

गोंय विद्यापीठ

ताळगांव पठार,

गोंय - ४०३ २०६

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(Accredited by NAAC)

GU/Acad -PG/BoS -NEP/2025-26/173

Date: 26.06.2025

CIRCULAR

The Academic Council & Executive Council of the University has approved Ordinance OA-35A relating to PG Programmes offered at the University campus and its affiliated Colleges based on UGC 'Curriculum and Credit Framework for Postgraduate Programmes'. Accordingly, the University has proposed introduction of Ordinance OA-35A from the Academic year 2025-2026 onwards.

The Programme Structure and Syllabus of Semester I and II of the **Master of Commerce (M.Com.)** Programme approved by the Academic Council in its meeting held on 13th & 14th June 2025 is 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 Affiliated Colleges offering the Master of Commerce (M.Com.) Programme.

Copy to:

1. Chairperson, BoS in Commerce, Goa Business School.
2. Programme Director, M.Com., Goa University.
3. Controller of Examinations, Goa University.
4. Assistant Registrar Examinations (PG), Goa University.
5. Director, 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	COM-5000	Advanced Financial Management	4	400
2	COM-5001	Advanced Corporate Accounting	4	400
3	COM-5002	Entrepreneurship and Venture Capital	4	400
4	COM-5003	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	COM-5201	Capital Markets and Stock Exchange Operations	4	400
2	COM-5202	Financial Services Operations	4	400
BUSINESS MANAGEMENT				
3	COM-5203	Human Resource Management	4	400
4	COM-5204	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	

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

SEMESTER -I

Discipline Specific Core 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
Module 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
Module 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
Module 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>			
Module 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/webmodules/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
Module 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
Module 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
Module 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
Module 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/webmodules/Corporate%20and%20Management%20Accounting.pdf

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
Module 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
Module 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
Module 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>].			
Module 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. Suna Lowe Nielsen, Kim Klyver, Majbritt Rostgaard Evald, & Torben Bager, <i>Entrepreneurship in Theory and Practice: Paradoxes in play</i>. Edward Elger. 2015. 2. Howard Fredrick, Allan O’Conner, & Donald F. Kuratko, <i>Entrepreneurship</i>, Cengage Learning. 2016. 3. Andrew Metrick & Ayako Yasuda, <i>Venture Capital & the Finance for Innovation</i>, Wiley. 2018. 4. Douglas J. Cumming & Sofia A. John, <i>Venture Capital and Private Equity Contracting: An International</i> 			

	<i>Perspective</i> , Elsevier. 2017.
Web Resources:	<p>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.</p> <p>https://ivca.in/ / https://nvca.org/ / https://en.wikipedia.org/wiki/Venture_capital</p> <p>https://www.youtube.com/channel/UCmdI-Y9DGqIUzVXGZ-o1pOQ</p> <p>https://libguides.stanford.edu/venture-capital-and-private-equity</p> <p>https://medium.com/venture-evolved/resources-for-those-interested-in-venture-capital-and-private-equity-3964d0734273</p> <p>https://www.rug.nl/ggdc/historicaldevelopment/maddison/?lang=en</p> <p>https://www.youtube.com/watch?v=Tid0n-PdCiE</p> <p>https://www.youtube.com/c/SharkTankAustralia</p> <p>https://www.youtube.com/channel/UCREgA-BmOocJ9Is_bZV6aJQ</p> <p>https://www.youtube.com/channel/UCDAzmE9V4Xw5CdLkn3pvO3A</p>

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
Module 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
Module 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
Module 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.			
Module 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. Luthans, Fred, Luthans, Brett C. & Luthans, Kyle W. <i>Organizational Behavior: An Evidence-Based Approach</i>. 			

Readings:	<p>Information Age Publishing, India, 14th Edition, 2020.</p> <ol style="list-style-type: none"> 2. Newstrom, John W. Organisational Behaviour. Tata McGraw-Hill Publishing Company Limited, 12th Edition, 2017. 3. Parikh, Margie & Gupta, Rajen. Organisational Behaviour. McGraw Hill Education, 1st Edition, 2017. 4. Stoner, James A.F., Freeman, R. Edward & Gilbert, Daniel R. Management. Prentice Hall Inc., New Jersey, 6th Edition, 2018. 5. Wehrich, Heinz & Koontz, Harold. Management: A Global Perspective. Tata McGraw-Hill Publishing Company Limited, 10th Edition, 1994. 6. Chandan, Jit S. Organisational Behaviour. Vikas Publishing House, New Delhi, 2018.
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

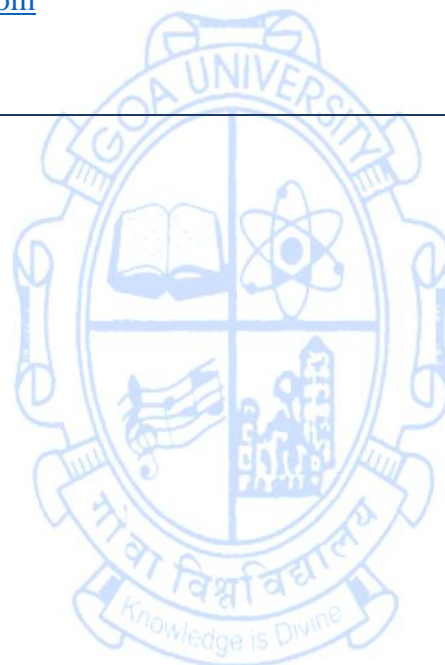
Discipline Specific Elective Courses

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
Module 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
Module 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
Module 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
Module 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) Module</i>, Workbook from NSE Financial Markets: A Beginners' Module, Workbook from NSE, 2022. 3. Dr. Preeti Singh, <i>Investment Management</i>, Himalaya Publishing House, 12th Edition, 2023. 4. M. Y. Khan, <i>Indian Financial System</i>, McGraw Hill; 11th Edition, 2019. 5. O.P. Agarwal, <i>Security Analysis and Investment Management</i>, Himalaya Publishing House, 3rd Edition, 2019. 			
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.com 2. www.nseindia.com 3. www.moneycontrol.com 4. www.economictimes.com 5. www.financialexpress.com 6. www.equitymaster.com 7. www.myiris.com



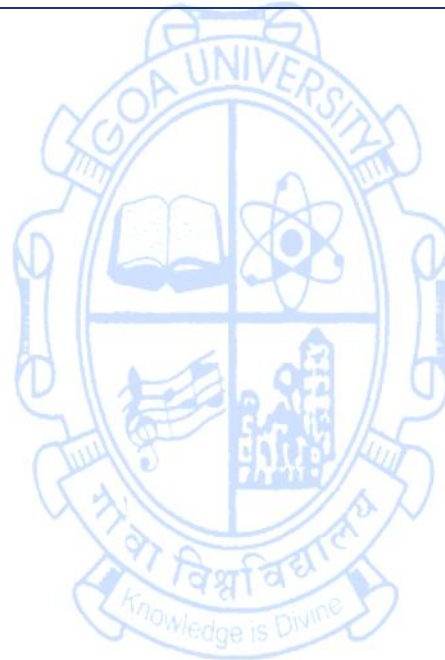
Title of the Course	Financial Services Operations	
Course Code	COM-5202	
Number of Credits	04	
Theory/Practical	Theory	
Level	400	
Effective from AY	2025-2026	
New Course	No	
Bridge Course/ Value added Course	No	
Course for advanced learners	No	
Pre-requisites for the Course:	Nil	
Course Objectives:	<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
Module 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
Module 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
Module 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>Module 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 Module. 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>



Title of the Course	HR Analytics	
Course Code	COM-5203	
Number of Credits	4	
Theory/Practical	Theory/Practical	
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
Module 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
Module 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
Module 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
Module 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/ 			

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
Module 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
Module 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
Module 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
Module 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. Hill, C. W. L., & Jones, G. R. <i>Strategic Management: An Integrated Approach</i>. Cengage Learning, 13th edition, 2020. 2. Wheelen, T. L., & Hunger, J. D. <i>Strategic Management and Business Policy: Globalization, Innovation and Sustainability</i>. Pearson, 16th edition, 2023. 3. David, F. R. <i>Strategic Management: Concepts and Cases</i>. Pearson, 18th Edition, 2023. 4. Grant, R. M. <i>Contemporary Strategy Analysis</i>. Wiley, 12th Edition, 2024.
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/

SEMESTER-II

Discipline Specific Core 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 behaviour 4. 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
Module 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 CO2 CO3 K1 K2 K4
Module 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 CO4 CO6 K1 K2 K4
Module 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 CO5 K1 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
Module 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"> 1. Philip Kotler, Gary Armstrong, John Saunders, & Veronica Wong, <i>Principles of Marketing</i>, Pearson. 19th Edition, 2023 2. Hayden Noel, <i>Consumer Behaviour</i>, AVA Publishing.2nd Edition, 2020 			
References/ Readings:	<ol style="list-style-type: none"> 1. Philip Kotler, Gary Armstrong, John Saunders, & Veronica Wong, <i>Principles of Marketing</i>, Pearson. 19th Edition, 2023 2. Peter Gentsch, <i>AI in Marketing, Sales and Service</i>, Palgrave, Macmillan.1st Edition, 2019 3. Paul Hague, <i>A Practical Guide to Market Research</i>, Grosvenor House Publishing Ltd.2nd Edition, 2017 4. 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=KKY40AETD04 / 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 liability, and apply them to practical scenarios	PSO1, PSO3, PSO4

	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
Module 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
Module 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
Module 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
Module 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>) Tax Planning, Tax Avoidance, Tax Evasion, and Tax Management. Filing of Income tax returns.	20	CO1 CO2 CO3 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/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. Singhanian, et al., <i>Direct Taxes: Planning and Management</i>, Taxman Publication, New Delhi. (Latest Edition).
References/ Readings:	<ol style="list-style-type: none"> 1. Singhanian, V. K., <i>Students' Guide to Income Tax</i>, Taxmann Publications, New Delhi. (Latest Edition). 2. Singhanian, 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

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
Module 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
Module 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)			
Module 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
Module 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. S. Kevin. (2015). Security Analysis and Portfolio Management, 2nd edition. Delhi: PHI Learning Pvt. Ltd. 3rd Edition, 2018.			

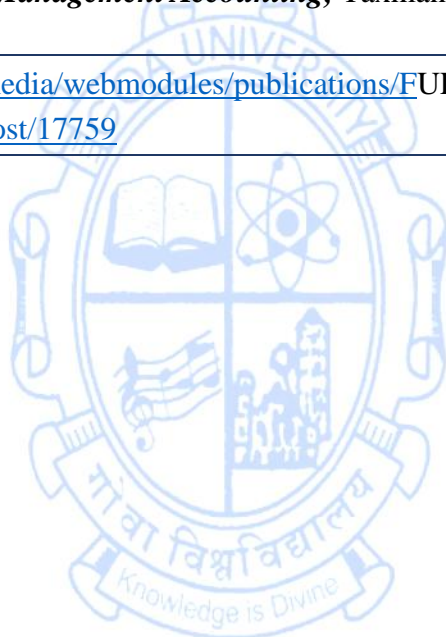
	<ol style="list-style-type: none"> 2. D. E. & Jordan, R. J. <i>Security Analysis and Portfolio Management</i>, Pearson Education India, 7th Edition, 2018 3. Graham, N., & Dodd, D. L. <i>Security Analysis</i>. McGraw-Hill Education, 6th Edition, 2017 4. Ranganatham and Madhumathi, M. <i>Investment Analysis and Portfolio Management</i>. Pearson Education India, 2nd Edition, 2012 5. Reilly, F. K., & Brown, K. C. <i>Analysis of Investment and Management of Portfolios</i>. Cengage Learning, 9th Edition, 2012
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/webmodules/Final_FSM_Book_DecSession.pdf

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
Module 1:	<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.	10	CO1	K1 K2
Module 2:	<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>) <i>Standard costing</i> – definition, significance, applications, various types of	18	CO2 CO5	K1 K2 K3 K4 K5 K6

	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>) <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>)			
Module 3:	<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.	18	CO3	K1 K2 K3 K4 K5 K6
Module 4:	<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.	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/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf 2. https://www.icai.org/post/17759



Discipline Specific Elective 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
Module 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
Module 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
Module 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
Module 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. S.L. Gupta. <i>Financial Derivatives: Theory, Concepts and Problems</i>. PHI Learning, 2nd Edition, 2017. 2. N.R. Parasuraman. <i>Fundamentals of Financial Derivatives</i>. Wiley India, 3rd Edition, 2014.
References/ Readings:	<ol style="list-style-type: none"> 1. John C. Hull. <i>Options, Futures and Other Derivatives</i>. Pearson, 11th Edition, 2021. 2. Robert A. Jarrow & Arkadev Chatterjea. <i>An Introduction to Derivative Securities, Financial Markets, and Risk Management</i>. World Scientific, 3rd Edition, 2024. 3. Andrew M. Chisholm. <i>Derivatives Demystified: A Step-By-Step Guide to Forwards, Futures, Swaps, and Options</i>. Wiley, 4th 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

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 In	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
Module 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
Module 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
Module 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
Module 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-module-on-mutual-funds-pdf-free.html?reader=1>
3. <https://pdfcoffee.com/download/ncfm-mutual-fund-begginer-module-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-anniversary-edition-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>

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
Module 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
Module 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
Module 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
Module 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. 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. 2. Lovelock, C. and Wirtz, J. <i>Services Marketing: People, Technology, Strategy</i>. World Scientific, 9th Edition, 2022.
References/ Readings:	<ol style="list-style-type: none"> 1. Hoffman & Bateson. <i>Service Marketing: Concept, Strategies and Cases</i>. Cengage Learning, 6th Edition, 2024. 2. Christopher Lovelock, Jochen Wirtz. <i>Services Marketing</i>. Pearson, 9th Edition, 2018. 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/



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
Module 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
Module 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
Module 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
Module 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. Paul, J. & Aserkar, R. <i>International Business</i>. McGraw Hill, 3rd Edition, 2021. 3. K. Aswathappa. <i>Essentials of Business Environment: Text, Cases & Exercises</i>. Himalaya Publishing, 17th 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. Paul Wetherly & Dorron Otter. <i>The Business Environment: A Global Perspective</i>. Oxford University Press, 4th Edition, 2018. 3. John Brinkman & José Navarro. <i>Unlocking the Business Environment</i>. Routledge, 1st Edition, 2007.
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