



SYLLABUS

(CW+CW)

CREDIT-COURSE MATRIX

Semester	Credits (4 Core Courses)	Credits (3 DCE Courses to be opted out of 7 offered DCE courses)	Total Credits
1 st	16	9	25
2 nd	16	9	25
3 rd	16	9	25
4 th	18	9	27
Total Credits			102

Note: The syllabus of the courses which were retained from previous curriculum has been changed to the extent of 30-40%.



MBA-FM

1st SEMESTER



MANAGEMENT AND ORGANIZATIONAL BEHAVIOUR		
SEMESTER: 1 st	COURSE CODE: MBAFCOB125	COURSE TYPE: CORE (4 CREDITS)
SUMMATIVE ASSESSMENT = 72	FORMATIVE ASSESSMENT= 28	PASS PERCENTAGE = 40

Course Description
<i>This course explores the multiplicity of interrelated factors which influence the behavior and performance of people as members of work organizations. The course deals with theories of organizations, study of individual behavior and attitude and its implications at workplace, perception, group dynamics and the motivational framework applicable to organizations.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Recognize the application of management thought to the current work scenario in the organizations. CLO2: Manage the process of perception to improve organizational performance. CLO3: Gain insights into the learning process and its implications for work. CLO4: Apply the theories of work motivation to improve employee performance in the organizations.

Unit-I

Evolution of Management Thought-Classical, Behavioral and Management Science Approaches; The Hawthorne Studies; Systems and Contingency Approach for understanding organizations; Application of Management thought to the current scenario; Managerial Process, Functions; Managerial Skills and Roles in Organizations, Organizational Structure.

Unit-II

Fundamental Concepts of Organizational Behavior; The role of OB in Management; Foundations of Individual Behavior, Personality-Meaning; Development of Personality; Personality Determinants; the “Big Five” Personality Traits; Emotional Intelligence. Perception- Nature and importance; Factors influencing perception; Managing the Perception Process.

Unit-III

Learning- Components of learning process; Theoretical process of learning- Classical Conditioning; Operant Conditioning; Cognitive and Social Learning Theory. Attitude: Nature and dimensions; Components and functions of attitude, Formation and attitude change.

Unit-IV

Motivation in organizations: Nature and importance; The motivational framework; The content theories of work motivation- Maslow’s Need Hierarchy Theory; The Dual Structure Theory of Motivation; Process theory of work motivation- Vroom’s Expectancy Theory; J. Stacy Adam’s Equity Theory, Leadership and Group Dynamics.

**CLO-PLO MATRIX: MANAGEMENT AND ORGANIZATIONAL BEHAVIOUR**

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	2	2	2	2	2	2	2	2.1
CLO2	3	3	3	2	3	2	2	2	2	2	2.4
CLO3	3	2	3	2	3	2	2	2	2	2	2.3
CLO4	3	3	3	2	3	2	2	2	2	3	2.5
Average (PLO)	3	2.5	2.75	2	2.75	2	2	2	2	2.25	2.33

Note: The list of cases and specific references will be announced by the concerned faculty in the class at the beginning of the semester.

Suggested Readings:

1. Griffin & Houghton, Fundamentals of Management, Mifflin Company, Boston New York, U.S.A
2. Hersey, Balanchard & Johnson, Management of Organizational Behavior, Pearson Education, New Delhi
3. Stephen Robins, Organizational Behavior, Pearson Education, New Delhi
4. Fred Luthans, Organizational Behavior, McGraw-Hill



FINANCIAL ACCOUNTING		
SEMESTER: 1 st	COURSE CODE: MBAFCFA125	COURSE TYPE: CORE (4 CREDITS)
SUMMATIVE ASSESSMENT = 72	FORMATIVE ASSESSMENT= 28	PASS PERCENTAGE = 40

Course Description
<i>This course provides a foundational understanding of financial accounting and covers the essential aspects of the accounting cycle, including the recording, classification, and summarization of financial transactions. It delves into the reconciliation of bank statements, and understanding the treatment of depreciation, provisions, and reserves. The course also addresses the rectification of accounting errors and the preparation of final accounts, equipping students with the skills necessary for accurate financial reporting.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Gain insights about the accounting system and steps in accounting cycle. CLO2: Demonstrate proficiency in recording transactions using the double-entry system in journal, ledger, and preparing accurate trial balances and bank reconciliation statements. CLO3: Differentiate between the methods of depreciation and demonstrate their practical application. CLO4: Demonstrate proficiency in preparing financial statements and financial reporting.

Unit-I

Accounting: Meaning and Objectives, Accounting concepts and conventions, Systems of accounting. Capital and revenue expenditures and receipts, Accounting policies, Accounting Cycle. Indian accounting standards-brief explanation, Accounts and Recording of Transactions: Classification of accounts, Journalizing and Sub-division of Journal.

Unit-II

Ledger and Trial Balance: Posting from Journal to ledger and vice versa, Preparation of ledger accounts, Trail Balance-meaning, objectives methods; Types and rectification of errors; Bank Reconciliation Statement: Preparation and its significance.

Unit-III

Depreciation: Concept and Purpose, Factors in the measurement of depreciation, Accounting treatment, Methods of providing depreciation- Straight line method and Diminishing balance method, Change in the method of depreciation; Accounting for Bills of Exchange- entries in the books of drawer and drawee including dishonour, renewal and endorsement of bills.

Unit-IV

Final Accounts of sole proprietors and partnerships: Meaning, Significance and preparation of Trading Account, Profit and Loss Account and Balance Sheet, Adjusting, transfer and closing entries, Liquidity and permanence order of preparing balance sheet; Financial reporting- concept, objectives and features; International financial reporting standards-need and benefits.

**CLO-PLO MATRIX: FINANCIAL ACCOUNTING**

CLOs	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO10	Average (CLO)
CLO1	3	2	2	2	3	2	2	2	2	2	2.2
CLO2	3	3	3	2	3	2	2	2	2	3	2.5
CLO3	3	2	3	2	3	2	2	2	2	2	2.3
CLO4	3	3	3	3	3	2	2	2	2	3	2.6
Average (PLO)	3	2.5	2.75	2.25	3	2	2	2	2	2.5	2.4

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. T. S. Grewal, Financial Accounting, S. Chand.
2. Heitger L.E. & Matulich Serge, Financial Accounting, McGraw Hill.
3. Wild and Singh, Financial Accounting, McGraw Hill.
4. R. Narayanaswamy, Financial Accounting: A Managerial Perspective, Prentice Hall of India.



QUANTITATIVE METHODS IN MANAGEMENT		
SEMESTER: 1st	COURSE CODE: MBAFCQM125	COURSE TYPE: CORE (4 CREDITS)
SUMMATIVE ASSESSMENT = 72	FORMATIVE ASSESSMENT= 28	PASS PERCENTAGE = 40

Course Description
<i>This course is designed to provide a rigorous introduction to the principles, techniques, and tools of operations research, equipping students with the skills needed to tackle complex decision-making problems across various industries. The course emphasizes the application of mathematical and analytical methods to make optimal decisions.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Apply the tools and techniques of optimal managerial decision making. CLO2: Use various optimization techniques, including linear programming and network analysis, to solve complex decision-making problems. CLO3: Utilize the models to solve practical problems of business decision making for efficient management and control of the organizations. CLO4: Make informed, data-driven decisions while considering practical and ethical implications.

Unit-I

Mathematical basis of Managerial decisions - An overview; Scientific approach to Quantitative techniques and Model Building; Scope of Quantitative methods in management; Functions and their managerial application (linear & quadratic functions); Concept of Derivative of functions and its managerial applications for finding maxima and minima (functions of single variable only); Game Theory: Zero sum games – Pure and mixed strategies (matrices reducible to 2×2).

Unit-II

Basic concepts of Probability, Applications of addition rule and multiplication rule of probability- simple situation problems; Numerical problems on Bayes' theorem- the special case of multiplication rule; Elementary characteristics and simple situation applications of discrete and continuous probability distribution:-Binomial, Poisson and Normal probability Distribution only; Queuing theory: Elementary characteristics and simple situation applications

Unit-III

Linear Programming: Concept and formulation/ structuring of Linear programming problems; Graphical Method to Linear programming problems (Maximization and Minimization cases), Simplex method to linear programming problems(Involving Slack Variables only); Transportation problem: Initial basic feasible solution methods, Modified approximation method for finding optimal solutions to transportation problems; Basic concepts in Assignment problems – Hungarian assignment method for optimal assignment.

Unit-IV

Introductory concepts in network analysis: Program Evaluation and Review Technique (PERT) / Critical Path Method (CPM) and their managerial applications; Computations in PERT networks- finding earliest/ latest times and floats for activities; Probability considerations in PERT networks; Elementary PERT/ CPM – Cost Analysis, Time-cost tradeoff in network analysis; Decision theory: criteria for managerial decisions under uncertain and probabilistic kinds of decision-making environments; Calculation of EMV and EVPI.

**CLO-PLO MATRIX: QUANTITATIVE METHODS IN MANAGEMENT**

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	3	3	2	3	2	2	2	2	3	2.5
CLO2	3	3	3	2	3	2	2	2	2	3	2.5
CLO3	3	3	3	2	3	2	2	2	2	3	2.5
CLO4	3	3	3	2	3	2	2	2	2	3	2.5
Average (PLO)	3	3	3	2	3	2	2	2	2	3	2.5

Note: The list of cases and specific references will be announced by the concerned faculty in the class at the beginning of the semester.

Suggested Readings:

1. N.D.Vohra: Quantitative Techniques in Management, Tata McGraw Hill, New Delhi.
2. M. Ragavachari: Mathematics for Management, McGraw Hill, New Delhi.
3. S.P. Gupta and M.P. Gupta, Business Statistics, Sultan Chand, New Delhi.
4. R. Levin and D. Rubin, Statistics for Management, Prentice Hall Inc.



BUSINESS ECONOMICS		
SEMESTER: 1 st	COURSE CODE: MBAFCBE125	COURSE TYPE: CORE (4 CREDITS)
SUMMATIVE ASSESSMENT = 72	FORMATIVE ASSESSMENT= 28	PASS PERCENTAGE = 40

Course Description
<i>Business Economics is a fundamental course that explores the application of economic theories and methodologies to solve practical business problems. The course examines how economic principles can be used to inform managerial decisions, optimize resource allocation, and improve business performance. The course also delves into the dynamics of business cycles and their impact on economic stability and growth.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Apply the concepts of Business Economics, including consumer behavior theories using both cardinal and ordinal utility approaches. CLO2: Apply key economic concepts such as the Law of Demand, Elasticity of Demand, Production Functions, and Cost Analysis in decision-making. CLO3: Evaluate different market structures like Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly. CLO4: Explain macroeconomic phenomena using relevant economic theories, and analyze their implications for managerial decisions.

Unit-I

Meaning, Nature, Scope of Business Economics; Application and Limitations; Consumer's Behavior: Utility Analysis- Cardinal Approach: Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility and Consumer Equilibrium. Ordinal Approach: Indifference Curve, Budget Line and Consumer Equilibrium. Demand Analysis- Law of Demand, Elasticity of Demand, Measurement and application of Elasticity of Demand.

Unit-II

Production Function and Cost Analysis: Concept of Production Function. Law of Variable Proportions; Law of Returns to Scale; Properties of Cobb-Douglas and CES production Function; Cost minimizing input choice; Short-run and Long-run cost Function- traditional and modern approach.

Unit-III

Market Structures: Short-run and Long-run price-output determination under Perfect Competition, Monopoly and Monopolistic Competition; Oligopoly- Cournot and Stackelberg Model, Cartels and Price Leadership.

Unit-IV

Business Cycle: Nature and Phases; Theories- Psychological, Profit, Monetary, Innovation, Cobweb, Samuelson and Hicks theories; Inflation- Classification and Causes, Inflationary Gap, Deflationary Gap and Elimination Principle.

**CLO-PLO MATRIX: BUSINESS ECONOMICS**

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	2	2	1	2	1	1	2	1.8
CLO2	3	3	3	2	3	2	2	1	2	3	2.4
CLO3	3	2	3	1	3	2	1	1	1	2	1.9
CLO4	3	3	3	2	3	2	2	2	2	3	2.5
Average (PLO)	3	2.5	2.75	1.75	2.75	1.75	1.75	1.25	1.5	2.5	2.2

Note: The list of cases and specific references will be announced by the concerned faculty in the class at the beginning of the semester.

Suggested Readings:

1. W.J. Baumol: Economic Theory & Operations Analysis, Prentice Hall Inc., New Delhi.
2. Chopra: Managerial Economics, Tata McGraw Hill, New Delhi.
3. Keat, G. Paul, Philips and K. Y. Young: Managerial Economics, Prentice Hall, New Jersey.
4. K. Macmillan: Modern Micro Economics, New York.



INDIAN FINANCIAL SYSTEM		
SEMESTER: 1 st	COURSE CODE: MBAFDIF125	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course offers a comprehensive exploration of the financial system, with a focus on the Indian context. It covers the significance, structure, and functions of financial systems, including the role of financial instruments and markets. The course delves into both money and capital markets, examining their components, functions, and historical development in India. Additionally, it provides an in-depth analysis of financial institutions, including commercial banks, the Reserve Bank of India, development financial institutions, and non-banking financial companies. This course equips students with the knowledge and skills necessary to understand and navigate the complexities of financial systems and institutions.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Explain the significance, structure, and functions of financial systems, with a particular emphasis on the Indian financial system and financial dualism. CLO2: Demonstrate a solid know-how of money and capital markets, including the various financial instruments and their roles in the economy. CLO3: Critically analyze the functions and management of different types of financial institutions.

Unit - I

Financial Systems- Significance, Functions and structure of financial system, Indian financial system, Financial Dualism. Money Market- Meaning and Functions, Constituents of Money Market- Call Money Market, Treasury Bill Market, Certificate of Deposit Market, Commercial Bills Market and Commercial Paper Market. Reserve Bank of India: Role and Functions.

Unit – II

Capital Market: History of Indian capital market, Classification and functions of capital market. Primary market: Methods of capital issue- Public issue through prospectus, Book building, Offer for sale, Private Placement and Rights issue, Pricing of capital issues, Secondary Market; Types of stock exchanges, Organization and management of stock exchanges, Role of Securities and Exchange Board of India (SEBI) in Indian Securities Market, Listing of securities, Trading and settlement mechanism

Unit – III

Financial Institutions: Commercial Banks: Functions and management, Development Financial Institutions: Types, Role, functions, Non-Banking Financial Companies (NBFCs): Concept, Types, Role and functions, Regional Rural Banks: Role and Functions, Insurance: Life and Non-life insurance; Insurance Regulatory and Development Authority of India (IRDAI): Role and Functions, Mutual Funds: Concept and Classification, Role of Association of Mutual Funds in India (AMFI).

**CLO-PLO MATRIX: INDIAN FINANCIAL SYSTEM**

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	3	2	3	2	2	1	1	2	2.1
CLO2	3	3	3	2	3	2	2	2	2	3	2.5
CLO3	3	2	3	2	3	2	2	1	1	2	2.1
Average (PLO)	3	2.33	3	2	3	2	2	1.33	1.33	2.33	2.23

Note: Cases Studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Pathak, Bharti V., The Indian Financial System, Pearson Education, India.
2. Khan, M. Y., Indian Financial System, Tata McGraw Hill, New Delhi.
3. Bhole, L. M. Indian Financial System; Tata McGraw Hill, New Delhi.
4. Varshney, P.N., Indian Financial System, Sultan Chand & Sons, New Delhi.



DATA ANALYSIS USING EXCEL		
SEMESTER: 1 st	COURSE CODE: MBAFDDA125	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course offers a comprehensive introduction to Microsoft Excel as a powerful tool for data analysis and decision-making. It equips students with practical skills in spreadsheet management, data organization, use of formulas and functions, chart creation, and advanced tools such as PivotTables and What-if Analysis. The course emphasizes hands-on learning to apply Excel in real-world data analytics scenarios.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Effectively navigate and utilize Microsoft Excel's interface for basic and intermediate data operations. CLO2: Apply a variety of functions and formulas to perform calculations, analyze data, and automate tasks using tools like AutoFill, conditional functions, and What-if Analysis techniques. CLO3: Visualize and summarize data through the creation of charts and PivotTables, and perform advanced operations to support data-driven decision-making.

Unit-I

Excel software, Spreadsheet, Workbook, Worksheet, Tabs, Title Bar, Menu Bar, Standard Toolbar, Formatting Toolbar, the Ribbon, Formula Bar, Workbook Window, Status Bar, Task Pane, Data Analytics Overview, Importance of Data Analytics, Types of Data Analytics, Data Analysis Process, Uses of Excel

Unit-II

Columns & Rows: Selecting Columns & Rows, Changing Column Width & Row Height, Auto fitting Columns & Rows, Hiding/Unhiding Columns & Rows, Inserting & Deleting Columns & Rows, Cell, Address of a cell, Components of a cell – Format, value, formula, Use of paste and paste special.

Functionality Using Ranges: Using Ranges, Selecting Ranges, Entering Information into a Range, Using AutoFill. Creating Formulas: Using Formulas, Functions – Sum, Average, if, Count, max, min, Proper, Upper, Lower, Using AutoSum, Financial Functions, Statistical Functions, What-if Analysis: Scenario Manager, Goal Seek, Vlookup.

Unit-III

Charts: Different types of charts, Formatting Chart Objects, Changing the Chart Type, Showing and Hiding the Legend, Showing and Hiding the Data Table. Sorting: Filter, Text to Column, Data Validation, Cell referencing. Pivot Tables: Creating PivotTables, Manipulating a PivotTable, Using the PivotTable Toolbar, Changing Data Field, Displaying a PivotChart, Setting PivotTable Options, Adding Subtotals to PivotTables, Drill down to data, Slicers.

CLO-PLO MATRIX: DATA ANALYSIS USING EXCEL

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	3	3	2	2	2	2	2	2	2	2.3
CLO2	3	3	3	2	3	2	2	2	2	3	2.5
CLO3	3	2	3	2	3	2	2	1	1	2	2.1
Average (PLO)	3	2.67	3	2	2.67	2	2	1.67	1.67	2.33	2.3

Note: The list of cases and specific references will be announced by the concerned faculty in the class at the beginning of the semester.

Suggested Readings:

1. John Walkenbach, Microsoft Excel 2016 Bible. The Comprehensive Tutorial Resources, Wiley.
2. Manisha Nigam, Data Analysis with Excel, BPB publication.
3. Paul McFedries & P McFedries, Excel Data Analysis for Dummies, Wiley.
4. Gordon S Linoff, Data Analysis using SQL and Excel, Wiley.



FORENSIC ACCOUNTING AND FRAUD INVESTIGATION		
SEMESTER: 1 st	COURSE CODE: MBAFDFF125	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course explores the principles and practices of forensic accounting and fraud investigation. It is designed to equip students with knowledge of how financial frauds are perpetrated, detected, and prevented. The course provides practical exposure to forensic techniques, legal frameworks, investigative tools, and ethical considerations relevant to corporate fraud. Through real-world examples, students will gain insight into the role of forensic accountants in supporting litigation and ensuring financial transparency. At the end, student will be able to venture into the area of forensic science.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Assess the role of forensic accountants in litigation and corporate governance. CLO2: Identify red flags of fraud and apply appropriate detection methods. CLO3: Analyse financial records to uncover misstatements, embezzlement, and fraudulent schemes.

Unit-I

Overview of Forensic Accounting - Scope, History of Fraud and the Antifraud profession, Distinction between Fraud Auditing & Forensic Accounting; Financial Auditors, Forensic Accountants and Fraud Auditors; Corporate Fraud and Occupational Fraud; Economic extortion and Conflict of interest; Classification of Frauds; Fraud Triangle and its components; pressure, opportunity and rationalization; Legal environment and regulatory framework; Essential skills of Forensic Accounting Professionals.

Unit-II

Fraud Detection; Methods of fraud detection: Red flags and risk indicators, Investigative tools and techniques (interviews, document examination, data analysis); Fraud Detection Control Mechanism; Use of Horizontal and Vertical Analysis of Financial Reports, Surprise audits and data mining in detection of fraudulent activities, Role of technology in fraud detection, Evidence collection and chain of custody, Case documentation and report writing.

Unit-III

Common financial statement fraud schemes, Analytical procedures and ratio analysis, Role of forensic accountants in court proceedings, Expert witness testimony and litigation support services, Prevention strategies: Internal controls and corporate governance, Classical approaches to fraud prevention control programme.

CLO-PLO MATRIX: FORENSIC ACCOUNTING AND FRAUD INVESTIGATION

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	3	2	3	3	2	2	2	3	2.5
CLO2	3	3	3	2	3	3	2	2	2	3	2.6
CLO3	3	2	3	2	3	3	2	2	2	3	2.5
Average (PLO)	3	2.33	3	2	3	3	2	2	2	3	2.48

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Albrecht, W. S., Albrecht, C. C., & Albrecht, C. O. Fraud Examination. Cengage Learning.
2. Crumbley, D. L., Heitger, L. E., & Smith, G. S. Forensic and Investigative Accounting. CCH Inc.
3. Wells, J. T. Principles of Fraud Examination. Wiley.
4. Singleton, T. W., Bologna, G. J., Lindquist, R. J., & Singleton, A. J. Fraud Auditing and Forensic Accounting. Wiley.



SUSTAINABLE FINANCE		
SEMESTER: 1 st	COURSE CODE: MBAFDSF125	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This is an introductory course on Sustainable Finance. The course discusses the fundamental concepts to understand how sustainability issues have become relevant to the investment decisions by corporate managers, professional investors, and any participant in the market. This course aims to provide basic understanding and analytical skills in sustainable finance to students interested in a career in finance and prepare them to take other advanced finance courses.</i>

Course Learning Outcomes (CLOs)
By the end of this course, students should be able to: CLO1: Define and explain the concept of sustainable finance and its key principles. CLO2: Analyze the different approaches to sustainable investing and their implications for investors and companies. CLO3: Evaluate the role of financial institutions, policymakers, and international organizations in advancing sustainable finance agendas.

Unit-I

Introduction to Sustainability, Approaches, The Triple Bottom Line- Concept, Three Ps – People, Planet And Profit, Sustainable Development Goals, Concept of Sustainable Finance and Investing, Role of The Financial Sector in Achieving a Sustainable Future, Challenges to Sustainable Development and Finance, Overview of Principles For Responsible Banking, The Principles for Responsible Investment and The Task Force on Climate-Related Financial Disclosures.

Unit-II

Major Environmental, Social and Governance (ESG) Factors Relevant for Business and Finance, The Concept of Double Materiality, ESG Ratings or ESG Score, Characteristics of ESG Indicators and Ratings, Commercial Players in ESG Ratings, 5 Pillars of Sustainable Finance, Carbon Credits: Mechanism and Application, Overview of Sustainability, MSCI, RepRisk, ESG Sustainable CAPM, ESG Integration In Value, Momentum, And Growth Factors, Green Bond And Green Loans, Taxonomy of Blue Economy Sectors and Activities.

Unit-III

Drivers To Sustainability Reporting, GRI, UN Global Compact, Principles Of Responsible Investing, Integrated Reporting Practices, Overview Of Legal Framework, Conventions, And Treaties, Brundtland Commission, Kyoto Protocol, Concept of Circular Economy, 10 R's, Steps towards a Circular Economy, Principles for Circular Economy, ESG Disclosures and its importance, Greenwashing, ESG Reporting Frameworks.

CLO-PLO MATRIX: SUSTAINABLE FINANCE

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	2	3	3	2	2	2	2	2.3
CLO2	3	3	3	2	3	3	2	2	2	3	2.6
CLO3	3	2	3	2	3	3	2	2	2	2	2.4
Average (PLO)	3	2.33	2.67	2	3	3	2	2	2	2.33	2.43

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Charles S. S. Mayer and André Reichel, Sustainable Finance: Principles and Practice, Oxford University Press.
2. Dirk Schoenmaker and Willem Schramade, The Principles of Sustainable Finance, Oxford University Press.
3. Cary Krosinsky and Sophie Purdom, Sustainable Investing: A Path to a New Horizon, Routledge.
4. Michael Lewis, Janina S. Ketterer, and Michael Drexler, Principles of Sustainable Finance, Springer.



PERSONAL FINANCE AND WEALTH CREATION		
SEMESTER: 1 st	COURSE CODE: MBAFDPF125	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course offers a comprehensive exploration of personal finance principles and strategies for wealth creation and management. It covers essential topics such as budgeting, saving, investing, risk management, retirement planning, and estate planning. Through case studies, practical exercises, and financial simulations, students will develop the knowledge and skills necessary to make informed financial decisions, build wealth, and achieve long-term financial security.</i>

Course Learning Outcomes (CLOs)
By the end of this course, students should be able to: CLO1: Apply the fundamental personal finance principles and concepts. CLO2: Develop and implement effective budgeting and cash management strategies to achieve financial goals. CLO3: Evaluate different investment options and construct a diversified investment portfolio tailored to individual financial objectives and risk preferences.

Unit-I

The Personal Financial Planning: meaning, objectives and process, Preparation of Personal Budget, Personal Financial Statements, The concept of Time Value of Money and its application in personal financial planning, Debt management: Steps and Tools for Debt Management, Personal Taxes and Effective Tax Planning, Income Tax Filing and Establishing a Saving Programme.

Unit-II

Investment Criteria: Liquidity, Safety and Profitability, Cash Management, Savings instruments of Post Office and Banks, Chit Funds, Designing a Portfolio, Types of investment instruments: Investment in Shares, Debentures, Corporate and Government Bonds, Mutual Fund, Investment in Physical Assets: Real Estate, Gold and Silver, Gold certificates, Risk and Return associated with these investments.

Unit-III

Investment Analysis for Real Estate: Financial Criteria for Buying Real Estate, Rent or Buy Decisions, Financing a Real Estate, Reverse Mortgage Plans, Retirement Savings Plans- Gratuity plans from the government, Pension Plans: Defined Contribution Plan and Defined Benefit Plan, NPS, Provident Fund, Life Insurance types, Health insurance, Life Insurance Plans, General Insurance Plans.

CLO-PLO MATRIX: PERSONAL FINANCE AND WEALTH CREATION

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	2	3	2	2	2	2	2	2.2
CLO2	3	3	3	2	3	2	2	2	2	3	2.5
CLO3	3	2	3	2	3	2	2	2	2	2	2.3
Average (PLO)	3	2.33	2.67	2	3	2	2	2	2	2.33	2.33

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Jack R. Kapoor, Les R. Dlabay and Robert J. Hughes, Personal Finance, Tata McGraw-Hill Publishing Company Ltd. New Delhi.
2. Gitman, Lawrence and Joehnk, Michael D., Personal Financial Planning, South- Western College Pub.
3. Ernst and Young, Personal Financial Planning Guide, Wiley.
4. Hallman, G Victor and Rosenbloom, Jerry S., Personal Financial Planning, McGraw Hill.



RESEARCH AND PUBLICATION ETHICS		
SEMESTER: 1 st	COURSE CODE: MBAFDRP125	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course aims at providing an in-depth understanding of ethical issues and practices in research and academic publication. It covers key aspects of responsible research conduct, including scientific integrity, plagiarism, authorship, peer review, data management, and ethical compliance. The course also introduces regulatory frameworks and global standards that govern scholarly communication and publication. It is designed to prepare students and researchers to conduct and publish research with honesty, transparency, and accountability.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Demonstrate knowledge of research misconduct, plagiarism, and ethical authorship practices. CLO2: Apply ethical principles in data collection, analysis, reporting, and publication. CLO3: Navigate issues related to peer review, citation ethics, and conflict of interest in academic writing.

Unit-I

Introduction to research ethics: meaning, need, and significance, Academic integrity and responsible conduct of research, Research and society: ethical responsibility of scholars, Moral philosophy and ethical decision-making in research, Intellectual honesty and scientific misconduct (fabrication, falsification, plagiarism).

Unit-II

Publication ethics: definition, importance, and scope, Types of publication misconduct: redundant publication, and authorship disputes, Ethical guidelines by COPE, ICMJE, UGC, and other bodies, Open access, predatory journals, and impact factor ethics, Peer review process and ethical responsibilities of reviewers and editors, Citation ethics and proper attribution, Research involving human and animal subjects – informed consent and ethical clearance.

Unit-III

Plagiarism: detection tools (e.g., Turnitin, iThenticate), prevention and institutional mechanisms, Data management: collection, storage, sharing, and confidentiality, Conflict of interest and ethical disclosures, Legal consequences and institutional responses to ethical violations, Role of research ethics committees and institutional review boards, Emerging challenges: AI in research, data privacy, and algorithmic bias, Promoting a culture of ethics in research institutions and academia.

CLO-PLO MATRIX: RESEARCH AND PUBLICATION ETHICS

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	2	3	3	3	2	3	2	2.5
CLO2	3	3	3	2	3	3	3	2	3	3	2.8
CLO3	3	2	3	2	3	3	3	2	3	2	2.6
Average (PLO)	3	2.33	2.67	2	3	3	3	2	3	2.33	2.63

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Monika Prakash, Nimit Chowdhary, Sunayana, Research and Publication Ethics, Taylor & Francis.
2. Noushad Husain, Research and Publication Ethics: Principles & Practices, Shipra.
3. Upendra Pratap Singh, Sakshi Ahlawat, Sushma Sharma, Research and Publication Ethics, Sultan Chand Sons.
4. Yadav, Research and Publication Ethics, Ane Books.



GENDER-EQUITY AND FINANCIAL INCLUSION		
SEMESTER: 1 st	COURSE CODE: MBAFDGF125	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course examines the intersection of gender equity and financial inclusion, focusing on the systemic barriers that limit women's and marginalized groups' access to financial services. It explores policy initiatives, institutional practices, and business strategies that can bridge gender gaps in financial access and participation. The course provides students with analytical frameworks to evaluate inclusive finance models and understand how gender-responsive financial systems contribute to economic development and social equity.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Identify and assess gender-based barriers to financial access. CLO2: Propose inclusive financial strategies and policy recommendations. CLO3: Evaluate the impact of financial inclusion initiatives on gender equity and economic empowerment.

Unit-I

Introduction to gender equity and financial inclusion concepts, Gender disparities in financial systems: Access, usage, and control, Social, cultural, and economic factors influencing gendered access to finance, Role of gender in economic growth and poverty reduction, Gender Development Index.

Unit-II

Gender-inclusive banking practices and microfinance models, Government and international policy frameworks (e.g., SDGs, World Bank, IMF), Gender budgeting and financial literacy programs, Regulatory reforms and their impact on women's financial empowerment.

Unit-III

FinTech and digital financial services for women, Mobile money, digital identity, and remote access to financial services, Case studies of successful gender-focused financial initiatives, Strategies for promoting entrepreneurship and credit access among women.

CLO-PLO MATRIX: GENDER-EQUITY AND FINANCIAL INCLUSION

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	2	3	3	2	2	2	2	2.3
CLO2	3	3	3	2	3	3	2	2	2	3	2.6
CLO3	3	2	3	2	3	3	2	2	2	2	2.4
Average (PLO)	3	2.33	2.67	2	3	3	2	2	2	2.33	2.43

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Demirgüç-Kunt, A., Klapper, L., Singer, D., Ansar, S., & Hess, J. – The Global Findex Database: Measuring Financial Inclusion and the Fintech Revolution. World Bank.
2. Mayoux, L., & Hartl, M. – Gender and Rural Microfinance: Reaching and Empowering Women. International Fund for Agricultural Development (IFAD).
3. Ghosh, J. – Gender and Financial Inclusion: A Global Perspective. Routledge.
4. UN Women – Turning Promises into Action: Gender Equality in the 2030 Agenda for Sustainable Development.



MBA-FM

2nd SEMESTER



MARKETING MANAGEMENT		
SEMESTER: 2 nd	COURSE CODE: MBAFCMM225	COURSE TYPE: CORE (4 CREDITS)
SUMMATIVE ASSESSMENT=72	FORMATIVE ASSESSMENT= 28	PASS PERCENTAGE = 40

Course Description
<i>This course offers an in-depth exploration of marketing concepts, strategies, and practices, focusing on the dynamic environment in which businesses operate. Students will learn about the significance and scope of marketing, consumer behavior, market segmentation, and branding strategies. The course also covers critical aspects of product management, pricing strategies, and the management of marketing channels. Additionally, it delves into marketing communications, emphasizing the development of effective advertising, sales promotion, and public relations strategies, while also addressing the importance of socially responsible marketing.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Use marketing concepts for strategic marketing planning. CLO2: Analyze consumer behavior, segment consumer and business markets, and create targeted marketing strategies that build strong brands, manage product lifecycles, and make informed product management decisions. CLO3: Formulate and apply appropriate pricing strategies, factors influencing pricing decisions, and manage marketing channels and distribution networks. CLO4: Develop integrated marketing communications plans that include advertising, sales promotion, public relations, and personal selling.

Unit-I

Significance and scope of Marketing in Management; Company Orientations towards the marketing and market place-Core concepts; Production, Product, Selling and Marketing concepts; Demand Situations and Marketing Tasks, Strategic Marketing planning and Marketing Process; Marketing Mix; Scanning the Marketing Environment at macro and micro levels, Marketing Information System and Marketing Research; Creating customer value, satisfaction, and loyalty.

Unit-II

Consumer Behavior: Factors influencing Consumer Buying Behavior, Buying decision process; Market Segmentation and Market Targeting for consumer Markets, Market Positioning; Product Management: Product levels and Product Mix, New Product Development Process, Product life cycle, Product packaging and labeling; Building Strong Brands: Dealing with competition, Creating Brand Equity, Crafting Branding positions.

Unit-III

Pricing objectives and approaches, Factors affecting pricing decisions, Pricing policies and Strategies; Marketing channels and value networks, Distribution Mix, Channel Design decisions, Channel Management decisions, Channel Integration, Channel conflict and its Management, Factors affecting distributors' decisions; Retailing formats and retail marketing decisions.

Unit-IV

Marketing communications: Developing effective communications; Advertising: Developing, Managing and Deciding on Advertising Programs and its effectiveness; Sales promotion: Objectives and major decisions; Public relations: Concept and Decisions; Personal Selling: Concept, Types and Process; Public Relations and Direct Marketing: concepts and benefits; Internal Marketing: Concept and Significance; Socially Responsible Marketing and Digital Marketing: Prospects and Challenges.

**CLO-PLO MATRIX: MARKETING MANAGEMENT**

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	3	2	2	2	2	1	2	2.1
CLO2	3	3	3	3	3	2	2	2	2	3	2.6
CLO3	3	2	3	2	3	2	2	2	1	2	2.2
CLO4	3	3	3	3	3	2	2	2	2	3	2.6
Average (PLO)	3	2.5	2.75	2.75	2.75	2	2	2	1.5	2.5	2.37

Note: The list of cases and specific references will be announced by the concerned faculty in the class at the beginning of the semester.

Suggested Readings:

1. Gary Armstrong and Philip Kotler, Marketing: An Introduction, Prentice Hall.
2. Philip Kotler, and Keller, Marketing Management, Prentice Hall.
3. Ramaswamy, V. S. and Namakumari, S, Marketing Management, Planning, Control, Macmillian, New Delhi.
4. Stanton, William, J., Fundamentals of Marketing, Mc Graw Hill, New York.



HUMAN RESOURCES MANAGEMENT		
SEMESTER: 2 nd	COURSE CODE: MBAFCHR225	COURSE TYPE: CORE (4 CREDITS)
SUMMATIVE ASSESSMENT=72	FORMATIVE ASSESSMENT= 28	PASS PERCENTAGE = 40

Course Description
<i>This course provides a comprehensive understanding of Human Resource Management (HRM), focusing on its nature, significance, and the challenges it faces in the modern business environment. Students will explore the evolution of HRM, the core values and philosophies that drive HR practices, and the role of HR managers. The course covers essential HR functions, including human resource planning, job analysis, recruitment, selection, and performance appraisal systems. Additionally, it addresses key areas such as employee training and development, industrial relations, and the mechanisms for handling discipline and grievances.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Apply the HRM concepts and practices, and address the challenges facing HRM and leverage technology to enhance HR functions. CLO2: Conduct comprehensive human resource planning, perform job analysis, manage recruitment and selection processes. CLO3: Implement effective performance appraisal systems. CLO4: Maintain good industrial relations, and effectively manage discipline and grievance issues within the organization, contributing to overall organizational success.

Unit-I

Human Resource Management (HRM)- Concept, nature and scope. Skills and competencies of HR professionals. Managerial and Operative functions of HRM. Models of HR-Ulrich model, Harvard model & HR value chain. Present Trends and contemporary Challenges in HR. Human Resource Planning- Concept, objectives & process. Job Analysis- Concept, uses & methods. Job Description vs Job Specification.

Unit-II

Induction & socialization process. Recruitment- Concept, process and its sources. Selection- Concept and its process. Types of selection tests & interview. Employee Training- Concept, purpose and significance. Identification of training needs. Training Methods- On the job and off the job training methods. Training Evaluation- Concept, purpose, training evaluation instruments & its approaches.

Unit-III

Performance Appraisal- Concept, objectives, methods & errors in appraisal process. Compensation Management-Wages and Salaries, Wage determinants, Methods of fixing Compensation. Job Evaluation.

Unit-IV

Industrial Relations- Concept, importance, objectives and conditions for good industrial relations. Employee Discipline-Grievance Mechanism- Grievance handling procedure. Collective Bargaining – Workers Participation in Management- Concept, Mechanism and Process, Work-life balance.

**CLO-PLO MATRIX: HUMAN RESOURCES MANAGEMENT**

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	2	3	2	2	2	1	2	2.1
CLO2	3	3	3	3	3	3	2	2	2	3	2.7
CLO3	3	2	3	2	3	2	2	2	2	2	2.3
CLO4	3	3	3	3	3	3	2	2	2	3	2.7
Average (PLO)	3	2.5	2.75	2.5	3	2.5	2	2	1.75	2.5	2.45

Note: The case studies/ presentations will be announced by the course instructor during the semester.

Suggested Readings:

1. E. Schuster, Human Resource Management, Concept, Cases and Readings, PHI.
2. Garg Dessler, Human Resource Management, Pearson Education.
3. Udai Pareek, Training Instruments in HRD and OD, Tata Mac Graw Hill.
4. M.S. Saiyadian, Human Resource Management, Tata Mac Graw Hill.



MANAGERIAL FINANCE		
SEMESTER: 2 nd	COURSE CODE: MBAFCMF225	COURSE TYPE: CORE (4 CREDITS)
SUMMATIVE ASSESSMENT=72	FORMATIVE ASSESSMENT= 28	PASS PERCENTAGE = 40

Course Description
<i>This course provides a comprehensive introduction to the fundamentals of financial management, focusing on essential concepts such as the time value of money, cost of capital, capital investment decisions, and capital structure. Students will explore the principles and theories that underpin financial decision-making within firms, including capitalization, leverage, and dividend policies. The course aims to equip students with the analytical tools necessary to evaluate investment opportunities, understand the impact of capital structure on a firm's value, and make informed financial decisions.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Demonstrate strong knowledge of financial management principles, including the computation of future and present values and the significance of cost of capital in financial decision-making. CLO2: Analyze and evaluate capital investment decisions using various capital budgeting techniques. CLO3: Critically assess the factors affecting capital structure, perform EBIT-EPS analysis, and evaluate the impact of different types of leverage on a firm's financial performance. CLO4: Develop and justify dividend policies based on different relevance theories, and evaluate the effect of corporate dividend behavior on the valuation of firms and their securities.

Unit-I

Introduction to Finance: concept, principles that form the basics in financial management, scope, goal of the firm; Time value of money- future value and present value computation, comparing P.V. with F.V; Cost of Capital- concept, significance, determining cost of specific sources of capital, the weighted average cost of capital.

Unit-II

Capital Investment Decisions: concept and types of capital expenditures, capital budgeting process, Estimation of Cash Flows for investment analysis, Capital budgeting decision criteria: pay-back period and post pay-back method, present value and net present value method, internal rate of return.

Unit-III

Capitalization and Capital Structure -Meaning, theories of capitalization, over and under capitalization; concept of capital structure, factors affecting capital structure, relevance of capital structure –net income approach and traditional approach , Irrelevance of capital structure-net operating income approach and MM hypothesis, EBIT EPS analysis, Indifference point computation; Leverage: Financial, Operating Leverage and total leverage, Analysis and impact of leverage.

Unit-IV

Dividend Decision: Purpose of dividend decision, objectives of dividend policy, different dividend policies, forms of dividends, Dividend relevance theories: Walters Model, Gordon's Model; Dividend relevance theories- M.M. Hypothesis; Valuation: Corporate dividend behavior and value of firm, Valuation of shares and bonds.

**CLO-PLO MATRIX: MANAGERIAL FINANCE**

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	2	3	2	2	1	2	2	2.1
CLO2	3	3	3	2	3	2	2	2	2	3	2.5
CLO3	3	2	3	2	3	2	2	1	2	2	2.2
CLO4	3	3	3	2	3	2	2	2	2	3	2.5
Average (PLO)	3	2.5	2.75	2	3	2	2	1.5	2	2.5	2.33

Note: Cases Studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. James, Van Horne, Financial management policy, Pearson Education, New Delhi.
2. Arnold G., Corporate Finance, Pearson Education, New Delhi.
3. Keown A.J., Financial Management, Prentice Hall Of India.
4. Pandey I.M., Financial Management, Vikas Publishing House Pvt. Ltd.



RESEARCH METHODOLOGY		
SEMESTER: 2 nd	COURSE CODE: MBAFCRM225	COURSE TYPE: CORE (4 CREDITS)
SUMMATIVE ASSESSMENT=72	FORMATIVE ASSESSMENT= 28	PASS PERCENTAGE = 40

Course Description
<i>This course provides a thorough exploration of research methodology, focusing on the principles and practices necessary for conducting rigorous and ethical research. Students will gain an understanding of the epistemology of research, the research process, and the various designs and methodologies employed in research. The course covers a wide range of topics, including research design, measurement and scaling techniques, data collection methods, hypothesis testing, and advanced statistical techniques such as regression analysis and structural equation modelling.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Demonstrate thorough knowledge of the epistemology of research and the research process, including the ability to identify and address ethical issues in research. CLO2: Develop and justify appropriate research designs for different research questions. CLO3: Effectively design questionnaires, apply appropriate sampling techniques, and conduct hypothesis testing using both parametric and non-parametric methods, including Z-tests, T-tests, ANOVA, and Chi-Square tests. CLO4: Analyze data using advanced statistical methods, including correlation and regression analysis, and apply structural equation modeling techniques.

Unit-I

Research: Definition and Significance of Business Research, Research Philosophies, Ontology, Epistemology, Sources of Knowledge, Research approach: Deductive and Inductive, Types of research: basic, applied, Quantitative, Qualitative, Mixed Method, Research Terminology: Concept, Construct, Variables, Theory and Model, Research Process, Formulation of Problem Statement, Research Question, Hypothesis and Objectives, Characteristics of good research.

Unit-II

Research Design: Exploratory, Descriptive and Casual, Experimental Design: Validity in Experiments, Data and types, Sources of data: Primary and Secondary, Measurement and Scaling: Validity and Reliability, Nominal, ordinal, interval and ratio scales, Comparative and Non-Comparative Scales: Likert, Semantic differential, Staple, Graphic rating, Paired comparison, Rank order, constant sum and Q-Sort.

Unit-III

Qualitative Research: Process and data collection methods, Literature Review, Observation Studies and Surveys, Research Instrument: Questionnaire Designing Process, Sampling Techniques- Probability and Non-Probability Sampling, Sample size, Sampling and Non Sampling Errors, Hypothesis Formulation & Testing: Testing Procedure, Type I & II errors, Central Limit Theorem, Parametric tests- one sample and two sample tests for means, Z –Test, T-Test, One way and two way ANOVA.

Unit-IV

Non-parametric tests: Chi- Square test for independence of attributes and goodness of fit, Kolmogorov–Smirnow test and goodness of fit, Correlation and Regression Analysis, Concept of Factor Analysis, Structural Equation Modelling, Logistic Regression, Introduction to SPSS and PLS-SEM software package for data analysis, Research Report: Types, characteristics, Format and references.

**CLO-PLO MATRIX: RESEARCH METHODOLOGY**

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	2	3	2	2	2	3	2	2.3
CLO2	3	3	3	2	3	2	2	2	3	3	2.6
CLO3	3	2	3	2	3	2	2	2	3	2	2.4
CLO4	3	3	3	2	3	2	2	2	3	3	2.6
Average (PLO)	3	2.5	2.75	2	3	2	2	2	3	2.5	2.47

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Cooper and Schindler, Business Research Methods, McGraw Hill.
2. Andy Field, Discovering Statistics Using IBM SPSS Statistics, Sage.
3. N Malhotra, Marketing Research, Pearson Education.
4. Ranjit Kumar, Research Methodology, Sage.



PRODUCTION AND OPERATIONS MANAGEMENT		
SEMESTER: 2 nd	COURSE CODE: MBAFDPO225	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course provides a comprehensive understanding of Production and Operations Management, focusing on the strategic and tactical aspects of managing production systems. Students will explore the nature and scope of POM, the historical evolution of operations management, and the different production systems and strategies employed in manufacturing. The course covers key concepts such as facility location, production process planning and design, production planning and control, and materials management, including inventory control and materials requirement planning.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Demonstrate knowledge of production and operations management concepts, including the ability to analyze different production systems, develop operations strategies, and assess factors affecting facility location. CLO2: Effectively plan and design manufacturing systems and layouts, develop production schedules, and implement production planning and control strategies. CLO3: Apply materials management and inventory control techniques, including MRP, JIT, and EOQ, to ensure the efficient use of resources and minimize costs in production operations.

Unit-I

Production and Operations Management- an overview; Nature and scope of Production/ Operations Management; Historical perspective of Operations Management; Operations as a System:- Continuous and Intermittent production system, flow, batch and job type of production; Operations Strategy and elements of operations strategy; Facility location: Factors affecting plant location, Brown and Gibson Model of plant location; Manufacturing systems and layouts: Product, Process and cellular layouts, layout planning and Analysis.

Unit-II

Production Process Planning and Design: factors affecting process design and Product Design; Concept of Line Balancing; Production Planning and Control – An overview; types of Production Planning and Control; Aggregate planning:- Concept, strategies and costs; Master Production Scheduling (MPS): objectives and procedure for developing master production schedule; Basic Concepts.

Unit-III

Inventory Control: Costs and objectives; Inventory control techniques; ABC Analysis, Just in Time (JIT); Materials Requirement Planning (MRP); Economic Order Quantity Model (E.O.Q with deterministic Demand) and practical problems on EOQ; Quality Management and Quality Assurance: Statistical process control–Control Charts for Attributes and Variables; Total Quality Management (TQM): Building blocks of TQM; Concept & significance of Six Sigma; Concept and Significance of Value Engineering.

CLO-PLO MATRIX: PRODUCTION AND OPERATIONS MANAGEMENT

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	2	3	2	2	1	1	2	2.0
CLO2	3	3	3	2	3	2	2	2	2	3	2.5
CLO3	3	2	3	2	3	2	2	1	1	2	2.1
Average (PLO)	3	2.33	2.67	2	3	2	2	1.33	1.33	2.33	2.2

Note: The list of cases and specific references will be announced by the concerned faculty in the class at the time of launching of the course.

Suggested Readings:

1. Adam, E.E. & Ebert, R.J. Production and Operations Management. 6th ed., Prentice Hall of India.
2. Amrine Harold T., Manufacturing Organizations and Management. Englewood Cliffs, Prentice Hall Inc.
3. Buffa, E.S., Modern Production Management, John Wiley.
4. Chary, S.N., Production and Operations Management, Tata McGraw Hill.



ENTREPRENEURSHIP DEVELOPMENT		
SEMESTER: 2 nd	COURSE CODE: MBAFDED225	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course is designed to introduce students to the principles and practices of entrepreneurship. It covers the process of identifying business opportunities, developing viable business models, and launching and managing startups. The course also examines the entrepreneurial mindset, innovation, and the ecosystem that supports entrepreneurial ventures. Students will engage in experiential learning through idea generation, business plan development, and case analysis of successful entrepreneurs.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Gain insights into the concept of entrepreneurship and role of innovation in entrepreneurial success. CLO2: Recognize the market opportunity and conduct environmental scanning for successful venture creation. CLO3: Develop and assess a business plan, considering market, financial, and operational feasibility.

Unit-I

Entrepreneur and Entrepreneurship: evolution, concept & emerging trends in entrepreneurship, Myths about Entrepreneurship, Role of Entrepreneurial Teams, Entrepreneur vs Entrepreneur, Creativity, innovation and inventions, diffusion of innovation. Technology and innovation: types of technological innovation, disruption, how technology is changing business models/ society.

Activity – General Enterprising Tendency test and formation of venture teams.

Unit-II

Understanding the Problem and opportunity, define problem using Design thinking principles and validate Problem, recognizing the market opportunity, environment scanning, market types, identifying customer and estimating the market size.

Value Proposition, Knowing Customer Job, Pains, and Gains using Value Proposition Canvas (VPC), competition analysis, creating a sustainable differentiation, Building a Minimum Viable Product (MVP), Importance of Build - Measure – Learn approach.

Activity – Problem statement canvas, Crafting the customer persona and market estimation, Build your VPC Canvas, conduct competition analysis and create your MVP.

Unit-III

Introduction to Business model and types, Lean approach 9 block lean canvas model. Business planning: components of Business plan, preparing a business plan, Key Financial Metrics using financial template, Unit economics.

Introduction to GTM, Start-up Branding and its elements, Selecting the Right Channel, Digital presence. Sources of funds: Debt & Equity, Map the Start-up Lifecycle to Funding Options, Build an Investor ready pitch deck.

Activity – Business planning templates. Craft your Brand positioning statement and build your pitch deck.

CLO-PLO MATRIX: ENTREPRENEURSHIP DEVELOPMENT

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	2	3	2	2	3	2	2	2.3
CLO2	3	3	3	3	3	2	2	3	2	3	2.7
CLO3	3	2	3	2	3	2	2	3	2	2	2.4
Average (PLO)	3	2.33	2.67	2.33	3	2	2	3	2	2.33	2.47

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Hisrich, R. D., Peters, M. P., & Shepherd, D. A., Entrepreneurship. McGraw-Hill.
2. Taneja, S., & Gupta, S. L., Entrepreneurship Development: New Venture Creation. Galgotia Publishing.
3. Barringer, B. R., & Ireland, R. D., Entrepreneurship: Successfully Launching New Ventures. Pearson.
4. D. F. Kuratko and T. V. Rao, Entrepreneurship: A South-Asian Perspective, Cengage.



CORPORATE ACCOUNTING AND REPORTING		
SEMESTER: 2 nd	COURSE CODE: MBAFDCA225	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course covers the essential aspects of the issue of shares, issue of debentures and preparation of financial statements. It delves into the procedure of recording banking business transactions and their financial statements. An understanding of the profit determination of joint businesses is also covered.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Apply accounting for issue of shares and its recording procedure. CLO2: Demonstrate proficiency in recording transactions in case of debentures and its presentation in financial statements. CLO3: Prepare the financial statements for banking companies.

Unit-I

Formation of a Company: Incorporation of a company; Meaning and types of company; Share and share capital-meaning, nature and types; Accounting for share capital-issue and allotment of equity and preference shares, private placement and public subscription of share capital, over subscription and under subscription, issue at par, premium and at discount, calls in advance, calls in arrears, interest on calls in advance and arrears, issue of shares for consideration other than cash; Forfeiture of share-accounting treatment, reissue of forfeited shares.

Unit-II

Issue of Debentures:- Meaning and types of debentures, issue of debentures at par, at premium, and discount, issue of debentures for consideration other than cash, issue of debenture as a collateral security; Redemption of debentures: meaning, sources of funds for redemption of debentures; Methods of Redemption of Debentures: in lump sum at the end of stipulated period, by draw of lots, by purchasing in the open market, by conversion into new debentures or shares; Disclosure of debentures in company's balance sheet.

Unit-III

Company's financial statements, Accounting for Banking Companies- Preparation of Profit and Loss Accounts of Banking Companies (Schedule 13-16 and Provisions), Preparation of Balance Sheet (Schedule 1- 11 including Schedule for Contingent Liabilities), Concept of Non-Performing Assets; Joint Venture- Meaning, Preparation of Joint Venture Account and Co-ventures Account, Distribution of Profit under different methods of joint venture accounting.

CLO-PLO MATRIX: CORPORATE ACCOUNTING AND REPORTING

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	3	2	3	2	2	1	1	2	2.1
CLO2	3	3	3	2	3	2	2	1	2	3	2.4
CLO3	3	2	3	2	3	2	2	1	1	2	2.1
Average (PLO)	3	2.33	3	2	3	2	2	1	1.33	2.33	2.23

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. S.P. Jain and K. L. Narang, Corporate Accounting, Kalyani Publishers.
2. Gupta R.L. and R. Swamy, Advanced Company Accounts, Sultan Chand.
3. M.C. Grewal, Advanced Accounts, S Chand and Co.
4. Maheswari S.N., Corporate Accountancy, Vikas Publishing House.



FINANCIAL TECHNOLOGY		
SEMESTER: 2 nd	COURSE CODE: MBAFDFT225	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course provides an in-depth understanding of the rapidly evolving field of financial technology (Fintech). It explores how technology is transforming the delivery of financial services, including banking, payments, insurance, lending, wealth management, and regulatory compliance. The course covers key technologies such as blockchain, artificial intelligence, and digital platforms while also addressing regulatory, ethical, and strategic implications. Through real-world cases and hands-on learning, students will develop skills to critically analyse and leverage Fintech innovations in modern business environments.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Apply the foundational concepts of Fintech in various financial services. CLO2: Analyze the transformative impact of block-chain technology in finance. CLO3: Assess the ethical concerns and compliance issues associated with financial technologies.

Unit-I

Overview of Fintech ecosystem and key players, Evolution of financial services and digitization, Fintech business models and platforms, Role of big data, cloud computing, and Application Programming Interface, Digital banking and neobanks. Digital payments, wallets, and UPI systems, Peer-to-peer (P2P) lending and crowdfunding.

Unit-II

Credit scoring using alternative data, Robo-advisory and digital wealth management platforms, Case studies of Paytm, Square, Robinhood. Basics of block-chain technology and distributed ledger systems, Bitcoin, Ethereum, and other cryptocurrencies, Initial Coin Offerings (ICOs) and tokenization, Smart contracts and their applications in finance, Central Bank Digital Currencies (CBDCs).

Unit-III

Regulatory frameworks and compliance issues (RBI, SEBI, global standards), Cybersecurity, data privacy, and ethical concerns, RegTech and InsurTech innovations, Fintech in emerging markets and financial inclusion, Future trends: embedded finance, AI in Fintech, Decentralized Finance (DeFi).

CLO-PLO MATRIX: FINANCIAL TECHNOLOGY

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	2	3	2	2	3	2	2	2.3
CLO2	3	3	3	2	3	2	2	3	2	3	2.6
CLO3	3	2	3	2	3	2	2	3	2	2	2.4
Average (PLO)	3	2.33	2.67	2	3	2	2	3	2	2.33	2.43

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Agustin Rubini, Fintech in a Flash: Financial Technology Made Easy, Zaccheus.
2. Susanne Chishti and Janos Barberis, The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries, John Wiley.
3. Bernardo Nicoletti, The Future of FinTech: Integrating Finance and Technology in Financial Services, Palgrave Macmillan.
4. Abdul Rafay, FinTech as a Disruptive Technology for Financial Institutions, IGI Global.



CORPORATE FRAUD AND INTERNAL CONTROL		
SEMESTER: 2 nd	COURSE CODE: MBAFDCF225	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course provides an in-depth understanding of how corporate fraud emerges and the strategic role of internal controls in minimizing financial and reputational risk. Emphasis is placed on governance structures, corporate policies, ethical codes, and internal control frameworks. The course aims to prepare students to assess, implement, and monitor internal controls across various organizational settings.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Analyze the systemic and structural weaknesses that enable fraud in corporations. CLO2: Apply internal control frameworks to identify and mitigate fraud risks. CLO3: Recommend governance and policy interventions to strengthen internal oversight.

Unit-I

Overview of corporate fraud in domestic and global contexts, Behavioral, organizational, and systemic drivers of fraud, Role of leadership and corporate culture in corporate fraud management, Case examples: organizational failure due to control breakdown.

Unit-II

Principles of internal control and risk management, Committee of Sponsoring Organizations of the Treadway Commission (COSO) and other internal control frameworks, Enterprise risk assessment and internal audit coordination, Implementation challenges in large vs. small enterprises.

Unit-III

Corporate governance mechanisms and board responsibilities, Role of audit committees, compliance officers, and whistle blowers, Ethics programs and corporate codes of conduct, Aligning control systems with organizational strategy and accountability.

CLO-PLO MATRIX: CORPORATE FRAUD AND INTERNAL CONTROL

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	2	3	3	2	2	2	2	2.3
CLO2	3	3	3	2	3	3	2	2	2	3	2.6
CLO3	3	2	3	2	3	3	2	2	2	2	2.4
Average (PLO)	3	2.33	2.67	2	3	3	2	2	2	2.33	2.43

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Wells, J. T. – Corporate Fraud Handbook: Prevention and Detection, Wiley.
2. Richard Cascarino, Corporate Fraud and Internal Control Work, Wiley.
3. Rezaee, Z., Corporate Governance and Ethics, Wiley.
4. Button, M., Corporate Fraud and Corruption: A Holistic Approach to Preventing Financial Crimes, Palgrave Macmillan.



FINANCIAL ECONOMETRICS		
SEMESTER: 2 nd	COURSE CODE: MBAFD225	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course provides a comprehensive introduction to basic econometric concepts, techniques and its application in the area of finance. It covers estimation of simple regression analysis, time-series data analysis and panel data analysis with the aim to develop students' ability to quantify and evaluate economic and finance theories using empirical research.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Demonstrate knowledge with respect to simple and multiple regression models. CLO2: Conduct time-series analysis on real data using STATA software. CLO3: Apply appropriate panel data model to conduct empirical analysis in the area of finance.

Unit-I

Introduction to Econometrics and an overview of its applications, Types of Data- cross-sectional, time-series and panel data, Simple Regression with Classical Assumptions, Least Square Estimation and its BLUE (best, linear, and unbiased estimator) properties, Multiple Regression Model and its assumptions; Goodness-of-Fit of a model, Hypothesis Testing Related to parameters – Simple and Joint.

Unit-II

Introduction to time-series analysis, Application of time-series analysis in finance, Tests of stationarity, Co-integration and Vector Error Correction Models (VECM), Vector auto-regression (VAR) model, Moving average (MA) models, Autoregressive (AR) models, Building ARMA models, Granger Causality test, Time series modelling in finance using STATA software.

Unit-III

Panel data regression models – the importance and application of panel data analysis in finance, Pooled OLS regression, the fixed effects least squares dummy variable (LSDV) model, the fixed effect within group (WG) estimator, the random effects model (REM) or error components model (ECM), fixed effects model vs. random effects model, Model selection criteria, Panel data modelling in finance using STATA software.

CLO-PLO MATRIX: FINANCIAL ECONOMETRICS

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	3	3	2	3	2	2	2	2	3	2.5
CLO2	3	3	3	2	3	2	2	2	2	3	2.5
CLO3	3	3	3	2	3	2	2	2	2	3	2.5
Average (PLO)	3	3	3	2	3	2	2	2	2	3	2.5

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Damodar Gujarati, Basic Econometrics. New Delhi, McGraw Hill.
2. Chris Brooks, Introductory Econometrics for Finance, Cambridge University Press.
3. Jeffrey M. Wooldridge, Econometric Analysis of Cross Section and Panel Data, The MIT Press, Cambridge.
4. Christian Gourieroux and Joann Jasiak, Financial Econometrics: Problems, Models, and Methods, Princeton University Press.



STRATEGIC FINANCIAL MANAGEMENT		
SEMESTER: 2 nd	COURSE CODE: MBAFDSF225	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course explores the strategic aspects of financial management, focusing on financial planning, investment, and financing decisions that contribute to long-term value creation. Students will gain an understanding of the principles, techniques, and tools used to align financial strategies with organizational goals in a dynamic business environment. Emphasis is placed on critical decision-making in capital budgeting, capital structure, and dividend policy under conditions of risk and uncertainty.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Develop and evaluate financial strategies and plans that align with organizational objectives using forecasting and planning tools. CLO2: Analyze strategic investment decisions by applying advanced capital budgeting techniques, including real options, IRR variants, and NPV adjustments under inflation. CLO3: Assess strategic financing choices such as capital structure optimization, dividend policy, and share buybacks, and evaluate their impact on firm value and shareholder wealth.

Unit-I

Financial Strategy and Planning: Strategic approach to Financial Management, Definition, Characteristics, Scope and Importance of Strategic Financial Management. Success Factors and Constraints to Strategic Financial Management. Financial Forecasting Techniques, Financial Planning Process: Decision-making and Problem-solving.

Unit-II

Strategic Investment Decisions: Real Options, the Timing of Options, Project Abandonment Decisions. IRR - Multiple IRR, Modified IRR, Pure, Simple and Mixed investments. Adjusted NPV and Impact of Inflation on Capital Budgeting Decisions. Discounted Pay back, Post Pay Back, Surplus Life and Surplus Pay Back, Bail Out Pay Back, return on Investment, Terminal Value.

Unit-III

Strategic Financing Decisions: Capital Structure and Value Creation. Signaling Theory. Tools for developing an Effective Capital Structure. Financial Flexibility and Financial Discipline. Capital Structure Puzzle. Dividend Policy and Firm Value. Linter's Dividend Model, its Salient features, Dividend Puzzle. Buy Back of Shares and its Characteristics, Modes and Methods of Buy Back of Shares. Reasons, Benefits and Constraints to Buy Back of Shares. Impacts of Share Buybacks.

CLO-PLO MATRIX: STRATEGIC FINANCIAL MANAGEMENT

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	3	2	3	2	2	2	2	2	2.3
CLO2	3	3	3	2	3	2	2	2	2	3	2.5
CLO3	3	2	3	2	3	2	2	2	2	2	2.3
Average (PLO)	3	2.33	3	2	3	2	2	2	2	2.33	2.33

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. David Allen, Strategic Financial Management: Applications of Corporate Finance, Butterworth-Heinemann.
2. Eddie McLaney, Strategic Financial Management, Pearson Education.
3. Glen Arnold, Corporate Financial Management, Pearson Education.
4. Kaplan, Robert S. & Norton, David P., The Strategy-Focused Organization, Harvard Business Press.



MBA-FM

3rd SEMESTER



MANAGEMENT ACCOUNTING		
SEMESTER: 3 rd	COURSE CODE: MBAFCMA325	COURSE TYPE: CORE (4 CREDITS)
SUMMATIVE ASSESSMENT=72	FORMATIVE ASSESSMENT= 28	PASS PERCENTAGE = 40

Course Description
<i>This course is designed to provide an in-depth understanding of how accounting plays a pivotal role in managerial decision-making. The course covers key concepts of financial, cost, and management accounting, with a focus on cost classification, determination, and management. Students will explore advanced costing techniques, including Activity-Based Costing (ABC), marginal costing, and standard costing, as well as tools for financial statement analysis. Through practical applications, the course emphasizes the use of accounting information for strategic decisions such as pricing, cost control, and financial performance evaluation.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Explain the role of accounting in managerial decision-making, as well as classify and determine costs for various cost elements. CLO2: Demonstrate proficiency in managing overheads using traditional and modern costing systems. CLO3: Apply marginal and differential costing techniques to perform break-even analysis, make-or-buy decisions, optimize sales mix, and evaluate shutdown or continuation scenarios. CLO4: Conduct comprehensive financial statement analysis using comparative statements, trend analysis, ratio analysis, fund flow analysis, and cash flow analysis.

Unit – 1

Role of accounting in managerial decision making, Cost- Classification and determination, cost elements: material, labour and overhead, Cost sheet.

Cost Management Systems: treatment of overheads under traditional cost systems. Treatment of overheads under modern costing systems like activity based costing (ABC) and Implementation of ABC, Cost information for pricing decisions.

Unit – II

Marginal Costing- Concept and Management Decisions: (i) Make or buy (ii) Optimum sale mix (iii) Selling or further processing (iv) Shutdown or continue, Absorption costing, Differential costing, segregation of semi-variable costs, tools of marginal costing, Cost-volume relationship. Break-even analysis: methods and applications.

Unit – III

Standard Costing: standard setting for material, labour, overheads and sales. Variance accounting for material, labour, overheads and sales, Investigation of variances. Control and disposition of variances, Revision of standards and variances.

Unit – IV

Financial Statement Analysis: comparative statement analysis, trend analysis and ratio analysis, Fund flow analysis, cash flow analysis and economic value added analysis, Social responsibility accounting: Concept and methods, Human resource accounting: concept and valuation of human resources, Inflation accounting: concept and methods.

**CLO-PLO MATRIX: MANAGEMENT ACCOUNTING**

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	3	2	3	2	2	1	1	2	2.1
CLO2	3	3	3	2	3	2	2	1	2	3	2.4
CLO3	3	2	3	2	3	2	2	1	1	2	2.1
CLO4	3	3	3	2	3	2	2	2	2	3	2.5
Average (PLO)	3	2.5	3	2	3	2	2	1.25	1.5	2.5	2.28

Note: Case studies will be provided by concerned faculty in the class.

Suggested Readings:

1. Horngren, Sudem & Stratton, Introduction to Management Accounting, Pearson Education.
2. Richard and Robert, Accounting for Management, Planning and Control, Tata McGraw Hill.
3. Atknison, Banker, Kaplan & Young, Management Accounting, Pearson Education.
4. Kaplan & Atknison, Advanced Management Accounting, Pearson Education.



SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT		
SEMESTER: 3 rd	COURSE CODE: MBAFCSP325	COURSE TYPE: CORE (4 CREDITS)
SUMMATIVE ASSESSMENT=72	FORMATIVE ASSESSMENT= 28	PASS PERCENTAGE = 40

Course Description
<i>This course provides a comprehensive understanding of the principles, concepts, and techniques essential for making informed investment decisions. The course covers the fundamentals of financial assets, the mechanics of security trading, and the role of the security market in the economy. Students will explore theories related to efficient capital markets, risk and return analysis, and the impact of behavioral finance on market efficiency.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Analyze the properties of financial assets, the mechanics of security trading, and the role of security markets in the economy. CLO2: Critically assess the efficient market hypothesis, and identify the influence of behavioral biases on investment decisions. CLO3: Perform thorough economic, industry, and company analyses using various techniques to make informed investment decisions. CLO4: Construct optimal investment portfolios using portfolio theory, calculate portfolio risk and return, and apply models such as the Markowitz portfolio theory and Sharpe's Index Model.

Unit-I

Introduction: Properties of financial assets, Meaning and Concept of investment, characteristics and objectives of investments, role of security market in economy, various securities and their characteristics, mechanics of security trading; Security Market Indices- computation through market value method, price weighted method and equal weighted method, sensitive index of equity prices; Various types of security markets and their functions.

Unit-II

Efficient Capital Markets Theory-Need for efficient capital markets, efficient market hypothesis –weak form, semi strong and strong form; capital asset pricing model; stock market volatility; Risk and Return- historical and expected rates of return, mean and measurement of risk of expected and historical return, common measures of risk and return; Market Efficiency and Behavioral Finance- explanation of biases and Fusion Investing Theory; review of the efficient market paradigm and analyses of the behavioral challenge staged against it.

Unit-III

Fundamental Security Analysis: Economic analysis – purpose, sources of information and techniques; Industry Analysis – objectives, sources of information, and techniques; Company Analysis- objectives, company analysis through financial ratio analysis.

Unit-IV

Portfolio Theory and Management-concept, objectives, principles, portfolio return, portfolio risk, covariance, correlation and variance, determination of portfolio beta and alpha, optimum portfolio, two asset portfolio, Markowitz portfolio theory, finding the efficient frontier and investors' utility, Sharpe's Index Model of Optimization.

**CLO-PLO MATRIX: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	3	2	3	2	2	2	2	2	2.3
CLO2	3	3	3	2	3	2	2	2	2	3	2.5
CLO3	3	2	3	2	3	2	2	2	2	2	2.3
CLO4	3	3	3	2	3	2	2	2	2	3	2.5
Average (PLO)	3	2.5	3	2	3	2	2	2	2	2.5	2.4

Note: Case Studies and other assignments will be given by the concerned faculty in the class.

Suggested Readings:

1. Amling, Fundamentals of Investment Analysis, Prentice Hall.
2. Farozzi, Franch J, Investment Management, Prentice Hall.
3. Sharpe, William F, Gordon J Alexander and J. V Bailly, Investments, Prentice Hall of India.
4. Chandra, Prasanna, Investment Analysis & Portfolio Management, Tata McGraw Hill Publishing House.



WORKING CAPITAL MANAGEMENT		
SEMESTER: 3rd	COURSE CODE: MBAFCWC325	COURSE TYPE: CORE (4 CREDITS)
SUMMATIVE ASSESSMENT=72	FORMATIVE ASSESSMENT= 28	PASS PERCENTAGE = 40

Course Description
<i>This course provides a comprehensive understanding of the principles and practices involved in managing a company's short-term assets and liabilities. The course covers key concepts related to working capital, including its components, determinants, and approaches to investment and financing. Students will explore the management of cash and marketable securities, including cash flow forecasting, budgeting, and optimization models. Additionally, the course delves into inventory management techniques, cost control, and emerging trends in inventory management. By the end of the course, students will be equipped to make informed decisions regarding the efficient management of working capital in various business environments.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Identify and analyze the components and determinants of working capital, and apply various approaches to working capital investment and financing. CLO2: Gain proficiency in managing cash flows, preparing cash budgets, and applying optimization models for short-term investments in marketable securities. CLO3: Implement effective inventory management techniques, including determining order points, analyzing costs, and using selective inventory control methods like ABC, VED, and FSN analysis. CLO4: Design working capital solutions tailored to specific industries and business models.

Unit-I

Working Capital: Concepts. Components of Working Capital. Objectives of Working Capital, Determinants of Working Capital, Estimating Working Capital needs, Operating Environment of Working Capital, Approaches to Working Capital Investment – Walters approach and Trade off approach, Financing of Working Capital.

Unit-II

Management of cash and marketable securities: Objectives and Decisions, Motives for holding cash, Managing cash flows: problems and issues, Cash forecasting: preparation of cash budget, Investment in marketable securities, Optimization models for short term investments: Baumol model, Miller-Orr model and Stone model.

Unit-III

Management and Components of inventory, Objectives of inventory control, Costs in inventory system, Techniques of inventory management, determination of order point, Analysis of quality discounts and safety level, Selective inventory control techniques – ABC analysis, VED analysis, FSN analysis, Emerging trends in inventory management.

Unit-IV

Working capital challenges in different sectors (manufacturing, services, retail, etc.), Understanding working capital needs for various business models, Key financial ratios for working capital analysis, Liquidity vs. profitability trade-offs and decision-making, Real-world case studies on working capital optimization.

**CLO-PLO MATRIX: WORKING CAPITAL MANAGEMENT**

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	3	2	3	2	2	1	1	2	2.1
CLO2	3	3	3	2	3	2	2	2	2	3	2.5
CLO3	3	2	3	2	3	2	2	1	1	2	2.1
CLO4	3	3	3	2	3	2	2	2	2	3	2.5
Average (PLO)	3	2.5	3	2	3	2	2	1.5	1.5	2.5	2.3

Note: Cases Studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Bhalla, V.K. Working Capital Management: text and cases, Anmol Publications.
2. Hampton J. J. and C.L.Wagner Working capital management, John Wiley and sons.
3. Scherr F C. Modern Working Capital Management, Prentice hall.
4. Smith, Keith V and Gallinger G. W., Readings on Short-term Financial Management, West Pub. Co.



INTERNATIONAL FINANCIAL MANAGEMENT		
SEMESTER: 3rd	COURSE CODE: MBAFCIF325	COURSE TYPE: CORE (4 CREDITS)
SUMMATIVE ASSESSMENT=72	FORMATIVE ASSESSMENT= 28	PASS PERCENTAGE = 40

Course Description
<i>This course provides an in-depth understanding of financial decision-making in a global context. The course explores the key concepts, theories, and practical applications of financial management in an international setting. Students will gain insight into the dynamics of foreign exchange markets, the functioning of international financial markets, and the management of exposure to foreign exchange risk. Through this course, students will develop the necessary skills to analyze and navigate the complexities of financial transactions and strategies across borders.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Explain the significance and theoretical foundations of International Financial Management and identify the roles of international financial managers. CLO2: Demonstrate the ability to calculate and interpret foreign exchange rates, including appreciation and depreciation, using various financial models such as PPP, Fisher's effect, and Interest Rate Parity. CLO3: Develop strategies for managing transaction, operating, and translation exposures by applying different hedging techniques and exposure management methods. CLO4: Designing capital structure for Multinational Corporations.

Unit – I

International Financial Environment: Overview, Nature and Scope of International Finance, Evolution of international financial system– Gold standard and Bretton Woods system, Fixed vs floating exchange rate, Role of the International Financial Managers.

Unit – II

International Financial Markets: Eurocurrency market, international bond market, international equity market, international money market.

International Monetary System: Introduction, Determination of forex rates, Purchasing power parity (PPP), Relative form of PPP, Fisher's effect, International Fisher Effect, Interest Rate Parity, Forecasting Forex Rates.

Unit – III

Transaction Exposure-Nature & Characteristics. Management Techniques – Contractual Hedges: Forwards Market Hedge, Futures Market Hedge, Options Market Hedge & Money Market Hedge; Operating Exposure: Concept & Characteristics. Strategies for Financial Management Strategy, Market Strategy & Production Strategy.

Unit-IV

Translation Exposure- Concept & Characteristics. Methods: Current & Non-Current Method, Monetary & Non-Monetary Method, Temporal Method & Current Rate Method. Capital Budgeting for Multinational Corporations, Cost of Capital for Foreign Investment & Designing Capital Structure, Working Capital Management for Multinational Corporations.

**CLO-PLO MATRIX: INTERNATIONAL FINANCIAL MANAGEMENT**

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	3	2	3	2	2	1	1	2	2.1
CLO2	3	3	3	2	3	2	2	2	2	3	2.5
CLO3	3	2	3	2	3	2	2	1	1	2	2.1
CLO4	3	3	3	2	3	2	2	2	2	3	2.5
Average (PLO)	3	2.5	3	2	3	2	2	1.5	1.5	2.5	2.3

Note: Cases Studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Apte, P.G., International Financial Management, Tata McGraw Hill.
2. Levi, Maurice D, International Finance, McGraw Hill.
3. Pilbeam Keith, International Finance, Macmillan Press.
4. Buckley Adrian, Multinational Finance, Prentice Hall.



STRATEGIC MANAGEMENT		
SEMESTER: 3 rd	COURSE CODE: MBAFDSM325	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course provides a comprehensive understanding of the concepts, frameworks, and practices involved in formulating, implementing, and controlling strategies within organizations. Students will explore the nature and scope of strategic management, the process of strategic decision-making, and the development of organizational vision and mission. The course covers environmental appraisal techniques, the role of resources and capabilities in strategy formulation, and the various corporate and business-level strategies.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Effectively distinguish between strategic and operational decisions within an organization. CLO2: Utilize various environmental scanning techniques, such as SWOT analysis and Porter's Five Forces model, and perform organizational appraisal to facilitate strategic decisions. CLO3: Develop and critically evaluate corporate-level strategies, and business-level strategies, using relevant strategic frameworks to develop competitive strategies.

Unit-I

Nature, scope, and relevance of strategic management, strategy vs. operational decisions, Strategic decision-making process, Building organization's vision and mission, Porras's BHAG framework: core purpose and core value, Prahalad's concept of Strategic intent. Hamel's framework of Core-competence.

Unit-II

Environmental Appraisal: Components of environment (Economic, legal, social, political and technological), Environmental scanning techniques: SWOT (strengths, weaknesses, opportunities & threats) analysis, Industry level analysis: Porter's five forces model (modified). Methods and techniques used for organizational appraisal: Porter's Value chain analysis.

Unit-III

Role of resources and capabilities in strategy formulation, Appraising resources and capabilities in strategy formulation, Corporate level strategies: Stability, Expansion, Retrenchment and Combination strategies, Corporate level analysis (BCG, GE Nine-cell). Business level strategies: Porter's framework of competitive strategies, Conditions, risks and benefits of Cost leadership, Differentiation and Focus strategies.

CLO-PLO MATRIX: STRATEGIC MANAGEMENT

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	2	3	2	2	1	2	2	2.1
CLO2	3	3	3	3	3	2	2	2	2	3	2.6
CLO3	3	2	3	2	3	2	2	2	2	2	2.3
Average (PLO)	3	2.33	2.67	2.33	3	2	2	1.67	2	2.33	2.33

Note: The list of cases and specific references will be announced by the concerned faculty in the class at the beginning of the semester.

Suggested Readings:

1. Strategic Management: Concepts and Cases, Fred R. David and Forest R. David, Pearson.
2. Charles W.L. Hill & Gareth R. Jones; Strategic Management Theory: An Integrated Approach, Houghton Mifflin Company, Princeton New Jersey.
3. Thomas L. Wheelen, J. David Hunger, Strategic Management Addison Wesley, Longman Singapore Pvt. Ltd.
4. Azhar Kazmi, Business Policy & Strategic Management, Tata McGraw Hill.



BEHAVIOURAL FINANCE		
SEMESTER: 3 rd	COURSE CODE: MBAFDBF325	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course delves into the fascinating field of Behavioral Finance, exploring how psychological influences and biases affect the financial decision-making process of individuals and institutions. Beginning with the evolution of behavioral finance, students will examine key human behavioral theories and biases that challenge traditional financial theories. The course then reviews the Neo-Classical Finance Theory, particularly the Efficient Market Hypothesis (EMH), and the behavioral challenges posed against it. Finally, students will learn about the intersection of behavioral finance with capital budgeting and risk management, analyzing how biases impact managerial decisions and firm valuation.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Demonstrate in-depth knowledge of the various behavioral biases and how these biases impact financial decision-making processes. CLO2: Critically assess the validity of the EMH in the context of behavioral finance, identifying instances where behavioral biases cause deviations from the hypothesis, with a focus on investor behavior in different markets. CLO3: Analyze the implications of behavioral biases on capital budgeting and risk management, applying concepts such as prospect theory and heuristics to real-world financial decisions made by managers, analysts, and investors.

Unit-I

Introduction: background and evolution of behavioral finance, contribution of pioneers of behavioral finance experts, human behavioral theories- prospect theory, heuristics: fusion investing; Behavioral Biases: overconfidence bias, representative bias, herding bias, anchoring bias, cognitive bias, regret aversion bias, gamblers fallacy bias, mental accounting, hindsight bias, escalation bias, confirmation bias.

Unit-II

Review of Neo Classical Finance Theory: Efficient market hypothesis, factors contributing to an efficient market, Three sub hypotheses of EMH and implications of each of them, tests and results which support the EMH and which indicate an anomaly related to the hypothesis; Behavioral Challenges to EMH- Analysis of behavioral challenge stage against EMH, investors rationality and behavioral biases, emotion and investment decisions, implications of behavioral biases on the applicability of EMH, behavioral patterns of Indian stock market investors.

Unit-III

Capital Budgeting and Behavioral Finance: cost of capital and its significance in capital budgeting decisions, implications of heuristics, overconfidence, excessive optimism, aversion to sure loss and confirmation bias on managers capital budgeting decisions; Risk and Behavioral Finance: Analysis of firm valuation, perceptions of risk and return, the use of valuation heuristics by managers/analysts and consequent valuation biases, how managers, analysts, strategists and investors perceive the relationship between risk and return, prospect theory and IPO behavior

**CLO-PLO MATRIX: BEHAVIOURAL FINANCE**

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	2	3	2	2	3	2	2	2.3
CLO2	3	3	3	2	3	2	2	3	2	3	2.6
CLO3	3	2	3	2	3	2	2	3	2	2	2.4
Average (PLO)	3	2.33	2.67	2	3	2	2	3	2	2.33	2.43

Note: Case Studies and other assignments will be given by the concerned faculty in the class.

Suggested Readings:

1. Amling, Fundamentals of Investment Analysis, Prentice Hall.
2. Donald, E. Fisher & Ronald J. Jordon, Security Analysis & Portfolio Management, Pearson Education.
3. Farozzi, Franch J, Investment Management, Prentice Hall.
4. Sharpe, William F, Gordon J Alexander and J. V Bailly, Investments, Prentice Hall of India.



MACROECONOMIC POLICIES		
SEMESTER: 3 rd	COURSE CODE: MBAFDM325	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course equips students with essential knowledge of macroeconomic policies, focusing on the objectives and tools of monetary and fiscal policies, and economic growth. It explores the interplay between aggregate demand and supply, and key economic indicators, preparing students to analyse and respond effectively to macroeconomic trends and their impact on business.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Analyze the effectiveness of monetary and fiscal policy instruments, their interplay, and assess their influence on business and economic stability. CLO2: Measure and interpret GDP, CPI, and related economic statistics, and also differentiate between real and nominal values of GDP. CLO3: Evaluate the components of aggregate demand and supply, consumption and investment functions, and apply theories such as the multiplier and accelerator to assess their implications for economic growth and business strategy.

Unit-I

Objectives of Macroeconomic Policy, Different Approaches to Macroeconomic Policy. Monetary Policy- Goal, Instruments, Targets and Effectiveness, Fiscal Policy- Objectives, and Instruments of Fiscal Policy, Nexus between Monetary and Fiscal Policies.

Unit-II

Macroeconomic issues and concepts - The Circular Flow of Income in Closed and Open Economy. Measurement of GDP, Components of GDP, Real versus Nominal GDP, The GDP Deflator. The Consumer Price Index- Calculation of CPI, GDP deflator versus the CPI - Correcting economic variables for the effects of inflation, National Income Accounting- A Conceptual Framework.

Unit-III

The Aggregate Demand and Supply Function, Consumption and Savings function, Investment function, Principles of Multiplier, Paradox of Thrift, Marginal Efficiency of Capital, Accelerator Theory, Tobin's q Theory of Investment, Income-consumption Relationship, Consumption Function in the Economy.

CLO-PLO MATRIX: MACROECONOMIC POLICIES

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	2	3	2	2	2	2	2	2.2
CLO2	3	3	3	2	3	2	2	2	2	3	2.5
CLO3	3	2	3	2	3	2	2	2	2	2	2.3
Average (PLO)	3	2.33	2.67	2	3	2	2	2	2	2.33	2.33

Note: Cases Studies and other assignments will be provided by the concerned faculty in the class in Indian context.

Suggested Readings:

1. N. Gregory Mankiw: Macroeconomics, Worth Publishers.
2. Dewett K.K & Navalur M.H: Modern Economic Theory, S Chand Publishing.
3. D. M. Mithani: Money, Banking, International Trade and Public Finance, Himalaya Publishing House.
4. Dwivedi, D. N., Macroeconomics- Theory and Policy, Tata McGraw Hill Publications.



FOREX PROCEDURES AND MANAGEMENT		
SEMESTER: 3 rd	COURSE CODE: MBAFDPP325	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course provides an in-depth understanding of India's Export-Import (EXIM) policy, foreign exchange markets, and the financial mechanisms that support international trade. It covers the fundamentals of exchange rates, their impact on foreign trade, and the various financial instruments used in export and import finance. Students will gain comprehensive knowledge of export trade documentation, including financial, commercial, and transport documents, as well as risk-covering and official documents. The course also delves into Foreign Exchange (FOREX) management in India, exploring the dynamics of exchange rates, rupee convertibility, and the management of foreign exchange reserves.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Demonstrate a strong knowledge of India's EXIM policy, the workings of foreign exchange markets, and the financial instruments and payment terms used in international trade. CLO2: Efficiently prepare, manage, and analyze a wide range of export trade documents, such as bills of exchange, certificates of origin, bills of lading, and insurance policies, ensuring compliance with international trade regulations. CLO3: Analyze the impact of exchange rates, rupee convertibility, and exchange control measures on India's foreign exchange reserves, and develop strategies for effective FOREX management.

Unit-I

Foreign Exchange Markets, Spot Prices and Forward Prices, Factors influencing Exchange rates, Effect of Exchange rates in Foreign Trade.

Export and Import Finance: Special need for Finance in International Trade; INCO Terms (FOB, CIF, etc.); Payment Terms, Letters of Credit, Pre Shipment and Post Shipment Finance. Forfeiting; Deferred Payment Terms, EXIM Bank, Import Licensing, Financing methods for import of Capital goods.

Unit-II

Export Trade Documents: Financial Documents, Bill of Exchange, Commercial Documents, Legalized Invoice, Certificate of Origin, Packing List, Weight Certificate, Certificate of Analysis and Quality, Certificate of Inspection, Health certificate. Transport Documents - Bill of Lading, Airway Bill, Postal Receipt, Multimodal Transport Document, Risk Covering Document: Insurance Policy, Insurance Cover Note, Export Declaration Forms.

Unit-III

FOREX Management in India; Fixed and fluctuating rates; rupee convertibility, NOSTRO-VOSTRO-LORO Accounts, Exchange control Measures- relevance, Foreign Exchange reserves of India- Composition and Management, Monetary and Fiscal policy and its impact on foreign exchange reserves in India.

CLO-PLO MATRIX: FOREX PROCEDURES AND MANAGEMENT

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	2	3	2	2	1	1	2	2.0
CLO2	3	3	3	2	3	2	2	2	2	3	2.5
CLO3	3	2	3	2	3	2	2	1	1	2	2.1
Average (PLO)	3	2.33	2.67	2	3	2	2	1.33	1.33	2.33	2.23

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Rama Gopal.C, Export and Import Procedure, New Age International Publishers
2. Neelam Arora, Export and Import Procedure and documentation, Himalaya Publishing House
3. Dr. Swapna Pilai, Export and Import Procedure & documentation, Sahityabhawan Publications
4. Apte, P.G., International Financial Management, Tata McGraw Hill.



MANAGEMENT OF FINANCIAL INSTITUTIONS		
SEMESTER: 3 rd	COURSE CODE: MBAFDMF325	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course explores the structure, functions, and management of various financial institutions including banks, NBFCs, insurance firms, and mutual funds. It emphasizes the strategic management of capital funds, asset securitization, income sources, and the quality of assets. The course provides a detailed understanding of how financial institutions operate within the economy and under regulatory frameworks, while also focusing on efficiency and risk-related challenges in the sector.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Identify and explain the roles and types of financial institutions and their economic significance. CLO2: Evaluate the management of capital funds and the asset securitization process. CLO3: Analyse financial institutions' income structures, asset classifications, and efficiency indicators in line with prudential norms.

Unit-I

Financial institutions: Classification- Banks, Non-banking Financial Companies (NBFCs), Developmental Financial Institutions and Mutual Funds, Role and Functions, Economic functions and importance in financial system, Overview of Indian and global financial institutions, Financial intermediation and market efficiency, Depository system- Payment and Settlement Mechanism.

Unit-II

Management of capital funds in commercial banks: concept and functions of capital funds; Necessity of adequate capital funds; Asset Securitization: Introduction, objectives, process of asset securitization, cash flow in asset securitization, ratings approach to asset securitization.

Unit-III

Management of income, asset quality and operational efficiency, various sources of income and expenditure, determination of income, concept of Non- performing assets (NPAs), causes of NPAs, prudential norms, classification of loans, provisioning requirements, recognition of income and non-performing loans, measurement of operational efficiency and parameters.

CLO-PLO MATRIX: MANAGEMENT OF FINANCIAL INSTITUTIONS

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	2	3	2	2	1	1	2	2.0
CLO2	3	3	3	3	3	2	2	2	2	3	2.6
CLO3	3	2	3	2	3	2	2	1	2	2	2.2
Average (PLO)	3	2.33	2.67	2.33	3	2	2	1.33	1.67	2.33	2.3

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Benton E. Gup & James W. Kolari: Commercial Banking, The management of risk, Wiley India Pvt Ltd.
2. Jinkay, Joseph F. Jr.: Commercial Banks Financial Management, Prentice Hall, New Delhi.
3. Mishkin Frederics S.: The Economics of Banking & Financial Markets, Harper Collins, New York.
4. Padmalatha Suresh & Justin Paul, Management of Banking and Financial Services, 2nd Ed, 2010, Pearson India.



MARKETING OF FINANCIAL SERVICES		
SEMESTER: 3 rd	COURSE CODE: MBAFDMS325	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course provides an in-depth understanding of the dynamic and complex nature of financial services and their marketing strategies. It covers the different types of financial services, the regulatory environment in India, and the challenges faced by commercial, investment, and international banking services. The course also delves into the marketing mix specific to financial services, product development strategies, and the ethical considerations in marketing these services. Additionally, it explores the concept of branding within financial services, focusing on target marketing, customer retention, and the development of strong financial brands.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Analyze the challenges faced by the banking and financial services industry. CLO2: Demonstrate the ability to develop and evaluate marketing strategies for financial services, while considering ethical concerns. CLO3: Gain a know-how of the importance of branding in financial services, including how to effectively target and retain customers, and how to develop a financial brand.

Unit-I

Financial Services: Introduction and types of Financial Services, Regulatory Framework of Financial Services in India. Commercial, Investment and International Banking Services – Issues, Trends and Challenges, Marketing of Banking Services and Insurance Companies.

Unit-II

Marketing Mix of Financial Services, Strategies for Financial Product Development, Analyzing Marketing Strategies Adopted by Banks and Other Financial Service Providers, Ethical Concerns in Marketing of Financial Services.

Unit-III

Concept of Branding in Financial Services: Target Marketing & Customer Retention, Significance of Financial Brands, Targeting and Positioning Strategies, Influence of Branding on Customer Perception towards Financial Services Providers, Development of a Financial Brand.

CLO-PLO MATRIX: MARKETING OF FINANCIAL SERVICES

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	3	3	2	2	2	2	2	2.3
CLO2	3	3	3	3	3	3	2	2	2	3	2.7
CLO3	3	2	3	3	3	2	2	2	2	2	2.4
Average (PLO)	3	2.33	2.67	3	3	2.33	2	2	2	2.33	2.48

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Christine Ennew and Nigel Waite, Financial Services Marketing: An International Guide to Principles and Practice, Routledge.
2. Moorad Choudhry, Principles of Banking, Wiley.
3. A. M. Bragg, Marketing Financial Services, Wiley.
4. V.A. Avadhani, Marketing of Financial Services, McGraw-Hill Education.



ETHICS AND CORPORATE GOVERNANCE		
SEMESTER: 3 rd	COURSE CODE: MBAFDEG325	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course explores the ethical dimensions of business decisions and the framework of corporate governance in modern organizations. Students will develop an understanding of moral principles, ethical issues in business operations, and the structures that ensure responsible corporate behavior. Through case studies, theoretical insights, and current practices, learners will be equipped to evaluate ethical dilemmas and implement governance mechanisms that promote accountability, transparency, and sustainability in businesses.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Apply ethical theories and principles in organizational settings. CLO2: Evaluate the role of corporate social responsibility and corporate governance in promoting ethical behavior. CLO3: Critically assess corporate strategies from an ethical and governance perspective.

Unit-I

Nature and Significance of Business Ethics; Personal Ethics, Morality, Religion, Etiquette, Law, Economics, Management, Professional Code; Moral and Non-moral Standards; Ethical Relativism; Moral Development and Moral Reasoning; Ethical Dilemmas, Ethical Decision Making Model, Ethical Dimensions of Business Decisions.

Unit-II

Business Ethical Principles: Teleological, Deontological and Virtue; Utilitarianism-classical, act and rule; Kant's Ethics, Rights and Duties, Justice and Fairness-Distributive, Egalitarian, Capitalistic, Socialistic, Libertarian, Retributive and Compensatory Justice; Ethics of care; Virtue Ethics; Corporate Social Responsibility; Corporate Philanthropy; Corporate Citizenship; Social Responsibility Model.

Unit-III

Corporate Governance: Nature, Evolution and Significance; Corporate Governance Model, Agency Theory; Shareholders Theory, Stakeholders Theory, Resource Dependency Theory, Corporate Governance Failure; Corporate Scam; Whistle Blowing; Insider Trading, Indian Corporate Governance: Role of Board of Directors, Auditors, and Shareholders; Accounting and Regulatory frame work, Committees in India and abroad, ESG compliance.

CLO-PLO MATRIX: ETHICS AND CORPORATE GOVERNANCE

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	3	3	2	3	2	2	2	2	3	2.5
CLO2	3	3	3	2	3	2	2	2	2	3	2.5
CLO3	3	3	3	2	3	2	2	2	2	3	2.5
Average (PLO)	3	3	3	2	3	2	2	2	2	3	2.5

Note: The list of cases and specific references will be announced by the concerned faculty in the class at the beginning of the semester.

Suggested Readings:

1. Manuel G Velasquez: Business Ethics, Pearson
2. John R Boatright: Ethics and the Conduct of Business, Pearson.
3. Willaim H Shaw: Business Ethics, Thomson.
4. Andrew Crane & Dirk Matten: Business Ethics, Oxford.



MBA-FM

4th SEMESTER



FINANCIAL RISK MANAGEMENT		
SEMESTER: 4th	COURSE CODE: MBAFCFR425	COURSE TYPE: CORE (4 CREDITS)
SUMMATIVE ASSESSMENT=72	FORMATIVE ASSESSMENT= 28	PASS PERCENTAGE = 40

Course Description
<i>This course offers an in-depth exploration of the various financial risks that modern financial institutions face. The course covers key concepts and techniques in risk management, focusing on types of risks such as credit risk, market risk, operational risk, and more. Through detailed study of the scientific risk management process, students will gain an understanding of the principles and practices that underlie effective risk management in banking. Additionally, the course will cover risk measurement techniques, operational risk management frameworks, and capital adequacy management, including Basel II norms and RBI guidelines.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Identify and explain different types of financial risks and the specific banking activities they affect. CLO2: Develop the ability to measure return and risk by using various measurement techniques based on sensitivity, volatility, and downside potential. CLO3: Gain proficiency in managing operational risks and determining the capital charge for operational risks. CLO4: Measure liquidity risk and the risk weighted capital adequacy ratio as per RBI guidelines.

Unit-I

Risk Management: Concept and objectives; Types of financial risks- credit risk, market risk, default risk, foreign exchange risk, purchasing power risk, liquidity risk, interest rate risk; Main banking business lines and risk associated with each: the banking book, the trading book and off balance sheet exposure; Scientific risk management process. Interest Rate Risk Management: objectives, essentials of interest rate risk, sources, effects and measurement of interest rate risk, strategies for controlling interest rate risk.

Unit-II

Risk and Return- introduction, measuring expected return, possible return, portfolio return and various measures of risk, Credit Risk Measurement: - based on sensitivity, based on volatility and based on down side potential; Credit risk management –concept, components, need and process of credit risk management; Approaches for capital charge for credit risks.

Unit-III

Operational Risk Management:- Concept of operational risk; Operational risk categorization-cause based, effect based and event based ; Operational risk management process; Guiding principles; Approaches for attribution of capital charge for operational risks- Basic Indicator Approach, Standardized Approach and Advanced Measurement Approach.

Unit-IV

Liquidity Risk: concept, types and dimensions; Measurement of liquidity risk- stock approach and flow approach and Value-at-Risk (VaR). Solvency risk and management of Capital Adequacy in Banks- concept of capital adequacy, objectives; Basel II capital adequacy norms; RBI guidelines with regard to capital adequacy; computation of risk weighted assets, assignment of weights to various assets; computation of capital charge for credit risk and market risk.

**CLO-PLO MATRIX: FINANCIAL RISK MANAGEMENT**

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	3	2	3	2	2	2	2	2	2.3
CLO2	3	3	3	2	3	2	2	2	2	3	2.5
CLO3	3	2	3	2	3	2	2	2	2	2	2.3
CLO4	3	3	3	2	3	2	2	2	2	3	2.5
Average (PLO)	3	2.5	3	2	3	2	2	2	2	2.5	2.4

Note: Cases Studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Mare Lore and Lev Berodovsky, Financial Risk Management, Butterworth Heinemann, Oxford.
2. Rajda, G. E., Principles of Risk Management & Insurance, Pearson Education Asia, New Delhi.
3. Joel Bessis, Risk Management in Banking, John Wiley and Sons Ltd., London.
4. Dorfman, M.S., Introduction to Risk Management and Insurance, Pearson Education, New Delhi.



PROJECT APPRAISAL, FINANCE AND MANAGEMENT		
SEMESTER: 4th	COURSE CODE: MBAFCPA425	COURSE TYPE: CORE (4 CREDITS)
SUMMATIVE ASSESSMENT=72	FORMATIVE ASSESSMENT= 28	PASS PERCENTAGE = 40

Course Description
<i>This course delves into the essential aspects of capital investment, project feasibility analysis, and financial appraisal. It provides students with a comprehensive understanding of the complexities involved in evaluating and managing large-scale projects. The course covers project classification, market demand analysis, financial projections, and risk analysis techniques. Students will also learn about technical, environmental, and social cost-benefit analysis, as well as project implementation strategies. By the end of the course, students will be equipped to effectively analyze, finance, and manage projects within a corporate environment.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Identify and classify projects based on various dimensions, and conduct a thorough project feasibility analysis. CLO2: Develop the ability to analyze market demand, assess technical aspects, and perform social and environmental appraisals for projects. CLO3: Gain proficiency in estimating project costs, financing, and preparing financial projections, including profitability and cash flow estimates. CLO4: Apply financial and risk analysis techniques, such as ratio analysis, NPV, IRR, and sensitivity analysis, to evaluate the viability and risks of projects, and manage potential time and cost overruns during implementation.

Unit-I

Capital Investment: Importance and Difficulties, Project classification and dimensions, Stages of Project Feasibility Analysis: Identification, Pre-selection, Analysis, Evaluation and Decision. Generation and Screening of Project Idea; Corporate Appraisal; Profit Potential of Industries: Porter's Model.

Unit-II

Market Demand and Situational Analysis, Forecast future market demand, Market Risk, Technical Analysis: Preliminary information requirements and Steps of the technical analysis, Social Cost Benefit Analysis. Environmental Appraisal of Projects, Network Techniques for Project Management, Project Review and Administrative Aspects.

Unit-III

Financial Appraisal of Projects, Project costing and financing: Estimating Total Project Cost, Working Capital Requirement and Financing the projects - long term and short term, Financial Projections: Profitability Estimates, Cash flow Estimates, Projected Balance sheets.

Unit-IV

Analyzing Financial Projections- Techniques: Ratio Analysis, Break Even analysis, Average rate of return, Payback period, Net present value and Internal rate of return. Risk Analysis for Projects, Sensitivity analysis, Project Implementation, Time and cost overruns.

**CLO-PLO MATRIX: PROJECT APPRAISAL, FINANCE AND MANAGEMENT**

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	3	2	3	2	2	1	1	2	2.1
CLO2	3	3	3	2	3	2	2	2	2	3	2.5
CLO3	3	2	3	2	3	2	2	1	1	2	2.1
CLO4	3	3	3	2	3	2	2	2	2	3	2.5
Average (PLO)	3	2.5	3	2	3	2	2	1.5	1.5	2.5	2.28

Note: Cases Studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Chandra Prasanna. Project; Planning, Analysis, Financing, Implementation and Control, Tata McGraw Hill.
2. Chitale V. P., Project Viability in Inflationary Conditions – A Study of Capital Cost and Project Viability, Vikas Publishing House.
3. Bhalla, V. K., Financial Management and Policy, Anmol.
4. Patel B. M., Project Management, Strategic Financial Planning, Evaluation and Control, Vikas Publishing House.



CORPORATE TAX PLANNING AND MANAGEMENT		
SEMESTER: 4th	COURSE CODE: MBAFCCT425	COURSE TYPE: CORE (4 CREDITS)
SUMMATIVE ASSESSMENT=72	FORMATIVE ASSESSMENT= 28	PASS PERCENTAGE = 40

Course Description
<i>This course delves into the complexities of corporate taxation, offering a thorough understanding of tax assessment for companies under the Income Tax Act. It covers essential topics such as the determination of residential status, computation of taxable income and tax liability, and the intricacies of advance tax payments. Students will explore corporate tax planning, including its scope, methods, and significance, as well as the implications of Minimum Alternate Tax (MAT). The course also addresses tax planning in the context of specific management decisions and financial management, and examines tax issues related to business restructuring, including amalgamation and demerger.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Distinguish between the types of companies under the Income Tax Act and determine the residential status of companies. CLO2: Differentiate between tax planning, tax evasion, and tax avoidance, and compute taxable income and tax liability for companies under normal provisions as well as Minimum Alternate Tax (MAT). CLO3: Apply tax planning principles to specific management decisions, such as lease or buy, retain or replace, and new capital investment, and assess the tax implications in developing capital structure and dividend policy. CLO4: Analyze tax issues related to business restructuring, including amalgamation and demerger.

Unit-I

Assessment of Companies: Meaning and kinds of companies under Income Tax Act, Determination of Residential Status of Companies, Computation of taxable income (Income from business and other sources only) and tax liability of companies. Advance Tax Payment for Companies: Pay as you earn scheme, Computation of advance tax and interest payable on shortfall of advance tax.

Unit-II

Corporate Tax Planning : Concept & Scope; Tax planning differentiated from tax evasion and tax avoidance; Tax shifting and its types; Areas of tax planning; Significance, methods and problems of tax planning. Minimum Alternate Tax (MAT): Scheme of MAT in brief; Concept of Zero Tax Company; Computation of book profits U/S 115JB; Computation of tax liability under MAT provisions.

Unit-III

Tax Planning with regard to Specific Management Decision: Lease or buy ii) Retain or replace iii) New capital investment (with practical problems). Tax Planning & Financial Management Decisions: Tax planning and tax implications in developing capital structure, Tax considerations in dividend policy (with practical problems).

Unit-IV

Restructuring Business: Amalgamation, Demerger, Conversion of sole proprietary business into company, Tax issues relating to Amalgamation, Tax planning with reference to Amalgamation and Demerger of Companies.

**CLO-PLO MATRIX: CORPORATE TAX PLANNING AND MANAGEMENT**

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	2	3	2	2	1	1	2	2.0
CLO2	3	3	3	2	3	2	2	1	2	3	2.4
CLO3	3	2	3	2	3	2	2	1	1	2	2.1
CLO4	3	3	3	2	3	2	2	2	2	3	2.5
Average (PLO)	3	2.5	2.75	2	3	2	2	1.25	1.5	2.5	2.28

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Vinod Singhanian & Monica Singhanian, Corporate Tax Planning & Business Tax Procedures, Taxmann.
2. Dr. Girish Ahuja and Dr. Ravi Gupta, Direct Taxes Law and Practice, Commercial Law Publishers Pvt. Ltd.
3. Singhanian, V. K., Direct Tax Planning & Management, Taxman Publications, New Delhi.
4. Srinivas, E. A., Corporate Tax Planning, Tata McGraw Hill Publishing Co. Ltd.



INTERNSHIP AND TRAINING PROJECT	
SEMESTER: 4th	COURSE CODE: MBAFCIP425
SUMMATIVE ASSESSMENT = 125	COURSE TYPE: CORE (6 CREDITS)

All MBA (FM) students shall undergo 06 to 08 weeks of internship in any sector/company/organization of their choice in their fourth (4th) semester comprising six (6) credits. This internship shall not only bridge the gap between theoretical and practical applications but also enhances the skill sets and knowledge required to thrive in the corporate world. Each student shall also get an opportunity to understand the corporate world better, be a good team player, understand what their customers and clients require from them in addition to prepare each of them for better placement opportunity. Based on this internship the students shall be required to submit a project report to the Department immediately after the completion of internship in the area of finance.

The Internship and Training Project shall be evaluated by company supervisor and by external examiner followed by Project viva-voce conducted by the panel of experts. The evaluation of Internship and Training Project shall consist of three parts. Firstly, evaluation shall be done by the company supervisor where student is placed and shall have weightage of 02 credits. Secondly, evaluation shall also be done by the external examiner, to be appointed by the Head, Department of Management Studies, University of Kashmir from the panel duly approved by the Hon'ble V.C., having life of two years, and shall have weightage of 02 credits. Lastly, evaluation shall be made by the following panel of experts through conducting the Viva-Voce of the students and shall have weightage of 02 credits:

1. Head of the Department as Chairperson;
2. One External Examiner from the panel submitted by Head of the Department and approved by the Hon'ble Vice Chancellor;
3. Two teachers of the department to be nominated by the Head of the Department.



CORPORATE VALUATION AND RESTRUCTURING		
SEMESTER: 4th	COURSE CODE: MBAFDCV425	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course provides an in-depth understanding of the principles and practices involved in valuing companies and managing corporate transformations. The course covers various corporate valuation methods, value-based management approaches, and strategies for mergers and acquisitions. Students will explore the financial, regulatory, and strategic aspects of mergers, acquisitions, and corporate restructuring. Through real-world case studies and practical analysis, the course aims to equip students with the skills needed to make informed decisions in corporate finance.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Apply various methods of corporate valuation, including adjusted book value, discounted cash flows, and direct comparison approaches. CLO2: Develop the ability to evaluate and implement value-based management strategies using different approaches. CLO3: Gain proficiency in analyzing and managing mergers and acquisitions, and assess and execute corporate restructuring strategies, including financial and organizational restructuring.

Unit-I

Corporate Valuation: Introduction and features of valuation process, Biases in corporate valuation, Methods of measuring corporate value: Book value approach, Adjusted book value approach, Stock and debt approach, Direct comparison approach, Enterprise discounted cash flow approach.

Unit-II

Value Based Management: Concept and features of Value Based Management, Approaches in Value Based Management: Marrakon approach, Alcar approach, McKinsey approach, Economic value added approach, Boston Consulting Group approach, Contemporary business case studies on Value Based Management.

Unit-III

Mergers and Acquisitions, Types of combinations, reasons for mergers, Costs & benefits of mergers, Valuing the target company, Exchange ratio & form of compensation, Regulations for takeovers & mergers. Defensive strategies, Leveraged buyouts. Corporate Re-structuring & Divestitures: Reasons for corporate restructuring; dynamics of restructuring; financial restructuring, organizational restructuring, divestitures and joint ventures.

CLO-PLO MATRIX: CORPORATE VALUATION AND RESTRUCTURING

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	3	2	3	2	2	2	2	2	2.3
CLO2	3	3	3	2	3	3	2	2	2	3	2.6
CLO3	3	2	3	2	3	2	2	2	2	2	2.3
Average (PLO)	3	2.33	3	2	3	2.33	2	2	2	2.33	2.4

Note: Cases Studies and other assignments will be provided by the concerned faculty in the class.

Suggested Reading:

1. Prasanna Chandra, Corporate Valuation, Tata McGraw Hill.
2. James, Van Horne, Financial management policy, Pearson Education, New Delhi.
3. Arnold G., Corporate Finance, Pearson Education, New Delhi.
4. Khan and Jain, Financial Management, Tata McGraw Hill.



MANAGEMENT CONTROL SYSTEMS		
SEMESTER: 4 th	COURSE CODE: MBAFDMC425	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course explores the essential components and functions of management control systems within organizations. It covers the basic concepts and boundaries of management control, strategic planning, and the alignment of corporate and business unit strategies. Students will learn about the structure of management control systems, including decentralized organizations, responsibility centers, and performance measurement. The course also delves into the management control process, including budgeting and performance evaluation.</i>

Course Learning Outcomes (CLOs)
After completing the course, the student shall be able to: CLO1: Assess the boundaries of management control systems and the factors influencing goal congruence. CLO2: Analyze the structure of decentralized organizations and the characteristics of responsibility centers, including expense, revenue, administrative, support, R&D, and marketing centers. CLO3: Apply the management control process through the preparation and classification of various budgets, including flexible, performance, and zero-based budgeting.

Unit-I

Management Control Systems: Basic concepts and purpose of management control systems in organizations, boundaries of management control systems, Management control versus task control, New paradigms in management control system, Elements of control system, Behavioral aspects of management control system, Formal management control system: design, implementation and administration. Informal management controls.

Unit-II

Management Control Structure: Decentralized organization and responsibility accounting, Responsibility center: Concept and characteristics, Types of responsibility centers: Expense center, revenue center, administrative and support center, R&D center and marketing center, Profit center: General considerations, role and performance measurement, Transfer pricing and its methods. Investment center: Performance evaluation of investment center.

Unit-III

Management Control Process: Strategic planning, programming and budgeting, Classification of budgets: preparation of sales, production, production cost, overhead, cash and master budgets, Flexible budgeting, performance and zero based budgeting, Performance measurement, reporting and control, Balanced scorecard as a measure of business strategy, Perspectives of measurement: financial, customer, internal-business-process and learning & growth.

CLO-PLO MATRIX: MANAGEMENT CONTROL SYSTEM

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	3	2	3	2	2	1	2	2	2.2
CLO2	3	3	3	3	3	2	2	2	2	3	2.6
CLO3	3	2	3	2	3	2	2	1	2	2	2.2
Average (PLO)	3	2.33	3	2.33	3	2	2	1.33	2	2.33	2.36

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Anthony Robert N Govindrajana Vijay, Management Control Systems; Tata McGraw-Hill publishing House.
2. Anthony Robert N, Young David W., Management Control in Non-Profit Organisations; McGraw-Hill higher Education, New York.
3. Merchant K C, Modern Management Control Systems, Printice Hall.
4. Hersy, P and Blanchard, H B Management of Organization Behavior: Utilizing Human Resources. New Delhi, Prentice Hall of India.



FINANCIAL STATEMENTS AND INSTITUTIONAL FRAUD		
SEMESTER: 4 th	COURSE CODE: MBAFDFS425	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course focuses on understanding how financial statements can be manipulated to conceal fraud and how to detect such red flags using analytical tools. It emphasizes the role of institutional frameworks, accounting irregularities, and financial misreporting in corporate scandals. Students will learn to critically interpret financial reports, recognize signs of fraudulent reporting, and understand the accountability mechanisms within institutions.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Detect red flags in financial statements that may indicate potential fraud or misreporting. CLO2: Apply ratio analysis and forensic techniques to assess financial anomalies. CLO3: Evaluate institutional safeguards and propose improvements to reduce fraud risk.

Unit-I

Components of financial statements- Red flags in financial reporting, unusual trends, inconsistencies, restatements; Creative accounting vs. fraudulent reporting, Revenue recognition and expense manipulation, Financial Statements and Red Flag Detection.

Unit-II

Common types of financial fraud: overstating revenue, understating liabilities, improper disclosures, Case-studies: Enron, WorldCom, DHFL, Jet Airways, Financial engineering and off-balance sheet items, Use of special purpose entities (SPEs) and structured finance in fraud, Role of external auditors and limitations in fraud detection.

Unit-III

Internal control frameworks (Sarbanes-Oxley act compliance), Institutional reforms and regulatory response to financial fraud, Enterprise-wide risk management (ERM) and fraud risk assessment practices, Designing and implementing anti-fraud policies and procedures.

CLO-PLO MATRIX: FINANCIAL STATEMENTS AND INSTITUTIONAL FRAUD

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	2	3	3	2	2	2	2	2.3
CLO2	3	3	3	2	3	3	3	2	2	3	2.7
CLO3	3	2	3	2	3	3	2	2	2	2	2.4
Average (PLO)	3	2.33	2.67	2	3	3	2.33	2	2	2.33	2.47

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Rezaee, Z., Financial Statement Fraud: Prevention and Detection, Wiley.
2. Albrecht, W. S., Albrecht, C. O., & Albrecht, C. C., Fraud Examination, Cengage Learning.
3. Mulford, C. W., & Comiskey, E. E., The Financial Numbers Game: Detecting Creative Accounting Practices, Wiley.
4. Tiwari, N., Corporate Frauds and Financial Statements: A Forensic Perspective, Taxmann Publications.



GOODS AND SERVICES TAX		
SEMESTER: 4 th	COURSE CODE: MBAFDGS425	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course provides a comprehensive overview of the Goods and Services Tax (GST) system in India, tracing its evolution from the previous indirect tax regime. Students will explore the structure and components of GST, including SGST, CGST, UTGST, and IGST. The course covers the key concepts of supply, place, and time of supply, as well as the valuation and classification of goods and services under GST. Additionally, students will learn about input tax credit, its eligibility, and the mechanisms for credit apportionment, payment, and refunds. The course equips students with the knowledge needed to navigate the complexities of GST, ensuring compliance and optimizing tax management.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Explain the rationale behind the introduction of GST, identify its structure, and the role of key institutions like the GST Council and GST Network. CLO2: Develop the ability to determine the taxable event of supply, assess the place and time of supply, and apply the correct valuation rules for GST. CLO3: Manage input tax credit effectively, and the processes for credit recovery, transfer, and refund within the GST framework.

Unit-I

Overview of Indirect Taxes before GST, Concept of VAT: Introduction, Significance and Methods, Problems in the structure of Indirect Taxes prior to GST, Rationale for introducing GST, Structure of GST (SGST, CGST, UTGST & IGST), GST Council, GST Network, State Compensation Mechanism, Registration.

Unit-II

Levy and collection of GST Taxable event- “Supply” of Goods and Services, Place of Supply: Within state, Interstate, Import and Export, Time of supply, Valuation for GST: Valuation rules, Taxability of reimbursement of expenses, Exemption from GST, Small supplies and Composition Scheme, Classification of Goods and Services: Composite and Mixed Supplies.

Unit-III

Input Tax Credit Eligible and Ineligible Input Tax Credit, Apportionments of Credit and Blocked Credits, Tax Credit in respect of Capital Goods, Recovery of Excess Tax Credit, Availability of Tax Credit in special circumstances, Transfer of Input Credit (Input Service Distribution), Payment of Taxes, Refund, Doctrine of unjust enrichment, Reverse Charge Mechanism.

CLO-PLO MATRIX: GOODS AND SERVICES TAX

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	2	3	3	2	1	2	2	2.2
CLO2	3	3	3	2	3	3	2	2	2	3	2.6
CLO3	3	2	3	2	3	3	2	1	2	2	2.3
Average (PLO)	3	2.33	2.67	2	3	3	2	1.33	2	2.33	2.3

Note:

- Case studies and other assignments will be provided by the concerned faculty in the class.
- Any new notifications regarding amendments in the GST would be communicated by concerned faculty in the class.

Suggested Readings:

- Gupta, S. S., GST- How to meet your obligations, Taxmann Publications.
- R. Sivarethnamohan, Goods and Services Tax (GST) in India, New Century Publications.
- Rakesh Garg, Sandeep Garg, GST Law & Practice with GSTN Procedures, Bloomsbury India.
- V. S. Datey, Indirect Taxes, Taxmann Publications Pvt. Ltd.



FINANCIAL DERIVATIVES		
SEMESTER: 4 th	COURSE CODE: MBAFDFD425	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course provides a comprehensive understanding of financial derivatives, which are essential instruments in modern financial markets for managing risk and speculation. Students will delve into the theoretical foundations, pricing models, and application of various derivative products, including options, futures, swaps, and forward contracts.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Demonstrate knowledge with respect to use of derivatives contracts in risk management. CLO2: Analyze the hedging strategies using futures contracts. CLO3: Demonstrate proficiency in using options for hedging against adverse price movements.

Unit-I

Introduction to Derivatives: Meaning and purpose of Derivatives, Economic benefits of derivatives, Types of financial derivatives- forwards, futures, options and swaps, Exchange traded versus OTC derivatives, Participants in derivatives markets, Risks involved in derivatives markets and their management, Derivatives market in India.

Unit-II

Forwards and Futures: Forwards- Meaning and definition, Characteristics of forwards, Futures: Meaning and definition, Characteristics of futures, Distinction between forwards and futures, Pricing of forward contracts and futures contracts, Stock futures and its application, Index futures and its application, Hedging strategies using futures, Trading and Settlement mechanism.

Unit-III

Options Contracts: Meaning and definition, characteristics of options, classification of options- Call option and put option, American and European options, Trading strategies using options, Factors determining option pricing, Black-Scholes options pricing model, Swaps: Concept and Features of Swaps, Types of Financial Swaps – Interest Rate Swap, Currency Swap and Debt Equity Swap.

CLO-PLO MATRIX: FINANCIAL DERIVATIVES

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	3	3	2	3	2	2	2	2	2	2.4
CLO2	3	3	3	2	3	2	2	2	2	3	2.5
CLO3	3	2	3	2	3	2	2	2	2	2	2.3
Average (PLO)	3	2.67	3	2	3	2	2	2	2	2.33	2.4

Note: Case studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Sundaram Janakiramanan, Derivatives and Risk Management, Pearson Education.
2. A. Maheshwari, D. Chugh, Financial Derivatives, Pearson.
3. John C. Hull, Fundamentals of Futures and Options Market, Pearson.
4. Rajiv Srivastava, Derivatives and Risk Management, Oxford University Press.



MANAGEMENT OF FOREIGN INVESTMENT		
SEMESTER: 4 th	COURSE CODE: MBAFDMF425	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course offers an in-depth understanding of the dynamics of Foreign Investment and its impact on economic growth and development. Students will explore the concept of Foreign Portfolio Investment (FPI), various types, determinants, and routes of Foreign Direct Investment (FDI). The course covers India's FDI policy, reforms to promote investment, and the strategies employed by multinational companies. Additionally, it addresses the financial aspects of FDI, including capital budgeting, technological collaboration, and compliance with FDI policies.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Explain the concept of FPI, features, objectives, and determinants of FDI, and assess its impact on international trade and economic growth. CLO2: Develop the ability to analyze India's FDI policy, reforms and entry options for investors, and evaluate the strategies and organization of multinational companies operating in India. CLO3: Gain proficiency in capital budgeting for FDI projects, assess the role of technological collaboration, and ensure compliance with FDI policies.

Unit-I

Concept and role of Foreign Investments in an economy, Meaning and features of Foreign Portfolio Investments, Types of Foreign Institutional Investors (FIIs), Qualified Foreign Investors (QFIs), and their role in capital markets, Impact of FPI on stock market volatility, liquidity, and exchange rates, Taxation, repatriation norms, and exit strategies for FPIs.

Unit-II

Foreign direct investment: Meaning, Features and Objectives of FDI, Types, Determinants and Routes of FDI, Relationship of FDI and International trade with economic growth and development, Sources and Consequences of Foreign Direct Investment.

FDI policy in India, Reforms undertaken for the promotion of FDI in India, Entry Options for Investors in India.

Unit-III

Capital Budgeting for Foreign Direct Investment, Issues in evaluating foreign projects and selecting the appropriate discount rates, Role of Technological collaboration in Foreign Direct Investment, Foreign Technology Agreements, Remittance, Reporting and Violation of FDI Policy.

CLO-PLO MATRIX: MANAGEMENT OF FOREIGN INVESTMENT

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	2	3	2	2	1	2	2	2.1
CLO2	3	3	3	2	3	2	2	2	2	3	2.5
CLO3	3	2	3	2	3	2	2	1	2	2	2.2
Average (PLO)	3	2.33	2.67	2	3	2	2	1.33	2	2.33	2.26

Note: Cases Studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Theodore Moran, Foreign Direct Investment and Development, Institute For International Economics, Washington, DC
2. Imad Moosa, Foreign Direct Investment: Theory, evidence and practice, Palgrave Publications.
3. Francis Cherunilan, International Business, Prentice Hall of India.
4. Charles Hill, International Business, Tata McGraw Hill Publication.



ENTREPRENEURIAL FINANCE		
SEMESTER: 4 th	COURSE CODE: MBAFDEF425	COURSE TYPE: DCE (3 CREDITS)
SUMMATIVE ASSESSMENT = 54	FORMATIVE ASSESSMENT= 21	PASS PERCENTAGE = 40

Course Description
<i>This course provides an in-depth exploration of the financial aspects critical to managing and scaling a startup. Through a blend of theoretical concepts and practical exercises, students will gain a comprehensive understanding of financial statements, funding sources, valuation methods, and strategic financial decision-making. The course covers essential topics such as cash flow management, bootstrapping, venture capital, and exit strategies. By engaging with case studies and real-world scenarios, students will develop the skills needed to navigate financial challenges and make informed decisions to support entrepreneurial success.</i>

Course Learning Outcomes (CLOs)
Upon successful completion of the course, students should be able to: CLO1: Interpret and analyze financial statements, including income statements, balance sheets, and cash flow statements, to make informed financial decisions. CLO2: Evaluate and select appropriate funding sources and valuation methods, balancing equity and debt financing to optimize capital structure and financial planning for start-ups. CLO3: Implement comprehensive financial plans for business growth and expansion, and critically analyze various exit strategies.

Unit-I

Introduction to Entrepreneurial Finance, Understanding Financial Statements (Income Statement, Balance Sheet, Cash Flow Statement), Cash Flow Management and Forecasting Bootstrapping and Early-Stage Financing Case Study Analysis: Financial Statement Interpretation, Cash Flow Forecasting Exercise.

Unit-II

Overview of Funding Sources: Venture Capital, Angel Investors and Crowdfunding, Startup Valuation Methods, Equity vs. Debt Financing, Strategic Financial Decision-Making (Capital Structure, Financial Planning), Funding Strategy Development, Project Startup Valuation Exercise, Financing schemes implemented by Government of India and Jammu and Kashmir Government for supporting entrepreneurship development.

Unit-III

Financial Planning for Growth, Scaling Operations: Financial Considerations, Risk Management and Mitigation, Exit Strategies: Mergers, Acquisitions, and IPOs Growth Strategy, Financial Planning for Expansion, Exit Strategy Analysis: Comparative Study of Mergers & Acquisitions and Initial Public Offer as exit strategies.

CLO-PLO MATRIX: ENTREPRENEURIAL FINANCE

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	Average (CLO)
CLO1	3	2	2	2	3	2	2	2	2	2	2.2
CLO2	3	3	3	3	3	2	2	2	2	3	2.6
CLO3	3	2	3	2	3	2	2	2	2	2	2.3
Average (PLO)	3	2.33	2.67	2.33	3	2	2	2	2	2.33	2.4

Note: Cases Studies and other assignments will be provided by the concerned faculty in the class.

Suggested Readings:

1. Philip J. Adelman, Alan M. Marks, Entrepreneurial Finance: Concepts and Cases, Pearson.
2. Steven Rogers, Entrepreneurial Finance: Finance and Business Strategies for the Serious Entrepreneur, McGraw-Hill Education.
3. Brad Feld, Jason Mendelson, Venture Deals: Be Smarter Than Your Lawyer and Venture Capitalist, Wiley.
4. David Worrell, The Entrepreneur's Guide to Financial Statements, Praeger.