Hunger and KrishRangarajan (2017). Strategic Management and Business policy. Pearson Education.
5. AzharKazmi (2017). Strategic Management & Business Policy. Tata McGraw Hill.
6. Charles W. L. Hil I& Gareth R. Jones (2016). Strategic Management Theory, anintegrated approach, Biztantra. Wiley India.

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Course Name: **GST & CUSTOMS LAWS**

Course Code: **MMCM.537**

Course Type: **CORE**

L	T	P	Cr
3	0	0	3
Total Hours: 45			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

CLO 1 Gain basic insights on Constitutional framework of indirect taxes.

CLO 2 Perform the activities in connection with registration and collection of GST.

CLO 3 Compute input tax credit and TDS adjustments

CLO 4 Compare and compute different types of customs duty.

Units/H ours	Contents	Mapping with CLO
I 10 Hours	Introduction: Constitutional framework of indirect taxes (Taxation powers of Union and State Governments); Rationale for Goods and Services Tax (GST); Structure of GST (SGST, CGST, UTGST and IGST); GST Council; GST Network; Compensation Mechanism for States.	CLO1
	Learning Activities: Preparation of list of important terminologies of taxation	
II 14 Hours	Levy and Collection of GST: Taxable events, Supply of goods and services; Place of supply: Intra-state, Inter-state, Import and Export; Time of supply; Valuation for GST, Valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.	CLO2
	Threshold Exemption and Registration: Registration procedure, Amendment of registration, Cancellation of registration, Revocation of cancellation of registration; Classification of Goods and Services under GST for Rate Purposes.	
III 11 Hours	Learning Activities: Understanding the basic registration process and collection of GST	CLO3
	Input Tax Credit: Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.	
IV 10 Hours	Learning Activities: Practice on input tax credit and TDS adjustments.	CLO4
	Introduction to Customs Duty: Types of Customs Duty, Valuation for Customs Duty, Procedures for Imports and Export Baggage, Postal Articles, Stores, Exemptions. Remissions, Demand Recovery, Refunds Exports Incentives, Tribunal, Determination of value of imported goods for the purpose of calculating countervailing duty (Section 12) - Essential conditions for determination of value (Section 14) (Theory & Problems). Latest development in the field of subject.	
IV 10 Hours	Learning Activities: Analyze case scenarios on customs duty valuation, exemptions, and export-import procedures.	CLO4

Transaction Mode: Lecture, Seminar, Case Study, Research Papers & Supervised Dissertations.

Suggested Readings

1. CA Anoop Modi & CA Mahesh Gupta, GST & Customs Law, SBPD Publications 2022
2. Datey V.S Indirect taxes – Laws and Practice, Tax Mann Publication (P) Ltd., New Delhi.36th edition 2022.
3. V.K. Singhania and Monica Singhania, Students' Guide to Income Tax, including Service Tax and VAT Taxmann's Publication 56th edition 2022.

4. V. Balachandran, Indirect Taxes, Sultan Chand & Sons, New Delhi. 2nd edition 2023
5. V.S. Datey, Elements at Central Excise and Customs Law Taxmann's Publication 20th edition 2022.
6. Bansal, K.M, GST & Customs Law, University Edition, 4th Edition, January 2020,
7. B.C. Datta, Laymen's guide to GST Taxmann's Publication 15th edition 2022
8. V. S. Datey, Indirect Taxes, Taxmann Publishers
9. Bare Acts of Indirect Taxes.
10. Fundamentals of GST – CA (Dr.) KM. Bansal Taxmann's Publishers.

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Course Name: FORENSIC ACCOUNTING AND FRAUD AUDITING

Course Code: MMCM.538

Course Type: DSE

L	T	P	Cr
3	0	0	3
Total Hours: 45			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

- CLO 1** Understand the fundamental principles, scope, and history of forensic accounting.
- CLO 2** Identify and analyze different types of financial fraud and their detection methods.
- CLO 3** Apply technological tools and data analysis techniques for forensic investigations
- CLO 4** Evaluate the legal and ethical responsibilities of forensic accountants in fraud auditing.

Units/ Hours	Contents	Mapping with CLO
I 11 Hours	Definition and Scope: Understanding forensic accounting and its role in the financial ecosystem, Historical Evolution: Tracing the development of forensic accounting practices, Objectives and Functions: Exploring the primary goals and responsibilities of forensic accountants, Legal Framework: Overview of laws and regulations pertinent to forensic accounting in India., Ethical Considerations: Discussing the ethical dilemmas and standards in forensic investigations.	CLO1
	Learning Activities: Evaluating the role forensic accounting in financial ecosystem.	
II 11 Hours	Types of Fraud: Identifying various fraud schemes, including financial statement fraud, asset misappropriation, and corruption, Fraud Triangle: Analyzing the elements that contribute to fraudulent behavior, Detection Methods: Utilizing analytical procedures, data mining, and red flags identification, Investigation Process: Steps involved in conducting a thorough fraud investigation.	CLO2
	Learning Activities: Evaluation of Cases of Satyam fraud.	
III 11 Hours	Forensic Audit: Computer-Assisted Audit Techniques (CAATs): Implementing technology in fraud detection, Digital Forensics: Examining electronic evidence and cybercrime investigations, Data Analysis: Employing statistical tools and software for forensic analysis, Interviewing Techniques: Effective methods for interviewing suspects and witnesses, Reporting and Documentation: Preparing comprehensive forensic reports	CLO3

	Learning Activities Understanding of CAATs in practical world.	
IV 12 Hours	Legal Proceedings: Understanding the role of forensic accountants in litigation, Expert Witness Testimony: Preparing and presenting findings in court, Regulatory Bodies: Overview of institutions governing financial reporting and fraud prevention, Corporate Governance: Analyzing the impact of governance structures on fraud risk, Compliance and Ethics Programs: Developing organizational policies to deter fraudulent activities. Latest development in the field of subject.	CLO4
	Learning Activities: Evaluation of compliance and ethics prog. At national level.	

Transaction Mode: Lecture, Demonstration, Project Method, Seminar, Brain storming, Tutorial, Problem solving, Case study.

Suggested Readings

1. Mary-Jo Kranacher & Richard Riley (2023) Forensic Accounting and Fraud Examination (3rd Edition) Wiley
2. CA Bharat Jeswani (2025) The Frauditor: A Beginner's Guide to Forensic Accounting and Fraud Investigations, Bharat Law House
3. Kelly Richmond Pope (2023). Fool Me Once: Scams, Stories, and Secrets from the Trillion-Dollar Fraud Industry, Harvard Business Review Press
4. Devarajappa S., Dr. A.S. Gurudath, Rashmi Akshay Yadav (2022). Forensic Accounting and Auditing, Himalaya Publishing House

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https://www.icsi.edu/media/webmodules/Forensic_Audit_Jan24_2019_1720.pdf

Course Name: FINANCIAL MODELLING

Course Code: MMCM.539

Course Type: ELECTIVE

L	T	P	Cr
3	0	0	3
Total Hours: 45			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

- CLO 1** Understand the purpose and types of financial models, apply best practices for model design.
- CLO 2** Develop foundational Excel skills essential for financial modelling, including formulas, formatting, and data analysis tools.
- CLO 3** Analyze financial statements using Excel and prepare a comprehensive financial analysis report
- CLO 4** Utilize financial modelling tools to calculate WACC, payback periods, break-even analysis, and for decision-making.

Units/Hours	Contents	Mapping with CLO
I 15 Hours	Introduction to Financial Modelling: Financial Modelling: Types and Purpose of Financial Models, Skills Required to Be a Good Financial Modeller, Construction of Model; Golden Rules for Model Design, Best-Practice Principles of Modelling, Error Avoidance Strategies Learning Activity: Build a simple financial model in Excel to project the income statement of a startup.	CLO1
II 15 Hours	Advanced Excel Functions: Sparkline's and Heat maps, Working with Charts, Charting with Two Different Axes, Trend Lines, Statistical and Mathematical	CLO2

	Formulas.	
	Learning Activity: Create a financial data dashboard in Excel that includes a PivotTable, chart highlight key financial metrics.	
III 15 Hours	Financial Statement Analysis using Excel: Financial Statement Analysis with Excel; Understanding Income Statement and Balance Sheet, Cash Flow Statement, Ratio Analysis, Break-Even Analysis, Preparation of Financial Analysis report for an industry	CLO3
	Learning Activity: Analyze the financial statements of a publicly traded company using Excel	
IV 15 Hours	Common Uses of Tools in Financial Modelling: Escalation Methods for Modelling, Understanding Nominal and Effective (Real) Rates, Simple and Complex Calculations of a Methods of Capital Budgeting, Weighted Average Cost of Capital (WACC). Latest development in the field of subject.	CLO4
	Learning Activity: Build a financial model in Excel to calculate the WACC, a hypothetical business project.	

Transactional Mode: Lectures and Demonstrations, Case Study Discussions, Hands-on Exercises, Group Projects, Workshops and Guest Lectures, Presentations, Extensive Learning Assignments.

Suggested Readings

1. Sheeba Kapil (2022) Financial Valuation and Modelling, Wiley Publishing
2. Bastick, Liam (2020) Introduction To Financial Modelling, Independent Publishers Group
3. Fairhurst, Danielle Stein (2019) Using Excel for business and financial modelling : a practical guide (3rd Ed.), Wiley
4. Danielle Stein Fair Hurst.: Using Excel for Business and Financial Modelling, A practical guide (3/e), John Wiley & Sons Ltd. 2019
5. Liam Bastick. Introduction to Financial Modelling: How to Excel at Being a Lazy [That Means Efficient] Modeller, Sum Product Publisher, 2018
6. Jonathan Swan: Practical Financial Modelling: The Development and Audit of Cash Flow Models (3/e), Butterworth-Heinemann Publications (imprint of Elsevier), 2016
7. Simon Benninga; Financial Modeling (4/e), The MIT Press Cambridge, 2014

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https://www.icsi.edu/media/webmodules/FINAL_VALUATION_BOOK_27.06.2019.pdf

<https://thedocs.worldbank.org/en/doc/710931539576031249-0090022018/related/M20Lesson07011110Financial0Modeling.pdf>

Course Name: SUSTAINABLE MARKETING

Course Code: MMCM.540

Course Type: ELECTIVE

L	T	P	Cr
3	0	0	3
Total Hours: 45			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

CLO 1 Understand the concept, evolution, and significance of sustainable marketing practices.

CLO 2 Analyze consumer behavior towards sustainable products and develop sustainable market segmentation, targeting, and positioning strategies.

CLO 3 Apply sustainable approaches to product development, pricing, and communication strategies

Units/ Hours	Contents	Mapping with CLO
I 15 Hours	Introduction to Sustainable Marketing: Meaning and importance of sustainability in marketing; Evolution of sustainable marketing; Principles and practices of sustainable marketing; Triple Bottom Line and sustainability; Green marketing vs. sustainable marketing; Sustainable marketing and corporate social responsibility (CSR); Role of government, NGOs, and businesses in promoting sustainability & SDG-3 (Good Health & Quality of Life).	CLO1
	Learning Activities: Preparing a report on companies practicing sustainable marketing in India	
II 15 Hours	Consumer Behaviour and Sustainable Segmentation: Understanding consumer attitudes and behavior towards sustainable products; Drivers and barriers for sustainable consumption & SDG-12 (Consume & Produce Responsibly); Sustainable Market Segmentation: Bases and approaches; Targeting and positioning strategies for sustainable products; Ethical consumerism and emerging trends.	CLO2
	Learning Activities: Conducting a survey on consumer preferences for eco-friendly fashion brands	
III 15 Hours	Sustainable Marketing Strategies: Sustainable product development & SDG-7 (Cheap & clean energy); Eco-design and innovation; Green pricing strategies and consumer value perception; Sustainable branding and communication strategies (including social media and influencer marketing); Greenwashing & Greenhushing: meaning, implications, and prevention; Circular economy and marketing; Global best practices in sustainable marketing; Emerging technologies (AI, Blockchain) supporting sustainable supply chains & SDG-6 (Clean water & sanitation).	CLO3
	Learning Activities: Creating a sustainable marketing campaign for a start-up	

Transaction Mode: Lecture, Seminar, Case Study, Group Discussion, Field Survey, Video Analysis, Guest Lectures.

Suggested Readings

1. Shams, Brown, Hardcastle (2025), Sustainable Marketing: Strategic Marketing for People, Planet and Profit. Springer.
2. Belz, Frank-Martin, and Ken Peattie (2012). Sustainability Marketing: A Global Perspective. John Wiley & Sons.
3. Fuller, Donald A. (2016). Sustainable Marketing: Managerial-Ecological Issues. Sage Publications.
4. Kotler, Philip, and Nancy Lee (2011). Social Marketing: Influencing Behaviors for Good. Sage Publications.

5. Ottman, Jacquelyn A. (2011). The New Rules of Green Marketing: Strategies, Tools, and Inspiration for Sustainable Branding. Greenleaf Publishing.
6. Peattie, Ken, and Martin Charter (2016). Green Marketing. The Marketing Book (6th Ed.), Routledge.

Course Name: ORGANIZATIONAL BEHAVIOUR

Course Code: MMCM.541

Course Type: ELECTIVE

L	T	P	Cr
3	0	0	3
Total Hours: 45			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

- CLO 1** Compare and contrast various organisational approaches.
- CLO 2** Gain insights on methods of group decision making.
- CLO 3** Learn the application of leadership and motivation in managerial decision making
- CLO 4** Examine the organisational development and stress management.

Units/ Hours	Contents	Mapping with CLO
I 12 Hours	Organizational Theories and Behaviour: Classical, Neo-classical and Contemporary, Authority, Power, status, formal and informal structure. Flat and Tall structures, Bureaucratization of organisations, Organisational Behaviour-concepts, determinants, models, challenges and opportunities of OB. Transaction cost and organizational behaviours Contributing disciplines to the OB. Individual Behaviour: Foundations of individual behaviour, values, attitudes, personality and emotions, Theory X and Theory Y, Theory Z, Chris Argyris behaviour patterns, Perceptual process.	CLO1
	Learning Activities Evaluating contingency approach in diverse work environment	
II 11 Hours	Group Decision making and Communication: Concept and nature of decision making process, Individual versus group decision making, Nominal group technique and Delphi technique, models of communication, communication effectiveness in organizations. Feedback, T. A., Johari Window.	CLO2
	Learning Activities: Application of Transaction Analysis at work place	
III 11 Hours	Motivation: Maslow's Need Hierarchy, Two factor theory, Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, and equity) expectancy model. Behaviour modification, Motivation and organizational effectiveness; Leadership, Power and Conflict: Concept and theories, Behavioural approach, Situational approach, Leadership effectiveness, Contemporary issues in leadership, Power and conflict, Bases of Power, power tactics, sources of conflict patterns, levels and conflict resolution strategies.	CLO3
	Learning Activities Comparing financial & non-financial motivation tools in service industry	
IV 11 Hours	Organisational Culture, Organisational Development and Stress Management: Concept and determinants of organisational culture, Organisational Development: concept and intervention techniques, Individual and organisational factors to stress, consequences of stress on individual and organisation, management of stress, Latest development in the field of subject.	CLO4
	Learning Activities Role play on techniques to manage work place stress	

Transaction Mode: Lecture, Seminar, Case Study, Research Papers & Supervised Dissertations.

Suggested Readings

1. Stephen P. Robbins & A. Timothy A. Judge (2019). Organization Behaviour. Pearson.
2. Aswathappa, K. (2017). Organisation Behaviour. Himalaya Publishing House.
3. Luthans and Fred (2017), Organisational Behaviour. McGraw Hill International.
4. Robbins; S.P. (2016). Organisational Behaviour. Prentice Hall of India Pvt. Ltd
5. Singh, K. (2017). Organizational Behaviour: Text and Cases. Pearson.

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https://onlinecourses.swayam2.ac.in/cec20_mg03/preview

https://onlinecourses.nptel.ac.in/noc25_mg50/preview

<https://www.youtube.com/watch?v=4-BZN3QHfOl>

Course Name: PERSONAL FINANCIAL MANAGEMENT

Course Code: MMCM.542

Course Type: ABILITY ENHANCEMENT

L	T	P	Cr
2	0	0	2
Total Hours: 30			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

CLO 1 Fix the financial goals and manage the income and expenses in line with the goals set.

CLO 2 Prepare Budget, Income and Expenditure Account, and Balance Sheet at the household level

CLO 3 Compute the credit score and approach the relevant machineries for resolving the grievances

CLO 4 Measure the individuals' financial literacy, financial behavior, and financial well-being.

Units/ Hours	Contents	Mapping with CLO
I 10 Hours	Personal Finances: Personal Finance – Essentials of personal finance – Importance of finance for individuals – financial goals and motivation – financial needs and life cycle – ways to increase income – cutting down of expenses – generating extra income – expenses – controlling of expenses – reducing regular expenses.	CLO1
	Learning Activities: Incurring and controlling the expenses in line with the personal financial goals of the individuals.	
II 12 Hours	Personal Financial Management: Personal financial planning – goals and importance of personal financial management – financial planning and budgeting – Preparation of family cash budget – Personal Income and Expenditure Account – Balance Sheet – Personal Savings and Investment - Investment planning – Risk and return of personal investment - Insurance planning – Personal Tax Planning - Retirement Benefits Planning.	CLO2
	Learning Activities: Preparation of family cash budget, Personal Income and Expenditure Account, and Balance Sheet.	
III 13 Hours	Credit Management and Grievance Redressal Mechanism: History and Psychology behind excessive debt – sources of credit – cost of credit – benefits of using credit – responsible use of credit – 5 Cs of credit – payment schedule – grace period – special conditions of the loan agreement – late payment interest - bankruptcy – Good Credit – Information on a person's credit – Credit Score – Securing and Managing Good Credit Score - Credit rating – credit report. Ponzi schemes and their broad characteristics – financial frauds – investment frauds – lottery frauds – mass marketing frauds – credit card frauds – Grievance Redressal Mechanism – Grievance Redressal Mechanism in Banking Industry,	CLO3

	Insurance Industry, Pension Industry, and Securities Markets.	
	Learning Activities: Computation of credit score and the approaching the machineries for resolving the grievances of the individuals.	
IV 10 Hours	Financial Literacy and Well-being : Financial Knowledge – Financial Attitude - Financial Literacy – Digital Financial Literacy – Need and importance of digital financial literacy – Dimensions of Financial Literacy – Measurement of financial literacy - Financial behavior – Utilization of Digital Financial Services - Responsible behavior towards personal finance related matters – Financial Resilience – Financial Well-being – Subjective Financial Well-being – Objective Financial Well-being – Well-being – Contribution of personal finance to Individual’s well-being – National Centre for Financial Education (NCFE). Learning Activities: Measurement of financial literacy, financial behavior, and financial well-being.	CLO4

Transaction Mode: Lecture, Case Discussion, Assignments, Seminar, Research Papers.

Suggested Readings:

1. Jack R.Kapoor, Les R.Dlabay and Robert J.Hughes, Tata McGraw Hill Publishing Company Ltd., New Delhi.
2. Financial Education by RBI (www.rbi.org)
3. Personal Finance Columns in various Business Dailies (The Economic Times, The Business Line, Financial Express).

Course Name: CORPORATE GOVERNANCE AND BUSINESS ETHICS

Course Code: MMCM.543

Course Type: VALUE BASED

L	T	P	Cr
2	0	0	2
Total Hours: 30			

Course Learning Outcomes (CLOs): After the completion of the course, the students will be able to:

CLO 1 Analyze the separation of management and ownership, and contemporary governance issues.

CLO 2 Examine major corporate governance codes, including SOX, SEC regulations, and OECD principles

CLO 3 Assess board composition, roles, and legal duties, focusing on diversity and director effectiveness

CLO 4 Explore the principles of business ethics and ethical decision-making frameworks

Units/ Hours	Contents	Mapping with CLO
I 7 Hours	Conceptual Framework of Corporate Governance: Introduction, Need and Scope, Evolution of Corporate Governance, Management vs. Ownership, Majority vs Minority, Corporate Governance – Contemporary Developments. Learning Activities: Conduct a case study analysis of a corporate governance failure (e.g., Satyam or Enron) and identify the governance lapses.	CLO1
II 8 Hours	Corporate Governance codes in major jurisdictions, Sarbanes Oxley Act, US Securities and Exchange Commission; OECD Principles of Corporate Governance; Developments in India, Corporate Governance in Indian Ethos Learning Activities: Compare and present key features of the Sarbanes-Oxley Act and OECD principles with Indian corporate governance norms.	CLO2
III 7 Hours	Board Effectiveness: Composition and Structure, Duties and Liabilities, Evolution of Jurisprudence, Diversity in Board Room, Women Director, Nominee Directors; Selection and Appointment Process, Independent Directors: expectations, liabilities and their role, code of conduct, responsibilities and effectiveness	CLO3

	Learning Activities: Role-play a board meeting to simulate the selection and responsibilities of independent and nominee directors.	
IV 8 Hours	Ethics & Business: Ethics, Business Ethics, Organization Structure and Ethics, Addressing Ethical Dilemmas, Code of Ethics, Indian Ethos, Designing Code of Conduct, Policies, Fair practices and frameworks Latest development in the field of subject.	CLO4
	Learning Activities: Draft a basic Code of Ethics and Code of Conduct for a fictional company, incorporating Indian ethos and fair practices	

Transactional Mode: Lectures and Demonstrations, Case Study Discussions, Hands-on Exercises, Group Projects, Workshops and Guest Lectures, Presentations, Extensive Learning Assignments.

Suggested Readings

1. Sabina Tasheva; Morten Huse (2023), Research Handbook on Diversity and Corporate Governance, Edward Elgar Publishing
2. K Viyyanna Rao & G Naga Raju (2019). Business Ethics and Corporate Governance, Dreamtech Press
3. Mallin, Christine A. (2017). Corporate Governance. Oxford University Press
4. Blow field, Michael, and Alan Murray (2017). Corporate Responsibility. Oxford University Press.
5. Sharma, J.P. (2017). Corporate Governance, Business Ethics & CSR. Ane Books Pvt Ltd.
6. Sanjay Mohapatra, Sreejesh S. (2012). Case Studies in Business Ethics and Corporate Governance, Pearson Education

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