

गोंय विद्यापीठ

ताळगांव पठार,

गोंय - ४०३ २०६

फोन : + ९१ - ८६६९६०९०४८



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(Accredited by NAAC with Grade A+)

GU/Acad –PG/BoS -NEP/2025-26/19

Date: 10.04.2026

CIRCULAR

Ref. No.: GU/Acad –PG/BoS -NEP/2025-26/520 dated 27.10.2025

In supersession to the above referred Circular, the syllabus of Semester III & IV of the **Master of Commerce (M. Com)** Programme approved by the Standing Committee of the Academic Council in its meeting held 24th & 25th November 2025 is attached. The syllabus of Semester I & II approved earlier by the Academic Council in its meeting held on 13th & 14th June 2025 is also attached.

The Dean/Vice-Dean (Academic) of the Goa Business School and Principals of the Affiliated Colleges offering the **Master of Commerce (M.Com.)** Programme is requested to take note of the above and bring the contents of the Circular to the notice of all concerned.

(Ashwin V. Lawande)
Deputy Registrar – Academic

To,

1. The Dean, Goa Business School, Goa University.
2. The Vice-Dean (Academic), Goa Business School, Goa University.
3. The Principals of the affiliated Colleges offering the Master of Commerce Programme.

Copy to:

4. Chairperson, BoS in Commerce, Goa University.
5. Programme Director, M.Com., Goa University.
6. Controller of Examinations, Goa University.
7. Assistant Registrar Examinations (PG), Goa University.
8. Directorate of Internal Quality Assurance, Goa University for uploading the Syllabus on the University website.

GOA UNIVERSITY

MASTER OF COMMERCE (M.COM) (Effective from the Academic Year 2025-26)

ABOUT THE PROGRAMME

The 2-year Master of Commerce course which will be offered under NEP, is with an objective to provide an extensive specialized knowledge in different domains of Commerce and Business for inculcating an appropriate multiple skills and ethical values among the students. More specifically, the course aims at developing the human potential to serve the various fields of teaching profession and also to serve for research in the social sciences, thereby helping for the needs of industry at micro and macro levels. It is designed for students who wish to build a strong foundation in business and commerce and seek higher-level knowledge in professional managerial practices.

OBJECTIVES OF THE PROGRAMME

1. To provide in-depth knowledge of key areas in commerce such as accounting, finance, taxation, marketing, management and business practices.
2. To prepare students for academic, research, and professional careers in the corporate and public sectors.
3. To develop analytical, decision-making, and problem-solving skills in business contexts.
4. To provide necessary training to become successful growth agents responsible for positive socio-economic transformation.

PROGRAMME SPECIFIC OUTCOMES (PSO)

PSO 1.	Advanced Knowledge in Commerce and Business Demonstrate comprehensive knowledge of advanced concepts in accounting, finance, taxation, marketing, and management to solve business problems and support strategic decision-making.
PSO 2.	Research and Analytical Skills Apply appropriate research methodologies and analytical tools to conduct independent research in commerce and contribute to the field through critical thinking and problem-solving.
PSO 3.	Professional Competency and Employability Seek careers in accounting, banking, finance, taxation, auditing, and other management roles by enhancing technical knowledge and practical skills.
PSO 4.	Ethical and Social Responsibility Exhibit a strong sense of professional ethics, corporate social responsibility, and sustainable business practices among students.
PSO 5.	Technological Competence Use modern tools and information technology for financial modeling, data analysis, and business operations to improve efficiency and competitiveness.
PSO 6.	Entrepreneurship and Innovation Develop entrepreneurial skills and innovative thinking for establishing and managing new business ventures, especially in a dynamic and global business environment.
PSO 7.	Leadership and Communication Skills Exhibit effective leadership, teamwork, and communication skills to manage diverse teams and organizational functions efficiently.
PSO 8.	Global Business Perspective Analyse global economic trends, trade policies, and international business strategies to make informed decisions in a multicultural and global business context.

PROGRAMME STRUCTURE

Master of Commerce (M.Com.) Effective from Academic Year 2025-26

SEMESTER I				
Discipline Specific Core (DSC) Courses (16 credits)				
Sr. No.	Course Code	Title of the Course	Credits	Level
1	<u>COM-5000</u>	Advanced Financial Management	4	400
2	<u>COM-5001</u>	Advanced Corporate Accounting	4	400
3	<u>COM-5002</u>	Entrepreneurship and Venture Capital	4	400
4	<u>COM-5003</u>	Organizational Behaviour	4	400
Total Credits for DSC Courses in Semester I			16	
Discipline Specific Elective (DSE) Courses (4 credits)				
Sr. No.	Course Code	Title of the Course	Credits	Level
ACCOUNTING AND FINANCE				
1	<u>COM-5201</u>	Capital Markets and Stock Exchange Operations	4	400
2	<u>COM-5202</u>	Financial Services Operations	4	400
BUSINESS MANAGEMENT				
3	<u>COM-5203</u>	HR Analytics	4	400
4	<u>COM-5204</u>	Strategic Management	4	400
Total Credits for DSE Courses in Semester I			4	
Total Credits in Semester I			20	

SEMESTER II				
Discipline-Specific Core (DSC) Courses (16 credits)				
Sr. No.	Course Code	Title of the Course	Credits	Level
1	COM-5004	Marketing and Consumer Behaviour	4	500
2	COM-5005	Direct Taxes	4	500
3	COM-5006	Security Analysis and Portfolio Management	4	500
4	COM-5007	Cost and Management Accounting	4	500
Total Credits for DSC Courses in Semester II			16	
Discipline Specific Elective (DSE) Courses (4 credits)				
Sr. No.	Course Code	Title of the Course	Credits	Level
ACCOUNTING AND FINANCE				
1	COM-5205	Financial Derivatives	4	400
2	COM-5206	Management of Mutual Funds	4	400
BUSINESS MANAGEMENT				
3	COM-5207	Services Marketing	4	400
4	COM-5208	Business Environment and International Trade	4	400
Total Credits for DSE Courses in Semester II			4	
Total Credits in Semester II			20	

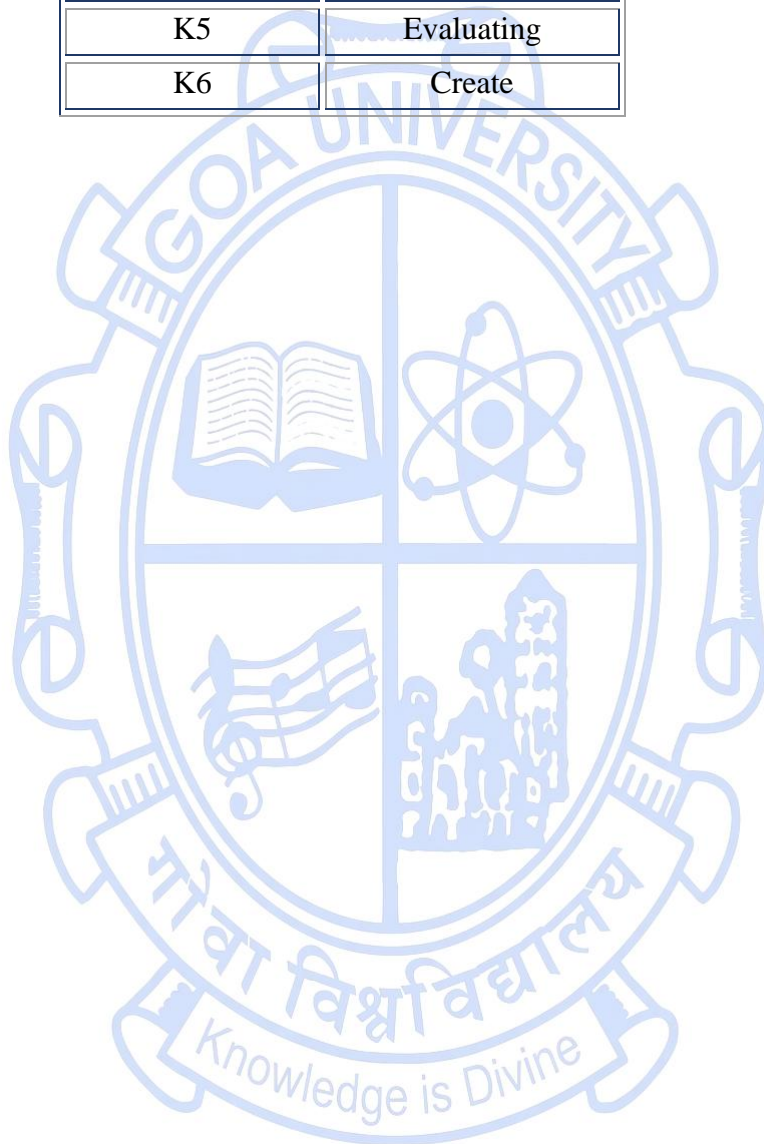
SEMESTER III				
Sr. No.	Course Code	Title of the Course	Credits	Level
Research Specific Elective (RSE) Courses (12 credits)				
1	COM-6000	Research Methodology	4	500
2	COM-6001	Basic Econometrics	4	500
3	COM-6002	Qualitative Research	4	500
4	COM-6003	Business Analytics	4	500
5	COM-6004	Data Insights and Analytics	4	500
Discipline Specific Vocational Elective (DSVE) Courses (8 credits)				
Sr. No.	Course Code	Title of the Course	Credits	Level
ACCOUNTING AND FINANCE (Specialization)				
6	COM-6401	Personal Financial Planning and Wealth Management	4	500
7	COM-6402	Indirect Taxes	4	500
8	COM-6403	E-Filing of Income Tax Returns for Individual Assesseees	4	500
9	COM-6404	Computerized Accounting	4	500
BUSINESS MANAGEMENT (Specialization)				
6	COM-6405	Digital Marketing	4	500
7	COM-6406	Retail Marketing	4	500
8	COM-6407	Insurance Management	4	500
9	COM-6408	AI and Ecommerce	4	500
Total Credits in Semester III			20	

Discipline Specific Dissertation (DSD) (40 Credit Dissertation)				
Sr. No.	Course Code	Title of the Course	Credits	Level
1	COM-6501	Dissertation	40	500

SEMESTER-IV				
Generic Elective (GE) Courses (20 credits)				
Sr. No.	Course Code	Title of the Course	Credits	Level
ACCOUNTING AND FINANCE (Specialization)				
1	COM-6201	Advanced Econometrics	4	500
2	COM-6202	Environmental Social and Governance-Principles and Practice	4	500
3	COM-6203	Cost Management and Control	4	500
4	COM-6204	Treasury and Forex Management	4	500
5	COM-6205	International Financial Management	4	500
6	COM-6206	Corporate Valuation	4	500
7	COM-6207	Banking and Financial Institutions	4	500
8	COM-6208	Corporate Mergers and Acquisitions	4	500
9	COM-6209	Management of Financial Services	4	500
10	COM-6210	Financial Risk Management	4	500
BUSINESS MANAGEMENT (Specialization)				
11	COM-6211	International Marketing	4	500
12	COM-6212	Marketing Management	4	500
13	COM-6213	Travel and Tourism Management	4	500
14	COM-6214	Corporate Governance and Corporate Social Responsibility	4	500
15	COM-6215	AI and ML for Business Management	4	500
16	COM-6216	Advertising and Sales Management	4	500
17	COM-6217	Customer Relationship Management	4	500
Total Credits for GE Courses in Semester IV			20	

Discipline Specific Dissertation (DSD)/ Internship (20 Credit Dissertation)				
Sr. No.	Course Code	Title of the Course	Credits	Level
1	COM-6502	Dissertation	20	500
Total Credits in Semester IV			20	

Blooms Taxonomy Cognitive Levels	
Cognitive Level	Notations
K1	Remembering
K2	Understanding
K3	Applying
K4	Analyzing
K5	Evaluating
K6	Create



SEMESTER-I

Discipline Specific Core (DSC) Courses

Title of the Course	Advanced Financial Management
Course Code	COM-5000
Number of Credits	04
Theory/Practical	Theory
Level	400
Effective from AY	2025-26
New Course	No
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites for the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none">1. To provide fundamental knowledge about the company's finances and management.2. To enable the students to understand the financial decision-making process to enhance shareholders' wealth.3. To understand the techniques of financial management and apply the methods in financial decision-making.4. To understand the impact of distribution of Dividend among shareholders on Firms growth	
Course Outcomes:		Mapped to PSO
	CO 1. Gain knowledge of principles and concepts used in finance	PSO1
	CO 2. Analyze various sources of finance, mobilize and deploy in viable long term investment opportunities	PSO1, PSO2, PSO3,

	CO 3. Manage short term resources of the firm efficiently		PSO1, PSO2, PSO3,	
	CO 4. Take appropriate decision with regards to distribution of profit keeping in mind shareholders needs and firms' growth		PSO1, PSO2, PSO3,	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	1.0 Introduction to Financial Management Introduction – Meaning and Definition - Goals of Financial Management - Finance Functions -Financial Decisions- Interface between Finance and Other Business Functions –Organization of Finance Function- Time Value for Money Applications (Including practical problems)	10	CO1	K1, K2, K3
Unit 2:	2.0 Financing and Investment Decisions 2.1. Cost of capital - Meaning of Cost of Capital - Cost of Different Sources of Finance - Weighted Average Cost of Capital (Including Problems) 2.2. Leverages - Operating Leverage - Application of Operating Leverage - Financial Leverage - Combined Leverage (Including problems). 2.3. Capital structure – Introduction - Factors affecting Capital Structure - Theories of Capital Structure (Theory Only). 2.4. Capital budgeting - Introduction - Capital Budgeting Process - Investment Evaluation - Appraisal Criteria - Capital Budgeting Techniques. (Including problems). 2.5. Risk analysis in capital budgeting - Risk-adjusted Discount Rate - Certainty Equivalent Approach - Probability Distribution Approach -Sensitivity Analysis – Scenario Analysis- Simulation Analysis - Decision Tree Approach (Including practical problems).	20	CO2	K1, K2, K3, K4, K5, K6
Unit 3:	3.0 Working Capital Management 3.1. Working capital-Meaning- Operating Cycle - Determinants of Working Capital - Approaches for Working Capital Management - Estimation of Working Capital - Working Capital and Bank Finance. [Includes practical problems].	20	CO3	K1, K2, K3, K4, K5, K6

	<p>3.2. Cash management - Motives for Holding Cash - Objectives of Cash Management - Models for determining Optimal Cash Needs - Cash Planning - Cash Forecasting and Budgeting. [Includes practical problems].</p> <p>3.3. Receivables management: Introduction - Costs associated with maintaining Receivables - Credit Policy Variables – Evaluation of Credit Policy [Includes practical problems].</p> <p>3.4. Inventory management: Purpose of Inventory - Costs Associated with Inventories - Inventory Management Techniques - Importance of Inventory Management Systems [Includes practical problems].</p>			
Unit 4:	<p>4.0 Dividend Decisions</p> <p>Dividend Decisions –Factors influencing Dividend Decision-Types of Dividend-Stock Split-Reverse Split- Theories of Dividends – Relevance Models – Gordon's Model – Walter's Model – Irrelevance Model - Miller and Modigliani Model - [Includes practical problems].</p>	10	CO4	K1, K2, K3, K4, K5
Pedagogy:	Lecture/ Classroom Discussion/ Presentation/ Case Study/ Group Project or a combination of some of these. Sessions shall be interactive to enable peer group learning. Practical problems may be solved using available open-source software.			
Texts:	<ol style="list-style-type: none"> 1. Khan, M.Y & Jain, P.K.: <i>Financial Management</i>; Tata McGraw Hill, New Delhi. 8th Edition, 2018, 2. Kishore Ravi, M: <i>Financial Management</i>; Taxman, 8th Edition, 2020 3. Pandey, I. M.: <i>Financial Management</i>; Vikas Publishing House, New Delhi, 12th Edition, 2021 			
References/ Readings:	<ol style="list-style-type: none"> 1. Brealey and Meyers: <i>Principles of Corporate Finance</i>; Tata McGraw Hill, New Delhi, 12th Edition, 2018 2. Chandra, Prasana: <i>Financial Management</i>; Tata McGraw Hill, New Delhi, 10th Edition, 2019 3. Gitman, L.J: <i>Principles of Managerial Finance</i>; Addison Wasley, 13th Edition, 2017 4. Keown, Martin, Petty and Scott (Jr): <i>Financial Management; Principles and Applications</i>; Prentice Hall of India, New Delhi, 10th Edition, 2009 5. Vanhorne, James C: <i>Financial Management and Policy</i>; Prentice Hall of India, New Delhi, 13th Edition, 2015 <p>Online Resources:</p>			
Web Resources:	<ol style="list-style-type: none"> 1. https://www.icai.org/new_post.html?post_id=16954 2. https://www.icsi.edu/media/webUnits/FINANCIAL_AND_STRATEGIC_MANAGEMENT.pdf 3. https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-10-Feb-2022.pdf 			

Title of the Course	Advanced Corporate Accounting	
Course Code	COM-5001	
Number of Credits	04	
Theory/Practical	Theory	
Level	400	
Effective from AY	2025-2026	
New Course	No	
Bridge Course/ Value added Course	No	
Course for advanced learners	No	
Pre-requisites for the Course:	NIL	
Course Objectives:	<ol style="list-style-type: none"> 1. To enable students to understand and prepare financial statements of companies, banking, and insurance entities in accordance with relevant statutory requirements and regulatory formats. 2. To provide knowledge of accounting for business combinations, including the procedures and methods for amalgamation and reconstruction of companies, along with the preparation of post-restructuring financial statements. 3. To familiarize students with the legal and accounting procedures involved in the liquidation of companies, including the preparation of the statement of affairs and the liquidator's final statement of account. 4. To develop the ability to prepare consolidated financial statements by understanding the relationship between holding and subsidiary companies and applying relevant consolidation adjustments. 	
Course Outcomes:		Mapped to PSO

	CO 1. Understand and prepare financial statements of companies, banks, and insurance companies in compliance with relevant legal and regulatory frameworks.		PSO1	
	CO 2. Develop a financial reporting format/template suitable for a new business scenario or regulatory change.		PSO1, PSO3	
	CO 3. Explain and apply the accounting treatment for amalgamation and reconstruction of companies, including the calculation of purchase consideration.		PSO1, PSO3	
	CO 4. Develop a restructuring plan for a financially distressed company and justify the choice between internal or external reconstruction.		PSO1, PSO3	
	CO 5. Understand the process of company liquidation and prepare the statement of affairs and liquidator's final statement of account.		PSO1, PSO3	
	CO 6. Explain the concepts of holding and subsidiary companies and apply consolidation procedures to prepare consolidated financial statements.		PSO1, PSO3	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	<p><u>Preparation of Financial Statements:</u></p> <p>Financial Statements of Companies: Preparation of Balance Sheet and Profit & Loss Statement as per “<i>Schedule III, The Companies Act, 2013</i>”. Overview of Financial Statements under IND-AS. (<i>practical problems</i>)</p> <p>Financial Statements of Banking Companies: Preparation of Statement of Profit & Loss /and Balance Sheet as outlined in “<i>Third Schedule of Banking Regulation Act, 1949</i>”. (<i>practical problems</i>)</p> <p>Financial Statements of Insurance Companies: Life Insurance and General Insurance – Preparation of Revenue Accounts, Statement of Profit and Loss, and Balance Sheet as given under “<i>The Insurance Regulatory and Development Authority (Preparation of Financial Statements and Auditor’s Report of Insurance Companies) Regulations, 2000.</i>” (<i>practical problems</i>)</p>	18	CO1, CO2	K1, K2, K3, K4, K5, K6
Unit 2:	<u>Accounting Treatment for Business Combinations and Corporate</u>	18	CO3,	K1, K2,

	<p><u>Restructuring:</u> Amalgamation of Companies: Meaning, Features, and Types. Purchase consideration: Meaning and methods (<i>Lump Sum Payment Method, Net Payment Method, Net Assets Method, Intrinsic Value of Shares Method</i>) (Practical problems), Accounting entries for amalgamation and preparation of Balance Sheet after amalgamation using pooling of interest method and the purchase method. (Practical problems)</p> <p>Reconstruction of Companies: External reconstruction: Meaning and Features. Internal reconstruction: Meaning, features and types. Accounting entries and preparation of Balance Sheet after reconstruction. (Practical problems)</p>		CO4	K3, K4, K5, K6
Unit 3:	<p><u>Liquidation of Companies:</u> Liquidation of companies: Meaning, Modes of Liquidation, Appointment of liquidator, and role of the Liquidators and their duties. Preferential payments, Order of payment, Preparation of the Statement of Affairs, and the Liquidator's Final Statement of Account. (Practical problems)</p>	12	CO5	K1, K2, K3, K4, K5
Unit 4:	<p><u>Holding Company and Subsidiary Companies: Consolidated Financial Statements</u> Holding company: Meaning and Features. Subsidiary company: Meaning and types. Preparation of Consolidated Balance Sheet (<i>Cancellation of investment, cost of control, minority interest, pre acquisition profit, revenue profit, intercompany transactions, revaluation of assets, unrealized profit on stock, dividend received from subsidiary company and issue of bonus shares</i>). – Preparation of Consolidated Profit and Loss Statement. (Practical problems)</p>	12	CO6	K1, K2, K3, K4, K5
Pedagogy:	<p>The course is delivered using a combination of lectures and case study methods. Students will practice using Excel for calculations and work through real-life scenarios. Group discussions, presentations, and regular assignments will help reinforce key concepts. Continuous assessments ensure that students develop a strong understanding of accounting principles and their real-world application.</p>			

Texts:	<ol style="list-style-type: none"> 1. Arulanandam and Raman: <i>Advanced Accountancy- Volume II</i>; Himalaya Publishing House, Mumbai. 7th Edition, 2019 2. Jain. S. P; Narang. K.L.; Sehgal.M; and Agrawal. S.: <i>Advanced Accountancy: Corporate Accounting</i>; Kalyani Publication, Chennai. 23rd Edition, 2023 3. Maheshwari, S. N. : <i>Advanced Accountancy-Volume II</i>; Vikas Publishing House, New Delhi. 11th Edition, 2018 4. Maheshwari, S. N. and Maheshwari, S. K. : <i>Corporate Accounting</i>; Vikas Publishing House, Noida. 6th Edition, 2018
References/ Readings:	<ol style="list-style-type: none"> 1. Jaiswall. S. and Bhattacharya. A.: Corporate Financial Statements under Ind AS; McGraw Hill, 1st Edition, 2023. 2. Rafiq, M., Memon, S., Kathar, G. and Albulushi T.: Advanced Corporate Accounting; Charulatha Publications Private Limited. 1st Edition, 2024. 3. Sharma, C. and Gupta, N. : Corporate Accounting: Theory and Practice; Ane Books Pvt. Ltd., 2nd Edition, 2009. 4. Shukla, M.C., Grewal, T. S. and Gupta, S.C.: Advanced Accounts- Volume II; S. Chand and Company Limited, New Delhi. 19th Edition, 2020. 5. Tulsian, P.C., Tulsian, B. and Tulsian, T.: Corporate Accounting; S. Chand and Company Limited, UP. 1st Edition, 2023.
Web Resources:	<ol style="list-style-type: none"> 1. https://www.icai.org/post.html?post_id=19142 2. https://egyankosh.ac.in/bitstream/123456789/73958/1/U_nit-9.pdf 3. https://sgp1.digitaloceanspaces.com/cakart/5946/study_contents/Chapter_5_Amalgamation_of_Companies.pdf 4. https://www.icsi.edu/media/webUnits/Corporate%20and%20Management%20Accounting.pdf

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Title of the Course	Entrepreneurship and Venture Capital
Course Code	COM-5002
Number of Credits	04
Theory/Practical	Theory
Level	400
Effective from AY	2025-26
New Course	No
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites for the Course:	NIL	
Course Objectives:	<ol style="list-style-type: none"> 1. To acquire knowledge about evolution of Entrepreneurial activities. 2. To understand the significance of various resources required [emphasizing on venture capital financing]. 3. To access the potential business ideas based on business plans. 4. To learn about business life cycles for entrepreneurs as well as venture capitalists, and 5. To identify the potential required for becoming one of the growth agents for socio-economic transformation, namely, entrepreneurs, intrapreneurs or joining with government. 	
Course Outcomes:		Mapped to PSO
	CO 1. Understand the evolution of entrepreneurial activities.	PSO1, PSO6
	CO 2. Understand significance of Venture Capital financing.	PSO1, PSO6
	CO 3. Prepare Business Plans and also assess using various valuation approaches.	PSO6

	CO 4. Understand significance of business life cycles.		PSO1, PSO6	
	CO 5. Making calculated decisions about various growth strategies.		PSO1, PSO6	
	CO 6. Identify the potential to become a growth agent		PSO1, PSO6	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	<p><u>Introduction to Entrepreneurship:</u> Origin, development, growth and present status of entrepreneurship – Role of Growth Agents – Entrepreneur, entrepreneurship and enterprise – Role of Creativity – Vicious Cycle of Poverty – Imitation, Innovation, Invention and its role in socio-economic transformation – Bridging the gap between science and market place – Entrepreneurial Climate in India.</p>	15	CO1 CO6	K1, K2, K4, K5
Unit 2:	<p><u>Introduction to Venture Capital and Legal Structure:</u> Economic and Business Scenario in modern times – Pre and Post 2008 Financial Crisis and Pre and Post 2019 Pandemic Scenario. Origin, development, growth and present status of Venture Capital – Dynamics of Venture Capital – Economic Impact of Venture Capital – Financial and Non-Financial Support – Business Life Cycle and Venture Capital Life Cycle – Role played by Venture Capitalists – Deal Making Process and Corporate Governance – Role of Venture Capital Associations. The Fund Structuring and Operations – Basics [<i>Bilateral Investment Promotion and Protection Agreements (BIPA), Liberalized Remittance Scheme (LRS), Alternative Investment Policy Advisory Committee (APIAC), Double Taxation Avoidance Agreement (DTAA), General Anti-Avoidance Rules (GAAR)</i>] – Venture Capital Fund structures in India – What to start – Where to start.</p>	15	CO1 CO2 CO3	K1, K2, K4
Unit 3:	<p><u>Business Valuation Approaches:</u> Why Business Plan – How it is prepared – Do's and Don'ts of Business Plan – How the Business Plans are evaluated. Basics of Business Valuation – How start-up valuation works – Business Valuation</p>	15	CO3, CO4	K1, K2, K3, K4, K5, K6

	Approaches [<i>The Berkus Method, The Risk Factor Summation Method, The Scorecard Valuation Method, The Comparable Transactions Method, The Book Value Method, The Discounted Cash Flow Method, The First Chicago Method, The Venture Capital Method</i>].			
Unit 4:	<p><u>Business Life Cycles and Various Strategies:</u></p> <p>Significance of Business Life Cycle of Venture Capital [<i>Who they are, What they do, How they do it, What Influences</i>] – Early stage and Later stage strategies.</p> <p>Venture Capital Scenario [<i>Global and Regional</i>] – Recent trends and outlooks [<i>post 2009 scenario – Technology, Media, & Telecom (TMT) / Environment, Social, & Governance (ESG) / application of Technology in various industries</i>] – Significance of Country Attractiveness Index.</p> <p>Venture Capital Scenario [India] – Impact of Pandemic on Indian Economy and Business – Significance of Infrastructure as a Service (IaaS), Platform as a Service (PaaS), & Software as a Service (SaaS) – Significance of Start-ups – Emergence of Unicorns in India – Special governmental initiatives aimed at socio-economic transformation.</p> <p>Endgame – What does it mean – When it is decided – How it is done – Various exit Strategies.</p>	15	CO2, CO4, CO5	K1, K2, K4, K5
Pedagogy:	Lectures, Case Studies (based on reading research papers in the area of venture capital financing and watching educational videos on business valuation and negotiation process).			
Texts:	<ol style="list-style-type: none"> 1. Robert D Hisrich, Michael P Peters & Dean A Shepherd, <i>Entrepreneurship</i>, McGraw Hill Education. (11th Edition, 2020) 2. Vasant Desai, <i>Dynamics of Entrepreneurship Development</i>, Himalaya Publishing House. (Latest Edition, 2020) 			
References/ Readings:	<ol style="list-style-type: none"> 1. Andrew Metrick & Ayako Yasuda, <i>Venture Capital & the Finance for Innovation</i>, Wiley. 2018. 2. Douglas J. Cumming & Sofia A. John, <i>Venture Capital and Private Equity Contracting: An International Perspective</i>, Elsevier. 2017. 3. Howard Fredrick, Allan O’Conner, & Donald F. Kuratko, <i>Entrepreneurship</i>, Cengage Learning. 2016. 4. Suna Lowe Nielsen, Kim Klyver, Majbritt Rostgaard Evald, & Torben Bager, <i>Entrepreneurship in Theory and</i> 			

Practice: Paradoxes in play. Edward Elger. 2015.

Following are some of the prominent venture capital associations around the world, some online resources, the information about the economic history, and some of the YouTube channels providing negotiation aspects of venture capital financing.

<https://ivca.in/> / <https://nvca.org/> / https://en.wikipedia.org/wiki/Venture_capital

<https://www.youtube.com/channel/UCmdI-Y9DGqIUzVXGZ-o1pOQ>

<https://libguides.stanford.edu/venture-capital-and-private-equity>

Web Resources:

<https://medium.com/venture-evolved/resources-for-those-interested-in-venture-capital-and-private-equity-3964d0734273>

<https://www.rug.nl/ggdc/historicaldevelopment/maddison/?lang=en>

<https://www.youtube.com/watch?v=Tid0n-PdCiE>

<https://www.youtube.com/c/SharkTankAustralia>

https://www.youtube.com/channel/UCREgA-BmOocJ9Is_bZV6aJQ

<https://www.youtube.com/channel/UCDAzmE9V4Xw5CdLkn3pvO3A>

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Title of the Course	Organizational Behaviour
Course Code	COM-5003
Number of Credits	04
Theory/Practical	Theory
Level	400
Effective from AY	2025 – 2026
New Course	No
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites for the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> 1. To introduce the fundamentals of individual behaviour within organizations. 2. To explain conflict and stress management techniques in the workplace. 3. To explore group dynamics, informal leadership, and organizational politics. 4. To understand counselling methods and change management processes. 	
Course Outcomes:		Mapped to PSO
	CO 1. Understand different models of Men and how perception, values, attitudes, and motivation influence individual actions..	PSO1, PSO4, PSO7
	CO 2. Analyze sources, types, and consequences of conflict and stress and apply effective strategies for managing them.	PSO1, PSO4, PSO7
	CO 3. Evaluate group dynamics, the role of informal leaders, and the impact of organizational	PSO1, PSO7

	politics on power relationships and decision-making.			
	CO 4. Apply appropriate counselling approaches and change management process model to facilitate personal development and organizational transformation.		PSO1, PSO4, PSO7	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	<p>Organizational Behaviour – Understanding Self Organizational Behaviour– Organisational Multidiscipline – Different Model of Men (Economic, Social, Organization, Self-Actualization, Complex, Impulsive and Compulsive) - Individual Behaviour is studied through – Perception – Personality –Values– Attitudes–Motivation – Learning.</p>	15	CO1	K1, K2, K3, K4
Unit 2:	<p>Conflict Management and Stress Management Conflict Management –Define Conflict–Conflict, and Competition–Changing Views of Conflict–Traditional and Current views of Conflict –Nature of Conflict – Levels of Conflict – Sources of Conflict – Functional and Dysfunctional Conflict – Effects of Conflict –A Model of Conflict –Assertive Behaviour – Interpersonal Orientation – Facilitating Smooth Relations. Stress Management–Concept – Extreme Products of Stress – Causes and Symptoms of Stress – Job-Related Causes of Stress – Frustration – Stress and Job Performance – Stress and Employee Health –Stress Vulnerability –Approaches to Stress Management.</p>	15	CO2	K1, K2, K3, K4, K5
Unit 3:	<p>Group Behaviour and Power and Organisational Politics Group Behaviour – Group Dynamics – Definition – Properties of Group –Types of Groups– Formal and Informal Groups – Comparison between Formal and Informal Organisation –Nature and Effect of Informal Groups–Benefits of Informal Groups –Formation of Informal Leader – Identifying and Rewarding Informal Leaders – Key Roles of Informal Leader -Difference between Task Leadership Roles and Social Leadership Roles –Multiple Informal Leaders. Power and Organisational Politics –Meaning of Power – Dependency in Power Relationship Sources of Power– Legitimate – Reward – Coercive –Expert –</p>	15	CO3	K1, K2, K3, K4, K5

	Referent – Organisational Politics – Influence and Political Power.			
Unit 4:	<p>Counselling and Change Management</p> <p>Counseling – Meaning – Characteristics of Counselling – Managers Counselling role – Need for Counselling – Types of Counselling – Directive– Non-Directive – Participative – A Contingent view.</p> <p>Change Management –Nature of Change – Responses to Change – Cost and Benefits of Change –Resistance to Change – Nature and Effect –Reasons for Resistance – Types of Resistance – Possible Benefits of Resistance – Implementing Change – Transformational Leadership and Change –Elements of Transformational Leadership –Three-stage Model of change Process –Building Support for Change.</p>	15	CO4	K1, K2, K3, K4, K5
Pedagogy:	<p>The following methods and forms of study are used in the course:</p> <ul style="list-style-type: none"> • The methodology used in the class will combine lectures, applications, and case discussions. • Lectures will address the assigned reading materials. The required readings, lecture notes, and the assigned home works and cases are intended to support learning objectives and will prepare the students adequately for the examinations. <p>In addition to the lectures, review sessions will be scheduled to address assignments, end-of-chapter questions, and, on occasion, assigned cases.</p>			
Texts:	<ol style="list-style-type: none"> 1. Aswathappa, K. <i>Organisational Behaviour</i>. Himalaya Publishing House, New Delhi, 14th Edition, 2024. 2. Burton, Gene & Thakur, Manab. <i>Management Today: Principles and Practice</i>. Tata McGraw Hill Publishing Company Ltd., New Delhi, 1st Edition, 2002. 3. Carnall, Colin & Todenem, Rune. <i>Managing Change in Organizations</i>. Pearson Education Limited, 6th Edition, 2014. 4. Deszca, Gene, Ingols, Cynthia & Cawsey, Tupper F. <i>Organizational Change: An Action-Oriented Toolkit</i>. Sage Publications, 4th Edition, 2019. 5. Hesson, Margie & Olpin, Michael. <i>Stress Management for Life: A Research-Based Experiential Approach</i>. Wadsworth Publishing Co. Inc., 4th Edition, 2015. 			
References/	<ol style="list-style-type: none"> 1. Chandan, Jit S. <i>Organisational Behaviour</i>. Vikas Publishing House, New Delhi, 2018. 			

Readings:	<ol style="list-style-type: none"> 2. Luthans, Fred, Luthans, Brett C. & Luthans, Kyle W. <i>Organizational Behavior: An Evidence-Based Approach</i>. Information Age Publishing, India, 14th Edition, 2020. 3. Newstrom, John W. <i>Organisational Behaviour</i>. Tata McGraw-Hill Publishing Company Limited, 12th Edition, 2017. 4. Parikh, Margie & Gupta, Rajen. <i>Organisational Behaviour</i>. McGraw Hill Education, 1st Edition, 2017. 5. Stoner, James A.F., Freeman, R. Edward & Gilbert, Daniel R. <i>Management</i>. Prentice Hall Inc., New Jersey, 6th Edition, 2018. 6. Wehrich, Heinz & Koontz, Harold. <i>Management: A Global Perspective</i>. Tata McGraw-Hill Publishing Company Limited, 10th Edition, 1994.
Web Resources:	<ol style="list-style-type: none"> 1. https://www.businessmanagementideas.com/notes/management-notes/organizational-behaviournotes/12614 2. https://nptel.ac.in/courses/110/105/110105034/ 3. https://nptel.ac.in/courses/121/105/121105009/ 4. http://egyankosh.ac.in/handle/123456789/3155 5. http://egyankosh.ac.in/handle/123456789/15889 6. http://egyankosh.ac.in/handle/123456789/17282 7. https://onlinecourses.swayam2.ac.in/cec21_ge20/preview 8. http://epgp.inflibnet.ac.in/Home

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Discipline Specific Elective (DSE) Courses

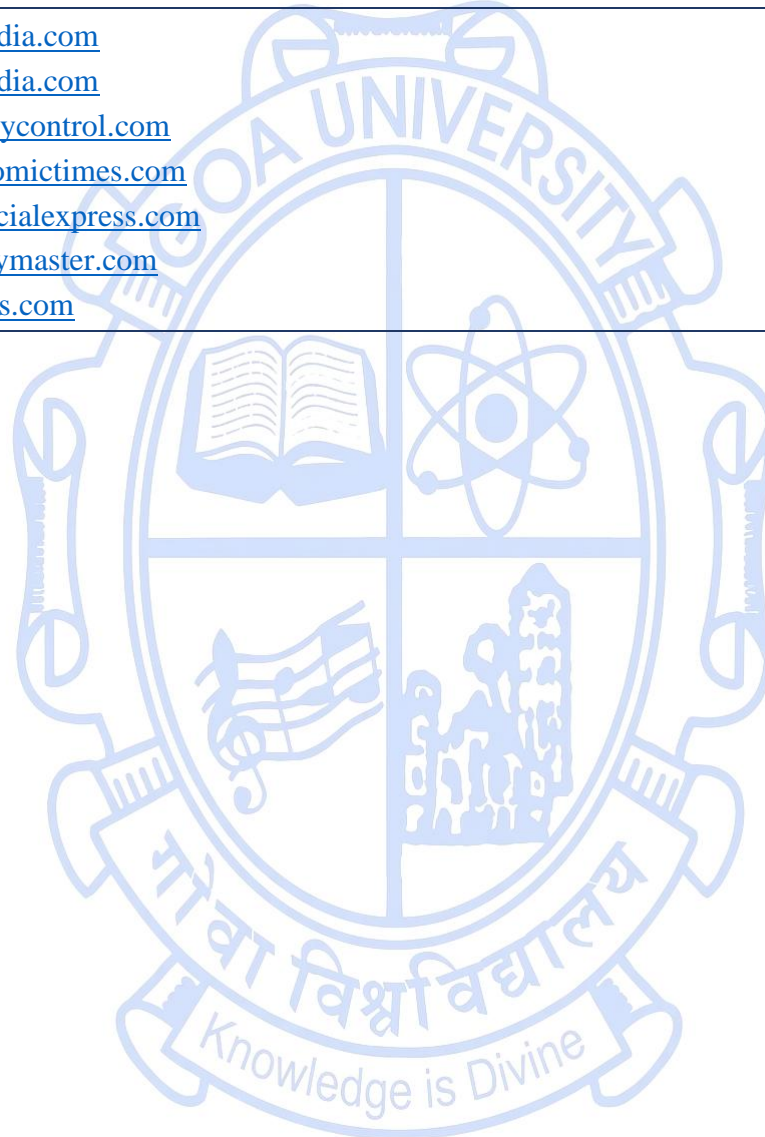
Title of the Course	Capital Markets & Stock Exchange Operations	
Course Code	COM-5201	
Number of Credits	04	
Theory/Practical	Theory	
Level	400	
Effective from AY	2025-2026	
New Course	No	
Bridge Course/ Value added Course	No	
Course for advanced learners	No	
Pre-requisites for the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> 1. Understand the structure and functions of primary and secondary capital markets in India. 2. Explain the trading, settlement, and listing processes across major Indian stock exchanges like BSE and NSE. 3. Analyze the construction, purpose, and methodologies of stock market indices. 4. Evaluate risk management and surveillance systems adopted by Indian stock exchanges to protect investor interests. 	
Course Outcomes:		Mapped to PSO
	CO 1. Understanding of the primary and secondary capital markets in India.	PSO1, PSO3
	CO 2. Explain and apply the trading systems and settlement procedures followed in BSE and NSE.	PSO1, PSO3

	CO 3. Compare different stock market indices and their construction methodologies.		PSO1, PSO2, PSO3	
	CO 4. Assess the effectiveness of risk containment and surveillance measures implemented by SEBI and stock exchanges.		PSO1, PSO2, PSO	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	<p>Introduction to Capital Markets</p> <p>An overview of Indian Securities Market, Primary Market - Meaning – Book Building Process– Functions, Intermediaries, Role of Primary Market – Methods of floatation of Capital – problems of New Issues Market –IPO's –Investor protection in the primary market – recent trends in the primary market – SEBI measures for the primary market.</p> <p>Secondary Market: Meaning, Nature, Functions of Secondary Market – Organization and Regulatory Framework for stock exchanges in India – Defects in working of Indian stock exchanges – SEBI measures for the secondary market – Listing of Securities: Meaning – Merits and Demerits – Listing requirements, procedure, fee – Listing of the rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting</p>	15	CO1	K1 K2 K3 K4
Unit 2:	<p>Trading and Settlement in Indian Stock Exchanges</p> <p>Indian Stock Exchanges: BSE – Different trading systems – Share groups on BSE – BOLT System – Bulk deals – Block deals – Short Selling – Margin Trading – BSE SME Platform. NSE – Market segments – NEAT system options – Market types, order types, and books – Market phases – Limited physical market, Block trading session - Clearing and Settlement systems in Indian Stock Exchanges - Introduction – Transaction Cycle – Settlement Agencies – Clearing & Settlement Process –Different Types of Settlements – Rolling Settlement – Pay in and pay out –Demat settlement – Physical settlement – Funds settlement – Valuation debit – Valuation price – Shortages –Auctions – Risks in settlement – Penalties</p>	15	CO2	K1 K2 K3 K4
Unit 3:	<p>Stock Market Indices</p> <p>Stock Market Index – Meaning – Purpose and Consideration in developing index</p>	15	CO3	K1

	–Methods(Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free Float method) – BSE Sensex –Scrip selection criteria – Construction – BSE Investment Strategy Indices – BSE Thematic Indices – BSE Sectoral Indices - NSE indices – S&P CNX Nifty – Scrip selection criteria – Construction – International Financial Markets – Euro Market – Asian Market – Important Global, Regional and National Stock Market Indices.			K2 K3 K4 K5 K6
Unit 4:	Risk Management and Surveillance System in Indian Stock Exchanges Risk Management system in BSE &NSE – Margins – Exposure limits – Surveillance system in BSE &NSE –Circuit breakers – Surveillance activities – Online surveillance – off-line surveillance – Rumour verification –Risk management – Risk containment measures – Settlement guarantee Mechanism – Asset/capital adequacy –margins – Inspection of books and investigation – Penal Charges and online monitoring.	15	CO4	K1 K2 K3 K4 K5 K6
Pedagogy:	The teaching pedagogy of this course shall include the combination of the following: Interactive Lectures/Discussions/ presentations/case studies/ individual or group projects/ assignments/Class activities or a combination of some of these. The sessions shall be interactive to enable peer group learning			
Texts:	<ol style="list-style-type: none"> 1. Bhole M., <i>Financial Institutions and Markets: Structure Growth and Innovations</i>, McGraw Hill Education; 6th Edition, 2017. 2. <i>Capital Market (Dealers) Unit</i>, Workbook from NSE Financial Markets: A Beginners' Unit, Workbook from NSE, 2022. 3. M. Y. Khan, <i>Indian Financial System</i>, McGraw Hill; 11th Edition, 2019. 4. O.P. Agarwal, <i>Security Analysis and Investment Management</i>, Himalaya Publishing House, 3rd Edition, 2019. 5. Preeti Singh, <i>Investment Management</i>, Himalaya Publishing House, 12th Edition, 2023. 			
References/ Readings:	<ol style="list-style-type: none"> 1. Pawan V. Jhabak, <i>Investment Analysis and Portfolio Management</i>, Himalaya Publishing House, 1st Edition, 2022. 2. Prasanna Chandra, <i>Investment Analysis and Portfolio Management</i>, McGraw Hill India, 6th Edition, 2021. 3. Punithavathy Pandian, <i>Security Analysis and Portfolio Management</i>, Vikas Publishing House Pvt. Ltd., 2nd Edition, 2012 4. Sanjeev Agarwal, <i>A Guide to Indian Capital Market</i>, Bharat Publishers, 1st Edition, 2000 			

	5. V. A. Avadhani, <i>Investment and Securities Market in India</i> , Himalaya Publishing House, 10th Edition, 2022
Web Resources:	<ol style="list-style-type: none">1. www.bseindia.com2. www.nseindia.com3. www.moneycontrol.com4. www.economictimes.com5. www.financialexpress.com6. www.equitymaster.com7. www.myiris.com

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Title of the Course	Financial Services Operations
Course Code	COM-5202
Number of Credits	04
Theory/Practical	Theory
Level	400
Effective from AY	2025-2026
New Course	No
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites for the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> 1. To explain the growth, structure, and classification of financial services and credit rating agencies. 2. To describe the concept, process, and legal aspects of securitization in India. 3. To examine the structure, functioning, and regulations of the depository system in India. 4. To familiarize students with the operations, services, and core activities related to depository accounts and transactions. 	
Course Outcomes:		Mapped to PSO
	CO 1. Identify and classify various financial services and functioning of credit ratings agencies.	PSO1, PSO3
	CO 2. Analyze the securitization process, asset classes, benefits, and legal frameworks of SARFAESI Act.	PSO1, PSO3

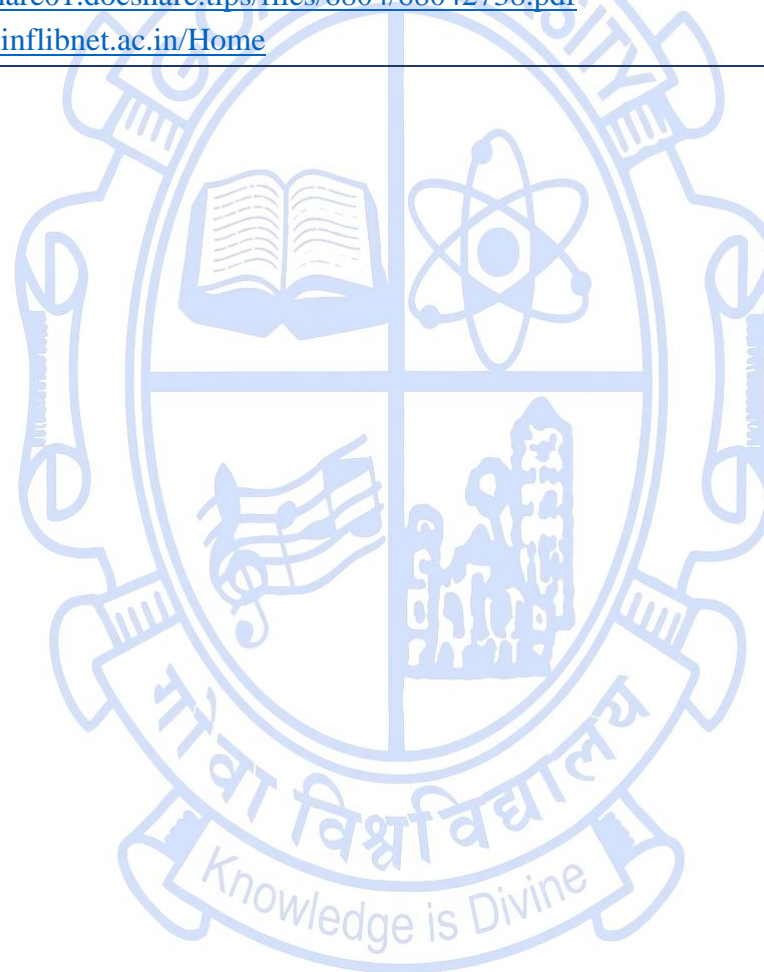
	CO 3. Evaluate the bye-laws and operational guidelines governing depositories and their business partners.		PSO1, PSO3	
	CO 4. Demonstrate the procedures of dematerialization, rematerialization, settlement, and pledging of securities through depositories.		PSO1, PSO3,PSO5	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	<p>Overview of Financial Services and Credit Rating Overview of Financial Services - Growth and Structure. Banking and Non-Banking Companies, Classification of Non-Banking Companies and NBFC's Activities.</p> <p>Credit Rating: Introduction - Concept of Credit Rating – Definition - Scope - Need, Types of Credit Rating - General Credit Rating Process and Methodology - Credit Rating Agencies in India Process and Methodology for Credit Rating - Advantages & Disadvantages of Credit rating - Rating services offered by Credit Rating Agencies - Equity rating and Equity Assessment - Rating symbols of Indian Credit Agencies</p>	15	CO1	K1 K2 K3 K4
Unit 2:	<p>Securitization and Legal Issues in Securitization Securitization: Introduction to Securitisation as Financial Instrument of the New Millennium – Definition – Concept - Need for Securitisation – Securitization in India - Securitisation asset classes - Benefits of securitization Players involved in Securitisation - Securitisation structure - Process of Securitisation-. Pass-Through Certificate and Pay Through Securities structure.</p> <p>Legal issues in Securitization - Securitisation laws- (SARFAESI) Act –Purpose – Outcome - Powers conferred on Secured Creditor under the SARFAESI Act - Banks utilize the effective tool for bad loans (NPA)Recovery- Rights of Borrowers.</p>	15	CO2	K1 K2 K3 K4
Unit 3:	<p>Depository Functioning and Bye-Laws Overview of Depository - Key features of the depository system in India -</p>	15	CO3	K1 K2

	<p>Depository System- Depository - Bank An Analogy - Depository - Bank –The difference - Legal Framework- Depositories Act, 1996 - Securities and Exchange Board of India (Depositories & Participants) Regulations, 1996ByeLaws approved by SEBI - and Business Rules framed in accordance with the Regulations and Byelaws. - Section 4, 7, 8, 9, 10, 14, and 16.</p> <p>Internet Initiatives at Depository by NSDL - SPEED-e- SIMPLE- SPICEIDeAS-and STEADY - Eligibility Criteria for a Depository– Registration- Commencement of Business- Agreement between Depository and Issuers-Rights and Obligations of Depositories-Records to be maintained by Depository – Functions of Depository. Business Rules of Depository –Functions- Services Offered by Depository - Electronic linkage – Technology and connectivity of Depository System with Business Partners.</p> <p>Business Partners of Depository- The eligibility criteria are prescribed by the SEBI (Depository & Participants) Regulations, 1996- Business Restrictions – Application for becoming a DP – Conditions for Grant of Registration – Steps for joining as a DP- Validity and Renewal of Registration Certificate –Pre-requisites for DPs for commencing operations -Rights and Obligations- Agreement with Beneficial Owners- Direct and Indirect benefits of Depository System.</p>			<p>K3 K4 K5</p>
<p>Unit 4:</p>	<p>Depository Core Services Types of Accounts- Documents for Verification- Beneficiary Account-Procedure for opening an account. Dematerialization- International Securities Identification Number (ISIN) - Securities that can be Dematerialized- Dematerialisation request form- Procedure for Dematerialisation- Rejection Reason- Precautions to be taken while processing DRF. Rematerialisation- Rematerialisation Request form- Prerequisites for Rematerialisation request - Rematerialisation Process.</p> <p>Settlement of Off-Market Transactions- Settlement of Market-Transaction. Pledge and Hypothecation- Procedure for Pledge/Hypothecation- Creation of Pledgor- Procedure for Confirmation of Creation of Pledge/Hypothecation by Pledgee – Pledge of Demat Shares-Closure of a Pledge/Hypothecation by Pledgor- Closure of a Pledge/Hypothecation by Pledgee or - Invocation of Pledge by Pledge- Invocation of Hypothecation.</p>	<p>15</p>	<p>CO4</p>	<p>K1 K2 K3 K4</p>

Pedagogy:	<ul style="list-style-type: none"> ● The methodology used in the class will combine lectures, applications, and case discussions. ● The required readings, lecture notes, and the assigned homework and cases are intended to support learning objectives and will prepare the students adequately for the examinations. <p>In addition to the lectures, review sessions will be scheduled to address assignments, end-of-chapter questions, and on occasion, reading and understanding Reports on the Credit Rating and Structuring of Securitization with Legal issues.</p>
Texts:	<ol style="list-style-type: none"> 1. Avadhani, V.A. <i>Marketing of Financial Services and Markets</i>. Himalaya Publishing House, India, 3rd Edition, 2024. 2. Gordan, & Natarajan. <i>Financial Markets and Services</i>. Himalaya Publishing House, India, 12th Edition, 2024. 3. Khan, M.Y. <i>Financial Services</i>. McGraw Hill Education, India, 10th Edition, 2019.
References/ Readings:	<ol style="list-style-type: none"> 1. Langohr, Herwig & Langohr, Patricia. <i>The Rating Agencies and Their Credit Ratings: What They Are, How They Work and Why They Are Relevant</i>. John Wiley & Sons Inc., 1st Edition, 2009. 2. Mennillo, Dr. Giulia. <i>Credit Rating Agencies</i>. Agenda Publishing, 2023. 3. NCFM. Depositories Unit. 4. Ravichandran, K. <i>Merchant Banking & Financial Services</i>. Himalaya Publishing House, 2nd Edition, 2021. 5. Vinod Kothari, Securitisation, <i>Asset Reconstruction and Enforcement of Security Interests</i>, 7th Edition, 2024.
Web Resources:	<ol style="list-style-type: none"> 1. https://www.prepcafe.in/nism-study-material 2. https://nsdl.co.in/publications/IAPP.php 3. https://nsdl.co.in/publications/investorguide.php 4. https://nsdl.co.in/publications/infobrochureforinvestors.php 5. http://egyankosh.ac.in/handle/123456789/16964 6. https://nsdl.co.in/downloadables/Capital%20Markets%20and%20NSDL%20Overview.pdf 7. https://www.intelivisto.com/certification/NISM-SeriesVI%20Depository%20Operations%20workbook.pdf 8. https://www.spratings.com/documents/20184/760102/SPRS_Understanding-Ratings_GRE.pdf 9. http://docshare02.docshare.tips/files/12277/122779731.pdf 10. http://vinodkothari.com/wp-content/uploads/2014/01/Credit-Rating-Agencies.pdf

11. <https://www.fitchratings.com/products/rating-definitions#about-rating-definitions>
12. <https://legislative.gov.in/sites/default/files/A2002-54.pdf>
13. <http://www.igntu.ac.in/eContent/IGNTU-eContent-459913078664-B.Com-6->
14. Prof.ShailendraSinghBhadouriaDean&-FINANCIALSERVICES-All.pdf
15. <http://docshare01.docshare.tips/files/6804/68042738.pdf>
16. <http://epgp.inflibnet.ac.in/Home>

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Title of the Course	HR Analytics	
Course Code	COM-5203	
Number of Credits	4	
Theory/Practical	Theory	
Level	400	
Effective from AY	2025-2026	
New Course	No	
Bridge Course/ Value added Course	No	
Course for advanced learners	No	
Pre-requisites for the Course:	NIL	
Course Objectives:	<ol style="list-style-type: none"> 1. Understand the fundamentals of HR Analytics – including its significance, applications, and impact on business decision-making. 2. Analyse HR Metrics and Workforce Trends – using key HR matrices to evaluate employee performance, retention, and engagement. 3. Apply HR Data Collection and Visualization Techniques – ensuring data quality, transforming raw data into meaningful insights, and using visualization tools. 4. Implement Predictive Analytics in HR – leveraging predictive models and software solutions to forecast workforce trends and improve HR decision-making. 5. Develop HR Dashboards and Reports – using tools like MS Excel, Power BI, and Tableau for effective HR reporting and analytics. 	
Course Outcomes:		Mapped to PSO

	CO 1. Describe the scope and strategic importance of HR analytics and ethical considerations		PSO1, PSO3	
	CO 2. Apply analytics for workforce forecasting and optimize talent acquisition using HR metrics and tools.		PSO1, PSO2, PSO3, PSO5	
	CO 3. Analyze employee behavior and engagement to improve retention and performance outcomes		PSO1, PSO2, PSO3, PSO5	
	CO 4. Create predictive models and strategic insights for HR decision-making		PSO1, PSO2, PSO3, PSO5	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	Foundations of HR Analytics Introduction to HR analytics: definitions, evolution, strategic role - Descriptive, predictive, and prescriptive analytics in HR - Ethical use of employee data; data privacy & compliance (GDPR, Indian IT laws) - Overview of HR analytics tools: Excel, Power BI, SPSS, Python (introductory) - Linking HR metrics to business performance	12	CO1	K1 K2 K3
Unit 2:	Workforce Planning and Talent Acquisition Analytics Workforce supply-demand forecasting - Headcount and cost analytics - Sourcing effectiveness, offer-to-join ratios, time-to-fill - AI/ML in talent acquisition (resume parsing, chatbot pre-screening) - Diversity analytics and inclusive hiring dashboards - KPI reporting using Power BI	16	CO2	K1 K2 K3 K4 K5
Unit 3:	Employee Engagement and Performance Analytics Engagement survey design, Net Promoter Score (eNPS) - Analyzing absenteeism, presenteeism, and productivity patterns - Predictive analytics for performance and attrition risks - Text analytics & sentiment analysis (intro to NLP) on open-ended feedback - HR scorecards and performance dashboards	16	CO3	K1 K2 K4 K5
Unit 4:	Predictive HR Analytics and Strategic Applications	16	CO4	K1

	Predictive models for attrition, training effectiveness, and leadership pipeline - Building business cases using HR analytics - Strategic decision-making with HR dashboards - Advanced tools overview: R/Python for HR, AI for L&D - Case studies: Google People Analytics, IBM Smarter Workforce, Infosys iPride - Designing HR analytics maturity roadmap			K2 K3 K6
Pedagogy:	The course adopts a blended pedagogy comprising lectures, hands-on sessions using tools like Excel, Power BI, and SPSS, and real-time case discussions. Students will engage in group presentations, HR dashboard building, and data interpretation activities using simulated datasets. The approach also includes guest lectures by industry professionals and mini-projects to foster analytical thinking and practical application of HR metrics and predictive models.			
Texts:	<ol style="list-style-type: none"> 1. Fitz-Enz, J. The new HR analytics: Predicting the economic value of your company's human capital. AMACOM, 1st Edition, 2010. 2. Marr, B. Data-driven HR: How to use analytics and metrics to drive performance. Kogan Page, 2nd Edition, 2023. 3. Pease, G., Byerly, B., & Fitz-Enz, J. Human capital analytics: How to Harness the Potential of Your Organization's Greatest Asset, 1st Edition, 2012. 			
References/ Readings:	<ol style="list-style-type: none"> 1. Bassi, L., & McMurrer, D. HR analytics handbook: How to unlock the value of human capital. McBassi & Company, 1st Edition, 2012. 2. Rasmussen, T., & Ulrich, D. (2015). Learning from practice: How HR analytics avoids being a management fad. <i>Organizational Dynamics</i>, 44(3), 236–242. https://doi.org/10.1016/j.orgdyn.2015.05.008 			
Web Resources:	<ol style="list-style-type: none"> 1. https://hbr.org/topic/human-resources 2. https://www.kaggle.com/datasets 3. https://www.aihr.com/blog/hr-analytics/ 4. https://learn.microsoft.com/enus/training/powerplatform/power-bi/ 			

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Title of the Course	Strategic Management
Course Code	COM-5204
Number of Credits	04
Theory/Practical	Theory
Level	400
Effective from AY	2025-2026
New Course	No
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites for the Course:	NIL	
Course Objectives:	<ol style="list-style-type: none"> 1. Understand the significance of positioning the firm using the concept of strategic management 2. Understand and assess the status based on functional analysis for developing future strategies. 3. Learn and assess the environmental analysis to obtain SWOT for strategic positioning. 4. Learn and understand the process of carrying out strategic evaluation for taking corrective actions. 	
Course Outcomes:		Mapped to PSO
	CO 1. Various strategic management analysis tools for understanding the present status, viz., FA, EA, SWOT, E-TOP, PEST, PESTEL, CQA, etc.	PSO1, PSO3
	CO 2. Carry out BCG and GE display matrices.	PSO1, PSO3
	CO 3. Effectively implement formulated strategy.	PSO1, PSO3
	CO 4. Take corrective actions during the evaluation stage.	PSO1, PSO3

Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	Introduction to Strategy and Strategic Management Strategy vs Policy-Business and its nature - Art of Positioning – Approaches – Types of Strategies [Indented / Deliberate / Realised / Unrealised / Emergent] – Business Life Cycle[Read Research Papers] - Gap Analysis [FA & EA] / Organizational Direction [Strategic Intent].	15	CO1	K1 K2 K3
Unit 2:	Strategy Formulation Integration of Inputs from FA & EA [CQA / SWOT / E-TOP / PESTEL] – Levels of Strategy formulation – Organisational Level [General Strategic Options & Portfolio Analysis and Display Matrices] – Business Level [5 Force Analysis] – Functional Level – Individual Level.	15	CO1 CO2	K1 K2 K3 K4 K5
Unit 3:	Strategy Implementation Issues [Success / Roulette / Trouble / Failure] – 4 Stages of Strategy Implementation [Analyse Change / Analyse Structure / Analyse Culture / Select Approach / Implement].	15	CO3	K1 K2 K4 K5
Unit 4:	Strategy Evaluation and Control Role of Information – Types of Information Systems [MIS & MDSS – Big Data and Data Analytics] – 4 Stages of Strategic Evaluation & control. [Bench Mark / Actual / Variance / Corrective Action] – Techniques of Evaluation [Gap / SWOT / PESTEL] – Types of Control [Premise / Implementation / Surveillance / Special Alert].	15	CO4	K1 K2 K3 K6
Pedagogy:	The following methods and forms of study are used in the course Lectures, Case Studies, doing home assignments based on the reading of research papers on various aspects of Strategic Management Reading research papers and Reference books in the Strategic Management area to understand better the intricacies of strategic management in the present globalized business world.			

Texts:	<ol style="list-style-type: none"> 1. Aswathappa K, Reddy. G, <i>Business Environment for Strategic Management, Text and Cases</i>, Himalaya Publishing House, 2nd Edition, 2024. 2. Azhar Kazmi, <i>Strategic management and business policy</i>, McGraw-Hill Education , 3rd edition, 2008.
References/ Readings:	<ol style="list-style-type: none"> 1. David, F. R. <i>Strategic Management: Concepts and Cases</i>. Pearson, 18th Edition, 2023. 2. Grant, R. M. <i>Contemporary Strategy Analysis</i>. Wiley, 12th Edition, 2024. 3. Hill, C. W. L., & Jones, G. R. <i>Strategic Management: An Integrated Approach</i>. Cengage Learning, 13th edition, 2020. 4. Wheelen, T. L., & Hunger, J. D. <i>Strategic Management and Business Policy: Globalization, Innovation and Sustainability</i>. Pearson, 16th edition, 2023.
Web Resources:	<ol style="list-style-type: none"> 1. https://www.pdfdrive.com/strategic-managemente29174092.html 2. https://www.himpub.com/documents/Chapter687.pdf 3. https://www.pdfdrive.com/strategic-management-andbusiness-policy-e18825038.html 4. https://www.pdfdrive.com/strategic-managemente29174092.html 5. https://www.himpub.com/documents/Chapter687.pdf 6. https://www.pdfdrive.com/strategic-management-andbusiness-policy-e18825038.html 7. https://www.youtube.com/watch?v=WKr-lfE4QaE 8. https://ocw.mit.edu/courses/15-902-strategic-management-i-fall-2006/ 9. https://hbr.org/topic/subject/strategy 10. https://www.smartinsights.com/strategy/strategic-planning-process/ 11. https://www.bain.com/insights/

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SEMESTER-II

Discipline Specific Core (DSC) Courses

Title of the Course	Marketing and Consumer Behaviour
Course Code	COM-5004
Number of Credits	04
Theory/Practical	Theory
Level	500
Effective from AY	2025-2026
New Course	NO
Bridge Course/ Value added Course	NO
Course for advanced learners	NO

Pre-requisites for the Course:	NIL	
Course Objectives:	<ol style="list-style-type: none">1. Understand the evolution of business around the world and its impact on global GDP over the years.2. Understand and analyse the basic marketing system over the years.3. Understand the significance of consumer behaviour4. Understand the role and importance of carrying out successful marketing research.	
Course Outcomes:	CO 1. Understand the significance of Marketing over the years.	Mapped to PSO PSO1
	CO 2. Apply STP and appropriate Marketing Mix based on the product lifecycle.	PSO1

	CO 3. Understand latest developments in the field of Marketing		PSO1
	CO 4. Understand various theories on Consumer Behaviour.		PSO2
	CO 5. Assess various aspects of consumer behaviour through marketing research.		PSO2
	CO 6. Understand the role and importance of ethics on marketing.		PSO1, PSO4
Content:		No of hours	Mapped to CO Cognitive Level
Unit 1:	<p><u>Introduction to Marketing:</u> Origin, development, growth and present status of business – Basics of Demand Vs Supply – Significance of West-Central-South-East Asian countries – Factors responsible for and strategies to explore market demand – AIDA – STP – Marketing Mix – Product Life cycle – Marketing Environment – Marketing Strategies – Evolution from Traditional to Digital to Online Marketing – Recent trends in marketing.</p>	15	CO1 K1 CO2 K2 CO3 K4
Unit 2:	<p><u>Introduction to Consumer Behaviour and Marketing Ethics:</u> Buying motives – Factors influencing consumer behavior – Significance of Family Life Cycle and Life Style – Consumer Decision Making Process – Theories of Consumer Behaviour applicable to perishable, durable, and technology related products – Applicability of Consumer Behaviour Theories in modern business and economic scenarios [<i>psychometric and econometric studies</i>] – Ethics in Marketing and its importance in consumer behaviour studies [<i>data confidentiality, data protection, report writing, intellectual honesty</i>] – Unfair marketing and advertising practices – Advertising Standards Council of India (ASCI) – Council for Fair Business Practices (CFBP).</p>	15	CO3 K1 CO4 K2 CO6 K4
Unit 3:	<p><u>Analysis of Consumer Behaviour – Pre-purchase:</u> Importance of understanding consumer behaviour – Basic research questions [<i>Who the customers are / What factors influences their behaviour / Are they Happy / How they react</i>] – Consumer behaviour analysis using psychometric and econometric data – Assessment of Pre-purchase consumer behaviour – Process of assessing who</p>	15	CO4 K1 CO5 K2 K3 K4

	the customers are [<i>demographic profiling – cross tabulation</i>] – Process of assessing what makes the customers behave differently [<i>influencing factors – data reduction and confirmation</i>]			K5 K6
Unit 4:	<u>Analysis of Consumer Behaviour – Post-Purchase:</u> Assessment of Post purchase consumer behaviour [<i>Experience stage & Reaction stage</i>] – Assessment at the experience stage – Different combinations of Expectation Vs Experience [<i>levels of satisfaction – WOW / OK / OUCH</i>] – Assessment of levels of satisfaction [<i>as one of the construct or using Importance Performance Analysis</i>] – Assessment at the reaction stage [<i>WOM and eWOM</i>] – Assessment of factors influencing the types of reaction and the role of social media [<i>influencing factors – data reduction and confirmation</i>].	15	CO4 CO5	K1 K2 K3 K4 K5 K6
Pedagogy:	Lectures, Case Studies and reading research papers in marketing management area to understand the importance of marketing concepts, especially on understanding consumer behaviour, measuring pre-purchase, post-purchase consumer behaviour and understanding recent developments in marketing.			
Texts:	<ol style="list-style-type: none"> Hayden Noel, <i>Consumer Behaviour</i>, AVA Publishing.2nd Edition, 2020 Philip Kotler, Gary Armstrong, John Saunders, & Veronica Wong, <i>Principles of Marketing</i>, Pearson. 19th Edition, 2023 			
References/ Readings:	<ol style="list-style-type: none"> Philip Kotler, Gary Armstrong, John Saunders, & Veronica Wong, <i>Principles of Marketing</i>, Pearson. 19th Edition, 2023 Peter Gentsch, <i>AI in Marketing, Sales and Service</i>, Palgrave, Macmillan.1st Edition, 2019 Paul Hague, <i>A Practical Guide to Market Research</i>, Grosvenor House Publishing Ltd.2nd Edition, 2017 Paurav Shukla, <i>Essentials of Marketing Research</i>, Paurav Shukla & Ventus Publishing.1st Edition, 2020 			
Web Resources:	<p>Following are some of (1) YouTube channels which provides basics about marketing and consumer behaviour, (2) consumer profiling.</p> <p>https://www.youtube.com/watch?v=sR-qL7QdVZQ / https://www.youtube.com/watch?v=ghFwpoH71NM https://www.youtube.com/watch?v=KKY4OAETD04 / https://www.gwi.com/reports/beginners-guide-to-consumer-profiling https://edwardlowe.org/how-to-identify-a-target-market-and-prepare-a-customer-profile/</p>			

Title of the Course	Direct Taxes
Course Code	COM-5005
Number of Credits	04
Theory/Practical	Theory
Level	500
Effective from AY	2025-2026
New Course	No
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites for the Course:	NIL	
Course Objectives:	This course aims at providing the students with a comprehensive introduction to Income Tax to enable them to compute income from different sources and calculate tax liability for individuals and corporate	
Course Outcomes:		Mapped to PSO
	CO 1.Explain and critically analyse the Income-tax Act provisions per the recent Finance bill.	PSO1, PSO3, PSO4
	CO 2. Analyse and evaluate the tax provisions regarding computing Income under the heads, Income from Salary, Income from House Property, Income from Business and Profession, Income from Capital gains and Other sources.	PSO1, PSO3, PSO4
	CO 3.Evaluate the tax provisions related to the computation of gross total income and tax	PSO1, PSO3, PSO4

	liability, and apply them to practical scenarios			
	CO 4. Compute and analyze an individual's gross total income and tax liability, assessing the impact of various deductions and exemptions and create optimized tax-saving strategies based on current provisions.		PSO1, PSO3, PSO4	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	Direct Tax Laws – I Introduction – Basic concepts under Income Tax Act of 1961 - Residential Status – Incomes exempt from tax under section 10.	5	CO1	K1, K2, K3, K4, K5, K6
Unit 2:	Direct Tax Laws – II Income from Salaries – tax treatment of different forms of Salary Income, Perquisites – Valuation of Perquisites. (<i>Includes Practical Problems</i>), Income from House Property – chargeability – computation of income from let out and self-occupied house property (<i>Includes Practical Problems</i>).	15	CO1 CO2	K1 K2 K3 K4 K5
Unit 3:	Direct Tax Laws-III Profits and gains of Business or Profession – chargeability – deductions allowed in respect of expenses/ allowances – depreciation – expenditure on scientific research – amortization of preliminary expenses – amounts expressly disallowed under the Act. (<i>Includes Practical Problems</i>), Income from Capital Gains – chargeability – computation of capital gain – capital gains exempt from tax – short-term and long-term capital gains charged to tax (<i>Includes practical problems</i>).	20	CO1 CO2 CO3 CO4	K1 K2 K3 K4 K5
Unit 4:	Direct Tax Laws – IV Income from Other Sources, Computation of Gross total income and tax liability. Clubbing of income – set off and carry forward of losses, Deductions from gross total income – Return of income and assessment TDS – TCS - Advance Payment of tax – Interest (<i>Includes Practical Problems</i>)	20	CO1 CO2 CO3 CO4	K1 K2 K3 K4 K5 K6

	Tax Planning, Tax Avoidance, Tax Evasion, and Tax Management. Filing of Income tax returns.			
Pedagogy:	The teaching pedagogy of this course shall include the combination of the following: Interactive Lectures/Discussions/ presentations/individual or group projects/ assignments/Class activities or a combination of some of these. Practical Exercises to be solved in the classroom as well as for homework.			
Texts:	<ol style="list-style-type: none"> 1. Bhagwati Prasad, <i>Direct Taxes</i>, New Age, New Delhi. (Latest Edition). 2. Mehrotra and Goyal, <i>Direct Taxes – Tax Planning and Management</i>, Sahitya Bhaavan, Agra. (Latest Edition) 3. Singhania, et al., <i>Direct Taxes: Planning and Management</i>, Taxman Publication, New Delhi. (Latest Edition). 			
References/ Readings:	<ol style="list-style-type: none"> 1. Singhania, V. K., <i>Students’ Guide to Income Tax</i>, Taxmann Publications, New Delhi. (Latest Edition). 2. Singhania, V.K., <i>Direct Taxes: Laws and Practices</i>, Taxman Publications, New Delhi. (Latest Edition). 			
Web Resources:	<ol style="list-style-type: none"> 1. www.incometaxindia.gov.in 2. www.dateyvs.com 3. www.caclubindia.com 4. www.india.gov.in 5. www.dor.gov.in/direct-tax 6. www.moneycontrol.com 7. https://www.icai.org/post.html?post_id=14466 8. https://icmai.in/upload/Students/Syllabus 			

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Title of the Course	Security Analysis and Portfolio Management
Course Code	COM-5006
Number of Credits	4
Theory/Practical	Theory
Level	500
Effective from AY	2025-26
New Course	No
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites for the Course:	NIL	
Course Objectives:	<ol style="list-style-type: none"> 1. To enable students to understand the analysis of Return and Risk of Securities. 2. To enable students to analyze the Equity and Debt instruments of companies. 3. To enable students to study and select a Portfolio. 4. To enable students to evaluate Portfolio performance and revise the portfolios. 	
Course Outcomes:		Mapped to PSO
	CO 1.Perform Return and Risk Analysis of Companies	PSO1
	CO 2.Analyze Equity and Debt of Companies	PSO1, PSO2, PSO3
	CO 3.Analyze and select a Portfolio	PSO1, PSO2, PSO3
	CO 4.Analyze Portfolio Performance and Revise Portfolios	PSO1, PSO2, PSO3

Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	<p>1.0. Investments Management</p> <p>1.1. Investment meaning- Types Of Investments :Meaning – Investment Objectives – Investment Process - Factors – Investment Avenues in India – Risk and Return Analysis -Return Measurement: Return – Meaning – Holding Period Return – Expected Value of Return – Measuring Returns from Historical Data – Measuring Average Returns Over Multiple Period – Arithmetic Average Returns – Geometric Average Return (Including Problems) – Risk Meaning- Types of Risk – Systematic Risk – Unsystematic Risk – Measurement of Risk – Standard Deviation as a Measure of Risk</p> <p>1.2. Fundamental Analysis: Meaning – Objectives and Beliefs of Fundamental Analysis – Economy Analysis – Economic Forecasting – Forecasting Techniques – Industry Analysis – Industry Life Cycle – Industry Characteristics – Company Analysis – Source Information for Company analysis – Operating Analysis – Management Analysis – Financial Analysis - Types of Financial Statements – Analysis Of Financial Statements – Earnings Quality Estimations –</p> <p>1.3. Technical Analysis: Meaning – Assumption of Technical Analysis - Dow Theory – Trends and Trend Reversal –Oscillators – Relative Strength Index – Charting – Types of Price Charts – Price Patterns –</p> <p>1.4. Efficient market theory: Random Walk Theory – The Efficient Market Hypothesis – Forms of Market Efficiency – Test of Efficient Market Hypothesis.</p>	18	CO1	K1 K2 K3
Unit 2:	<p>2.0 Valuation of Securities</p> <p>2.1. Fixed Income Securities: Types of Fixed Income Securities –Bonds: Types of Bonds – Valuation of Bonds – Types of Returns on Bonds – Pricing of Bonds - Yield Curve - Bond Duration and Convexity –(Including Problems) –</p> <p>2.2. Equity Valuation: Concept of Present Value – Share valuation Model – Dividend Discount Model - One Year Holding Period – Multiple Year</p>	12	CO2	K1 K2 K3 K4

	Holding Period – Constant Growth Model – Multiple Growth Model – Multiplier Approach to Share Valuation (Including Problems)			
Unit 3:	3.0 Portfolio Selection Models 3.1. Markowitz's Modern Portfolio theory – Assumptions – Construction of Portfolio with Two Securities – Diversification– 3.2. Sharpe Single Index Model – Measuring Security Returns and Risk – Measuring Portfolio Return and Risk – 3.3. Capital Asset Pricing Model (CAPM) – Riskless Lending and Borrowing Portfolios – Capital Market Line (CML) – Security Market Line (SML) – Pricing of Securities with CAPM – Limitations Of CAPM – 3.4. Arbitrage Pricing Theory – Assumptions – Arbitrage Pricing for One Risk Factor – Two Factor Arbitrage Pricing – Multiple Arbitrage Pricing.	20	CO3	K1 K2 K3 K4 K5 K6
Unit 4:	4.0 Portfolio Performance and Portfolio Revision 4.1. Portfolio Performance Evaluation – Need – Meaning – Risk Adjusted Returns – Performance Evaluation Ratios – Sharpe's Ratio – Treynor's Ratio – Jensen Ratio- M^2 measure of performance- Fama Net Selectivity- information Ratio- Sortino Ratio 4.2. Portfolio Revision – Need for Revision – Meaning – Constraints – Portfolio Revision strategies – Formula Plans – Constant Rupee Value Plan – Constant Ratio Plan – Dollar Cost Averaging	10	CO4	K2 K3 K4 K5 K6
Pedagogy:	Lecture/ Classroom Discussion/ Presentation/ Case Study/ Group Project or a combination of some of these. Sessions shall be interactive to enable peer group learning. Practical problems may be solved using available open source software.			
Texts:	1. Punithavathy Pandian. <i>Security Analysis and Portfolio Management</i> . Noida, Uttar Pradesh: Vikas Publishing House Pvt. Ltd. 2 nd Edition 2013 2. Prasanna Chandra. <i>Investment Analysis and Portfolio Management</i> McGraw Hill 6 th Edition 2021 3. Shalini Talwar. <i>Security analysis and portfolio Management</i> Cengage Learning India Pvt Ltd 1 st Edition 2021			
References/ Readings:	1. D. E. & Jordan, R. J. <i>Security Analysis and Portfolio Management</i> , Pearson Education India, 7 th Edition, 2018			

	<ol style="list-style-type: none"> 2. Graham, N., & Dodd, D. L. <i>Security Analysis</i>. McGraw-Hill Education, 6th Edition, 2017 3. Ranganatham and Madhumathi, M. <i>Investment Analysis and Portfolio Management</i>. Pearson Education India, 2nd Edition, 2012 4. Reilly, F. K., & Brown, K. C. <i>Analysis of Investment and Management of Portfolios</i>. Cengage Learning, 9th Edition, 2012 5. S. Kevin. (2015). <i>Security Analysis and Portfolio Management</i>, 2nd edition. Delhi: PHI Learning Pvt. Ltd. 3rd Edition, 2018.
Web Resources:	<ol style="list-style-type: none"> 1. e-PG Pathshala – Commerce – Security Analysis and Portfolio Management. https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6 2. ICAI – Security Analysis https://resource.cdn.icai.org/57041bos46238cp3.pdf 3. ICAI – Portfolio Management https://resource.cdn.icai.org/57043bos46238cp5.pdf 4. ICSI – Financial and Strategic Management https://www.icsi.edu/media/webUnits/Final_FSM_Book_DecSession.pdf

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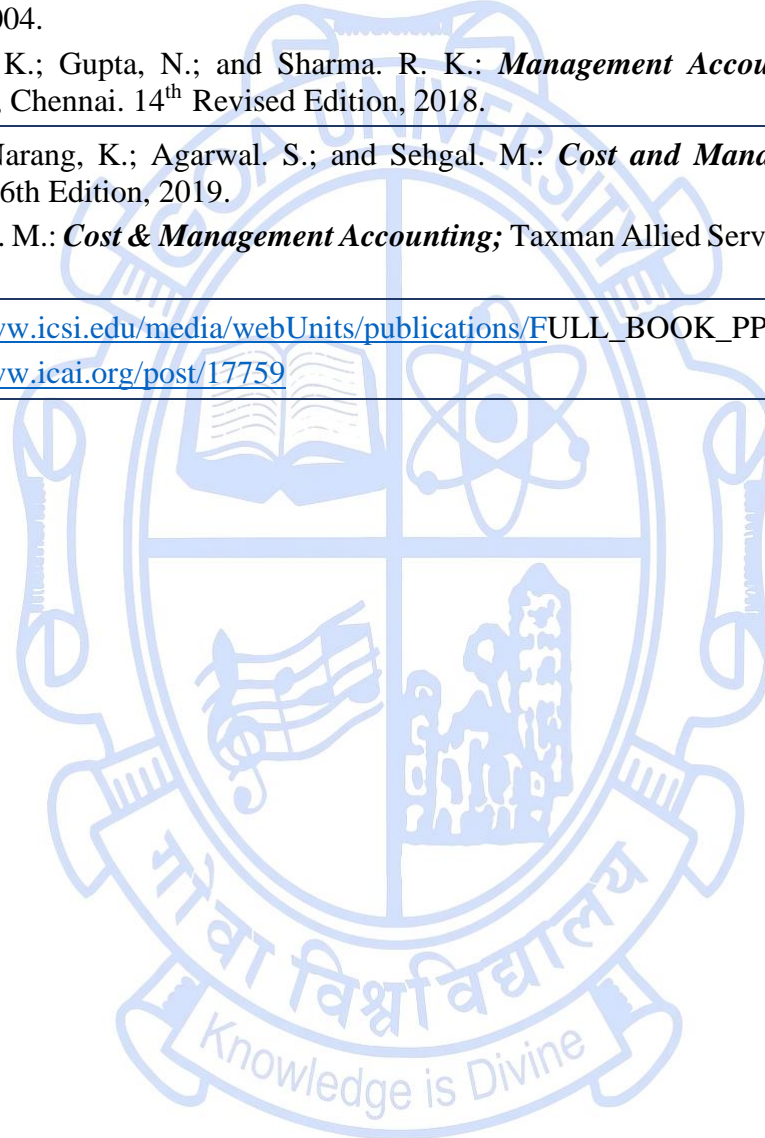
Title of the Course	Cost and Management Accounting	
Course Code	COM-5007	
Number of Credits	4	
Theory/Practical	Theory	
Level	500	
Effective from AY	2025-2026	
New Course	No	
Bridge Course/ Value added Course	No	
Course for advanced learners	No	
Pre-requisites for the Course:	NIL	
Course Objectives:	<ol style="list-style-type: none"> 1. To provide a thorough understanding of cost and management accounting principles, concepts, and systems. 2. To develop the ability to apply cost control techniques and perform cost-volume-profit and breakeven analysis for business decision-making. 3. To enable interpretation and analysis of financial statements using comparative, common-size, trend, ratio, and cash flow analysis. 4. To familiarize students with contemporary developments in accounting, including environmental, social, and human resource accounting. 5. To enhance critical thinking and problem-solving skills through the application of accounting tools in real-world business scenarios. 	
Course Outcomes:		Mapped to PSO

	CO 1. Define cost accounting and management accounting, explain their objectives, scope, and the role of management accountants in decision-making.		PSO1	
	CO 2. Apply marginal costing, absorption costing, and standard costing to calculate break-even points, perform cost-volume-profit analysis, and solve related practical problems.		PSO1, PSO3	
	CO 3. Interpret financial statements using comparative, common-size, trend, and ratio analysis, and create a financial analysis report with actionable insights.		PSO1, PSO3	
	CO 4. Describe contemporary developments in accounting, such as environmental, social, and human resource accounting, and evaluate their relevance and impact on modern accounting practices.		PSO1, PSO3	
	CO 5. Apply accounting tools like cost-volume-profit analysis to support business decision-making and develop strategies for managing costs and improving profitability.		PSO1, PSO3	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	<p><u>Introduction to Cost and Management Accounting:</u> Cost accounting – meaning, objectives, and scope; management accounting – meaning, objectives, and scope; tools and techniques of management accounting; relationship of cost accounting, financial accounting, and management accounting; conflicts in profit versus value maximization principle; role of management accountant in decision making.</p>	10	CO1	K1 K2
Unit 2:	<p><u>Techniques of Cost Control:</u> <i>Marginal costing</i> – meaning, advantages, and limitations; breakeven analysis; cost-volume profit analysis; P/V ratio and its significance; margin of safety; <i>Absorption costing</i> – system of profit reporting and stock valuation, difference between marginal costing and absorption costing, income measurement under marginal costing and absorption costing, managerial uses of marginal costing. <i>(practical problems)</i></p> <p><i>Standard costing</i> – definition, significance, applications, various types of</p>	18	CO2 CO5	K1 K2 K3 K4 K5 K6

	<p>standards, installation of standard costing system for - material, labour, and overhead; variance analysis for - materials, labour, and overheads; accounting treatment of variances; benchmarking for setting of standards; variance reporting to management. (<i>practical problems</i>)</p> <p><i>Budgetary control</i> – budget concept; manual, fixed and flexible budgets; preparation, and monitoring of various types of budgets; <i>budgetary control system</i> – advantages, limitations, and installation; zero base budgeting; programme and performance budgeting. (<i>practical problems</i>)</p>			
Unit 3:	<p><u>Analysis and Interpretation of Financial Statements:</u> Financial statements – recent trends in presenting financial statements; financial statement analysis – objectives and limitations. <i>Comparative analysis</i> – meaning and uses (<i>practical problems</i>); common size analysis – meaning and uses (<i>practical problems</i>); trend analysis – meaning and uses (<i>practical problems</i>); ratio analysis – meaning, uses, and classification (<i>practical problems</i>); cash flow statement analysis – meaning and uses of cash flow statement (<i>practical problems</i>); difference between cash flow and fund flow statement.</p>	18	CO3	K1 K2 K3 K4 K5 K6
Unit 4:	<p><u>Contemporary Developments in Accounting:</u> <i>Accounting for price level changes</i> – meaning, objectives, importance, and methods; <i>environmental accounting</i> – meaning, objectives, and importance; <i>social accounting</i> – meaning, objectives, and importance; <i>human resource accounting</i> – meaning, objectives, importance, and methods; <i>forensic accounting</i> – meaning, objectives, and importance; <i>responsibility accounting</i> – meaning, objectives, and importance.</p>	14	CO4	K1 K2, K3 K5
Pedagogy:	This course will combine interactive lectures, practical problem-solving, and case-based learning to build both conceptual understanding and real-world application. Tools like Excel and simulations will be integrated to enhance analytical and decision-making skills. Collaborative activities, discussions, and project-based assessments will encourage critical thinking and creativity.			
Texts:	1. Arora, M. N.: <i>Cost & Management Accounting</i> ; Vikas Publishing House, Noida. 12 th Edition, 2024.			

	<ol style="list-style-type: none"> 2. Bhattacharyya, A. K.: <i>Principles & Practice of Cost Accounting</i>; PHI Learning Private Limited, New Delhi. 3rd Edition, 2004. 3. Gupta, S. K.; Gupta, N.; and Sharma. R. K.: <i>Management Accounting: Principles and Practice</i>; Kalyani Publishers, Chennai. 14th Revised Edition, 2018.
References/ Readings:	<ol style="list-style-type: none"> 1. Jain, S.; Narang, K.; Agarwal. S.; and Sehgal. M.: <i>Cost and Management Accounting</i>; Kalyani Publishers, Chennai. 16th Edition, 2019. 2. Kishore, R. M.: <i>Cost & Management Accounting</i>; Taxman Allied Service Private Limited, New Delhi. 6th Edition, 2019.
Web Resources:	<ol style="list-style-type: none"> 1. https://www.icsi.edu/media/webUnits/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf 2. https://www.icai.org/post/17759

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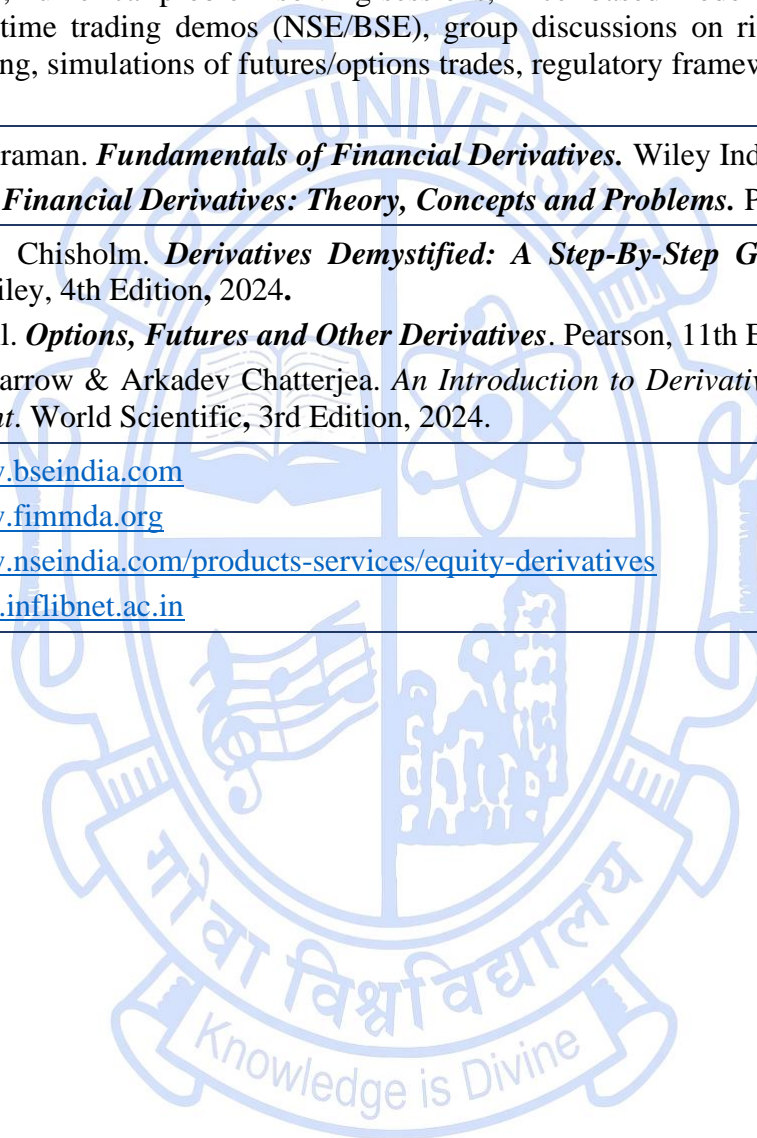
Discipline Specific Elective (DSE) Courses

Title of the Course	Financial Derivatives	
Course Code	COM-5205	
Number of Credits	04	
Theory/Practical	Theory	
Level	400	
Effective from AY	2025–26	
New Course	No	
Bridge Course/ Value added Course	No	
Course for advanced learners	No	
Pre-requisites for the Course:	NIL	
Course Objectives:	<ol style="list-style-type: none"> 1. To introduce the fundamentals and applications of financial derivatives. 2. To enable understanding of risk management through derivative instruments. 3. To equip students with practical knowledge on futures, forwards, options, and swaps. 4. To analyze derivative strategies aligned with portfolio and corporate finance. 	
Course Outcomes:		Mapped to PSO
	CO 1.Explain the basic concepts, instruments, and regulatory structure of the derivatives market.	PSO1, PSO8
	CO 2.Analyze and apply forward and futures contracts for hedging and speculation.	PSO1, PSO2, PSO5

	CO 3. Evaluate and construct options strategies using pricing models and risk measures.		PSO1, PSO2, PSO3, PSO5	
	CO 4. Apply and critically assess advanced derivatives and their use in managing financial risks.		PSO1, PSO2, PSO5, PSO6	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	Introduction to Derivatives Meaning, evolution, and functions of derivatives - Types of derivatives: Forwards, futures, options, swaps - Participants in derivatives market: hedgers, speculators, arbitrageurs - Regulatory framework in India (SEBI, RBI guidelines) - Role of derivatives in financial markets - Global trends and Indian derivative market overview (NSE, BSE, MCX)	12	CO1	K1 K2
Unit 2:	Futures and Forward Contracts (Theory and Problems) Structure and features of forward and futures contracts - Pricing and valuation of forwards and futures - Hedging, speculation, and arbitrage with futures - Futures on stock index, currencies, interest rates - Clearing, settlement, margin systems - Case studies from NSE/BSE derivative segments	16	CO2	K1 K2 K3 K4
Unit 3:	Options Markets and Valuation (Theory and Problems) Types of options – call, put; European vs. American - Pay-off profiles, intrinsic and time value - Option pricing models: Black-Scholes and Binomial Model - Options trading strategies – spreads, straddles, strangles - NSE option chain analysis, open interest and volume - Volatility and Greeks: Delta, Gamma, Theta, Vega, Rho	16	CO3	K1 K2 K3 K5
Unit 4:	Swaps and Advanced Derivative Instruments (Theory and Problems) Interest rate swaps, currency swaps – structure and valuation - Credit default swaps and their implications - Exotic derivatives: barrier options, weather derivatives, carbon credits - Risk management using derivatives (VaR, hedging effectiveness) - Regulatory updates – IFRS, SEBI, Basel III impact on derivatives - Recent innovations in crypto-derivatives and fintech integration	16	CO4	K1 K2 K5 K6

Pedagogy:	Lecture method, numerical problem-solving sessions, Excel-based modeling workshops, presentations on derivative strategies, real-time trading demos (NSE/BSE), group discussions on risk management practices, case studies of corporate hedging, simulations of futures/options trades, regulatory framework discussions, and MOOCs/certification integration.
Texts:	<ol style="list-style-type: none"> 1. N.R. Parasuraman. <i>Fundamentals of Financial Derivatives</i>. Wiley India, 3rd Edition, 2014. 2. S.L. Gupta. <i>Financial Derivatives: Theory, Concepts and Problems</i>. PHI Learning, 2nd Edition, 2017.
References/ Readings:	<ol style="list-style-type: none"> 1. Andrew M. Chisholm. <i>Derivatives Demystified: A Step-By-Step Guide to Forwards, Futures, Swaps, and Options</i>. Wiley, 4th Edition, 2024. 2. John C. Hull. <i>Options, Futures and Other Derivatives</i>. Pearson, 11th Edition, 2021. 3. Robert A. Jarrow & Arkadev Chatterjea. <i>An Introduction to Derivative Securities, Financial Markets, and Risk Management</i>. World Scientific, 3rd Edition, 2024.
Web Resources:	<ol style="list-style-type: none"> 1. https://www.bseindia.com 2. https://www.fimmda.org 3. https://www.nseindia.com/products-services/equity-derivatives 4. https://epgp.inflibnet.ac.in

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Title of the Course	Management of Mutual Funds
Course Code	COM-5206
Number of Credits	04
Theory/Practical	Theory
Level	400
Effective from AY	2025-2026
New Course	No
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites for the Course:	NIL	
Course Objectives:	<ol style="list-style-type: none"> 1. To explain the fundamental concepts, roles, and benefits of mutual funds and classify their various types. 2. To describe the structure, organization, and regulatory framework for setting up mutual funds in India. 3. To analyze the components and significance of mutual fund offer documents including SID, SAI, and KIM. 4. To familiarize students with various investor services and investment plans offered under mutual funds. 	
Course Outcomes:		Mapped to PSO
	CO 1. Identify and differentiate between various types of mutual funds.	PSO1, PSO3
	CO 2. Understand the procedural framework and roles of key entities involved in the formation and operation of mutual funds in India.	PSO1, PSO3
	CO 3. Analyze and interpret mutual fund offer documents and assess regulatory disclosures.	PSO1, PSO2, PSO4
	CO 4. Evaluate different mutual fund investment plans and services to determine their	PSO1, PSO3

suitability for varied investor needs.				
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	<p>The Concept, Role, and Types of Mutual Funds</p> <p>The Concept of Mutual Funds- Advantages of Mutual Fund Investing-Portfolio Diversification-Professional Management- Reduction of Risk-Transaction Costs and Taxes- Liquidity and Convenience - Growth and Trends of Mutual Fund Industry in India - Types of Funds- Open-end Funds/Closed-end Funds/Fixed Term Plans - Load Funds/No Load Funds -Tax Exempt/Non-Tax-Exempt Funds- Money Market Funds-Equity Funds-Debt Funds-Hybrid funds - Commodity Funds-Real Estate Funds-Exchange traded funds-Index traded funds- Funds of Funds.</p>	15	CO1	K1 K2 K4 K4 K5
Unit 2:	<p>Organization, Management, and Procedure of setting up of Mutual Funds</p> <p>Structure of Mutual Funds in India- Parties to Mutual Funds- The Fund Sponsor- Mutual Fund as a Trusts-Trustees- Rights of Trustees- Obligations of Trustees- The Asset Management Company- its appointment and functions- Obligations of AMC and Directors-Independent Directors and its Trustees - Other Fund Constituents – Custodians - Depositories - Bankers-Transfer Agents and Distributors.</p>	15	CO2	K1 K2 K3 K4
Unit 3:	<p>The Offer Document</p> <p>The Offer Document – What it is - Importance - Contents - Regulation and Investors Rights - Contents of the Offer Document - Standard Offer Document for Mutual Funds (SEBI format) - Summary Information -Glossary of Defined Terms - Risk Disclosures - Legal and Regulatory Compliance – Expenses - Condensed Financial Information of Schemes -Constitution of the Mutual Fund - Investment Objectives and Policies -Management of the Fund - Offer Related Information - Scheme Information Document (SID) - Statement of Additional Information (SAI) and Key Information Memorandum (KIM).</p>	15	CO3	K1 K2 K4 K4 K5
Unit 4:	Different Investment Plans and Services for Investors.	15	CO4	K1

	Accumulation Plans - Systematic Investment Plans - Automatic Reinvestment Plans - Retirement Plans - Switching Within Family of Funds – Voluntary Withdrawal Plans - Redeeming Shares - Services Performed by Mutual Funds- Nomination Facilities - Phone Transactions/Information – Check Writing, Pass Books - Periodic Statements and Tax Information – Statutory -Others - Loans Against Units.			K2 K4 K4 K5
Pedagogy:	<p>The following methods and forms of study are used in the course:</p> <ul style="list-style-type: none"> • The methodology used in the class will combine lectures, applications, and case discussions. Lectures will address the assigned reading materials. • The required readings, lecture notes, and the assigned homework and cases of Offer Document and Various schemes are intended to support learning objectives. They will prepare the students adequately for the examinations. <p>In addition to the lectures, review sessions will be scheduled to address assignments, end-of-chapter questions, and on some occasions, to examine Offer documents as assigned cases.</p>			
Texts:	<ol style="list-style-type: none"> 1. Agarwal, Sanjeev. <i>Guide to Indian Capital Market</i>. Bharat Law House, India, 2000. 2. Bhole, L.M. & Mahakud, Jitendra. <i>Financial Institutions & Markets</i>. McGraw Hill Education, India, 6th Edition, 2017. 3. Singh, H.R. & Singh, Dr. Meera. <i>Mutual Fund & Indian Capital Market</i>. Kanishka Publishers Distributors, India, 2012. 4. Tyson, Eric. <i>Mutual Funds for Dummies</i>. Wiley, 8th Edition, 2023. 			
References/ Readings:	<ol style="list-style-type: none"> 1. National Institute of Securities Markets (NISM). Mutual Funds Distributor. Taxmann Publications Pvt. Ltd., India, 2024. 2. National Institute of Securities Markets (NISM). Mutual Funds Distributor (Level 2). Taxmann, India, 2022. 3. National Institute of Securities Markets (NISM). Mutual Funds Foundation. Taxmann Publications Pvt. Ltd., India, 2023. 4. NISM Series V-A. Mutual Fund Distributors Certification Examination. 5. NISM Series V-B. Mutual Fund Foundation Certification Examination. 			
Web Resources:	<ol style="list-style-type: none"> 1. https://mutualfund.adityabirlacapital.com/Investor-Education/our-sections/read/beginners-guide 			

2. <https://pdfcoffee.com/download/ncfm-Unit-on-mutual-funds-pdf-free.html?reader=1>
3. <https://pdfcoffee.com/download/ncfm-mutual-fund-begginer-Unit-pdf-free.html?reader=1>
4. <http://egyankosh.ac.in/handle/123456789/6442>
5. <http://egyankosh.ac.in/handle/123456789/6374>
6. <http://egyankosh.ac.in/handle/123456789/30891>
7. <https://www.elearnmarkets.com/financial-guides/mutual-fund-investment-guide>
8. <http://www.pbhanalytics.com/wp-content/uploads/2017/04/NISM-Series-II-A-Registrars-toan-Issue-Share-Transfer-AgentsCorporate-Certification-Examination.pdf>
9. www.amfiindia.com / www.mutualfundsindia.com
10. www.moneycontrol.com.
11. Mutual Funds for Dummies by Tyson & Eric Kevin
<https://www.pdfdrive.com/mutual-funds-for-dummies-7th-edition-e200464342.html>
12. Common Sense on Mutual Funds by John C. Bogle
<https://www.pdfdrive.com/common-sense-on-mutual-funds-fully-updated-10th-anniversaryedition-e165099817.html>
13. Morningstar Guide to Mutual Funds
<https://www.pdfdrive.com/morningstar-guide-to-mutual-funds-e22124194.html>
14. The Fund Industry: How Your Money is Managed by Robert Pozen & Theresa Hamacher
<https://www.pdfdrive.com/the-fund-industry-how-your-money-is-managed-e177791363.html>
15. The Management of Mutual Funds by G.V. Satya Sekhar
<https://www.pdfdrive.com/the-management-of-mutual-funds-e158061534.html>

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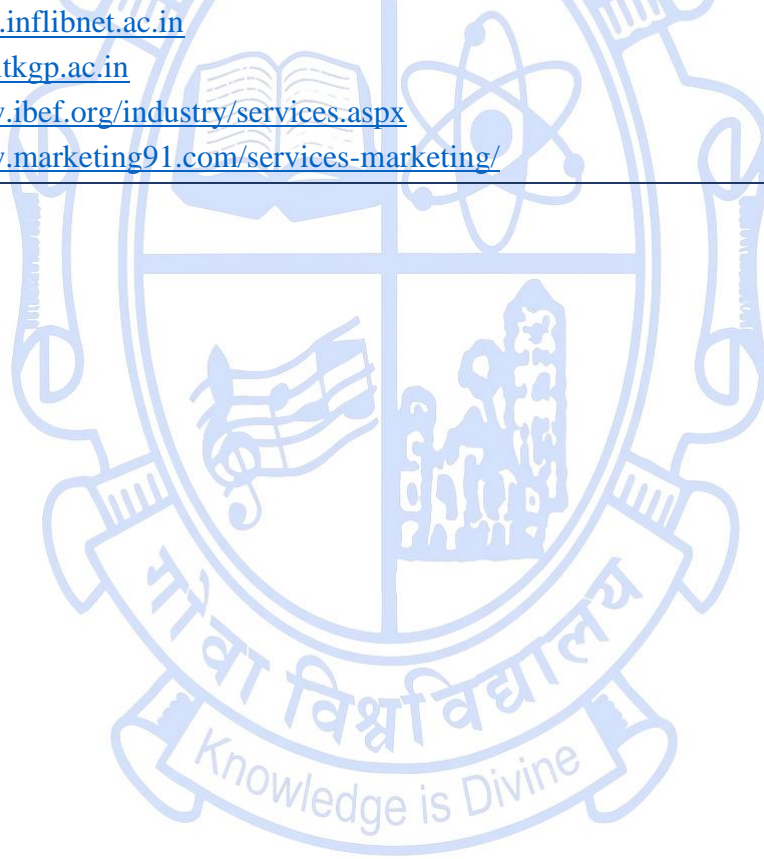
Title of the Course	Service Marketing
Course Code	COM-5207
Number of Credits	04
Theory/Practical	Theory
Level	400
Effective from AY	2025–26
New Course	No
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites for the Course:	NIL	
Course Objectives:	<ol style="list-style-type: none"> 1. To introduce the fundamental concepts of services and their marketing. 2. To analyze the applications of marketing mix elements in the service sector. 3. To develop strategies for delivering quality services and managing customer expectations. 4. To apply emerging technologies and trends to service marketing for enhanced customer satisfaction 	
Course Outcomes:		Mapped to PSO
	CO 1.Explain the nature, scope, and challenges of service marketing in contemporary contexts.	PSO1, PSO8
	CO 2.Design a comprehensive service marketing strategy using the 7Ps framework.	PSO1, PSO2, PSO5, PSO6
	CO 3.Evaluate service quality and apply techniques for enhancing customer satisfaction and	PSO3, PSO4, PSO5

	loyalty.			
	CO 4. Apply emerging technological and ethical trends in formulating service marketing strategies.		PSO4, PSO5, PSO6, PSO8	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	Introduction to Services Marketing Definition and characteristics of services - Distinction between goods and services - Service classification and typologies - Evolution of the service economy - Challenges in marketing services - Role of services in national and global economy	12	CO1	K1 K2
Unit 2:	Service Marketing Mix The 7Ps: Product, Price, Place, Promotion, People, Process, Physical Evidence - Designing service products - Pricing strategies for services - Distribution channels and managing service encounters - Internal marketing and employee empowerment - Integrated marketing communications for services	16	CO2	K1 K2 K3 K4
Unit 3:	Managing Service Quality and Customer Relationships Service quality models (SERVQUAL, GAP Model) - Measurement of service quality and customer satisfaction - Customer expectations and perceptions - Relationship marketing in services - Customer lifetime value and loyalty - Complaint handling and service recovery	16	CO3	K1 K2 K4 K5
Unit 4:	Trends and Technologies in Service Marketing Digitization of services and customer interface technologies - Role of AI, automation, chatbots, CRM - Personalization and customization of services - Global trends in service innovation - Sustainability and green services - Ethical considerations in service marketing	16	CO4	K1 K2 K3 K6
Pedagogy:	Lecture method, case study analysis from various service industries, student presentations, group discussions on service innovations, role-plays and simulations of service encounters, experiential learning through service audits, service blueprinting exercises, assignments on digital service strategies, customer journey mapping, and interaction with industry experts.			

Texts:	<ol style="list-style-type: none"> 1. Lovelock, C. and Wirtz, J. <i>Services Marketing: People, Technology, Strategy</i>. World Scientific, 9th Edition, 2022. 2. Zeithaml, V.A., Bitner, M.J., Gremler, D.D. <i>Services Marketing: Integrating Customer Focus Across the Firm</i>. McGraw-Hill Education, 8th Edition, 2023.
References/ Readings:	<ol style="list-style-type: none"> 1. Christopher Lovelock, Jochen Wirtz. <i>Services Marketing</i>. Pearson, 9th Edition, 2018. 2. Hoffman & Bateson. <i>Service Marketing: Concept, Strategies and Cases</i>. Cengage Learning, 6th Edition, 2024. 3. Lucy Kimbell. <i>The Service Innovation Handbook: Action-oriented Creative Thinking Toolkit for Service Organizations</i>. BIS Publishers, 2nd Edition, 2024.
Web Resources:	<ol style="list-style-type: none"> 1. https://epgp.inflibnet.ac.in 2. https://ndl.iitkgp.ac.in 3. https://www.ibef.org/industry/services.aspx 4. https://www.marketing91.com/services-marketing/

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Title of the Course	Business Environment and International Trade
Course Code	COM-5208
Number of Credits	04
Theory/Practical	Theory
Level	400
Effective from AY	2025–26
New Course	No
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites for the Course:	NIL	
Course Objectives:	<ol style="list-style-type: none"> 1. To examine the dynamic business environment in India and globally. 2. To analyze policies and reforms shaping economic and trade environments. 3. To develop understanding of international institutions and trade mechanisms. 4. To equip students with practical insights on global business strategy and trade operations. 	
Course Outcomes:		Mapped to PSO
	CO 1. Identify and explain major forces affecting Indian business environment and policy frameworks.	PSO1
	CO 2. Analyze economic policies and assess their impact on industries and macroeconomic stability.	PSO2
	CO 3. Examine global economic and trade systems influencing international business.	PSO7

	CO 4. Apply trade regulations, documentation and global practices in international trade operations.		PSO5	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	<p>Indian Business Environment</p> <p>Meaning and dimensions of business environment - Political, legal, economic, social, and technological forces - Ease of Doing Business Index – India’s position - Role of government policies (e.g., Make in India, Start-up India, Digital India) - Regulatory reforms and institutional framework - MSMEs, FDI policy, labour codes, sustainability trends</p>	12	CO1	K1 K2
Unit 2:	<p>Economic Environment and Industrial Policy</p> <p>Economic reforms in India – LPG model and post-1991 liberalization - Industrial Policy (1991), current amendments & sectoral focus - Fiscal policy, monetary policy, inflation trends - Sustainable Development Goals (SDGs) and ESG policies - Role of RBI, SEBI, NITI Aayog - Atmanirbhar Bharat & PLI Schemes</p>	16	CO2	K1 K2 K4 K5
Unit 3:	<p>International Business Environment</p> <p>Globalization and global value chains (GVCs) - Emerging markets and regional trade blocs (RCEP, ASEAN, EU) - Role of WTO, UNCTAD, IMF, World Bank - International trade theories (comparative advantage, Heckscher-Ohlin) - Balance of payments, exchange rate mechanisms- Geopolitics and trade tensions (India-China, BREXIT, etc.)</p>	16	CO3	K1 K2 K4
Unit 4:	<p>International Trade Practices and Policies</p> <p>India’s foreign trade policy (EXIM Policy), trade promotion measures -Export-import documentation - INCOTERMS, foreign trade contracts - Export incentives, SEZs, ECGC, DGFT procedures - WTO Trade Facilitation Agreement (TFA), Anti-dumping, FTAs - Digital trade, e-commerce export channels - Sustainability in trade, carbon border tax, trade and climate</p>	16	CO4	K1 K2 K3 K5
Pedagogy:	Lecture method, real-world case discussions, group presentations on business environment topics, debates on economic			

	and trade policies, SWOT and PESTLE-based field assignments, simulation of international trade negotiations, interactive discussions using current events, policy document analysis, and use of government/trade portals for applied learning.
Texts:	<ol style="list-style-type: none"> 1. Francis Cherunilam. <i>Business Environment: Text and Cases</i>. Himalaya Publishing, 29th Revised Edition, 2021. 2. K. Aswathappa. <i>Essentials of Business Environment: Text, Cases & Exercises</i>. Himalaya Publishing, 17th Edition, 2021. 3. Paul, J. & Aserkar, R. <i>International Business</i>. McGraw Hill, 3rd Edition, 2021. 4. S. Saleem. <i>Business Environment</i>. Pearson Education, 4th Edition, 2010.
References/ Readings:	<ol style="list-style-type: none"> 1. Daniels, J.D., Radebaugh, L.H., & Sullivan, D.P. <i>International Business: Environments & Operations</i>. Pearson, 17th Edition, 2021. 2. John Brinkman & José Navarro. <i>Unlocking the Business Environment</i>. Routledge, 1st Edition, 2007. 3. Paul Wetherly & Dorron Otter. <i>The Business Environment: A Global Perspective</i>. Oxford University Press, 4th Edition, 2018.
Web Resources:	<ol style="list-style-type: none"> 1. https://www.wto.org 2. https://www.ibef.org 3. https://www.indiantradeportal.in 4. https://epgp.inflibnet.ac.in

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SEMESTER-III

Research Specific Elective (RSE) Courses

Title of the Course	Research Methodology
Course Code	COM-6000
Number of Credits	04
Theory/Practical	Theory
Level	500
Effective from AY	2025-26
New Course	Yes
Bridge Course/ Value added Course	No
Course for advanced learners	No
Pre-requisites For the Course:	NIL
Course Objectives:	<ol style="list-style-type: none">1. To acquire knowledge about successfully carrying out research.2. To develop the skill of identifying research gap by conducting literature review.3. To identify the research questions, objectives, hypothesis, and the required statistical techniques.4. To learn the process of collecting relevant data, analyzing the same and interpreting the results, and5. To prepare the final research reports by strictly following the research and publication ethics.

Course Outcomes:	CO 1. Successfully carry out a literature review, content analysis, and identify relevant research problems. <i>Cognitive Levels: Remembering, Understanding, Applying, Analysing, Evaluating and Creating</i>		Mapped to PSO	
	CO 2. Identify various statistical techniques required for the research questions. <i>Cognitive Levels: Remembering, Understanding, Applying, Analysing, and Evaluating</i>		PSO 1, PSO 2, PSO 4	
	CO 3. Identify and collect relevant psychometric / econometric data and use the appropriate tool for analysing the data, and interpretation of results. <i>Cognitive Levels: Understanding, Applying, Analysing, Evaluating and Creating</i>		PSO 2, PSO 4	
	CO 4. Ensuring intellectual honesty, research and publication ethics while preparing the research report. <i>Cognitive Levels: Remembering, Understanding, Applying, Analysing, Evaluating and Creating</i>		PSO 2, PSO 4	
Content:		No. of hours	Mapped to CO	Cognitive Level
Unit 1:	<p>1.0 Introduction to Research:</p> <ul style="list-style-type: none"> • Origin, development and growth – Nyaya or Tarka Shastra [Ancient Indic Knowledge System] – Understanding the Philosophy of Science [Deductive and Inductive thinking] • Ontology, Epistemology, Logic, Ethics, and Phenomenology – Research Philosophy or Paradigm [Positivism, Interpretivism and Modernism or Pragmatism] • Constructing Phenomena [Ontological Questions, Epistemological Questions, Methodological Questions] • Identifying Research Gap – Content Analysis – Develop Research Questions, related Objectives, and Hypotheses – Research Design. • Importance of Data identification, collection, and analysis – Preparation of Questionnaire. 	15	CO1 CO2	K1 K2 K3 K4 K5 K6

	<ul style="list-style-type: none"> Measurement and Scaling Techniques – Validity and Reliability – Data collection (pilot studies and Pre-tests) 			
Unit 2:	<p>2.0 Data Analysis – 1:</p> <ul style="list-style-type: none"> Quantitative Vs Qualitative – Uni, Bi, and Multi-Variate Data and how to collect them – Significance of primary and secondary data. Qualitative data collection and analysis skills – Doing field work – Role of gaining trust, maintaining and nurturing field relationships – Interaction and carrying out participant’s observation [<i>Making field visits for interviewing, observing, collecting and examining – feelings</i>] – Organizing sample data [<i>tabulation and graphs</i>] – Ensuring Authenticity and Credibility – Identification of Pattern and Formulation of Hypothesis. Quantitative data collection and analysis skills – Organizing the Sample data - Describing the nature of the sampling distribution – How to assess Performance, Consistency, Symmetry and Normality – Analysis of relationships, reliability, cause and effect, lag and lead, prediction and level of significance. Application of Probability – Mathematical Expectation – Theoretical Frequency Distributions 	15	CO2 CO3	K1 K2 K3 K4 K5
Unit 3:	<p>3.0 Data Analysis – 2:</p> <ul style="list-style-type: none"> Importance of Theory of Estimation and Testing of Hypothesis – Parametric and Non-Parametric Testing – Analysis and interpretation. Importance of Multi-Variate data analysis – Exploratory Factor Analysis, Confirmatory Factor Analysis and Structural Equation Modelling – Use of these techniques in Psychometric and Econometric data analysis – Analysis and Interpretation. Qualitative Data Analysis – Recording data – Note taking – Converting field-notes into fuller notes – Recording data through Audio/Video mediums – Personal Journals – Importance of Online data – Analysis and Interpretation. 	15	CO2 CO3	K2 K3 K4 K5 K6
Unit 4:	<p>4.0 Report Writing:</p> <ul style="list-style-type: none"> What constitutes a research report – Types of Reports – Presenting Qualitative, Quantitative and Mixed Research results – Narrative, Tabular Graphic, and 	15	CO4	K1 K2

	<p>Pictorial – Creating slides for Oral presentation – Composing Research Output for the benefit of stakeholders – Challenges of Research.</p> <ul style="list-style-type: none"> • Intellectual Honesty, Research and Publication Ethics [Plagiarism, cheating, Fabrication and Falsification, Multiple Submissions, Misuse of Academic Materials, Complicity in Academic Dishonesty] – Varied roles of a researcher – Ethical Responsibilities of a researcher – Application of Technology – Use and Misuse of Technology. 			<p>K3 K4 K5 K6</p>
Pedagogy:	Lectures, Case Studies, and Self-study (based on reading research papers on Content Analysis, Qualitative & Quantitative research)			
Texts:	<ol style="list-style-type: none"> 1. Aizel, Amir D and Sounderpandian, Jayavel. <i>Complete Business Statistics</i>, Tata McGraw Hill. (2020) 2. C. R. Kothari, <i>Research Methodology: Methods and Techniques</i>, New Age International Publishers. (2020) 3. Chawla, Deepak and Sondhi, Neena. <i>Research Methodology: Concepts and Cases</i>, Vikas Publishing House Private Ltd. (2020) 4. Cooper, Donald R and Schindler, Pamela S, <i>Business Research Methods</i>, Tata McGraw Hill. (2020) 5. Gupta, S.C. <i>Fundamentals of Statistics</i>, Himalaya Publishing House. (2020) 6. Krishnaswami, O. R, Ranganathan. M and Harikumar P. N. <i>Research Methodology</i>, Himalaya Publishing house. (2017) 7. Sherri L. Jackson, <i>Research Methods and Statistics: A Critical Thinking Approach</i>, Cengage. (2018) 			
References/ Readings:	<ol style="list-style-type: none"> 1. Burke Johnson and Larry Christensen, <i>Educational Research: Quantitative, Qualitative, and Mixed Approaches</i>, Sage. (2017) 2. John W. Creswell, <i>Research Design: Qualitative, Quantitative and Mixed Methods Approaches</i>, Sage. (2017) 3. Scott W. Vanderstoep and Dierdre D. Johnston, <i>Research Methods for Everyday Life</i>, John Wiley & Sons. (2017) 			
Web Resources:	<ol style="list-style-type: none"> 1. https://mfs.mkcl.org/images/ebook/Fundamental%20of%20Research%20Methodology%20and%20Statistics%20by%20Yogesh%20Kumar%20Singh.pdf 2. http://www.ascdegreecollege.ac.in/wp-content/uploads/2020/12/Research-Methods-and-Statistics.pdf 3. https://ccsuniversity.ac.in/bridge-library/pdf/Research-Methodology-CR-Kothari.pdf 4. https://www.statisticssolutions.com/research-methodology/ 			

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Title of the Course	Basic Econometrics
Course Code	COM-6001
Number of Credits	04
Theory/Practical	Theory
Level	500
Effective from AY	2026-27
New Course	Yes
Bridge Course/ Value added Course	No
Course for advanced learners	No

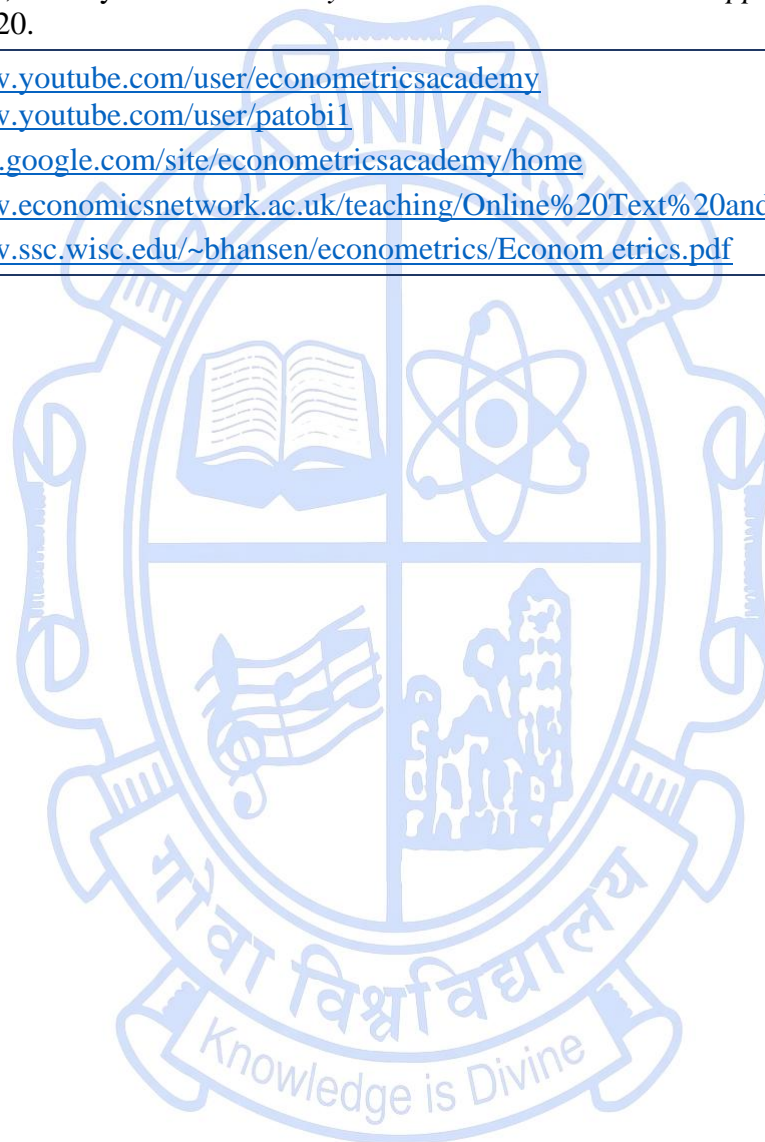
Pre-requisites For the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> 1. To acquire foundational knowledge of regression analysis and develop skills in applying regression models to data. 2. To understand basic knowledge and skills of diagnostic testing concerning regression models. 3. To enable learners to master basic econometric techniques for analysis of cross-section data. 4. To enable learners to acquire basic time series analysis and forecasting skills using econometric and event study methodology. 	
Course Outcomes:	CO 1. Apply methodology of regression analysis in developing models for data in social sciences. <i>Cognitive Levels: Remembering and Understanding, Applying, Analyzing, Evaluating and create</i>	Mapped to PSO PSO1, PSO2, PSO5
		PSO1, PSO 2, PSO 5

	CO 2. Perform diagnostic tests on regression models and improvise their models. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, Evaluating and create</i>			
	CO 3. Demonstrate application of dummy variables for varied purposes in the context of cross-section data. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, Evaluating and create</i>		PSO1, PSO2, PSO5	
	CO 4. Develop basic time series models for forecasting using the ARIMA structure <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, Evaluating and create.</i>		PSO1, PSO2, PSO5	
	CO 5. Apply event study methodology on time series data for research and analytical purposes <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, Evaluating and create.</i>		PSO1, PSO2, PSO5	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	1.0 Introduction to Econometric Methodology and Regression Analysis Econometrics – meaning and significance of econometrics in business decisions - Methodology of econometric analysis – Nature and sources of data for econometric analysis – Preparation of data for analysis - Introduction to classical linear regression model - Assumptions of CLRM – Specification and estimation of bivariate and multiple regression models – Hypothesis testing and statistical inference – Properties of least square estimators (BLUE) – Basic model diagnostics using the goodness of fit statistics– Regression terminology – Regression vs. causation – Regression vs. correlation – Reporting the results of regression analysis.	15	CO1	K1 K2 K3 K4 K5 K6
Unit 2:	2.0 Econometric Modelling and Diagnostic Testing Selection of model variables – Selection of functional form of regression – Model selection criteria – Issues in regression modeling - Autocorrelation, Heteroscedasticity, Multicollinearity – Consequences, tests for detection and remedial measures – Model misspecification errors – Types, consequences, and tests of misspecification errors – Errors of measurement and relevant consequences.	15	CO1 CO2	K1 K2 K3 K4 K5 K6
Unit 3:	3.0 Analysis of Cross-Section Data	15	CO3	K1

	Cross-section data – Data considerations and preparation, Sources of cross-sectional data – Cross-section data models - Dummy variables: Nature, ANOVA & ANCOVA Models – Cautions in the use of Dummy Variable – Interaction Effect using Dummy Variable – Applications of Dummy Variables - Seasonal Analysis, Structural breakpoint analysis using dummy variables.			K2 K3 K4 K5 K6
Unit 4:	4.0 Analysis of Time Series Data Time series concepts – Stationarity in time series: Concept, Significance, Tests of stationarity in time series, ACF and PACF functions, Unit root tests, Transforming non-stationary time series-Econometric modeling and forecasting using time series data – A.R., MA, ARMA and ARIMA modelling – Diagnostics and forecasting using ARIMA – Event study methodology.	15	CO4 CO5	K1 K2 K3 K4 K5 K6
Pedagogy:	<ul style="list-style-type: none"> • Lecture • Hands-on Demonstrations and Practice Sessions • Guided Case Studies and Simulations • Individual and Group Assignments • Guest Lectures 			
Texts:	<ol style="list-style-type: none"> 1. Gujarati, D.N. & Porter, D.C. <i>Basic Econometrics</i>. McGraw Hill Education, New Delhi, 5th Edition, 1st July 2017. 2. Ramanathan, Ramu. <i>Introductory Econometrics with Applications</i>. Thomson South-Western, Singapore, 5th Edition, 15th March 2005. 			
References/ Readings:	<ol style="list-style-type: none"> 1. Asteriou, Dimitrios & Hall, Stephen. <i>Applied Econometrics</i>. Palgrave Macmillan, New York, 4th Edition, 28th May 2021. 2. Cameron, Samuel. <i>Econometrics</i>. McGraw Hill, New York, 1st Edition, 2005. 3. Davidson, J. <i>Econometric Theory</i>. Blackwell Publishing, USA, 1st Edition, 7th April 2000. 4. Goldberger, A.S. <i>Introductory Econometrics</i>. Harvard University Press, Cambridge, 1st Edition, 1998. 5. Greene, W.H. <i>Econometric Analysis</i>. Pearson Education, New York, 9th Edition, 2018. 6. Hayashi, Fumio. <i>Econometrics</i>. Princeton University Press, Princeton, 1st Edition, 19th November 2000. 7. Patterson, Kerry. <i>An Introduction to Applied Econometrics: A Time Series Approach</i>. Palgrave Macmillan, New York, 1st Edition, 29th June 2000. 			

	8. Wooldridge, Jeffrey M. <i>Introductory Econometrics: A Modern Approach</i> . Cengage Learning, Singapore, 7th Edition, 2020.
Web Resources:	<ol style="list-style-type: none">1. https://www.youtube.com/user/econometricsacademy2. https://www.youtube.com/user/patobi13. https://sites.google.com/site/econometricsacademy/home4. https://www.economicnetwork.ac.uk/teaching/Online%20Text%20and%20Notes/Econometrics5. https://www.ssc.wisc.edu/~bhansen/econometrics/Econometrics.pdf

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Title of the Course	Qualitative Research
Course Code	COM-6002
Number of Credits	04
Theory/Practical	Theory
Level	500
Effective from AY	2025-26
New Course	Yes
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites For the Course:	NIL
Course Objectives:	<ol style="list-style-type: none"> 1. To acquire knowledge about importance of carrying out qualitative research. 2. To understand the process of carrying out qualitative research and identify relevant areas, develop research questions and related interview questions. 3. To enable and acquire the ability of active listening skills in interviews and focus group discussions on engaging in data collection, by expressing interest in collecting the information, so participants get encouraged to provide relevant and in-depth information promptly. 4. To engage in preliminary interviews in classrooms, improvise the skill by listening, reviewing, and understanding how to record the recorded interviews, and conducting mock interviews and role-plays to have more clarity before going for the final interview. 5. To conduct various ways of analysing the qualitative data collected to find the themes, provide appropriate and relevant interpretations. 6. To prepare and submit a qualitative research report.

Course Outcomes:			Mapped to PSO	
	CO 1. Understand importance of carrying out qualitative research. <i>Cognitive Levels: Remembering, Understanding, and Applying.</i>		PSO1, PSO2, PSO4	
	CO 2. Prepare a sound qualitative research proposal. <i>Cognitive Levels: Remembering, Understanding, Applying, and Creating</i>		PSO1, PSO2	
	CO 3. Develop relevant research questions, identify respondents, carryout field survey, and record the interviews. <i>Cognitive Levels: Understanding, Applying, Analysing, and Creating</i>		PSO2	
	CO 4. Identify the emerging pattern using available tools. <i>Cognitive Levels: Remembering, Understanding, Applying, and Analysing</i>		PSO2, PSO4	
	CO 5. Preparation of effective and impressive qualitative report. <i>Cognitive Levels: Remembering, Understanding, Applying, Analysing, Evaluating, and Creating</i>		PSO2, PSO4	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	1.0 Understanding Qualitative Research: Historical evolution of Qualitative Research – Qualitative Methodology – Theory and Methodology – Making Sense of Theoretical Debates – Distinctiveness of Qualitative Research – Multifaceted World of Qualitative Research – Building Trustworthiness and Credibility – Competencies in Doing Qualitative Research	15	CO1 CO6	K1 K2 K3
Unit 2:	2.0 Qualitative Research Design: Knowing Research Design – Selecting Settings – Obtaining Ethical Approvals – What Makes Qualitative Research Proposal Different [Literature review / Research Questions / Theory and Methodology / Research Design] – How to ensure data access [Trust Building] / Is Covert Research Ethical	15	CO1 CO2 CO3	K1 K2 K3 K6

Unit 3:	3.0 Doing Qualitative Research: Ways of Designing Qualitative Research Studies [<i>Rigid or Flexible</i>] – Doing Fieldwork – Data Collection Methods – Recording Data – Analysing Qualitative Data [<i>Compiling or Assembling / Disassembling / Reassembling / Interpreting / Concluding</i>] – Working with the Data [<i>Narratives – Descriptive and Theoretical Studies / Building Theory / Constructing Life histories</i>]	15	CO3 CO4	K1 K2 K3 K6
Unit 4:	4.0 Writing Qualitative Research: Displaying Qualitative Data Results – Composing Results – Creating Slides for Oral Presentations – Challenges of Doing Qualitative Research – Future of Qualitative Research – Research and Publication Ethics.	15	CO2 CO4 CO5	K1 K2 K3 K4 K5 K6
Pedagogy:	Lectures, Case Studies, and Self-study (based on reading research papers on Qualitative research)			
Texts:	1. Robert K. Yin, <i>Qualitative Research from Start to Finish</i> , The Guilford Press. (2018) 2. Steven J. Taylor, Robert Bogdan, and Marjorie L. DeVault, <i>Introduction to Qualitative Research Methods: A Guidebook and Resource</i> , Wiley. (4 th Edition - 2019)			
References/ Readings:	1. Matthew B. Miles, A. Micheal Huberman, and Johnny Saldana, <i>Qualitative Data Analysis: A Methods Sourcebook</i> , Sage. (2020) 2. Stephen D. Lapan, <i>Qualitative Research: An Introduction to Methods and Design</i> , Wiley. (2019)			
Web Resources:	1. https://course.ccs.neu.edu/is4800sp12/resources/qualmethods.pdf 2. https://www.alnap.org/system/files/content/resource/files/main/qualitative-research-methodology.pdf 3. http://miror-ejd.eu/wp-content/uploads/sites/34/2017/03/Introduction-to-qualitative-research-methods.compressed.pdf 4. https://mpira.ub.uni-muenchen.de/85654/1/MPRA_paper_85654.pdf			

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Title of the Course	Business Analytics
Course Code	COM-6003
Number of Credits	04
Theory/Practical	Theory
Level	500
Effective from AY	2026-27
New Course	Yes
Bridge Course/ Value added Course	No
Course for advanced learners	No

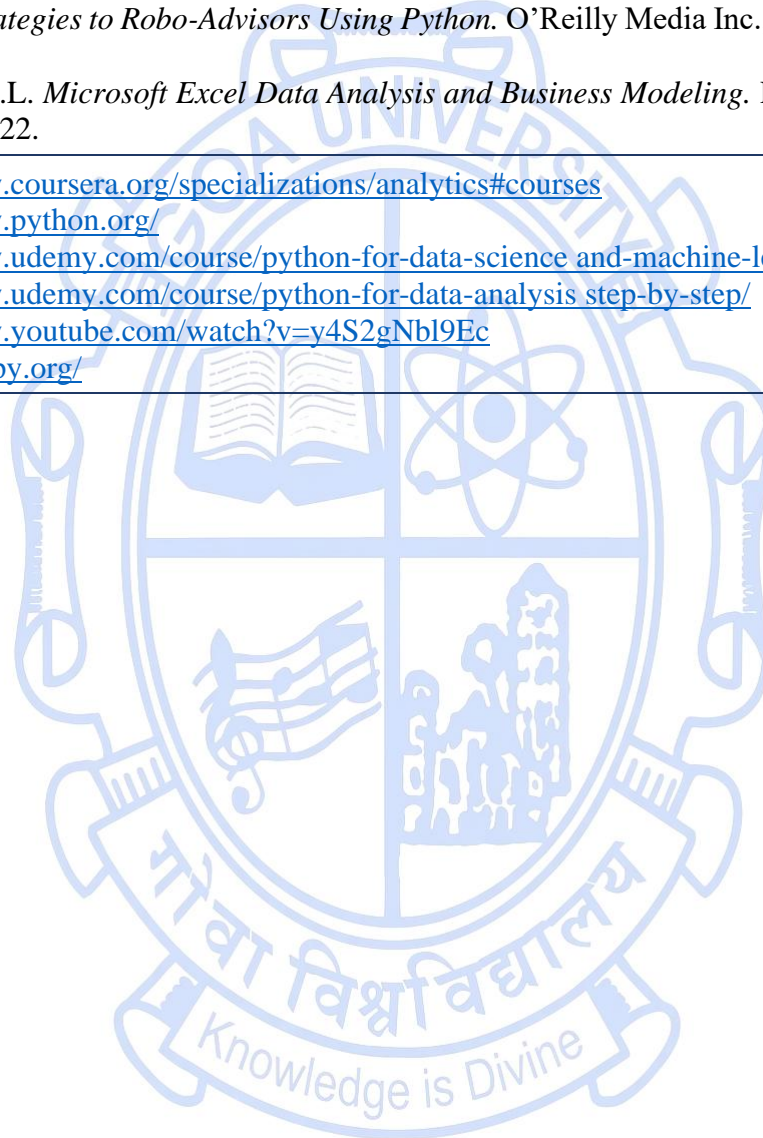
Pre-requisites For the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> 1. To apprise the learners about the Business analytics process and provide exposure to relevant applications and programming used in Business analytics. 2. To develop expertise in learners in using data visualisation tools and techniques for obtaining business insights. 3. To train learners in Python. 4. To enable learners to apply machine learning techniques. 	
Course Outcomes:	CO 1. Explain the concepts in business analytics, its process, and strategic significance. <i>Cognitive Levels: Remembering and Understanding.</i>	Mapped to PSO PSO1, PSO2, PSO5
	CO 2. Perform descriptive analytics on data with techniques of descriptive statistics and data visualization.	PSO1, PSO 2, PSO5

	<i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, Evaluating and create</i>			
	CO 3. Learn how to work with Python. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, Evaluating and create</i>		PSO1, PSO2, PSO5	
	CO 4. Apply techniques of Dummy classifier, Logistic regression, Decision tree, and Random forest <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, Evaluating and create.</i>		PSO1, PSO2, PSO5	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit1:	1.0 Introduction to Business Analytics Meaning and significance of business analytics - What is a business analyst and what value do they provide-Responsibilities of Business Analyst- Applications of business analytics – Types of business analytics - Descriptive analytics - Predictive analytics – Prescriptive analytics - Building analytics capability – Business analytics process – Role of business analytics in strategy – Deployment of business analytics model – Requirements for effective implementation of business analytics models – Big data analytics – Challenges in data driven decision making – Application software in business analytics	15	CO1	K1 K2
Unit2:	2.0 Exploratory Data Analysis Meaning of EDA – Applications of EDA - Data collection and data management – Data classification – Dealing with missing data - Data visualization: Univariate visualization, Bivariate visualization, Multivariate visualization - Graphical exploratory data analysis (Box-plots, heatmap, Histograms, Scatterplots) – Building business intelligence dashboard – Mapping – Interactive data charts – Data Mining.	15	CO2	K1 K2 K3 K4 K5 K6
Unit3:	3.0 Introduction to Machine Learning Concept and applications of machine learning —Understanding the python platform-working with python-Obtain and understanding basic information about the dataset (shape, size, and type) using python-Graphs-Crosstabs- Identify the features and target.	15	CO3	K1 K2 K3 K4

				K5 K6
Unit4:	4.0 Applications of Machine Learning using Python Supervised Machine Learning using Python - Dummy classifier, Logistic regression, Decision tree, and Random forest - Confusion Metrix - ROC curve.	15	CO4	K1 K2 K3 K4 K5 K6
Pedagogy:	<ul style="list-style-type: none"> • Lecture • Hands-on Demonstrations and Practice Sessions • Guided Case Studies and Simulations • Individual and Group Assignments • Guest Lectures • Classroom interaction • Lab. Practical problems may be solved using available open source software. 			
Texts:	<ol style="list-style-type: none"> 1. Gujarati, D.N. & Porter, D.C. <i>Basic Econometrics</i>. McGraw Hill Education, New Delhi, 5th Edition, 1st July 2017. 2. Rao, P.C. <i>Business Analytics: An Application Focus</i>. PHI Learning Pvt. Ltd., New Delhi, 1st Edition, 30th October 2013. 			
References/ Readings:	<ol style="list-style-type: none"> 1. Abbott, D. <i>Applied Predictive Analytics</i>. Wiley, New Jersey, 1st Edition, May 2014. 2. Baesens, B. <i>Analytics in a Big Data World: The Essential Guide to Data Science and Its Applications</i>. Wiley, New Jersey, 1st Edition, 9th May 2014. 3. Hayashi, Fumio. <i>Econometrics</i>. Princeton University Press, Princeton, 1st Edition, 19th November 2000. 4. Kang, M. & Choi, E. <i>Machine Learning: Concepts, Tools, and Data Visualization</i>. World Scientific Publishing, Singapore, 1st Edition, 29th March 2021. 5. Kumar, U. Dinesh. <i>Business Analytics: The Science of Data-Driven Decision Making</i>. Wiley, New Delhi, 2nd Edition, 1st February 2023. 6. Laursen, G. & Thorlund, J. <i>Business Analytics for Managers: Taking Business Intelligence Beyond Reporting</i>. Wiley, Hoboken, 2nd Edition, 28th October 2016. 7. Mitchell, T.M. <i>Machine Learning</i>. McGraw Hill, New York, 1st Edition, 1997. 			

	<p>8. Tatsat, H., Puri, S. & Lookabaugh, B. <i>Machine Learning and Data Science Blueprints for Finance: From Building Trading Strategies to Robo-Advisors Using Python</i>. O'Reilly Media Inc., Boston, USA, 1st Edition, 30th November 2020.</p> <p>9. Winston, W.L. <i>Microsoft Excel Data Analysis and Business Modeling</i>. Pearson Education, USA, 7th Edition, 26th February 2022.</p>
Web Resources:	<p>1. https://www.coursera.org/specializations/analytics#courses</p> <p>2. https://www.python.org/</p> <p>3. https://www.udemy.com/course/python-for-data-science-and-machine-learning-bootcamp/</p> <p>4. https://www.udemy.com/course/python-for-data-analysis-step-by-step/</p> <p>5. https://www.youtube.com/watch?v=y4S2gNbl9Ec</p> <p>6. https://numpy.org/</p>

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Title of the Course	Data Insights and Analytics
Course Code	COM-6004
Number of Credits	04
Theory/Practical	Theory
Level	500
Effective from AY	2026-27
New Course	No
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites For the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> 1. To enable the learners to identify data types used in analytics. 2. To enhance the learners' skills in applying relevant statistical and analytical tools for primary and secondary data. 3. To thoroughly train learners using various data analytical software such as R, Tableau and Spread Sheet. 4. To enable learners to Create interactive visualization for better insight using various visualization tools. 	
Course Outcomes:		Mapped to PSO
	CO 1. Explain the fundamental concepts, terminologies, and types of Data Analytics including Descriptive, Diagnostic, Predictive, and Prescriptive Analytics. <i>Cognitive Levels: Remembering and Understanding.</i>	PSO2 PSO3
	CO 2. Apply R Studio for performing data import, data manipulation, descriptive and predictive analytics, and generate visual reports.	PSO2 PSO3

	<i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing and Evaluating and create.</i>			
	CO 3. Demonstrate the ability to use Tableau for connecting data sources, creating visualizations, dashboards, and stories for analytical reporting. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing and Evaluating and create.</i>		PSO2 PSO3	
	CO 4. Utilize Spreadsheet tools for data organization, analysis, financial modeling, and dashboard creation using advanced formulas and functions. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, and Evaluating and create.</i>		PSO2 PSO3	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	1.0 Introduction to Data Analytics Basic terminologies on data – Data Types – Data Analytics Overview – significance of Data Analytics – Types of Data Analytics – Descriptive Analytics – Diagnostic Analytics – Predictive Analytics – Prescriptive Analytics – Benefits of data Analytics – Data Analytics for Decision Making – Big Data Analytics – Data Mining – Various Software Used in Data Analytics.	10	CO1	K1 K2
Unit 2:	2.0 Application R Studio History and overview of R – Install and configuration of R and R Studio – Basic language elements and data structures – Data input/output – Data storage formats, Sub-setting objects – R Console – the Panes – Visualization Using R Studio – descriptive statistics in R Studio – Predictive Analytics using R Studio – Basic Common Commands used in R Studio for generating Daily Reports	15	CO2	K1 K2 K3 K4 K5 K6
Unit 3:	3.0 Application of Tableau Installing Tableau – Start Page – Connecting to Spread Sheet Files – Connecting to Text Files – joining Tables – Data Blending – Creating A First Report – Data Labels	15	CO3	K1 K2 K3

	– Creating Folders – Storing Data – Totaling – Tableau Charts (Area chart, Bar chart, Box Plot, Bubble Chart, Circle Views, Heat Maps, Histograms, Scatter Plot, Pie Chart) – Application and Suitability of Charts in Tableau – Creating a Dash Board – Creating a Story.			K4 K5 K6
Unit 4:	4.0 Application of Spreadsheet Data Entry – Formatting – Mathematical Functions – Logical Functions – Lookup Functions – shortcut keys – sort and filter – charts and tables for visualization – creating Dashboards – Pivot Tables – descriptive Analysis in Spread Sheet – Predictive Analysis using Spreadsheet – Advanced Spreadsheet for Financial Modeling-Working with formula (Financial, statistical) Logical Functions – Practical applications of IF function, Nested IF, AND, OR, NOT functions, What if analysis – Goal Seek, Scenario analysis, Data Tables. Planning dashboard layout, Static tables and charts on dashboard, Dynamic content in the spreadsheet dashboard.	20	CO4	K1 K2 K3 K4 K5 K6
Pedagogy:	Lecture/ Classroom Discussion/ Presentation/ Lab/ Group Project or a combination of some of these. Sessions shall be interactive to enable peer group learning.			
Texts:	<ol style="list-style-type: none"> 1. Bari. A., Chaouchi, M., & Jung, T.: Predictive analytics for dummies, 2nd Edition Wiley, 2016. 2. Baesens , B.: <i>Analytics in Big Data World</i>; Wiley, 1st Edition, 2014. 			
References/ Readings:	<ol style="list-style-type: none"> 1. Dinov, I. D.: <i>Data Science and Predictive Analytics: Biomedical and Health Applications using R</i>; Springer, 2018. 2. George, Peck.: <i>Tableau 9: The Official Guide</i>, Mc Graw Hill, Indian Edition, 2020. 3. Larose, Daniel. and Larose, Chantal.: <i>Data Mining and Predictive Analytics</i>; Wiley, 2nd Edition, 2015. 4. Max Kuhn and Kjell Johnson: <i>Applied Predictive Modeling</i>, Springer, 1st Edition, 2013. 5. Strickland, Jeffrey.: <i>Predictive analytics using R</i>; Simulation educators, Colorado Springs, 2015. 			
Web Resources:	<ol style="list-style-type: none"> 1. https://www.hpuniv.ac.in/hpuniv/upload/uploadfiles/files/236.pdf 2. https://mrcet.com/downloads/MBA/digitalnotes/BA/DAAS%20notes.pdf 3. https://cedar.princeton.edu/sites/g/files/toruqf1076/files/media/introduction_to_tableau_training_0.pdf 4. https://share.google/8cbOSYiSNRzxb0F5B 5. https://www.datacamp.com/tutorial/r-studio-tutorial 6. https://dsai.iitm.ac.in/~ravi/npTEL-courses/intro-to-data-analytics/ 			

Discipline Specific Vocational Elective (DSVE) Courses

Accounting and Finance (Specialization)

Title of the Course	Personal Financial Planning and Wealth Management
Course Code	COM-6401
Number of Credits	4 (2T + 2P)
Theory/Practical	Theory and Practical
Level	500
Effective from AY	2025-26
New Course	No
Bridge Course/ Value added Course	No
Course for advanced learners	No
Pre-requisites For the Course:	Nil
Course Objectives:	<ol style="list-style-type: none">1. To familiarize students with the fundamentals, scope, and process of personal financial planning and wealth creation.2. To enable understanding of insurance, retirement, taxation, and estate planning as essential components of financial security.3. To develop the ability to apply investment and risk management principles for effective portfolio construction.4. To equip students with skills to formulate integrated wealth management strategies for sustainable financial growth.

Course Outcomes:	CO 1. Analyze the process and importance of personal financial planning for effective wealth creation. <i>Cognitive Levels: Remembering, Understanding, Applying and Analyzing</i>		Mapped to PSO	
	CO 2. Evaluate key aspects of insurance, retirement, taxation, and estate planning for financial stability. <i>Cognitive Levels: Remembering, Understanding, Applying and Analyzing</i>		PSO 1, PSO 2, PSO3	
	CO 3. Apply investment and risk management strategies to develop balanced portfolios. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, and Evaluating and create</i>		PSO 1, PSO 3, PSO4	
	CO 4. Design integrated wealth management strategies for long-term financial sustainability. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, and Evaluating and create</i>		PSO 1, PSO 2, PSO3	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	1.0 Introduction to Wealth Management and Personal Financial Planning Definition, scope, and importance of personal financial planning; Concept of financial freedom and wealth creation; Role of financial planners; Financial Planning Process (Setting Clear Financial Goals, Developing the Habit of Regular Savings, Creating a Detailed Financial Blueprint, Practical Techniques for Budgeting and Saving, Managing Unexpected Financial Challenges, Regular Monitoring and Adjustment of Financial Plans); Financial Planning to Wealth Management; Life cycle, wealth cycle, Financial Plan (Goal-based Financial Plan, Comprehensive Financial Plan)	15	CO1	K1 K2 K3 K4
Unit 2:	2.0 Introduction to Insurance, Retirement, Taxation and Estate Planning Insurance Planning – Meaning, Need for Insurance, Types of Risks, Insurance Products (Life and Non-Life Insurance Products)	15	CO2	K1 K2 K3

	<p>Retirement Planning – Meaning, Importance of Early Retirement Planning, Retirement Products</p> <p>Taxation Planning – Meaning, Need for tax planning, types of taxes on financial products (Tax on Dividend, Income distributed on mutual fund, securities transaction tax, capital gains tax, tax on fixed deposits and fixed maturity plans)</p> <p>Estate Planning – Meaning, Importance of early estate planning, Key Components of Estate Planning</p>			K4
Unit 3:	<p>3.0 Investment Planning and Risk Management (Practical)</p> <p>Understanding Investment as an Extension of Savings, Starting Small: Investing with Modest Capital, Asset Allocation and Risk Diversification Explained; Asset Classes, Portfolio Construction, Practical Asset Allocation and Rebalancing Strategies, Portfolio Monitoring and Re-balancing; Step-by-Step Guide to Stocks, Bonds, Mutual Funds, Real Estate and Alternative Investments for Long-Term Wealth; Investment & Risk Management: Equity, Debt and Alternate Assets</p>	30	CO3	K1 K2 K3 K4 K5 K6
Unit 4:	<p>4.0 Financial Planning and Wealth Management Strategies (Practical)</p> <p>Insurance Planning –Building an Effective Insurance Portfolio, Risk Management and Insurance Planning Strategies,</p> <p>Retirement Planning –Building a Retirement Portfolio: Strategies for Maximizing Retirement Savings</p> <p>Taxation Planning –Tax Planning Through Mutual Funds In India, Tax planning with respect to Dividends, select the right financial products for tax planning and investment</p> <p>Estate Planning – Asset Protection Strategies, Creation of Estate Plan</p>	30	CO4	K1 K2 K3 K4 K5 K6
Pedagogy:	The pedagogy for this course constitutes a mixture of Interactive Lectures, Case study, Assignment, Presentations, Group Discussions, Role-plays, Simulations, Hands-on Exercises and Practical Work			
Texts:	<ol style="list-style-type: none"> 1. Amar Pandit., (2012). The only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 Publications. 2 2. Arthur J, Keown., (2018). Personal Finance: Turning Money into Wealth. New York: Pearson 			

	<ol style="list-style-type: none"> 3. Gitman Joehnk Billingsley. (2014). Personal Financial Planning (13th Ed.) Cengage 4. Jeff Madura, (2020). Personal Finance (7th Ed) Pearson 5. Jyotsna Sethi & Nishwan Bhatia, (2015). Elements of Banking and Insurance. 2nd Ed. Delhi: Phi Learning Private Limited. 6. Vivek, & Asthana, P. (2015). Financial Risk Management. Mumbai: (2nd Ed). Himalaya Publishing House.
References/ Readings:	<ol style="list-style-type: none"> 1. Indian Institute of Banking and Finance, (2017). Introduction to Financial Planning. Mumbai: Taxman 2. Indian Institute of Banking & Finance, (2007). Home Loan Counselling. Mumbai: Taxmann Publications (P.) Ltd. 3. Indian Institute of Banking & Finance, (2015). Accounting & Finance for Banking. (3rd Ed). Mumbai: Macmillan Publishers India Private Limited. 4. Madhu Sinha (2017)., Financial Planning a Ready Reckoner (2nd Ed.). New York: MC Graw Hill Education 5. Vanita Tripathi., (2023) Fundamental of Investments. (6th Ed.). Mumbai: Taxman Publications Pvt. Ltd.
Web Resources:	<ol style="list-style-type: none"> 1. Wealth Management and Personal Financial Planning SKILLS 2. Tax Planning for Salaried Employees in India (2025 Guide) 3. Tax Planning for Salaried Employees in India – FY 2025–26 4. “Smart Tax Strategies for Sole Proprietors in India: How to Save More in 2025” - investopedia.org.in Prasad Govenkar 5. Effective Strategies for Tax Planning for 2025 6. Tax Planning Through Mutual Funds In India 7. Tax planning with respect to Dividends 8. Tax Planning - 8 Best Factors Financial Tax and Investment Plan IDFC FIRST Bank

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Title of the Course	Indirect Taxes
Course Code	COM-6402
Number of Credits	4(2T+2P)
Theory/Practical	Theory/Practical
Level	500
Effective from AY	2026-27
New Course	Yes
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites For the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> 1. To explain the evolution of indirect taxation and the transition to the GST framework. 2. To understand the structure, components, and key provisions of GST laws. 3. To apply practical aspects of GST compliance including registration, invoicing, ITC, returns, and refunds. 4. To analyze Customs Act and Tariff Act provisions relating to valuation and duty computation. 5. To demonstrate knowledge of assessment, demand, and recovery procedures under GST and Customs. 6. To evaluate the economic and administrative rationale of GST compared to the pre-GST regime. 	
Course Outcomes:		Mapped to PSO
	CO 1. Understand basic concepts of Goods and Service Tax, CGST, SGCT, IGST, Classification of Goods, and Valuation Rules. <i>Cognitive Levels: Remembering and Understanding.</i>	PSO1 PSO3

	CO 2. Discuss the tax provisions concerning the Composition Scheme under GST, Exemptions under GST, Concept of Supply of goods, and Nature of Supply. <i>Cognitive Levels: Remembering, Understanding, Applying and Evaluating</i>		PSO1 PSO3
	CO 3. Learn the basic procedures under GST, incorporating the Registration, Filing of Returns, and Tax Payment. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, Evaluating and create.</i>		PSO1 PSO3
	CO 4. Understand the tax provisions of Customs Law, Valuation, and Baggage Rules. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, and Evaluating.</i>		PSO1 PSO3
Content:		No of hours	Mapped to CO Cognitive Level
Unit 1:	1.0 Introduction to GST (Theory) Indirect taxes – an overview – list of indirect taxes – taxation system before the implementation of GST – taxes merged into GST - GST- an overview – taxable event in GST – Basic concepts under GST, GST Structure and Council, GST Act and Definitions - advantages of GST – Cascading effect under old tax regime.	15	CO1 K1 K2
Unit 2:	2.0 GST Provisions (Theory and Practical) Exemption from GST – Rates of GST – Levy and Collection of GST - supply of goods or services or both – Composite supply and mixed supply - classification of goods and services – the value of taxable supply of goods or services or both – valuation rules if the value for GST is not ascertainable. Composition scheme in GST – Input Tax Credit – utilisation of input tax credit (<i>Includes Practical Problems</i>). – input service distributor – person liable to pay tax – reverse charge – Time and Place of supply credit (<i>Includes Practical Problems</i>).	30	CO2 K1 K2 K3 K4 K5 K6
Unit 3:	3.0 Basic Procedures (Theory and Practical) Basic procedures in GST – Registration procedures, documentation, and amendment of registration; eligibility for registration and threshold limits- Registration under GST – Process of obtaining registration on the GST portal (Form REG-01); compulsory and voluntary registration; amendment, cancellation, and revocation-	30	CO3 K1 K2 K3 K4

	<p>Registration under GST – Process of obtaining registration on the GST portal (Form REG-01); compulsory and voluntary registration; amendment, cancellation, and revocation-E-way bill for transport of goods – Concept, need, and threshold limits; generation of e-way bills (Form EWB-01 Parts A & B); procedures for extension, cancellation, and validation; cases of exempt goods and consolidated e-way bills-Payment of taxes by cash and through input tax credit – Modes of payment under GST; use of electronic cash and credit ledgers-Returns under GST – Structure and filing of GSTR-1, GSTR-3B, and annual return (overview); reconciliation between outward and inward supplies; rectification of errors and late fee implications-Assessment – Types of assessment: self-assessment, provisional, scrutiny, summary, and best judgment-Demands and Recovery -Refunds – Concept and types of refund under GST (excess tax, ITC accumulation, exports, inverted duty structure); filing of refund application (Form RFD-01).</p>			
Unit 4:	<p>4.0 Customs Act 1962 and Customs Tariff Act 1975 (Theory and Practical) Customs Act, 1962 and Customs Tariff Act, 1975: Nature of Customs duty – Territorial waters and customs waters – 'Goods' under Customs Act – Basic Customs Duty Customs Tariff Act (CTA) 1975 – Additional Customs Duty – Protective Duties – Countervailing Duties – Safeguard Duty – NCCD of Customs - Transaction Value at the time and place of importation – the rate of exchange for customs valuation – Inclusions and exclusions from Assessable value credit (<i>Includes Practical Problems</i>) – Methods of Valuation of Customs – Baggage – the rate of Customs duty of Baggage (<i>Includes Practical Problems</i>).</p>	15	CO4	K1 K2 K3 K4 K5 K6
Pedagogy:	<ul style="list-style-type: none"> • Interactive Lectures • Discussions • Presentations/ individual or group projects • Class activities • Self-study concerning topics assigned. • Hands-on Demonstrations and Practice Sessions • Guided Case Studies and Simulations • Individual and Group Assignments 			

	<ul style="list-style-type: none"> • Guest Lectures
Texts:	<ol style="list-style-type: none"> 1. V. S. Datey :Taxmann's GST Ready Reckoner, (Latest edition) 2. V. S. Datey :Taxmann's Indirect Taxes Law and Practice, (Latest edition) 3. V. S. Datey: Taxmann's Student's Guide to Service Tax & VAT, (Latest edition)
References/ Readings:	<ol style="list-style-type: none"> 1. V. S. Datey :Taxmann's GST Ready Reckoner, (Latest edition) 2. V. S. Datey :Taxmann's Indirect Taxes Law and Practice, (Latest edition) 3. V. S. Datey: Taxmann's Student's Guide to Service Tax & VAT, (Latest edition)
Web Resources:	<ol style="list-style-type: none"> 1. www.dateyvs.com 2. www.gstcouncil.gov.in 3. www.cbic.gov.in 4. www.gst.gov.in 5. www.gstcouncil.gov.in 6. www.gst.gov.in 7. www.cbic.gov.in 8. www.dateyvs.com 9. www.taxmann.com 10. www.india.gov.in 11. www.caclubindia.com

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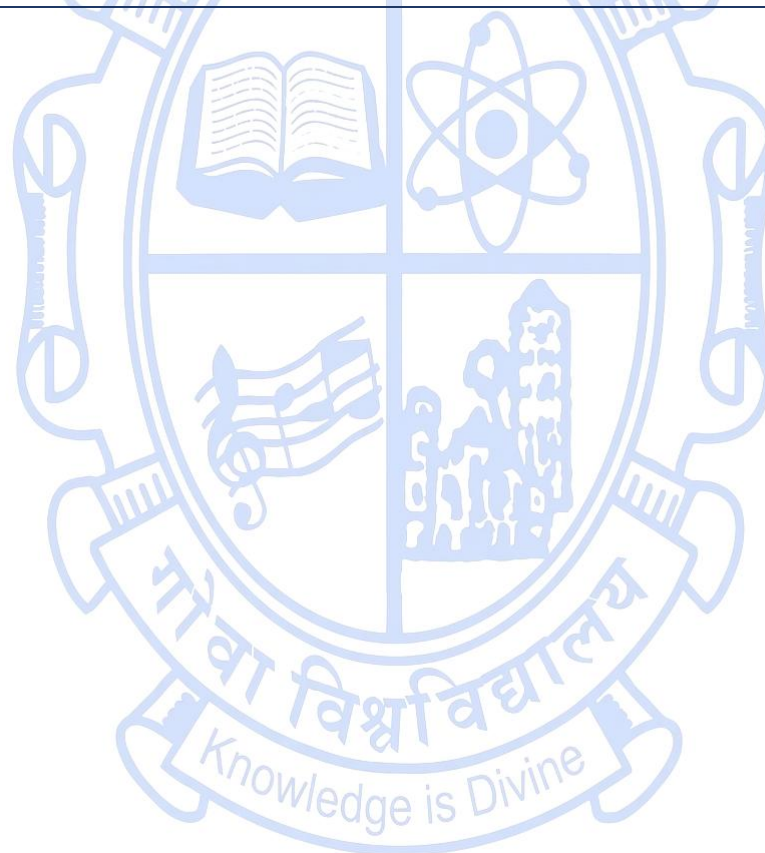
Title of the Course	E-Filing of Income Tax Returns for Individual Assesseees	
Course Cod	COM-6403	
Number of Credits	4(2T+2P)	
Theory/Practical	Theory/Practical	
Level	500	
Effective from AY	2026-27	
New Course	Yes	
Bridge Course/ Value added Course	No	
Course for advanced learners	No	
Pre-requisites For the Course:	COM-5005	
Course Objectives:	<ol style="list-style-type: none"> 1. To provide a conceptual understanding of the income tax framework relevant to individual assesseees. 2. To familiarize learners with online registration, Aadhaar linking, and use of the e-filing portal. 3. To train students in the preparation and e-filing of ITR-1 and ITR-2 for individual taxpayers. 4. To equip learners with the ability to handle verification, rectification, and post-filing compliance activities. 	
Course Outcomes:		Mapped to PSO
	CO 1. Explain the structure and procedural requirements of the Indian Income Tax system for individuals. <i>Cognitive Levels: Remembering and Understanding.</i>	PSO 1 PSO 3
	CO 2. Operate the Income Tax e-filing portal for individual registration and compliance. <i>Cognitive Levels: Remembering, Understanding, and Applying.</i>	PSO 1 PSO 3

	CO 3. Prepare, file, and verify ITR–1 and ITR–2 based on different income scenarios. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing and Evaluating.</i>		PSO 1 PSO 3
	CO 4. Analyze post-filing issues such as rectifications, acknowledgements, and responses to notices. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, and Evaluating.</i>		PSO 1 PSO 3
Content:		No of hours	Mapped to CO Cognitive Level
Unit 1:	1.0 Overview of Income Tax and E-Filing System (Theory): <ul style="list-style-type: none"> • Meaning of Income, Assessee, Previous Year, and Assessment Year • Heads of Income (Brief Overview) and Deductions under Chapter VI-A • Comparison between Old and New Tax Regimes (Section 115BAC): Key differences in rates, deductions, and rebates; Eligibility and option to switch between regimes. • Structure of the Income Tax Department • Permanent Identification Requirements: PAN, TAN – Application and Importance; Linking of PAN, Aadhaar, and Bank Account • Income Tax E-Filing Portal: Registration Process, Dashboard Overview, E-Pay Tax, E-File Tabs, Downloading Utilities and Forms 	15	CO1 K1 K2
Unit 2:	2.0 Legal and Procedural Framework of E-Filing (Theory): <ul style="list-style-type: none"> • Statutory Provisions: Sections 139(1), 139(4), 139(5), and 139(9) • Types of Returns: Original, Revised, Belated, Defective and Updated Return • Applicability and Eligibility: Overview of ITR–1, ITR–2, ITR-3 ITR–4 (only overview) • Tax Payments: Advance Tax, TDS, Self-Assessment Tax • Due Dates and Penalties under Sections 234A, 234B, 234C, and 234F • Verification Methods: Aadhaar OTP, Net Banking, Digital Signature • Importance of E-Verification for Valid Filing • ITR-V Generation and Acknowledgment 	15	CO2 K1 K2 K3

Unit 3:	3.0 E-Filing of ITR–1 (Sahaj) (Practical): <ul style="list-style-type: none"> • Documents Required: Form 16, Form 26AS, AIS/TIS, Bank Details • Preparing Computation Sheet for Total Income • Relief for Arrears under Section 89(1) and Filing of Form 10E • Special Provisions under Portuguese Civil Code (for Goa): Income from ancestral property and apportionment between spouses • Deductions and Rebate Computation (Sections 80C–80U, Section 87A) • Filing ITR–1 (Online): Entry of Income, Deductions, TDS/TCS Details, E-Verification and Acknowledgment (ITR–V), Common Errors and Rectifications 	30	CO3 CO4	K1 K2 K3 K4 K5
Unit 4:	4.0 E-Filing of ITR–2, Payment of Taxes, and Post-Filing Activities (Practical): <ul style="list-style-type: none"> • Applicability and Structure of ITR–2: Individuals & HUFs, Documents Required (Form 16A, AIS/TIS, Capital Gain Statements) • Preparation and Filing of ITR–2: Reporting Income from Multiple Sources (Salary, House Property, Capital Gains, Other Sources), Filing Revised/Belated Return, Uploading JSON File, and E-Verification • Payment of Taxes through E-Filing Portal: Types of Tax Payments (Advance, Self-Assessment, Regular Assessment), Using 'E-Pay Tax', Generating Challan (ITNS 280), Selecting AY & Payment Head, Making Payment, Downloading Challan Receipt, Linking CIN before Submission • Post-Filing Activities: Rectification of Defective Returns (Section 139(9)), Responding to Notices (Sections 143(1), 154), Tracking Refunds, and Managing Grievances. 	30	CO3 CO4	K1 K2 K3 K4 K5
Pedagogy:	<ul style="list-style-type: none"> • Lecture • Hands-on Demonstrations and Practice Sessions • Guided Case Studies and Simulations • Individual and Group Assignments on Return Filing • Guest Lectures by Practicing CAs or Tax Professionals 			
Texts:	<ol style="list-style-type: none"> 1. Ahuja, G. & Gupta, R.: <i>Systematic Approach to Income Tax</i>; Bharati Law House, (Latest Edition). 2. Mehrotra, H.C. & Goyal, S.P.: <i>Income Tax Law and Accounts</i>; Sahitya Bhawan Publications, (Latest Edition). 			

References/ Readings:	<ol style="list-style-type: none"> 1. Singhania, V.K. & Singhania, M.: <i>Students' Guide to Income Tax</i>; Taxmann Publications. (Latest Edition) 2. T.N. Manoharan & G.R. Hari.: <i>Student's Handbook on Taxation (Including Income-Tax Law and GST Law)</i>; Snow White Publications Pvt. Ltd. (Latet Edition).
Web Resources:	<ol style="list-style-type: none"> 1. Income Tax Department – E-Filing Portal https://www.incometax.gov.in 2. Income Tax Department – E-Filing User Manuals & Guides: https://www.incometax.gov.in/iec/foportal/handbook 3. ClearTax – Income Tax E-Filing Guides: https://cleartax.in/s/income-tax-return-filing-guide 4. myITReturn – Free E-Filing Resources: https://www.myitreturn.com/income-tax-return-filing 5. Government Tax Notifications & Updates: https://www.incometaxindia.gov.in/pages/tax-laws.aspx

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Title of the Course	Computerized Accounting
Course Code	COM-6404
Number of Credits	4(2T+2P)
Theory/Practical	Theory/Practical
Level	500
Effective from AY	2026-27
New Course	Yes
Bridge Course/ Value added Course	No
Course for advanced learners	No

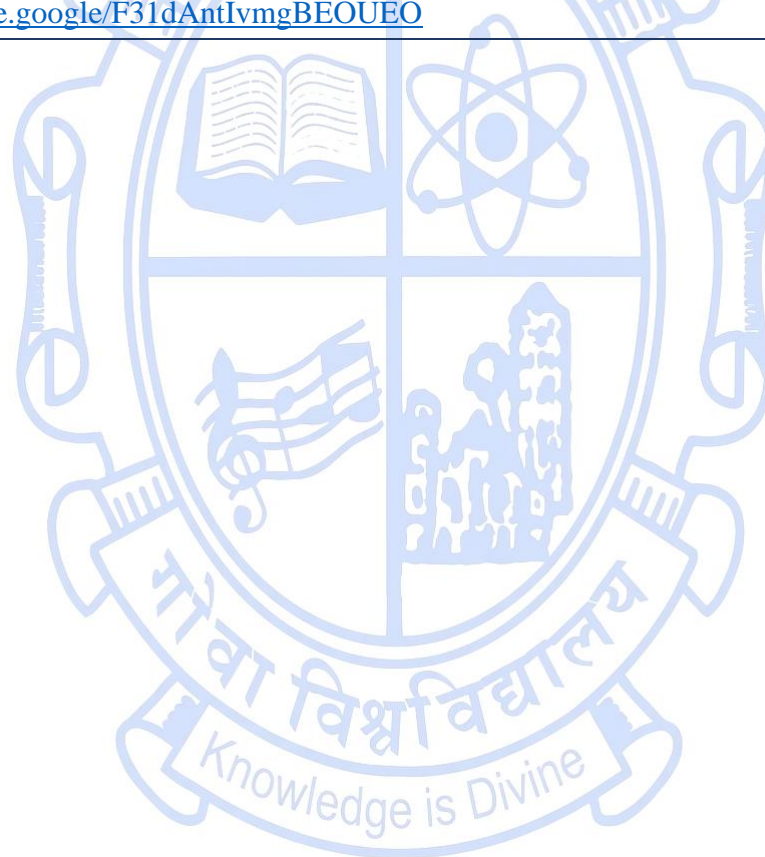
Pre-requisites For the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> 1. To introduce students to computerized accounting using Tally. 2. To provide hands-on skills for recording transactions, managing ledgers, and generating reports. 3. To prepare financial statements and inventory reports using Tally. 4. To enhance error rectification, bank reconciliation, and MIS reporting skills. 	
Course Outcomes:	CO 1. Explain the structure and workflow of computerized accounting systems and their advantages over manual accounting. <i>Cognitive Levels: Remembering and Understanding.</i>	Mapped to PSO PSO 1 PSO 3
	CO 2. Operate Tally software for accounting transactions, including inventory management and ledger maintenance. <i>Cognitive Levels: Remembering, Understanding, and Applying.</i>	PSO 1 PSO 3

	CO 3. Record, simulate, and report GST transactions in Tally, including sales, purchases, and GST ledgers. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing and Evaluating and create</i>		PSO 1 PSO 3
	CO 4. Prepare financial statements, reconcile errors, and generate reports including GST summaries for decision-making <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, and Evaluating and create.</i>		PSO 1 PSO 3
Content:		No of hours	Mapped to CO Cognitive Level
Unit 1:	1.0 Introduction to Computerized Accounting (Theory): <ul style="list-style-type: none"> • Concept, Features, Importance, Advantages, and Limitations of Computerized Accounting • Difference between Manual and Computerized Accounting • Accounting Principles in a Software Environment • Role of Computerized Accounting in Modern Business • Automation vs. Manual Accounting: Advantages and Controls • Internal Controls in Computerized Accounting Systems • Types of Accounting Software: Overview • Features of Tally Prime 	15	CO1 K1 K2
Unit 2:	2.0 Accounting Concepts, GST & Inventory Overview (Theory): <ul style="list-style-type: none"> • Accounting Cycle • Company Creation and Accounting Masters (Groups, Ledgers, Predefined Groups) • Voucher Types, Day Book, Cash & Bank Books • Introduction to Inventory Management: Stock Groups, Items, Units of Measure, Godowns • Accounting Cycle: Journal → Ledger → Trial Balance → Final Accounts • Types of Accounts (Real, Personal, Nominal) and Accounting Principles 	15	CO1 K1 K2 K3

	<ul style="list-style-type: none"> • Introduction to GST: Concept, Structure (CGST, SGST, IGST), Registration, and Basic Compliance • GST Configuration in Tally: Creation of GST Ledgers and Tax Classifications (Conceptual in Student Version) • Basics of Inventory Valuation (FIFO, LIFO, Weighted Average) • Relevance of Reports Generated by Accounting Software in Decision-Making 			
Unit 3:	3.0 Transactions, GST & Inventory Management (Practical): <ul style="list-style-type: none"> • Create, Alter, Delete: Company, Ledgers, Stock Groups, and Items • Enter Vouchers: Payment, Receipt, Contra, Journal, Sales, Purchase • Record GST Transactions: Sales and Purchases with GST Ledgers (Conceptual Simulation in Student Version) • Display Stock Reports and Ledger Statements • Perform Simple Bank Reconciliation and Rectify Errors 	30	CO2 CO3	K1 K2 K3 K4 K5 K6
Unit 4:	4.0 Final Accounts & Reporting (Practical): <ul style="list-style-type: none"> • Prepare Trial Balance, Profit and Loss Account, and Balance Sheet • Generate Reports: Account Books, Registers, Statements of Accounts, and MIS Reports • Simulate GST Summary and Tax Computation (Conceptual Representation) • Practice Configuration Settings and Report Customization • Simulate a Full Accounting Cycle with GST-inclusive Transactions 	30	CO4	K1 K2 K3 K4 K5 K6
Pedagogy:	<ul style="list-style-type: none"> • Lecture • Hands-on Demonstrations and Practice Sessions • Guided Case Studies and Simulations • Individual and Group Assignments • Guest Lectures 			
Texts:	<ol style="list-style-type: none"> 1. Gupta, V.: <i>Comdex Tally.ERP 9 Course Kit with GST and MS Excel</i>; Wiley. (Latest Edition) 2. Jadon, S. P., and Sharma. P.: <i>Tally Prime Practical Book (Image Based Guide)</i>; Vihu Publication (Latest Edition) 			
References/	<ol style="list-style-type: none"> 1. Jain, R.K.: <i>GST Law Manual</i>; CENTAX Law Publications Pvt. Ltd., (Latest Edition) 			

Readings:	<ol style="list-style-type: none"> 2. Kay, D.: <i>Computer Accounting with QuickBooks Online</i>; McGraw Hill (Latest Edition) 3. Sharma. N.: <i>Computerized Accounting and Business Systems: A text book on the applications of Computers in Accounting and Business</i>; Lambert Academic Publishing. (Latest Edition)
Web Resources:	<ol style="list-style-type: none"> 1. https://share.google/qjA4F9OTUtNC6a718 2. https://share.google/QiGIPfiQfD4gyRyj2 3. https://tallysolutions.com/tally/what-is-tally-prime-and-how-to-use-it/?srsltid=AfmBOorwHbkzajQQL7OYQO8XLA-sOKZcVs0Zx1w4OTXmPL1_7Sy0IBxO 4. https://share.google/Iidwe59ioUzSrZVKZ 5. https://share.google/F31dAntIvmgBEOUEO

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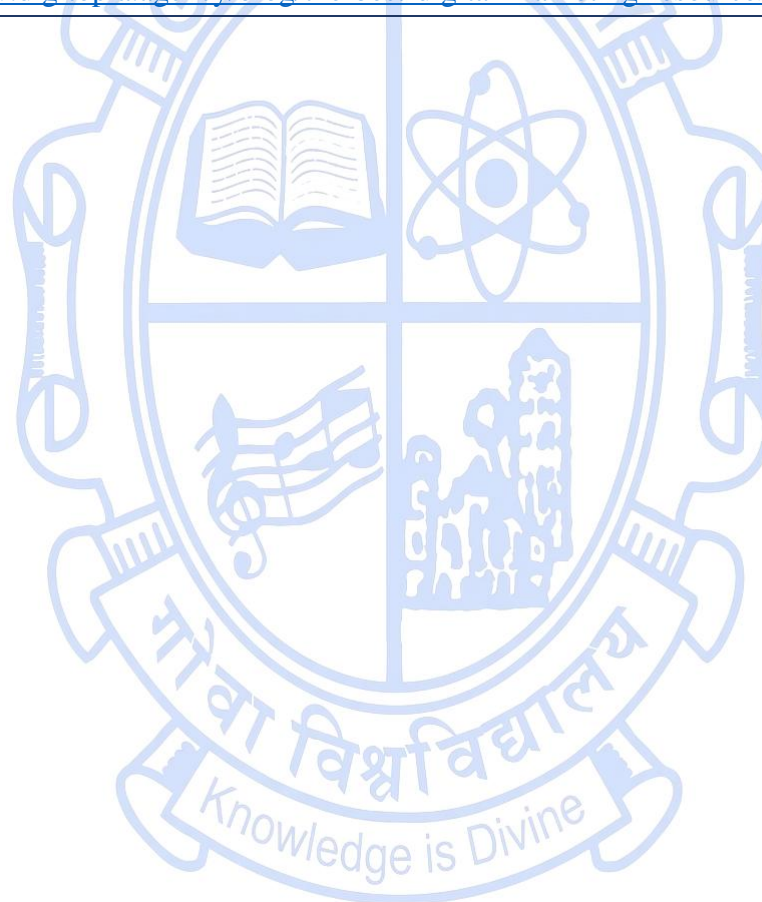
Business Management (Specialization)

Title of the Course	Digital Marketing	
Course Code	COM-6405	
Number of Credits	4(2T+2P)	
Theory/Practical		
Level		
Effective from AY	2025-26	
New Course	Yes	
Bridge Course/ Value added Course	No	
Course for advanced learners	No	
Pre-requisites For the Course:	NIL	
Course Objectives:	<ol style="list-style-type: none"> 1. To acquire knowledge about evolution of digital marketing. 2. To understand the significance of power shift from non-digital to connected customers. 3. To access the potential for commencing digital marketing. 4. To learn about assessing effectiveness of digital marketing 	
Course Outcomes:		Mapped to PSO
	CO 1 Understand the evolution of digital marketing arena. <i>Cognitive Levels: Remembering, Understanding, Applying, Analysing, and Evaluating</i>	PSO 1 PSO 8
	CO 2 Identify, develop and create customer base.	PSO 1

	<i>Cognitive Levels: Remembering, Understanding, Applying, Analysing, and Evaluating</i>		PSO 8
	CO 3 Assessing how to Improve the online traffic. <i>Cognitive Levels: Understanding, Applying, Analysing, Evaluating and Creating</i>		PSO 1 PSO 8
	CO 4 Assessing the effectiveness of Digital Marketing. <i>Cognitive Levels: Remembering, Understanding, Applying, Analysing, and Evaluating</i>		PSO 1 PSO 8
Content:		No of hours	Mapped to CO Cognitive Level
Unit 1:	1.0 Introduction to Digital Marketing: Marketing in the digital world – Trend Shaping the Marketing Scenario – Digital Environment and Connected World – Digital Customers – Ways of Digital Marketing – Marketing 4.0 in the Digital Economy – Benefits of Digital marketing	15	CO1 CO6 K1 K2 K4
Unit 2:	2.0 Content Creation and Developing Customer Base: Operational Digital Marketing – Components of Digital Marketing – Essential Digital Marketing Tools – SEO, GEO, AEO Tools: The future AI Search Optimisation – Website Developments – E-Commerce – Advertising online – E-mail Marketing – Marketing on Social Media	15	CO1 CO2 CO3 K1 K2 K4
Unit 3:	3.0 Improving Website Traffic: Building High0Converting Landing Pages – Capturing Traffic with Search Marketing – Leveraging the Social Web – Tapping into Paid Traffic – Following Up with Email Marketing	30	CO3 CO4 K3 K4 K5
Unit 4:	4.0 Measuring, Analysing and Optimizing Campaigns.: Metric and Analytics – SMART Digital Marketing Objectives – Paid / Earned / Shared / Owned Media Communication -	30	CO2 CO4 CO5 K1 K2 K4
Pedagogy:	Lectures, Case Studies and Self-study (based on reading research papers in the area of venture capital financing and watching educational videos on business valuation and negotiation process).		
Texts:	1. Alan Charlesworth, Digital Marketing: A Practical Approach. Routledge. 2018.		

	2. Philip Kotler, Hermawan Kartajaya, and Iwan Setiawan. Wiley. 2020.
References/ Readings:	1. Omer Arthur and Dominique Levin. Predictive Marketing. Wiley, 2019 2. Peter Gentsch. AI in Marketing, Sales and Service. Palgrave. 2019
Web Resources:	1. https://digitalmarketinginstitute.com/resources 2. https://www.coursera.org/courses?query=digital%20marketing 3. https://www.digitopia.agency/blog/the-best-digital-marketing-resources

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Title of the Course	Retail Marketing
Course Code	COM-6406
Number of Credits	4(2T+2P)
Theory/Practical	Theory
Level	
Effective from AY	2025-26
New Course	Yes
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites For the Course:	NIL	
Course Objectives:	<ol style="list-style-type: none"> 1. To acquire knowledge about evolution of retail marketing. 2. To understand the role, importance and significance of retail marketing in the globalized world. 3. To develop various retail marketing strategies for improving competitive advantage. 4. To identify promising locations for starting retail business, layout pattern and operational plans. 5. To learn about merchandise planning with respect to procurement, pricing and logistics and supply chain aspects. 	
Course Outcomes:		Mapped to PSO
	CO 1. Understand the importance of retail marketing. <i>Cognitive Levels: Remembering, Understanding, Applying, Analysing, and Evaluating</i>	PSO 1 PSO 3
	CO 2. Develop various retail marketing strategies. <i>Cognitive Levels: Remembering, Understanding, Applying, Analysing, and Evaluating</i>	PSO 3 PSO 7

	CO 3. Identify retail location and layout. <i>Cognitive Levels: Understanding, Applying, Analysing, Evaluating and Creating</i>		PSO 3 PSO 7
	CO 4. Making calculated decisions on merchandise planning and marketing mix.. <i>Cognitive Levels: Remembering, Understanding, Applying, Analysing, and Evaluating</i>		PSO 1 PSO 3 PSO 7
Content:		No of hours	Mapped to CO Cognitive Level
Unit 1:	<p>1.0 An Overview of Retailing:</p> <ul style="list-style-type: none"> Introduction to Retail Industry – Growth of Retail in India – Global Retailers – Classification of retail organizations – types of ownership – merchandise offered – the type of retail store – store retailing – non-store retailing – Traditional and Modern retail formats in India – Product retailing v/s Service Retailing – Role of Services in Retailing – Trends in the Indian Retail industry – Airport Retailing – Railway Retailing – Multichannel Retailing (Case Studies). International retail marketing – FDI in Indian Retail Sector – Single Brand & multi-Brand Retail – Global scenario of FDI in the retail sector – FDI Policy Initiatives. 	15	CO1 CO6 K1 K2 K3 K5
Unit 2:	<p>2.0 Retail Marketing Strategy:</p> <p>Retail Strategy – Process of formulating retail strategy – Target Market and Retail Format – Growth strategies – diversification strategies – achieving competitive advantage and positioning – International expansion – Financial Management in retail – Sources of finance – Global growth opportunities.</p>	15	CO1 CO2 CO3 K2 K4 K5
Unit 3:	<p>3.0 Retail Location and Layout:</p> <p>Importance of store locations – types of locations – steps involved in choosing a retail location Country/region analysis – trade area analysis – site evaluation and selection – steps in site selection – store design and layout – exterior design and layout – interior design and layout – interior design elements – Visual merchandising – Space planning – Store Atmospherics (Case Studies)</p>	30	CO3 CO4 K1 K2 K3 K4 K5 K6

Unit 4:	4.0 Merchandise Planning and Retail Marketing Mix: Merchandising – Merchandise planning – the process of merchandise planning – Develop sales forecast – factors affecting merchandise function – functions of merchandise manager – Assortment Planning – Merchandise Budget – methods of determining inventory valuation - Merchandise buying – Branding Strategies – Private label brands – national brands – Process of merchandise procurement – Global sourcing – vendor relations - Merchandise Pricing – Retail price – Setting retail price – elements – Price adjustments – pricing strategy – external influences on a retail pricing strategy – retail pricing objectives - Analyzing merchandise performance	30	CO2 CO4 CO5	K1 K2 K4 K5
Pedagogy:	Lectures, Case Studies, and Self-study (based on reading research papers on retail marketing)			
Texts:	1. K V S Madhan: <i>Fundamentals of Retailing</i> , Tata Mc Graw Publishing Co., New Delhi. (2022) 2. Swapna Pradhan: <i>Retailing Management – Text and Cases</i> , Tata Mc Graw Publishing Co., New Delhi (2022)			
References/ Readings:	1. Chetan Bajaj, Rajnish Tuli & Nidhi Srivastava: <i>Retail Management</i> , Oxford University Press. (2019) 2. Michael Levy, Barton Weiz & Ajay Pandit: <i>Retailing Management</i> , Tata Mc Graw Publishing Co., New Delhi. (2020)			
Web Resources:	1. https://en.wikipedia.org/wiki/Retail_marketing 2. https://www.open.edu/openlearn/money-business/business-strategy-studies/retail-marketing/content-section-0?active-tab=description-tab			

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Title of the Course	Insurance Management
Course Code	COM-6407
Number of Credits	4 (2T + 2P)
Theory/Practical	Theory and Practical
Level	500
Effective from AY	2025-26
New Course	No
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites For the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> To provide students with a clear understanding of the principles, concepts, and regulatory framework of the insurance sector in India. To familiarize students with the structure, features, and types of life and general insurance products. To develop practical skills in insurance operations such as documentation, risk classification, premium calculation, pricing, and claim settlement. To enable students to apply marketing strategies and risk management practices in insurance decision-making. 	
Course Outcomes:	CO 1. Understand the principles and regulatory framework of insurance in India. <i>Cognitive Levels: Remembering, Understanding, Applying and Analysing</i>	Mapped to PSO PSO 1, PSO 4
	CO 2. Analyze the features and types of life and general insurance policies. <i>Cognitive Levels: Remembering, Understanding, Applying and Analysing</i>	PSO 1, PSO 2

	CO 3. Demonstrate skills to analyze and evaluate insurance practices. <i>Cognitive Levels: Remembering, Understanding, Applying, Analysing and Evaluating.</i>		PSO 1, PSO 3, PSO 5
	CO 4. Demonstrate skills in insurance marketing and risk management. <i>Cognitive Levels: Remembering, Understanding, Applying, Analysing, Evaluating and create.</i>		PSO 1, PSO 6, PSO 7
Content:		No of hours	Mapped to CO Cognitive Level
Unit 1:	1.0 Insurance Management and Regulatory Framework 1.1 Insurance Management – Introduction, Meaning, Advantages and Disadvantages, Elements of Insurance Contract, Principles of Insurance, Kinds of Insurance, Insurance Intermediaries, Insurance Vs. Gambling, Role of Insurance in India, Growth and Development of Insurance Industry in India 1.2 Regulatory Framework – Introduction to Regulatory Framework, IRDA – Objective, purpose, duties and functions, Formation of LIC/GIC, Insurance Act, Underwriting in life and non-life insurance, Reinsurance, Bancassurance	15	CO1 K1 K2 K3 K4
Unit 2:	2.0 Introduction to Life and General Insurance Business 2.1 Life insurance Business – Introduction to Life Insurance, Features and Advantages, Types of life insurance policy – Term policy, Whole life, Endowment, Money back, Unit Link Insurance Plan (ULIP), Annuities and Pension plans, Individual and Group insurance 2.2 General Insurance Business – Introduction to General Insurance, Features and Advantages, Types of general insurance – Marine insurance, Fire insurance, Motor vehicles insurance, Health insurance, Liability and Property insurance, Personal accident insurance, Travel insurance, Rural Insurance	15	CO2 K1 K2 K3 K4
Unit 3:	3.0 Life and General Insurance Practices and Procedures (Practical) 3.1 Life insurance Practices and Procedures – Method of Risk Classification in Life insurance, Measurement of Risk and Mortality Table, Calculation of Premium, Life insurance Claims Management, Documentation in Life insurance 3.2 General Insurance Practices and Procedures - Pricing of non-life insurance	30	CO3 K1 K2 K3 K4

	products – rate making methods in general insurance, Claim settlement in the general insurance business, Documentation in General Insurance			K5
Unit 4:	<p>4.0 Insurance Marketing and Risk Management(Practical)</p> <p>4.1 Insurance Marketing – Meaning, objective, Product innovations in Insurance, Marketing Strategies of insurance companies for life and non-life insurance, Customer Relationship Management in Insurance</p> <p>4.2 Risk Management – Meaning, Objectives, Risk, Peril, and Hazards, Categories of risk, Risk Management Process</p>	30	CO4	K1 K2 K3 K4 K5 K6
Pedagogy:	The pedagogy for this course constitutes a mixture of Interactive Lectures, Case study, Assignment, Presentations, Group Discussions, Role-plays, Simulations, Hands-on Exercises and Practical Work			
Texts:	<ol style="list-style-type: none"> George Rejda, Principles of Risk Management and Insurance, Pearson Education, 2020 Khan, M. Y.: Indian Financial System; McGraw Hill. 11th Edition, 2019 Mishra, M. N. & Mishra, S. B.: Insurance Principles and Practice; S. Chand. 22nd Edition, 2016 Vaughan, E. and Vaughan, T.: Fundamentals of Risk and Readings Insurance; John Wiley and Sons Inc. 11th Edition, 2014 			
References/ Readings:	<ol style="list-style-type: none"> Gupta, P. K.: Fundamentals of Insurance; Himalaya Publishing House, 2017 Insurance Law and Practice, ICSI Insurance Intermediate Unit NSE, NCFM Pal, K., Bodla, B.S., and Garg, M.C.: Insurance Management, Principles, and Practice; Deep & Deep Publication, 2008 Principles and Practice of General Insurance, ICAI Principles and Practice of Life Insurance, ICAI 			
Web Resources:	<ol style="list-style-type: none"> Home Life Insurance Corporation of India Official website of Life Insurance Corporation of India. GIC Home Page Insurance Agent - - Insurance Institute Of India Insurance Marketing Firm - - Insurance Institute Of India 			

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Title of the Course	AI and Ecommerce
Course Code	COM-6408
Number of Credits	4
Theory/Practical	Theory
Level	500
Effective from AY	2026-27
New Course	Yes
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites For the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> 1. To introduce the concepts, evolution, and applications of Artificial Intelligence (AI) in business and commerce. 2. To understand the structure, models, and strategies of E-Commerce ecosystems. 3. To apply AI tools for improving business decisions, marketing, customer engagement, and supply chain efficiency. 4. To analyze ethical, legal, and cybersecurity challenges in AI-enabled E-Commerce systems. 5. To evaluate the integration of emerging technologies such as machine learning, blockchain, and big data in digital business. 	
Course Outcomes:	CO 1. Recall fundamental concepts of Artificial Intelligence and E-Commerce. <i>Cognitive Levels: Remembering and Understanding.</i>	Mapped to PSO
	CO 2. Explain AI techniques and E-Commerce frameworks used in modern digital enterprises. <i>Cognitive Levels: Remembering and Understanding.</i>	PSO 1 PSO 2 PSO 5

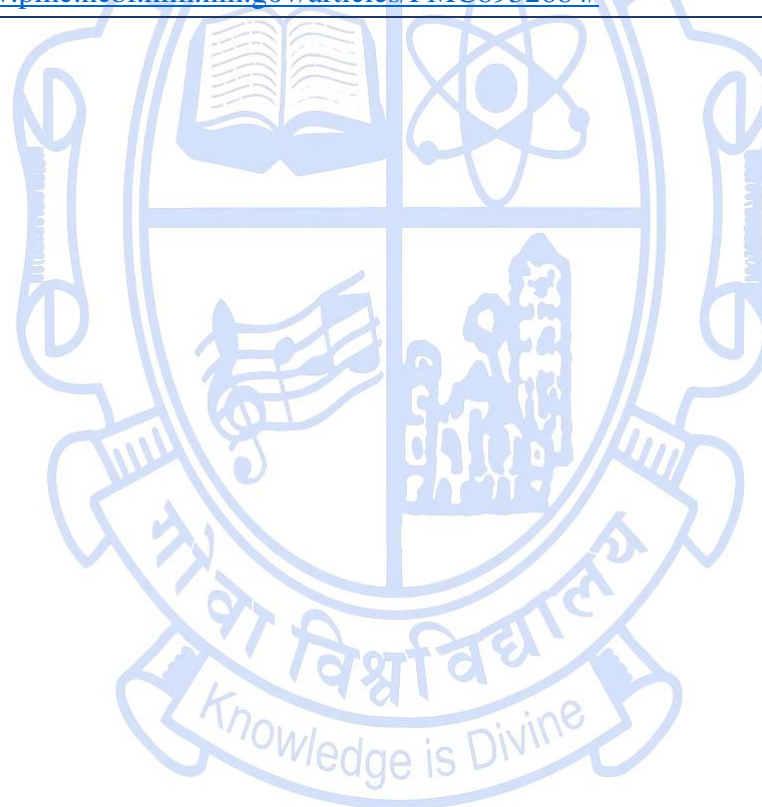
	CO 3. Apply AI tools and data analytics for enhancing decision-making and business performance. <i>Cognitive Levels: Remembering, Understanding, and Applying.</i>		PSO 1 PSO 2 PSO 5
	CO 4. Analyze the role of AI in supply chains, marketing, and financial services within E-Commerce contexts. <i>Cognitive Levels: Remembering, Understanding, Applying and Analyzing</i>		PSO 1 PSO 2 PSO 5
	CO 5. Evaluate ethical, legal, and cybersecurity implications of AI-driven E-Commerce. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing and Evaluating</i>		PSO 1 PSO 2 PSO 5
Content:		No of hours	Mapped to CO Cognitive Level
Unit1:	1.0 Introduction to Artificial Intelligence and E-Commerce Meaning, scope, and evolution of Artificial Intelligence.- Types of AI: Narrow, General, and Strong AI-Applications of AI in business decision-making-Overview of E-Commerce: Definition, scope, benefits, and limitations-Evolution of digital commerce in India and globally-Components of E-Commerce – business models (B2B, B2C, C2C, G2C, etc.)-Relationship between AI and digital transformation.	15	CO1 K1 K2
Unit2:	2.0 AI Applications in Business and Commerce AI in marketing: predictive analytics, recommendation systems, personalization- AI in finance: fraud detection, credit scoring, robo-advisory-AI in HR and operations: chatbots, recruitment analytics, process automation- AI in tourism, retail, and hospitality sectors-AI tools and software: introduction to Python, R, Power BI-Case studies of AI adoption in leading firms (Amazon, Alibaba, Zomato, etc.).	15	CO2 CO4 K1 K2 K3 K4
Unit3:	3.0 E-Commerce Infrastructure and Integration with AI Infrastructure of E-Commerce: Internet, payment gateways, logistics, and mobile commerce- Digital marketing and SEO tools using AI-AI-based customer relationship management (CRM)-Integration of AI with E-Commerce platforms-Data mining and	15	CO3 K1 K2 K3

	big data analytics for customer insights-Cloud computing and blockchain in digital transactions-AI in inventory control-Chatbots and avatars-Personalization and recommendation with AI - AI-Automated order systems-AI-driven ads-Search Engine Optimisation with AI			
Unit4:	4.0 Ethics, Security, and Future Trends in AI and E-Commerce Ethical and legal issues in AI and online business-Cybersecurity threats and risk management in digital transactions-Data privacy laws: GDPR, IT Act, 2000, and emerging Indian frameworks-AI governance, transparency, and algorithmic accountability-Sustainable and responsible AI in E-Commerce-Future trends: Metaverse, Web 3.0, Generative AI, and digital entrepreneurship.	15	CO5	K1 K2 K3 K4 K5
Pedagogy:	<ul style="list-style-type: none"> • Lecture • Hands-on Demonstrations and Practice Sessions • Guided Case Studies and Simulations • Individual and Group Assignments • Guest Lectures 			
Texts:	<ol style="list-style-type: none"> 1. Chopra, A., & Raj, P. (2021). <i>Artificial Intelligence and Business Strategy</i>. Sage Publications 2. Murthy, G. S. V. <i>E-Commerce: Concepts, Models, Strategies</i>. Himalaya Publishing House, 2011. Laudon, Kenneth C., & Traver, Carol Guercio. <i>E-Commerce: Business, Technology, Society</i>. Pearson Education, 2023 (11th Edition). 			
References/ Readings:	<ol style="list-style-type: none"> 1. Bajaj, Kamlesh K., & Nag, Debjani. <i>E-Commerce: The Cutting Edge of Business</i>. Tata McGraw Hill Education, 2005 (2nd Edition). 2. Hanson, Ward, & Kalyanam, Kirthi. <i>Internet Marketing and E-Commerce</i>. South-Western Cengage Learning, 2017 (3rd Edition).Laudon, K. C., & Traver, C. G. (2023). <i>E-Commerce: Business, Technology, Society</i>. Pearson. 3. Khanna, S. (2023). <i>AI and Machine Learning for Business Applications</i>. Wiley. 4. Russell, S., & Norvig, P. (2022). <i>Artificial Intelligence: A Modern Approach</i>. Pearson. 5. Selected academic papers from <i>Journal of E-Commerce Research</i> and <i>AI in Business</i>. 6. Turban, E., Outland, J., & King, D. (2022). <i>Electronic Commerce 2022: A Managerial and Social Networks Perspective</i>. Springer. 7. Whiteley, David. <i>E-Commerce: Strategy, Technologies and Applications</i>. Tata McGraw Hill Education, 2000. (First Edition) 			

Web Resources:

1. <https://link.springer.com/book/10.1007/979-8-8688-0923-1>
2. https://www.researchgate.net/publication/379566725_ARTIFICIAL_INTELLIGENCE_AND_E-COMMERCE
3. https://www.researchgate.net/publication/380107980_Artificial_Intelligence_in_E-Commerce
4. <https://www.lexisnexis.com/pdf/practical-guidance/ai/ai-and-automation-in-e-commerce.pdf>
5. https://assets.ctfassets.net/nqzs8zsepqpi/7dxOwd6MWcEASeXQQRJQu0/ed7426f0fad3bbe0194f145b10b5fd0f/Whitepaper_AI-ML-EN.pdf
6. <https://rezolve.com/wp-content/uploads/2025/01/Harnessing-the-Power-of-AI-in-E-commerce.pdf>
7. <https://www.atlantis-pess.com/article/125937200.pdf>
8. https://www.theseus.fi/bitstream/handle/10024/794221/Nguyen_Linh.pdf?sequence=2
9. <https://www.ncbi.nlm.nih.gov/articles/PMC8932684/>

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SEMESTER-IV

Generic Elective (GE) Courses

Accounting and Finance (Specialization)

Title of the Course	Advanced Econometrics
Course Code	COM-6201
Number of Credits	04
Theory/Practical	Theory
Level	500
Effective from AY	2026-27
New Course	Yes
Bridge Course/ Value added Course	No
Course for advanced learners	No
Pre-requisites For the Course:	Nil
Course Objectives:	<ol style="list-style-type: none">1. To enable learners to apply cross-section regression models on limited dependent variables.2. To enable learners to acquire time series modeling and forecasting skills with advanced analytical techniques for short-term and long-term relationships in variables of interest.3. To enhance skills in estimation and forecasting of volatility.4. To provide skills in building panel data models for examining dependency relationships amongst financial variables.

Course Outcomes:		Mapped to PSO		
	CO 1. Apply probability-based models, including LPM, logit, and probit models, to data in social sciences. . <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, and Evaluating and create.</i>	PSO 1 PSO 2 PSO 5		
	CO 2. Perform forecasting by developing VAR models. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, and Evaluating and create..</i>	PSO 1 PSO 2 PSO 5		
	CO 3. Estimate Granger causality models, including the VAR framework. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, and Evaluating and create.</i>	PSO 1 PSO 2 PSO 5		
	CO 4. Develop models for examining the long-run relationship between financial variables using Johansen's cointegration and ARDL models. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, and Evaluating and create.</i>	PSO 1 PSO 2 PSO 5		
	CO 5. Forecast financial market volatility using advanced GARCH volatility models and Kalman filter. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, and Evaluating and create.</i>	PSO 1 PSO 2 PSO 5		
	CO 6. Demonstrate ability to develop useful panel data models with appropriate diagnostic procedures. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, and Evaluating and create.</i>	PSO 1 PSO 2 PSO 5		
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	1.0 Limited Dependent Variable Models	15	CO1	K1 K2

	Nature – Linear Probability Model – Limitations of LPM – Logit and Probit Models: Structure and specifications, Estimation, Interpretations, Computing marginal effects – Tobit Model: estimations and specification issues.			K3 K4 K5 K6
Unit 2:	2.0 Multivariate Time Series Analysis Vector autoregressive (VAR) models – Estimation and forecasting with VAR – Forecast error variance decomposition - Impulse response function – Generalized VAR - Forecasting with VAR models - Granger causality test – VAR based Granger causality test – Johansen Co-integration test – VECM model – ARDL model.	15	CO2 CO3	K1 K2 K3 K4 K5 K6
Unit 3:	3.0 Advanced Volatility Models Multivariate GARCH and conditional correlations models – Constant and Dynamic Conditional Correlations models – BEKK GARCH model – Stochastic volatility models: Concept, structure, Kalman filter	15	CO4 CO5	K1 K2 K3 K4 K5 K6
Unit 4:	4.0 Panel Data Econometrics Panel data structure – Advantages of Panel Data – Pooled OLS Regression – Fixed Effects model – Random effects model – Properties of Various Estimators - Fixed Effects versus Random effects model – Wald test - Breush and Pagan Lagrange Multiplier Test – Hausman Test – Non-Stationary Panel - Panel unit root and cointegration tests .	15	CO6	K1 K2 K3 K4 K5 K6
Pedagogy:	<ul style="list-style-type: none"> • Lecture • Hands-on Demonstrations and Practice Sessions • Guided Case Studies and Simulations • Individual and Group Assignments 			

	<ul style="list-style-type: none"> • Guest Lectures • Classroom interaction • Lab. Practical problems may be solved using available open source software.
Texts:	<ol style="list-style-type: none"> 1. Gujarati, D.N. & Porter, D.C. <i>Basic Econometrics</i>. McGraw Hill Education, New Delhi, 5th Edition, 1st July 2017. 2. Fabozzi, F. J., Focardi, S. M., Rachev, S. T. & Arshanapalli, B. <i>The Basics of Financial Econometrics: Tools, Concepts, and Asset Management</i>. Wiley, New Jersey, 1st Edition, 7th March 2014.
References/ Readings:	<ol style="list-style-type: none"> 1. Asteriou, Dimitrios & Hall, Stephen G. <i>Applied Econometrics</i>. Palgrave Macmillan, New York, 4th Edition, 28th May 2021. 2. Cameron, Samuel. <i>Econometrics</i>. McGraw Hill Education, New York, 1st Edition, 2005. 3. Davidson, J. <i>Econometric Theory</i>. Blackwell Publishing, USA, 1st Edition, 7th April 2000. 4. Goldberger, A.S. <i>Introductory Econometrics</i>. Harvard University Press, Cambridge, 1st Edition, 1998. 5. Greene, W.H. <i>Econometric Analysis</i>. Pearson Education, New York, 9th Edition, 2018. 6. Guidolin, M. & Pedio, M. <i>Essentials of Time Series for Financial Applications</i>. Academic Press (Elsevier), UK, 1st Edition, May 2018. 7. Hayashi, Fumio. <i>Econometrics</i>. Princeton University Press, Princeton, 1st Edition, 19th November 2000. 8. Patterson, Kerry. <i>An Introduction to Applied Econometrics: A Time Series Approach</i>. Palgrave Macmillan, New York, 1st Edition, 29th June 2000.
Web Resources:	<ol style="list-style-type: none"> 1. https://www.youtube.com/user/econometricsacademy 2. https://www.youtube.com/user/patobi1 https://sites.google.com/site/econometricsacademy/home 3. https://www.economicnetwork.ac.uk/teaching/Online%20Text%20and%20Notes/Econometrics 4. https://www.ssc.wisc.edu/~bhansen/econometrics/Econometrics.pdf 5. https://otexts.com/fpp2/arma.html 6. https://online.stat.psu.edu/stat510/

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Title of the Course	Environmental, Social and Governance: Principles and Practice
Course Code	COM-6202
Number of Credits	04
Theory/Practical	Theory
Level	500
Effective from AY	2025-26
New Course	Yes
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites for the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> 1. To provide learners with the fundamental principles of ESG. 2. To enable understand the functioning of the board and its responsibilities towards ESG practices. 3. To analyze the risks associated with CSR practices and demonstrate risk management strategies. 4. To develop an insight into the reporting framework and disclosures under ESG. 	
Course Outcomes:		Mapped to PSO
	CO 1. Understand the fundamental concepts underlying Environmental Social and Governance (ESG). <i>Cognitive Levels: Remembering, Understanding, Applying.</i>	PSO1

	CO 2. Explain the functioning of the board and its responsibilities towards ESG practices <i>Cognitive Levels: Remembering, Understanding, Applying, Analysing, and Evaluating.</i>		PSO1, PSO2, PSO3, PSO4
	CO 3. Identify the risks associated with CSR practices and demonstrate risk management strategies. <i>Cognitive Levels: Remembering, Understanding, Applying, Analysing, and Evaluating and Creating</i>		PSO1, PSO2, PSO3
	CO 4. Develop an insight into the reporting framework and disclosures under ESG. <i>Cognitive Levels: Remembering, Understanding, Applying, Analysing, and Evaluating.</i>		PSO1, PSO2, PSO3, PSO4
Content:		No of hours	Mapped to CO Cognitive Level
Unit 1:	1.0 Introduction to Environmental, Social and Governance Conceptual Framework of Corporate Governance: Evolution of Corporate Governance – Corporate governance concepts - Corporate Governance Forums - Corporate Governance Codes and international legislative framework on corporate governance -Indian & International concept of Corporate Governance Legislative Framework of Corporate Governance in India: Listed Companies - Unlisted Companies - PSUs - Banks and Insurance Companies - Stewardship Code Stakeholders Rights: Whistle/ Vigil/ Grievance Redressal Mechanism, Human Rights - Health and Safety - Prevention of sexual harassment at workplace -Attrition Rate - Supplier Code of Conduct - Gender parity ratio at Workforce - Local procurement, Monetary and non-monetary benefits	10	CO1 K1 K2 K3
Unit 2:	2.0 Board Composition and Responsibilities Board Effectiveness: Role clarity of Board and Management - Composition and Structure – Duties and Liabilities, Evolution of Jurisprudence - Diversity in Board Room, Selection and Appointment Process - Independent Directors, expectations, liabilities and their role – Code of Conduct- Responsibilities and Effectiveness - Conflict Management - Related Party Transactions-Role of Directors in Prevention of	20	CO2 K1 K2 K3 K4 K5

	<p>Insider Trading Board Committees: Composition & Terms of Reference - Roles and Responsibilities</p> <p>Building Better Boards: Directors' Training - Development - Familiarization - Board Evaluation - Succession Planning</p> <p>Board Disclosures and Website Disclosures</p> <p>Board's Accountability on ESG Environment: Environmental Policy - Environmental Impacts - Energy Consumption - Awareness on environment protection, energy conservation and management</p> <p>CSR: Policy - Practice - Need assessment - Impact assessment - Mapping Sustainable Development Goals (SDGs) with CSR Programs of the Company, Governance challenges</p> <p>Green Initiatives: Pollution abatement and testing -Reduction in Carbon/ CHG Emissions - Resource efficiency - Renewable Energy Intensity - Water Management- Waste Management</p>			
Unit 3:	<p>3.0 Risk Management</p> <p>Risk Management: Risk Identification - Risk Analysis - Risk Measurement - Risk Mitigation - Risk Elimination - Importance of Risk Management Committee - Role of Internal Audit - Internal control - Material Risk and Opportunity Assessment - Reputation Risk - Climate Risk - Fraud Risk Management - Business Continuity Plan with Case Study - Risk Related Disclosures - Crisis Management, Disaster Risk Management - Relationship between Business Continuity Plan, Crisis Management and Disaster Recovery Plan, ESG Risk assessment</p> <p>- Cyber Risk Management - Fundamentals of Cyber Security Threats and Countermeasures - Identifying most critical assets and threats - Assessing Cyber Security Risks - Implementing a Cyber Risk Management Programme - Role of CS in Risk Management - Case studies in Risk Management</p>	20	CO3	K1 K2 K3 K4 K5 K6
Unit 4:	<p>4.0 Environment & Sustainability Reporting</p> <p>Sustainability Audit-ESG Rating-Emerging Mandates from Government and Regulators</p>	10	CO4	K1 K2 K3

	Integrated Reporting Framework-Global Reporting Initiative Framework - Business Responsibility and Sustainability Reporting			K4 K5
Pedagogy:	Lecture/ Classroom Discussion/ Presentation/ Case Study/ Group Project or a combination of some of these. Sessions shall be interactive to enable peer group learning.			
Texts:	<ol style="list-style-type: none"> 1. Dadhich G., Atrey R.R. (2024). Demystifying ESG, Taxmann Publications Private Limited, 1st Edition 2. Goel, S. (2019). Corporate governance: principles and practices. McGraw-Hill, 1st Edition 3. Parikh K. M.(2023). ESG &BRSR Reporting, Taxmann Publications Private Limited, 1st Edition 			
References/ Readings:	<ol style="list-style-type: none"> 1. Bajpai G.N.(2016).The Essential Book of Corporate Governance (1st ed.) Sage Publications India Pvt Ltd 2. Dadhich G., Atrey R.R.(2022). Benchmarking ESG&CSR, Taxmann Publications Private Limited, 1st Edition 3. Ghosh B. N. (2017) Business Ethics and Corporate Governance, McGraw Hill, 2nd Edition 4. ICSI Study Material, Environmental, Social and Governance(ESG)–Principles &Practice, CS Professional, Syllabus2022 5. ICSI Study Material, CSR and Social Governance, CS Professional, Syllabus 2022 6. Sharma, J.P. (2023) Corporate Governance, Business Ethics and CSR. Ane Books Pvt Ltd, New Delhi, 2nd Edition 			
Web Resources:	<ol style="list-style-type: none"> 1. https://www.icai.org/new_post.html?post_id 2. https://www.icsi.edu/media/webUnits/.pdf 3. https://icmai.in/upload/Students/Syllabus2016/Inter/Pap 			

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Title of the Course	Cost Management and Control
Course Code	COM-6203
Number of Credits	04
Theory/Practical	Theory
Level	500
Effective from AY	2026-27
New Course	No
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites For the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> 1. To familiarize students with the concepts, techniques, and strategic importance of cost management in decision-making. 2. To develop an understanding of cost control, cost reduction, and cost avoidance techniques in modern business environments. 3. To enable students to apply analytical tools such as Activity-Based Costing, Target Costing, and Transfer Pricing for effective managerial decisions. 4. To equip students with quantitative and optimization techniques like Network Analysis, Transportation, and Assignment problems for cost efficiency and resource utilization. 	
Course Outcomes:		Mapped to PSO
	CO 1. Explain the fundamental concepts and contemporary relevance of cost management, including cost control, reduction, and strategic cost management.	PSO 1

	<i>Cognitive Levels: Remembering and Understanding.</i>			
	CO 2. Analyze and compare traditional costing systems with modern approaches such as Activity-Based Costing, Target Costing, and Transfer Pricing to support managerial decision-making. <i>Cognitive Levels: Remembering, Understanding, Applying and Analyzing.</i>		PSO 1 PSO 3	
	CO 3. Apply cost management and control techniques using PERT and CPM models to optimize cost and improve operational efficiency. <i>Cognitive Levels: Remembering, Understanding, Applying, and Analyzing.</i>		PSO 1 PSO 2 PSO 3	
	CO 4. Evaluate and interpret results from Transportation and Assignment problems to recommend cost-effective solutions for business decision-making. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, Evaluating and Create.</i>		PSO 1 PSO 2 PSO 3	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	1.0 Introduction to Cost Management: Introduction, Meaning, Uses of Cost Management, Cost Control, Cost Reduction, Cost Avoidance, Strategic Cost Management – Competitive Advantage, Cost Leadership, Differentiation, Focusing. Contemporary Business Environment, Classification of Costs for Decision Making.	10	CO1	K1 K2
Unit 2:	2.0 Cost Management and Control Techniques – Basics 2.1 Activity Based Costing – Meaning, Objectives, ABC and Traditional costing, Advantages and Limitations of ABC, Cost Pools, Cost Drivers and Cost object, Criteria for successful implementation of ABC system. 2.2 Target Costing – Meaning, Steps, Benefits of target costing, Value engineering in target costing. 2.3 Transfer Pricing – Meaning, Objectives, Methods of transfer pricing, Transfer pricing in MNCs and Service Organizations. 2.4 Balanced Scorecard – Balanced Scorecard perspective.	10	CO2	K1 K2 K3 K4

	2.5 Learning Curve Model – Phases, factors affecting learning curve, Applications of a learning curve.			
Unit 3:	<p>3.0 Network Analysis</p> <p>Introduction: Concept and importance of network models in project and cost management, Role of project scheduling and time-cost trade-offs.</p> <p>Objectives of Network Analysis: Planning, scheduling, monitoring, and controlling project activities, Minimizing cost and time through effective resource allocation</p> <p>Stages in Network Construction: Identifying activities and events, Sequencing and dependency relationships, Drawing the network diagram</p> <p>Techniques of Network Analysis:</p> <p>PERT (Programme Evaluation and Review Technique): Time estimates, Expected time and variance calculation; Probability of project completion within a given time. <i>(Including Problems)</i></p> <p>CPM (Critical Path Method): Determination of earliest start time, latest finish time, and slack; Identification of critical path and total project duration <i>(Including Problems)</i></p>	15	CO3	K1 K2 K3 K4
Unit 4:	<p>4.0 Transportation and Assignment Problems</p> <p>4.1 Transportation Problems –</p> <p>Introduction: Meaning and definition of transportation problem- Origin and destination concepts- Cost matrix and objective function</p> <p>Applications in Cost Reduction and Control: Use of transportation models for minimizing cost; Real-life applications in logistics, production, and distribution.</p> <p>Conditions and Assumptions: Balanced and unbalanced transportation problems; Feasibility and degeneracy in transportation tables.</p> <p>Stages in Solving Transportation Problems: Formulation of transportation model Determination of initial basic feasible solution (IBFS)</p>	25	CO4	K1 K2 K3 K4 K5 K6

	<ul style="list-style-type: none"> • North-West Corner Rule (NWCR) • Least Cost Method (LCM) • Vogel’s Approximation Method (VAM) <p>Optimization and Testing for Optimality</p> <ul style="list-style-type: none"> • Stepping Stone Method • Modified Distribution Method (MODI Method) <p>Handling unbalanced problems (Including problems)</p> <p>4.2 Assignment Problems – Introduction: Meaning and formulation of assignment problems, Distinction between transportation and assignment models Applications in Cost Control and Efficiency: Job scheduling and manpower planning, Machine-task allocation, Project-resource assignments. Stages in Solving Assignment Problems: Construction of cost matrix</p> <ul style="list-style-type: none"> • Hungarian Method (Minimization and Maximization cases) <p>Variations in Assignment Problems:</p> <ul style="list-style-type: none"> • Unbalanced assignments • Maximization of objective function • Multiple optimum solutions • Restrictions in assignments <p>(Including Problems)</p>			
Pedagogy:	Lecture/ Classroom Discussion/ Presentation/ Case Study/ Group Project or a combination of some of these. Sessions shall be interactive to enable peer group learning.			
Texts:	<ol style="list-style-type: none"> 1. Jawahar Lal: <i>Strategic Cost Management</i>; Himalaya Publishing House, 1st Edition, 2020. 2. Ravi M. Kishore: <i>Strategic Cost Management</i>; Taxmann, 5th Edition, 2020. 			

References/ Readings:	<ol style="list-style-type: none"> 1. Edward Blocher, <i>Cost Management: A Strategic Emphasis</i>; Tata McGraw Hill. 8th Edition, 2020. 2. FrederickS. Hillier, Gerald J. Lieberman, Bodhibrata Nag, Preetam Basu.: <i>Introduction to Operation Research</i>; McGraw Hill 10th Edition, 2017. 3. Hilton, Maher, &Selto : <i>Cost Management</i>; Tata McGraw-Hill Publishing Co. Internatinal Edition, 2019. 4. Horngreen, Foster, & Datar: <i>Cost Accounting: A Managerial Emphasis</i>; Prentice Hall. 16th Edition, 2019.
Web Resources:	<ol style="list-style-type: none"> 1. https://share.google/GkQkzadTRf9GggPln 2. https://share.google/CGK8wc4mkbZ4PsstS 3. https://share.google/GVVgwfdoeNsn2gZnH 4. https://share.google/K9Ow3gUkB83GNVAVi 5. https://share.google/667QYSxoaMCcMLEZB 6. https://share.google/ykkSmQIPbMFIAPNwI 7. https://share.google/TCGYkccNH1mlojqCj 8. https://share.google/aTn2113GD611B9TeA 9. https://share.google/HSwjyfsBZ5bHwcs2 10. https://share.google/jOXQne3Iybf0Rw8bN 11. https://share.google/PIANaoAEmhqM5TShG 12. https://share.google/VE0t2q2QHltaSE8rM 13. https://share.google/6vGiaPmSnyqgLLn2o 14. https://egyankosh.ac.in/bitstream/123456789/84021/3/Unit-2.pdf 15. https://cbom.atozmath.com/example/CBOM/Assignment.aspx?q=hm&q1=MUL

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Title of the Course	Treasury and Forex Management
Course Code	COM-6204
Number of Credits	4
Theory/Practical	Theory
Level	500
Effective from AY	2025-26
New Course	No
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites For the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> To familiarize students with the framework, structure, and decision-making processes involved in treasury management. To understand the structure of the forex market and the mechanism of exchange rate determination. To equip students with the knowledge of the fundamentals and managerial aspects of foreign exchange management in business organizations. To develop practical understanding of forex trading mechanisms, hedging tools, and settlement procedures. 	
Course Outcomes:		Mapped to PSO
	CO 1. Demonstrate understanding of treasury functions and systems for effective liquidity and cash flow management. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing</i>	PSO 1 PSO 3
	CO 2. Analyze domestic financial markets and assess risk and return through treasury	PSO 1

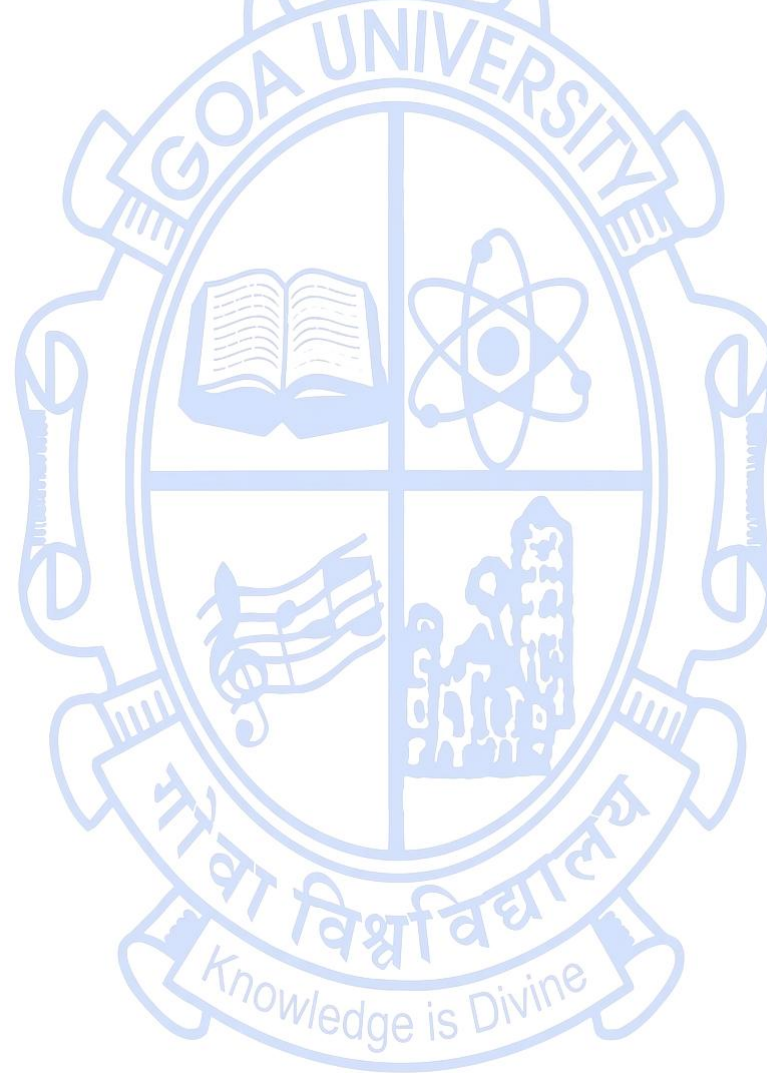
	instruments. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, Evaluating</i>		PSO 2	
	CO 3. Analyze exchange rate mechanisms and apply forex concepts to practical situations. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing</i>		PSO 1 PSO 3 PSO 8	
	CO 4. Apply and evaluate trading and hedging strategies to manage currency risk and settlements <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, Evaluating</i>		PSO1 PSO2, PSO3 PSO8	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	1.0 Introduction to Treasury Management Meaning, Objectives, Significance, Functions and Scope of Treasury Management – Organization Structure of Treasury - Relationship between Treasury and Financial Management - Treasury Management Systems and Techniques - Treasury Policy and Procedure Manual - Delegation with Accountability - Control and Reporting Requirements - Dealing and Trading Operations - Liquidity and Cash Flow Management - Treasury Management Processes - Payment & Settlement Systems	15	CO1	K1 K2 K3 K4
Unit 2:	2.0 Domestic Treasury Management (Theory and Problems) Meaning, Classification of Domestic Treasury Market (Capital Market, , Commodity Market, Bond Market); Money Market – Key features, Participants, Instruments; Capital Markets – Meaning, Participants, Types, Mark to Market - Value at Risk (VaR); Bond Markets – Meaning, Types of Bonds, Different Maturities of Treasury Bonds – Current Yields – YTM – Changes in Yields; Commodity Market, Leading Commodity Exchanges in India, Commodity Futures Trading in India	15	CO2	K1 K2 K3 K4 K5
Unit 3:	3.0 Introduction to Foreign Exchange Management and Exchange Rate Mechanism (Theory and Problems)	15	CO3	K1 K2

	<p>Foreign Exchange Management - Meaning, Nature of Forex Management– Scope of Forex Management– Significance of Forex Management – Forex Manager and his Skills; Foreign Exchange Market – Structure and Organization of Foreign Exchange Market in India, Participants in Forex Market, Borrowing and Investing Market</p> <p>Exchange Rate Mechanism: Exchange Rate Quotes –Types of Exchange Rates (Spot, Cross, and Forward Rates)</p>			K3 K4
Unit 4:	<p>4.0 Trading in Foreign Exchange Markets (Theory and Problems)</p> <p>Forex Trading – Speculation, Hedging and Arbitrage – Currency Forwards, Futures, Options and Swaps, Settlement of forex transactions, Payment and settlement systems in the forex market, Forex settlement in CCIL</p>	15	CO4	K1 K2 K3 K4 K5
Pedagogy:	The pedagogy for this course constitutes a mixture of Interactive Lectures, Case study, Assignment, Presentations, Group Discussions, Role-plays, Simulations and Practical Problem solving			
Texts:	<ol style="list-style-type: none"> 1. Cheol S. Eun, Bruce G. Resnick, International Financial Management, Tata McGraw Hill Publication, 2017, 7th edition 2. Dudley Lockett, Money and Banking, McGraw Hill. (Latest edition) 3. Gerald Hatler, Bank Investments and Funds Management, Macmillan, 1999 4. M. Y. Khan, Indian Financial System, Tata McGraw Hill, 6th Edition, 2009 5. P. K. Srivastava, Banking Theory and Practice, Himalaya Publishing House, 2013 6. Sharan, V. International Financial Management, Prentice Hall of India Pvt. Ltd. New Delhi, 2001 			
References/ Readings:	<ol style="list-style-type: none"> 1. Jeff Madura, International Financial Management, 6th Edition, south-western, 2000Srivastava, Divya Nigam, Management of Indian Financial Institutions, Himalaya Publishing House, 2015 2. P.G Apte, Sanjeevan Kapshe, International Financial Management, Tata McGraw Hill Publication, 2020, 8th edition 3. Stigum, Managing Bank Assets, and Liabilities, Dow-Jones Irwin (Latest edition) 4. Vasant Desai, Banks and institutional management, Himalaya Publishing House, 2010 5. Vasant Joshi, Vinay Joshi, Managing Indian Banks- Challenges Ahead", Response Books, 3rd Edition, 2009 			

Web Resources:

1. [ICAI - The Institute of Chartered Accountants of India](#)
2. [icsi.edu/media/webUnits/publications/FTFM_Final.pdf](https://www.icsi.edu/media/webUnits/publications/FTFM_Final.pdf)

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Title of the Course	International Financial Management
Course Code	COM-6205
Number of Credits	4
Theory/Practical	Theory
Level	500
Effective from AY	2025-26
New Course	No
Bridge Course/ Value added Course	No
Course for advanced learners	No

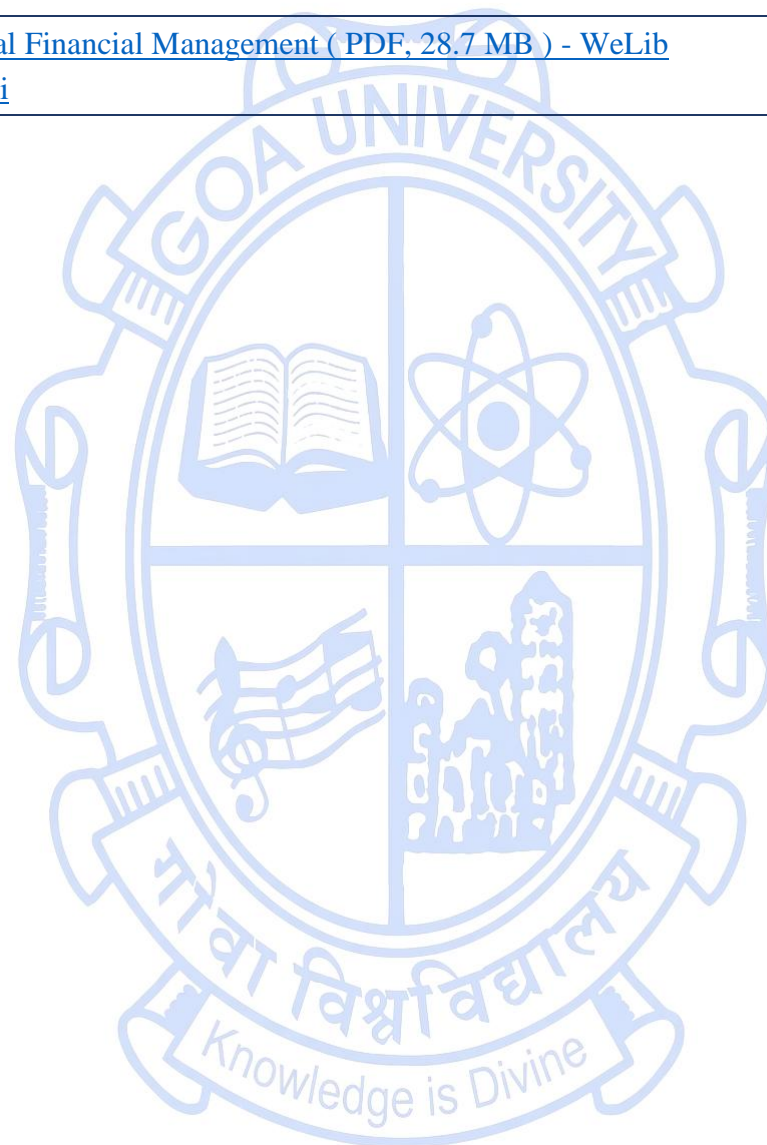
Pre-requisites For the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> 1. To understand international finance, monetary systems and global financial instruments. 2. To familiarize students with financing, investing, and working capital decisions in MNCs. 3. To understand foreign exchange markets and factors influencing exchange rates. 4. To develop skills to manage foreign exchange exposure and risk. 	
Course Outcomes:		Mapped to PSO
	CO 1. Analyze international finance concepts, instruments, and monetary systems <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, .</i>	PSO 1 PSO 8
	CO 2. Apply financing, investing, and working capital decisions for MNCs. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, Evaluating</i>	PSO 1, PSO 3, PSO 8
	CO 3. Analyze foreign exchange markets and apply exchange rate theories.	PSO 1, PSO 3, PSO 8

	<i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing</i>			
	CO 4. Measure and manage foreign exchange exposures and risks. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing</i>		PSO 1, PSO 3, PSO 8	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	<p>1.0 Introduction to International Finance, Monetary Systems and Financial Instruments</p> <p>International Finance - Introduction, Meaning, Objectives, Need and Scope of International Finance, Domestic Financial Management and International Financial Management, Growth of International Finance,</p> <p>International Monetary System – Gold Standard, Gold Exchange Standard, Bretton Wood system, Flexible and Fixed Exchange rate system, Currency Board Systems, Target Zone Arrangements, The role of IMF and World Bank in International Finance,</p> <p>International Financial Instruments – GDR, ADR, Foreign currency convertible bonds, Euro issue, Major Currencies.</p>	15	CO1	K1 K2 K3 K4
Unit 2:	<p>2.0 Financial Management of MNCs</p> <p>International Financing Decisions – Capital Structure of Parent and Subsidiary Company- equity financing, bond financing, bank financing, Cost of Capital and International Capital Asset pricing, Long Term Financing – Funding Avenues in Global Markets</p> <p>International Investing Decisions – Foreign Direct Investment, Cross Border Mergers and Acquisitions, Capital Budgeting for foreign investment – selecting projects, Adjusted Present Value Model, Risk Adjustment in Capital Budgeting</p> <p>International Working Capital Management Decisions – Short Term Financing of MNCs – Short Term Borrowing and Investment – Cash Management of MNCs – Investment and borrowings choices with transaction costs (Including problems).</p>	15	CO2	K1 K2 K3 K4 K5
Unit 3:	3.0 Foreign Exchange Market and Exchange Rate Determination (Theory and Problems)	15	CO3	K1 K2

	<p>Foreign Exchange Market – Meaning, Features, Participants; Borrowings and Investing Markets, Indian Foreign Exchange Markets – Evolution - Developments and Foreign Exchange Market Regulations.</p> <p>Exchange Rate Determination: Exchange Rate Determinations in Spot and Forward Markets – Factors Influencing Exchange Rate. Theories of Exchange Rates – Law of One Price - Purchasing Power Parity – Interest Rate Parity –Fisher Effect – International Fisher’s Effect – Covered Interest Arbitrage</p>			K3 K4
Unit 4:	<p>4.0 Foreign Exchange Exposure and Risk Management (Theory and Problems)</p> <p>Measurement of Foreign Exchange Exposure - Meaning – Types of Foreign Exchange Exposure – Transaction Exposure – Operating Exposure – Accounting Exposure</p> <p>Management of Foreign Exchange Exposure – Need – Hedging of Transaction Exposure – Hedging of Operating Exposure – Management of Accounting Exposure</p> <p>Foreign Exchange Risk Management - Exchange Rate Forecasting– Risk in Foreign Exchange Business</p>	15	CO4	K1 K2 K3 K4
Pedagogy:	The pedagogy for this course constitutes a mixture of Interactive Lectures, Case study, Assignment, Presentations, Group Discussions, Role-plays, Simulations and Practical Problem solving			
Texts:	<ol style="list-style-type: none"> 1. Alan C. Shapiro, Multinational Financial Management, J. Wiley & Sons, New York, 2006, 8th Edition 2. Cheol S. Eun, Bruce G. Resnick, International Financial Management, Tata McGraw Hill Publication, 2017, 7th edition 3. Jeff Madura, International Financial Management, 6th Edition, south-western, 2000 4. Sharan, V. International Financial Management, PHI Learning Pvt. Ltd., 2010, 6th Edition 5. Sharan, V. International business: concept, environment and strategy, Pearson Education, 2011, 3rd Edition 			
References/ Readings:	<ol style="list-style-type: none"> 1. Avadhani V.A, International Finance, Mumbai, Himalaya publishing House, 2006 2. Dudley Lockett, Money and Banking, McGraw Hill. 2016 3. Maurice D. Levi: International Finance, Routledge Taylor & Francis Group, 2005 4. M. Y. Khan, Indian Financial System, Tata McGraw Hill. 2016 5. P.G Apte, Sanjeevan Kapshe, International Financial Management, Tata McGraw Hill Publication, 2020, 8th 			

	edition
Web Resources:	<ol style="list-style-type: none">1. International Financial Management (PDF, 28.7 MB) - WeLib2. Prelims.mdi

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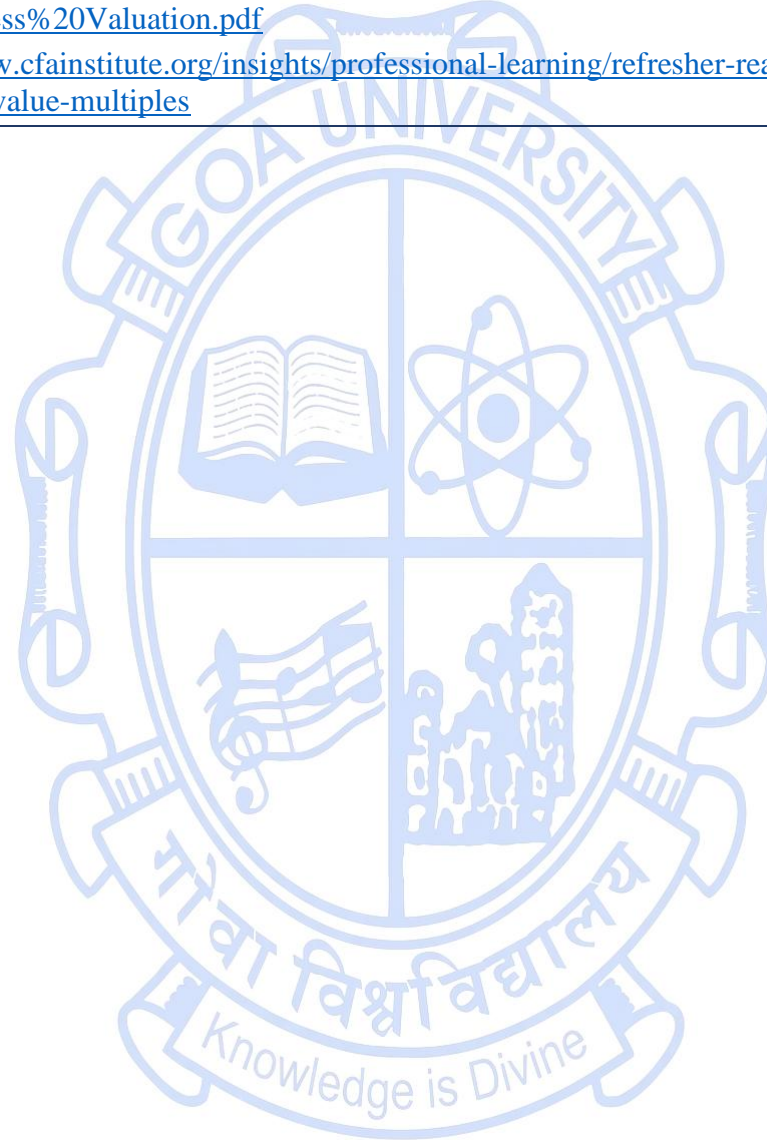
Title of the Course	Corporate Valuation	
Course Code	COM-6206	
Number of Credits	04	
Theory/Practical	Theory	
Level	500	
Effective from AY	2026-27	
New Course	No	
Bridge Course/ Value added Course	No	
Course for advanced learners	No	
Pre-requisites For the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> 1. Provide an in-depth understanding of the principles, context, and approaches to corporate valuation. 2. Develop analytical skills to apply enterprise discounted cash flow (DCF) and relative valuation models in real-world contexts. 3. Enable learners to evaluate valuation biases, uncertainties, and complexities influencing corporate worth. 4. Equip students to assess value creation, enhancement, and reporting practices as per professional and regulatory standards. 	
Course Outcomes:		Mapped to PSO
	CO 1. Explain the context, key approaches, and processes involved in corporate valuation including bias, uncertainty, and complexity. <i>Cognitive Levels: Remembering and Understanding.</i>	PSO 1

	CO 2. Apply Enterprise Discounted Cash Flow (DCF) models to assess firm value. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing and Evaluating.</i>		PSO 1, PSO2, PSO 3	
	CO 3. Analyze and compare valuation results using Relative Valuation and Non-DCF approaches such as book value, market multiples, and transaction methods. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing and Evaluating.</i>		PSO 1, PSO2, PSO 3	
	CO 4. Evaluate Economic Value Added (EVA) approach to value creation. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, and Evaluating.</i>		PSO 1, PSO2, PSO 3	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	1.0 Overview of Corporate Valuation Context of Valuation, Approaches to Valuation, Features of the Valuation Process: Bias in Valuation, uncertainty in valuation & Valuation complexity. Corporate Valuation in Practice, Information Needed for Valuation, Judicial Review and Regulatory Oversight on Evaluation, Intrinsic Value and the Stock Market, Role of Valuation.	15	CO1	K1 K2
Unit 2:	2.0 Enterprise Discounted Cash Flow Valuation Enterprise DCF Model: Introduction, meaning, advantage & Disadvantages. Similarities and differences in valuing a firm and capital project. Steps involved in Enterprise DCF model: Analyzing Historical Performance, Estimating the Cost of Capital-CAPM and WACC, Forecasting Performance, Estimating the Continuing Value, Calculating and Interpreting Results. Enterprise DCF valuation: Two Stage and Three Stage Growth Model (Including problems/Cases).	20	CO2	K1 K2 K3 K4 K5
Unit 3:	3.0 Relative Valuation & Non-DCF Approaches to Valuation Steps Involved in Relative Valuation, Equity Valuation Multiples, Enterprise Valuation Multiples, Choice of Multiple, Best practices Using Multiples, Assessment of Relative Valuation, Market Transaction Method, Non-DCF- Approaches: Book Value Approach, Stock and Debt Approach, Strategic Approach to Valuation, Guidelines for Corporate Valuation. (Including Problems/Cases).	15	CO3	K1 K2 K3 K4 K5

Unit 4:	4.0 Value Enhancement and Value Reporting: Discounted Cash Flow (DCF) Approach to Value Creation, Economic Value Added (EVA) Approach to Value Creation, the Challenge of Value Enhancement, Reporting Standards as per USPAP and ICAI (Including Problems/Cases).	10	CO4	K1 K2 K3 K4 K5
Pedagogy:	Lecture/ Classroom Discussion/ Presentation/ Case Study/ Group Project or a combination of some of these. Sessions shall be interactive to enable peer group learning.			
Texts:	<ol style="list-style-type: none"> 1. Chandra, P.: <i>Corporate Valuation; Text and Cases</i>; Tata McGraw Hill Education Private Limited, New Delhi. 2nd Edition, 2020. 2. Chandra, P.: <i>Corporate Valuation and Value Creation</i>; Tata McGraw Hill Education Private Limited, New Delhi. 1st Edition, 2011. 3. Chandra, P.: <i>Corporate Valuation – A Guide for Analysts, Managers, and Investors</i>; McGraw Hill Education (India) Private Limited. 1st Edition, 2014. 4. Damodaran, A.: <i>Damodaran on Valuation: Security Analysis for Investment and Corporate Finance</i>; John Wiley & Sons, New Jersey, 2nd Edition, 2006. 			
References/ Readings:	<ol style="list-style-type: none"> 1. Allman, K. A.: <i>Corporate Valuation Modeling – A Step-by-Step Guide</i>; John Wiley & Sons, New Jersey. 1st Edition, 2010. 2. Chacko, G., & Evans, C. L.: <i>Valuation – Methods and Models in Applied Corporate Finance</i>; Pearson Education Ltd, 2nd Edition, 2014. 3. De-Luca, Pasquale: <i>Corporate Valuation – Fundamental Analysis , Asset Pricing ,and Company Valuation</i>; Springer Nature, Switzerland, 1st Edition, 2018. 4. Massari, M., Gianfrate, G.,& Zanetti, L.: <i>Corporate Valuation – Measuring the Value of Companies in Tribulent Times</i>; John Wiley & Sons, New Jersey. 1st Edition, 2016. 5. Monks, R. A. G., & Lajoux, A. R.: <i>Corporate Valuation for Portfolio Investment – Analysing Assets, Earnings, Cash Flow, Stock Price, Governance, and Special Situations</i>; John Wiley & Sons, New Jersey, 1st Edition, 2010 			
Web Resources:	1. https://ebooks.lpude.in/newscheme/commerce/mcom/sem_3/DEFIN544_CORPORATE_VALUATION.pdf			

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| | <ol style="list-style-type: none">2. https://icairvo.in/documents/Educational%20Material%20ICAI%20Valuation%20Standard%20301-%20Business%20Valuation.pdf3. https://www.cfainstitute.org/insights/professional-learning/refresher-readings/2025/market-based-valuation-price-enterprise-value-multiples |
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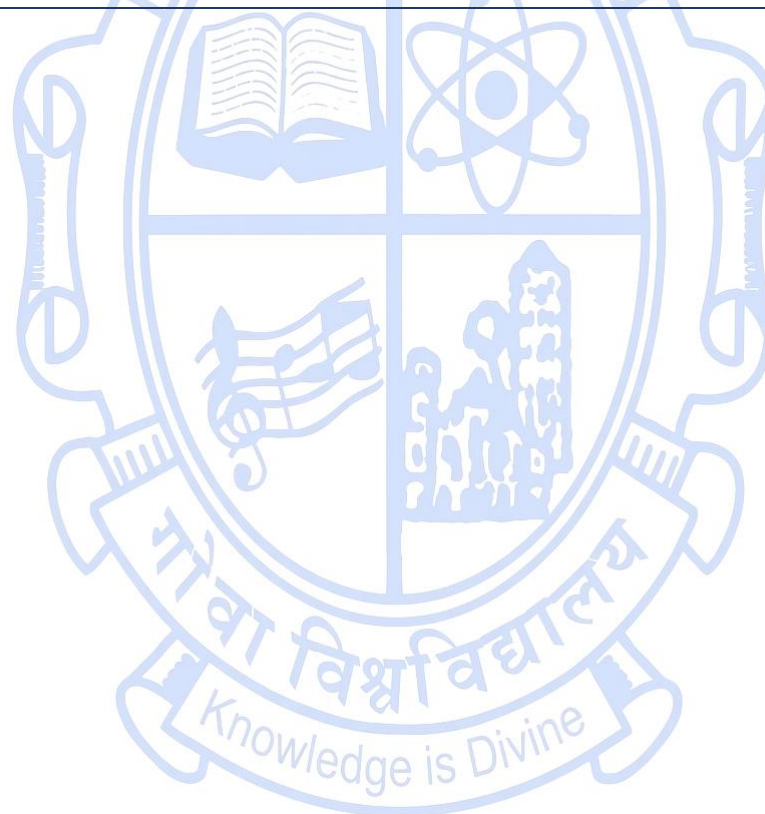
Title of the Course	Banking and Financial Institutions	
Course Code	COM-6207	
Number of Credits	04	
Theory/Practical	Theory	
Level	500	
Effective from AY	2026-27	
New Course	No	
Bridge Course/ Value added Course	No	
Course for advanced learners	No	
Pre-requisites For the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> 1. Understand the structure, evolution, and regulatory framework of the Indian banking system and the role of the Reserve Bank of India (RBI). 2. Explain the relationship between banking operations and the overall economy, including monetary policy instruments and modern banking services. 3. Analyze the asset and liability management (ALM) framework, risk management practices, and regulatory norms applicable to banks in India. 4. Examine the role and functioning of major financial and non-banking financial institutions (FIs/NBFIs) in supporting economic development 	
Course Outcomes:		Mapped to PSO
	CO 1. Define and describe the fundamental concepts, roles, and functions of banking, along with the structure and governance of the Indian banking system.	PSO 1 PSO 3

	<i>Cognitive Levels: Remembering and Understanding.</i>			
	CO 2. Explain the interlinkages between banking operations and macroeconomic variables, and the impact of RBI's monetary policy tools (CRR, SLR, Repo, Reverse Repo). <i>Cognitive Levels: Remembering, Understanding, Applying, and Analyzing.</i>	PSO 1 PSO 3		
	CO 3. Analyze asset-liability management techniques, liquidity risk, and the impact of NPA management, Basel norms, and regulatory frameworks on banking stability. <i>Cognitive Levels: Remembering, Understanding, Applying, and Analyzing.</i>	PSO 1 PSO 3		
	CO 4. Evaluate the effectiveness of financial institutions and intermediaries (like NABARD, SIDBI, NHB, EXIM Bank, and IIFCL) in promoting economic growth and financial inclusion. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, and Evaluating.</i>	PSO 1 PSO 3		
	CO 5. Develop informed insights and policy recommendations to address contemporary challenges in the Indian banking and financial sector. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, and Evaluating and Create.</i>	PSO 1 PSO 3		
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	1.0 Overview of the Banking Sector Definition and meaning of banking, and importance of banks, Functions of Bank - Fundamental role and evolution of banking, the structure of Indian Banking system.; Licensing of banks in India, Branch licensing, Foreign Banks, Private Banks –Capital and voting rights, Corporate Governance, Challenges faced by Indian Commercial Banking system, Role & Functions of RBI.	10	CO1, CO5	K1 K2
Unit 2:	2.0 Banking and the Economy Banking and the Economy; Cash Reserve Ratio (CRR), Statutory Liquidity Ratio (SLR), Repo and Reverse Repo, Open Market Operations, Security Valuation, Bank – Customer Relationship, Security Creation; Pledge, Hypothecation, Mortgage and	20	CO2, CO5	K1 K2 K3 K4

	Assignment, Capital Account Convertibility, Other Banking Services: Fee-based - Fund Based Services, Money Remittance Services, and Banking Channels, E-Banking services, Central Banking and Monetary Policy.			K5
Unit 3:	3.0 Asset Liability Management of Banks Asset and Liability Management; - Investment Portfolio of Banks: - Investment Management - Components of Bank's Investment Policy–Liability Management: ALM Information Systems; ALM Organization; Liquidity Risk Management; Non-Performing Assets, NPA categories, NPA Provisioning Norms, SARFAESI Act. CAMELS Framework, Bank for International Settlements (BIS), Basel Framework, Regulatory Framework: Anti-Money Laundering and Know Your Customer, Banking Ombudsman Scheme, 2006	15	CO3, CO5	K1 K2 K3 K4 K5
Unit 4:	4.0 Financial Institutions Financial Intermediaries, Economic Role of Financial Intermediaries, Non-Banking Financial Institutions: India Infrastructure Finance Company Ltd (IIFCL), Small Industries Development Bank of India, Export-Import Bank of India (EXIM), National Housing Bank (NHB), NABARD, Credit Unions, Insurance Companies, Development and Growth in Banking and Financial Institutions, Financial/ Banking Crisis in India and its impact on Economy.	15	CO4, CO5	K1 K2 K3 K4 K5
Pedagogy:	Lecture/ Classroom Discussion/ Presentation/ Case Study/ Group Project or a combination of some of these. Sessions shall be interactive to enable peer group learning.			
Texts:	<ol style="list-style-type: none"> 1. Khan, M. Y. :<i>Indian Financial System</i>; McGraw Hill. 11th Edition, 2019 2. Padmalatha, S. and Paul, J.: <i>Management of Banking & Financial Services</i>; Pearson Education, New Delhi. 4th Edition, 2017 3. Rao, P.: <i>Management of Banking and Financial Institutions</i>; Deep & Deep Publications, 2002. 4. Smith, G.: <i>Money and Banking: Financial Markets and Institutions</i>; Longman Higher Education, 1982. 			
References/ Readings:	<ol style="list-style-type: none"> 1. Burton M. and Lombra R.: <i>The Financial System and the Economy: Principles of Money and Banking</i>; South-Western. 4th Edition, 2005 2. Deva, V.: <i>E-Banking</i>; Commonwealth Publishers, New Delhi, 2007. 			

	<ol style="list-style-type: none"> 3. Hubbard, R. G. and O'Brien, A.P.: <i>Money, Banking and the Financial System</i>; Pearson Education. 2nd Edition, 2019 4. Varshney, P. N.: <i>Banking Law & Practice</i>; Sultan Chand & Sons, New Delhi, 2014.
Web Resources:	<ol style="list-style-type: none"> 1. https://financialservices.gov.in/beta/en/banking-overview 2. https://matsuniversity.ac.in/data1/study_materials/mats_school_of_law/BankingLaw.pdf 3. https://rbi.org.in/upload/notification/pdfs/10964.pdf 4. https://rbi.org.in/upload/Publications/PDFs/58849.pdf 5. https://kandankilmu.org/2020/09/02/e-book-hubbard-obrien-money-banking-and-the-financial-system/ 6. https://www.icsi.edu/media/webUnits/BANKING_LAW_AND_PRACTISE_30112018.pdf

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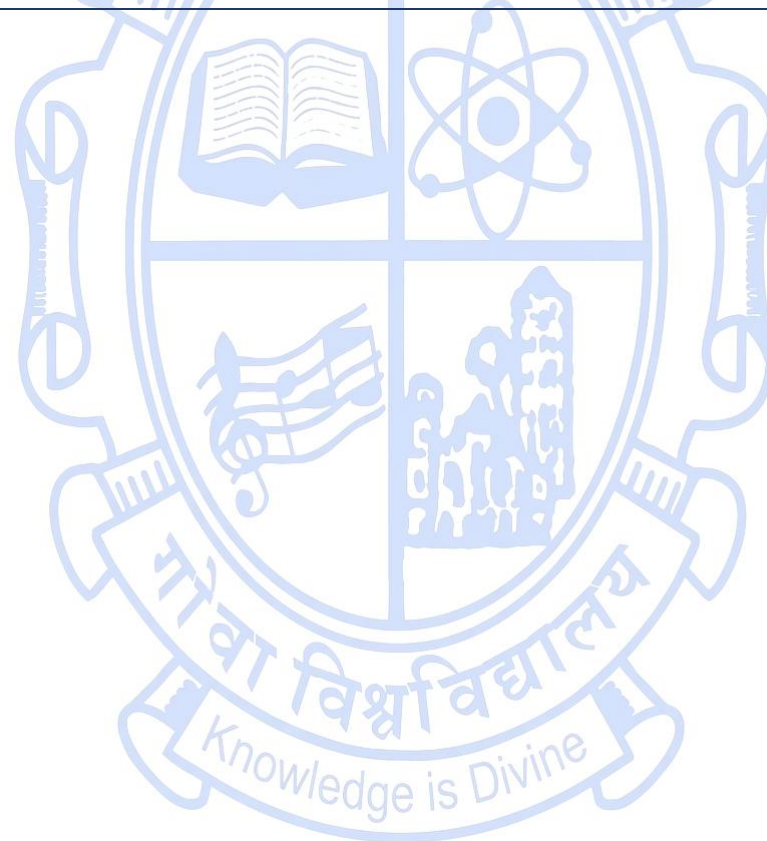
Title of the Course	Corporate Mergers and Acquisitions	
Course Code	COM-6208	
Number of Credits	04	
Theory/Practical	Theory	
Level	500	
Effective from AY	2025-2026	
New Course	No	
Bridge Course/ Value added Course	No	
Course for advanced learners	No	
Pre-requisites For the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> 1. Understand the fundamental concepts of corporate restructuring and various forms of mergers and acquisitions. 2. Analyze the theoretical foundations behind mergers, including efficiency, signaling, and agency theories. 3. Examine different types of mergers and the typical process involved in mergers and acquisitions. 4. Evaluate various takeover defenses. 	
Course Outcomes:		Mapped to PSO
	CO 1. Define and describe the key forms of corporate restructuring, and explain their relevance in the Indian business context. Cognitive Levels: <i>Remembering, Understanding, Applying and Analyzing.</i>	PSO1 PSO3
	CO 2. Apply merger theories in real world M&A Scenarios.	PSO1

	Cognitive Levels: <i>Remembering, Understanding, Applying and Analyzing.</i>		PSO3	
	CO 3. Differentiate between types of mergers, assess the strategic fit and the process of acquisition Cognitive Levels: <i>Remembering, Understanding, Applying and Analyzing.</i>		PSO1 PSO3	
	CO 4. Critically evaluate takeover defense mechanisms and design effective strategies to protect or acquire corporate control. Cognitive Levels: <i>Remembering, Understanding, Applying and Analyzing.</i>		PSO1 PSO3	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	1.0 Mergers and Acquisitions - An Overview. An overview- Various Forms of Corporate Restructuring- Expansion – Contraction- Corporate Control- Changes in Ownership Structure- Restructuring: Underlying Issues - The growing need for Corporate Restructuring Recent times in India	15	CO1	K1 K2 K3 K4
Unit 2:	2.0 Theories of Mergers Efficiency Theories – Information and Signaling – Agency Problems and Managerialism – Free Cash Flow Hypothesis – Market Power – Taxes and their Impact on Merger Decisions – Hubris Hypothesis.	15	CO2	K1 K2 K3 K4
Unit 3:	3.0 Mergers & Acquisitions Process Types of Mergers - Horizontal Mergers - Vertical Mergers - Conglomerate Mergers – Financial Conglomerate mergers - Product Extension Mergers - Geographic Market extension and Pure Conglomerate Mergers - Merger and Acquisition Process– Participants in the Restructuring Activities - Post-Merger Management.	15	CO3	K1 K2 K3 K4
Unit 4:	4.0 Takeover Defenses Takeover Defences - Friendly vs. Hostile Takeovers – Bear Hug – Proxy Contests – Impact of shareholder's value- Proxy Fight Process- Tender offers – Two tiered tender offers – Any–or–all–offers- Partial Offers- Open market Operations- Street Sweeps- Dawn raid – Saturday Night Special - Alternative Takeover Tactics –Takeover Defenses – Preventive	15	CO4	K1 K2 K3 K4

	Anti-Takeover Measures – Active Antitakeover.			
Pedagogy:	<p>The following methods and forms of study are used in the course:</p> <ul style="list-style-type: none"> • The methodology used in the class will combine lectures, applications, and classroom discussions. Also reading reference books on Corporate Mergers and Acquisitions. • Review sessions on advanced areas in the course with the latest developments. • Review sessions will address assignments, end-of-chapter questions, and occasionally assigned cases. 			
Texts:	<ol style="list-style-type: none"> 1. Patrick A. Gaughan, <i>Mergers, Acquisitions, and Corporate Restructurings</i>, Wiley; 7th edition, 2018 2. S. Ramanujam, <i>Mergers et al</i>, Lexis Nexis Butterworth India; 4th Edition, 2019. 			
References/ Readings:	<ol style="list-style-type: none"> 1. Andrew J. Sherman and Milledge Hart, <i>Mergers and Acquisitions From A to Z</i>, Amacom; 2nd edition, 2006. 2. Donald DePamphilis, <i>Mergers, Acquisitions, and Other Restructuring Activities: An Integrated Approach to Process, Tools, Cases, and Solutions</i>, Academic Press Inc; 9th edition, 2017. 3. John Humphrey, Kaplinsky, and Saraph, <i>Corporate Restructuring</i>, SAGE Publications Pvt. Ltd; India, 1998. 4. Sheeba Kapil, Kanwal N. Kapil, <i>Mergers and Acquisitions: Valuation, Leveraged Buyouts and Financing</i>, Wiley; Second edition, 2018. 5. Sudi Sudarsanam, <i>Creating Value from Mergers and Acquisitions</i>, Pearson Canada; 2nd edition, 2010. 6. Weston, Chung, Hoag, <i>Mergers, Restructuring and Corporate Control</i>, PHI, India, 1st Edition, 2015. 			
Web Resources:	<ol style="list-style-type: none"> 1. https://corporatefinanceinstitute.com/resources/knowledge/strategy/corporate-reorganizationclause/ 2. https://cleartax.in/s/corporate-restructuring 3. https://ibusinessmotivation.com/corporate-restructuring-meaning/ 4. https://theintactone.com/2018/04/23/macru1-topic-5-hubris-hypothesis-of-takeovers/ 5. https://www.icsi.edu/media/webUnits/publications/3.%20Corporate%20Restructuring,%20Valuatuion%20and%20Insolvency.pdf 6. http://egyankosh.ac.in/handle/123456789/6742 7. http://egyankosh.ac.in/handle/123456789/6280 8. Mergers and Acquisitions from A to Z by Andrew J. Sherman 9. https://www.pdfdrive.com/mergers-and-acquisitions-from-a-to-z-e157133810.html 			

10. Mergers, Acquisitions, and Other Restructuring Activities: An Integrated Approach to Process by Donald DePamphilis
11. <https://www.pdfdrive.com/mergers-acquisitions-and-other-restructuring-activities-an-integrated-approach-to-process-tools-cases-and-solutions-e157351328.html>
12. Mergers, Acquisitions, and Corporate Restructurings by Patrick A. Gaughan
13. <https://www.pdfdrive.com/mergers-acquisitions-and-corporate-restructurings-e49474813.html>
14. Mergers, Acquisitions, and Corporate Restructuring by Vishwanath S.R. and Chandrashekar Krishnamurti
15. <https://www.pdfdrive.com/mergers-acquisitions-and-corporate-restructuring-e38366324.html>

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Title of the Course	Management of Financial Services
Course Code	COM-6209
Number of Credits	04
Theory/Practical	Theory
Level	500
Effective from AY	2025 – 2026
New Course	Yes
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites For the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> 1. To explain the structure, legal aspects, and procedures of leasing. 2. To analyze the mechanisms, types, and legal frameworks of factoring. 3. To familiarize students with venture capital financing, stages and modes. 4. To introduce the key roles, and functions of investment banks and stock brokers with services offered. 	
Course Outcomes:		Mapped to PSO
	CO 1. Apply the concepts and legal procedures of leasing. <i>Cognitive Levels: Remembering, Understanding, Applying, and Analyzing</i>	PSO1 PSO3
	CO 2. Analyze the different types of factoring. <i>Cognitive Levels: Remembering, Understanding, Applying, and Analyzing</i>	PSO1 PSO3

	CO 3. Evaluate venture capital financing models, stages of funding, and assess the role of angel investors <i>Cognitive Levels: Remembering, Understanding, Applying, and Analyzing</i>		PSO1 PSO3
	CO 4. Evaluate the functions, strategic roles and services of investment banks and stock brokers. <i>Cognitive Levels: Remembering, Understanding, Applying, and Analyzing</i>		PSO1 PSO3
Content:		No of hours	Mapped to CO Cognitive Level
Unit 1:	1.0 Leasing and Legal Aspects Leasing - Definition of Leasing - Modus-Operandi of Lease (Procedure) - Rights and obligations of lessors and lessees - Types of Leasing (Finance and Operating lease structure) - Forms of Lease Financing - Legal framework governing leasing in India - Legal aspects of Leasing-Drawn from General Law of bailment and Court Rulings - Advantages and Limitations of Leasing.	15	CO1 K1 K2 K3 K4
Unit 2:	2.0 Factoring & Forfeiting Factoring -Definition of Factoring - Meaning of factoring - features of factoring - Activities of factoring - Mechanism of factoring - Various Documents involve in factoring. Types of Factoring - International factoring - Two Factor System - Direct Export Factoring - Direct import Factoring - Factoring agreement - Functioning of Factoring - Cost of Factoring - impact of Factoring. Forfeiting: Meaning - Factoring v/s Forfeiting.	15	CO2 K1 K2 K3 K4
Unit 3:	3.0 Venture Capital Venture Capital -Definition and Meaning of Venture Capital- Need for Venture Capital- Characteristics of Venture Capital. Modes of Venture Capital Financing- Company-Trust- Limited Partnership- Comparative analysis of different modes of Venture Capital Financing. Stages in Venture Capital Financing – Venture Capital Process- Meaning of Angel- Choosing an Angel- Features of Angels- TIE (The IndUS Entrepreneurs).	15	CO3 K1 K2 K3 K4
Unit 4:	4.0 Management of Investment Banking and Stock Broking Services	15	CO4 K1

	<p>Concept – Major areas of Investment Banking – Merchant Banking Vs Investment Banking – Functions of an Investment Bank – Challenges in Investment Banking. Introduction to Stock Broking Services - Membership of the Stock Exchange (Stock Broker) – Role of the Stock Brokers in Stock Markets – Functions of a Broker – Types of Brokers – Full Service Broker (Advisory Broker & Discretionary Management Broker) – Discount Broker -Online Brokers -Traditional Brokers - Bank-Based Brokers - Institutional Brokers - Specialty Brokers – Direct Market Access (DMA) Brokers - Retail Brokers - Sub-Brokers - Prime Brokers - Full Service Broker Vs Discount Broker - Services Offered by Stock Brokers.</p>			<p>K2 K3 K4</p>
Pedagogy:	<ul style="list-style-type: none"> • The methodology used in the class will combine lectures, applications, and class discussions. • Reference readings on Leasing, Factoring, Forfaiting, Venture Capital, Investment Banking and Stock Broking Services. • Review sessions on advanced areas in the course with the latest developments. 			
Texts:	<ol style="list-style-type: none"> 1. J. C. Verma, <i>Leasing Financing and Hire Purchase (Concepts Law and Procedures)</i>, Bharat Law House Pvt. Ltd. 1997. 2. J.C. Verma., <i>Venture Capital Financing in India</i>, Sage Publications, 1997. 3. Khan M.Y., <i>Financial Services</i>, Tata MC Graw Hill Co. Ltd., New Delhi, 10th Edition, 2019. 			
References/ Readings:	<ol style="list-style-type: none"> 1. Bhole L. M. & Mahakud J., <i>Financial Institutions and Markets: Structure. Growth & Innovations</i>. Tata-McGraw Hill, 6th Edition, 2017. 2. Giuliano Iannotta, <i>Investment Banking: A Guide to Underwriting and Advisory Services</i>, Springer, 1st Edition, 2020. 3. Joshua Rosenbaum, Joshua Pearl, Joseph R. Perella and Joshua Harris, <i>Investment Banking: Valuation, LBOs, M&A, and IPOs</i>, Wiley; 3rd edition, 2020. 4. Matthew Krantz, Robert R. Johnson, <i>Investment Banking for Dummies</i>, For Dummies; 2nd edition, 2020. 5. Vinod Kumar. Manmeet Kaur Bawa. Atul Gupta. <i>Financial Markets Institutions & Services</i>. Taxmann, 2nd Edition, 2021. 			
Web Resources:	<ol style="list-style-type: none"> 1. https://www.investopedia.com/articles/professionals/092515/career-advice-investment-banking-vsinvestment-management.asp 			

2. <https://corporatefinanceinstitute.com/resources/career/investment-banking-overview/>
3. <https://corporatefinanceinstitute.com/resources/accounting/lease/#:~:text=A%20lease%20is%20an%20implied,payment%20over%20the%20agreed%20period.>
4. <https://web.bharatnxt.in/blog/types-of-leasing/>
5. <https://www.nhb.org.in/en/financing/>
6. <https://egyankosh.ac.in/bitstream/123456789/91389/1/Unit-11.pdf>
7. <https://www.egyankosh.ac.in/bitstream/123456789/6452/1/Unit-19.pdf>
8. <https://groww.in/p/stock-broker>
9. <https://enrichmoney.in/knowledge-center-chapter/types-of-brokers-in-the-stock-market>
10. <https://profitmart.in/blog/types-of-stock-brokers-a-guide-to-choosing-the-right-broker/>
11. <https://blog.shoonya.com/brokers-in-stock-market/>
12. <https://www.jainam.in/glossary/stock-broker/>

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Title of the Course	Financial Risk Management
Course Code	COM-6210
Number of Credits	4
Theory/Practical	Theory
Level	500
Effective from AY	2025-26
New Course	No
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites For the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> 1. To understand the concepts, types and principles of risk and risk management. 2. To assess and manage financial and business risks effectively. 3. To evaluate and mitigate credit risk. 4. To analyze and control operational risk. 	
Course Outcomes:		Mapped to PSO
	CO 1. Demonstrate understanding of risk, its classifications, and the principles of risk management. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing</i>	PSO 1, PSO 7
	CO 2. Evaluate risk assessment techniques and implement suitable strategies for risk treatment and administration. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing</i>	PSO 1, PSO 2

	CO 3. Examine credit risk, its measurement and approaches to mitigation. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, and Evaluating and Create.</i>		PSO 1, PSO 2, PSO 3, PSO 7
	CO 4. Analyse operational risk, its governance framework and methods of mitigation. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, and Evaluating and Create.</i>		PSO1, PSO2, PSO4, PSO7
Content:		No of hours	Mapped to CO Cognitive Level
Unit 1:	<p>1.0 Foundations of Risk and Risk Management</p> <p>1.1 Risk - Concept and definitions of Risk, Business Risk and Financial Risk, Risk vs. Uncertainty – Classification of Risk based on source (internal and external), control (controllable and uncontrollable), status (Inherent and Residual) and consequences (Market Risk, Foreign Exchange Risk, Interest Rate Risk, Liquidity Risk, Purchasing Risk, Legal Risk, Management Risk, Technology Risk)</p> <p>1.2 Risk Management – Financial risk management - Risk Attitude, Appetite, and Tolerance – Objectives of Risk Management –Risk management process (Identification, Analysis, Evaluation, Treatment and Monitoring) - Personal risk management</p> <p>1.3 Identification of Risk – Risk identification approaches and tools – Root Cause Analysis, PESTLE and SWOT</p>	15	CO1 K1 K2 K3 K4
Unit 2:	<p>2.0 Risk Assessment, Treatment and Administration</p> <p>2.1 Risk Assessment – Qualitative and Quantitative Measures of Risk Assessment (Judgement and intuition, Probability and Impact Analysis, Delphi approach, Scoring, Expected Money Value, Simulation, Decision tree, Scenario Analysis), Risk Management Techniques (Risk Questionnaire, Flow Charts, Risk Event Maps, Risk Scorecards, Capital Budgeting, Value at Risk, Risk Heat Maps)</p> <p>2.2 Loss forecasting – Regression Analysis, Loss Distribution and Probability Analysis</p> <p>2.3 Treatment of loss exposure - Risk Control and Risk financing</p>	15	CO2 K1 K2 K3 K4

	2.4 Implementing and administering risk management Programme - Risk management policy statement, Risk management manual, Cooperation with Other Departments, Periodic Review and Evaluation			
Unit 3:	3.0 Credit Risk Management 3.1 Credit Risk - Overview of Credit Risk – Creation of credit risk – Factors affecting credit risk – Components of Credit Risk 3.2 Credit Risk Management – Meaning and Need for management of credit risk - Types of credit exposures (Short term, long term, non-fund based) 3.3 Evaluating Credit Risk – Qualitative Techniques of credit risk management (Credit Due Diligence, Credit Rating Scales, Portfolio Risk Management, Credit Loss Estimation) – Quantitative Techniques of Credit Risk Management (Altman Z Score, Risk Adjusted Capital>Returns, Ratios on Financial Assessment, Credit Scoring) 3.4 Mitigating Credit Risk – Basel II Approaches of Risk Mitigation - Other Mitigation Techniques (Credit Default Swaps, Credit Insurance, Covenants, Syndicate Loan and Co-participation, Securitization, Structuring of Transaction)	15	CO3	K1 K2 K3 K4 K5 K6
Unit 4:	4.0 Operational Risk Management 4.1 Operational Risk and Management – Meaning and causes of operational risk, Meaning and Need for Operational risk management, Operational risk governance - Operational Risk Management policy, Operational Risk Management committee, Lines of defence, Standard operating procedures 4.2 Operational Risk identification - types of risk (Regulatory risk, Financial risk, Financial reporting risk, Legal risk, Reputation risk, Fraud risk, Technology risk, cyber risk), Insourcing and Outsourcing risk 4.3 Operational Risk Assessment –Risk grading of the various types of operational risks, Scenario Assessment, Business Continuity Plan, Business analytics and artificial intelligence, Operational loss data management (Identification, Quantification, Reporting, Corrective action) 4.4 Operational Risk Mitigation and Monitoring – Operational Risk Controls, Risk Control Self-Assessment (RCSA), Insurance	15	CO4	K1 K2 K3 K4 K5 K6
Pedagogy:	The pedagogy for this course constitutes a mixture of Interactive Lectures, Case study, Assignment, Presentations, Group Discussions, Role-plays, Simulations and Class Activities			

Texts:	<ol style="list-style-type: none"> 1. Chapelle, A. Operational Risk Management: Best Practices in the Financial Services Industry. United Kingdom: Wiley., 2018 2. Chapman, R. J. Simple Tools, and Techniques for Enterprise Risk Management. Germany: Wiley, 1st Edition, 2006 3. Corelli, A. Understanding Financial Risk Management. United Kingdom: Taylor & Francis. 2nd Edition, 2019 4. Fraser, J., Simkins, B. Enterprise Risk Management: Today's Leading Research and Best Practices for Tomorrow's Executives. Germany: Wiley, 2021 5. Girling, P. Operational Risk Management: A Complete Guide to a Successful Operational Risk Framework. United Kingdom: Wiley, 2013
References/ Readings:	<ol style="list-style-type: none"> 1. Loader, D. Operations Risk: Managing a Key Component of Operational Risk. Switzerland: Elsevier Science, 1st Edition, 2006 2. Rejda, G. E. Principles of Risk Management and Insurance. India: Pearson, 13th Edition, 2016 3. Vaidyanathan, K. Credit Risk Management for Indian Banks. India: SAGE Publications, 2013 4. Van Gestel, T., Baesens, B. Credit Risk Management: Basic Concepts: Financial Risk Components, Rating Analysis, Models, Economic and Regulatory Capital. United Kingdom: OUP Oxford, 2008
Web Resources:	<ol style="list-style-type: none"> 1. elibrary.imf.org/downloadpdf/display/book/9781513549897/ch006.pdf 2. What Is Risk Management in Finance, and Why Is It Important? 3. Understanding Credit Risk: Definitions, Ratings, and Key Examples 4. Understanding Operational Risk: Key Concepts and Management Strategies 5. AI and Machine Learning for Risk Management by Saqib Aziz, Michael M. Dowling :: SSRN 6. ICAI - The Institute of Chartered Accountants of India

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Business Management (Specialization)

Title of the Course	International Marketing	
Course Code	COM-6211	
Number of Credits	04	
Theory/Practical	Theory	
Level	500	
Effective from AY	2025-2026	
New Course	No	
Bridge Course/ Value added Course	No	
Course for advanced learners	No	
Pre-requisites For the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> 1. To introduce the principles, scope, and environmental dynamics of international marketing. 2. To develop an understanding of product strategies, branding, and adaptation for global markets. 3. To analyze pricing strategies and communication decisions in international marketing contexts. 4. To explore the role of marketing research and digital strategies in global e-marketing. 	
Course Outcomes:		Mapped to PSO
	CO 1. Explain the differences between domestic and international marketing, including global environmental factors. <i>Cognitive Levels: Remembering, Understanding, Applying, and Analyzing</i>	PSO1 PSO3

	CO 2. Analyze product strategies, branding challenges, and product lifecycle management for international markets. <i>Cognitive Levels: Remembering, Understanding, Applying, and Analyzing</i>		PSO1 PSO2 PSO3
	CO 3. Evaluate international pricing methods and communication strategies for diverse global audiences. <i>Cognitive Levels: Remembering, Understanding, Applying, and Analyzing</i>		PSO1 PSO2 PSO3
	CO 4. Apply marketing research techniques and digital tools to design effective global marketing strategies. <i>Cognitive Levels: Remembering, Understanding, Applying, and Analyzing</i>		PSO1 PSO2 PSO3
Content:		No of hours	Mapped to CO Cognitive Level
Unit 1:	1.0 Introduction to International Marketing and Global Marketing Environment Introduction to International Marketing – Introduction – Scope of International Marketing - Environmental and Cultural Dynamics of Global Markets - Main Functions in International Marketing - International Marketing vs. Domestic Marketing - Principles of International Marketing - Management Orientations (Ethnocentric, Polycentric, Region centric, and Geocentric Orientations) - Benefits of International Marketing. Global Marketing Environment – Definition –Reasons for Global Marketing Environment – Models of Environmental Analysis – PEST – SLEPT – STEEPLE - Factors within the Global Environment.	15	CO1 K1 K2 K3 K4
Unit 2:	2.0 Product Strategy and Branding for International Markets International Products - New Product Development (Identifying New Product ideas – International New Product Department – Testing New products in National Markets)- International Product Planning - Product Adoption vs. Standardization - International Product Marketing - Factors influencing Product Adaptation in International Markets – International Product Life Cycle - Product Strategy (Importance of Product Strategy – Elements of a Product Strategy - Creating Product Strategy - Power of the Product	15	CO2 K1 K2 K3 K4

	Strategy). Branding Issues – Strategic International Branding – Themes of Brand as Differentiator – Local Vs. Global Brands – Strategic Advantages of Building International Brands.			
Unit 3:	3.0 Pricing and Communication Decision for International Markets Pricing Decisions - Factors affecting International Pricing Strategies - Factors affecting Pricing Decisions - Pricing Approaches - Pricing Issues in International Marketing. Communication in Marketing - Steps in Developing an Effective Communication - Integrated Marketing Communication - Global Communication Strategy - Factors Influencing Communication Decisions – Advertising - Public Relations - Personal Selling - Sales Promotion.	15	CO3	K1 K2 K3 K4
Unit 4:	4.0 International Marketing Research, and Global E-Marketing International Marketing Research - Scope of International Marketing Research - Research of Industry, Market Characteristics, and Market Trends (Buyer Behaviour Research -Product Research - Distribution Research - Promotion Research - Pricing Research). Global E-Marketing - Benefits of Global E-Marketing - Factors influencing the Global E-Marketing Strategy (Diversity of regulations - Infrastructure - Geographical distance - Language - User Demographics - Buyer behavior - Payment systems).	15	CO4	K1 K2 K3 K4
Pedagogy:	<p>The following methods and forms of study are used in the course</p> <ul style="list-style-type: none"> • Lectures, Classroom discussion, and assignments based on reading and understanding different International marketing. • Reading reference books in International marketing management to understand the importance of international marketing, product decisions, pricing decisions, marketing research, communication, and negotiating with customers. • Review sessions on advanced areas in the course with the latest developments. 			
Texts:	<ol style="list-style-type: none"> 1. Kiefer Lee and Steve Carter; <i>Global Marketing Management</i>; Oxford University Press, India, 3rd Edition, 2012. 2. Phillip R. Cateora, John L. Graham and Mary C. Gilly; <i>International Marketing</i>; McGraw-Hill Education. India, 			

	18th Edition, 2019.
References/ Readings:	<ol style="list-style-type: none"> 1. Gerald Albaum, Edwin Duerr and Alexander Josiassen; <i>International Marketing and Export Management</i>; Pearson, 8th Edition, 2016. 2. Michael R. Czinkota and Ilkka Ronkainen; <i>International Marketing</i>; South-Western College Publishing, India, 11th Edition, 2023. 3. Sak Onkvisit and John J. Shaw; <i>International Marketing: Strategy and Theory</i>; Routledge Publishing, India, 5th Edition, 2008. 4. Shakeel Ahmad Siddiqui; <i>International Marketing</i>; Dreamtech Press, India, 1st Edition, 2011. 5. Vasudeva PK; <i>International Marketing</i>; Excel Books, India, 4th Edition, 2010.
Web Resources:	<ol style="list-style-type: none"> 1. https://www.tutorialspoint.com/advertisement_and_marketing_communications/marketing_communications_introduction.html 2. https://www.linkedin.com/pulse/difference-between-swot-pest-steep-steep-analysismohammadpourfard/ 3. https://www.business-to-you.com/scanning-the-environment-pestel-analysis/ 4. https://strategicmanagementinsight.com/tools/pest-pestel-analysis.html 5. https://nptel.ac.in/courses/110/104/110104068/ 6. http://egyankosh.ac.in/handle/123456789/3159 7. http://egyankosh.ac.in/handle/123456789/3143 8. http://egyankosh.ac.in/handle/123456789/15879 9. http://egyankosh.ac.in/handle/123456789/17435 10. https://www.youtube.com/watch?v=sP2sDw5waEU

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Title of the Course	Marketing Management
Course Code	COM-6212
Number of Credits	04
Theory/Practical	Theory
Level	
Effective from AY	2025-26
New Course	Yes
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites For the Course:	NIL	
Course Objectives:	<ol style="list-style-type: none"> 1. To understand intricacies of Marketing Management and its role in bridging the gap between demand and supply 2. To understand the significance of understanding consumer behaviour and different consumer behaviour theories 3. To learn about the process of STP and Marketing Mix, including different approaches to Marketing Mix 4. To understand the dynamics of marketing and its future. 	
Course Outcomes:		Mapped to PSO
	CO 1. Identify the marketing functions, environment and segmentation for effective positioning of the products <i>Cognitive Levels: Remembering, Understanding, Applying, Analysing, and Evaluating</i>	PSO 1, PSO 8
	CO 2. Assess the factors influencing consumer behavior and apply recent marketing trends in business.	PSO 1, PSO 8

	<i>Cognitive Levels: Remembering, Understanding, Applying, Analysing, and Evaluating</i>			
	CO 3. Develop new products and services that are consistent with evolving marketing needs. <i>Cognitive Levels: Understanding, Applying, Analysing, Evaluating and Creating</i>		PSO 1 PSO 8	
	CO 4. Formulate effective pricing policy and select an appropriate channel of distribution. <i>Cognitive Levels: Remembering, Understanding, Applying, Analysing, and Evaluating</i>		PSO 1 PSO 8	
	CO 5. Summarize the nature and functions of the elements of Promotion mix <i>Cognitive Levels: Remembering, Understanding, Applying, Analysing, and Evaluating</i>		PSO 1 PSO 8	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	1.0 Introduction to Marketing: Nature, Scope and Importance of Marketing – Functions – Marketing Environment-Factors Influencing Marketing Environment – Market Segmentation – Need and basis of Market Segmentation Targeting and Positioning.	15	CO1	K1 K2
Unit 2:	2.0 Consumer Behaviour: Factors Influencing Consumer Behaviour - General Consumers, Industrial Consumers, Online Consumers - Recent Concepts in Marketing – Green Marketing, Digital Marketing, Relationship Marketing.	15	CO2	K1 K2 K3 K4
Unit 3:	3.0 Marketing Mix 1: Product –Definition – Levels of Product - Classification of Products – Product Mix: Levels, Hierarchy, Classifications, Mix. Product Lifecycle: The Concept and its Strategic Implications, Significance of Branding, New Product Development Process.	15	CO3 CO4 CO5	K1 K2 K3 K4
Unit 4:	4.0 Marketing Mix 2: • Price – Pricing Objectives – Pricing Policies – Methods of Pricing – Distribution Channel (Levels, Advantages and Disadvantages) – Factors to be considered in	15	CO3 CO4	K1 K2

	<p>Selecting a Channel – Channel Conflicts (Causes and Overcoming Conflicts).</p> <ul style="list-style-type: none"> • Eight Elements of the Promotion Mix: Basics of Advertising (5M's), Sales Promotion, Events & Experiences, Public Relations & Publicity, Direct Marketing, Interactive Marketing, Word of Mouth Marketing and Personal Selling. Factors Affecting the Promotion Mix. 		CO5	K4 K5
Pedagogy:	Lectures, Case Studies and Self-study (based on reading research papers in the area of Marketing and Consumer Behaviour).			
Texts:	<ol style="list-style-type: none"> 1. C B Gupta, Dr. N. Rajan Nair, Marketing Management - Sultan Chand & Sons (2020) 2. Philip Kotler, Marketing Management - Prentice Hall of India Pvt Ltd., (2020). 			
References/ Readings:	<ol style="list-style-type: none"> 1. Philip Kotler, Hermawan Kartajaya, Iwan Setiawan, <i>Marketing 4.0</i>- John Wiley & Sons, (2020). 2. R.S.N. Pillai & Bagavathi, <i>Marketing Management</i>, S. Chand Publishing. (2020) 3. RajanSexna, <i>Marketing Management</i>, MC Graw Hill Education. (2020) 4. Ramaswamy, V.S., Namakumari, S- <i>Marketing Management: Global Perspective</i>, Sage Publications India Private Ltd, (2022). 			
Web Resources:	<ol style="list-style-type: none"> 1. https://marketingplatform.google.com/about/resources/ 2. https://marketingresources.com/ 3. https://www.coursera.org/learn/spjimr-marketing-management-mooc 			

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Title of the Course	Travel & Tourism Management
Course Code	COM-6213
Number of Credits	04
Theory/Practical	Theory
Level	
Effective from AY	2025-26
New Course	Yes
Bridge Course/ Value added Course	No
Course for advanced learners	No

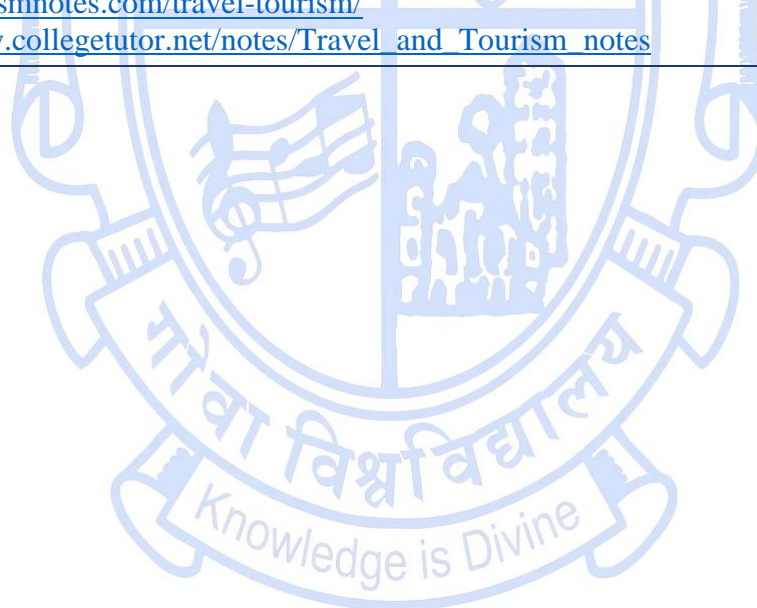
Pre-requisites For the Course:	NIL	
Course Objectives:	<ol style="list-style-type: none"> 1. To acquire knowledge about evolution and the significance of travel and tourism industry. 2. To understand the socio-economic impact of travel and tourism. 3. To learn the effect caused by various events (like Covid19) on the travel and tourism industry 4. To assess the demand for and supply of the travel and tourism industry 5. To explore the future potential of the travel and tourism industry. 	
Course Outcomes:		Mapped to PSO
	CO 1. Understand the evolution of travel and tourism. <i>Cognitive Levels: Remembering, Understanding, Analysing, and Evaluating</i>	PSO 1 PSO 8
	CO 2. Understand the significance of demand for and supply of travel and tourism. <i>Cognitive Levels: Remembering, Understanding, Applying, Analysing, and Evaluating</i>	PSO 1 PSO 4

			PSO 8
	CO 3. Learn how to market tourism as a quality product through different promotional mediums in a sustainable manner. <i>Cognitive Levels: Remembering, Understanding, Applying, Analysing, Evaluating and Creating</i>		PSO 1 PSO 4 PSO 8
	CO 4. Understand the changing pattern of travel and tourism industry. <i>Cognitive Levels: Remembering, Understanding, Analysing, and Evaluating</i>		PSO 1 PSO 8
	CO 5. Identify the potential of religious tourism and pilgrimage as a catalyst for socioeconomic transformation. <i>Cognitive Levels: Remembering, Understanding, Analysing, and Evaluating</i>		PSO 1 PSO 8
Content:		No of hours	Mapped to CO Cognitive Level
Unit 1:	1.0 Introduction to Travel and Tourism: Evolution of travel and tourism (ancient / classical / neo-classical / modern) – Dynamics of Travel and Tourism – Types of Tourism – Structure and components of travel and tourism industry – Socio-cultural-economic-environmental impact of travel and tourism – Catalytic role of travel and tourism – Positive and Negative impacts of tourism – responsible Vs. Irresponsible tourism – Sustainable tourism – Significance of 4/5 A’s of tourism destination attributes & assessing the spending pattern of tourists w.r.t the 4/5 A’s.	15	CO1 K1 CO2 K2 CO4 K4 K5
Unit 2:	2.0 Demand for Travel and Tourism & tourist Destinations: <ul style="list-style-type: none"> Demand: Concepts and Definitions of Demand for Tourism – Consumer Behaviour and Tourism Demand – Determinants of Tourism Demand – Measuring the Demand for Tourism – Theories of Assessing Tourism Demand – Patterns of Demand – Assessment of Quality and Satisfaction [IPA, SERVQUAL, SERVPERF, and HOLSAT]. Tourist Destination: The Geography of Tourism – Patterns and Characteristics of the Destinations – The Socio-cultural and Environmental Impacts – Tourist 	15	CO2 K1 CO4 K2 CO5 K3 K4 K5 K6

	Motivation – Skills for the Key Sectors of the Travel and Tourism Industry – Tourism and Development Planning – Determination of Carrying Capacity.			
Unit 3:	<p>3.0 Supply of Travel and Tourism & Marketing of Tourism:</p> <ul style="list-style-type: none"> Assessing the 4/5 A's of the travel and tourism industry – Attractions (how to plan and market) – Accessibility (how to plan transportation to make travel comfortable) – Accommodation (how to plan and ensure a comfortable stay) – Amenities (how to plan and keep infrastructure ready for making the visit memorable) – Activities (how to ensure visitors engagement) – Sustainable Tourism Role of intermediaries (attractions, accessibility, accommodation, amenities, activities) – How to market tourism products effectively – Role of Government organizations and marketing of tourism – Travel and Tourism Marketing – Marketing Planning – Marketing Mix – Impact of Social Media on Travel and Tourism. 	15	CO3 CO4	K1 K2 K3 K4 K5 K6
Unit 4:	<p>4.0 Future of Travel and Tourism:</p> <ul style="list-style-type: none"> Socio-economic impact of disasters (natural and man-made) on travel and tourism industry – What makes the impact of Covid19 different on travel and tourism industry – Pre-pandemic / Pandemic / Post-pandemic – What lies ahead. Future of travel and tourism around the world – Emergence of Medical, Health, and Wellness tourism as a modern trend – Space Tourism: Problems and Prospects – Virtual Tourism: Role of Social Networking Sites and impact on Destination Image – What to Look for in the Next Century [Virtual and Augmented Reality]. What makes Spiritual, Religious, and Pilgrimage Tourism unique – Present status of Religious Tourism and Pilgrimage around the world – Components – Motivational factors – Socio-economic transformational capability – Problems – Opportunities. 	15	CO2 CO4 CO5	K1 K2 K4 K5
Pedagogy:	Lectures, Case Studies, and Self-study (based on reading research papers on Travel and Tourism studies)			
Texts:	<ol style="list-style-type: none"> Lucius Walker, <i>Tourism and Hospitality Management</i>, Library Press. (2018) Nigel Evans, David Campbell, and George Stonehouse, <i>Strategic Management for Travel and Tourism</i>, Elsevier. (2018) 			

	<ol style="list-style-type: none"> 3. Melanie Smith and Laszlo Puczko, <i>Health and Wellness Tourism</i>, Elsevier, (2017) 4. Stephen J. Page, <i>Tourism Management: Managing for Change</i>, Elsevier. (2016)
References/ Readings:	<ol style="list-style-type: none"> 1. Dallen J. Timothy and Daniel H. Olsen, <i>Tourism, Religion and Spiritual Journeys</i>, Routledge (2018) 2. Marianna Sigala, Evangelos Christou, and Ulrika Gretzel, <i>Social Media in Travel, Tourism, and Hospitality: Theory, Practice, and Cases</i>, Ashgate. (2019) 3. Maximiliano E. Korstanje, Razaq Raj and Kevin Griffin, <i>Risk and Safety Challenges for Religious Tourism and Events</i>, CAB International (2019) 4. Maria Leppäkari and Kevin Griffin, <i>Pilgrimage and Tourism to Holy Cities Ideological and Management Perspectives</i>, CAB International, (2018) 5. Nigel Evans, <i>Strategic Management for Tourism, Hospitality and Events</i>, Routledge. (2016)
Web Resources:	<ol style="list-style-type: none"> 1. https://www.unwto-tourismacademy.ie.edu/ / https://icieducation.com/courses/business/travel-tourism/ 2. https://ourworldindata.org/tourism / https://wttc.org/https://www.unwto.org/ 3. https://www.oxfordhomestudy.com/courses/travel-and-tourism-online-courses/free-tourism-courses 4. https://www.tutorialspoint.com/tourism_management/tourism_management_tutorial.pdf 5. https://tourismnotes.com/travel-tourism/ 6. https://www.collegetutor.net/notes/Travel and Tourism notes

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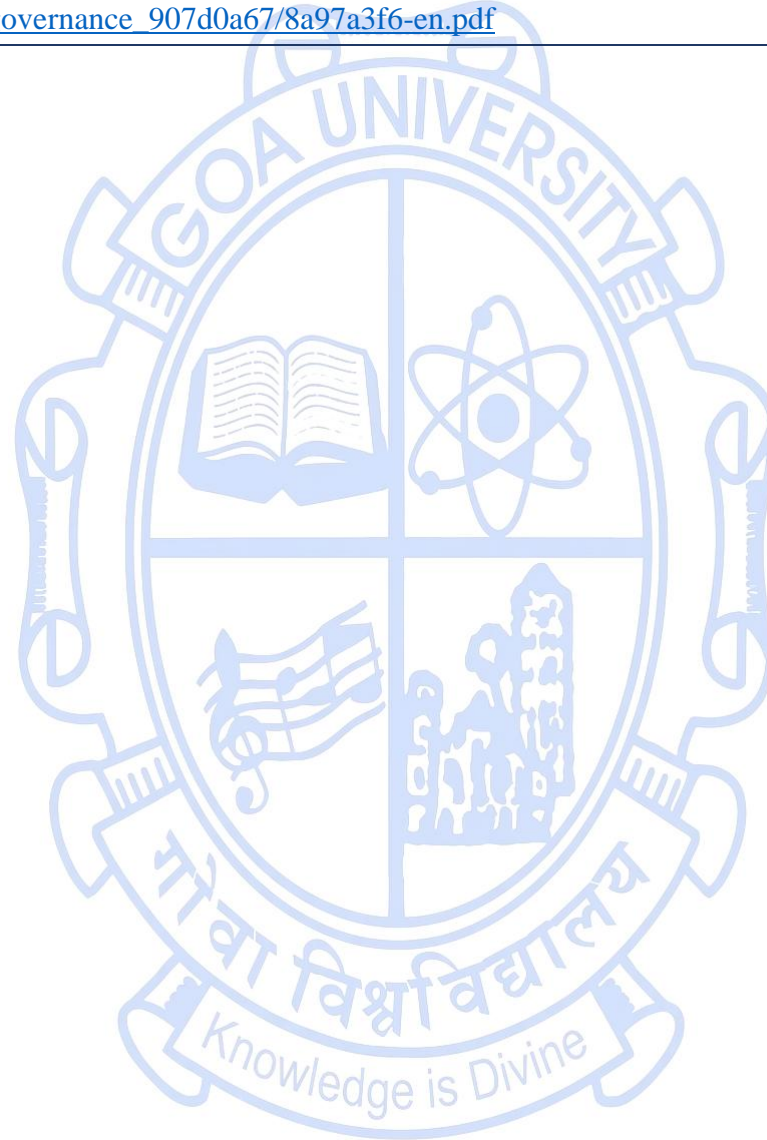
Title of the Course	Corporate Governance and Corporate Social Responsibility	
Course Code	COM-6214	
Number of Credits	04	
Theory/Practical	Theory	
Level	500	
Effective from AY	2026-27	
New Course	No	
Bridge Course/ Value added Course	No	
Course for advanced learners	No	
Pre-requisites For the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> 1. Understand the fundamental principles, frameworks, and evolution of corporate governance at national and international levels. 2. Examine the structure, roles, and responsibilities of the Board of Directors and key board committees in ensuring effective governance. 3. Analyze the legal and regulatory mechanisms for protecting shareholder and investor rights in India. 4. Evaluate the importance of ethical practices, corporate social responsibility (CSR), and sustainability in promoting good governance and corporate citizenship. 	
Course Outcomes:		Mapped to PSO
	CO 1. Explain the concept, principles, theories, and models of Corporate Governance and its relevance to modern corporations. <i>Cognitive Levels: Remembering and Understanding.</i>	PSO 1

	CO 2. Describe the roles and responsibilities of directors, independent directors, and various board committees in ensuring transparency and accountability. <i>Cognitive Levels: Remembering and Understanding.</i>		PSO 1
	CO 3. Analyze issues related to shareholder activism, institutional investor roles, and protection of minority shareholders in India. <i>Cognitive Levels: Remembering, Understanding, Applying, and Analyzing.</i>		PSO 1
	CO 4. Design governance improvement strategies and CSR initiatives through the study of case examples from Indian and global contexts. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, and Evaluating and Create.</i>		PSO 1 PSO 3 PSO 4
Content:		No of hours	Mapped to CO Cognitive Level
Unit 1:	1.0 Overview of Corporate Governance Concept of Corporate Governance, OECD Principles of Corporate Governance, Issues in Corporate Governance, Corporate Governance and Stakeholders; Shareholder Activism and Changing role of Institutional Investors, Business Ethics vis-à-vis Corporate Governance, Theories of Corporate Governance, Models of Corporate Governance, International and Indian Committees on Corporate Governance, Corporate Governance Mechanism, Legislative Framework of Corporate Governance in India: Listed Companies, Unlisted Companies, PSUs, Banks and Insurance Companies.	15	CO1 K1 K2
Unit 2:	2.0 Corporate Governance and Board Committees Role of Board of Directors, Types of Directors under Companies Act 2013, Composition & Structure of Board, Selection and Appointment of Directors, Independent Directors – Functions, Duties, Separate Meetings, liabilities, Separation of Chairman and CEO, Performance Evaluation of the Board and Management, Board Committees – Audit Committee, Nomination and Remuneration Committee, Stakeholders Relation Committee, Corporate Social Responsibility Committee, Risk Mana	20	CO2 K1 K2

	gementCommittee (Constitution, Powers, Duties)			
Unit 3:	3.0 Corporate Governance and Investor Protection Rights of Shareholders under the Companies Act 2013, Rights of shareholders under SEBI (LODR) Regulations, 2015, Promoter / Controlling Shareholder, Role and Liabilities of Promoters, Majority and Minority Shareholders, Protection of rights of shareholders/investors In India, Investor Education & Protection Fund, Protection of Rights of Minority Shareholders, Institutional Investors and their Role in Promoting Good Corporate Governance.	15	CO3	K1 K2 K3 K4
Unit 4:	4.0 Corporate Social Responsibility Introduction, Need for CSR, Factors Influencing CSR, Triple Bottomline approach, Corporate Citizenship–Beyond law, Global Principles and Guidelines, Corporate Sustainability, Case studies on CSR in Goa and India.	10	CO4	K1 K2 K3 K4 K5 K6
Pedagogy:	Lecture/ Classroom Discussion/ Presentation/ Case Study/ Group Project or a combination of some of these. Sessions shall be interactive to enable peer group learning.			
Texts:	Muthy, C. S. V.: <i>Business Ethics: Text and Cases</i> ; Himalaya Publishing House, fully revised edition, 2018.			
References/ Readings:	1. Fernando, A. C.: <i>Business Ethics and Corporate Governance</i> ; Pearson Education. 2 nd Edition, 2012. 2. Fernando, A. C., Satheesh, E. K., & Muraleedharan, K. P.: <i>Corporate Governance: Principles, Policies and Practices</i> ; Pearson India, 3 rd Edition, 2017. 3. Hartman, L. P., & Chatterjee, A.: <i>Perspectives in Business Ethics</i> ; McGraw Hill Education; 3rd edition, 2017. 4. Velasquez, M. G.: <i>Business Ethics: Concepts and Cases</i> ; Pearson, 8 th Edition, 2021.			
Web Resources:	1. https://egyankosh.ac.in/bitstream/123456789/103456/1/Unit-1.pdf 2. https://egyankosh.ac.in/bitstream/123456789/6544/3/Unit-20.pdf 3. https://www.drishitias.com/to-the-points/paper4/corporate-governance-1 4. https://www.taxmann.com/post/blog/board-composition-and-independence-under-companies-act			

5. https://www.oecd.org/content/dam/oecd/en/publications/reports/2022/09/the-role-of-board-level-committees-in-corporate-governance_907d0a67/8a97a3f6-en.pdf

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Title of the Course	AI and ML for Business Management
Course Code	COM-6215
Number of Credits	04
Theory/Practical	Theory
Level	500
Effective from AY	2026-27
New Course	Yes
Bridge Course/ Value added Course	No
Course for advanced learners	No

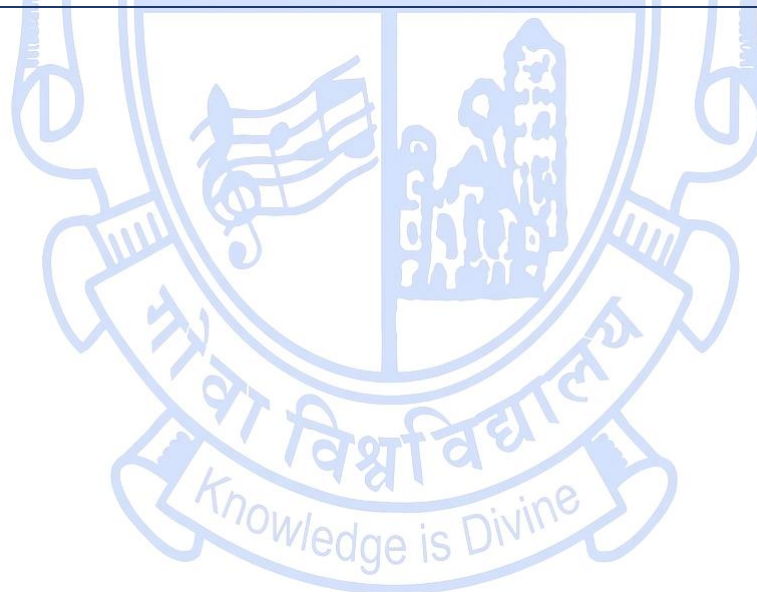
Pre-requisites For the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> To introduce key concepts, techniques, and terminologies of Artificial Intelligence (AI) and Machine Learning (ML) relevant to business. To understand how AI/ML drives decision-making, strategy, and value creation in business contexts. To foster the ability to apply AI/ML methods (data analytics, predictive modelling) to business problems. To enable critical evaluation of ethical, legal, and organisational challenges in implementing AI/ML in firms. 	
Course Outcomes:		Mapped to PSO
	CO 1. Recall foundational concepts of AI, ML, and business analytics. <i>Cognitive Levels: Remembering and Understanding.</i>	PSO 1, PSO 5, PSO 6
	CO 2. Explain the architecture, models, and frameworks of AI/ML in business settings. <i>Cognitive Levels: Remembering, Understanding.</i>	PSO 1, PSO 5. PSO 6
	CO 3. Apply AI/ML tools and techniques to real business data and case scenarios.	PSO 1, PSO 5,

	<i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing, Evaluating and create.</i>		PSO 6	
	CO 4. Analyze applications of AI/ML across functions such as marketing, operations, and finance. <i>Cognitive Levels: Remembering, Understanding ,Applying, Analyzing, Evaluating and create..</i>		PSO 1, PSO 5, PSO 6	
	CO 5. Evaluate the ethical, legal, and governance issues around AI/ML deployment in business <i>Cognitive Levels: Remembering, Understanding ,Applying, Analyzing, Evaluating and create.</i>		PSO 1, PSO 5, PSO 6	
Content:		No of hours	Mapped to CO	Cognitive Level
Unit 1:	1.0 Foundations of AI & ML in Business Introduction to Artificial Intelligence and Machine Learning: definitions, history, types (supervised, unsupervised, reinforcement)- Key concepts: features, labels, training, validation, overfitting, generalization-Business data types, sources, and pipelines: structured vs unstructured data-AI/ML ecosystem in business: ML frameworks, toolkits, cloud platforms-AI in business strategy, predictive analytics.	15	CO1 CO2	K1 K2
Unit 2:	2.0 Machine Learning Techniques & Algorithms for Business Linear models: linear regression, logistic regression-Tree-based models: decision trees, random forests, gradient boosting-Support Vector Machines, -Unsupervised learning: clustering , dimensionality reduction (PCA)-Model evaluation metrics: accuracy, precision, recall, F1, ROC curves-Overfitting, regularization, cross-validation.	15	CO3	K1 K2 K3 K4 K5 K6
Unit 3:	3.0 Business Applications of AI & ML Marketing & Customer Analytics: segmentation, churn prediction, recommendation systems-Finance & Risk Analytics: credit scoring, fraud detection, algorithmic trading-Operations & Supply Chain: demand forecasting, inventory optimisation, predictive maintenance-Human Resources: talent acquisition, performance analytics-Natural Language Processing in business: sentiment analysis, chatbots, text mining.	15	CO4	K1 K2 K3 K4 K5 K6

Unit 4:	4.0 Implementation, Governance, and Future Directions Ethical, legal, and regulatory issues: bias, fairness, privacy, explainability- Organizational readiness, change management, AI strategy-Emerging trends: deep learning, generative models, AutoML, AI as a service.	15	CO5	K1 K2 K3 K4 K5 K6
Pedagogy:	<ul style="list-style-type: none"> • Lecture • Hands-on Demonstrations and Practice Sessions • Guided Case Studies and Simulations • Individual and Group Assignments • Guest Lectures 			
Texts:	<ol style="list-style-type: none"> 1. Chandra, P. <i>Artificial Intelligence and Machine Learning: Fundamentals and Applications</i>; PHI Learning, 1st Edition, 2022. 2. Gupta, V. & Sharma, S. <i>Artificial Intelligence and Machine Learning for Business</i>; Dreamtech Press, 1st Edition, 2022. 3. Rao, P. C. <i>Business Analytics: An Application Focus</i>; PHI Learning, 1st Edition, 2013. 4. Saxena, A. <i>Artificial Intelligence for Business: Fundamentals, Use Cases, and Applications</i>; McGraw Hill Education, 1st Edition, 2023. 			
References/ Readings:	<ol style="list-style-type: none"> 1. Baesens, B. <i>Analytics in a Big Data World: The Essential Guide to Data Science and Its Applications</i>; Wiley, 1st Edition, 2014. 2. Dinesh Kumar, U. <i>Business Analytics: The Science of Data-Driven Decision Making</i>; Wiley, 2nd Edition, 2023. 3. Kang, M. & Choi, E. <i>Machine Learning: Concepts, Tools, and Data Visualization</i>; World Scientific, 1st Edition, 2021. 4. Mitchell, T. M. <i>Machine Learning</i>; McGraw Hill, 1st Edition, 1997. 5. Provost, F. & Fawcett, T. <i>Data Science for Business: What You Need to Know About Data Mining and Data-Analytic Thinking</i>; O'Reilly Media, 2nd Edition, 2023. 6. Rodriguez, K. <i>Artificial Intelligence for Business: An Implementation Guide Containing Practical and Industry-Specific Case Studies</i>; Routledge, 1st Edition, 2023. 7. Russell, S. & Norvig, P. <i>Artificial Intelligence: A Modern Approach</i>; Pearson, 4th Edition, 2020. 			

	<p>8. Sharda, R., Delen, D. & Turban, E. <i>Business Intelligence, Analytics, and Artificial Intelligence: A Managerial Perspective</i>; Pearson, 12th Edition, 2023.</p> <p>9. Velarde, J. & Eapen, M. <i>Artificial Intelligence and Machine Learning in Business Management: Concepts, Challenges, and Case Studies</i>; Routledge, 1st Edition, 2022.</p> <p>10. Winston, W. <i>Microsoft Excel Data Analysis and Business Modeling</i>; Pearson, 7th Edition, 2022.</p>
Web Resources:	<p>1. https://jisem-journal.com/index.php/journal/article/download/9741/4499/16276</p> <p>2. https://assets.ctfassets.net/zxds1jyme539/7KygPMCjMy0q2gE7J01HUu/bceb85e33fdc4df337100f32a71a0123/ML_For_Business_Leader_-_EBOOK_1.pdf</p> <p>3. https://www.nature.com/articles/s41599-025-04361-6</p> <p>4. https://api.pageplace.de/preview/DT0400.9781000432114_A41299545/preview-9781000432114_A41299545.pdf</p> <p>5. https://www.coursera.org/specializations/ai-for-business-wharton</p> <p>6. https://dokumen.pub/machine-learning-for-business-analytics-concepts-techniques-and-applications-in-rapidminer-9781119828792.html</p> <p>7. https://f1000research.com/articles/14-92/pdf</p>

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Title of the Course	Advertising and Sales Management
Course Code	COM-6216
Number of Credits	04
Theory/Practical	Theory
Level	500
Effective from AY	2025-2026
New Course	No
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites For the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> 1. To introduce the fundamentals of advertising and media planning. 2. To develop creativity skills for planning advertising strategies and evaluating campaigns. 3. To explain the principles of sales management, sales force administration, and motivation techniques. 4. To apply budgeting and sales control systems in managing sales operations. 	
Course Outcomes:		Mapped to PSO
	CO 1. Describe advertising concepts, Media Mix and Media strategies. <i>Cognitive Levels: Remembering, Understanding, Applying and Analyzing.</i>	PSO1 PSO3
	CO 2. Develop creative advertising strategies and assess campaign effectiveness for different media platforms. <i>Cognitive Levels: Remembering, Understanding, Applying and Analyzing.</i>	PSO1 PSO3

	CO 3. Analyze sales management functions including recruitment, training, compensation, and motivation of the sales force. <i>Cognitive Levels: Remembering, Understanding, Applying and Analyzing.</i>		PSO1 PSO3
	CO 4. Design and implement sales budgeting, quota setting, and performance evaluation systems for effective sales control. <i>Cognitive Levels: Remembering, Understanding, Applying and Analyzing.</i>		PSO1 PSO3
Content:		No of hours	Mapped to CO Cognitive Level
Unit 1:	1.0 Introduction to Advertising Management and Media for Advertising Advertising–Definition – Advertising as a tool for Communication -Advertising Objectives - Importance – Role of Advertising– Advertising and Publicity - Advertising Management Process - AIDA – DAGMAR- Classification and Types of Online Advertising. Media for Advertising – Need and Importance of Media Planning–Planning and Operations of Advertising Media– Media Selection (Media Mix) – Media Planning – Media Strategy – Media Research– Types of Media – Media Planning Process – Digital Media.	15	CO1 K1 K2 K3 K4
Unit 2:	2.0 Creativity and Campaign in Advertising Management Creativity in Advertising–Importance of Creativity in Advertising – Different perspectives of Advertising Creativity – Planning Creativity Strategy – Taking Creative Risk – Creative Process – Creative Strategy Development. Advertising Campaign - Planning an Advertising Campaign - Criteria for Choice - Evaluation of Advertising Campaign - Agency Client Relations - Preparation of The Campaign.	15	CO2 K1 K2 K3 K4
Unit 3:	3.0 Sales Management and Management of Sales Force Objectives of Sales Management - Exchange Process - Interdependence of Sales and Distribution - Key Decision Areas in Sales Management - Sales Management Cycle - Sales manager – Responsibilities of a Sales Manager – types of sales manager –	15	CO3 K1 K2 K3

	Essential qualities of an efficient Sales manager. Management of Sales Force – Setting the sales objectives – Recruitment and Selection – Training of Sales Force – Sales Force Compensation – Sales Force motivation – Sales Force Control.			K4
Unit 4:	4.0 Sales Budgeting and Sales Control Sales Budgeting - Purpose of Sales Budget - Methods of Sales Budgeting - Preparation of Sales Budget. Sales Control (Purpose of Sales Control - Sales Control System - Methods of Sales Control) - Sales Analysis (Marketing Cost Analysis - Sales Management Audit) - Sales Quotas (Purpose - Controlling Sales Person's Activities) - Types of Sales Quotas (Sales Volume Quotas - Methods of Setting Sales Volume Quotas) - Limitations of Sales Quotas - Administration of Quota System - Sales Territories - Developing Territories - Objectives and Criteria for Territory Formation - Purpose of Sales Territories.	15	CO4	K1 K2 K3 K4
Pedagogy:	<p>The following methods and forms of study are used in the course:</p> <ul style="list-style-type: none"> • Lectures, Classroom discussions and assignments based on reading and understanding of Advertising and Sales Management • Reading reference books in Advertising to understand the importance of Advertising, Media, Creativity, Advertising campaigns, • Review sessions of advanced areas in the course and the latest developments. 			
Texts:	<ol style="list-style-type: none"> 1. S. A. Chunawalla, <i>Sales Management</i>, Himalayan Publishing House; 8th Edition, 2025. 2. S. A. Chunawalla; <i>Advertising, Sales and Promotion Management</i>; Himalaya Publishing House; 6th Edition, 2022. 			
References/ Readings:	<ol style="list-style-type: none"> 1. Belch. George and Michael Belch, <i>Advertising and Promotion: An Integrated Marketing Communications Perspective</i>; McGraw Hill Education; India, 12th Edition, 2021. 2. Kavita Sharma, <i>Advertising: Planning and Decision Making</i>, Taxmann; India, 2011. 3. R. Krishnamoorthy; <i>Personal Selling and Sales Management</i>; Himalaya Publishing House; 1st Edition, 2015. 4. Richard R. Still, Edward W. Cundiff, Norman A. P. Govoni, and Sandeep Puri; <i>Sales and Distribution Management</i>; Pearson Education; India, 6th Edition, 2017. 			

	<ol style="list-style-type: none"> 5. S. A. Chunawalla and K.C Sethia, <i>Advertising: An Introduction Text</i>, Himalaya Publishing House; 6th Edition, 2024. 6. Still, Richard R., Edward W. Cundiff, Norman A. P. Govoni and Sandeep Puri; <i>Sales Management: Decisions, Strategies, and Cases</i>; Pearson Education; 7th Edition, 2024.
Web Resources:	<ol style="list-style-type: none"> 1. http://egyankosh.ac.in/handle/123456789/38388 2. http://egyankosh.ac.in/handle/123456789/15404 3. http://egyankosh.ac.in/handle/123456789/38409 4. https://nptel.ac.in/courses/110/105/110105122/ 5. http://egyankosh.ac.in/handle/123456789/38407 6. Advertising and Promotion by Chris Hackley 7. https://www.pdfdrive.com/advertising-advertising-and-promotion-communicating-brandse33486240.html 8. Advertising Management Theory and Practice by Kyle Hill 9. https://www.pdfdrive.com/advertising-management-theory-and-practice-e53503768.html 10. Consumer Behavior and Advertising Management by Matin A. Khan https://www.pdfdrive.com/consumer-behavior-and-advertising-management-e156849603.html 11. Selling and Sales Management by David Jobber and Geoffrey Lancaster 12. https://www.pdfdrive.com/selling-and-sales-management-8th-e11572.html 13. Sales Management (Marketing Series: Practitioner) by CHRIS NOONAN 14. https://www.pdfdrive.com/sales-management-marketing-series-practitioner-e159854171.html

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Title of the Course	Customer Relationship Management
Course Code	COM-6217
Number of Credits	4
Theory/Practical	Theory
Level	500
Effective from AY	2025-26
New Course	No
Bridge Course/ Value added Course	No
Course for advanced learners	No

Pre-requisites For the Course:	Nil	
Course Objectives:	<ol style="list-style-type: none"> 1. To understand the fundamentals of CRM and factors for successful implementation. 2. To develop effective CRM strategies based on customer preferences and service quality. 3. To evaluate and implement CRM solutions to create value for customers and organizations. 4. To apply CRM concepts in service industries and through E-CRM platforms. 	
Course Outcomes:		Mapped to PSO
	CO 1. Analyze business drivers and critically evaluate the factors required to implement a CRM application successfully in an organization. <i>Cognitive Levels: Remembering, Understanding, Applying, Analyzing</i>	PSO 1 PSO 2
	CO 2. Design customer relationship management strategies by understanding customers' preferences for the long-term sustainability of the Organizations.	PSO 1 PSO 2

	<i>Cognitive Levels: Remembering, Understanding ,Applying, Analyzing</i>		PSO 6
	CO 3. Evaluate and implement CRM solutions to create value for customers and the organization effectively. <i>Cognitive Levels: Remembering, Understanding ,Applying, Analyzing, Evaluating.</i>		PSO 1 PSO 3 PSO 7
	CO 4. Apply and assess CRM practices in service industries and E-CRM platforms to optimize customer relationships and organizational outcomes. <i>Cognitive Levels: Remembering, Understanding ,Applying, Analyzing, Evaluating.</i>		PSO 1 PSO 5 PSO 7
Content:		No of hours	Mapped to CO Cognitive Level
Unit 1:	1.0 Introduction to CRM Definition, concepts, and evolution of CRM; Objectives, need, essential features, components, and types of CRM; Benefits of CRM to the organization, customers, and market; limitations of CRM, Success Factors of CRM and CRM myths.	15	CO1 K1 K2 K3 K4
Unit 2:	2.0 CRM Process and Developing CRM Strategy Introduction and objectives of CRM process; The CRM cycle: Assessment Phase, Planning Phase, The Executive Phase; Units in CRM, 4C's (Elements) of CRM process; CRM process for marketing organization; Stakeholders in CRM, Developing CRM Strategy: Role of CRM in business strategy, Understanding Service Quality- Technical and Functional, Dimensions of Service Quality; Managing Customer Communications.	15	CO2 K1 K2 K3 K4 K6
Unit 3:	3.0 The Value Creation Process CRM Implementation The value that the customer receives: the nature of value, value proposition, value assessment; The value that an organization receives: customer profitability, customer acquisition and its economics, customer retention, and its economics; Choosing the right CRM solution; Framework for Implementing CRM: A step-by-step Process: Five phases of CRM projects- development customizations; beta test and data import; train and retain; roll out and system hand-off; support	15	CO3 K1 K2 K3 K4 K5

Unit 4:	4.0 CRM in Service Industry and E-CRM Status of CRM in service industry in India; Relevance of CRM for hospital services; CRM in banking and financial services; CRM in the insurance sector; The past, present, and future of CRM; An insight into E-CRM: need and key features for E-CRM, basic requirement of E-CRM; CRM links in E-business: E-Commerce and customer relationships on the internet.	15	CO4	K1 K2 K3 K4 K5
Pedagogy:	The pedagogy for this course constitutes a mixture of Interactive Lectures, Case study, Assignment, Presentations, Group Discussions, Role-plays, Class Activities and Lab Activities.			
Texts:	<ol style="list-style-type: none"> 1. Adrian Payne: HANDBOOK OF CRM: Achieving Excellence in Customer Management; Butterworth-Heinemann. 1st Edition, 2005 2. Jerry Fjermestad and Nicholas Romano: Electronic Customer Relationship Management; Routledge. 1st Edition, 2015 3. John Gosney and Thomas Boehm: Customer Relationship Management Essentials; Prima Tech, 2000. 4. Judith, W.: Customer Relationship Management: Getting it Right; Pearson Education. 4th Impression, 2009 			
References/ Readings:	<ol style="list-style-type: none"> 1. Kavitha, B.; Customer Relationship Management; Orange Books Publication, Chhattisgarh, 2020. 2. Mohamed, H. P. and Sagadevan, A.: Customer Relationship Management: A Step by Step Approach; Vikas Publishing House, New Delhi. 1st Edition, 2003 3. Sheela Rani: Customer Relationship Management; Margham Publications, Chennai. 1st Edition, 1999 			
Web Resources:	<ol style="list-style-type: none"> 1. II Semester - DCOE28 - Customer Relationship Management.pdf 2. Customer Relationship Management (CRM): Introduction, What is, Objectives, Notes, Examples 3. Customer Relationship Management - BA8003 Anna University - Important Questions Answers, Question Paper, Lecture Notes, Study Material 			

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