




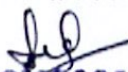
JSS MAHAVIDYAPEETHA  
JSS SCIENCE AND TECHNOLOGY UNIVERSITY  
JSS Technical Institutions Campus, Mysuru – 570006  
(Established under the JSS Science & Technology University Act. 43 of 2013)

## Scheme and Syllabus MBA – FINANCIAL MANAGEMENT (2025-27)



  
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Professor and Dean  
JSS Centre for Management Studies  
JSS Science and Technology University  
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Registrar  
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Dean Academic (s/c)  
JSS STU, Mysuru



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**Scheme and Syllabus**  
**MBA – FINANCIAL MANAGEMENT**  
**(2025-27)**



**JSS MAHAVIDYAPEETHA**  
**JSS SCIENCE AND TECHNOLOGY UNIVERSITY**  
**Scheme of Teaching and Examination 2025-27**  
**Outcome Based Education (OBE) and Choice Based Credit**  
**System (CBCS)**



## **ABOUT THE DEPARTMENT**

### **MBA – FINANCIAL MANAGEMENT PROGRAM**

#### **Vision**

Be a preferred management education institution dedicated to nurture Management Education, Innovation, Entrepreneurship, Research and Professional excellence for the betterment of the society.

#### **Mission**

1. Enhance the social capital through education, research and consultancy in the area of management.
2. Consciously collaborate with Institutions, Industry, Government and Society to augment managerial skills.
3. Foster an environment of learning, enquiry and connectedness.

#### **Department Highlights:**

JSS Centre for Management Studies (JSSCMS), was instituted in 1998 under the aegis of Visvesvaraya Technological University. Later in 2009 the institute was recognized as an autonomous body and further progressed to attain University status in the year 2016. JSSCMS now is a recognized centre for MBA Education and Research and offers two-year full-time MBA programs approved by AICTE to JSS Science and Technology University, Mysuru, Karnataka.

From a very modest beginning of starting just one MBA Program, JSSCMS have now been able to carve a niche in the realm of management education, leading to the establishment of four MBA programs namely MBA, MBA (Financial Management), MBA (Retail Management) and MBA (Digital Marketing).

JSSCMS is continuing its track record of long years of success and promises maintaining the winning streak. JSSCMS in its 27<sup>th</sup> year in progress with 4000 plus students being conferred with MBA degrees have established their career in successful companies.



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### **Programmes offered (PG)**

1. MBA
2. MBA in Financial Management
3. MBA in Retail Management
4. MBA in Digital Marketing

### **Department faculty Details:**

- **Experienced Faculty:**  
JSSCMS boasts a highly qualified teaching faculty, with an average experience of 15 years in academia and industry.
- **Doctoral Expertise:**  
Department holds 12 faculty members with Doctoral degrees, while 6 others are actively pursuing Ph.D. research in their respective fields of specialization.
- **Domain-Specific Training:**  
Faculty members continuously enhance their expertise through domain-specific training, ensuring the curriculum remains relevant and up-to-date.
- **Research and Consultancy Focus:**  
The Research & Consultancy Interest Group (RCIG) at JSSCMS fosters a strong research culture, leading to numerous high-quality research publications.
- **Student-Centric Pedagogy:**  
Emphasizing effective pedagogy, JSSCMS ensures that faculty pay close attention to student learning needs, fostering an engaging and supportive learning environment.
- **Ongoing Professional Development:**  
Faculty members regularly participate in online training programs through platforms such as MOOC, SWAYAM, and Coursera, keeping their skills and knowledge current.

### **Laboratory Facilities:**

<b>Name of the Laboratory</b>	<b>Name of the Important Equipment</b>
Computer Lab - I	High End Computers
Computer Lab - II	High End Computers

### **Classrooms**

Department has spacious class rooms with adequate seating capacity. Each class room is provided with a Computer system, LCD Projector with screen facility for Audio/ Visual purpose. In addition, Green/White boards and Podium are provided in each class room.



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### Program Outcomes

MBA – Financial Management graduates will leverage their academic foundation to develop a comprehensive set of management knowledge and skills, empowering them to

<b>Program Outcomes (PO's)</b>	
PO1	Apply knowledge of management theories and practices to solve business problems.
PO2	Foster Analytical and critical thinking abilities for data-based decision making.
PO3	Ability to develop Value based Leadership.
PO4	Ability to understand, analyze and communicate global, economic, legal, and ethical aspects of business.
PO5	Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment.



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### QUALITY POLICY

For us at JSSCMS, JSS STU, Quality forms the backbone of Academic & Assessment process

We,

1. Facilitate world-class infrastructure facilities systems and processes needed for an effective teaching and learning system designed to enhance academic and research excellence.
2. Create an environment to attract, develop, engage and inspire staff where, intellectual growth, freedom of innovation, self-expression and research and development.
3. Conceptualize, design, develop, and deliver academic and training programs that confirm to the highest accreditation standards
4. Follow ethical guidelines and standards to promote a research driven culture for worldwide recognition.
5. Train students to be academically proficient and technologically smart in line with the needs of the leading corporates in the world while being sensitive to societal and environmental needs.
6. Confirm to the statutory, regulatory & accreditation requirements to manage and sustain the standards of the department in a socially and ethically responsible manner.
7. Integrate department objectives to comply with Quality Management System (QMS) requirements in education and research and use the system to continually improve its effectiveness.



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**MBA – FINANCIAL MANAGEMENT PROGRAM STRUCTURE 2025-27**

**Scheme of Teaching and Examination for I to IV Semester**

Semester	Credits
I	26
II	26
III	24
IV	24
<b>Total</b>	<b>100</b>

**CREDIT PATTERN**

Semester	Type of Course	Number	Credits
<b>I</b>	Professional Core	07	22 Credits
	Professional Core Laboratory	01	01 Credits
	Mini project	01	01 Credits
	Professional Core Workshop	01	02 Credits
	<b>Sub Total = 26 Credits</b>		
<b>II</b>	Professional Core	06	18 Credits
	Professional Open Elective	01	04 Credits
	Professional Core Workshop	02	03 Credits
	Mini project	01	01 Credits
	Value Added Course	01	00 Credits
<b>Sub Total = 26 Credits</b>			
<b>III</b>	Professional Core	01	03 Credits
	Professional Elective	07	21 Credits
<b>Sub Total = 24 Credits</b>			
<b>IV</b>	Professional Elective	05	18 Credits
	Professional Core Workshop	01	01 Credits
	Internship	01	02 Credits
	Project Work	01	03 Credits
<b>Sub Total = 24 Credits</b>			
<b>Total</b>			<b>100 Credits</b>



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**MBA – FINANCIAL MANAGEMENT**

**SEMESTER I**

Sl No	Code	Course Title	Course	Teaching Hours per Week				Total Credits	Examination			
				L	T	P/S/SDA	Contact Hours		CIE	SEE	Total Marks	Duration in Hours
1	25PFM101	Management and Organizational Behavior	PCC1	4	0	0	4	4	40	60	100	3.0
2	25PFM102	Accounting for Managers	PCC2	3	0	0	3	3	40	60	100	3.0
3	25PFM103	Managerial Economics	PCC3	3	0	0	3	3	40	60	100	3.0
4	25PFM104	Business Statistics-I	PCC4	3	0	0	3	3	40	60	100	3.0
5	25PFM105	Marketing Management	PCC5	3	0	0	3	3	40	60	100	3.0
6	25PFM106	Applications of AI in Business	PCC6	3	0	0	3	3	40	60	100	3.0
7	25PFM107	Ethics and Corporate Governance	PCC7	3	0	0	3	3	40	60	100	3.0
8	25PFM1WS1	Business Communication	PCCWS1	0	0	2	4	2	100	-	100	-
9	25PFM1PW1	Community Immersion Project	Mini Project	0	0	1	2	1	100	-	100	-
10	25PFM1LB1	Spreadsheet Lab	PCCL1	0	0	1	2	1	100	-	100	-
<b>Total</b>								<b>26</b>	<b>580</b>	<b>420</b>	<b>1000</b>	

**Note:** L: Lecture/Theory, T: Tutorial, P: Integrated Practical/Practice, S: Seminar, SDA: Skill Development Activities, PCC: Professional Core Course, PEC: Professional Elective Course, PCCL: Professional Core Course Laboratory, PCCWS: Professional Core Course Workshop.

**Note: For Passing, the students have to score a minimum of 45 Marks (CIE+SEE: 20+25 OR 21+24)**



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**MBA – FINANCIAL MANAGEMENT**

**SEMESTER II**

Sl No	Code	Course Title	Course	Teaching Hours per Week				Total Credits	Examination			
				L	T	P/S/SDA	Contact Hours		CIE	SEE	Total Marks	Duration in Hours
1	25PFM201	Corporate Finance-I	PCC1	3	0	0	3	3	40	60	100	3.0
2	25PFM202	Human Resource Management	PCC2	3	0	0	3	3	40	60	100	3.0
3	25PFM203	Business Statistics -II	PCC3	3	0	0	3	3	40	60	100	3.0
4	25PFM204	Operations Management	PCC4	3	0	0	3	3	40	60	100	3.0
5	25PFM205	Economics for Finance	PCC5	3	0	0	3	3	40	60	100	3.0
6	25PFM206	Financial Markets	PCC6	3	0	0	3	3	40	60	100	3.0
7	25PFMOE207	Open Elective	POEC	4	0	0	4	4	40	60	100	3.0
8	25PFM2WS1	Corporate Law - Workshop	PCCWS1	0	0	1	2	1	100	-	100	-
9	25PFM2WS2	Financial Research Methodology	PCCWS2	3	0	2	4	2	100	-	100	-
10	25PFM2PW1	Social Sensitivity Project	Mini Project	0	0	1	2	1	100	-	100	-
11	25PFM2VAC1	Financial Analytics	VAC	-	-	-	-	-	-	-	-	-
<b>Total</b>								<b>26</b>	<b>580</b>	<b>420</b>	<b>1000</b>	<b>-</b>

**Note:** L: lecture/Theory, T: Tutorial, P: Integrated Practical/Practice, S: Seminar, SDA: Skill Development Activities, PCC: Professional Core Course, PEC: Professional Elective Course, PCCL: Professional Core Course Laboratory, PCCWS: Professional Core Course Workshop.

**Note: For Passing, the students have to score a minimum of 45 Marks (CIE+SEE: 20+25 OR 21+24)**

**Note: Value Added Course in Semester II is compulsory.**



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**MBA – FINANCIAL MANAGEMENT**

**SEMESTER II**  
**OPEN ELECTIVE LIST**

Sl No	Code	Course Title	Course	Teaching Hours per Week				Total Credits	Examination			
				L	T	P/S/SDA	Contact Hours		CIE	SEE	Total Marks	Duration in Hours
1	25PFMOE207	Finance for Non-Finance Managers	POEC1	4	0	0	4	4	40	60	100	3.0

**Note:** L: lecture/Theory, T: Tutorial, P: Integrated Practical/Practice, S: Seminar, SDA: Skill Development Activities, PCC: Professional Core Course, PEC: Professional Elective Course, PCCL: Professional Core Course Laboratory, PCCWS: Professional Core Course Workshop.

**Note: Students will choose one open elective in Semester II among the open electives offered**  
**Note: For Passing, the students have to score a minimum of 45 Marks (CIE+SEE: 20+25 OR 21+24)**



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**MBA – FINANCIAL MANAGEMENT**

**SEMESTER III**

Sl No	Code	Course Title	Course	Teaching Hours per Week				Total Credits	Examination			
				L	T	P/S/SDA	Contact Hours		CIE	SEE	Total Marks	Duration in Hours
1	25PFM301	Strategic Management	PCC1	3	0	0	3	3	40	60	100	3.0
2	25PFM302	Corporate Finance-II	PEC1	3	0	0	3	3	40	60	100	3.0
3	25PFM303	Derivatives	PEC2	4	0	0	4	4	40	60	100	3.0
4	25PFM304	Security Analysis	PEC3	3	0	0	3	3	40	60	100	3.0
5	25PFM305	Financial Services	PEC4	3	0	0	3	3	40	60	100	3.0
6	25PFM306	Management Accounting and Control System	PEC5	3	0	0	3	3	40	60	100	3.0
7	25PFM307	Principles and Practices of Banking	PEC6	3	0	0	3	3	40	60	100	3.0
8	25PFM308	Sustainable finance and ESG	PEC7	2	0	0	2	2	20	40	60	2.0
<b>Total</b>								<b>24</b>	<b>300</b>	<b>460</b>	<b>760</b>	

**Note:** L: lecture/Theory, T: Tutorial, P: Integrated Practical/Practice, S: Seminar, SDA: Skill Development Activities, PCC: Professional Core Course, PEC: Professional Elective Course, PCCL: Professional Core Course Laboratory, PCCWS: Professional Core Course Workshop.

**Note: All Electives in Semester III are Compulsory**

**Note: For Passing, the students have to score a minimum of 45 Marks (CIE+SEE: 20+25 OR 21+24)**



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**MBA – FINANCIAL MANAGEMENT**

**SEMESTER IV**

Sl No	Code	Course Title	Course	Teaching Hours per Week				Total Credits	Examination			
				L	T	P/S/SDA	Contact Hours		CIE	SEE	Total Marks	Duration in Hours
1	25PFM401	International Financial Management	PEC1	4	0	0	4	4	40	60	100	3.0
2	25PFM402	Portfolio Management	PEC2	3	0	0	3	3	40	60	100	3.0
3	25PFM403	Corporate Taxation	PEC3	4	0	0	4	4	40	60	100	3.0
4	25PFM404	Project Appraisal and Management	PEC4	4	0	0	4	4	40	60	100	3.0
5	25PFM405	Financial Strategies	PEC5	3	0	0	3	3	40	60	100	3.0
6	25PFM4WS1	Entrepreneurship Development Program - Workshop	PCCWS	0	0	1	2	1	40	60	100	-
7	25PFM4PW1	Internship	Internship	0	0	2	4	2	100	-	100	-
8	25PFM4PW2	Project Work	Project	0	0	3	-	3	40	60	100	-
<b>Total</b>								<b>24</b>	<b>380</b>	<b>420</b>	<b>800</b>	

**Note:** L: lecture/Theory, T: Tutorial, P: Integrated Practical/Practice, S: Seminar, SDA: Skill Development Activities, PCC: Professional Core Course, PEC: Professional Elective Course, PCCL: Professional Core Course Laboratory, PCCWS: Professional Core Course Workshop.

**Note: All Electives in Semester IV are Compulsory**

**Note: For Passing, the students have to score a minimum of 45 Marks (CIE+SEE: 20+25 OR 21+24)**

# I Semester

DEPARTMENT	FINANCIAL MANAGEMENT						
Course Code	25PFM101	Total Credits	4	Course Type	Professional Core Course		
Course Title	Management and Organizational Behavior						
Teaching Learning Process		Contact Hours	Credits	Assessment in Weightage and Marks			
	Lecture	52	4		CIE	SEE	Total
	Tutorial	0	0	Weightage	40%	60%	100%
	Practical	0	0	Maximum Marks	40 Marks	60 Marks	100 Marks
	<b>Total</b>	<b>52</b>	<b>4</b>	Minimum Marks	20 Marks	25 Marks	45 Marks

**Course Objectives:** This course will enable the students

1. To understand theories & models of management concepts & organizational behavior.
2. To adopt framework of problem solving at the workplace.
3. To acquaint the students with industry relevant skill sets.

#### Course Outcomes (CO's)

CO#	Course Outcomes	Highest Level of Cognitive Domain
After Completing this Course, students will be able to		
CO1	Examine the managerial phenomena', diagnose, solve, recommend and develop prognosis by using theories and concepts related to management.	L5
CO2	Examine the 'phenomena of management functions', diagnose, solve, recommend and develop prognosis by using theories and concepts related to decision making.	L5
CO3	Examine the 'Individual Behavioral phenomena', diagnose, solve, recommend and develop prognosis by using theories and concepts of organizational behavior.	L5
CO4	Examine the 'phenomena of perception, motivation, personality and values', diagnose, solve, recommend and develop prognosis by using theories and concepts of individual behavior.	L5
CO5	Scrutinize the 'phenomena of Group behavior', diagnose, solve, recommend and develop prognosis by using theories and concepts to build a team.	L5

**Course Content/ Syllabus:**

Unit No	Content	Hours	
		Lecture	Practical
1	<b>Module 01: Introduction to Management</b> Nature & Scope of Management, Functions of Management, Levels, Managerial Skills & Roles, Evolution of Management Thought & Recent Trends in Management.	10	0
2	<b>Module 02: Functions of Management</b> <b>Planning:</b> Importance, Process, Benefits of Planning, Types of Plans, Planning Tools & Techniques. <b>Organizing:</b> Meaning, Principles of Organization, Types of Organization & Directions in OS. <b>Directing:</b> Meaning, Nature, Traits & Behaviour, Contingency Approaches to Leadership & Transformational Leadership. <b>Staffing:</b> Recruitment and Selection techniques. <b>Controlling:</b> Meaning, Importance, Steps in the Control Process & Types of Control.	10	0
3	<b>Module 03: Introduction to Organizational Behavior</b> Nature & Scope of OB & Ethical Issues of OB. <b>Individual Behavior:</b> Foundations of Individual Behavior & MARS Model, Abilities and Biographical characteristics. <b>Learning:</b> Meaning & Learning Process. <b>Attitude:</b> Meaning, ABC Model, Changing Attitude & Attitude towards Job.	10	0
4	<b>Module 04: Individual Behavior</b> <b>Personality and Values:</b> Determinants of Personality, Theories of Personality, Big Five Force Model, MBTI, & Psychometric Assessment: Harrison Assessment & Predictive Index, Value System: Rockeach value system, Hofstede's cultural dimensions' theory, Generational cohort's. <b>Perception:</b> Factors Influencing Perception & Perceptual Process. <b>Motivation:</b> Theories of Motivation: Maslow's Need Hierarchy Theory, Herzberg Two Factor Theory & Goal Setting Theory.	12	0
5	<b>Module 05: Group Behavior</b> <b>Teams:</b> Stages of Team Development, Types of Teams & Team Effectiveness. <b>Group Dynamics:</b> Difference between Team & Groups & Types of Groups. <b>Power &amp; Politics:</b> Sources & Contingencies of Power & Consequences of Power, Overcoming politics, Conflict Management.	10	0

**Recommended book:**

- "Management – A Global and Entrepreneurial Perspective" by Heinz Wehrich, Mark VCannice and Harold Koontz, 2010, 14th edition.

**Reference Books:**

- Management by Stephen Robbins and Mary Coulter; 13th Edition; Pearson Education Limited 2016.
- MGMT, Chuck Williams & Manas Ranjan Tripathy, 5/e, Cengage Learning, 2013.
- Organizational Behaviour, Fred Luthans, 12/e, McGraw Hill International, 2011.
- Organization behaviour by Stephen Robbins, latest Edition; Pearson Education Limited.

**Course Articulation:**

Course Outcomes	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	2	1	2	2
CO2	3	3	1	2	2
CO3	2	2	1	3	1
CO4	2	3	2	2	2
CO5	2	2	2	2	3

**High – 3, Medium – 2, Low – 1**

DEPARTMENT	FINANCIAL MANAGEMENT						
Course Code	25PFM102	Total Credits	3	Course Type	Professional Core Course		
Course Title	Accounting for Managers						
Teaching Learning Process		Contact Hours	Credits	Assessment in Weightage and Marks			
	Lecture	39	3		CIE	SEE	Total
	Tutorial	0	0	Weightage	40%	60%	100%
	Practical	0	0	Maximum Marks	40 Marks	60 Marks	100 Marks
	<b>Total</b>	<b>39</b>	<b>3</b>	Minimum Marks	20 Marks	25 Marks	45 Marks

**Course Objectives:** This course will enable the students

1. Understand the principles, concepts and conventions of accounting and book keeping
2. Prepare final accounts of trading concerns, companies and not for profit organizations
3. Analyze and interpret financial statements
4. Apply accounting concepts to real life organizational situations involving managerial decision making.

#### Course Outcomes (CO's)

CO#	Course Outcomes	Highest Level of Cognitive Domain
After Completing this Course, students will be able to		
CO1	Appreciate the 'core concepts and principles of accounting', prepare accounting statements, equations and develop financial reports for managerial decision making.	L5
CO2	Examine organizational transactions related to finance, develop, identify problems, diagnose, solve, recommend and develop prognosis by using concepts of revenue recognition and depreciation.	L5
CO3	Examine financial statements of the organizations, develop financial information, identify problems, diagnose, solve, recommend and develop prognosis by using concepts related to final accounts of profit and non-profit firms.	L5
CO4	Examine the financial statements of the firm, identify problems, diagnose, solve, recommend and develop prognosis using financial ratios	L5
CO5	Understand the concept of 'flow of funds', prepare cash flow and fund flow statements identify problems, diagnose, solve, recommend and develop prognosis for organizations.	L5

**Course Content/ Syllabus:**

Unit No	Content	Hours	
		Lecture	Practical
1	<b>Module-1: Basics of Accounting Mechanics</b> Accounting Concepts and Conventions, Accounting Principles, and accounting disclosures, GAAP and Users of Accounting. Capital vs. Revenue Expenditure, Journal – Ledgers – Cash books -- Trial Balance – Final accounts for sole trading concern -, Accounting, Equation	8	0
2	<b>Module-2: Revenue recognition and Measurement</b> Introduction- Recognition of revenue in the course of ordinary activities of an enterprise; Inventory valuation. Historic cost and market price valuation concepts (problems on FIFO LIFO, and Weighted averages) - Depreciation Accounting: Accounting for depreciation and depreciation methods- (problems on straight line and WDV method) Disposal of depreciable assets; Implications of changes in method of depreciation.	8	0
3	<b>Module-3: "Understanding Company and Firm Income Statements":</b> Profit and loss related concepts – reporting methods (vertical and horizontal), Measuring Income, Adjustment process, various heads in income statements, evaluating incomes and expenses to measure performances (Cost effectiveness – various cost component as a percent of sales). Accounts of Non trading organizations- receipts and payments account, Income and expenditure account, balance sheet	8	0
4	<b>Module-4: Financial Statement Analysis</b> Balance sheet related concepts – Reporting of Assets of liabilities under Companies Act – Auditors’ Report. Common-size Financial Statement – Concept of Window dressing. Profitability Statements - COGS, EBDIT, EBIT, operating profit/loss, PBT, PAT; Ratio Analysis- An Introduction- Measurement of Overall Performance of a Firm/companies – Profitability Ratios; Liquidity Ratios- Turnover Ratio- - Debt Equity Ratio, Debt Service Coverage Ratio, Fixed Assets to Net worth; Uses of Ratios for Internal Management;	8	0
5	<b>Module-5: Fund Flow and Cash Flow Statements</b> Fund flow statement - introduction, Determining the sources and uses of working capital. and preparation of fund flow statement. Presentation of Cash Flow Statement; Operating, Activities; Investing Activities; Financing Activities; Accounting Standard on Cash Flow Statement Preparation of Cash Flow Statement (Direct and Indirect method) (as per AS-3). Difference between Fund Flow and Cash Flow Statements.	7	0

**Recommended book:**

- R. Narayanaswamy; Financial accounting a managerial perspective; PHI; 3<sup>rd</sup> Edition

**Reference Books:**

- S.K. Bhattacharyya and John Dearden; Accounting for Management text and cases; Vikas publishing house
- N. Ramachandran & Ram Kumar Kakani - Financial Accounting for Management-TMH Publications
- P.C Tulsian (2006) 'Financial Accounting', Pearson Education

**Course Articulation:**

Course Outcomes	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	2	3	1	2	2
CO2	3	3	2	2	2
CO3	3	3	1	3	2
CO4	2	3	1	2	2
CO5	2	3	1	2	3

**High – 3, Medium – 2, Low – 1**

DEPARTMENT	FINANCIAL MANAGEMENT						
Course Code	25PFM103	Total Credits	3	Course Type	Professional Core Course		
Course Title	Managerial Economics						
Teaching Learning Process		Contact Hours	Credits	Assessment in Weightage and Marks			
	Lecture	39	3		CIE	SEE	Total
	Tutorial	0	0	Weightage	40%	60%	100%
	Practical	0	0	Maximum Marks	40 Marks	60 Marks	100 Marks
	<b>Total</b>	<b>39</b>	<b>3</b>	Minimum Marks	20 Marks	25 Marks	45 Marks

**Course Objectives:** This course will enable the students

1. To enable the students to understand the basics of micro as well as macroeconomics.
2. To learn to employ economic concepts and logic for obtaining optimal decisions to business problems.
3. To develop analytical skills through application of the concepts to the business decisions.
4. To build sound foundation for the different streams of disciplines that the students will be exposed during the course period.

#### Course Outcomes (CO's)

CO#	Course Outcomes	Highest Level of Cognitive Domain
After Completing this Course, students will be able to		
CO1	<b>Examine</b> the fundamental concepts of <i>microeconomic analysis</i> and <b>develop prognosis</b> by applying marginal and optimization principles for managerial decision-making.	<b>L5</b>
CO2	<b>Understand</b> the <i>demand and supply mechanisms</i> and develop prognosis by analyzing elasticity, forecasting, and market equilibrium for effective business decisions.	<b>L5</b>
CO3	<b>Analyze</b> <i>production and cost relationships</i> and <b>develop prognosis</b> by applying short-run and long-run cost concepts for efficient resource utilization and cost control.	<b>L5</b>
CO4	<b>Evaluate</b> <i>market structures</i> and <b>develop prognosis</b> by diagnosing competitive behaviors and pricing strategies under perfect competition, monopoly, monopolistic competition, and oligopoly.	<b>L5</b>
CO5	<b>Examine</b> <i>pricing practices and strategic applications</i> and <b>develop prognosis</b> by formulating optimal pricing policies aligned with market power, costs, and corporate objectives.	<b>L5</b>

**Course Content/ Syllabus:**

Unit No	Content	Hours	
		Lecture	Practical
1	<p><b>Module 1: Introduction to Economics and Decision Analysis</b></p> <p>Microeconomic Analysis – Scarcity and Choice – Trade-offs – Prices and Markets – Theories and Models – Managerial Applications of Microeconomic Theory – Managerial Decision Making – Theory of the Firm – Goals of Microeconomic Policy: Efficiency and Equity – Managerial Economics and Economic Theory – Maximizing the Value of the Firm.</p> <p>Marginal Analysis for Optimal Decisions – Objective Function – Constrained and Unconstrained Optimization – Optimal Level of Activity – Marginal Benefit and Marginal Cost.</p>	8	0
2	<p><b>Module 2: Market Equilibrium and Demand-Supply Analysis</b></p> <p>Demand Analysis – Concept of Demand – Types of Demand – Determinants of Demand – Change in Quantity Demanded vs. Change in Demand – Elasticity of Demand and its Measurement – Demand Forecasting.</p> <p>Supply Analysis – Concept and Determinants of Supply – Change in Quantity Supplied vs. Change in Supply – Elasticity of Supply – Market Equilibrium and Government Intervention.</p> <p>Short-run vs. Long-run Elasticity of Demand and Supply – Seller’s View: Total Revenue, Average Revenue, Marginal Revenue – Relationship between Elasticity of Demand, Price (AR), TR, and MR – Applications of Elasticity Concepts.</p>	10	0
3	<p><b>Module 3: Theory of Production and Cost Analysis</b></p> <p><b>Production Analysis:</b>            Production Decision of a Firm – Technology of Production – Production Function – Laws of Production (Short-run and Long-run).            Production with a Single Variable Input – TP, AP, MP – Profit Maximization and Input Choice.            Production with Two Variable Inputs – Isoquants, Marginal Rate of Substitution, Elasticity of Substitution, Expansion Path, and Returns to Scale.            Production with Two Outputs – Economies of Scope – Production Transformation Curves – Economies and Diseconomies of Scope – Degree of Economies of Scope.</p> <p><b>Cost Analysis:</b>            Measuring Cost – Economic vs. Accounting Cost – Opportunity Cost – Sunk Cost – Fixed vs. Variable Cost – Marginal and Variable Cost – Decision Pitfalls in Costing.            Cost in the Short Run – Determinants and Shapes of Cost Curves – Cost in the Long Run – User Cost of Capital – Cost-minimizing Input Choice – Iso-cost Line – Expansion Path and Long-run Costs.            Long-run vs. Short-run Cost Curves – Economies and Diseconomies of Scale – Relationship between Long-run and Short-run Costs.            Dynamic Cost Changes – Learning Curve – Graphing and Interpreting Learning Curve Economies.</p>	8	0

<p><b>4</b></p>	<p><b>Module 4: Market Structure and Managerial Decisions</b></p> <p><b>Perfect Competition:</b>  Characteristics – Demand Curve Facing the Firm – Profit Maximization in the Short Run – Shut-down Point – Long-run Equilibrium.</p> <p><b>Monopoly:</b>  Characteristics – Determinants of Market Power – Output and Pricing Decisions – Profit Maximization in Short-run and Long-run – Price Discrimination – Social Costs and Benefits of Monopoly – Regulation of Monopoly.</p> <p><b>Monopolistic Competition:</b>  Characteristics – Short-run and Long-run Equilibrium – Excess Capacity – Product Differentiation – Advertising and Non-price Competition.</p> <p><b>Oligopoly:</b>  Features – Kinked Demand Curve – Price Leadership – Cartels – Game Theory Concepts – Prisoner’s Dilemma – Nash Equilibrium – First Mover vs. Second Mover Advantage – Strategic Decision-making and Pricing Cooperation in Oligopoly.</p>	<p>6</p>	<p>0</p>
<p><b>5</b></p>	<p><b>Module 5: Pricing Practices and Strategic Applications</b></p> <p>Pricing Rules of Thumb – Mark-up Pricing and Profit Maximization – Relationship between MR, MC, and Profit Maximization.  Two-part Pricing, Multiple-product Pricing, Transfer Pricing, and their Managerial Implications.  Strategic Pricing Decisions – Predatory Pricing, Limit Pricing, Price Discrimination, and Pricing for New Products.  Integration of Pricing Practices with Corporate and Market Strategy – Ethical and Regulatory Considerations.</p>	<p>7</p>	<p>0</p>

**Recommended book:**

- Hershey, Mark; Managerial Economics- An Integrative Approach Cengage Learning India Pvt. Ltd., Publications 2009.

**Reference Books:**

- Thomas, Christopher R & S Maurice, Charles, Managerial Economics – Concepts and Applications. New Delhi: Tata McGraw-Hill Irwin, 2008.
- Dominick Salvatore; Managerial Economics, Oxford University Press.
- Gregory Mankiw: Macro Economics Worth Publishers, 6th edition 2009
- Gregory Mankiw: Principles of Macro Economics, Cengage Learning, New Delhi, 2007

**Course Articulation:**

Course Outcomes	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	2	3	1	2	1
CO2	2	3	1	2	2
CO3	3	3	2	2	2
CO4	2	3	1	3	1
CO5	2	3	1	3	1

High – 3, Medium – 2, Low – 1

DEPARTMENT	FINANCIAL MANAGEMENT						
Course Code	25PFM104	Total Credits	3	Course Type	Professional Core Course		
Course Title	Business Statistics-I						
Teaching Learning Process		Contact Hours	Credits	Assessment in Weightage and Marks			
	Lecture	39	3		CIE	SEE	Total
	Tutorial	0	0	Weightage	40%	60%	100%
	Practical	0	0	Maximum Marks	40 Marks	60 Marks	100 Marks
	<b>Total</b>	<b>39</b>	<b>3</b>	Minimum Marks	20 Marks	25 Marks	45 Marks

**Course Objectives:** This course will enable the students

1. To provide a statistical foundation for analyzing and interpreting financial and economic data.
2. To familiarize students with quantitative techniques relevant to investment, portfolio, and business decisions.
3. To prepare students to use statistical reasoning for understanding trends, risk, and performance in finance.

**Course Outcomes (CO's)**

CO#	Course Outcomes	Highest Level of Cognitive Domain
After Completing this Course, students will be able to		
CO1	Explain the basic concepts, importance, and scope of statistics in financial decision-making.	L2
CO2	Organize and present financial data using appropriate tabular and graphical techniques.	L3
CO3	Apply descriptive statistical tools to summarize and analyze business and financial data.	L4
CO4	Evaluate relationships between financial variables using correlation and regression analysis.	L5
CO5	Apply probability distributions, sampling, and trend analysis techniques for forecasting financial outcomes.	L5

Course Content/ Syllabus:

Unit No	Content	Hours	
		Lecture	Practical
1	<b>Module 01: Introduction to Statistics for Finance</b> Importance and scope of statistics in financial decision-making – Nature, functions, and limitations – Types of financial and economic data: stock prices, inflation rates, interest rates, GDP – Data classification and tabulation – Frequency distribution and graphical presentation – Sources of financial data: RBI, SEBI, CMIE, NSE, and company reports – Construction of frequency tables and financial charts (line, histogram, ogive).	8	0
2	<b>Module 02: Descriptive Statistics and Index Numbers</b> Measures of central tendency (mean, median, mode) and dispersion (variance, standard deviation, coefficient of variation) applied to financial data – Quartiles, percentiles, and outlier detection – Construction of index numbers: price, quantity, and value indices – Laspeyres, Paasche, and Fisher’s indices – Financial index interpretation– Advantages and limitations of statistical averages and indices.	8	0
3	<b>Module 03: Correlation and Regression in Financial Analysis</b> Correlation: concept, types, and measurement (Karl Pearson and Spearman methods) – Application to portfolio diversification and risk–return analysis – Simple linear regression: estimation, coefficient of determination, model assumptions – Forecasting financial trends using regression – Interpretation of slope and intercept in finance.	8	0
4	<b>Module 04: Probability Theory and Financial Applications</b> Concept and importance of probability in risk analysis – Events, sample space, and probability rules – Conditional probability and independence – Law of joint and over lapping probability and Bayes’ theorem – Application in decision-making Expectancy theory and application.	8	0
5	<b>Module 05: Probability Distributions, Sampling and Time-Series Analysis</b> Discrete distributions: Binomial and Poisson applications in event modelling – Continuous distributions: Uniform and Normal (returns and risk) – Properties and applications of Normal distribution in finance – Random sampling and estimation – Confidence interval estimation.	7	0

**Recommended book:**

- S.P. Gupta & M.P. Gupta, Business Statistics, 19th Edition, Sultan Chand & Sons, New Delhi, 2022.

**Reference Books:**

- Sandeep Goel, Financial Analysis, Reporting and Valuation, 2nd Edition, McGraw Hill Education, New Delhi, 2023.
- J.K. Sharma, Business Statistics, Pearson Education, Third, 2010
- Statistics for Management, Levin and Rubin
- Fundamentals of Statistics, S. C. Gupta, Himalaya Publishing House, 7/e,
- Aczel and Sounderpandian Complete Business Statistics 6/e, Tata-McGraw Hill, 2006
- Anderson, Sweeney, William, Statistics for Business and Economics”, Thomson Publishing,9/e, 2007

**Course Articulation:**

<b>Course Outcomes</b>	<b>Program Outcomes</b>				
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>2</b>
<b>CO2</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>2</b>
<b>CO3</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>2</b>
<b>CO4</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>CO5</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>2</b>

**High – 3, Medium – 2, Low – 1**

DEPARTMENT	FINANCIAL MANAGEMENT						
Course Code	25PFM105	Total Credits	3	Course Type	Professional Core Course		
Course Title	Marketing Management						
Teaching Learning Process		Contact Hours	Credits	Assessment in Weightage and Marks			
	Lecture	39	3		CIE	SEE	Total
	Tutorial	0	0	Weightage	40%	60%	100%
	Practical	0	0	Maximum Marks	40 Marks	60 Marks	100 Marks
	<b>Total</b>	<b>39</b>	<b>3</b>	Minimum Marks	20 Marks	25 Marks	45 Marks

**Course Objectives:** This course will enable the students

1. Appreciate the intricacies and complexities of domain of Marketing Management
2. Understand the complex process of exchange in the light of past and future customer requirements.
3. Develop abilities to understand the Importance of attracting, retaining customers and take decisions in the light of marketing activity.
4. Understand and Develop strategic and tactical plans for the purpose of creation, maintenance and dissolution of value creations.
5. Understand and appreciate the integrated view of different functional domains for developing marketing strategy.

**Course Outcomes (CO's)**

CO#	Course Outcomes	Highest Level of Cognitive Domain
After Completing this Course, students will be able to		
CO1	Demonstrate an understanding of core marketing concepts and orientations by analyzing how firms create and deliver customer value—especially through customer lifetime value—and by evaluating key differences between traditional and digital marketing.	L5
CO2	Assess macro- and micro-environmental factors and consumer behavior by interpreting marketing information systems and research data, and apply tools such as social listening and AI-based forecasting to support evidence-driven marketing decisions.	L5
CO3	Apply strategic marketing frameworks—including SWOT, Porter's Five Forces, BCG, PLC, and STP—to effectively segment, target, and position markets while incorporating differentiation, branding, and AI-enabled personalization strategies.	L5
CO4	Evaluate product and pricing decisions by analyzing product classifications, branding and packaging approaches, product line and life-cycle strategies, and by selecting suitable pricing methods to enhance customer value and achieve organizational objectives.	L5
CO5	Design and assess integrated promotion and distribution strategies by using communication tools, sales and channel management practices, and by examining retail trends, e-marketing models, and factors shaping effective go-to-market decisions.	L5

## Course Content/ Syllabus:

Unit No	Content	Hours	
		Lecture	Practical
1	<b>Module-1: Introduction to Marketing Management</b> Marketing-meaning, scope and importance, selling vs marketing. Fundamental Concepts: Needs, Wants, and Demand, marketing as Exchange, marketing orientations. Paradigm of Relationships: Building Customer Value, Customer Lifetime Value. Planning for capturing Customer Value, Difference between Traditional and Digital Marketing.	8	0
2	<b>Module-2: Understanding Markets and Consumers</b> Macro and Micro environment, Components of a Marketing Information System, Internal Records, Marketing Intelligence, Marketing Research and Demand Forecasting. Consumer Markets: What Influences Consumer Behavior, Buying Decision Process, Behavioral Decision Theory and Behavioral Economics. Business Markets: Nature of organizational Buying, Business Buying Process, Managing Customer Relationships, Social listening tools and Influencer Marketing; Role of AI in Market Research and Demand Forecasting.	8	0
3	<b>Module-3: Developing Marketing Strategies &amp; STP.</b> Porter's five forces model, SWOT Analysis, SBU, portfolio analysis (BCG Matrix), Product life cycle (PLC), product market grid, Product diffusion curve (PDC), inter-relationship among BCG, PLC and PDC. Segments: Bases for Segmenting Consumer Markets and Business Markets. Factors favoring market segmentation. Targeting: Market Targeting, Undifferentiated (mass), Differentiated, Concentrated (niche) marketing. Positioning: Developing and Establishing a Brand Positioning, Differentiation Strategies, Positioning and Branding, AI in Personalization and Micro-Targeting; Social Media Branding.	8	0
4	<b>Module-4: Products &amp; Pricing Management</b> Concept and importance, Difference between Product Vs Service, Product classifications; Managing the Product Line, Depth and width, Vertical Versus Horizontal Expansions, Concept of product mix; Branding, packaging and labeling; Product life-cycle; New Product Development Process. Branding Strategy, Labeling Strategy, Packaging Strategy. Pricing: Significance, Strategy & Value Creation, Nature of Price: Demand/Supply versus Value. Types of Pricing Strategies: Cost Plus; Skimming; Penetration; Target Return; PLC pricing; Yield Management, Pricing for Positioning, ROI, Discounts, Costs.	8	0

<b>5</b>	<b>Module-5: Promotion &amp; Distribution</b> Communication objectives, Mix, Measuring results, Advertising objectives, budget, Sales promotion, Personal selling and indirect selling, Sales force mgmt., performance evaluation, public relations & sales promotion, and their distinctive characteristics. Role of marketing channels, Designing GTM strategy, Channel design decisions, Channel conflict Changing Marketing scenario, Emergence of Retailer as the major player, Retailing power, the merchandising programs and stores management Modes of e-marketing (B2B, B2C & C2C), Issues with B2B & B2C marketing, Factors affecting choice of distribution channel.	7	0
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**Recommended book:**

- Kotler, P., Armstrong, G., Agnihotri, P. Y. (2017). Principles of Marketing. India: Pearson.

**Reference Books:**

- Venugopal, P. (2010). Marketing Management: A Decision-making Approach. India: SAGE Publications.
- Stone, M. A. (2007). Fundamentals of Marketing. India: Taylor & Francis.
- Marketing Management: Global Perspective, Indian Context. (2009). India: Macmillan.
- Dickson, P. R. (1997). Marketing Management. United Kingdom: Dryden Press.

**Course Articulation:**

Course Outcomes	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	2
CO2	2	3	1	2	2
CO3	2	3	1	2	2
CO4	2	3	2	2	2
CO5	2	3	2	2	3

**High – 3, Medium – 2, Low – 1**

<b>DEPARTMENT</b>	<b>FINANCIAL MANAGEMENT</b>						
<b>Course Code</b>	<b>25PFM106</b>	<b>Total Credits</b>	<b>3</b>	<b>Course Type</b>	<b>Professional Core Course</b>		
<b>Course Title</b>	<b>Applications of AI in Business</b>						
<b>Teaching Learning Process</b>		<b>Contact Hours</b>	<b>Credits</b>	<b>Assessment in Weightage and Marks</b>			
	<i>Lecture</i>	<b>39</b>	<b>3</b>		<b>CIE</b>	<b>SEE</b>	<b>Total</b>
	<i>Tutorial</i>	<b>0</b>	<b>0</b>	<i>Weightage</i>	<i>40%</i>	<i>60%</i>	<i>100%</i>
	<i>Practical</i>	<b>0</b>	<b>0</b>	<i>Maximum Marks</i>	<i>40 Marks</i>	<i>60 Marks</i>	<i>100 Marks</i>
	<i>Total</i>	<b>39</b>	<b>3</b>	<i>Minimum Marks</i>	<i>20 Marks</i>	<i>25 Marks</i>	<i>45 Marks</i>

**Course Objectives:** This course will enable the students

1. To provide foundational knowledge of Artificial Intelligence, its evolution, categories, technologies, benefits, challenges, and implications for enhancing business competitiveness across industries.
2. To develop an understanding of how AI transforms marketing through data-driven decision-making, customer insights, segmentation, predictive analytics, and emerging marketing technologies.
3. To enable learners to explore the applications of AI in recruitment, performance evaluation, workforce planning, and turnover prediction while addressing fairness, ethics, and privacy issues in HR.
4. To equip learners with the ability to analyze the role of AI in strategy, governance, innovation, leadership, and change management for achieving competitive advantage and responsible adoption.
5. To familiarize learners with the role of AI in financial services, including banking, investment, risk management, fraud detection, and cybersecurity, while examining ethical, legal, and privacy concerns.

#### **Course Outcomes (CO's)**

<b>CO#</b>	<b>Course Outcomes</b>	<b>Highest Level of Cognitive Domain</b>
After Completing this Course, students will be able to		
CO1	Explain the evolution, categories, technologies, benefits, challenges, applications, and ethical implications of AI in business, and evaluate its role in shaping competitiveness.	<b>L5</b>
CO2	Apply AI tools for customer insights, segmentation, targeting, and consumer behavior prediction, while assessing governance, ethical considerations, and future marketing trends.	<b>L5</b>
CO3	Analyze the applications of AI in recruitment, performance evaluation, workforce planning, and turnover prediction, while addressing challenges of fairness, ethics, and privacy.	<b>L5</b>
CO4	Assess the role of AI in strategy, corporate governance, innovation, leadership, and change management, and recommend approaches for responsible adoption and competitive advantage.	<b>L5</b>
CO5	Appraise the applications of AI in banking, investment, trading, risk management, fraud detection, and cybersecurity, while critically reflecting on ethical and privacy issues in financial decision-making.	<b>L5</b>

**Course Content/ Syllabus:**

Unit No	Content	Hours	
		Lecture	Practical
<b>1</b>	<b>Module 01: Introduction to AI in Business (Theory only)</b> Evolution and scope of Artificial Intelligence, Categories of AI, narrow AI, general AI, and superintelligence. Key AI technologies: Machine Learning, Basics of NLP. Benefits of AI adoption in modern businesses, challenges and limitations of AI implementation, and Cross-industry applications of AI (retail, healthcare, banking, etc.) Ethical, legal, and social implications of AI, The future of AI in shaping business competitiveness.	8	0
<b>2</b>	<b>Module 02: AI in Marketing</b> Role of AI in marketing transformation, Benefits and challenges of AI adoption in marketing. Data-driven decision-making, AI tools for customer segmentation & targeting in Customer Insights and Segmentation, AI in Consumer Behavior Prediction, Customer Relationship Management with AI, Ethical considerations, data privacy and transparency, Impact of AI on marketing jobs and roles, Future trends: generative AI, voice commerce, augmented reality marketing.	8	0
<b>3</b>	<b>Module 03: AI in Human Resource Management</b> Importance of AI in Human Resource, Benefits and challenges of using AI in HR Management. AI-based recruitment, resume screening, and candidate matching, Employee performance evaluation using AI analytics, Workforce planning and predictive HR analytics, Predicting employee turnover. HR dashboards and analytics for decision-making. Ethics & Future of AI in HR, Data privacy and fairness in HR decisions, Challenges in implementing AI in HR.	8	0
<b>4</b>	<b>Module 04: AI for Strategic Management</b> AI for Strategic Decision-Making and strategy, AI in Corporate Governance, AI for Innovation and R&D Management, AI and Leadership, Increasing Managerial Roles, Managing AI Adoption: Change & Transformation, AI and competitive advantage, AI in Policy-Making & Societal Impact of Businesses, Managing AI Adoption and change and transformational leadership. Ethical, Legal, and Social Implications in Management.	7	0
<b>5</b>	<b>Module 05: AI in Financial Management (Theory only)</b> Applications in banking, insurance, and investment. AI. AI chatbots for customer queries. AI in Investment and Trading, Personal finance assistants (robo-advisors for portfolio management in Risk Management & Fraud Detection), Identifying unusual transactions. Ethics & Future of AI in Finance, Data privacy and security issues, Human vs. AI in financial decision-making. Ethical concerns in financial decision-making.	8	0

**Recommended book:**

- AI for Managers by Professor Rahul De, Cengage Learning India Private Limited, 2025

**Reference Books:**

- Artificial Intelligence in Business Management by Teoh and Goh, Springer Verlag, Singapore,2023
- AI Marketing and Ethical Considerations in Consumer Engagement, Arjun J Nair, Sridhar Manohar, Amit Mittal, IGL Global 2025
- Artificial Intelligence Techniques in Human Resource Management, Ghosh, Majumder, Das, Apple Academic Press,2023
- The future of Management in an AI World, Franz Heukamp, Jordi Canals, Springer International Publishing

**Course Articulation:**

Course Outcomes	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	2	1	3	1
CO2	2	3	1	3	2
CO3	2	2	3	3	2
CO4	3	2	3	3	3
CO5	3	3	1	3	2

High – 3, Medium – 2, Low – 1

DEPARTMENT	FINANCIAL MANAGEMENT						
Course Code	25PFM107	Total Credits	3	Course Type	Professional Core Course		
Course Title	Ethics and Corporate Governance						
Teaching Learning Process		Contact Hours	Credits	Assessment in Weightage and Marks			
	Lecture	39	3		CIE	SEE	Total
	Tutorial	0	0	Weightage	40%	60%	100%
	Practical	0	0	Maximum Marks	40 Marks	60 Marks	100 Marks
	<b>Total</b>	<b>39</b>	<b>3</b>	Minimum Marks	20 Marks	25 Marks	45 Marks

**Course Objectives:** This course will enable the students

1. To identify the concept of business ethics, corporate social responsibilities and corporate governance and their importance
2. To illustrate the expectation of business ethics and corporate social responsibilities from stakeholders' perspective
3. To critically decide the advantages and disadvantages of running a business with business ethics and bearing corporate social responsibilities
4. To foster students a positive attitude on business ethics and corporate social responsibilities with roles as consumers, investors, employees and/or entrepreneurs in adult life.

### Course Outcomes (CO's)

CO#	Course Outcomes	Highest Level of Cognitive Domain
After Completing this Course, students will be able to		
CO1	<b>Examine</b> the concept of <i>business ethics</i> and <b>develop prognosis</b> by identifying ethical dilemmas and evaluating decision-making frameworks across business functions.	<b>L5</b>
CO2	<b>Understand</b> the formation of <i>ethical culture</i> and <b>develop prognosis</b> by applying ethical theories and leadership principles in organizational settings.	<b>L5</b>
CO3	<b>Analyze</b> <i>corporate governance frameworks</i> and <b>develop prognosis</b> by assessing board responsibilities, codes of conduct, and investor protection practices.	<b>L5</b>
CO4	<b>Evaluate</b> <i>corporate social responsibility and sustainability initiatives</i> and <b>develop prognosis</b> by integrating environmental, social, and economic goals into governance.	<b>L5</b>
CO5	<b>Examine</b> <i>E-governance and audit mechanisms</i> and <b>develop prognosis</b> by identifying tools that enhance transparency, accountability, and ethical compliance in organizations.	<b>L5</b>

## Course Content/ Syllabus:

Unit No	Content	Hours	
		Lecture	Practical
1	<b>Module 1: Overview of Business Ethics</b>  Understanding Ethics – Importance and Relevance in Business – Ethical Values, Myths, and Ambiguities – Ethical Codes. Managing Ethical Dilemmas – Characteristics of Ethical Dilemmas – Ethical Decision-Making and Ethical Reasoning. Dilemma Resolution Process – Ethical Dilemmas in Finance, Marketing, HRM, and International Business.	8	0
2	<b>Module 2: Ethical Culture and Leadership in Organizations</b>  Organizational Ethics Development System (OEDS) – Building Ethical Culture – Developing Codes of Ethics and Conduct. Ethical and Value-Based Leadership – Ethical Principles in Business. Theories of Ethics – Absolutism vs Relativism – Teleological and Deontological Approaches. Kohlberg’s Six Stages of Moral Development (CMD).	8	0
3	<b>Module 3: Corporate Governance Framework</b>  Corporate Governance – Overview, Issues, and Concepts. Corporate Governance Practices and Codes in India. Governance in Family Businesses and State-Owned Enterprises – The MOU System. Corporate Governance and Role of the Board of Directors. Corporate Disclosure and Investor Protection in India.	8	0
4	<b>Module 4: Corporate Social Responsibility and Sustainability</b>  Nature and Scope of CSR Activities – CSR Project Evaluation and Corporate Social Reporting. Social, Environmental, and Economic Responsibilities of Corporates. National Voluntary Guidelines on Social, Environmental, and Economic Responsibilities of Business. Corporate Governance Systems Worldwide – Integration of CSR with Governance.	7	0
5	<b>Module 5: E-Governance and Audit Mechanisms</b>  E-Governance – Concept, Objectives, and Applications in Corporate Governance. Audit Process – Internal and External Audits – Audit Reports in Annual Reports. Importance of Transparency, Accountability, and Ethical Compliance.	8	0

### Recommended book:

- Business Ethics, AC Fernando, Pearson

### Reference Books:

- Business Ethics and Corporate Governance, S.K. Bhatia Deep and Deep Publications 2004
- Ethical Practices in Business Case studies R.C. Shekar

**Course Articulation:**

<b>Course Outcomes</b>	<b>Program Outcomes</b>				
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO4</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>

**High- 3, Medium - 2, Low - 1**

DEPARTMENT	FINANCIAL MANAGEMENT						
Course Code	25PFM1W S1	Total Credits	2	Course Type	Professional Core Course - Workshop		
Course Title	Business Communication						
Teaching Learning Process		Contact Hours	Credits	Assessment in Weightage and Marks			
	Lecture	0	0		CIE	SEE	Total
	Tutorial	0	0	Weightage	100%	0%	100%
	Practical	52	2	Maximum Marks	100 Marks	0 Marks	100 Marks
	<b>Total</b>	<b>52</b>	<b>2</b>	Minimum Marks	50 Marks	0 Marks	50 Marks

**Course Objectives:** This course will enable the students

1. To learn the importance and fundamentals of business communication
2. To adopt the practice of preparing business letters, reports and case method of learning
3. To think critically the strategies of Negotiation and importance of employment communication, advanced visual support and communication networks available for business presentations
4. To Gain exposure to various forms of group communication
5. To Increase hands on experience in analyzing leading practical application-oriented cases to arrive at possible business decisions.

### Course Outcomes (CO's)

CO#	Course Outcomes	Highest Level of Cognitive Domain
After Completing this Course, students will be able to		
CO1	Examine the 'Business Communication phenomena', to diagnose, solve, recommend and develop prognosis by using theories and concepts related to communication Process and Skills of communication	L5
CO2	Examine the 'phenomena of Oral and Written Communication', diagnose, solve, recommend and develop prognosis by using theories and concepts related to types of communication and writing skills.	L5
CO3	Explain the 'phenomena of Employment and Corporate Communication', diagnose, solve, recommend and develop prognosis by using theories and concepts related to Professional communication mediums.	L5
CO4	Observe the 'phenomena of Group Communications', diagnose, solve, recommend and develop prognosis by using theories and concepts related to Modes of Business communications and its Etiquettes	L5
CO5	Scrutinize the 'Presentation Skill phenomena', diagnose, solve, recommend and develop prognosis by using theories and concepts related to Presentation techniques.	L5

## Course Content/ Syllabus:

Unit No	Content	Hours	
		Lecture	Practical
1	<b>Module 01: Communication and Factors affecting Communication</b> Definition and classification of communication, purpose of communication, process of communication, importance of communication in management, communication structure in organization, barriers & gateway in communication, 7 C's of communication, Impact of cross cultural communication. Listening: Importance of Listening, Types of Listening Barriers to Listening and overcoming them Listening Situations, Developing Listening Skills.	0	10
2	<b>Module 02: Oral and Written Communication</b> Oral Communication, principles of successful oral communication, two sides of effective oral Communication, effective listening, non-verbal communication, Body language, Paralanguage. Purpose of writing, pros & cons of written communication, clarity in writing, principles of effective writing, writing technique, Introduction to business letters, Types of business letter, Layout of business letter.	0	10
3	<b>Module 03: Employment Communication &amp; Corporate Communication</b> Writing CVs & Application Letter, Group discussions, interview, types of interviews, candidates preparation, Interviewers preparation; Impact of Technological Advancement on Business Communication; Communication networks, Intranet, Internet, teleconferencing, Videoconferencing. scope, importance & components of corporate communication, professional communicator responsibilities, corporate communication & Public Relation, role of social media in communication.	0	12
4	<b>Module 04: Group Communication</b> Meetings: need, importance & planning of Meetings, drafting of notice, agenda, minutes and resolutions of Meeting, writing memorandum, press release, press conference, Business etiquettes – netiquettes, telephonic & table etiquettes	0	10
5	<b>Module 05: Presentation Skills</b> elements of presentation, designing a presentation, advanced visual support for business presentation, types of visual aid, appearance & posture, practicing delivery of presentation	0	10
6	<b>Workshop Report</b>		

### Recommended book:

- MaryEllen Guffy-Business Communication: Process and Product (Thompson, 3 rd Edition)

### Reference Books:

- Lesikar RV & Pettit Jr. JD – Basic Business Communication: Theory & Application (Tata Mc Grow Hill, 10th Edition)
- Bisen&Priya – Business Communication (New Age International Publication)
- Kalkar, Suryavanshi, Sengupta-Business Communication (Orient Black swan)
- M.K. Sehgal& V. Khetrpal - Business Communication (Excel Books).
- P.D. Chaturvedi – Business Communication (Pearson Education, 3rd Edition 2006).

**Course Articulation:**

Course Outcomes	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	3	3
CO2	2	3	2	3	3
CO3	2	2	3	3	3
CO4	2	2	2	2	3
CO5	2	3	2	2	3

**High- 3, Medium - 2, Low - 1**

DEPARTMENT	FINANCIAL MANAGEMENT						
Course Code	25PFM1PW1	Total Credits	1	Course Type	Mini Project		
Course Title	Community Immersion Project						
Teaching Learning Process		Contact Hours	Credits	Assessment in Weightage and Marks			
	Lecture	0	0		CIE	SEE	Total
	Tutorial	0	0	Weightage	100%	0%	100%
	Practical	26	1	Maximum Marks	100 Marks	0 Marks	100 Marks
	<b>Total</b>	<b>26</b>	<b>1</b>	Minimum Marks	50 Marks	0 Marks	50 Marks

**Course Objectives:** This course will enable the students

1. To empathize with a particular community of the society and alongside make use of scientific research methods in doing so.

#### Course Outcomes (CO's)

CO#	Course Outcomes	Highest Level of Cognitive Domain
After Completing this Course, students will be able to		
CO1	Will appreciate Community life with its varied complexities is closely intertwined with socio-economic phenomena and allow exploration of human behavior in its natural zone.	L5
CO2	Understand principles, approaches, methods and applications to explore and assess communities using set of tools and techniques to gather and analyze information on community resources, appreciate problems, challenges and opportunities.	L5
CO3	Apply suitable methodologies to study, analyze, identify, review, and explore meaningful responses to challenges faced and facilitate community development.	L5
CO4	Prepare report and present on vital inputs for the 'Action Plan' which will provide valuable information for policy makers to act upon and take developmental decisions.	L5

## Course Content/ Syllabus:

Community Immersion program is a mini project to be completed in four (4 No) days inclusive of Saturday and Sunday. It is group project wherein, 5 to 7 students with representation from both genders come together to understand the life of a particular community.

The meaning of community for the purpose of this project is explained below

### Community is a unified body of individuals: such as

**a:** the people with common interests living in a particular area broadly: the area itself the problems of a large community such as rural, slum,

**b:** a group of people with a common characteristic or interest living together within a larger society

- Community of retired persons
- Tribal community
- Safai Karmacharies
- community cops nursing community

**c:** a body of persons of common and especially professional interests scattered through a larger society

- the academic community
- the scientific community

**d:** a body of persons having a common history or common social, economic, and political interests in a community.

### Report Structure

- Introduction
- Background of the Community
- Method of Study
- Observations and Data Collection
- Analysis
- Findings
- Recommendations for Policy Making
- What I learned (Skills, Abilities, Academic Knowledge)
- Problems encountered
- Learning/observation relate to academic knowledge
- Improvements for personal lifelong learning

### Course Articulation:

Course Outcomes	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	3	2
CO2	2	3	2	3	2
CO3	3	3	2	2	2
CO4	3	3	3	3	3

High– 3, Medium – 2, Low – 1

<i>DEPARTMENT</i>	<b>FINANCIAL MANAGEMENT</b>						
<i>Course Code</i>	<b>25PFM1LB1</b>	<i>Total Credits</i>	<b>1</b>	<i>Course Type</i>	<b>Professional Core Course Laboratory</b>		
<i>Course Title</i>	<b>Spreadsheet lab</b>						
<b>Teaching Learning Process</b>		<i>Contact Hours</i>	<i>Credits</i>	<i>Assessment in Weightage and Marks</i>			
	<i>Lecture</i>	<b>0</b>	<b>0</b>		<b>CIE</b>	<b>SEE</b>	<b>Total</b>
	<i>Tutorial</i>	<b>0</b>	<b>0</b>	<i>Weightage</i>	<i>100%</i>	<i>0%</i>	<i>100%</i>
	<i>Practical</i>	<b>26</b>	<b>1</b>	<i>Maximum Marks</i>	<i>100 Marks</i>	<i>0 Marks</i>	<i>100 Marks</i>
	<b>Total</b>	<b>26</b>	<b>1</b>	<i>Minimum Marks</i>	<i>50 Marks</i>	<i>0 Marks</i>	<i>50 Marks</i>

**Course Objectives:** This course will enable the students

1. Develop proficiency in using complex functions, formulas, and data analysis tools within spreadsheet software.
2. Learn to create and interpret various data visualization tools, including charts, graphs, and dashboards, to effectively communicate.
3. Utilize spreadsheets to address and solve real-world business problems, such as budgeting, financial planning, and operational analysis, through practical, hands-on case studies and projects.
4. Gain expertise in managing and cleaning large datasets, including techniques for data validation, error checking, and organizing information to ensure accuracy.
5. Learn best practices for collaborating on spreadsheet-based projects, including version control, shared access, and documentation, to enhance teamwork

### Course Outcomes (CO's)

<b>CO#</b>	<b>Course Outcomes</b>	<b>Highest Level of Cognitive Domain</b>
After Completing this Course, students will be able to		
<b>CO1</b>	Demonstrate proficiency in basic spreadsheet operations and data management.	<b>L5</b>
<b>CO2</b>	Utilize essential formatting and visualization tools to enhance data presentation.	<b>L5</b>
<b>CO3</b>	Apply fundamental and intermediate functions for data analysis and calculation.	<b>L5</b>
<b>CO4</b>	Implement data validation, protection, and error-checking techniques to ensure data integrity.	<b>L5</b>
<b>CO5</b>	Develop and automate complex tasks using advanced spreadsheet tools and techniques.	<b>L5</b>

**Course Content/ Syllabus:**

<b>Session</b>	<b>List of Program</b>		<b>Skills Covered</b>
1	Introduction to Excel Basic Data Entry Basic Cell Formatting Basic Formulas	Overview of Excel interface, basic navigation, and file management, Entering data into cells, understanding data types, Formatting cells (font, color, borders, alignment), Introduction to basic arithmetic formulas (SUM, AVERAGE, MIN, MAX)	Basic navigation, file management, Data entry, data types, Cell formatting, Basic formulas, arithmetic operations
2	Copying and Filling Working with Worksheets Basic Functions	Using fill handle, copying and pasting data/formulas, Adding, renaming, deleting, and navigating worksheets, Using basic functions (COUNT, COUNTA, ROUND)	Copying, autofill, Worksheet management, Basic functions
3	Basic Chart Creation Sorting Data	Creating simple charts (bar, column, pie), Sorting data in ascending and descending order	Chart creation, Data sorting
4	Filtering Data	Using filters to view specific data	Data filtering
5	Conditional Formatting	Applying conditional formatting to highlight data	Conditional formatting
6	Basic Data Validation	Setting data validation rules for data entry	Data validation
7	Introduction to Tables	Creating and formatting tables	Table creation
8	Basic Text Functions	Using text functions like CONCATENATE, LEFT, RIGHT	Text functions
9	Introduction to PivotTables	Creating and using simple PivotTables	PivotTables
10	Basic Date and Time Functions	Working with dates and times, using DATE, NOW, TODAY functions	Date and time functions
11	Page Layout and Printing	Setting up the page layout, printing worksheets	Page setup, printing
12	Basic Lookup Functions	Using VLOOKUP and HLOOKUP for simple lookups	Lookup functions
13	Protecting Worksheets	Protecting worksheets and workbooks	Worksheet protection
14	Introduction to Macros	Recording and running basic macros	Macros
15	Linking and Consolidating Data	Linking data across worksheets, consolidating data	Data linking, consolidation

16	Introduction to Keyboard Shortcuts	Using keyboard shortcuts to enhance efficiency	Keyboard shortcuts
17	Basic Statistical Functions	Using statistical functions like AVERAGEIF, COUNTIF	Statistical functions
18	Creating and Using Templates	Creating and using Excel templates	Templates
19	Importing Data	Importing data from CSV and text files	Data import
20	Basic Error Checking	Understanding and fixing common errors in Excel	Error checking
21	Creating Custom Number Formats	Customizing number formats for specific data types	Custom number formats
22	Working with Comments	Adding, editing, and managing comments in cells	Comments
23	Creating Basic Dashboards	Creating simple dashboards to display data summaries	Dashboards
24	Collaboration Features	Sharing workbooks, tracking changes, and co-authoring	Collaboration
25	Review and Q&A	Reviewing key concepts and addressing student questions	Review, Q&A
26	Final Project	Applying all skills learned to a comprehensive project	Integration of skills, project management

**Course Articulation:**

Course Outcomes	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	3	2
CO2	2	3	2	3	2
CO3	3	3	2	2	2
CO4	3	3	3	3	3
CO5	2	3	2	3	3

**High– 3, Medium – 2, Low – 1**

# II

# Semester

<i>DEPARTMENT</i>	<b>FINANCIAL MANAGEMENT</b>						
<i>Course Code</i>	<b>25PFM201</b>	<i>Total Credits</i>	<b>3</b>	<i>Course Type</i>	<i>Professional Core Course</i>		
<i>Course Title</i>	<b>Corporate Finance - I</b>						
<b>Teaching Learning Process</b>		<i>Contact Hours</i>	<i>Credits</i>	<i>Assessment in Weightage and Marks</i>			
	<i>Lecture</i>	<b>39</b>	<b>3</b>		CIE	SEE	Total
	<i>Tutorial</i>	<b>0</b>	<b>0</b>	<i>Weightage</i>	40%	60%	100%
	<i>Practical</i>	<b>0</b>	<b>0</b>	<i>Maximum Marks</i>	40 Marks	60 Marks	100 Marks
	<i>Total</i>	<b>39</b>	<b>3</b>	<i>Minimum Marks</i>	20 Marks	25 Marks	45 Marks

**Course Objectives:** This course will enable the students

1. To introduce the concepts in financial management
2. To enable the use of concepts and tools in financial analysis
3. Analyze complex data, enabling managerial decision-making.
4. Integrate the implications of finance function with other functions
5. To sensitize students towards the prudent use funds and implications on stakeholders and society at large

**Course Outcomes (CO's)**

<b>CO#</b>	<b>Course Outcomes</b>	<b>Highest Level of Cognitive Domain</b>
After Completing this Course, students will be able to		
<b>CO1</b>	Examine the 'financial management phenomena' analyze, recommend and develop prognosis by using concepts to understand the firm's finances and the objectives of finance manager.	<b>L5</b>
<b>CO2</b>	Appreciate methods to understand 'The time value of money' diagnose, solve, recommend and develop prognosis by using concepts related to compounding and discounting.	<b>L5</b>
<b>CO3</b>	Understand frameworks of 'financing decisions' diagnose, solve, recommend and develop prognosis by using concepts related to source longterm and short-term financing and to understand the cost associated with it.	<b>L5</b>
<b>CO4</b>	Appreciate 'Investment decisions', diagnose, solve, recommend and develop prognosis by using concepts to evaluate investment of the firm using discounted and non-discounted techniques.	<b>L5</b>
<b>CO5</b>	Understand frameworks for 'Capital structure and dividend decision', diagnose, solve, recommend and develop prognosis by using concepts to assess the debt capacity of a firm and corporate dividend decision	<b>L5</b>

## Course Content/ Syllabus:

Unit No	Content	Hours	
		Lecture	Practical
1	<b>Module-1: An overview of Financial Management</b> Financial Decisions in a firm, Goal of Financial Management, Fundamental principle of Finance. The financial System – functions of the financial system, financial assets, Financial Markets Financial intermediaries, Regulatory infrastructure	6	0
2	<b>Module-2: The Time Value of Money</b> Time Lines & notation, Future value of single amount & annuity, present value of single amount, annuity & perpetuity, Intra year compounding and discounting. Capital recovery factor and loan amortization schedule.	8	0
3	<b>Module-3: Financing Decision</b> Sources of long-term funds, Cost of capital – basic concepts. Cost of debenture capital, cost of preferential capital, cost of term loans, cost of equity capital (Dividend discounting and CAPM model). Cost of retained earnings. Determination of Weighted average cost of capital (WACC) and Marginal cost of capital. Working Capital - Factors influencing working capital requirements. Current asset policy and current asset finance policy	8	0
4	<b>Module-4: Investment Decisions</b> Estimation of the cash flow for investment – Elements and principles of cash flow estimation, Cash flow estimation for new and replacement projects. Investment evaluation techniques – Net present value, modified NPV, Internal rate of return, modified internal rate of return, Profitability index, Payback period, discounted payback period, Accounting rate of return.	8	0
5	<b>Module: Capital Structure and Firm Value</b> Assumptions and definitions related to capital structure and firm value. Net Income (NI) and Net Operating Income (NOI) approaches. Modigliani–Miller (M–M) - Traditional theory of capital structure. Taxation and Capital Structure, Trade-off theory and Signaling theory. Determinants of capital structure and factors influencing financing decisions. EBIT–EPS analysis- ROI-ROE analysis. Leverage and risk – operating leverage, financial leverage, and combined leverage. Guidelines for capital structure planning.	9	0

**Recommended book:**

- Prasanna Chandra; Financial Management: Theory and Practice; Mc Graw Hill Education: 9<sup>th</sup> Edition.

**Reference Books:**

- M. Pandey, Financial Management, 9<sup>th</sup> ed., Vikas Publications.
- Brigham & Houston – Fundamentals of Financial Management, Cengage Learning, 14<sup>th</sup> Edition,
- Van Horne, Financial Management & Policy, Pearson / PHI, 12<sup>th</sup> Edition.

**Course Articulation:**

Course Outcomes	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	2	1	3	2
CO2	3	3	1	2	2
CO3	3	2	1	3	2
CO4	3	3	2	2	2
CO5	3	2	2	3	2

**High – 3, Medium – 2, Low – 1**

<i>DEPARTMENT</i>	<b>FINANCIAL MANAGEMENT</b>						
<i>Course Code</i>	<b>25PFM202</b>	<i>Total Credits</i>	<b>3</b>	<i>Course Type</i>	<i>Professional Core Course</i>		
<i>Course Title</i>	<b>Human Resource Management</b>						
<b>Teaching Learning Process</b>		<i>Contact Hours</i>	<i>Credits</i>	<i>Assessment in Weightage and Marks</i>			
	<i>Lecture</i>	<b>39</b>	<b>3</b>		<i>CIE</i>	<i>SEE</i>	<i>Total</i>
	<i>Tutorial</i>	<b>0</b>	<b>0</b>	<i>Weightage</i>	<i>40%</i>	<i>60%</i>	<i>100%</i>
	<i>Practical</i>	<b>0</b>	<b>0</b>	<i>Maximum Marks</i>	<i>40 Marks</i>	<i>60 Marks</i>	<i>100 Marks</i>
	<i>Total</i>	<b>39</b>	<b>3</b>	<i>Minimum Marks</i>	<i>20 Marks</i>	<i>25 Marks</i>	<i>45 Marks</i>

**Course Objectives:** This course will enable the students

1. To introduce the concepts in Human resource management
2. To enable students with meanings of terminology and tools used in managing employees effectively.
3. Analyze the strategies and programs that are used to control, manage, recruit, staff, Compensate, develop and train, resources working in corporate branches
4. Integrate the implications of various HRM functions with other functions
5. To sensitize students towards key issues related to administering the human elements such as Motivation, compensation, appraisal, career planning, diversity, ethics, and training.

**Course Outcomes (CO's)**

<b>CO#</b>	<b>Course Outcomes</b>	<b>Highest Level of Cognitive Domain</b>
After Completing this Course, students will be able to		
CO1	Examine the 'Human Resource phenomena', diagnose, solve, recommend and develop prognosis by using theories and concepts of Human Resource Management.	<b>L5</b>
CO2	Understand and apply the principles, policies, and processes of recruitment, selection, training, and capacity building. Analyze training needs and evaluate training methodologies for organizational development.	<b>L5</b>
CO3	Understand the purpose, methods, and limitations of performance appraisal, including 360-degree appraisal. Analyze post-appraisal outcomes to enhance employee development and organizational effectiveness.	<b>L5</b>
CO4	Explain the 'phenomena of Compensation and benefits Administration', diagnose, solve, recommend and develop prognosis by using theories and concepts of salary administration.	<b>L5</b>
CO5	Scrutinize the 'phenomena of HRIS', diagnose, solve, recommend and develop prognosis by using theories and concepts related to HR efficiency.	<b>L5</b>

## Course Content/ Syllabus:

Unit No	Content	Hours	
		Lecture	Practical
1	<b>Module 01: Managing Human Resource</b> Nature and scope, features, functions, objectives, policies, procedures and Programs, practices, Line and staff responsibility, Roles and Responsibilities of managers. Human Resource Planning, Objectives, integration of strategic planning and HRP, benefits of HRP, factors affecting HRP, process, problems of HRP, Job design, Need, Approaches, Options, Process, Job Description, Job analysis process, benefits of job analysis.	8	0
2	<b>Module 02: Talent Acquisition and Management</b> Talent Management Process, Recruitment - Objectives, Recruitment Policy – formulation, responsibilities, Policy design, factors influencing policy, Recruitment Process in detail, their importance and implications, Selection Process. Need, Forms and types, Training need analysis, Delivery Methodology, Evaluation. Capacity Building.	8	0
3	<b>Module 03: Performance Management</b> Performance Appraisal - Purpose, objectives, Conventional and Contemporary methods of appraisal, Potential Appraisals, limitations and problems of performance appraisal, Post Appraisal Analysis and Feedback.	8	0
4	<b>Module 04: Compensation &amp; Benefit Management</b> Compensation Management: Need for salary administration, factors affecting wages/ salary levels, job evaluation, wage salary survey, salary structure, salary fixation, incentives, bonus concepts, ESOPs, pay for performance, Benefit management, employee welfare and working conditions-statutory and voluntary measures.	8	0
5	<b>Module 05: Workforce Management</b> Career Anchors, Stages in career Planning and Career development – Process. Employee relation and separation, types, costs of employee separation, benefits of employee separation, managing early retirements, managing layoffs, outplacement goals and services. Human Resource Accounting, HR Audit– Objectives, Needs, Process. HR Information System.	7	0

### Recommended book:

- Essentials of Human Resource Management and Industrial Relations, Himalaya Publication – Subba Rao – 3rd Revised.

### Reference Books:

- Internal Audit – Roy Chowdhary Subject Title Human Resource Management
- Human Resource Management, Principles & Practice – Aquinas, Vikas Publication
- Managing Human Resources - Wayne F Cascio, TATAMcGRAW-HILL- 7th, 10th Chapter
- Managing Human Resource - Luis R. Gomez-Mejia – Fourth, Pearson Publication, 6th Chapter

**Course Articulation:**

<b>Course Outcomes</b>	<b>Program Outcomes</b>				
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**High – 3, Medium – 2, Low – 1**

<b>DEPARTMENT</b>	<b>FINANCIAL MANAGEMENT</b>						
<b>Course Code</b>	<b>25PFM203</b>	<b>Total Credits</b>	<b>3</b>	<b>Course Type</b>	<b>Professional Core Course</b>		
<b>Course Title</b>	<b>Business Statistics II</b>						
<b>Teaching Learning Process</b>		<b>Contact Hours</b>	<b>Credits</b>	<b>Assessment in Weightage and Marks</b>			
	<i>Lecture</i>	<b>39</b>	<b>3</b>		CIE	SEE	Total
	<i>Tutorial</i>	<b>0</b>	<b>0</b>	<i>Weightage</i>	40%	60%	100%
	<i>Practical</i>	<b>0</b>	<b>0</b>	<i>Maximum Marks</i>	40 Marks	60 Marks	100 Marks
	<i>Total</i>	<b>39</b>	<b>3</b>	<i>Minimum Marks</i>	20 Marks	25 Marks	45 Marks

**Course Objectives:** This course will enable the students

1. To apply inferential and analytical techniques to financial data for informed decision-making.
2. To use optimization, decision theory, and simulation models in solving real financial problems.
3. To strengthen quantitative reasoning for portfolio, investment, and policy analysis.

**Course Outcomes (CO's)**

<b>CO#</b>	<b>Course Outcomes</b>	<b>Highest Level of Cognitive Domain</b>
After Completing this Course, students will be able to		
CO1	Conduct hypothesis tests and interpret inferential results in financial contexts.	L4
CO2	Apply ANOVA and non-parametric tests for comparative financial and market analysis.	L5
CO3	Formulate and solve optimization problems (LP, transportation, assignment) relevant to finance.	L5
CO4	Evaluate decisions under risk and uncertainty using decision and game theory.	L5
CO5	Simulate financial systems for forecasting, planning, and risk analysis.	L5

## Course Content/ Syllabus:

Unit No	Content	Hours	
		Lecture	Practical
1	<b>Module 01: Statistical Inference – I</b> Inferential statistics and hypothesis testing – Concept, steps, and errors (Type I & II) – Parametric tests: z-test and t-test – Application in finance: testing mean returns, cost efficiency, budget deviations – Confidence intervals and p-value interpretation for financial datasets.	8	0
2	<b>Module 02: Statistical Inference – II</b> Analysis of variance (ANOVA): one-way and two-way – Testing differences in industry or sectoral performance – non-parametric tests: Chi-square test for independence (market indices, credit rating vs default probability) – Real-world application using financial datasets – Limitations of non-parametric tests.	8	0
3	<b>Module 03: Linear Programming and Financial Optimization</b> Introduction to linear programming (LP) – Concept, formulation, and graphical solution – Application in financial decision-making: portfolio selection, asset allocation, cost minimization – Transportation and assignment problems applied to fund distribution, logistics costing, and manpower allocation – Methods of initial basic feasible solution (NWCM, LCM, VAM), test for optimality (MODI Method), degeneracy (theory only).	8	0
4	<b>Module 04: Decision Theory and Game Theory in Finance</b> Decision-making under uncertainty: maximin, minimax, expected value, opportunity loss – Decision tree analysis applied to investment evaluation and capital budgeting – Decision-making under risk and expected utility – Two-person zero-sum games, saddle point, dominance rule, value of the game, mixed strategy – Application to competitive pricing and strategy formation in financial markets.	8	0
5	<b>Module 05: Queuing Models and Financial Simulation</b> Introduction to queuing models – Concepts, assumptions, and parameters – Models for arrival and service times – Single Poisson arrival with exponential service rate – Application in banking, insurance, and service operations – Simulation: meaning, process, and Monte Carlo method – Applications in inventory management, marketing response, and financial forecasting (cash flow simulation, credit risk analysis).	7	0

**Recommended book:**

- **R.S. Bhardwaj**, *Business Statistics & Operations Research for Management*, **2nd Edition**, Excel Books, New Delhi, 2021.

**Reference Books:**

- J.K. Sharma, “Operations Research”, McMillan India.
- N. D. Vohra, “Quantitative Techniques in Management”, Tata McGraw Hill Publications, 3/e, 4th reprint 2007
- S. D. Sharma, “Operations Research”, KedarNath and RamNath& Co. Ltd.
- Gupta and Khanna, Quantitative Techniques for Decision Making, PHI Publication, 2005
- Natarajan, Balasubramani, Tamilarasi, “Operations Research”, Pearson Education, 1/e, 2002
- C. R. Kothari, “Quantitative Techniques”, Vikas Publishing House, 3/e, 2004
- Terry Lucey, Quantitative Techniques, Thomson Learning, 6/e, 2004

**Course Articulation:**

Course Outcomes	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	2	2	2	2	2
CO4	3	3	3	3	3
CO5	3	3	1	2	2

High – 3, Medium – 2, Low – 1

<i>DEPARTMENT</i>	<b>FINANCIAL MANAGEMENT</b>						
<i>Course Code</i>	<b>25PFM204</b>	<i>Total Credits</i>	<b>3</b>	<i>Course Type</i>	<i>Professional Core Course</i>		
<i>Course Title</i>	<b>Operations Management</b>						
<b>Teaching Learning Process</b>		<i>Contact Hours</i>	<i>Credits</i>	<i>Assessment in Weightage and Marks</i>			
	<i>Lecture</i>	<b>39</b>	<b>3</b>		<i>CIE</i>	<i>SEE</i>	<i>Total</i>
	<i>Tutorial</i>	<b>0</b>	<b>0</b>	<i>Weightage</i>	<i>40%</i>	<i>60%</i>	<i>100%</i>
	<i>Practical</i>	<b>0</b>	<b>0</b>	<i>Maximum Marks</i>	<i>40 Marks</i>	<i>60 Marks</i>	<i>100 Marks</i>
	<i>Total</i>	<b>39</b>	<b>3</b>	<i>Minimum Marks</i>	<i>20 Marks</i>	<i>25 Marks</i>	<i>45 Marks</i>

**Course Objectives:** This course will enable the students

1. Appreciate the strategic role of OM in creating and enhancing a firm's competitive advantages.
2. Understand key concepts and issues of OM in both manufacturing and service organizations.
3. Analyze business processes in services / manufacturing for improvement.
4. Identify the operational issues in the value addition processes of a firm.
5. Apply analytical skills and problem-solving tools to resolve the operational issues.

#### **Course Outcomes (CO's)**

<b>CO#</b>	<b>Course Outcomes</b>	<b>Highest Level of Cognitive Domain</b>
After Completing this Course, students will be able to		
CO1	Understand the concept of operations management in manufacturing and service sector and will be able to plan and implement production and service related decisions	<b>L5</b>
CO2	Know the application and measures of forecasting and its performance using various FC methods.	<b>L5</b>
CO3	Understand and analyze facilities location decisions along with facility layout concepts and its varieties.	<b>L5</b>
CO4	Understand Work study & Capacity planning, to analyze and design shop scheduling in manufacturing units, identify and propose material handling equipment.	<b>L5</b>
CO5	Apply the concepts of purchase, stores and inventory management and evaluate material requirement decisions.	<b>L5</b>

## Course Content/ Syllabus:

Unit No	Content	Hours	
		Lecture	Practical
1	<p><b>Module 01: Principles of Operations Management &amp; Break Even Analysis.</b></p> <p>Operations strategy, Systems perspective of operations management, decisions, Functions/ Scope, Competition dimensions, Different production systems, Product- process matrix, service-process matrix, productivity, types, techniques to enhance productivity. Break even analysis - physical units, sales value, and percentage of full capacity. Breakeven for Multi Product situations, Capacity expansion decisions, Product add or drop decisions, Make or Buy decisions, Equipment Selection decisions, Production process selection decisions, Managerial uses, Limitations.</p>	8	0
2	<p><b>Module 02: Forecasting.</b></p> <p>Forecasting as a planning tool, forecasting time horizon, short and long range forecasting, sources of data, types of forecasting, qualitative forecasting techniques, quantitative forecasting models - Moving average, weighted moving average, Exponential smoothing, Exponential smoothing with trends, Measurement of errors, Monitoring and Controlling forecasting models.</p>	8	0
3	<p><b>Module 03: Facility Planning.</b></p> <p>Facilities location decisions, factors affecting facility location decisions and their relative importance for different types of facilities, Facility location models, Facility layout planning: Layout and its objectives for manufacturing operations, warehouse operations, service operations, and office operations., principles, types of plant layouts – product layout, process layout, fixed position layout, cellular manufacturing layouts, hybrid layouts, Factors influencing layout changes</p>	8	0
4	<p><b>Module 04: Work study &amp; Capacity planning.</b></p> <p>Productivity and work study, Productivity and the standard of living, Productivity and the organization, productivity, variables affecting labour productivity, work content and time, Work Study and related working conditions and human factors, Introduction to Work Measurement, Work sampling study, Time study and setting standards. Concept and overview of aggregation, Demand and capacity options and strategies in production and services, Capacity requirement planning, aggregate planning, purpose, necessity and importance, Job shop scheduling n jobs on 1 machine, n jobs on 2 machines. Numerical problems on job shop scheduling – Line Balancing theory – numerical problems on line balancing.</p>	8	0
5	<p><b>Module 05: Materials Management.</b></p>		

	Role of Materials Management- materials and profitability, Purchase functions, Procurement procedures including bid systems, Vendor selection and development, Vendor rating, Concepts of lead time, purchaser functions, Inventory Management: Concepts of inventory, types, Classification, selective inventory management, Inventory controlling techniques ABC, VED and FSN.	7	0
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**Recommended book:**

- B. Mahadevan, Operations Management Theory and Practice, Pearson education, Second impression 2007.

**Reference Books:**

- William J. Stevenson Operations Management, 8th 2005.
- Prof. K. Ashwathappa, K Sridhar Bhat, Production and Operations Management –Himalaya Publications.
- Upendra kachru, Production and Operations Management, Text and cases, first, excel Books.
- Byron J Finch Operations Now, tata Mc Grawhill, 3rd, 2008

**Course Articulation:**

Course Outcomes	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	2	2	2	2	2
CO4	3	3	3	3	3
CO5	3	3	1	2	2

**High – 3, Medium – 2, Low – 1**

DEPARTMENT	FINANCIAL MANAGEMENT						
Course Code	25PFM205	Total Credits	3	Course Type	Professional Core Course		
Course Title	Economics For Finance						
Teaching Learning Process		Contact Hours	Credits	Assessment in Weightage and Marks			
	Lecture	39	3		CIE	SEE	Total
	Tutorial	0	0	Weightage	40%	60%	100%
	Practical	0	0	Maximum Marks	40 Marks	60 Marks	100 Marks
	Total	39	3	Minimum Marks	20 Marks	25 Marks	45 Marks

**Course Objectives:** this course will enable the students:

1. To provide a comprehensive understanding of macroeconomic principles relevant to financial systems and policy.
2. To analyze the relationships among national income, aggregate demand-supply, and inflation.
3. To evaluate the implications of fiscal and monetary policies on financial and economic performance.
4. To interpret international trade theories, BoP trends, and the role of global integration in shaping financial markets.

**Course Outcomes (CO's)**

CO#	Course Outcomes	Highest Level of Cognitive Domain
After Completing this Course, students will be able to		
CO1	<b>Examine</b> national income concepts and circular flow models and <b>develop prognosis</b> by understanding income measurement and equilibrium in different sectors.	L2
CO2	<b>Understand</b> aggregate demand, aggregate supply, and inflation dynamics and <b>develop prognosis</b> by identifying their effects on macroeconomic equilibrium.	L4
CO3	<b>Analyze</b> fiscal and monetary policies and <b>develop prognosis</b> by evaluating their role in achieving growth and stability in financial systems.	L5
CO4	<b>Evaluate</b> business cycles and macroeconomic fluctuations and <b>develop prognosis</b> by recommending counter-cyclical policies for sustainable performance.	L5
CO5	<b>Examine</b> international trade theories, BoP, and economic integration and <b>develop prognosis</b> by assessing their impact on India's financial and trade environment.	L5

## Course Content/ Syllabus:

Unit No	Content	Hours	
		Lecture	Practical
1	<b>Module 01: National Income and Circular Flow of Income</b> National Income – Concept and Measurement. Circular Flow of Income – Two Sector, Three Sector, and Four Sector Models. Equilibrium without and with Government Intervention. Factors Affecting the Size of a Nation’s Income. Approaches to Measuring National Income – Income, Output, and Expenditure Methods. Measures of Aggregate Income, Difficulties in Measurement, and Uses of National Income Statistics.	8	0
2	<b>Module 02: Aggregate Demand, Aggregate Supply, and Inflation</b> Law of Supply and Demand. Concepts of Aggregate Demand (AD) and Aggregate Supply (AS). Components and Determinants of AD and AS. Sticky Prices and their Macroeconomic Consequences. Keynesian Income Determination Models – Two Sector, Three Sector, and Four Sector Models. Multiplier Principle. Inflation – Concept, Types, and Causes. Phillips Curve – Inflation-Unemployment Relationship. Expansionary and Contractionary Policies, Economic and Social Costs, and Anti-Inflationary Measures.	8	0
3	<b>Module 03: Fiscal and Monetary Policy Framework</b> Fiscal Policy – Concept, Objectives, and Constituents. Concepts of Deficit – Budget, Fiscal, Revenue, and Primary Deficits. Fiscal Policy and Economic Growth. India’s Budgetary Policy, Tax Policy, and Sources of Revenue. Money and Monetary Policy – Concepts and Functions. Money Supply Process. Objectives and Instruments of Monetary Policy. Challenges for the Central Bank and Policy Coordination in a Globalized Economy. Interrelation between Fiscal and Monetary Policy.	8	0
4	<b>Module 04: Business Cycles and Macroeconomic Fluctuations</b> Business Cycles – Concept, Features, and Phases. Direction and Timing of Economic Variables. Counter-Cyclical Policies for Economic Stability. Role of Monetary and Fiscal Tools in Managing Business Cycles. Understanding Macroeconomic Interdependence in a Global Business Environment.	8	0
5	<b>Module 05: International Trade, Balance of Payments, and Economic Integration</b> Theories of International Trade – Comparative Advantage, Heckscher-Ohlin Theorem, and New Trade Theory. Terms of Trade and Commercial Policy – Free Trade vs. Protectionism. Trade in Services and Global Sourcing. Balance of Payments (BoP) – Concept, Structure, and Measurement. India’s Trade and BoP Situation – Deficits and Corrective Measures. Economic Integration – Concept and Forms (FTA, Customs Union, Common Market, Economic Union). World Trade Organization (WTO) – Objectives, Functions, and Latest Trade Negotiations. Globalization, Alter-Globalization, and Emerging Economies.	7	0

**Recommended book:**

- **Dornbusch, Rudiger; Fischer, Stanley & Startz, Richard, *Macroeconomics, 13th Edition*, McGraw Hill Education, New Delhi, 2022.**

**Reference Books:**

- **D.N. Dwivedi, *Macroeconomics: Theory and Policy, 5th Edition*, McGraw Hill Education, New Delhi, 2021.**

**Course Articulation:**

Course Outcomes	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	3	2
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	2	3	3	2
CO5	3	3	3	3	3

**High – 3, Medium – 2, Low – 1**

DEPARTMENT	FINANCIAL MANAGEMENT						
Course Code	25PFM206	Total Credits	3	Course Type	Professional Elective Course		
Course Title	Financial Markets						
Teaching Learning Process		Contact Hours	Credits	Assessment in Weightage and Marks			
	Lecture	39	3		CIE	SEE	Total
	Tutorial	0	0	Weightage	40%	60%	100%
	Practical	0	0	Maximum Marks	40 Marks	60 Marks	100 Marks
	Total	39	3	Minimum Marks	20 Marks	25 Marks	45 Marks

**COURSE OBJECTIVE:** This course will enable the students:

1. To provide a comprehensive understanding of the structure, components, and functioning of Indian and global financial markets.
2. To analyze the operations of money, capital, and commodity markets and their role in economic development.
3. To evaluate the impact of monetary and fiscal policies on financial market performance.
4. To understand the integration of Indian financial markets with global financial systems.

#### COURSE OUTCOMES (COs)

CO#	Course Outcomes	Highest Level of Cognitive Domain
<b>After Completing this Course, students will be able to</b>		
CO1	<b>Examine</b> the <i>structure of the Indian financial system</i> and <b>develop prognosis</b> by understanding the role of policies, institutions, and market regulators.	L2
CO2	<b>Understand</b> <i>capital market dynamics</i> and <b>develop prognosis</b> by analyzing instruments, operations, and market mechanisms influencing investment activities.	L4
CO3	<b>Analyze</b> <i>money market operations and instruments</i> and <b>develop prognosis</b> by interpreting liquidity management and short-term funding strategies.	L5
CO4	<b>Evaluate</b> <i>commodity market mechanisms</i> and <b>develop prognosis</b> by identifying risk management tools and the role of derivatives in trading.	L4
CO5	<b>Examine</b> <i>global financial markets</i> and <b>develop prognosis</b> by assessing cross-border capital flows, financial integration, and emerging global challenges.	L5

**Course Content/ Syllabus:**

UNIT No.	Content	Hours	
		Lecture	Practical
1	<b>Module 01: Indian Financial System</b> Structure and functions of the Indian financial system – Financial markets: primary and secondary markets – Major players and instruments in secondary markets. Functioning of stock exchanges – Trading and settlement procedures at NSE and BSE. Impact of policies on financial markets – Credit policy of RBI – Fed policy – Inflation indices: CPI, WPI, and their influence on financial markets.	8	0
2	<b>Module 02: Capital Market</b> Overview of capital markets – Primary (New Issue) and Secondary Markets. Domestic and global capital issues – Private Placement, QIP, Disinvestment. Indian Debt Market – Instruments, operations, and regulatory framework. Stock market operations, trading mechanisms, and the role of SEBI in investor protection.	8	0
3	<b>Module 03: Money Market</b> Structure of the money market – Organized and unorganized sectors. Key sub-markets: Call Money Market, Bills Market, and Government Securities Market. Money market instruments – Treasury Bills, Repurchase Agreements (Repo/Reverse Repo), Commercial Bills, Commercial Papers, and Certificates of Deposit. Role of financial institutions and merchant bankers in money market operations.	9	0
4	<b>Module 04: Commodity Market</b> Concept and role of commodity markets – Importance in economic development. Structure of commodity markets in India – Major exchanges (MCX, NCDEX). Trading, pricing, and risk management in commodity derivatives. Global commodity exchanges and their influence on Indian markets. Application of derivatives in commodity trading and hedging strategies.	8	0
5	<b>Module 05: Global Financial Markets</b> Introduction to global financial markets – Structure, instruments, and participants. Role of financial markets in global economic development. Stakeholders in domestic and international markets. Indian financial market integration with global systems. Global equity and debt issues – ADRs, GDRs, EDRs. Emerging trends and challenges in global financial linkages.	6	0

**Recommended book:**

- Financial Markets Institutions and Financial Services by Taxman

**Reference Books:**

- Merchant Banking and Financial Services by Dr. S Guruswamy
- Financial Markets and Institutions by Dr. S Guruswamy
- Capital Markets by Dr. S Guruswamy, TMH publication
- Indian Financial System by H R Machiraju- Vikas Publishing House.

**Course Articulation:**

<b>COURSE OUTCOMES</b> ↓	<b>PROGRAM OUTCOMES</b>				
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>

**High – 3, Medium – 2, Low – 1**

# **OPEN ELECTIVE**

<i>DEPARTMENT</i>	<b>FINANCIAL MANAGEMENT</b>						
<i>Course Code</i>	<b>25PFMOE207</b>	<i>Total Credits</i>	<b>4</b>	<i>Course Type</i>	<i>Professional Open Elective Course</i>		
<i>Course Title</i>	<b>Finance for Non- Finance Managers</b>						
<b>Teaching Learning Process</b>		<i>Contact Hours</i>	<i>Credits</i>	<i>Assessment in Weightage and Marks</i>			
	<i>Lecture</i>	<b>52</b>	<b>4</b>		<i>CIE</i>	<i>SEE</i>	<i>Total</i>
	<i>Tutorial</i>	<b>0</b>	<b>0</b>	<i>Weightage</i>	<i>40%</i>	<i>60%</i>	<i>100%</i>
	<i>Practical</i>	<b>0</b>	<b>0</b>	<i>Maximum Marks</i>	<i>40 Marks</i>	<i>60 Marks</i>	<i>100 Marks</i>
	<i>Total</i>	<b>52</b>	<b>4</b>	<i>Minimum Marks</i>	<i>20 Marks</i>	<i>25 Marks</i>	<i>45 Marks</i>

**Course Objectives:** After completing this course, students should be able to

1. Develop comprehensive understanding of information provided in the financial reports
2. To analyses and interpret financial reports
3. To use financial information for day-to-day decision making
4. To understand the impact of various decisions on the company's performance

**Course Outcomes (CO's)**

<b>CO#</b>	<b>Course Outcomes</b>	<b>Highest Level of Cognitive Domain</b>
<b>After completing this course, students will be able to</b>		
<b>CO1</b>	Examine the 'accounting process' in an organization, become comfortable in recognizing, reading and interpreting financial statements and accommodate financial acumen in decision making.	<b>L5</b>
<b>CO2</b>	Examine financial statements, analyze and understand firms financial position, identify issues, diagnose, solve recommend and develop prognosis by using concepts of financial analysis.	<b>L5</b>
<b>CO3</b>	Examine the 'concept of costing' ascertain input costs, develop budgetary control mechanisms and other control mechanism in cost management of the firm.	<b>L5</b>
<b>CO4</b>	Understand the financial system, explore financial instruments, interpret market data, and apply investment-related information.	<b>L5</b>
<b>CO5</b>	Understand the concept of 'financial management', Analyze financial position, estimate market value of the firm to maximize shareholders' wealth.	<b>L5</b>

## Course Content/ Syllabus:

Unit No	Content	Hours	
		Lecture	Practical
1	<b>Module-1: Introduction to Financial Accounting</b> Meaning, Types, Accounting process, objectives, limitation, elements, double entry system, biases principles, Capital vs. Revenue Expenditure, Journal – Ledgers – Cash books -- Trial Balance – Income statement – Balance Sheet- Accounting Equation	12	0
2	<b>Module-2: Financial statement and Analysis</b> Statement of profit or loss, balance sheet, cash flow statements, disclosures in annual reports. Depreciation accounting, depreciation methods (SLM, WDV PROBLEMS). Financial Analysis: Ratio, Market analysis and financial forecasting.	10	0
3	<b>Module-3: Cost Accounting and Management</b> Cost accounting, significance of cost accounting, cost, elements of cost, cost centers, process of costing, cost classification, components of total cost, cost sheet (problems on preparation of cost sheet), methods of costing, techniques of costing, Budgeting, budgetary control, types of budgets. Marginal Costing, Basic Concepts, Cost-Volume-Profit Analysis (problems on marginal costing)	10	0
4	<b>Module-4: Financial System</b> Financial Markets and investment, Regulatory institutions, types of securities, issue of securities, Mutual Fund: types, importance, Forex Market: Foreign Exchange markets in India, types of foreign exchange markets, foreign exchange quotations,	10	0
5	<b>Module-5: Financial Management</b> Objectives, functions, time value of money(problems) Capital Budgeting - Meaning - Process of Capital Budgeting (theory only) - Techniques of Capital Budgeting, project feasibility, cost of capital(problems), capital structure planning, dividend policy (theory only)	10	0

### Recommended book:

- Prasanna Chandra; Financial Management Theory and Practice; Tata McGraw Hill; 7thEdition

### Reference Books.

- Sandeep Goel- Finance for non-Finance, Routledge India.
- M.Y. Khan & P.K. Jain – Financial Management, (TMH), 5/e, 2004
- Ashwath Damodaran – Corporate Finance-Theory and Practice – John Wiley & Sons
- I.M. Pandey– Financial Management (Vikas), 9/e, 2005
- S P Gupta – Financial Management

**Course Articulation:**

<b>Course Outcomes</b>	<b>Program Outcomes</b>				
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>2</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>2</b>
<b>CO3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO4</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>

<i>DEPARTMENT</i>		<b>FINANCIAL MANAGEMENT</b>					
<i>Course Code</i>	<b>25PFM2WS1</b>	<i>Total Credits</i>	<b>1</b>	<i>Course Type</i>	Professional Core Course Workshop		
<i>Course Title</i>	<b>Corporate Law - Workshop</b>						
<b>Teaching Learning Process</b>		<i>Contact Hours</i>	<i>Credits</i>	<i>Assessment in Weightage and Marks</i>			
	<i>Lecture</i>	<b>0</b>	<b>0</b>		CIE	SEE	Total
	<i>Tutorial</i>	<b>0</b>	<b>0</b>	<i>Weightage</i>	100%	0%	100%
	<i>Practical</i>	<b>26</b>	<b>1</b>	<i>Maximum Marks</i>	100 Marks	0 Marks	100 Marks
	<i>Total</i>	<b>26</b>	<b>1</b>	<i>Minimum Marks</i>	50 Marks	0 Marks	50 Marks

**Course Objectives:** This course will enable the students

1. To provide knowledge of the legal environment in which a consumer and businesses operates.
2. To provide the student with knowledge of legal principles.

**Course Outcomes (CO's)**

CO#	Course Outcomes	Highest Level of Cognitive Domain
After Completing this Course, students will be able to		
CO1	Understand situations pertaining to Indian Contract Act, 1872 and accommodate the same in managerial decision making	<b>L5</b>
CO2	Appreciate situations pertaining to Sale of Goods Act, 1930 and accommodate the same in managerial decision making	<b>L5</b>
CO3	Appreciate situations pertaining to Negotiable Instruments Act, 1881 and accommodate the same in managerial decision making	<b>L5</b>
CO4	Understand situations pertaining to Industrial and Company Laws and accommodate the same in managerial decision making	<b>L5</b>

**Course Content/ Syllabus:**

Day/Week	List of Programs	No. of Hours
<b>1</b>	<b>Indian Contract Act, 1872</b> <ul style="list-style-type: none"> <li>• Essential elements of a contract, offer and acceptance</li> <li>• Void and voidable agreements</li> <li>• Consideration</li> <li>• Legality of object</li> <li>• e-contracts</li> <li>• Constraints to enforce contractual obligations</li> <li>• Quasi-contracts, contingent contracts, termination or discharge of contracts</li> <li>• Special contracts: Indemnity and Guarantee; Bailment</li> </ul>	<b>8</b>

	<ul style="list-style-type: none"> <li>• and Pledge; Laws of Agency</li> </ul>	
<b>2</b>	<b>Sale of Goods Act, 1930</b> <ul style="list-style-type: none"> <li>• Definition</li> <li>• Transfer of ownership</li> <li>• Conditions and Warranties</li> <li>• Performance of the Contract of Sale</li> <li>• Rights of Unpaid Vendor</li> </ul> Auction Sales	<b>6</b>
<b>3</b>	<b>Negotiable Instruments Act, 1881</b> <ul style="list-style-type: none"> <li>• Definition and features of NI</li> <li>• Crossing, Endorsement and Material Alteration</li> <li>• Acceptance, Assignment and Negotiation</li> <li>• Rights and liabilities of Parties</li> <li>• Dishonor of a Negotiable Instrument.</li> </ul>	<b>6</b>
<b>4</b>	<b>Industrial Laws and Corporate Law</b> <ul style="list-style-type: none"> <li>• Factories Act, 1948</li> <li>• Payment of Gratuity Act, 1972</li> <li>• Employees Provident Fund Act, 1952</li> <li>• Employees State Insurance Act, 1948</li> <li>• Payment of Bonus Act, 1965</li> <li>• Minimum Wages Act, 1948</li> <li>• Payment of Wages Act, 1936</li> <li>• The Companies Act, 2013</li> </ul>	<b>6</b>

**Course Articulation:**

Course Outcomes	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	2	1	3	2
CO2	3	2	1	3	2
CO3	3	2	1	3	2
CO4	3	3	2	3	3

DEPARTMENT	FINANCIAL MANAGEMENT						
Course Code	25PFM2WS2	Total Credits	2	Course Type	Professional Core Course Workshop		
Course Title	Financial Research Methodology						
Teaching Learning Process		Contact Hours	Credits	Assessment in Weightage and Marks			
	Lecture	0	2		CIE	SEE	Total
	Tutorial	0	0	Weightage	100%	0%	100%
	Practical	52	0	Maximum Marks	100 Marks	0 Marks	100 Marks
	Total	52	2	Minimum Marks	50 Marks	0 Marks	50 Marks

**Course Objectives:** This course will enable the students

1. To enable students to understand the research process, design, and methodology applicable to financial and economic studies.
2. To develop skills in collecting, analyzing, and interpreting financial data for research and managerial decision-making.
3. To equip students with knowledge of statistical and econometric tools for conducting empirical research and preparing reports.

**Course Outcomes (CO's)**

CO#	Course Outcomes	Highest Level of Cognitive Domain
After Completing this Course, students will be able to		
CO1	<b>Examine</b> the <i>foundations of business research</i> and <b>develop prognosis</b> by understanding research ethics, philosophy, and financial research relevance.	L2
CO2	<b>Understand</b> the <i>research process and design</i> and <b>develop prognosis</b> by identifying appropriate research structures, hypotheses, and data collection frameworks.	L4
CO3	<b>Analyze</b> <i>qualitative and quantitative research methods</i> and <b>develop prognosis</b> by applying proper sampling techniques and designing effective data instruments.	L5
CO4	<b>Evaluate</b> <i>research areas in finance</i> and <b>develop prognosis</b> by selecting suitable models, analytical tools, and statistical techniques for financial data.	L5
CO5	<b>Examine</b> <i>report writing and presentation techniques</i> and <b>develop prognosis</b> by preparing structured research proposals and reports with ethical and analytical rigor.	L5

Unit No	Content	Hours	
		Lecture	Practical
1	<b>Module 01: Research Foundations:</b> Introduction to Business Research – Purpose and significance of research. Research ethics and integrity. Introduction to financial research and its managerial implications. Alternative approaches to research within social sciences and finance. Philosophy of research – ontology, epistemology, and methodology.	0	10
2	<b>Module 02: Research Process and Design:</b> Literature review and critical reading – generating research ideas. Structure of research – deduction and induction. Research design – purpose and types. Data sources and collection – types of relationships, variables, hypotheses, and units of analysis. Understanding research fallacies – ecological and individualistic fallacies.	0	12
3	<b>Module 03: Qualitative and Quantitative Research Methods</b> Qualitative research – introduction, study designs, methods, data collection, analysis, and interpretation. Critical appraisal of qualitative research. Quantitative research – study designs, sampling methods, data collection (primary and secondary), data harvesting, interviews, questionnaires, participant observation. Survey design and data analysis process. Sampling design and questionnaire development. Question formats – structured vs. unstructured, open-ended, categorical.	0	10
4	<b>Module 04: Research Areas in Finance and Statistical Techniques</b> Major research areas in finance – behavioral finance, market models, event studies, regression models, accounting research. Choice of appropriate data analysis method. Descriptive statistics, correlation, regression, and advanced statistical techniques. Tests of measurement, validity, and reliability. Software packages – SPSS, Excel, R, NVivo.	0	10
5	<b>Module 05: Report Writing and Research Presentation:</b> Writing a research proposal and structuring a report. Formatting, referencing, and citation styles (APA/Harvard). Interpreting results and drawing conclusions. Presenting data – tables, charts, visuals. Preparing and defending a research project or thesis. Ethical issues in publication and plagiarism awareness.	0	10

**Recommended book:**

- **Kothari, C.R. & Garg, Gaurav**, *Research Methodology: Methods and Techniques*, **5th Edition**, New Age International Publishers, New Delhi, 2021.

**Reference Book:**

- **Uma Sekaran & Roger Bougie**, *Research Methods for Business: A Skill-Building Approach*, **8th Edition**, Wiley India, 2020.

**Course Articulation:**

<b>Course Outcomes</b>	<b>Program Outcomes</b>				
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO4</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>

**High – 3, Medium – 2, Low – 1**

<i>DEPARTMENT</i>	<b>FINANCIAL MANAGEMENT</b>						
<i>Course Code</i>	<b>25PFM2PW1</b>	<i>Total Credits</i>	<b>1</b>	<i>Course Type</i>	<i>Mini Project</i>		
<i>Course Title</i>	<b>Social Sensitivity Project</b>						
<b>Teaching Learning Process</b>		<i>Contact Hours</i>	<i>Credits</i>	<i>Assessment in Weightage and Marks</i>			
	<i>Lecture</i>	<b>0</b>	<b>0</b>		CIE	SEE	Total
	<i>Tutorial</i>	<b>0</b>	<b>0</b>	<i>Weightage</i>	100%	0%	100%
	<i>Practical</i>	<b>26</b>	<b>1</b>	<i>Maximum Marks</i>	100 Marks	0 Marks	100 Marks
	<i>Total</i>	<b>26</b>	<b>1</b>	<i>Minimum Marks</i>	50 Marks	0 Marks	50 Marks

**Course Objectives:** This course will enable the students

1. To make use of scientific research methods to study social phenomenon
2. To become empathetic and attempt to about pressing social issue and problems

**Course Outcomes (CO's)**

<b>CO#</b>	<b>Course Outcomes</b>	<b>Highest Level of Cognitive Domain</b>
After Completing this Course, students will be able to		
CO1	Examine the Social Issue identified by united nation 'Sustainable Development Goals' and develop a research project proposal to address the same.	<b>L5</b>
CO2	Examine the focus area of 'Sustainable Development Goals', conduct Literature.	<b>L5</b>
CO3	Examine context of 'Sustainable Development Goal' and research instrument, plan and collect research data, analyze, interpret and report research work that enable informed decision making.	<b>L5</b>

**Course Content/ Syllabus:**

<b>Day/ Week</b>	<b>List of Experiments/ Programs</b>
	Students have to choose to work in the area united nations have identified as Sustainable Development Goals. They are The 17 sustainable development goals (SDGs) to transform our world:
<b>1</b>	GOAL 1: No Poverty
<b>2</b>	GOAL 2: Zero Hunger
<b>3</b>	GOAL 3: Good Health and Well-being
<b>4</b>	GOAL 4: Quality Education
<b>5</b>	GOAL 5: Gender Equality

<b>6</b>	GOAL 6: Clean Water and Sanitation
<b>7</b>	GOAL 7: Affordable and Clean Energy
<b>8</b>	GOAL 8: Decent Work and Economic Growth
<b>9</b>	GOAL 9: Industry, Innovation and Infrastructure
<b>10</b>	GOAL 10: Reduced Inequality
<b>11</b>	GOAL 11: Sustainable Cities and Communities
<b>12</b>	GOAL 12: Responsible Consumption and Production
<b>13</b>	GOAL 13: Climate Action
<b>14</b>	GOAL 14: Life Below Water
<b>15</b>	GOAL 15: Life on Land
<b>16</b>	GOAL 16: Peace and Justice Strong Institutions
<b>17</b>	GOAL 17: Partnerships to achieve the Goal

**Project Report Outline:** A fairly standard structure that we have found helpful is below but is not restrictive

- Executive Summary
- Introduction
- Literature and theoretical background
- Research Hypotheses
- Methodology
- Results
- Discussion
- Recommendations
- Conclusions
- References
- Appendices

**Course Articulation:**

Course Outcomes	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	2
CO2	2	3	2	3	2
CO3	2	3	2	3	3

<i>DEPARTMENT</i>	<b>FINANCIAL MANAGEMENT</b>						
<i>Course Code</i>	<b>25PFM2VAC1</b>	<i>Total Credits</i>	<b>0</b>	<i>Course Type</i>	<i>Value Added Course</i>		
<i>Course Title</i>	<b>Financial Analytics</b>						
<b>Teaching Learning Process</b>		<i>Contact Hours</i>	<i>Credits</i>	<i>Assessment in Weightage and Marks</i>			
	<i>Lecture</i>	<b>32</b>	<b>0</b>		CIE	SEE	Total
	<i>Tutorial</i>	<b>0</b>	<b>0</b>	<i>Weightage</i>	0%	0%	0%
	<i>Practical</i>	<b>0</b>	<b>0</b>	<i>Maximum Marks</i>	0 Marks	0 Marks	0 Marks
	<i>Total</i>	<b>32</b>	<b>0</b>	<i>Minimum Marks</i>	0 Marks	0 Marks	0 Marks

**Course Objectives:** This course will enable the students

1. To enable students to apply data analytics techniques for evaluating financial performance and business decisions.
2. To introduce analytical tools and visualization methods for interpreting financial data.
3. To develop practical skills in financial modeling, forecasting, and dashboard-based decision-making using Excel and related tools.

**Course Outcomes (CO's)**

<b>CO#</b>	<b>Course Outcomes</b>	<b>Highest Level of Cognitive Domain</b>
After Completing this Course, students will be able to		
CO1	Explain the concepts and importance of analytics in financial decision-making.	L2
CO2	Organize and process financial data for analysis and visualization.	L3
CO3	Apply analytical techniques to evaluate business and financial performance.	L4
CO4	Build financial models and dashboards for forecasting and reporting.	L5
CO5	Interpret analytical results to support strategic financial decisions.	L5

## Course Content/ Syllabus:

Day/ Week	List of Experiments/ Programs
1.	Introduction to Financial Analytics – Concepts, Scope, and Role in Business Decisions
2.	Components of Financial Analytics – Data, Tools, and Analytical Techniques
3.	Understanding Financial Data Sources – NSE, BSE, RBI, CMIE, World Bank
4.	Corporate Filings and Annual Reports – Structure, Key Financial Disclosures
5.	Importing Financial Data into Excel – Methods, Templates, External Data Connections
6.	Data Cleaning Techniques – Validation, Formatting Standards, Missing Value Treatment
7.	Error Handling in Financial Datasets – Outlier Detection and Correction
8.	Descriptive Analytics – Measures of Central Tendency, Dispersion, and Summary Statistics
9.	Financial Ratios and Trend Summaries – Profitability, Liquidity, Leverage, Market Ratios
10.	Visualization Techniques – Charts, Graphs, Sparklines, and KPI Indicators in Excel
11.	Building Financial Dashboards – Layout Design, Themes, and Visual Best Practices
12.	Variance & Ratio Analysis using Excel – Conditional Formatting for Insights
13.	Common-Size Statements – Vertical and Horizontal Financial Analysis
14.	Comparative Financial Statements – Year-over-Year and Quarter-over-Quarter Analytics
15.	Trend, Growth Rate & CAGR Analysis for Forecasting
16.	Correlation & Regression Analysis – Understanding Risk–Return Relationships
17.	Scenario Analysis – Best Case, Worst Case, and Base Case Modeling
18.	Sensitivity Analysis – Evaluating Inputs Affecting Financial Performance
19.	Time Series Analytics – Moving Averages, Smoothing Techniques, Trend Lines
20.	Introduction to Financial Modeling – Linking Income Statement, Balance Sheet, Cash Flow
21.	Building a Basic Profit & Loss Forecast Model
22.	Working Capital & Cash Flow Analytics – Operating Cycle, Receivables, Inventory
23.	Credit Risk Analytics – Variance, Covariance, and Portfolio Risk Metrics
24.	Introduction to Power BI / Tableau – Data Import and Visual Reporting
25.	Designing Interactive Dashboards – Slicers, Filters, and Dynamic KPIs
26.	Company Financial Performance Analysis – Case Study using Real Data
27.	Financial Benchmarking – Peer and Sector Comparison Models
28.	Forecasting Models – Sales, Cost, Profit, and Cash Flow Projections
29.	Predictive Analytics – Regression, Trend Functions, and Forecast Sheets
30.	Capital Budgeting Models – NPV, IRR, Payback and Scenario Extensions
31.	Portfolio Analytics – Risk–Return Simulation using Randomized or Historical Data
32.	Mini Project Presentation – End-to-End Financial Analytics Dashboard & Insights

**Course Articulation:**

<b>Course Outcomes</b>	<b>Program Outcomes</b>				
	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>
<b>CO1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>
<b>CO2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>CO3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO4</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>

**High– 3, Medium – 2, Low – 1**

# **III**

# **Semester**

<i>DEPARTMENT</i>	<b>FINANCIAL MANAGEMENT</b>						
<i>Course Code</i>	<b>25PFM301</b>	<i>Total Credits</i>	<b>3</b>	<i>Course Type</i>	<i>Professional Core Course</i>		
<i>Course Title</i>	<b>Strategic Management</b>						
<b>Teaching Learning Process</b>		<i>Contact Hours</i>	<i>Credits</i>	<i>Assessment in Weightage and Marks</i>			
	<i>Lecture</i>	<b>39</b>	<b>3</b>		<i>CIE</i>	<i>SEE</i>	<i>Total</i>
	<i>Tutorial</i>	<b>0</b>	<b>0</b>	<i>Weightage</i>	<i>40%</i>	<i>60%</i>	<i>100%</i>
	<i>Practical</i>	<b>0</b>	<b>0</b>	<i>Maximum Marks</i>	<i>40 Marks</i>	<i>60 Marks</i>	<i>100 Marks</i>
	<i>Total</i>	<b>39</b>	<b>3</b>	<i>Minimum Marks</i>	<i>20 Marks</i>	<i>25 Marks</i>	<i>45 Marks</i>

**Course Objectives:** This course will enable the students

1. A clear understanding of the key concepts and principles of strategic management
2. A set of useful analytical skills, tools and techniques for analyzing a company strategically
3. To provide a basic understanding of the nature and dynamics of the strategy formulation and implementation processes.
4. To encourage students to think critically and strategically.
5. The ability to identify strategic issues and design appropriate courses of action.

**Course Outcomes (CO's)**

<b>CO#</b>	<b>Course Outcomes</b>	<b>Highest Level of Cognitive Domain</b>
After Completing this Course, students will be able to		
<b>CO1</b>	Formulate organizational vision, mission, goals, and values.	<b>L5</b>
<b>CO2</b>	Analyze external and internal business environments using strategic diagnostic tools	<b>L5</b>
<b>CO3</b>	Develop powers of managerial judgment, how to assess business risk, and improve ability to make sound decisions and achieve effective outcomes.	<b>L5</b>
<b>CO4</b>	Evaluate and revise programs and procedures in order to achieve organizational goals.	<b>L5</b>
<b>CO5</b>	Consider the ethical dimensions of the strategic management process.	<b>L5</b>

**Course Content/ Syllabus:**

Unit No	Content	Hours	
		Lecture	Practical
1	<b>Module 01: Introduction to Strategic Management</b> Nature, scope, and importance of strategy; and strategic management, Introduction to Business policy, Strategic decision-making, Process of strategic management and levels at which strategy operates, strategic intent: Vision, Mission, Business definition, Goals and Objectives.	8	0
2	<b>Module 02: Environmental Scanning</b> Factors considered, approaches, External environment analysis: PESTEL Analysis, EFE matrix (External Factor Evaluation): Porter's Five Forces Model methods and techniques used, Internal Appraisal – The internal environment, Organizational Capability Factors, organizational appraisal-factors affecting, approaches, methods & techniques Resource Based View (RBW) Analysis, VRIN Framework, Value Chain Analysis, IFE matrix (Internal Factor Evaluation).	8	0
3	<b>Module 03: Strategy Formulation</b> Corporate, Business, Functional strategy, Concentration Strategies, Integration Strategies: Horizontal & Vertical, Diversification: Related & Unrelated, Internationalization, Porters Model of competitive advantage of nations, Cooperative: Mergers & acquisition Strategies, Joint Venture, Strategic Alliance, Digitalization Strategies.	8	0
4	<b>Module 04: Strategy Analysis &amp; Implementation</b> Process, Analyzing Strategic alternative, Evaluating and Choosing Among Strategic Alternative, Tools & Techniques of strategic Analysis, Strategic Choice. BCG Matrix, Ansoff Grid, GE Nine Cell Planning Grid, McKinsey's 7'S framework. Resource allocation, Projects and Procedural issues. Organization structure and systems in strategy implementation. Leadership and corporate culture, Values, Ethics and Social responsibility. Operational and derived functional plans to implement strategy. Integration of functional plans.	8	0
5	<b>Module 05: Strategy Evaluation &amp; Control.</b> Nature, Importance, Organizational systems and Techniques of strategic evaluation & control.	7	0

**Recommended book:**

- Strategy and the Business Landscape – Pankaj Ghemawat

**Reference Books:**

- Strategic Management – Competitiveness and Globalization: Michael A. Hitt, Duane Ireland, Robert E. Hokinson, South Western, Thomson Learning
- Competitive Advantage, Michael E. Porter, South Western, Thomson Learning
- Crafting and Executing Strategy, Arthur Thompson, A.J. Strickland, Arun Jain, McGrawhill
- Strategic Management an Integrated Approach 7th Charles W. L. Hill & Gareth R. Jones & Joan Penner- Hahn – Biztantra

**Course Articulation:**

<b>Course Outcomes</b>	<b>Program Outcomes</b>				
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO5</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>

**High – 3, Medium – 2, Low – 1**

<i>DEPARTMENT</i>	<b>FINANCIAL MANAGEMENT</b>						
<i>Course Code</i>	<b>25PFM302</b>	<i>Total Credits</i>	<b>3</b>	<i>Course Type</i>	<i>Professional Elective Course</i>		
<i>Course Title</i>	<b>Corporate Finance II</b>						
<b>Teaching Learning Process</b>		<i>Contact Hours</i>	<i>Credits</i>	<i>Assessment in Weightage and Marks</i>			
	<i>Lecture</i>	<b>39</b>	<b>3</b>		<b>CIE</b>	<b>SEE</b>	<b>Total</b>
	<i>Tutorial</i>	<b>0</b>	<b>0</b>	<i>Weightage</i>	40%	60%	100%
	<i>Practical</i>	<b>0</b>	<b>0</b>	<i>Maximum Marks</i>	40 Marks	60 Marks	100 Marks
	<b>Total</b>	<b>39</b>	<b>3</b>	<i>Minimum Marks</i>	20 Marks	25 Marks	45 Marks

**Course Objectives:** This course will enable the students

1. To provide an understanding of how dividend policy and working capital decisions influence firm value and financial performance.
2. To equip students with analytical tools to evaluate credit and inventory management practices in modern organizations.
3. To develop the ability to interpret financial reports and apply financial modeling for corporate planning and forecasting.
4. To analyze the challenges of financial management in intangible-intensive firms and methods for valuation of intangible assets.

**Course Outcomes (CO's)**

CO#	Course Outcomes	Highest Level of Cognitive Domain
After Completing this Course, students will be able to		
<b>CO1</b>	Examine the relationship between dividend policy and firm value and develop prognosis by evaluating theoretical models and practical dimensions of dividend decisions.	<b>L5</b>
<b>CO2</b>	Understand working capital policies and estimation techniques and develop prognosis by identifying optimal liquidity levels and their impact on profitability and financial stability.	<b>L5</b>
<b>CO3</b>	Analyze credit and inventory management systems and develop prognosis by applying quantitative models such as EOQ and credit scoring for efficient asset utilization.	<b>L5</b>
<b>CO4</b>	Evaluate financial reporting and corporate financial modeling and develop prognosis by forecasting financial performance using pro forma and planning models.	<b>L5</b>
<b>CO5</b>	Examine financial management practices in intangible-intensive firms and develop prognosis by diagnosing valuation approaches and strategic implications for long-term firm value.	<b>L5</b>

**Course Content/ Syllabus:**

Unit No	Content	Hours	
		Lecture	Practical
1	<p><b>Module-1: Dividend Policy and firm Value</b></p> <p>Models in Which Investment and Dividend Decisions are Related -Traditional Position -Miller and Modigliani Position -Radical Position. Dividend Decision -Why Firms Pay Dividends - Dimensions of Dividend Policy-Dividend Policy Formulation - Corporate Dividend Behavior-Legal and Procedural Aspects-Bonus Shares and Stock Splits-Share Buybacks-Share Buybacks and Valuation-Dividend Policies in Practice.</p>	8	0
2	<p><b>Module 2: Working Capital Policy and Estimation</b></p> <p>Concept and Importance of Working Capital – Factors Influencing Working Capital Requirements. Current Asset Policy and Current Asset Finance Policy. Working Capital Financing – Short-Term and Long-Term Sources of Financing Working Capital. Working Capital Leverage and its Implications on Profitability and Liquidity. Determination of Operating Cycle and Cash Cycle. Estimation of Working Capital Requirements of a Firm Approaches and Techniques. Determination of the Optimum Level of Current Assets. Practical Aspects of Working Capital Planning and Management.</p>	8	0
3	<p><b>Module 3: Credit and Inventory Management</b></p> <p><b>Credit Management:</b> Receivables Management – Objectives and Importance. Credit Policy Variables and their Role in Managing Receivables. Marginal Analysis for Credit Decisions. Credit Evaluation Techniques – Numerical Credit Scoring and Discriminant Analysis. Control of Accounts Receivables – Monitoring and Collection Procedures. Factoring as a Tool for Receivables Financing and Management.</p> <p><b>Inventory Management:</b> Determination of Inventory Control Levels – Ordering, Reordering, and Danger Levels. Economic Order Quantity (EOQ) Model – Concepts and Applications. Pricing of Raw Materials and Inventory Valuation Methods. Monitoring and Control of Inventories – Techniques and Systems. ABC Analysis and its Relevance in Effective Inventory Control.</p>	8	0
4	<p><b>Module 4: Financial Reporting and Corporate Financial Modelling</b></p> <p><b>Financial Reporting:</b> Understanding the Structure and Components of Financial Reports and Statements. Asset Mix of the Business – Asset Measurement and Valuation.</p>	8	0

	Financing Mix – Liabilities and Equities. Measuring Earnings and Profitability – Accounting Measures of Risk. Analyzing Real-Time Financial Statements for Decision-Making.  <b>Corporate Financial Modeling:</b> Impact of Inflation on Asset Value, Firm Value, and Returns. Fundamentals of Financial Planning – Concepts and Purpose. Sales Forecasting Methods and Preparation of Pro Forma Financial Statements. Pro Forma Profit & Loss Account Method and Pro Forma Balance Sheet Method. Determination of External Financing Requirement (EFR). Application of Financial Models for Strategic Planning and Forecasting.		
5	<b>Module-5: Intangible Asset companies</b> Financial management in intangible – intensive companies. Characteristics of intangibles, implications for financial managements, Types and approaches to valuations of intangible assets	7	0

**Recommended Book:**

Prasanna Chandra; Financial Management Theory and Practice; Tata McGraw Hill; 7th Edition

**Reference Books:**

1. M.Y. Khan & P.K. Jain – Financial Management, (TMH), 5/e, 2004
2. Ashwath Damodaran – Corporate Finance-Theory and Practice – John Wiley & Sons
3. I.M. Pandey– Financial Management (Vikas), 9/e, 2005
4. Brigham & Ehrhardt, Financial Management – Theory& Practice, Thomson Learning, 10/e – 2004
5. Ross, Westerfield& Jaffe, Corporate Finance– TMH – 7/e, 2005
6. S P Gupta – Financial Management

**Course Articulation:**

Course Outcomes	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	2
CO2	3	3	2	2	2
CO3	3	3	2	2	2
CO4	3	3	2	2	2
CO5	3	3	2	2	2

**High – 3, Medium – 2, Low – 1**

<i>DEPARTMENT</i>		<b>FINANCIAL MANAGEMENT</b>					
<i>Course Code</i>	<b>25PFM303</b>	<i>Total Credits</i>	<b>4</b>	<i>Course Type</i>	<i>Professional Elective Course</i>		
<i>Course Title</i>	<b>Derivatives</b>						
<b>Teaching Learning Process</b>		<i>Contact Hours</i>	<i>Credits</i>	<i>Assessment in Weightage and Marks</i>			
	<i>Lecture</i>	<b>52</b>	<b>4</b>		<b>CIE</b>	<b>SEE</b>	<b>Total</b>
	<i>Tutorial</i>	<b>0</b>	<b>0</b>	<i>Weightage</i>	<i>40%</i>	<i>60%</i>	<i>100%</i>
	<i>Practical</i>	<b>0</b>	<b>0</b>	<i>Maximum Marks</i>	<i>40 Marks</i>	<i>60 Marks</i>	<i>100 Marks</i>
	<i>Total</i>	<b>52</b>	<b>4</b>	<i>Minimum Marks</i>	<i>20 Marks</i>	<i>25 Marks</i>	<i>45 Marks</i>

**Course Objectives:** This course will enable the students

1. To make students understand the different types derivatives
2. To help students in understanding, option pricing models, option trading strategies and to work out problems in these areas
3. To expose students to options on future contracts, using options to manage interest rate risk, short-term and long-term interest rate futures and to work out problems in these areas
4. To help students in application of theoretical concepts to practical situations involving several cases.

**Course Outcomes (CO's)**

CO#	Course Outcomes	Highest Level of Cognitive Domain
After Completing this Course, students will be able to		
<b>CO1</b>	Examine the 'Derivatives phenomena' analyze, solve, recommend and develop prognosis by using concepts related to derivative instruments and its trading mechanism in stock market.	<b>L5</b>
<b>CO2</b>	Appreciate methods to understand 'hedging strategies using futures 'diagnose, solve, recommend and develop prognosis by using these concepts to minimize risk.	<b>L5</b>
<b>CO3</b>	Understand frameworks of 'valuation of forward and futures' diagnose, solve, recommend and develop prognosis by using this concept to check and exploit arbitrage opportunity.	<b>L5</b>
<b>CO4</b>	Appreciate 'basics of option and its trading strategies', diagnose, solve, recommend and develop prognosis to understand concepts payoff for the traders	<b>L5</b>
<b>CO5</b>	Understand frameworks for 'option valuation', diagnose, solve, recommend and develop prognosis by using concepts to assess the fair price of an option.	<b>L5</b>

Course Content/ Syllabus:

Unit No	Content	Hours	
		Lecture	Practical
1	<b>Module-1: Introduction to Derivatives</b> Features - types - history - major markets dealing in derivatives - Financial derivatives management in India - Regulations of financial derivatives in India. Pricing and trading mechanism. Forwards & Futures Markets - mechanics of futures market - types of futures - forward sources futures -functional of futures market - Specifications of futures contract	10	0
2	<b>Module-2: Hedging Strategies</b> Hedging strategies using futures – Basic principles – Basis risk – Cross hedging- Minimum variance hedge ratio. Stock index futures - Adjusting Beta of a portfolio - Methods in Hedging Portfolio using Index – one-to-one hedging, Beta hedging, Minimum variance hedge. Rolling the hedge forward	12	0
3	<b>Module-3: Valuation of Forwards and Futures</b> Determination of forward and futures prices – currency future - index and stock futures- commodity futures.	10	0
4	<b>Module-4: Option Basics &amp; Trading Strategies</b> Option terminology- distinction between options and futures contracts- properties of options. Options Trading Strategies - Trading strategies involving single option and a stock - hedging with options – Spreads – combinations and other payoffs	10	0
5	<b>Module-5: Option Pricing Models</b> Determinates of option price - Basic model - Binomial option pricing model - Black and Sholes option pricing model - Option Greeks.	10	0

**Recommended Book:**

1. John C Hull, Options Futures & Other Derivatives, Pearson Education, 10<sup>th</sup> Edition.

**Reference Books:**

- 1) Vohra & Bagri - Options and Futures, Tata McGraw Hill 2<sup>nd</sup> Edition
- 2) Derivatives- Valuation & Risk Management-Dubofsky & Miller Oxford University Press.

**Course Articulation:**

<b>Course Outcomes</b>	<b>Program Outcomes</b>				
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>

**High – 3, Medium – 2, Low – 1**

DEPARTMENT	FINANCIAL MANAGEMENT						
Course Code	25PFM304	Total Credits	3	Course Type	Professional Elective Course		
Course Title	Security Analysis						
Teaching Learning Process		Contact Hours	Credits	Assessment in Weightage and Marks			
	Lecture	39	3		CIE	SEE	Total
	Tutorial	0	0	Weightage	40%	60%	100%
	Practical	0	0	Maximum Marks	40 Marks	60 Marks	100 Marks
	Total	39	3	Minimum Marks	20 Marks	25 Marks	45 Marks

**Course Objectives:** This course will enable the students

1. To inculcate the knowledge about investment process and financial markets.
2. To understand the concept of risk, return and its calculation
3. Calculation of fair value of securities using various models
4. To inculcate the knowledge about fundamental analysis and technical analysis and usage of charts for investment.

**Course Outcomes (CO's)**

CO#	Course Outcomes	Highest Level of Cognitive Domain
After Completing this Course, students will be able to		
CO1	Examine the 'Investment Environment phenomena' analyze, solve, recommend and develop prognosis by using concepts related to characteristics of Investment management.	L5
CO2	Appreciate methods to understand 'Risk and Return' diagnose, solve, recommend and develop prognosis by using concepts related to the risk and return on an investment.	L5
CO3	Understand frameworks of 'Bond valuation' diagnose, solve, recommend and develop prognosis by using concepts related to price of a bond and its yield.	L5
CO4	Appreciate 'Equity valuation models, diagnose, solve, recommend and develop prognosis by using concepts related to equity pricing techniques to decide on investment.	L5
CO5	Understand frameworks for 'Security Analysis', diagnose, solve, recommend and develop prognosis by using concepts to assess the investment by investors	L5

**Course Content/ Syllabus:**

Unit No	Content	Hours	
		Lecture	Practical
1	<b>Module-1: The Investment Environment</b> Concepts of investment, Objectives of financial investment, Investment alternatives. Securities Market - primary and secondary markets– major players and instruments in secondary market - Functioning of stock exchanges, trading and settlement procedures – stock market quotations and Indices, Market for Government securities, Corporate debt market.	8	0
2	<b>Module-2: Risk and Return</b> Introduction to Risk and return- Measuring historical return- measuring the historical risk, measuring expected (Ex Ante) Return and Risk.	8	0
3	<b>Module-3: Bond Valuation</b> Bond characteristics, Bond terminology, types of bonds, Bond price, Bond yield measures, bond value theorems, Risks in bonds, The yield curve, Determinants of interest rate, analysis of convertible bond.	8	0
4	<b>Module-4: Equity Valuation</b> Balance sheet valuation, dividend discount models, Free cash flow model, Economic Value added model & Market value added model, Earning Multiplier approaches, Relative valuation techniques - price earnings ratio, price book value ratio, Price-sales ratio.	8	0
5	<b>Module-5: Security Analysis</b> <b>Fundamental analysis</b> - Objective and believes of fundamental analysis, framework of fundamental analysis, Economic Analysis – Economic forecasting methods, Industry analysis and Company analysis. <b>Technical analysis</b> - Concepts of Technical analysis, Dow chart, Japanese candle stocks PFC, Bar chart, Contrary opinion theory- Confidence index, RSA, RSI, Moving average, MACD.	7	0

**Recommended book:**

- Investment Analysis and Portfolio management – Prasanna Chandra – Mc Graw Hill Education – 4thEdition.

**Reference Books:**

- Investments – Zvi Bodie, Alex Kane Marcus and Mohanty– Mc Graw Hill Education – 10<sup>th</sup> Edition
- Investment Analysis & Portfolio Management – Reilly & Brown – Cengage Learning – 10<sup>th</sup> Edition.
- Security Analysis & Portfolio Management – Fisher and Jordan, Pearson Publication -7<sup>th</sup> Edition.

**Course Articulation:**

<b>Course Outcomes</b>	<b>Program Outcomes</b>				
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>

**High – 3, Medium – 2, Low – 1**

<i>DEPARTMENT</i>		<b>FINANCIAL MANAGEMENT</b>					
<i>Course Code</i>	<b>25PFM305</b>	<i>Total Credits</i>	<b>3</b>	<i>Course Type</i>	<i>Professional Elective Course</i>		
<i>Course Title</i>	<b>Financial Services</b>						
<b>Teaching Learning Process</b>		<i>Contact Hours</i>	<i>Credits</i>	<i>Assessment in Weightage and Marks</i>			
	<i>Lecture</i>	<b>39</b>	<b>3</b>		<b>CIE</b>	<b>SEE</b>	<b>Total</b>
	<i>Tutorial</i>	<b>0</b>	<b>0</b>	<i>Weightage</i>	<i>40%</i>	<i>60%</i>	<i>100%</i>
	<i>Practical</i>	<b>0</b>	<b>0</b>	<i>Maximum Marks</i>	<i>40 Marks</i>	<i>60 Marks</i>	<i>100 Marks</i>
	<i>Total</i>	<b>39</b>	<b>3</b>	<i>Minimum Marks</i>	<i>20 Marks</i>	<i>25 Marks</i>	<i>45 Marks</i>

**Course Objectives:** This course will enable the students

1. To provide a comprehensive understanding of the structure and functions of financial services in the Indian economy.
2. To analyze the role of merchant banking, insurance, leasing, and credit rating in financial intermediation.
3. To understand the mechanisms of securitization, depository systems, and mutual funds as part of modern financial architecture.
4. To evaluate the regulatory frameworks governing financial institutions and instruments.
5. To develop analytical skills for assessing the efficiency and risk dimensions of financial service providers.

**Course Outcomes (CO's)**

CO#	Course Outcomes	Highest Level of Cognitive Domain
After Completing this Course, students will be able to		
<b>CO1</b>	Examine the functions of merchant banking and NBFCs and develop prognosis by evaluating their role in capital market intermediation and financial development.	<b>L5</b>
<b>CO2</b>	Understand insurance and risk management mechanisms and develop prognosis by identifying financial instruments and products suitable for diverse risk profiles.	<b>L5</b>
<b>CO3</b>	Analyze leasing and hire purchase financing systems and develop prognosis by assessing their financial implications and decision-making frameworks.	<b>L5</b>
<b>CO4</b>	Evaluate credit rating, securitization, and depository mechanisms and develop prognosis by diagnosing their contribution to transparency and efficiency in financial markets.	<b>L5</b>
<b>CO5</b>	Examine mutual funds and emerging investment vehicles and develop prognosis by interpreting performance indicators and assessing their suitability for investors.	<b>L5</b>

**Course Content/ Syllabus:**

Unit No	Content	Hours	
		Lecture	Practical
1	<b>Module 01: Merchant Banking and Financial Intermediaries</b> Merchant Banking – Origin, Evolution, and Functions. Services rendered by Merchant Bankers – Role of Lead Managers – SEBI Guidelines for Merchant Bankers. Non-Banking Financial Companies (NBFCs) – Functions, RBI Guidelines, and Prudential Norms. Differentiating between Banking, Merchant Banking, and Investment Banking – Role of financial intermediaries in capital markets.	8	0
2	<b>Module 02: Insurance and Risk Management Services</b> Insurance – Need and Importance – Life and Non-life Insurance. Players in Life and Non-life Insurance. Essentials of Insurance Contracts – Risk Appraisal and Selection. Life and Non-life Insurance Products including Unit-Linked Plans. Role of Insurance Companies in Financial Services – Regulatory Framework and IRDAI Guidelines.	9	0
3	<b>Module 03: Leasing and Hire Purchase Financing</b> Leasing – Concept and Process – Steps in Leasing Transactions – Types of Leases – Legal Framework – Advantages and Disadvantages of Leasing. Contents of a Lease Agreement – Depreciation and Tax Aspects – Evaluation of Lease vs. Buy Decisions. Hire Purchase – Concepts and Features – Hire Purchase Agreement – Comparison with Credit Sale, Installment Sale, and Leasing. Role of Banks and Financial Institutions in Hire Purchase.	6	0
4	<b>Module 04: Credit Rating, Securitization, and Depository Systems</b> Credit Rating – Meaning, Importance, and Process – Rating Methodology – Rating Agencies and Symbols used by various agencies. Securitization of Debt – Meaning, Features, and Structure – Special Purpose Vehicle (SPV), Pass-through and Pay-through Certificates – Types of Securitizable Assets – Benefits and Issues in Securitization. Depository Systems – Objectives, Activities, and Role of Depositories (NSDL and CDSL). Depository Participants and their Services – Stock Broking Services and SEBI Guidelines.	8	0
5	<b>Module 05: Mutual Funds and Emerging Investment Vehicles</b> Mutual Funds – Meaning, Evolution, and Types – NAV and Performance Measures. Mutual Fund Organization – Structure and Role of AMCs. Advantages and Disadvantages of Mutual Fund Investments. Exchange Traded Funds (ETFs) – Real Estate Investment Trusts (REITs) – Infrastructure Investment Trusts (InvITs). Emerging trends in collective investment vehicles and their regulatory framework in India.	8	0

**Recommended book:**

- Financial Markets and Services – Gordon & Natarajan, 7/e, Himalaya publishing, 2011.

**Reference Books:**

- Financial Services- Khan M.Y, 6/e, McGraw Hill, 2011.
- Merchant Banking & Financial Services- Vij&Dhavan, 1/e, McGraw Hill, 2011.
- Indian Financial System – Machiraju, 4/e, Vikas, 2010.
- Gordon &Nataraju – Financial Services - HPH
- Indian Financial System – Pathak - Pearson Education.
- Merchant Banking Principles and Practice: H.R,Machiraju – New Age International
- Financial Institutions and Markets L.M.Bhole – TMH, 5/e
- Financial Markets & Institutions—S.G. Guruswamy—Thomson Learning
- Merchant banking and financial services – N. Mohan – Excel books

**Course Articulation:**

Course Outcomes	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	2
CO2	3	3	2	2	2
CO3	3	3	2	2	2
CO4	3	3	2	2	2
CO5	3	3	2	2	2

High – 3, Medium – 2, Low – 1

<i>DEPARTMENT</i>	<b>FINANCIAL MANAGEMENT</b>						
<i>Course Code</i>	<b>25PFM306</b>	<i>Total Credits</i>	<b>3</b>	<i>Course Type</i>	<i>Professional Elective Course</i>		
<i>Course Title</i>	<b>Management Accounting and Control System</b>						
<b>Teaching Learning Process</b>		<i>Contact Hours</i>	<i>Credits</i>	<i>Assessment in Weightage and Marks</i>			
	<i>Lecture</i>	<b>39</b>	<b>3</b>		<i>CIE</i>	<i>SEE</i>	<i>Total</i>
	<i>Tutorial</i>	<b>0</b>	<b>0</b>	<i>Weightage</i>	<i>40%</i>	<i>60%</i>	<i>100%</i>
	<i>Practical</i>	<b>0</b>	<b>0</b>	<i>Maximum Marks</i>	<i>40 Marks</i>	<i>60 Marks</i>	<i>100 Marks</i>
	<i>Total</i>	<b>39</b>	<b>3</b>	<i>Minimum Marks</i>	<i>20 Marks</i>	<i>25 Marks</i>	<i>45 Marks</i>

**Course Objectives:** This course will enable the students

1. To provide conceptual understanding of management control systems and their role in organizational performance.
2. To enable students to analyze product costing and cost allocation methods for decision-making.
3. To develop skills in applying marginal costing, CVP analysis, and budgeting for planning and control.
4. To equip learners with tools to evaluate costs, budgets, and performance measures for managerial decision support.

<b>CO#</b>	<b>Course Outcomes</b>	<b>Highest Level of Cognitive Domain</b>
After Completing this Course, students will be able to		
<b>CO1</b>	Examine the management control system framework and develop prognosis by identifying the role of cost centers and control mechanisms in performance evaluation.	L5
<b>CO2</b>	Understand product costing and overhead allocation and develop prognosis by applying cost information for managerial analysis.	L5
<b>CO3</b>	Analyze costing methods and applications and develop prognosis by interpreting job and process costing data for control decisions.	L5
<b>CO4</b>	Evaluate marginal costing and CVP models and develop prognosis by diagnosing cost behaviour and recommending optimal decisions.	L5
<b>CO5</b>	Examine budgetary and standard costing systems and develop prognosis by integrating them into planning, monitoring, and performance control processes.	L5

Unit No	Content	Hours	
		Lecture	Practical
1.	<b>Module 01: Management Cost Concepts:</b> Basic concepts, goals, and strategic key variables in management control systems. Management by objectives – Management Control, Operational Control, and Task Control. Concept of cost centers, profit centers, and investment centers. Cost units and classification of costs. Cost analysis for managerial decision-making and preparation of cost sheet.	8	0
2.	<b>Module 02: Product Costing and Overhead Accounting:</b> Determining product costs – elements of product costing: material control and costing, labor cost. Accounting for overheads – factory overheads, principles of allocation and absorption, administrative overheads, selling and distribution overheads.	8	0
3.	<b>Module 03: Costing Methods and Applications:</b> Mechanics of ascertaining product costs under job order costing and process costing (excluding equivalent production and by-products). Application of costing techniques for management reporting and control.	8	0
4.	<b>Module 04: Marginal Costing, Cost–Volume–Profit and Decision Analysis:</b> Concept of marginal (variable) costing – comparison between variable and fixed costs – advantages of variable costing. Decision-making using cost analysis: discontinuing a product, special order, make or buy, sell or process further, product mix. Cost–Volume–Profit (CVP) analysis – profit planning, expense behaviour, CVP model, sensitivity analysis, assumptions, and managerial applications.	8	0
5.	<b>Module 05: Budgetary and Control Systems:</b> Budgeting as a tool for management control – steps in budget preparation – functional budgets (sales, production, materials, cash) – flexible budgets. Control Systems – meaning – Definition and characteristics – Factors influencing Management control systems – Distinction between task control and management control – Firm goals – strategies – key variables – the concept of MBO – its merits and limitations	7	0

**Recommended Book:**

- Cost Management – Measuring, Monitoring and Motivating Performance by Leslie G Eldenburg & Susan K Wolcott, Wiley Student Edition.

**Reference Books:**

- Introduction to Management Accounting – By Charles T Horngren – Pearson Publications,
- Text Book of Cost & Management Accounting by M N Arora – Vikas Publications 10<sup>th</sup> edition,
- Management Control System – By Robert N Anthony & Vijay Govindarajan – TATA McGraw Hill Publications
- Costing Accounting by M Y Khan & S K Jain – TATA McGraw Hill Publications

**Course Articulation:**

COURSE OUTCOMES ↓	PROGRAM OUTCOMES				
	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	2
CO2	3	3	2	2	2
CO3	3	3	2	2	2
CO4	3	3	2	2	2
CO5	3	3	2	2	2

**High– 3, Medium – 2, Low – 1**

DEPARTMENT	FINANCIAL MANAGEMENT						
Course Code	25PFM307	Total Credits	3	Course Type	Professional Elective Course		
Course Title	Principles and Practice of Banking						
Teaching Learning Process		Contact Hours	Credits	Assessment in Weightage and Marks			
	Lecture	39	3		CIE	SEE	Total
	Tutorial	0	0	Weightage	40%	60%	100%
	Practical	0	0	Maximum Marks	40 Marks	60 Marks	100 Marks
	Total	39	3	Minimum Marks	20 Marks	25 Marks	45 Marks

### COURSE OBJECTIVE:

1. To demonstrate a well-founded understanding of financial intermediaries and how they work
2. To critically evaluate the role of an efficient banking system through regulation in the economic development
3. To enable students to understand the risks in banking and mitigating the same
4. Outline and discuss some of the most central concepts and techniques used in the analysis of banking institutions
5. To analyses the complex data to evaluate the health of the Banks

### COURSE OUTCOMES (COs)

CO#	Course Outcomes	Highest Level of Cognitive Domain
After Completing this Course, students will be able to		
CO1	<b>Explain</b> the evolution, structure, and functioning of the Indian banking system, including the role of RBI, monetary policy framework, and regulatory acts.	L5
CO2	<b>Interpret</b> the key recommendations of the Narasimham Committees and the Basel norms, and <b>assess</b> their relevance in strengthening capital adequacy and financial stability in Indian banks.	L5
CO3	<b>Apply</b> concepts of bank management to real-world scenarios related to marketing, HR challenges, audit mechanisms, mergers, financial inclusion, and financial literacy initiatives.	L5
CO4	<b>Analyze</b> bank balance sheets, financial disclosures, and performance indicators such as CAR, NPA ratios, NIM, ROA, ROE, and employee productivity metrics to evaluate overall bank performance.	L5
CO5	<b>Examine and evaluate</b> different types of banking risks—credit, interest rate, operational, market, and treasury—along with NPA management, legal recovery mechanisms (SARFAESI, DRT, IBC, NCLT), and <b>propose</b> suitable risk-mitigation strategies.	L5

Course Content/ Syllabus:

UNI T No.	Content	Hours	
		Lecture	Practical
1.	<b>Module 1: Introduction to Banking System and Structure in India</b> History of Banking in India, Structure of Banking Industry, Organization of Banking Industry, Role and Functions of RBI, Monetary Policy of RBI, Banking Regulation Act 1949 and RBI Act 1934., Competition in Banking industry, Functions of Banks in an Economy, Growth in Banking, Bank Failures and its implications.	8	-
2.	<b>Module 2: Banking and Financial Sector Reforms, and Management of Bank Capital.</b> Narasimahan Committee Recommendations I and II, Importance of Basel framework for Capital Adequacy, Capital Adequacy of Banks in India, Disclosure of capital adequacy, Basel Committee recommendations I, II, and III.	8	-
3.	<b>Module 3: Issues in Bank Management</b> Bank Marketing, HR Challenge, Bank Audit mechanism, Bank mergers, Financial Inclusion and Financial literacy in Banks.	8	-
4.	<b>Module 4: Bank Balance sheets and Important disclosures:</b> Bank Balance sheet and important disclosures, net worth of banks, Assets and liability portfolio, operating profit, Net profit, Capital adequacy ratio tier I and tier II, Gross NPA, Net NPA, Net interest margin, return on Assets, Return on equity, Business and profit per employees. Banking in International Environment, Technology in Banking.	8	-
5.	<b>Risk Management in Banks:</b> Interest rate risk management, credit risk management, treasury risk management, operational risk management, market risk management, NPA Management – Asset classification, provisioning norms, legal aspects of recovery of NPA’s SARFESI act, Debt recovery tribunal, Indian Bankruptcy code, National Company Law Tribunal.	7	-

**Recommended Book:**

- Sunderaram and Varshney. “Banking Theory, Law and practice” Sultan Chand and Sons, New Delhi

**Reference Books**

- Koch W, Timothy, and S. Scott. “Bank Management” Thomson, New Delhi
- IIBF. “Principles of Banking” Macmillan, New Delhi
- Bhaskaran, R. “An Introduction to Fund and Investment Management in Banks” Bankers Institute of Rural development, Lucknow.
- Mithaniand Gordon. “Banking and Financial Systems”, Himalaya Publishing House, Mumbai.
- Prasad K, Nirmala, J Chandradas. “Banking and Financial System” Himalaya Publishing House, Mumbai.

**Course Articulation:**

<b>COURSE OUTCOMES</b> ↓	<b>PROGRAM OUTCOMES</b>				
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>CO4</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO5</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>

**High – 3, Medium – 2, Low – 1**

<i>DEPARTMENT</i>	<b>FINANCIAL MANAGEMENT</b>						
<i>Course Code</i>	<b>25PFM308</b>	<i>Total Credits</i>	<b>2</b>	<i>Course Type</i>	<i>Professional Elective Course</i>		
<i>Course Title</i>	<b>Sustainable Financing and ESG</b>						
<b>Teaching Learning Process</b>		<i>Contact Hours</i>	<i>Credits</i>	<i>Assessment in Weightage and Marks</i>			
	<i>Lecture</i>	<b>26</b>	<b>2</b>		<b>CIE</b>	<b>SEE</b>	<b>Total</b>
	<i>Tutorial</i>	<b>0</b>	<b>0</b>	<i>Weightage</i>	<i>40%</i>	<i>60%</i>	<i>100%</i>
	<i>Practical</i>	<b>0</b>	<b>0</b>	<i>Maximum Marks</i>	<i>20 Marks</i>	<i>40 Marks</i>	<i>60 Marks</i>
	<i>Total</i>	<b>26</b>	<b>2</b>	<i>Minimum Marks</i>	<i>10 Marks</i>	<i>17 Marks</i>	<i>27 Marks</i>

**COURSE OBJECTIVE:**

1. To provide a clear understanding of sustainable finance and its role in linking financial performance with environmental and social outcomes.
2. To equip students with tools to measure, report, and interpret ESG metrics and sustainability performance.
3. To develop the ability to integrate ESG considerations into financial decisions, risk management, and corporate strategy.

**COURSE OUTCOMES (COs)**

CO#	Course Outcomes	Highest Level of Cognitive Domain
After Completing this Course, students will be able to		
CO1	Examine the concepts and frameworks of sustainable finance and develop prognosis by understanding ESG principles and their global relevance.	L2
CO2	Understand ESG measurement and reporting systems and develop prognosis by applying sustainability indicators and evaluating financial implications.	L4
CO3	Analyze ESG-based risk management and strategic integration and develop prognosis by assessing the role of policy, regulation, and innovation in sustainable finance.	L5

**Course Content/ Syllabus:**

UNI T No.	Content	Hours	
		Lecture	Practical
1.	<p><b>Module 01: Foundations of Sustainable Finance and ESG Framework</b>            Definition, scope, and evolution of sustainable finance. Relationship between financial performance and sustainability. Triple Bottom Line approach (People, Planet, Profit) and Principles of Responsible Investment (PRI). Overview of ESG components – Environmental, Social, and Governance pillars. Global initiatives and standards: UN SDGs, TCFD, GRI, SASB, and the Paris Climate Agreement. Concept and importance of ESG investing – Integration approaches: screening, best-in-class, thematic, and impact investing. ESG indices and benchmarks – NIFTY 100 ESG, MSCI ESG Leaders, and Dow Jones Sustainability Index. Institutional investors’ role and perspective in promoting ESG integration.</p>	8	-
2.	<p><b>Module 02: ESG Metrics, Measurement, and Reporting</b>            ESG data, indicators, and measurement tools – Quantitative and qualitative metrics. Sustainability reporting frameworks: GRI, CDP, and BRSR (as per SEBI guidelines). ESG rating and scoring agencies – CRISIL, MSCI, Sustainalytics – rating methodology and interpretation. Linking ESG performance to financial metrics such as ROE, cost of capital, and risk-adjusted returns. Green and sustainable financial instruments – Green bonds, sustainability-linked bonds, blue finance, and carbon credits. Role of banks, financial institutions, and global organizations (IFC, World Bank, UNDP) in promoting sustainable and impact finance.</p>	8	-
3.	<p><b>Module 03: ESG Strategy, Risk Management, and Corporate Integration</b>            Sustainability risk management – Climate risk and transition risk analysis. Integration of ESG principles into credit assessment, portfolio management, and valuation. Policy and regulatory framework for sustainable finance – Role of RBI, SEBI, and MoF. Application of FinTech and digital innovation in advancing ESG goals. Developing ESG-based corporate and investment strategies. Case studies: Tata Steel, HDFC Bank, Infosys, BlackRock, and IFC – Evaluating ESG impact and financial performance.</p>	8	-

**Recommended book:**

- **Tomasz K. Kowalik**, *Sustainable Finance and ESG Investing*, 1st Edition, Springer, 2021.

**Reference Books:**

- **Hawley, Johnson & Waitzer**, *Sustainable Financial Markets: ESG and Long-term Investing*, 1st Edition, Routledge, 2020.
- **RBI Discussion Paper on Climate Risk and Sustainable Finance**, Reserve Bank of India, 2022.

**Course Articulation:**

<b>COURSE OUTCOMES</b> ↓	<b>PROGRAM OUTCOMES</b>				
	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>
<b>CO1</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>

**High – 3, Medium – 2, Low – 1**

# **IV**

# **Semester**

<i>DEPARTMENT</i>	<b>FINANCIAL MANAGEMENT</b>						
<i>Course Code</i>	<b>25PFM401</b>	<i>Total Credits</i>	<b>4</b>	<i>Course Type</i>	<i>Professional Elective Course</i>		
<i>Course Title</i>	<b>International Financial Management</b>						
<b>Teaching Learning Process</b>		<i>Contact Hours</i>	<i>Credits</i>	<i>Assessment in Weightage and Marks</i>			
	<i>Lecture</i>	<b>52</b>	<b>4</b>		CIE	SEE	Total
	<i>Tutorial</i>	<b>0</b>	<b>0</b>	<i>Weightage</i>	40%	60%	100%
	<i>Practical</i>	<b>0</b>	<b>0</b>	<i>Maximum Marks</i>	40 Marks	60 Marks	100 Marks
	<i>Total</i>	<b>52</b>	<b>4</b>	<i>Minimum Marks</i>	20 Marks	25 Marks	45 Marks

**Course Objectives:** This course will enable the students

1. To explore the complexities of corporate financial management in an international setting.
2. To build financial skills in managers for identification and management of opportunities and risk relating to international investments, exchange rate fluctuations, international financial markets and government policy changes.
3. To provide an introduction to international finance theory.
4. To develop knowledge, capability, and skills necessary for making sound financial decisions for a multinational firm.
5. To understand the concept of risk management and hedging by firms with international operations.

#### **COURSE OUTCOMES (COs)**

CO#	Course Outcomes	Highest Level of Cognitive Domain
After Completing this Course, students will be able to		
CO1	Examine the 'International Financial Environment phenomena' analyze, solve, recommend and develop prognosis by using concepts related to international flow of funds and Firms exposures to international risk.	L5
CO2	Appreciate methods to understand 'International Financial Market' diagnose, solve, recommend and develop prognosis by using concepts related to FOREX trading and understanding exchange rate behavior.	L5
CO3	Understand frameworks of 'forecasting foreign exchange rate' diagnose, solve, recommend and develop prognosis by using concepts related to international parity relationship and other techniques to forecast exchange rate.	L5
CO4	Appreciate 'Foreign exchange exposure', diagnose, solve, recommend, and develop prognosis by using concepts related to measure and management of forex exposure.	L5
CO5	Understand frameworks of 'Swaps', diagnose, solve, recommend and develop prognosis by using concepts to assess the interest rate and currency risk.	L5

## Course Content/ Syllabus:

UNIT No.	Content	Hours	
		Lecture	Practical
1	<b>Module-1: International financial Environment</b> Importance, rewards, and risk of international finance- Goals of MNC – Exposure to international risk- International Monetary system - Multilateral Financial Institution - Government influence on exchange rate. International flow of funds: Balance of payments - determination of current account, capital account and official reserve - International Trade Flows - International Capital Flows-Agencies that facilitate international flows – Equilibrium, disequilibrium and adjustment of Balance of payment and Trade deficits – J Curve Effect.	12	0
2	<b>Module-2: International Financial Markets</b> Foreign exchange markets-foreign exchange Trading - Cash and Spot exchange markets-foreign exchange rates and quotation - forward Markets-Exchange rate Behavior - Cross Rates-Foreign exchange market participants - arbitrage profit in foreign exchange markets, Swift Mechanism.	10	0
3	<b>Module-3: Forecasting foreign Exchange rate</b> International Parity Relationship: interest rate parity, purchasing power parity and fisher effects Forecasting exchange rates.	10	0
4	<b>Module-4: Foreign Exchange Exposure and Management</b> Transaction exposure – Translation exposure - Economic Exposure Management of Transaction exposure - Management of Translation exposure - Management of Economic exposure	10	0
5	<b>Module-5: Interest rate risk and Currency swaps</b> Introduction - Importance of Interest rate risk - Measurement of Interest rate risk - Management of interest rate risk - Covering of risk in the future market - options market. Types of swaps - currency Swaps Interest Rate Swap	10	0

### Reference Books:

- Eun and Resnick – International Finance Management - Tata McGraw Hill, 4<sup>th</sup> Edition.

### Reference Books:

- 1.P.G. Apte-International Finance Management - Tata McGraw Hill, 5<sup>th</sup> Edition
- Jeff Madura International Finance Management – Thomson Publication, 14<sup>th</sup> Edition
- Madhu Viji- Multinational Financial Management – Excel Publication
- Jain, Periyad, and Yadav – International Finance Management - Mc Millan Publication

**Course Articulation:**

<b>COURSE OUTCOMES</b> ↓	<b>PROGRAM OUTCOMES</b>				
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>1</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>1</b>
<b>CO3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>1</b>
<b>CO4</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>1</b>
<b>CO5</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>1</b>

**High – 3, Medium – 2, Low – 1**

DEPARTMENT	FINANCIAL MANAGEMENT						
Course Code	25PFM402	Total Credits	3	Course Type	Professional Elective Course		
Course Title	Portfolio Management						
Teaching Learning Process		Contact Hours	Credits	Assessment in Weightage and Marks			
	Lecture	39	3		CIE	SEE	Total
	Tutorial	0	0	Weightage	40%	60%	100%
	Practical	0	0	Maximum Marks	40 Marks	60 Marks	100 Marks
	Total	39	3	Minimum Marks	20 Marks	25 Marks	45 Marks

**Course Objectives:** This course will enable the students

1. To discuss portfolio management theory and practice, students will deliberate the relationship between risk and portfolio diversity, how different people might be more or less attracted to different investment portfolios.
2. To acquaint students with the theoretical foundation of modern portfolio theory, return risk, and the trade-off that risk-averse investors must make between the two.
3. To construct optimal portfolio, evaluate portfolio performance and study its implications.

#### COURSE OUTCOMES (COs)

CO#	Course Outcomes	Highest Level of Cognitive Domain
After Completing this Course, students will be able to		
CO1	Examine the 'Portfolio Management phenomena' analyze, solve, recommend and develop prognosis by using concepts related to portfolio management process.	L5
CO2	Appreciate methods to understand 'Portfolio theory' diagnose, solve, recommend and develop prognosis by using concepts related to the construction of optimal portfolio.	L5
CO3	Understand frameworks of 'Asset Pricing Models' diagnose, solve recommend and develop prognosis by using concepts related to pricing the security in equilibrium capital market.	L5
CO4	Appreciate 'Portfolio evaluation techniques', diagnose solve, recommend and develop prognosis by using concepts related to portfolio. performance evaluation.	L5
CO5	Understand frameworks for 'Fixed income portfolio', diagnose, solve, recommend and develop prognosis by using concepts to assess the bond portfolio management	L5

**Course Content/ Syllabus:**

UNIT No.	Content	Hours	
		Lecture	Tutorial
1.	<b>Module-1: Portfolio Management</b> Introduction, Portfolio Management process. Portfolio Analysis - Portfolio risk and return, diversification and portfolio risk, Capital allocation to risky assets – Risk and risk aversion, Capital allocation across risky assets and risk free assets, Risk tolerance and asset allocation	8	0
2.	<b>Module-2: Modern Portfolio Theory</b> The Markowitz Portfolio Optimization Model - Portfolio of two risky assets, Efficient Frontier, Optimal portfolio, optimal portfolio with riskless lending and borrowing. Index model – A single factor security market, the single index model, Estimating the single- Index model, portfolio construction using the single index model.	8	0
3.	<b>Module-3: Equilibrium in Capital Markets</b> The efficient market Hypothesis – Random walks and efficient Market Hypothesis, Forms of market efficiencies, Empirical evidences for all forms of market efficiencies. Asset pricing theories – Capital asset pricing Model (CAPM), Arbitrage pricing theories (APT) .	8	0
4.	<b>Module-4: Portfolio Performance</b> Measuring and evaluating portfolio performance - Measures of excess return – Sharp’s measures – Treynor Measure -Jensen’s approach. portfolio decomposition, Portfolio attribution procedure, Active Portfolio Management theory – Optimal Portfolios and alpha values, Treynor Black Model Portfolio Construction	8	0
5.	<b>Module-5: Bond Portfolio Management</b> Fixed income portfolio management – Bond Risk management tools, types of risks, duration, immunization, convexity, Passive bond management and Active Bond Management.	7	0

**Recommended book:**

- Investment Analysis and Portfolio management – Prasanna Chandra – Mc Graw Hill Education – 4<sup>th</sup> Edition.

**Reference Books:**

- Investments – Zvi Bodie, Alex Kane Marcus and Mohanty – Mc Graw Hill Education – 10<sup>th</sup> Edition
- Investment Analysis & Portfolio Management – Reilly & Brown– Cengage Learning – 10<sup>th</sup> Edition.
- Security Analysis & Portfolio Management – Fisher and Jordan, Pearson Publication -7<sup>th</sup> Edition.

**Course Articulation:**

<b>COURSE OUTCOMES</b> ↓	<b>PROGRAM OUTCOMES</b>				
	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>	<b>P05</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>1</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>

**High – 3, Medium – 2, Low – 1**

DEPARTMENT	FINANCIAL MANAGEMENT						
Course Code	25PFM403	Total Credits	4	Course Type	Professional Elective Course		
Course Title	Corporate Taxation						
Teaching Learning Process		Contact Hours	Credits	Assessment in Weightage and Marks			
	Lecture	52	4		CIE	SEE	Total
	Tutorial	0	0	Weightage	40%	60%	100%
	Practical	0	0	Maximum Marks	40 Marks	60 Marks	100 Marks
	Total	52	4	Minimum Marks	20 Marks	25 Marks	45 Marks

### COURSE OBJECTIVE:

1. To familiarize students with the basic provisions of the Income Tax Act, 1961, including concepts, definitions, and distinctions between capital and revenue items.
2. To enable students to comprehend the computation of income from salary and house property, including taxable components and allowable deductions.
3. To provide knowledge on income computation under the head “Profits and Gains from Business or Profession”, with emphasis on deductions, depreciation, and special provisions.
4. To develop understanding of capital gains and deductions under Chapter VI-A, including computation, exemptions, and basic tax planning strategies.
5. To introduce the framework of Indirect Taxes, with emphasis on Customs Duty and Goods and Services Tax (GST), their valuation, duty types, and exemptions.

### COURSE OUTCOMES (COs)

CO#	Course Outcomes	Highest Level of Cognitive Domain
After Completing this Course, students will be able to		
CO1	<b>Examine</b> the provisions of the Income Tax Act, 1961 and <b>develop prognosis</b> by understanding concepts, definitions, and the distinction between capital and revenue items.	L5
CO2	<b>Understand</b> the computation of Income from Salary and House Property and <b>develop prognosis</b> by identifying taxable components and allowable deductions.	L5
CO3	<b>Analyze</b> Income from Business or Profession and <b>develop prognosis</b> by applying tax provisions and computing taxable income.	L5
CO4	<b>Evaluate</b> Income from Capital Gains and Deductions under Chapter VI-A and <b>develop prognosis</b> through computation and tax planning.	L5
CO5	<b>Examine</b> the Customs Duty and GST framework and <b>develop prognosis</b> by identifying valuation methods, duty types, and exemption provisions.	L5

**Course Content/ Syllabus:**

UNIT No.	Content	Hours	
		Lecture	Practical
1.	<b>Module – 1: Introduction to Income Tax and Income from Salaries</b> Income Tax Act, 1961 – Basic Concepts and Definitions – Capital and Revenue: Receipts and Expenditures – Basis of Charge and Scope of Total Income – Residential Status and Incidence of Tax – Incomes which do not form part of Total Income (Sec.10) – Tax Planning, Tax Evasion and Tax Management – Salary: Meaning and Definition – Allowances – Valuation and Taxability of Perquisites – Death-cum-Retirement Benefits – Deductions against Salary – (Problems on Residential Status and Salary Income) – Income from House Property: Meaning, Basis of Charge, Deductions and Computation (Theory and Basic Problems Only).	12	0
2.	<b>Module – 2: Income from Business or Profession</b> Income under the Head “Profits and Gains of Business or Profession” – Computation of Income from Business and Profession – Basic Method of Accounting – Scheme of Business Deductions and Allowances – Deemed Profits – Maintenance of Books of Accounts – Depreciation: Concept, Calculation and Treatment – Special Provisions relating to Sections 44AD, 44AE – (Theory and Problems on Computation of Income from Business/Profession of Individual Assessee).	10	0
3.	<b>Module – 3: Income from Capital Gains and Deductions</b> Income under the Head “Capital Gains” – Basis of Charge – Meaning of Capital Asset – Inclusion and Exclusion from Capital Assets – Transfer of Capital Asset – Computation of Capital Gains (Short-term and Long-term) – Exemptions and Deductions related to Capital Gains – Slump Sale – Set-off and Carry Forward of Losses (Theory) – Permissible Deductions under Chapter VI-A: Sections 80C, 80D, 80DD, 80E (Theory and Basic Problems Only).	10	0
4.	<b>Module – 4: Indirect Taxes</b> Introduction to Indirect Taxes – Concept and Features – Comparison between Direct and Indirect Taxes – Overview of Major Indirect Taxes in India (Before GST): Central Excise, Service Tax, VAT, Customs Duty – Customs Duty: Meaning, Nature and Circumstances of Levy – Types of Customs Duties and Exemptions – Valuation under Customs: Valuation of Imported and Export Goods – (Theory and Problems on Valuation of Imported Goods).	10	0
5.	<b>Module – 5: Goods and Services Tax (GST)</b> Introduction to Goods and Services Tax (GST) – Meaning, Concept and Evolution – Objectives and Features – Types of GST: CGST, SGST, IGST and UTGST – Input Tax Credit (ITC) – Tax Invoice, Debit and Credit Notes – Benefits and Challenges of GST Implementation (Theory Only). Valuation of supply ( Basic problems )	10	0

**Recommended book:**

- Laland Vashisht, Direct Tax, Pearson latest edition

**Reference Books:**

- Vinod k Singhania- Students Guide to Income Tax – Taxman Publications, latest edition
- V S Datey – Indirect Taxes – Taxman Publications Latest edition
- Direct taxes - H C Mehrotra, Himalaya publication.

**Course Articulation:**

<b>COURSE OUTCOMES</b> ↓	<b>PROGRAM OUTCOMES</b>				
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>1</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>

**High – 3, Medium – 2, Low – 1**

DEPARTMENT	FINANCIAL MANAGEMENT						
Course Code	25PFM404	Total Credits	4	Course Type	Professional Elective Course		
Course Title	Project Appraisal and Management						
Teaching Learning Process		Contact Hours	Credits	Assessment in Weightage and Marks			
	Lecture	52	4		CIE	SEE	Total
	Tutorial	0	0	Weightage	40%	60%	100%
	Practical	0	0	Maximum Marks	40 Marks	60 Marks	100 Marks
	Total	52	4	Minimum Marks	20 Marks	25 Marks	45 Marks

**Course Objectives:** This course is intended:

1. To Introduce students to the concept of project concept and idea formulation;
2. To equip the students with evaluation techniques.
3. To enable and enhance the understanding of students on project management and appraisal.
4. To enable students to take decision under project uncertainty conditions

**Course Outcomes (CO's)**

CO#	Course Outcomes	Highest Level of Cognitive Domain
After Completing this Course, students will be able to		
CO1	Examine the 'Project Planning and analysis phenomena' analyze, solve, recommend and develop prognosis by using concepts related to project identification and analyzing the project for its feasibility.	L5
CO2	Appreciate methods to understand 'Financial estimates' diagnose, solve, recommend and develop prognosis by using these concepts to estimate and project the financials of a project.	L5
CO3	Understand frameworks of 'Project risk analysis' diagnose, solve, recommend and develop prognosis by using this concept to sensitivity and scenario simulation analysis	L5
CO4	Appreciate "decision under special situation", diagnose, solve, recommend and develop prognosis to understand concepts of mathematical programming approach.	L5
CO5	Understand frameworks for project constraints' and 'Project implementation, diagnose, solve, recommend and develop prognosis by using concepts of network techniques of project management.	L5

**Course Content/ Syllabus:**

Unit No	Content	Hours	
		Lecture	Practical
<b>1</b>	<b>Module 01: Project Planning and Analysis</b> Planning & Analysis Overview: Phases of capital budgeting. Resource Allocation Framework: Key criteria for allocation of resources. Generation and screening of project ideas. Project Analysis: market and demand analysis - Technical analysis – Economic analysis and ecological analysis	<b>10</b>	<b>0</b>
<b>2</b>	<b>Module 02: Financial estimates</b> Financial Estimates and Projections-Estimation of cost of project and means of financing – estimates of sales and production – cost of production – working capital requirement and its financing – estimates of working results – breakeven points – projected cash flow statement – projected balance sheet.	<b>10</b>	<b>0</b>
<b>3</b>	<b>Module 03: Project Risk Analysis</b> Sources and Perspectives on risk – sensitivity analysis – scenario analysis, Break-even analysis – Hiller model– simulation analysis – decision tree analysis, managing risk and project selection under risk.	<b>12</b>	<b>0</b>
<b>4</b>	<b>Module 04: Special decision situations:</b> Choice between mutually exclusive projects of unequal life – optimal timing decision – determination of economic life – inter-relationships between investment and financing aspects – inflation and capital budgeting, international capital budgeting.	<b>10</b>	<b>0</b>
<b>5</b>	<b>Module 05: Projects constraints</b> Multiple projects and constraints: Constraints – methods of ranking – mathematical programming approach – linear programming model – integer linear programming model – goal programming model. <b>Project Implementation</b> Project planning and control management –Network techniques for project management – development of project network – time estimation – determination of critical path – PERT and CPM models.	<b>10</b>	<b>0</b>

**Recommended book:**

- Prasanna Chandra; Projects-Planning, Analysis, Selection, Financing, Implementation and Review; Tata McGraw Hill; 6th Edition.

**Reference Books.**

- Narendra Singh – Project Management and Control – HPH, 2003
- Nicholas – Project Management for Business and Technology: Principles and Practice – Pearson / PHI Gray& Larson – Project Management: The Managerial Proc

**Course Articulation:**

Course Outcomes	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	3	1	2	2
CO2	3	3	1	2	2
CO3	3	3	1	2	2
CO4	3	3	1	2	2
CO5	3	3	1	2	2

High – 3, Medium – 2, Low – 1

DEPARTMENT	FINANCIAL MANAGEMENT						
Course Code	25PFM405	Total Credits	3	Course Type	Professional Elective Course		
Course Title	Financial Strategies						
Teaching Learning Process		Contact Hours	Credits	Assessment in Weightage and Marks			
	Lecture	39	3		CIE	SEE	Total
	Tutorial	0	0	Weightage	40%	60%	100%
	Practical	0	0	Maximum Marks	40 Marks	60 Marks	100 Marks
	Total	39	3	Minimum Marks	20 Marks	25 Marks	45 Marks

**Course Objectives:** This course will enable the students

1. To understand the strategic importance of mergers and acquisitions in modern business organization.
2. To make students understand the different methods and process of corporate restructuring
3. To help students understand the mechanisms involved in determination of share exchange ratios and valuation of firms
4. To Understand the accounting procedures for amalgamations.
5. To expose students to the legal and regulatory framework of mergers and acquisitions.

**Course Outcomes (CO's)**

CO#	Course Outcomes	Highest Level of Cognitive Domain
After Completing this Course, students will be able to		
CO1	Appreciate the concept of 'corporate restructuring' solve, recommend and develop prognosis by using the strategic perspective.	L5
CO2	Examine 'theories and process of Merger', diagnose, recommend and develop prognosis by using concepts business acquisition process and the M&A management challenges	L5
CO3	Examine forms of restructuring design, develop and recommend to ascertain and evaluate the merger.	L5
CO4	Understand the concept of 'valuation', analyze and evaluate financial position to estimate financial value of the firms pre-and post-merger.	L5
CO5	Examine 'Accounting for amalgamation', solve, recommend and develop prognosis by using concepts of purchase and pooling methods of accounting.	L5

Unit No	Content	Hours	
		Lecture	Practical
1	<p><b>Module 01: Corporate Restructuring and Strategic Perspective</b></p> <p>Corporate restructuring – Meaning and scope. Different forms of restructuring – Expansion, contraction, management structure, and ownership control changes. Mergers in the nature of acquisitions and amalgamations – Types, motives, and synergies: operating, financial, and managerial. Value creation in horizontal, vertical, and conglomerate mergers. Internal and external change forces driving M&amp;A activities. Strategic approaches to M&amp;A – Industry life cycle and product life cycle analysis, SWOT analysis, BCG matrix, and Porter’s Five Forces model. Forms of restructuring: joint ventures, sell-off and spin-off, divestitures, equity carve-out, leveraged buyouts (LBO), management buyouts, master limited partnerships, and employee stock ownership plans (ESOPs).</p>	8	0
2	<p><b>Module 02: Merger Theories and Process</b></p> <p>Theoretical foundations of mergers – Efficiency theories, valuation theories, and behavioral theories. Development of merger and restructuring concepts in the global and Indian context.</p> <p>M&amp;A Process – Identification of targets, negotiation, and deal closure. Five-stage model of M&amp;A process. Due diligence – Concept, objectives, and stages. Merger integration – Organizational, human, and cultural aspects. Managerial challenges in post-merger integration.</p>	9	0
3	<p><b>Module 03: Valuation and Financing of Mergers</b></p> <p>Valuation approaches – Discounted Cash Flow (DCF) valuation, relative valuation, valuation of synergies (operating and financial), valuation of corporate control, and valuation in leveraged buyouts (LBOs). Methods of financing mergers – Cash offers, share exchange ratios, and hybrid mechanisms. Mergers as capital budgeting decisions – evaluating financial viability and shareholder value creation.</p>	6	0
4	<p><b>Module 04: Accounting, Legal, and Regulatory Framework</b></p> <p>Accounting for amalgamation – Pooling of interest method and purchase method under the Companies Act, 1956. Legal and regulatory framework governing mergers and acquisitions – Provisions under the Companies Act, 1956; Indian Income Tax Act, 1961; SEBI Takeover Code; and Competition Act. Compliance procedures, approvals, and documentation requirements for M&amp;A transactions.</p>	8	0

<b>5</b>	<p><b>Module 05: Takeover Defences and Financial Restructuring</b></p> <p>Takeovers – Concept, types, and hostile takeover strategies. Defensive mechanisms – Financial defensive measures, coercive offers, anti-takeover amendments, and poison pill defences.</p> <p>Financial restructuring – Concept, causes, and symptoms of sickness. Revival strategies for sick units. Liquidation vs. restructuring decisions – Approaches, stages, and regulatory considerations. Restructuring process – Strategic, operational, and financial aspects of business revival.</p>	<b>8</b>	<b>0</b>
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**Reference Books:**

- Fred Weston, Kwang S Chung, Susan E Hoag – Mergers, Restructuring and Corporate Control – Pearson Education, 4/e

**Reference Books:**

- Mergers acquisitions and Business valuation – Ravindhar Vadapalli – Excel books, 1/e 2007
- Ashwath Damodaran – Corporate Finance-Theory and Practice – John Wiley & Sons
- SudiSudarsanam – Value Creation from Mergers and Acquisitions – Pearson Education, 1/e, 2003
- Chandrashekar Krishna Murthy & Vishwanath. S.R, Merger Acquisitions & Corporate Restructuring — Sage Publication
- Machiraju – Mergers and Acquisitions – New Age Publishers

**Course Articulation:**

Course Outcomes	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	2
CO2	3	3	2	3	2
CO3	3	3	2	2	2
CO4	3	3	2	2	2
CO5	3	2	2	2	2

**High – 3, Medium – 2, Low – 1**

<i>DEPARTMENT</i>	<b>FINANCIAL MANAGEMENT</b>						
<i>Course Code</i>	<b>25PFM4WS1</b>	<i>Total Credits</i>	<b>1</b>	<i>Course Type</i>	<i>Professional Core Course Workshop</i>		
<i>Course Title</i>	<b>Entrepreneurship Development - Workshop</b>						
<b>Teaching Learning Process</b>		<i>Contact Hours</i>	<i>Credits</i>	<i>Assessment in Weightage and Marks</i>			
	<i>Lecture</i>	<b>0</b>	<b>0</b>		CIE	SEE	Total
	<i>Tutorial</i>	<b>0</b>	<b>0</b>	<i>Weightage</i>	40%	60%	100%
	<i>Practical</i>	<b>26</b>	<b>1</b>	<i>Maximum Marks</i>	40 Marks	60 Marks	100 Marks
	<i>Total</i>	<b>26</b>	<b>1</b>	<i>Minimum Marks</i>	20 Marks	25 Marks	45 Marks

**Course Objectives:** This course is intended:

1. To encourage students to find entrepreneurship opportunities as career growth
2. To enable students, experience the basics of developing the business plan
3. To enable students, appreciate to work under different environmental, financial and market considerations that essentially goes into developing a successful business proposal

#### **Course Outcomes (CO's)**

<b>CO#</b>	<b>Course Outcomes</b>	<b>Highest Level of Cognitive Domain</b>
After Completing this Course, students will be able to		
CO1	To identify business opportunities and elements of success of entrepreneurial ventures.	L5
CO2	Recognize key processes necessary to bring new products and services to market.	L5
CO3	Demonstrate a fundamental comprehension of business opportunity from the perspective of a prospective investor.	L5
CO4	To evaluate the commercial viability of bringing new products and service to the market.	L5
CO5	Develop a business plan.	L5

#### **Course Content/ Syllabus:**

1. Entrepreneur – Concept, meaning and definition of entrepreneur and entrepreneurship Types of Entrepreneurs: Characteristics and qualities. Examples of Innovations leading entrepreneurial ventures. Growth Strategies, steps in setting up a small unit Patents and IPR.
2. Financing types.
3. Preparation of project plan – Components of an ideal business plan: market plan, financial plans, operational plan, and HR plan - project report significance and contents.
4. Important institutions that assist for implementing a business.

**Components of a Business Plan:**

1. Identify and clearly describe a new business opportunity (based on well identified gaps in the market)
2. Review and describe the business model, Value Proposition, Revenue and Cost Drivers,
3. Research and analyze the dynamics of the context in which the new business will operate
4. Research and analyze the market potential for the new business opportunity
5. Develop and describe an innovative business model and strategy for developing a viable, ongoing business based on the identified opportunity
6. Develop a marketing plan for the new business
7. Develop and operations plan for the new business
8. Analyze resource requirements (including Manpower) for establishing the new business
9. Develop financial projections, including start-up costs, cash-flow forecasts P&L and balance sheets for the new business over its start-up phase
10. Research and identify potential sources of finance
11. Estimate the value of the new business, develop a financing proposal and develop an offer structure and a harvest/exit plan for the new venture

**Business Plan Submission and Presentation:**

Given the nature of the course, absence in one class will automatically lead to non-understanding of subsequent classes discussions. Therefore, attendance on all Classes Compulsory, Absence without Permission on relevant ground would lead to the grade of ‘not-pass’,

**Reference Books.**

1. Collins and Lazier W, Beyond entrepreneurship, Prentice Hall, New Jersey
2. Hisrich R D and Peters M P, “Entrepreneurship” 5th Edition Tata McGraw-Hill
3. David Oates, A Guide to Entrepreneurship, Jaico Publishing House, Mumbai
4. Vasant Desai, Dynamics of entrepreneurial development and Management, Himalayan Publishing

**Course Articulation:**

Course Outcomes	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3
CO2	3	3	2	2	3
CO3	3	3	2	2	2
CO4	3	3	2	2	3
CO5	3	3	2	2	3

**High – 3, Medium – 2, Low – 1**

<b>DEPARTMENT</b>	<b>FINANCIAL MANAGEMENT</b>						
<b>Course Code</b>	<b>25PFM4PW1</b>	<b>Total Credits</b>	<b>2</b>	<b>Course Type</b>	<b>Internship</b>		
<b>Course Title</b>	<b>Internship</b>						
<b>Teaching Learning Process</b>		<b>Contact Hours</b>	<b>Credits</b>	<b>Assessment in Weightage and Marks</b>			
	<i>Lecture</i>	<b>0</b>	<b>0</b>		CIE	SEE	Total
	<i>Tutorial</i>	<b>0</b>	<b>0</b>	<i>Weightage</i>	100%	0%	100%
	<i>Practical</i>	<b>52</b>	<b>2</b>	<i>Maximum Marks</i>	100 Marks	0 Marks	100 Marks
	<i>Total</i>	<b>52</b>	<b>2</b>	<i>Minimum Marks</i>	100 Marks	00 Marks	100 Marks

**Course Objectives:** This course is intended:

1. Understand the real time example
2. Identify and apply the relevant managerial concepts
3. Analyze the managerial concepts learnt in first and second semester

**Course Outcomes (CO's)**

<b>CO#</b>	<b>Course Outcomes</b>	<b>Highest Level of Cognitive Domain</b>
After Completing this Course, students will be able to		
CO1	Examine the nature of firm, structure and business and relate to the concepts and theories of management	L5
CO2	Examine the firm through the tools and techniques of management and develop an understanding of relevant managerial phenomena.	L5
CO3	Develop ability and attitude of working in the organizational setting by experiencing the inter connectedness among organizational processes, human nature and organizational purpose, within the context of business environment and society in broader sense.	L5
CO4	Develop workspace skills and abilities such as collaboration, punctuality, discipline, humility, relationship building, manage power-status politics, and the like.	L5

### Course Content/ Syllabus:

Day/Week	List of Programs	No. of Hours
	<p><b>Courses Contents:</b> A fairly standard structure that we have found helpful is below, but is not restrictive</p> <ul style="list-style-type: none"><li>• Executive Summary</li><li>• Introduction</li><li>• Company background</li><li>• Industry Analysis</li><li>• Area of Internship &amp; Study</li><li>• Study Outcomes</li><li>• Results</li><li>• Recommendations and Conclusions</li><li>• References</li><li>• Appendices</li></ul>	

### Course Articulation:

Course Outcomes	Program Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2
CO2	3	3	2	2	2
CO3	3	3	2	2	3
CO4	2	2	3	2	3

High – 3, Medium – 2, Low – 1

DEPARTMENT	FINANCIAL MANAGEMENT						
Course Code	25PFM4PW2	Total Credits	3	Course Type	Project		
Course Title	Project Work						
Teaching Learning Process		Contact Hours	Credits	Assessment in Weightage and Marks			
	Lecture	0	0		CIE	SEE	Total
	Tutorial	0	0	Weightage	40%	60%	100%
	Practical	78	3	Maximum Marks	40 Marks	60 Marks	100 Marks
	Total	78	3	Minimum Marks	20 Marks	25 Marks	45 Marks

**Course Objectives:** This course is intended:

1. To make use of scientific research methods to study business phenomenon
2. To identify the relevant business phenomenon to explore

**Course Outcomes (CO's)**

CO#	Course Outcomes	Highest Level of Cognitive Domain
After Completing this Course, students will be able to		
CO1	Examine the 'Managerial or Research Question' and develop a research project proposal to address the same.	L5
CO2	Examine the focus area of research question, conduct literature	L5
CO3	Examine context of research and research instrument, plan and collect	L5

**Project Report Outline:**

A fairly standard structure that we have found helpful is below but is not restrictive

1. Executive Summary
2. Introduction
3. Literature and theoretical background
4. Research Hypotheses
5. Methodology
6. Results
7. Discussion
8. Recommendations
9. Conclusions
10. References
11. Appendices

**Course Articulation:**

<b>Course Outcomes</b>	<b>Program Outcomes</b>				
	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>

**High – 3, Medium – 2, Low – 1**