



SCHOOL OF COMMERCE & BUSINESS MANAGEMENT

Department of Commerce

Two Year Full-time
M.Com Program

SYLLABUS

Program Code: MCO

OBE Structure

M.Com. Curriculum

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M.Com. Curriculum towards Sustainability

“Education is the most powerful weapon which you can use to change the world.”

— Nelson Mandela

The kind of society we want to build is achievable only through the concept of education we impart. Education has made a substantial contribution to the growth and development of societies and the economy at large, as evidenced by the history of human civilization. Especially, the curriculum, syllabus, and approaches of Commerce education had been meticulously revised over time in response to new advancements in the industry, technology, and economic policies. However, with a sea change in climate and environment, every discipline and its functional areas must be carefully revisited, reimagined, and revised.

Before starting the process of revisiting and revising the curriculum and syllabus of Commerce education, first, we need to revisit and analyze the entire discourse of development since industrialization. The exponential rise in the economic and commercial activities with the objective of exorbitant profit-making and wealth maximization has led to the pervasive spread of unmindful consumerism and unsustainable production activities which in turn increased the systemic environmental risks and led to environmental fragility. There is a global emergency to address the well-being of all sections of society and the environment. IPCC report has insisted the economies and businesses focus on sustainable development and India is also committed to achieving its sustainable development goals by 2030. Especially, the New Education Policy (NEP) 2020 has emphasized attaining sustainable development goals by reconfiguring the entire education system.

In this situation, it is imperative to revisit, reimagine and revise the Commerce education from a sustainable development angle because commerce education has imparted the experience of the business world in all its manifestations. The business activities which are the major cause of greenhouse gas emissions must be properly addressed by establishing and implementing sustainable production, consumption, and business practices. Since commerce education is equipping the students with specialized skills in different functional areas of trade, industry, and commerce, by revising the curriculum and syllabus, students can be groomed as responsible entrepreneurs, managers, and executives who can commit to creating a sustainable business environment without jeopardizing the needs of the future generations.

Hence the department revised the existing curriculum and syllabus of the M.Com. degree offered by the Department of Commerce, CUTN by including new strategies for promoting sustainable business models. Further, latest technological changes have been included in the curriculum with an emphasis on the mindful utilization of new technology for achieving sustainable development goals. Further, all functional areas are thoroughly revisited, reimagined, and revised completely from a sustainable point of view.

A. Vision

Vision Statement of the Department

Creating a world-class center of excellence in sustainable business education to nurture responsible business leaders.

B. Mission

Mission Statements of the Department

M1	To create a repository of responsible business practitioners for the transforming world.
M2	To develop a platform for the dissemination of knowledge and skills to prepare the students to become mindful business leaders.
M3	To provide the requisite body of knowledge for a sustainable transformation of the business environment.
M4	To develop and disseminate innovative and responsible business practices and strategies to create a sustainable society.

C. Program Educational Outcome (PEO)

After five years of successful completion of the program, the student will be able to

PEO1	Formulate appropriate sustainable business strategies to achieve comprehensive sustainable change.
PEO2	Contribute value to business and society by promoting sustainable business practices.
PEO3	Develop novel, sustainable business models to combat the challenges of unsustainable practices posed by the existing business environment.
PEO4	Develop and practice evaluation methods to gauge sustainability contributions of businesses.
PEO5	Emergence as a responsible business leader who can safeguard natural resources by ensuring a reasonable return, rather than exploiting the environment for exorbitant profit.

D. Programme Outcomes (PO)

On the successful completion of the program, the student will be able to

PO1	Apply the knowledge of business theories and practices to identify sustainable solutions to business problems.
PO2	Approach every business decision from a sustainable viewpoint.
PO3	Employ environmentally friendly methods in business to protect the environment.
PO4	Adopt responsible business practices conducive for the environment.
PO5	Utilize sustainable leadership skills to successfully manage sustainable business enterprises.

E. PEO to Mission Statement Mapping

	PEO1	PEO2	PEO3	PEO4	PEO5
M1	3	3	3	3	3
M2	3	3	3	3	3
M3	3	3	3	3	3
M4	3	3	3	3	3

F. PO to PEO Mapping

	PO1	PO2	PO3	PO4	PO5
PEO1	3	3	3	3	3
PEO2	3	3	3	3	3
PEO3	3	3	3	3	3
PEO4	3	3	3	3	3
PEO5	3	3	3	3	3

G. Graduate Attributes of M.Com. Program

1. **Disciplinary Knowledge:** Demonstrate high level of understanding of theories and models in business studies.
2. **Communication Skills:** Acquire clarity in conveying the ideas.
3. **Critical Thinking:** Ability to incorporate analytical thinking into business ideas and practices.
4. **Problem Solving:** Solving business problems and applying the knowledge in the day-to-day business management endeavors.
5. **Cooperation:** Encourage collaboration and cooperation between industry-academia.
6. **ICT Skills:** Imparting entrepreneurial skills for professional development.
7. **Ethics:** Ensuring social and natural justice while managing the business operations.
8. **Self-Directed Learning:** Fostering self-regulation and autonomy in teaching-learning, and professional development.
9. **Reasoning:** Ability to critically assess and draw conclusion from qualitative/quantitative information objectively.
10. **Creativity:** Potential to develop novel ideas.
11. **Societal and Environmental Concern:** Accomplishing a task or finding a solution that addresses a social or environmental problem.
12. **Lifelong Learning:** Comprehends the value of education and engages in lifelong learning.

Regulations for the Two Year M.Com Programme

1. Title

The title of the program is **Master of Commerce**. The Rules and Regulations of Choice Based Credit System of the Central University of Tamil Nadu apply to this program.

2. Equivalence

This post graduate program is equivalent to Master's Degree in Business Studies. Students who pass this program are considered eligible to pursue doctoral studies and other higher studies or employment that requires Master's Degree in Commerce/Business studies.

3. Objectives of the M.Com Program

On completion of the program, the students will be able to:

- Develop competencies and skills needed to become an efficient researcher in business studies domain.
- Develop insight into the dynamics of business and its applications in the emerging world.
- Promote logical thinking, ethical practices in business decisions.
- Become competent, committed and responsible entrepreneurs.
- Create a pool of responsible citizens in approaching sustainability concerns at enterprise level and beyond.
- Promote local actions for the global cause through responsible business practices and approaches at individual level.
- Develop critical awareness about the impacts of business decisions on societies among the students.
- Promote innovation and locally driven ideas for sustainable development.

4. Duration

The duration of the program shall be two academic years organized in a semester pattern with two semesters a year. Each semester will consist of 19 weeks of instruction, excluding admission and examination.

5. Eligibility for Admission

The admission guidelines for the program are as follows;

B. Com, BBA, BBM, BCS or other UG degree with 55% marks with Commerce / Accountancy / Mathematics / Business Mathematics / Statistics at Under Graduation level.

There shall be **lateral entry** to the program for those who have completed 4 years of the above-

mentioned degree or those who have completed a Post Graduate Diploma in Business studies after three years degree in any of the above mentioned programmes.

6. Intake and Admission Procedure

The annual intake for the program shall be 51 (including EWS reservation) students, as approved by CUTN. Admission shall be regulated through NTA Entrance examination conducted for Central Universities for M. Com program. The Test pattern will be decided by NTA.

7. Medium of Instruction

The medium of instruction shall be English.

8. Instruction

Classes for the M.Com Program shall be conducted in regular mode in 5 days per-week pattern.

15 weeks per semester accounts for 2205 working hours.

9. Pedagogy

The following are the suggestive methods of teaching-learning.

- Lectures-cum-discussion
- Case method
- Panel or group discussions
- Individual projects
- E-Learning
- Blended Learning
- Business game
- Role play simulation
- Project management simulation
- Keller plan
- Z to A approach
- Manuscript development/Article Writing

10. Attendance

Students should secure a minimum of 75% of attendance in course work and 90% in the internship and projects to appear in the semester examination. Failing which might result in readmission if deemed fit.

11. Course Outline

The M. Com program has 97 credits excluding credits earned through value added courses. The courses consist of four credits for core courses and discipline specific electives, three credits for open electives, two credits for soft skills and value-added courses, four credits for internship and twelve credits for research project. All courses are aligned with the credit framework of CUTN.

The curriculum structure of the M. Com program is innovative in nature that blends the NEP framework and the SDG framework of UN and NITI Ayog. Special emphasis is being given to SDG agenda without impairing the job market dynamics in business sector.

12. Scheme of Instruction:

The nomenclature of the categories has been adopted from CBCS guidelines and HEQF of UGC. Details of courses and schemes of study, duration, etc., are provided in Table1. Courses of study are organized under the following categories.

- Core courses
- Discipline Specific Electives
- Generic/Open Electives
- Internship (Skill Enhancement Course)
- Project report preparation and presentation
- Enhancing Professional Competencies (Skill Enhancement Course)

13. Question paper:

The pattern of the question paper as per CUTN guidelines revised time to time.

14. Evaluation matrix

Evaluation matrix shall be prepared by faculty concerned following CUTN Question paper pattern

15. Rubrics

Rubrics for the courses shall be prepared by faculty concerned

Table 1 - M.Com. Curriculum Framework

Course Code	Course Title	Course	L	T	P*	C	Hours of Teaching / week
Semester I							
COM2011	Business Environment and Sustainable Development	CC	4	0	0	4	4
COM2012	Quantitative Techniques	CC	2	0	2	4	6
COM2013	Advanced Financial Accounting	CC	3	0	1	4	5
COM2014	Security Market Operations (Skill-oriented)	CC	2	0	2	4	6
COM2015	Digital Marketing Strategy for Sustainable Development (Skill-oriented)	CC	3	0	1	4	5
COM2016	Computerized Accounting (Skill-oriented)	CC	2	0	2	4	6
	Total Credits (Semester I)					24	32
Semester II							
COM2021	Advanced Cost and Management Accounting	CC	3	0	1	4	5
COM2022	GST and e-filing (Skill-oriented)	CC	2	0	2	4	6
COM2023	Sustainable Entrepreneurship (Skill-oriented)	CC	3	0	1	4	5
COM2024	Advanced Financial Management	CC	3	0	1	4	5
COM2025	Internship / On the Job Training / Entrepreneurship Training		0	0	4	4	11
	Open Elective Course	OE				3	3
	Total Credits (Semester II)					23	35
	Value Added Course	VAC	2	0	0	2	2
Semester III							
COM2031	Business Research Methodology	CC	2	0	2	4	6
COM2032	Green Economy and Trade	CC	4	0	0	4	4
COM2033	Operations Research for Business Decisions	CC	3	0	1	4	5
COM2034	Accounting Standards and Financial Reporting	CC	3	0	1	4	5
COM2035	Responsible Business Practices	CC	4	0	0	4	4
	Elective I	DSE I	3	0	1	4	5
COMSE01	Professional Communication (Soft Enhancement Course)		0	0	2	2	4
	Total Credits (Semester III)					26	33

Semester IV							
COM2041	Research Project		0	0	9	9	32
	Elective II	DSE II	3	0	1	4	5
	Elective III	DSE III	3	0	1	4	5
	Elective IV	DSE IV	3	0	1	4	5
	Total Credits (Semester IV)					21	47
	Total Credits					94	147

L-Lecture, T-Tutorial, * P includes lab, field work, practical cases, etc. CC-Core course, OE-Open Elective, DSE-Department Specific Elective, VAC – value Added course.

List of Electives

Course Code	Course Title	L	T	P*	C	Hours of Teaching / week
Finance						
COMEF01	Investment Management	3	0	1	4	5
COMEF02	Sustainable Finance	3	0	1	4	5
COMEF03	International Finance	3	0	1	4	5
COMEF04	Derivatives and Risk Management	3	0	1	4	5
COMEF05	Business Valuation	3	0	1	4	5
COMEF06	Financial Modelling	2	0	2	4	6
COMEF07	Financial Technology	2	0	2	4	6
COMEF08	Financial Frauds and Forensic Accounting	3	0	1	4	5
International Business						
COMEI01	International Economics	4	0	0	4	4
COMEI02	International Trade Relations	4	0	0	4	4
COMEI03	International Business and Climate Change	4	0	0	4	4
COMEI04	Foreign Trade Documentation	4	0	0	4	4
COMEI05	Forex & Risk Management	3	0	1	4	5
COMEI06	Sustainable Logistics and Supply Chain Management	4	0	0	4	4
Taxation						
COMET01	Direct Tax Planning and Management	3	0	1	4	5
COMET02	International Taxation	3	0	1	4	5
COMET03	Indirect Tax Management	3	0	1	4	5
COMET04	Sustainable Tax Policy	4	0	0	4	4

Banking						
COMEB01	Green banking & Technology	3	0	1	4	5
COMEB02	Marketing of Banking Services	4	0	0	4	4
COMEB03	Banking Operations and Management	4	0	0	4	4
COMEB04	International Banking	4	0	0	4	4
COMEB05	Risk Management in Banks	3	0	1	4	5
COMEB06	Rural Banking and Financial Inclusion	4	0	0	4	4
Sustainability Governance						
COMES01	Climate Change: Law, Policy, & Opportunity	4	0	0	4	4
COMES02	The Theory & Practice of Sustainable Investing	4	0	0	4	4
COMES03	Carbon Taxation	4	0	0	4	4
COMES04	Climate Change and Public Finance	4	0	0	4	4
COMES05	Green HRM	4	0	0	4	4
COMES06	Business Models for Sustainability	4	0	0	4	4
COMES07	Circular Economy, Materials Management and Sustainable Operations	4	0	0	4	4
COMES08	Climate Responsive Budgeting	4	0	0	4	4
COMES09	Sustainability Accounting	3	0	1	4	5

L-Lecture, T-Tutorial, * P includes lab, field work, practical cases, etc.

Notes:

1. The students must select one elective group among the available elective groups before the end of the second semester.
2. Learners can opt for any of the online courses offered by SWAYAM/NPTEL that match their core or DSE courses
3. The elective groups in semester III and Semester IV must be the same. No change in the selected groups will be allowed once an elective group is selected by a student.
4. Among the listed papers in each elective group, one paper will be offered in the third semester and three papers will be offered in the fourth semester.
5. The department will announce the list of elective groups offered depending upon the availability of the faculty members and the demand for the elective groups at the beginning of the respective semester. An elective group shall not be offered unless a minimum of 15 students register for the course.
6. The list of papers for each elective group will be chosen depending on the availability and expertise of the faculty members.

Table 2 - List of Value-added courses & Open Electives

Value-added courses						
Course Code	Course Title	L	T	P	C	Hours of Teaching / week
COMVA01	Innovation & Design Thinking	1	0	1	2	3
COMVA02	Data Analytics Using R and Python	1	0	1	2	3
COMVA03	Content Marketing	2	0	0	2	2
COMVA04	Personal Finance	2	0	0	2	2
COMVA05	Green Marketing and Analytics	1	0	1	2	3
COMVA06	Management Principles in Thirukkural	2	0	0	2	2
Open Electives						
Course Code	Course Title	L	T	P	C	Hours of Teaching / week
COMOE01	Basics of Accounting	2	0	1	3	4
COMOE02	Stock Trading	2	0	1	3	4
COMOE03	E-Commerce	2	0	1	3	4
COMOE04	Responsible Investing	3	0	0	3	3
COMOE05	Responsible Consumption practices	3	0	0	3	3
COMOE06	GST and e-filing	2	0	1	3	4
COMOE07	Basics of Income Tax and Return Filing	2	0	1	3	4

Evaluation

Evaluation will be done under grading system which is given in Table 3. The final result of each course will be determined based on continuous assessment (CA) and performance in the Term End Examination, which will be weighted in a ratio of 40:60 (40-Continuous Assessment and 60-Term End Examination). Internship and project evaluation will be based on CA carrying 100 marks. The overall minimum pass mark is 50% for each course and the students must secure minimum 50% in Term End Examination as well. Student who fails in any of the courses will have to appear for subsequent supplementary examination within four years.

Table 3: Grading System

Sl. No.	Range of Marks (in %)	Letter Grade	Grade Point	Description
1	90 - 100	O	10	Outstanding
2	80 - 89	A+	9	Excellent
3	70 - 79	A	8	Good
4	60 - 69	B+	7	Above Average
5	50 - 59	B	6	Average
6	Below 50	F	0	Fail

- For continuous assessment, there will be two internal tests for 15 marks each, one assignment or presentation or any other style of assessment worth 10 marks that the relevant faculty deems appropriate.
- However, the evaluation guidelines as prescribed in the academic ordinance of the University will be strictly followed.
- The theory/practical question papers for the term end examination will be formatted in accordance with CUTN norms and standards.
- Semester Grade Point Average (SGPA) will be computed followed by Cumulative Grade Point Average (CGPA). The results of successful candidates will be classified based on the CGPA as indicated in Table 4 below.
- The question paper pattern is subject to change as per the instructions/directions/notifications of the University.

Table 4: Classification of Results

Sl.No.	CGPA	Division
1	8.0 - 10	I Class with Distinction
2	7.5 - 7.9	I Class
3	6.0 - 7.4	II Class with more than 55%
4	5.5 - 5.9	II Class
5	5.1 - 5.4	III Class

COURSE SYLLABUS

SEMESTER I

SEMESTER - 1					
Course Code	Course Name	L	T	P	Credits
COM2011	Business Environment and Sustainable Development	4	0	0	4

a. Course Objectives (CO)

	Course Objectives
CO 1	To explain the impact of business on the environment and climate change.
CO 2	To identify the environmental consequences of irresponsible economic practices
CO 3	To examine the effect of economic and environmental policies on the transition to a more sustainable business environment.
CO 4	To assess the fundamentals of a sustainable business environment.
CO 5	To develop adequate sustainable business plans in order to achieve widespread sustainable transformation.

b. Course Outcomes (CO)

On the successful completion of the course, the student will be able to:

	Course Outcome	Level
CO 1	Explain the role of business on environment and climate change.	Understanding
CO 2	Elucidate the effect of unsustainable business practices on the environment	Applying
CO 3	Scrutinize how economic and environmental policies have shaped the transition to a sustainable business environment.	Analysing
CO 4	Evaluate the rudiments that govern sustainable business environment.	Evaluating
CO 5	Design appropriate sustainable business plans to bring a wide-ranging sustainable change.	Creating

c. Syllabus

Module 1

The role of business in climate change – determinants of climate change – effect of climate change on natural environment - impact of human induced climate change on modern society, corporates and economy - cause-effect relationship between climate change and business environment - relevance of environment sustainability to business.

Module 2

Sustainability development - dimensions of sustainability development - natural capital and public goods – environmental externalities - unsustainable consumption and production – sustainable business trends, trade, industry, jobs, and consumption - motivations for

sustainable production and consumer behaviour - challenges -natural, political and socio-economic imbalances.

Module 3

Globalization and the discourse of development - poverty traps and inequalities - commodity chains and global capitalism – the quest for sustainable development - Earth summit (1992) - United nations SDGs (2015 to 2030) - international policy developments – UN-COP26 - global governance for sustainable development - Environmental Reporting and ISO 14001.

Module 4

Sustainable business policies - Green Industrial Policy - Environmental Laws in India - Water (Prevention and Control of Pollution) Act 1974 - Air (Prevention and Control of Pollution) Act 1981 - Environment (Protection) Act 1986 (EP Act) - Corporate Social Responsibility Rules (Companies Act 2023) – ESG regulations – net zero objectives.

Module 5

Sustainable business opportunities – circular business models - climate/ social/ responsible/ sustainable entrepreneurship - green energy transition - green products management - sustainable product design – sustainable value chains and communications – localization and rural development.

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10. Kopnina, H., Padfield, R., & Mylan, J. (2023). *Sustainable business: Key issues* (3rd ed.). Routledge.

d. Mapping of Program Outcomes with Course Outcomes

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

SEMESTER – 1					
Course Code	Course Name	L	T	P	Credits
COM2012	Quantitative Techniques	2	0	2	4

a. Course Objectives (CO)

Course Objectives	
CO 1	To understand the decision-making process when confronted with uncertainty.
CO 2	To construct and test hypotheses to reach conclusions and estimate the likelihood of making mistakes while testing hypotheses.
CO 3	To utilize statistical tools to determine the strength, direction, and cause-effect relationship of variables.
CO 4	To use proper parametric and non-parametric statistical tests to assess data that is both regularly and non-normally distributed.
CO 5	To create models that predict the magnitude of sustainable business opportunities.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Comprehend the decision-making process under uncertainty.	Understanding
CO 2	Frame and test hypotheses to draw conclusions and determine the probability of making errors in hypothesis tests.	Applying
CO 3	Apply statistical techniques for measuring strength, direction, and cause-effect relationships between variables.	Analysing
CO 4	Analyze the data, both normally distributed and non-normally distributed, using the appropriate parametric and non-parametric statistical tests.	Evaluating
CO 5	Construct models to predict the scope of sustainable business opportunities.	Creating

c. Syllabus

Module 1

Probability Rules - Bayes' Theorem - Probability distribution - Binomial, Poisson and Normal distribution - Sampling Distribution - Sampling and non-sampling errors - Determination of Sample Size - Central limit theorem - Determination of Confidence interval - level of significance.

Module 2

Hypotheses testing - procedure of testing hypothesis - errors in testing hypothesis - one-tail & two-tail testing - measuring the power of a hypothesis test - standard error and sampling distribution - estimation - point and interval estimates of averages and proportions of small and large samples - properties of a good estimator - tests of significance for attributes.

Module 3

Correlation analysis - correlation and causation - covariance and correlation - types of correlation - simple bivariate correlation - partial correlation - multiple correlation – Spearman's Rank correlation. Regression analysis - simple linear regression model - least squares estimation of parameters - coefficient of determination - relevance of residuals - testing of hypothesis.

Module 4

Parametric statistics - Z test - one sample t test - independent sample t test - paired sample t test - F test - ANOVA: one way and two way. Non Parametric statistics - Chi-Square test - Mann Whitney - Wilcoxon test - Kruskal Wallis - Friedman test.

Module 5

Time series analysis - simple averages – semi-averages - moving averages – ratio to trend method - ratio to moving average method. Basics of multivariate analysis - multiple regression - exploratory factor analysis - cluster analysis - discriminant analysis.

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d. Mapping of Program Outcomes with Course Outcomes

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

SEMESTER - 1					
Course Code	Course Name	L	T	P	Credits
COM2013	Advanced Financial Accounting	3	0	1	4

a. Course Objectives (CO)

	Course Objectives
CO 1	To identify the firm's financial status by analyzing the financial accounts.
CO 2	To assess a company's liquidity by learning more about cash flow and fund flow.
CO 3	To evaluate various methods of gauging goodwill.
CO 4	To propose the changes in ownership structure that are required to accomplish the SDGs.
CO 5	To examine the financial statements of the holding company and learn about sustainable accounting practices.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Analyze the financial statements to determine the firm's financial position.	Applying
CO 2	Evaluate a company's liquidity position by learning more about cash flow and fund flow.	Analysing
CO 3	Examine the various form of assessing the goodwill.	Analysing
CO 4	Recommend the necessary changes in ownership structure to achieve the SDGs.	Evaluating
CO 5	Examine the holding companies' financial statements and gain	Evaluating

	knowledge about sustainable accounting practices.	
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c. Syllabus

Module 1

Introduction to Financial Accounting – Accounting principles - Accounting equation – the impact of different transactions on accounting equation – financial statement information – construction of financial statements – Adjusting accounts for financial statement.

Module 2

Reporting and analysing fraud and internal control - Construction and interpretation of cash flow statement – Preparation of Fund flow statement.

Module 3

Analysing and interpreting Financial Statements using profitability, efficiency, leverage, and other ratios - Valuation of intangible assets, Goodwill, and Shares.

Module 4

Internal Reconstruction - External Reconstruction - Acquisition – Amalgamation - Absorption - Liquidation.

Module 5

Holding Companies – wholly or partially owned subsidiaries - Consolidated Financial Statements – Recent developments in accounting - sustainability / ESG accounting.

References

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d. Mapping of Program Outcomes with Course Outcomes

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

SEMESTER - 1					
Course Code	Course Name	L	T	P	Credits
COM2014	Security Market Operations	2	0	2	4

a. Course Objectives (CO)

	Course Objectives
CO 1	To describe the framework and products accessible in the security markets, as well as the value of sustainable investing.
CO 2	To demonstrate the role and responsibilities of market intermediaries, issue types, and green financial instruments.
CO 3	To explain the activities of the primary and secondary markets, as well as the securities brokerage firm.
CO 4	To evaluate mutual fund schemes and products, as well as the stock and derivatives markets.
CO 5	To identify products capable of mitigating business and climate risk.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Explain the framework and products available in the security markets and importance of sustainable investing.	Understanding
CO 2	Illustrate the role and responsibility of market intermediaries, types of issues and green financial products.	Analysing
CO 3	Elucidate the operations of primary and secondary markets and the securities broking firm.	Analysing
CO 4	Assess the schemes and products of mutual funds, stock and derivatives market.	Evaluating
CO 5	Select the products that can overcome business and climate risk.	Evaluating

c. Syllabus

Module 1

Securities Markets – participants and structure - key features of money market and capital market - development of securities market - technological advancements - securities market regulations - SEBI Act – ESG/sustainable investing.

Module 2

Primary market operations – types and role of intermediaries – types of issues – types of issuers – types of investors – regulatory framework – public issue process of equity and debt securities - pricing of new issues – promoters’ contribution - prospectus – underwriting – listing - issue of securities by SMEs – green stocks – ESG bonds.

Module 3

Secondary market operations – market structure – stock exchanges - participants – brokers and clients - trading mechanism - direct market access – algorithmic trading secondary market regulations - risk management system – investor grievance redressal mechanism – secondary market trading and reporting for debt securities - stock indices – ESG and sustainable indices for responsible investing.

Module 4

Securities broking operations – client registration, KYC and unique client code – order management - execution of trade - trade allocation and confirmation - margin requirements - clearing process - settlement process - capital adequacy requirements - client account control - margin trading - other services.

Module 5

Mutual funds - investment approaches - processes of investing - systematic transactions - costs and benefits - regulatory framework. Derivatives trading - forwards, futures, options and swaps - ESG index-based derivatives market.

References

1. Khan, M. Y. (2013). *Indian Financial System*. Tata McGraw-Hill Education.
2. Dalton, J. (1988). *How the stock market works*. Prentice Hall, New Delhi.
3. Machiraju, H. R. (2007). *Merchant Banking, Principles and Practice*. New Age International.
4. Kanuk, A. R. (2011). *Capital markets of India: an investor's guide* (Vol. 409). John Wiley & Sons.
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6. Hull, J. C. (2003). *Options futures and other derivatives*. Pearson Education India.

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d. Mapping of Program Outcomes with Course Outcomes

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

SEMESTER - 1					
Course Code	Course Name	L	T	P	Credits
COM2015	Digital Marketing Strategy for Sustainable Development	2	0	2	4

a. Course Objectives (CO)

Course Objectives	
CO 1	To understand the growing need of digital marketing.
CO 2	To describe the framework of search engine marketing and influence on current marketing strategy.
CO 3	To understand about social media marketing and usefulness to marketing.
CO 4	To elaborate on digital marketing strategies and implications.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Understand digital marketing and its benefits in India.	Understanding
CO 2	Describe the operation of search engine marketing.	Analyzing
CO 3	Understand the impact of influencers in purchase decision.	Evaluating
CO 4	Elaborate on Google Analytics and Keywords.	Evaluating

c. Syllabus

Module 1

Digital Marketing -3C Framework - Digital marketing trends - Digital marketing ecosystem - Content Marketing - Use of content marketing - Content types and strategies - Content creation process - Strategy & Metrics for content marketing - Content creation - Content pillar - A/B Testing of Content.

Module 2

Search Engines - Working of search engines - Importance of search engines - SearchEngineMarketing(SEM) - Search engine marketing strategy - Organic search marketing - Search Engine Optimisation (SEO) - SEO strategy - Optimization techniques for SEO - Display Advertising - Paid Search Marketing - Pay-Per-Click (PPC) CampaignSetup - Dynamic search campaigns - Google AdWords - Best strategies on AdWords -Google keyword planner - Amazon marketplace

Module 3

Mobile Marketing - Mobile sites - Role of mobile apps - Mobile marketing metrics - E-mail Marketing - e-mail marketing campaign - e-mail data base and CRM Activities - Show-rooming Vs. Web-rooming - Freemium Marketing

Module 4

Social Media Marketing - Elements - Usefulness to marketers (listening, talking, energizing & supporting) - Social media platforms - Social media and Buzz marketing - Social Engagement - listening, influencers and advocacy - Influencer Marketing - Online Reputation Management (ORM) - Factors of ORM (PESO Model) - Importance of ORM - Manage online reputation - Digital Assets - Managing digital assets.

Module 5

Digital Marketing Strategy - Digital engagement funnel - Digital analytics - Consumer tracking mechanism - Google analytics - Integrated Marketing Communication - 6M Framework - SMART Strategy - Personalisation marketing - Digital loyalty programmes - Omnichannel Marketing - Benefits - Omnichannel Vs. Multi-channel.

References

1. Chaffey, D., & Ellis-Chadwick, F. (2019). *Digital marketing*. Pearson UK.
2. Chaffey, D., & Smith, P. R. (2013). *EMarketing EXcellence: Planning and optimizing your digital marketing*. Routledge.

3. Chaffey, D., & Smith, P. R. (2022). *Digital marketing excellence: planning, optimizing and integrating online marketing*. Taylor & Francis.
4. Chaffey, D., Ellis-Chadwick, F., Mayer, R., & Johnston, K. (2009). *Internet marketing: strategy, implementation and practice*. Pearson education.
5. Charlesworth, A. (2014). *Digital marketing: A practical approach*. Routledge.
6. Kotler, P., Kartajaya, H., & Setiawan, I. (2016). *Marketing 4.0: moving from Traditional to Digital*. John Wiley & Sons.
7. Ryan, D. (2016). *Understanding digital marketing: marketing strategies for engaging the digital generation*. Kogan Page Publishers.
8. Stokes, R. (2021). *eMarketing: The essential guide to marketing in a digital world*. Quirk eMarketing (Pty) Ltd.

d. Mapping of Program Outcomes with Course Outcomes

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

SEMESTER - 1						
Course Code	Course Name	L	T	P	Credits	
COM2016	Computerized Accounting	2	0	2	4	

a. Course Objectives (CO)

	Course Objectives
CO 1	To Provide knowledge of computerized accounting concepts, promote understanding of financial information, and help students learn how to prepare trial balance and P&L accounting.
CO 2	To Understand the use of computer software in E- Accounting and its significance in modern society.
CO 3	To familiarize students with the various facilities and features available in Tally ERP 9 for efficient accounting management.
CO 4	To Examine Tally ERP 9's enhanced voucher features with an emphasis on a thorough understanding of maintaining inventory records and the significance of security measures.
CO 5	To Provide hands-on experience to students in using Electronic Spreadsheets for tasks such as financial analysis, budgeting, and forecasting.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Understand accounting fundamentals in relation to its implementation in computer accounting systems.	Understanding
CO 2	Explore and observe the computer fundamentals and their working on the system	Analysing
CO 3	Operate Tally 9 with its installation on the system and set up and customize the account books.	Applying
CO 4	Explain the operation aspect of accounting with Tally starting with voucher entry to preparing the final statement of Accounts.	Evaluating
CO 5	Experience the uses of electronic spreadsheets in generating accounting information required for daily operations and the final accounting statement schedules.	Evaluating

c. Syllabus

Module 1

Enterprise Resource Planning (ERP) - Meaning - Types - Benefits - Modules - ERP Software

Module 2

E-Accounting - Meaning - Features - Role of Computer in Accounting - Computerised & Manual Accounting. E-Reporting -Electronic Accounting (Financial) Reporting: Current Status and Prospects for Development- E-Financial Reporting research

Module 3

Tally ERP 9 - Introduction to Tally ERP 9 - Tally Vault Password - ERP 9 helpfacility - Account Masters - Inventory Masters - Creating a Company - Ledgers – Vouchers.

Module 4

Tally ERP 9 - Trial Balance - Profit and Loss Account - Balance Sheet - Inventory Control - Stock Groups, Stock Categories, Stock Item - Advance Accounting in Tally - Import/Export Data with Excel - Security Control in Tally ERP 9 - Tally Audit Controls- Decision supporting tools - Ratio analysis - Cash flows - Fund flow - Budgeting system - Printing of reports - Voucher and bill printing etc.

Module 5

Accounting Applications of Electronic Spreadsheet - Concept of an Electronic Spreadsheet(ES) - Features offered by Electronic Spreadsheet - Applications of Electronic Spreadsheet ingenerating accounting information, preparing depreciation schedules, loan repayment schedules, payroll accounting, and other such companies.

References

1. Norton, P. (2010). *Introduction to Computers*. (7th Ed.). McGraw-Hill, New Delhi.
2. Arora, J.S. (2016). *Tally ERP 9 A Financial Accounting Package*. Kalyani Publishers, New Delhi.
3. Bhatia, S. S., Gupta, V., Kaur, H., & Singh, A. (2015). *E – Accounting using Tally ERP 9*. Kalyani Publishers, New Delhi.
4. Bhatia, S. S., Gupta, V., Kaur, H., & Singh, A. (2015). *Computer Based Accounting System*. Kalyani Publishers, New Delhi.
5. ICAI. (2023). Study Material Old Scheme [PDF]. boslive. https://boslive.icai.org/education_content.php?p=Study%20Material&c=foundation

d. Mapping of Program Outcomes with Course Outcomes

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



SEMESTER II

SEMESTER - 2					
Course Code	Course Name	L	T	P	Credits
COM2021	Advanced Cost and Management Accounting	3	0	1	4

a. Course Objectives (CO)

	Course Objectives
CO 1	To evaluate the effectiveness of various management accounting techniques.
CO 2	To use proper management strategies in organizational cost management practices.
CO 3	To examine and assess the cost management implications as well as the potential value creation of sustainable initiatives.
CO 4	To compare the costs and benefits of various traditional and modern costing approaches.
CO 5	To design acceptable pricing strategies and decisions for sustainable products and services.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Assess the efficacy of alternative management accounting techniques.	Analysing
CO 2	Employ appropriate management techniques in organizational cost management practices.	Applying
CO 3	Analyze and evaluate the cost management implications and value creation potential of sustainable initiatives.	Evaluating
CO 4	Assess the costs and benefits of several conventional as well as contemporary costing techniques.	Evaluating
CO 5	Develop appropriate pricing decisions and strategies for sustainable products and services.	Creating

c. Syllabus

Module 1

The changing role of management accounting in a sustainable business environment - cost and management concepts - product costing - process costing - costing systems - just in time - manufacturing resources planning - automated manufacturing - total quality management.

Module 2

Activity based costing for sustainable initiatives - value chain analysis - joint product cost allocation – shutdown and divestment – incremental costing - differential costing - absorption costing. Marginal costing – break even analysis - cost-volume-profit analysis - stock valuation under marginal costing vs. absorption costing.

Module 3

Budget and budgetary control for sustainable firms - fixed, variable, semi-variable budgets - functional and master budgeting - zero based budgeting – performance budgeting – budget ratio – budget variance.

Module 4

Standard costing and analysis of direct cost – analysis of overheads - computation of variances – accounting procedures for standard cost - behavioural aspects of standard costing. Uniform costing & inter firm comparison - costing for service sector.

Module 5

Responsibility accounting - operational performance measure and the balanced scorecard - investment centres and transfer pricing. Pricing decisions for sustainable products and services - relevant costing and decision making - target costing - life-cycle costing - through put accounting - analysis of special decisions.

References

1. Anthony, R. N. (1956). *Management accounting*. Tarapore-warla, Mumbai
2. Decoster, D. T., Schafer, E. L., & Ziebell, M. T (1988). *Management Accounting: A Decision Emphasis*. John Wiley and Sons Inc, New York.
3. Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2017). *Managerial Accounting*. Mcgraw Hill Education.
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5. Horngren, C.T., Sudem, G. L., Stratton, W. O., Schatzberg, J. O., & Burgstahler, D. (2007). *Introduction to management Accounting*. Prentice Hall Delhi.
6. Horngren, T. C., Datar, S. M., & Rajan, M. V. (2011). *Cost Accounting: Managerial Emphasis*. Prentice Hall New Delhi.
7. Lall, B.M., Nigam, Jain, I.C. (2000). *Cost Accounting: Principles and Practice*. prentice Hall Delhi.
8. Pandey, I.M. (2018). *Management accounting*. Vani Publication, Delhi.
9. Welsch, G. A., Hilton, R. W., & Gordon, P. N. (1988). *Budgeting Profit Planning and Control*. Prentice Hall, Delhi.

d. Mapping of Program Outcomes with Course Outcomes

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

SEMESTER - 2					
Course Code	Course Name	L	T	P	Credits
COM2022	GST and e-filing	2	0	2	4

a. Course Objectives (CO)

Course Objectives	
CO 1	To define taxation in India, classify types of taxation and illustrate the reasons for taxation with its advantages and disadvantages.
CO 2	To explain the registration process of different types of taxation.
CO 3	To describe taxable event in GST, contextualize time and supply, import export scenarios and reverse charge mechanisms.
CO 4	To elaborate on E-filing for returns and GST payments
CO 5	To analyze audit, different types of audit and understand the system of audit.

b. Course Outcomes

On successful completion of the course, the student will be able to:

Course Objectives		Level
CO 1	Define taxation in India, classify types of taxation and illustrate the reasons for taxation with its advantages and disadvantages.	Understanding
CO 2	Explain the registration process of different types of taxation.	Understanding
CO 3	Describe taxable event in GST, contextualize time and supply, import export scenarios and reverse charge mechanisms.	Analysing
CO 4	Elaborate on E-filing for returns and GST payments	Evaluating
CO 5	Analyze audit, different types of audit and understand the system of audit.	Evaluating

c. Syllabus

Module 1

Introduction - Taxation in India (VAT) - Types of Tax - Goods and Service Tax - Development and Implementation of GST - Reasons for GST –pros & cons of GST.

Module 2

Procedure for Registration - Structure and Registration Procedure of GST (IGST, CGST, SGST and UTGST) - Special Persons - Amendment and Cancellation of Registration - State Compensation Mechanism.

Module 3

Taxable Event in GST- time and place of supply & Import and Export - Time and place of supply in case of intra state supply - Interstate supply and import and export of goods and services - Reverse Charge Mechanism - Inputs Tax Credit (ITC) Mechanism - conditions for availing ITC - Person eligible for claiming ITC - Input Service Distributor (ISD).

Module 4

E-Filing - Filing of GST Returns - GSTR-1- GSTR-2 - GSTR-3 - GSTR-4 etc. - Preparation of E-Filing GST Return - GST Payment - Invoicing under GST regime- Electronic payment process through Net Banking - RTGS/NEFT/Debit Card - Challan generation, CPIN, TDS & TCS.

Module 5

Audit Practices - Audit Strategy- Audit Planning and Audit Programme - Audit Documentation and Audit Evidence - Fraud and Responsibilities of the Auditor in this Regard - Independent financial audit – Vouching - Verification and valuation of assets and liabilities - Audit of financial statements and audit report - Cost audit Recent Trends in Auditing - Management audit - Energy audit - Environment audit - Systems audit - Safety audit.

References

1. Singhania, V. K. (2023). *Student's Guide to GST and Customs Law*. Taxman Publication Pvt. Ltd.
2. Ahuja, G. & Gupta, R. (2020). *Systematic Approach to GST*. New Delhi. Flair Publication.
3. Datey, V. S. (2023). *GST Ready Reckoner*. Taxmann, New Delhi.
4. Garg, R., & Garg, S. (2016). *Handbook of GST in India*. Bloomsbury India Publication.
5. Sekhon, S. (2017). *GST – unlocking the complexities of Indirect Taxes*. Summirat Publication, Patiala.
6. Datey, V. S., Gour, M., & Bansal, K. M. (2022). *Indirect Tax Laws*. Taxmann's Publication, New Delhi.
7. Mehrotra, H. C., & Agarwal, V. P. (2022). *Indirect Taxes with GST*. SahityaBhavan Publication, Agra.
8. Mohan, R. (2020). *Illustrated Guide to Goods and Services Tax*. Bharat Publication.
9. Tandon, B.N., Sudharsanam, S., & Sundharabahu, S. (2007). *A Hand Book of Practical Auditing*. S Chand & Company.
10. ICAI. (2023). *Study Material – Paper-6: Auditing and Assurance*. [PDF]. ICAI. https://www.icaai.org/post.html?post_id=17768

d. Mapping of Program Outcomes with Course Outcomes

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

SEMESTER - 2					
Course Code	Course Name	L	T	P	Credits
COM2023	Sustainable Entrepreneurship	3	0	1	4

a. Course Objectives (CO)

Course Objectives	
CO 1	To detail Entrepreneurship with reference to sustainability and the importance of small and medium enterprises.
CO 2	To explain Entrepreneurial Process within the legal framework and adapting to modern E-commerce network.
CO 3	To assess the sustainable development of all aspects of business.
CO 4	To analyze the sustainable entrepreneurship in practice and how they deal with issues to minimize impact.
CO 5	To study the impact of policy on sustainable entrepreneurship and compare them with the policies of other countries.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

Course Outcomes		Level
CO 1	Understand entrepreneurship with reference to sustainability and the importance of small and medium enterprises.	Understanding
CO 2	Understand entrepreneurial Process within the legal framework and adapting to modern E-commerce network.	Understanding
CO 3	Learn about the sustainable development of all aspects of business.	Analysing
CO 4	Analyze the sustainable entrepreneurship in practice and how they deal with issues to minimize impact.	Evaluating
CO 5	Understand the impact of policy on sustainable entrepreneurship and compare them with the policies of other countries.	Evaluating

c. Syllabus

Module 1

Entrepreneurship - Sustainable Entrepreneurship- India Scenario; National and Provincial states- Sustainability approach of small and medium enterprises - Entrepreneurial mindset, motivations, and contexts. The changing landscape of business. Entrepreneurial Tools and Techniques: Explore processes, frameworks, and tools which support business creation, planning and development.

Module 2

Sustainable Entrepreneurial Process - Creating and Starting the Venture - Sources of New Idea- methods of generating ideas- creative problem solving- opportunity recognition- product planning and development- opportunity recognition- Business Structure- Creating a Business Plan- creativity and ideation, design thinking, lean startup /business model

canvas. Market Size Analysis- E-commerce and start-ups financial support for Business Plan- Regulations to set up a and Laws- Legal issues in setting up the organization- patents- business methods patents- trademarks- copyrights- trade secrets- licensing- product safety and liability- insurance- contracts.

Module 3

Sustainable Business Development: Entrepreneurship from the perspective of UN Sustainable Development Goals and challenges - green financing, and investment practices. Sustainable Business Models – identify, conceptualize and offer sustainable entrepreneurial solutions to identified problems – gender and entrepreneurship.

Module 4

Sustainable Entrepreneurship in Practice: Food, Drink, Tourism, Carbon Reduction related case studies on sustainable entrepreneurial business approaches - Sustainable impact – Business models to have sustainable impact.

Module 5

Public Policy Implications of Entrepreneurship Innovation, and Sustainability: Public policy promoting sustainable entrepreneurship India and Provincial states- Recent changes in public policy.

References

1. Allen, K. R. (2011). *Launching New Ventures: An Entrepreneurial Approach*. (6th Ed.). South-Western Cengage Learning.
2. Development, U. S. a. O. I. (2015). *The Entrepreneurship Toolkit Successful Approaches to Fostering Entrepreneurship*. CreateSpace.
3. Drucker, P. F. (1985). *Innovation and Entrepreneurship Practice and Principles*. East West Press Limited.
4. Masciarelli, F. & Leonelli, S. (2020). *Sustainable Entrepreneurship: How entrepreneurs create value from sustainable opportunities*. Emerald Publishing.
5. Weidinger, C., Fischler, F., & Schmidpeter, R. (Eds.). (2014). *Sustainable Entrepreneurship: Business Success through Sustainability, CSR, Sustainability, Ethics & Governance*. Springer.
6. Osterwalder, A. and Pigneur, Y. (2010). *Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers (The Strategyzer Series)*. Wiley.

d. Mapping of Program Outcomes with Course Outcomes

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

SEMESTER - 2					
Course Code	Course Name	L	T	P	Credits
COM2024	Advanced Financial Management	3	0	1	4

a. Course Objectives (CO)

	Course Objectives
CO 1	To assess financial plans based on the cost of capital and to analyze transition risk and the cost of alternative financing sources.
CO 2	To develop an appropriate capital structure for the transition to a sustainable economy, as well as to have a complete grasp of leverages to make better sustainable financial decisions.
CO 3	To examine various investment options utilizing capital budgeting approaches, keeping sustainability in mind when making judgments, and making better pay out decisions.
CO 4	To allocate sufficient working capital and properly manage it for the smooth running of business functions.
CO 5	To exhibit innovative financial decision-making in company restructuring via mergers and acquisitions.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Evaluate the financial plans based on the cost of capital and analyze the transition risk and the cost of various sources of Finance.	Analysing
CO 2	Construct an optimal capital structure for the transition to a sustainable economy and acquaint an in-depth knowledge of leverages to arrive at better sustainable financial decisions.	Creating
CO 3	Evaluate different investment options using capital budgeting techniques by considering sustainability in decision making and take better pay out decisions.	Creating
CO 4	Avail adequate working capital and manage it effectively for the smooth operation of business functions.	Evaluating
CO 5	Demonstrate innovative financial decisions in corporate restructuring through mergers and acquisitions.	Evaluating

c. Syllabus

Module 1

Investing and financing decision – present value calculation – valuing bonds – value of common stocks – risk and return – transition risk and cost of capital.

Module 2

Capital structure decision for sustainable companies– theories of capital structure - influence of leverages on capital structure – financial leverage and operating leverage.

Module 3

Investment criteria - investment decisions – project analysis – investment strategy for firms with sustainable goals - economic rents – agency problems and performance management.

Module 4

Pay-out policy - dividends or repurchase – dividend theories – pay-out policy and life cycle of the firm - financial planning and working capital management.

Module 5

Mergers –motives of mergers – costs and benefits –mechanisms of merger – proxy fights and takeovers – corporate restructuring – leveraged buyouts – private equity – governance and control for sustainable firms.

References:

1. Van Horne, J. C., &Wachowicz, J. M. (2001). *Fundamentals of financial management*. Pearson Educación.
2. Brealey, R., Myers, S. C., & Allen, F. (2014). *Principles of corporate finance*. McGraw-Hill.
3. Ross, S. (2015). *Fundamentals of Corporate Finance*. McGraw Hill.
4. Pinches, G. E. (1996). *Essentials of financial management*. Addison-Wesley.
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6. Fabozzi, F. J., & Peterson, P. P. (2003). *Financial management and analysis* (Vol. 132). John Wiley & Sons.
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8. Ramiah, V., &Gregoriou, G. N. (Eds.). (2015). *Handbook of environmental and sustainable finance*. Academic Press.

d. Mapping of Program Outcomes with Course Outcomes

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

INTERSHIP

SEMESTER II						
Course Code	Course Title	L	T	P*	C	Hours per week
COM2025	Internship / On the Job Training / Entrepreneurship Training	0	0	4	4	11



SEMESTER III

SEMESTER - 3					
Course Code	Course Name	L	T	P	Credits
COM2031	Business Research Methodology	2	0	2	4

a. Course Objectives (CO)

	Course Objectives
CO 1	To understanding business research, its meaning and role, types and process involved.
CO 2	To evaluate the research problem specification, its formulation and process of research design.
CO 3	To identify Data sources, methods of data collection.
CO 4	To understanding survey design, methods, data collection and dealing with survey errors.
CO 5	To scrutinize data analysis and interpretation, methods and the techniques used, report writing.

b. Course Outcomes (CO)

On the successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Understand business research, its meaning and role, types and process involved.	Understanding
CO 2	Evaluate the research problem specification, its formulation and process of research design.	Evaluating
CO 3	Identify the data sources and the methods of data collection.	Analysing
CO 4	Understand survey design, methods, data collection and dealing with survey errors.	Understanding
CO 5	Scrutinize data analysis and interpretation, methods and the techniques used, report writing.	Evaluating

c. Syllabus

Module 1

Introduction to Business Research: Meaning and role of business research; Business research philosophies; Scope of business research; Terminology of business research; Organization of business research: Outsourcing and in-house research; Business research process: An overview; Ethics in business research.

Module 2

Problem Specification: Management problem specification; Formulating research problem; Developing research proposal – research objectives, research hypotheses, information needs; Determining research design: Explorative research – major techniques and their evaluation; Descriptive researches – case study, survey method and observation method; Causal research

– major experimental designs and their evaluation; Reliability validity in experimentation; Quantitative Vs qualitative research.

Module 3

Determining Data Sources: Secondary data sources and their usefulness; Primary data collection – Observation and questioning methods – focus group discussion – other qualitative methods; Questionnaire preparation; Scaling techniques; Reliability and Validity assessment, Panel data.

Module 4

Survey Design: Census and survey methods; Designing sample survey – Defining universe; Determining sampling frame, sampling unit, sampling method and sample size for cross sectional and longitudinal data. Data collection - organizing fieldwork – selection, training, supervision and evaluation of fieldworkers; Survey errors – sampling vs. non-sampling errors; Types of non-sampling errors and ways to deal with them;

Module 5

Data analysis and interpretation: Data editing and coding; Data cleaning for Survey and Panel Data; Univariate analysis; Bivariate analysis; Multivariate data analysis – Interdependence and dependence analyses and their basic assumptions; Time series analysis; Major multivariate data analysis techniques: Basic concepts and applications of multivariate analysis; Report writing.

Note: Relevant software will be used for pedagogical purpose. Evaluation of practical exercise (if any) using software will be part of internal assessment.

References

1. Cooper, D. R., & Schindler, P. S. (2014). *Business Research Methods*. McGraw-Hill/Irwin.
2. Greene, W. H. (2017). *Econometric Analysis*. Pearson Pvt. Limited.
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d. Mapping of Program Outcomes with Course Outcomes

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

SEMESTER - 3					
Course Code	Course Name	L	T	P	Credits
COM2032	Green Economy and Trade	4	0	0	4

a. Course Objectives (CO)

	Course Objectives
CO 1	To foster a holistic understanding of the complex interplay between trade, the environment, and sustainable development.
CO 2	To explore international regulatory mechanisms relevant for facilitating a successful transition to a green economy.
CO 3	To examine the concept of investing in natural capital and built capital as critical components of a green economy.
CO 4	To evaluate the implications and challenges of reaching green economy policy objectives.
CO 5	To apply analytical tools and frameworks to assess the opportunities and risks associated with international initiatives on green economy and trade.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Outline the legal and governance frameworks underpinning the trade and green economy interface.	Analysing
CO 2	Assess perceived trade barriers as well as potential possibilities in the transition to a green economy.	Evaluating
CO 3	Examine the role of individual and institutional capacities in driving the green economy forward.	Evaluating
CO 4	Identify the role of diverse stakeholders in a green transformation and devise various techniques and strategies to ensure a participative process.	Analysing
CO 5	Apply the concept of the green economy to real-world economic, policy, corporate, and personal contexts.	Applying

c. Syllabus

Module 1

The trade and environment interface - assessing the development discourse within a neoliberal framework - the role of multilateral trade and investment on the environment - exacerbation of inequalities - the transition to a green economy - perceived tensions and synergies between trade liberalization and the green economy - Localization and green economy - Transition to a green economy and sustainable development.

Module 2

Rationale for a balanced and inclusive green economy - priority areas of a green economy - evolution of environmental protection - establishing sound regulatory frameworks - international regulatory mechanisms relevant for a green transition – addressing environmental externalities and market failures - the 2030 agenda.

Module 3

Promoting investment and spending in areas that stimulate a green economy - mobilizing private and public investment - limiting government spending in areas that deplete natural capital - investing in natural capital and built capital - conditionality of green financing conditionality - strengthening institutional capacities - enabling change agents through capacity development.

Module 4

Integrating green considerations in trade policies and development planning - regulatory framework for sustainable trading and investing - enabling conditions and policy design for green trade and investment - measuring the green economy – strategic approaches to a green transformation - reaching green economy policy – NITI Aayog initiatives for green economy – state performance in green economy.

Module 5

International initiatives on green economy and trade - international support programmes and services - green technology dissemination - new green protectionism - cooperation to prevent potential trade disputes - national context of sustainable development - green trade and investment opportunities in different sectors - engaging stakeholders in green transition.

References:

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d. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

SEMESTER – 3					
Course Code	Course Name	L	T	P	Credits
COM2033	Operations Research for Business Decisions	3	0	1	4

a. Course Objectives (CO)

	Course Objectives
CO 1	To optimize complex, sustainable business problems with various variables and constraints.
CO 2	To adopt the most cost-effective and long-term strategy for lowering product transportation expenses from point of origin to point of destination.
CO 3	To select a sustainable order for a finite number of jobs to be done on a finite number of machines.

CO 4	To address specific network difficulties, design sustainable network models for the service and manufacturing industries.
CO 5	To reduce the cost or time necessary to complete a specific number of jobs by the number of personnel.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Optimize complex, sustainable business challenges with a variety of variables and constraints.	Applying
CO 2	Determine the most effective and sustainable strategy for reducing the cost of product transportation from source to destination.	Evaluating
CO 3	Choose sustainable order for a finite number of different jobs to be performed on a finite number of machines.	Evaluating
CO 4	Create sustainable network models for service and manufacturing industries to address certain Network problems.	Creating
CO 5	Minimize the cost or time required to do a certain number of jobs by the number of people.	Applying

c. Syllabus

Module 1

Historical background and scope of operations research - Structure of mathematical models
Linear programming problem formulation -Graphical method - Simplex Method - simplex Algorithm - maximization & minimization Problems - Theory of Duality - Dual simplex method.

Module 2

Transportation problem – balanced and unbalanced problem - finding basic feasible solution using North-West Corner Rule, Least Cost and Vogel's Approximation Method - Optimal Solution using Modified Distribution Method - Assignment problem and its formulation, Hungarian method for solving Assignment problem, Transshipment and Travelling salesmen problem.

Module 3

Sequencing: n-jobs to be processed on two machines in the same order of machines. n-jobs to be processed on m machines in the same order of machines - by converting it into a two - n machine case. Two jobs to be processed on m machines in the different orders of machines.

Module 4

Decision making under certainty, uncertainty and risk situations - Roll-back Technique. Project Management - Network diagram, Critical Path Method (CPM) - Program Evaluation and Review Technique (PERT) – Critical Path Analysis - Probability in PERT Analysis - Project Time Cost Trade off - Updating of the Project, Resource Allocation.

Module 5

Queuing Theory - Elements of a queuing system - measures of performance, arrival and service processes, single and multiple server models and infinite and finite population. Game Theory - Two- person zero-sum game. Pure and Mixed strategies. Saddle point and its existence.

References:

1. Taha, H. A. (2010). *Operations Research - An Introduction*. (9th ed.). Prentice Hall.
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5. Hadley, G. (2002). *Linear Programming*. Narosa, Reprint.
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8. Hillier, F. S. (2001). *Introduction to operations research*. McGrawHill.

d. Mapping of Program Outcomes with Course Outcomes

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

SEMESTER - 3

Course Code	Course Name	L	T	P	Credits
COM2034	Accounting Standards and Financial Reporting	3	0	1	4

a. Course Objectives (CO)

Course Objectives	
CO 1	To get an overview of the accounting standard, its concepts and The Companies (Indian Accounting Standards) Rules, 2015.
CO 2	To observe the applicability of Indian Accounting standards in the disclosure of policy, valuation of inventory, Revenue Recognition, Property, plant & equipment, employee benefits, borrowing cost, and tax.

CO 3	To observe and discuss the International Financial Reporting Standards.
CO 4	To explain the financial disclosures and reporting with its objectives, concepts and types.
CO 5	To describe accounting and reporting of financial instruments and discuss issues in accounting.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Understand an overview of the accounting standard, its concepts and The Companies (Indian Accounting Standards) Rules, 2015.	Understanding
CO 2	Understand the applicability of Indian Accounting standards in the disclosure of policy, valuation of inventory, Revenue Recognition, Property, plant & equipment, employee benefits, borrowing cost, and tax.	Understanding
CO 3	Learn the International Financial Reporting Standards.	Analysing
CO 4	Explain the financial disclosures and reporting with its objectives, concepts and types.	Evaluating
CO 5	Describe accounting and reporting of financial instruments and discuss issues in accounting.	Evaluating

c. Syllabus

Module 1

Introduction to Accounting Standard: Concept of Accounting Theory-Accounting Principles-GAAP- Accounting Standards: Meaning, Objectives, Stages and Process of Standards settings in India- The Companies (Indian Accounting Standards) Rules, 2015

Module 2

Indian Accounting Standards: Introduction and Applicability- AS-1 Disclosure of accounting policies, AS-2 Valuation of inventories, AS-9 Revenue Recognition AS-10 Property Plant and Equipment, AS-15 Employee benefits, AS-16 Borrowing cost, AS-22 Accounting for tax on income, AS-26 Intangible asset.

Module 3

International Financial Reporting Standards - Genesis, Objectives, Convergence of Indian Accounting Standards with IFRS: Current Status

Module 4

Financial Disclosures and Reporting: Objectives and Concepts; Understanding the Financial Reporting environment; Developments on Financial Reporting - True Blood Report, Corporate Report, Stamp Report, Corporate Annual Report, Segment Reporting, and Interim Financial Reporting; Standards related to Financial Reporting and Disclosure.

Module 5

Accounting and Reporting of Financial Instruments; Financial Reporting by Mutual funds, non-banking finance companies, Merchant bankers. Contemporary Issues in Accounting: - Human Resource Accounting, Carbon Accounting and Forensic Accounting -Corporate Social Reporting - Environmental Reporting- Ethical Reporting.

References

1. Weygandt, J. J., Kimmel, P. D., & Kieso D. E. (2022). *Financial Accounting with International Financial Reporting Standards*. Wiley.
2. Taxmann. (2020). *Taxmann's Guide to Indian Accounting Standards (Ind AS)-Based on IFRS Official Pronouncements*.(5th Ed.). Taxmann Publications Private Limited.
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d. Mapping of Program Outcomes with Course Outcomes

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

SEMESTER - 3					
Course Code	Course Name	L	T	P	Credits
COM2035	Responsible Business Practices	4	0	0	4

a. Course Objectives (CO)

	Course Objectives
CO 1	To recognize responsible business concepts, Corporate Social Responsibility, EFQM framework, SDGs, minimization of Carbon Foot Prints.
CO 2	To evaluate the responsible business and people in business: HRM ethics, gender, harassment, labour unions;

CO 3	To evaluate responsible business and consumers, their behavior, green washing, cost and prices in terms of consumers, sustainability of management practices.
CO 4	To survey product and production methods, R principles, sustainable production location, life cycle assessment, Green SCM, measurement of the impact of product and services.
CO 5	To assess place and preservation, its components, green building, LEED certification, biological mapping, waste elimination, sustainability reporting and disclosure requirements, sustainability audit.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Recognize responsible business concepts, Corporate Social Responsibility, EFQM framework, SDGs, minimization of Carbon Foot Prints.	Analysing
CO 2	Evaluate the responsible business and people in business: HRM ethics, gender, harassment, labour unions.	Evaluating
CO 3	Evaluate responsible business and consumers, their behavior, green washing, cost and prices in terms of consumers, sustainability of management practices.	Evaluating
CO 4	Survey product and production methods, R principles, sustainable production location, life cycle assessment, Green SCM, measurement of the impact of product and services.	Evaluating
CO 5	Assess place and preservation, its components, green building, LEED certification, biological mapping, waste elimination, sustainability reporting and disclosure requirements, sustainability audit.	Creating

c. Syllabus

Module 1

Introduction to Responsible business - Need and Significance- Materiality principles and limits of growth- Fundamentals of responsible management of business- Corporate Social Responsibility - Overview of EFQM framework and frameworks for self-assessment - Tools, techniques and best practice- Sectoral and functional alignment of sustainability and SDGs - Ethical practices and Corruption-Efforts towards carbon foot print minimisation-SDG 12 Responsible production and consumption

Module 2

Responsible business and HR - People – Employees- Human Values - Workplace ethics in HRM; hiring, promotions, discipline, discharge and discrimination related to gender, caste and class –Sexual harassment- Role of Labor and unions.

Module 3

Responsible business and Consumers - Sustainable Consumer Behaviour -Sustainability Branding- Greenwashing- Costs and Pricing; Ethical and sustainability considerations in pricing, packaging and labelling, Promotion-Consumer protection and product safety. Aligning other stakeholders for sustainability. Leadership, ethics and sustainability

Module 4

Responsible business and Product and Production: Sustainable Innovation and design-applications of R principles-creating sustainable production locations- cleaner production-Life Cycle Assessment -Green and responsible SCM- Measurement of impact of products/services.

Module 5

Responsible business and Place and Preservation: Green building – LEED Certification- Document the biological wealth -Mapping the Waste-Elimination Process- Measurement and Record-Keeping- safe guarding communities and biodiversity- Sustainability Reporting and Disclosure Requirements- Methods of sustainability audit. Case studies: Walmart's Sustainability Strategy-Green cleaning brands-Greenwashing-Fighting Corruption at Siemens-IKEA's Global Sourcing Challenge.

References

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2. Davoudi, S., Cowell, R., White, I., & Blanco, H. (2019). *The Routledge companion to environmental planning*. Routledge.
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d. Mapping of Program Outcomes with Course Outcomes

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

SEMESTER - 3						
Course Code	Course Name	L	T	P	Credits	
COMSS01	Professional Communication (Soft Enhancement Course)	0	0	2	4	

a. Course Objectives (CO)

	Course Objectives
CO 1	To understand the role of communication in organizational settings.
CO 2	To explore the concept of conversation control and its importance in effective communication.
CO 3	To develop the ability to write effective and well-structured reports.
CO 4	To develop effective negotiations strategies
CO 5	To explore the impact of technological advancements on business communication.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Student will be able to identify and articulate the purpose of communication in various organizational contexts.	Analysing
CO 2	Student will be able to apply principles of successful oral communication in various contexts, including public speaking, presentations, and interpersonal communication.	Applying
CO 3	Student will be able to employ specific writing features, such as logical flow, effective transitions, and appropriate use of evidence.	Evaluating
CO 4	Student will be able to understand the stages of the negotiation	Evaluating

	process, including preparation, negotiation, and post-negotiation follo-up.	
CO 5	Student will be able to apply technological tools in practical scenarios.	Creating

c. Syllabus

Unit 1

Introduction: Role of communication – defining and classifying communication – purpose of communication –process of communication – characteristics of successful communication – importance of communication in management – communication structure in organization – communication in crisis – professional ethics.

Unit 2

Oral communication: Principles of successful oral communication – barriers to communication – what is conversation control – reflection and empathy: two sides of effective oral communication – effective listening – non – verbal communication

Unit-3

Written communication: Purpose of writing – clarity in writing – principles of effective writing Systematic writing process: The 3X3 writing process for business communication: Pre writing – Writing – Revising – Specific writing features – coherence – electronic writing process. Writing routine and persuasive business letters – positive and negative messages-writing memos – what is a report purpose, kinds and objectives of reports- writing reports

Unit-4

Presentation skills: Speaking skill-Fundamentals of public speaking- Preparing a formal speech (Welcome speech, Farewell speech, Vote ofthanks)-Making formal presentations – elements of presentation – designing a presentation. Advanced visual support for business presentation- types of visual aid Negotiations skills: What is negotiations – nature and need for negotiation – factors affecting negotiation –stages of negotiation process – negotiation strategies

Unit-5

Employment communication& Reports: Writing CVs – Group discussions – interview skills Impact of Technological Advancement on Business Communication -Communication networks – Intranet – Internet – e mails – SMS – teleconferencing – videoconferencing- Interpersonal Skills- Building Positive relationship - Importance of Appreciating- Dealing with Criticism- Managing Conflict: Approaches to conflict-Resolving conflict. Business Reports and Proposals; Individual Reports-Committee Reports- Small project/business proposals Managing Change

References

1. Raman, M., & Singh, P. (2012). *Business communication: (with CD)*. OUP India.
2. Ashley, A. (2013) *The Oxford Handbook of Commercial Correspondence, Oxford Business Communication for Managers: An Advanced Approach*, Penrose. Thomson.
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6. Schnurr, S. (2012). *Exploring professional communication: Language in Action*. Routledge.
7. Dodd, C. H. (2012). *Managing Business & Professional communication: Interacting in Org. Contexts*. Pearson Higher Ed.

d. Mapping of Program Outcomes with Course Outcomes

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

SEMESTER IV

RESEARCH PROJECT

SEMESTER - 4						
Course Code	Course Title	L	T	P*	C	Hours of work per week
COM2041	Research Project	0	0	12	12	32



DEPARTMENT SPECIFIC ELECTIVES

FINANCE

Finance(Elective)					
Course Code	Course Name	L	T	P	Credits
COMEF01	Investment Management				

a. Course Objectives (CO)

	Course Objectives
CO 1	To examine the risk and return characteristics of portfolios comprising ESG-focused financial products.
CO 2	To use technical and fundamental analysis to provide a favorable return to sustainable investors.
CO 3	To build the best portfolio possible by considering the evolution, growth, and trends of various sustainable (ESG) financial instruments.
CO 4	To evaluate the performance of built-up portfolios of sustainable financial instruments.
CO 5	To modify and improve portfolios by incorporating new, creative, and superior long-term financial solutions.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Analyze the risk and return of portfolios that includes ESG focused financial products.	Analysing
CO 2	Apply technical and fundamental analysis to provide sustainable investors with a positive return.	Applying
CO 3	Construct the optimal portfolio by taking into account the evolution, growth, and trends of various sustainable (ESG) financial instruments.	Creating
CO 4	Measure the performance of the constructed portfolios of sustainable financial instruments.	Evaluating
CO 5	Revise and enhance the portfolios' by including new, innovative and superior sustainable financial products.	Evaluating

c. Syllabus

Module 1

Investment Environment in an era of climate change - Markets and Instruments for sustainable (ESG) investing - behavioural anomalies and investment management – Role of macroeconomics and Industry Analysis - Financial Statement Analysis - Technical Analysis for investment management.

Module 2

Equity and Valuation Models – Constant and Multiple Growth Models – Multiplier approach to share valuation - Bond pricing and valuation (including ESG bonds) - Bond Yield - Default Risk - Yield to Maturity - The Term Structure of Interest Rates - Measuring the Term Structure.

Module 3

Modern Portfolio Theory - Risk and Risk Aversion - Risk-Return Analysis - Portfolio Risk - Capital Allocation between the Risky Asset and the Risk-Free Asset - Portfolio analysis - Optimal Risky Portfolio – Two and Many asset class setting - Portfolio Selection - Markowitz Portfolio Selection Model – Investment strategies.

Module 4

Market Efficiency - Random Walk and the Efficient Market Hypothesis - Equilibrium in Capital Markets - The Capital Asset Pricing Model - The Security market Line - Single-Index Model - Multifactor Models - Arbitrage Pricing Theory.

Module 5

Portfolio Revision - Portfolio Performance Evaluation – Measuring Investment Returns - International Diversification - The Process of Portfolio Management – Role of derivatives in portfolio - Managing Portfolios with sustainable financial products - Future Trends in investment Management.

References:

1. Basu, A., Bodie, Z., Drew, M. E., Kane, A., & Marcus, A. J. (2013). *Principles of investments*.
2. Fabozzi, F. J., & Markowitz, H. M. (2011). *The Theory and practice of investment Management: Asset Allocation, Valuation, Portfolio Construction, and Strategies*. John Wiley & Sons.
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5. Elton, E. J., Gruber, M. J., Brown, S. J., & Goetzmann, W. N. (2014). *Modern portfolio Theory and investment analysis*. John Wiley & Sons.
6. Brealey, R. A., Myers, S. C., & Allen, F. (2020). *Principles of corporate finance*.
7. Khatri, D. K. (2010). *Security analysis and portfolio management*. Macmillan.
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11. Hagin, R. L. (2004). *Investment management: Portfolio Diversification, Risk, and Timing--Fact and Fiction*. John Wiley & Sons.

d. Mapping of Program Outcomes with Course Outcomes

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

Finance (Elective)					
Course Code	Course Name	L	T	P	Credits
COMEF02	Sustainable Finance	3	0	1	4

a. Course objectives (CO)

	Course objectives
CO 1	To identify the nature of climate risk in Investment opportunities.
CO 2	To evaluate and manage the impact of climate risk while making financial decisions.
CO 3	To deal with ESG management challenges encountered by firms and implement ESG in investment decisions.
CO 4	To Select efficient, sustainable financial instruments to deliver the capital required to meet the Sustainable Development Goals.
CO 5	To bring corporate financial performance in line with corporate sustainability performance.

b. Course Outcomes (CO)

On the successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Determine the nature of climate risk inherent in investment opportunities.	Analysing
CO 2	Assess the effect of climate risk, manage it, and reduce it while making financial decisions.	Analysing
CO 3	Incorporate ESG factors while making investment decisions and address ESG management challenges confronting organizations.	Evaluating

CO 4	Choose efficient sustainable financial products, such as bonds and loans that may be available to provide the capital required to achieve the Sustainable Development Goals.	Evaluating
CO 5	Integrate and employ corporate financial performance with corporate sustainability performance.	Creating

c. Syllabus

Module 1

Sustainability and the transition challenge - foundations of sustainability and development – Sustainable Development Goals (SDGs) - internationalization of externalities – increasing role of institutional investors - water and oil economics - carbon budgeting - carbon credit and carbon markets - coalitions for sustainable finance.

Module 2

Sustainable Finance – functions, characteristics, stages and pillars of sustainable finance – key actors – strategies - Environmental, Social and Governance (ESG) - ESG investing and portfolio diversification - ESG and long-term value creation - managing transition risk.

Module 3

Equity investing - ESG integration in equities - impact of ESG on equities - Integrating sustainability into equity investing - Impact investing framework and mechanisms. Bonds investing - ESG integration in bonds - ESG impact on bond valuation - Green, Social and Sustainable Bonds - performance based instruments.

Module 4

Integrated Reporting - metrics (financial and non-financial), data and value drivers - role of International Integrated Reporting Council (IIRC) - Financial and Sustainability Reporting and Communication - Sustainable Accounting Standards Board (SASB) – ESG Reporting and Green Washing.

Module 5

Responsible Banking - economics of lending business – types of lending - ESG risks in banking - value-based lending – financing climate business models - Sustainable Insurance - ESG risks in insurance - managing long-term catastrophic risk - financing the transition towards a sustainable world in practice.

References:

1. Schoenmaker, D., & Schramade, W. (2019). *Principles of sustainable finance*. Oxford University Press, USA.
2. Esty, D. C., & Cort, T. (2020). *Values at work: Sustainable Investing and ESG Reporting*. Springer Nature.

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d. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Finance (Elective)					
Course Code	Course Name	L	T	P	Credits
COMEF03	International Finance	3	0	1	4

a. Course Objectives (CO)

Course Objectives	
CO 1	To describe the evolution of the monetary system, international events and climate catastrophe on the global financial landscape.

CO 2	To manage the challenges concerning international financing and sustainable investment decisions.
CO 3	To use various currency derivative instruments to hedge against foreign exchange risk.
CO 4	To deal with multi-dimensional risks, including climate risk, during international transactions.
CO 5	To create successful strategies for getting international capital and investment for developing sustainable products, services, and value chains.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Outline the development of the international monetary system, significant events/incorporations and climate crisis that affected the global financial landscape.	Evaluating
CO 2	Deal with the issues pertaining to multinational financing and sustainable investment decisions.	Evaluating
CO 3	Hedge against forex risk using various currency derivative instruments.	Applying
CO 4	Manage the various types of exposures including climate risk while operating in the international markets.	Applying
CO 5	Design effective strategies for obtaining international financing and investment for the development of sustainable products, services, and value chains.	Creating

c. Syllabus

Module 1

International Monetary systems - A Historical Overview - fixed and flexible exchange rate regimes - collapse of Bretton woods system -Financial Globalization - opportunity and crisis-currency areas and the Euro-Currency crisis - International Finance and climate crisis.

Module 2

Exchange Rates - Relationship and Institutions - theories of exchange rate determination - Balance of Payments Accounting - key international financial relationships - exchange rate forecasting - fixed versus floating exchange rates - forex market microstructure – foreign exchange exposures.

Module 3

International Equity Markets-market structure and trading practices - Cross Listing -ADRs-GDRs- GRS -Yankee Stock Offerings -Benchmark Indices - factors affecting international equity returns. International Bond markets - development - Euro bonds - foreign bonds - floating rate notes - External Commercial Borrowings- Climate and Green bonds.

Module 4

International currency markets - SDRs - Euro currency markets - Euro credits - Forex trading - Currency futures - Currency options -call and put options - Currency Swaps -arbitrage -

hedging - digital currency derivatives - Crypto currency trading and regulations – digital currency failures - Emission Reduction currency system - Carbon Currency.

Module 5

International Climate Finance - negotiations - Global Environmental Facility- Green Climate Fund - Special Climate Change Fund - Adaptation Fund under Kyoto protocol- Bilateral, regional and multilateral channels - Standing committee on finance - Climate Finance in Paris Agreement - long term climate finance - COP 19, COP 20 and COP 21.

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d. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	1	1	1	1	1
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Finance (Elective)					
Course Code	Course Name	L	T	P	Credits
COMEF04	Derivatives and Risk Management	3	0	1	4

a. Course Objectives (CO)

Course Objectives	
CO 1	To understand the fundamental concepts and mechanics of forward and future markets, including the underlying principles of derivative contracts.
CO 2	To investigate cross-hedging approaches, including how to use futures contracts on related assets to hedge risks in other markets, including climate risk.
CO 3	To explore the processes and procedures involved in options trading to use options as a hedge for managing financial and climatic risk.
CO 4	To apply option valuation models and techniques to real-world scenarios and case studies, enhancing practical understanding of options pricing and risk management.
CO 5	To analyse the valuation techniques for currency swaps, considering factors such as exchange rates, interest rate differentials, credit and environmental risks.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

Course Outcomes		Level
CO 1	Estimate the price of different derivative securities and choose the appropriate models to determine the value of the derivative instruments.	Evaluating
CO 2	Select standard derivative instruments to hedge against all types' risks including environmental risk.	Evaluating
CO 3	Evaluate options using Greeks and develop strategies for utilising options as a hedge for managing financial and climate risk.	Evaluating
CO 4	Employ financial and environmental swaps on the underlying assets as hedging tools.	Applying
CO 5	Create solutions to reduce climate risk and enhance organizations' ability to handle weather-related risks using weather derivatives.	Creating

c. Syllabus

Module 1

Introduction to derivatives - mechanics of forward and futures markets-settlement and margins - delivery - types of orders - forwards Vs. futures contract - Exchange Traded and OTC carbon derivatives - Weather and climate derivatives - ESG derivatives - Role of derivatives in sustainable finance.

Module 2

Hedging strategies with futures – basis risk - cross hedging - stock index futures - Interest Rates - term structure and forward rate agreements (FRA)- Forward & Futures valuation - short selling - futures price of stock indices –currencies and commodity futures – The cost of carry approach – Delivery options - futures Prices and the expected spot prices – Interest rate futures - Carbon credit and index futures – ESG index futures.

Module 3

Mechanics of options market - call and put options - trading - margins - exchange traded options – over-the-counter options – factors affecting option prices – put call parity - early exercise - effect of dividends - Trading Strategies involving options - spreads - combinations - payoffs.

Module 4

Valuation of options - Binomial Option Pricing model – Black-Scholes-Merton model - The Greeks - Hedging the Greeks - Implied Volatility and Volatility smiles – Estimating Volatilities - Real options - Exotic options - carbon options trading – ESG index options.

Module 5

SWAPS - mechanics of interest rate swaps, valuation of interest rate swaps - currency swaps and its valuation - credit risk - credit default swaps (CDS) - CDS forwards and options – Asset-backed securities - Collateralized debt obligation - Green debt/interest rate swaps - debt-for-environment/climate Swaps - ESG linked swaps.

References

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d. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5
CO1	1	1	1	1	1
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Finance (Elective)					
Course Code	Course Name	L	T	P	Credits
COMEF05	Business valuation	3	0	1	4

a. Course Objectives (CO)

Course Objectives	
CO 1	To value businesses using an extensive and comprehensive technique.
CO 2	To take sound financial decisions based on current valuation theories.
CO 3	To use analytical tools and financial forecasting methodologies to create an accurate company diagnosis for review.
CO 4	To accomplish comprehensive business valuation by combining internal and external data
CO 5	To plan and carry out financial decisions to maximise the firm's market value.

b.Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Use a comprehensive and comparative strategy when valuing businesses.	Evaluating
CO 2	Make the proper financial judgments based on current valuation theories.	Evaluating
CO 3	Apply analytical tools and financial forecasting approaches to make an accurate diagnosis of the business for evaluation.	Applying
CO 4	Complete business valuation by integrating both internal and external data	Evaluating
CO 5	Develop and implement financial decisions to maximize the firm's market value.	Creating

c. Syllabus

Module 1

Introduction to valuation - Role of Valuation - Approaches to valuation - Discounted cash flow valuation - Relative valuation - Contingent claim valuation - Understanding Financial statements - Asset measurement and valuation – measuring financing mix - measuring earnings and profitability - measuring Risk.

Module 2

Earnings Multiples - Price-earnings Ratio - Variants to the PE Ratio - Enterprise value to EBDITA multiple - Book Value Multiples - Price-to-Book Ratio - Value-to-Book Ratio - Tobin's Q - Revenue Multiples - Sector Specific Multiples.

Module 3

Measuring Earnings - Accounting Vs Financial Balance Sheets - Adjusting Earnings - From Earnings to Cash Flows - Tax Effects - Reinvestment needs - Estimating Growth - importance - Historical Growth - Determinants of Growth - Qualitative aspects of Growth.

Module 4

Estimating Terminal Value - closure in valuation - liquidation approach - multiple approach - Stable Growth Model - the survival issues - Dividend Discount Model - Free Cash Flow to Equity Discount Models - FCFE Discount Models.

Module 5

Cost of capital approach - Adjusted Present Value Approach – Effect of Financial Leverage on Firm Value – Estimating Equity value per share – value of non-operating Assets - Firm value and Equity value – value per share when voting rights vary.

References

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d. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5
CO1	1	1	1	1	1
CO2	1	1	1	1	1
CO3	1	1	1	1	1
CO4	1	1	1	1	1
CO5	1	1	1	1	1

Finance (Elective)					
Course Code	Course Name	L	T	P	Credits
COMEF06	Financial Modelling	3	0	1	4

a. Course Objectives (CO)

	Course Objectives
CO 1	To understand the financial theory that serves as the foundation for financial models.
CO 2	To use Excel and Python to process large amounts of financial data.
CO 3	To use Excel and Python for creating a range of sustainable financial models.
CO 4	To build financial models to make successful and sustainable financial decisions.
CO 5	To use financial models to tackle a variety of pricing and financial planning issues.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Comprehend the financial theory that forms the basis of the financial models.	Evaluating
CO 2	Process complex sets of financial data using excel and python.	Applying
CO 3	Develop a variety of sustainable financial models using Excel and Python.	Applying
CO 4	Construct financial models to make effective and sustainable financial decisions.	Creating
CO 5	Resolve a range of pricing and financial planning issues using financial models.	Creating

c. Syllabus

Module 1

Financial Modelling with excel and Python - tools and skills - building a simple excel model – building a simple python model – basic iteration - extending a simple excel model – extending a simple python model – Python and Excel lab exercises – Using Jupyter to structure a Python Model.

Module 2

Sensitivity analysis in excel and python - probabilistic modelling - Parameter exploration - scenario analysis in excel and python - randomness in excel and python - combining excel and python.

Module 3

Monte Carlo simulations – Monte Carlo investment returns – Monte Carlo Dividend Discount Models – Analysing Monte Carlo Simulation to a Python Model - Analysing Monte Carlo Simulation to an excel Model – Relationships of Inputs and Outputs in excel Monte Carlo simulation.

Module 4

Introduction to Discounted cash flow (DCF) valuation – Enterprise value and Equity value - Introduction to cost of equity – cost of equity in Python and excel – market value of Equity – Cost of Debt - market value of debt in Python – Weighted Average Cost of Capital (WACC).

Module 5

Introduction to Free Cash Flows – calculating historical free cash flows in Python - Simple time series forecasting models in python and excel – complex time-series forecasting in python – Applying forecasting to free cash flows.

References

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e. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5
CO1	1	1	1	1	1
CO2	1	1	1	1	1
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	1	1	1	1	1

Finance (Elective)					
Course Code	Course Name	L	T	P	Credits
COMEF07	Financial Technology	3	0	1	4

a. Course Objectives (CO)

Course Objectives	
CO 1	To use Fintech to conduct strategic analyses and make sustainable decisions.
CO 2	To adopt ethical and legal guidelines to ensure data protection, integrity, and confidentiality while offering Fintech apps.
CO 3	To apply fintech to improve and automate the delivery and use of financial services.
CO 4	To examine organizational design to develop financial technology solutions that will improve firm performance.
CO 5	To develop plans for launching, operating, and expanding sustainable start-ups using financial technology.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Apply Fintech solutions to make strategic assessments and sustainable decisions.	Applying
CO 2	Adopt ethical and legal guidelines to ensure data protection, integrity, and confidentiality while offering Fintech apps.	Evaluating
CO 3	Understand how to create, sustain, and develop FinTech in organizations.	Understanding
CO 4	Analyze organizational architecture to provide financial technology solutions to enhance organizational performance.	Analysing
CO 5	Create strategies employing financial technology to launch, run, and expand sustainable start-ups.	Creating

c. Syllabus

Module 1

Introduction to Financial Technology - Current Trends and Challenges - FinTech Evolution and transformation – valuation and fundraising of FinTech Firms - Virtual Asset Accounting - Opportunities and challenges – Digital Disruptions.

Module 2

Banking and Payments Industry – payment systems – trends – gross settlements - FinTech innovations - Individual Payments – Digital Payments - FinTech and Associated Risks - Neo banks - FinTech payment and lending ecosystem – Raising money with FinTech - new forms of lending and crowd funding.

Module 3

Blockchain in FinTech - Digital disruptions in Financial Services - Block chain and smart contract in Trade finance and security management - Distributed Ledger technology and Decentralized Finance - Block Chain and Cryptography - Crypto Currencies and CBDCs– trading strategies for crypto markets.

Module 4

Artificial Intelligence and Machine Learning – AI in investment and insurance - AI policy and Finance - Deep Learning - building a new Stack - data driven decision making in investment - Readability and sentimental analysis - sentiment scores in decision making.

Module 5

Personal Finance with Fintech - retirement planning, and real estate financing - Wealth Management & Fin Tech – Discount Broking - Algorithmic Trading - robo-advisory - Financial Issues in Fintech - start-ups and FinTech - Future of Fintech.

References

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d. Mapping of Program Outcomes with Course Outcomes

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

Finance (Elective)					
Course Code	Course Name	L	T	P	Credits
COMEF08	Financial Frauds and Forensic Accounting	3	0	1	4

a. Course Objectives (CO)

Course Objectives	
CO 1	To understand about the many types of fraud perpetrated by or against an organization.
CO 2	To analyze financial statement data to have a better understanding of a company's current performance and prospective.
CO 3	To identify a fraudster profile using forensic accounting expertise.
CO 4	To conduct a fraud risk assessment to identify the fraud in the organization.
CO 5	To evaluate the firm's profits manipulation attempts using finance and non-finance items.

b. Course Outcome (CO)

On the successful completion of the course, the student will be able to:

Course Outcomes		Level
CO 1	Discover the types of frauds committed by or against an organization.	Evaluating
CO 2	Understand a firm's current performance and its prospects by analyzing the financial statement information.	Analysing
CO 3	Detect a fraudster profile by applying the knowledge of forensic accounting.	Applying
CO 4	Identify the fraud in the organization by conducting a fraud risk assessment.	Evaluating
CO 5	Access earnings manipulation attempted by the firm using finance and non-finance factors.	Evaluating

c. Syllabus

Module 1

Fraud - Theft - Embezzlement - Psychology of the fraudster – Fraud taxonomies - types of fraud –Financial Fraud - Fraud Tree - Fraud Schemes - Bribery and Corruption – Fraudulent Reporting Fraud and the capital Markets - Asset irregularities and misappropriation – off-balance sheet financing - Incognito leverage and toxic assets - Money Laundering.

Module 2

Fraud Detection - Anti Fraud detection control mechanism - Interpreting the potential Red flag - Fraud triangle - Internal Audit - Identifying and evaluating Risk factors - Information Gathering - Analytical Procedures - Analytical Techniques - Assessing potential Impact - Evaluating controls.

Module 3

Forensic Accounting and Fraud Auditing - Accounting Information System and Fraud Schemes - Financial Statement Fraud - Revenue and Receivables - Accrual based accounting manipulation and real activities manipulation - Analysing Financial Statements - Horizontal and vertical analysis - Ratio analysis - data mining.

Module 4

Financial Statement misrepresentation - Compliance of GAAPs and IFRS - Reframing of accounts based on legality and GAAPs - the legal role of Forensic Accountants - responsibilities of audit committees, internal and external auditors - corporate governance and financial irregularities.

Module 5

Risk assessment and analytical procedures - Asset misappropriation - Financial and Non-financial Reporting - regulatory compliance areas- Techniques of Forensic Accounting - Conventional and Contemporary Techniques - Forensic algorithms - fraud investigating channels and authorities - Fraud prevention approaches.

References

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d. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3



INTERNATIONAL BUSINESS

International Business (Elective)					
Course Code	Course Name	L	T	P	Credits
COMEI01	International Economics	4	0	0	4

a. Course Objectives (CO)

Course Objectives	
CO 1	To comprehend the role of real-world events in influencing international economic theory, as well as the reasons behind the shift to climate economics.
CO 2	To use specific frameworks to highlight the connections between various theories and approaches.
CO 3	To assess the country's current account status.
CO 4	To evaluate and use global economic policies to make sustainable business decisions.
CO 5	To forecast the likelihood of an economic, financial, or currency catastrophe.

a. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

Course Outcomes		Level
CO 1	Examine how events in the real world had shaped the international economic theory and the reasons for the trend towards climate economics.	Evaluating
CO 2	Adopt certain frameworks to demonstrate the connections between different theories and approaches.	Analysing
CO 3	Evaluate the country's balance of payments situation.	Evaluating
CO 4	Analyze global economic policies and make appropriate sustainable business decisions.	Analysing
CO 5	Predict the possibility of any economic, financial or currency crisis.	Evaluating

c. Syllabus

Module 1

International economy, trade and money - globalization and international economics - pattern of trade - trade under globalization - US in the global economy -role of international economic institutions -climate change and its impact on international economy.

Module 2

International Trade Theory - Historical developments - Absolute Advantage - Labour productivity and comparative advantage: - The Heckscher-Ohlin model - Standard Trade Model - Economies of scale and international location of production - Firms in global economy - Export Decisions, Outsourcing and Multinational Enterprises.

Module 3

International Trade Policy - Instruments of Trade policy - Political economy of trade policy - Free Trade - Trade restrictions - Tariff, Quota, Dumping, cartels- Trade regulations and Industrial Policies - Trade policy in developing countries - Economic integration - controversies in Trade policy - conflicts over international trade and environment policies - Harmonizing environment and trade policies.

Module 4

Exchange rates and open economy -National Income Accounting and Balance of Payments - Exchange rates and the foreign exchange market - Money, Interest rates and exchange rates - Price levels and the Exchange rate in the long run –Output and Exchange rates in the short run – International Monetary Systems – Optimum currency areas.

Module 5

International Economic Relations - Foreign Aid and Economic Development –Financial globalization and crisis of developing countries - Private Foreign investment –Role of IMF and World Bank- International economic development in the era of climate change - climate change economics and policy.

References

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2. Salvatore, D. (2019). *International economics*. John Wiley & Sons.
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d. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	1	1	1	1	1
CO3	1	1	1	1	1
CO4	3	3	3	3	3
CO5	1	1	1	1	1

International Business (Elective)					
Course Code	Course Name	L	T	P	Credits
COMEI02	International Trade Relations	4	0	0	4

a. Course Objectives (CO)

Course Objectives	
CO 1	To investigate the economic ramifications of international trade as well as the environmental impact of free trade.
CO 2	To understand the role of international organisations in promoting free trade and resolving its environmental effects.
CO 3	To investigate implementation issues in Regional Economic Groupings' trade and environmental negotiations.
CO 4	To acquire an understanding of the growing dimensions of International Economic Relations.
CO 5	To reconcile the opposing goals of free trade and environmental sustainability.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

Course Outcomes		Level
CO 1	Analyze the economic implications of international trade and the impact of free trade on environment.	Analysing
CO 2	Access the role of international organizations in promoting free trade and addressing its consequences on environment.	Analysing
CO 3	Examine the implementation issues in Trade and environmental negotiations among the Regional Economic Groupings.	Evaluating
CO 4	Comprehend the overview of emerging dimensions of International Economic Relations.	Evaluating
CO 5	Harmonize the competing objectives of free trade and environmental sustainability.	Evaluating

c. Syllabus

Module 1

History of world trade - Silk trade from China to Rome - Colonialism and the Rise of the United Kingdom - World War I and World War II - The Cold War and the Emergence of USA - The Bretton Woods System - Globalization of markets and its effect on environment - Protectionism versus Free Trade - Neo-liberalism and climate change.

Module 2

Role of GATT in International Trade - various rounds of GATT - Quota and other non-tariff barriers - TRIPS - TRIMS - GATS - Importance of Uruguay round and the formation of WTO - WTO and Multilateralism - WTO Trade and environment negotiations - Activities of WTO and the challenges of climate change - WTO and the sustainable development goals.

Module 3

Bilateral and Multilateral Agreements - Economic Integration - European Union, NAFTA, BRICS, ASEAN, LAFTA, SAFTA, SADC, SARCC, APEC, OPEC, MERSOSUR, etc., - Role of UNCTAD - International Investment in Climate Change Adaptation and Mitigation - UNCTAD and COP27.

Module 4

East-West Trade and Development Strategies - New Trade Issues - North-South dialogue - New Synergies in Indo-US, Indo-European and Indo-Australian Trade Relations - Sino-Indian Economic Partnership - South-South cooperation - Rise of south-south and global emissions - Sino-US Trade war - Trade and SDG 13.

Module 5

International Monetary Fund - World Bank and its affiliates - Asian Development Bank - Inter-American Development Bank - The African Development Bank - The European Bank for Reconstruction and Development –The New Development Bank - International Financial Institutions and Climate resilience building.

References

1. Bernstein, W. J. (2009). *A splendid exchange: How trade shaped the world*. Grove/Atlantic, Inc.
2. Winham, G. R. (1992). *The evolution of international trade agreements*. University of Toronto Press.
3. Bartels, L., & Ortino, F. (2006). *Regional trade agreements and the WTO legal system*. Oxford University Press.
4. Odularu, G. O. A., & Adekunle, B. (2017). *Negotiating south-south regional trade agreements*. Springer International Publishers.
5. Hoda, A. (2018). *Tariff Negotiations and Renegotiations under the GATT and the WTO: Procedures and Practices*. Cambridge University Press.
6. Tamiotti, L. (2009). *Trade and climate change: a report by the United Nations Environment Programme and the World Trade Organization*. UNEP/Earthprint.
7. Brack, D., Grubb, M., & Windram, C. (2000). *International trade and climate change policies*. Earthscan.

d. Mapping of Program Outcomes with Course Outcomes

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

International Business (Elective)					
Course Code	Course Name	L	T	P	Credits
COMEI03	International Business and Climate Change	4	0	0	4

a. Course Objectives (CO)

Course Objectives	
CO 1	To fully understand the climate change risk posed to multinational corporations.
CO 2	To investigate the relationships between multinational enterprises and their ecological, social, and economic relationships.
CO 3	To develop corporate policies, strategies, and practices that aid businesses minimize and adapt to climate change.
CO 4	To develop a low-carbon transition action plan to meet the organizational sustainability goals.
CO 5	To redesign the business model for long-term sustainability and profitability.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

Course Outcomes		Level
CO 1	Identify the risk associated with climate change for business organizations operating in global market.	Analysing
CO 2	Analyze the interactions between MNEs and its natural, social, and economic environments.	Analysing
CO 3	Design business policies, strategies, and practices to mitigate and adapt to climate change.	Evaluating
CO 4	Create an action plan for the low-carbon transition to achieve the organizational sustainability objectives.	Creating
CO 5	Restructure the business model for resilience and profitability over the long term.	Creating

c. Syllabus

Module 1

Introduction - Modes of International Business - External Influence - Internationalisation Process - Comparative environmental framework – Trade and Investments – International Business and Climate change: relations and Impact - Exploring institutional failures and embeddedness - Climate Change: an International Business Problem.

Module 2

Dynamics of International Business and Government Relationships - Multinational Enterprises in the global economy - Economic, Political, Legal, Operational and Environmental impact of MNEs - Climate change risks: Business opportunities and Challenges - Factors influencing MNEs positions on climate change - Environmentally beneficial trade and MNEs.

Module 3

Market Size Analysis - Product Policy - Pricing, Promotion - Export and Import Strategy - Export & Sustainable project financing - Business and Marketing Strategies for Climate Change - Internal and External Strategies - Innovation and capabilities for managing climate change - Strategic business options for addressing climate change.

Module 4

Motives for Collaborative Arrangements - International Business and international agreements - climate change frameworks for global business - Trade measures in climate agreements - The role of trade measures in addressing climate change - WTO Doha negotiations on Trade and Environment - International climate policies and global business - Multilateral trading system and emission trading.

Module 5

Multinational enterprises and Climate change reporting - MNEs climate obligations in international investment law - OECD Due Diligence Guidance for Responsible Business Conduct - Sustainability Reporting Standards - Sustainability Accounting Standards Board (SASB) - Global Reporting Initiative (GRI) Framework - MNEs mitigation and adaptation strategies for climate change - corporate resilience.

References:

1. Pinkse, J., & Kolk, A. (2009). *International business and global climate change*. Routledge.
2. Daniels, J. D., Radebaugh, L. H., & Sullivan, D. P. (2013). *International business: Environments and operations*. Pearson.
3. Griffin, R. W., & Pustay, M. W. (2015). *International Business: A Managerial Perspective*. Pearson Education.
4. Czinkota, M. R., Ronkainen, I. A., & Moffett, M. H. (2011). *International business*. Wiley.
5. Epps, T., & Green, A. J. (2010). *Reconciling Trade and Climate: How the WTO Can Help Address Climate Change*. Edward Elgar Publishing.
6. Park, D. Y. (Ed.). (2016). *Legal issues on climate change and international trade law*. Springer.
7. Brack, D., Grubb, M., & Windram, C. (2000). *International trade and climate change policies*. Earthscan.
8. World Bank. (2007). *International trade and climate change: Economic, legal, and institutional perspectives*. The World Bank.

d. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	2	2	2	2	2
CO3	3	3	3	3	3

CO4	3	3	3	3	3
CO5	3	3	3	3	3

International Business (Elective)					
Course Code	Course Name	L	T	P	Credits
COMEI04	Foreign Trade Documentation	4	0	0	4

a. Course Objectives (CO)

	Course Objectives
CO 1	To overview foreign trade documentation with reference to various regulations and processes of foreign trade.
CO 2	To understand various procedures involved in export trade and familiarize with the various agencies involved with the trade.
CO 3	To evaluate the procedures, license and the institutions involved with the import trade.
CO 4	To study the various incentive programs that the government has introduced to promote and assist the export trade, its procedures and documentation.
CO 5	To overview trading houses and the various foreign trade promotional zones, the documentation and procedures involved.

b. Course Outcome (CO)

On the successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Overview foreign trade documentation with reference to various regulations and processes of foreign trade.	Analysing
CO 2	Understand various procedures involved in export trade and familiarize with the various agencies involved with the trade.	Understanding
CO 3	Evaluate the procedures, license and the institutions involved with the import trade.	Evaluating
CO 4	Study the various incentive programs that the government has introduced to promote and assist the export trade, its procedures and documentation.	Evaluating
CO 5	Overview trading houses and the various foreign trade promotional zones, the documentation and procedures involved.	Evaluating

c. Syllabus

Module 1

Export documentation; Foreign exchange regulations; ISO 9000 series and other internationally accepted quality certificates; Quality control and pre-shipment inspection; Export trade control; Marine insurance; Commercial practices.

Module 2

Export Procedures: General excise clearances; Role of clearing and forwarding agents; shipment of export cargo; Export credit; Export credit guarantee and policies; Forward exchange cover; Finance for export on deferred payment terms; Duty drawbacks.

Module 3

Import Procedures: Import licensing policy; Actual user licensing; Replenishment licensing; Import-export pass book; Capital goods licensing; Export houses and trading houses.

Module 4

Export Incentives: Overview of export incentives-EPCG, Duty drawbacks, duty exemption schemes, tax incentives; Procedures and documentation.

Module 5

Trading Houses: Export and trading houses schemes – criteria, procedures and documentation; Policy and procedures for EOU/FTZ/EPZ/SEZ units - EXIM Bank. ECGC-Federation of Indian Export Organisation. Indian Council of Arbitration. ITPOs. & STCs. Case study: Indian Customs EDI systems (ICES).

References

1. Cherunilam, F. (2001). *International Trade and Export Management*. Himayalya Publishing House.
2. Paul, J., & Aserkar, R. (2013). *Export Import Management*. OUP India.
3. Khurana, P. K. (2017). *Export Management*. Galgotia Publishing Co. New Delhi.
4. Mahajan, M.I. (2015). *Export Policy, Procedure and Documentations, (Exports, Imports and Foreign Exchange Management)*. Snow white Publication, Mumbai.
5. MOC. *Foreign Trade Policy and Handbook of Procedures*. Ministry of Commerce and Industry. New Delhi.
6. Ram P., & Garg, N. *Export – What, Where and How*. Anupam Publications, New Delhi.
7. Government of India. *Handbook of Procedures, Import and Export Promotion*. New Delhi

d. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	2	3
CO2	3	3	2	2	2
CO3	2	3	2	3	3

CO4	2	2	3	3	3
CO5	1	2	3	3	3

International Business (Elective)					
Course Code	Course Name	L	T	P	Credits
COMEI05	Foreign Exchange Risk Management	4	0	0	4

a. Course Objectives (CO)

Course Objectives	
CO 1	To understand foreign trade and foreign exchange, the impact of the exchange rate on the trade and the mechanisms and the factors related to the Foreign Exchange.
CO 2	To study the convertibility of Indian Rupee and the various theories related to Foreign Exchange Rate.
CO 3	To relate to Foreign Exchange buying, selling and the different types of trade.
CO 4	To analyze the Exchange transactions and the various risks involved and the methods of settlement of transactions.
CO 5	To observe in detail the various risk involved in Foreign Exchange and how to manage it.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

Course Outcomes		Level
CO 1	Understand foreign trade and foreign exchange, the impact of the exchange rate on the trade and the mechanisms and the factors related to the Foreign Exchange.	Understanding
CO 2	Study the convertibility of Indian Rupee and the various theories related to Foreign Exchange Rate.	Evaluating
CO 3	Relate to Foreign Exchange buying, selling and the different types of trade.	Evaluating
CO 4	Analyze the Exchange transactions and the various risks involved and the methods of settlement of transactions.	Analysing
CO 5	Observe in detail the various risk involved in Foreign Exchange and how to manage it.	Analysing

c. Syllabus

Module 1

Foreign Exchange and Foreign Trade: Exchange Rate, Foreign Exchange as stock, Balance of Payments, Balance of Payments accounting, Components of Balance of Payments; Current Account, Capital Account, Official Reserve Accounts, Debit and Credits Entries, International Exchange Systems; Fixed and Floating Exchange rate system. Gold currency

standard, Gold bullion standard, Gold exchange standard, The Smithsonian Agreement, The Flexible Exchange Rate Regime.

Module 2

Convertibility of Rupee: Current account convertibility, Capital Account Convertibility; Theories of Foreign exchange rate: Purchasing power parity (PPP), International Fisher Effect (IFE), Interest Rate Parity (IRP); Administration of Foreign Exchange- Foreign Currency Accounts: Nostro Account, Vostro Account and Loro Account in foreign transactions.

Module 3

Foreign Exchange Transactions: Purchase and sale transactions; Exchange quotations: Direct and Indirect Quotations, Two way Quotation; Spot and Forward Transactions: Forward margin, Factors and Determinants Types of buying and Selling rates, Ready rates based on cross rates; Forward exchange contract: Fixed and option forward contracts, Calculation of fixed and option forward rates; Inter Bank Deals; Execution of forward Contracts.

Module 4

Exchange Dealings: Dealing position- Exchange position, Cash Position; Accounting and Reporting: Mirror account, Value date, Exchange profit and loss, R returns; Forex Risk Management: Risk in Forex Dealing, Measure of Value at Risk; Foreign Exchange markets; Settlement of Transactions: Swift, Chips, Chaps, Fed wire.

Module 5

Exchange Risk: Exchange exposure and exchange risk; Transaction Exposure, Managing Transaction exposure: External Hedge-Forward contract hedge, Money market hedge, hedging with futures and options, Internal Hedge; Translation exposure, Methods of translation, managing translation exposure; Economic exposure, managing economic exposure; Interest rate risk.

References

1. Levi, Maurice. (1996). *International Finance*. New York, McGraw Hill Inc.
2. Kevin, S. (2009). *Fundamentals of International Financial Management*. Prentice Hall of India.
3. Srivastava, R. (2014). *International Finance*. Oxford University Press.
4. Srivastava, R., Misra, A. (2011). *Financial Management*. Oxford University Press.
5. Eiteman, David K., Arthur Stonehill and Michael H. Moffett. (2016). *Multinational Business Finance*. Pearson.
6. Shapiro, Allen C. (2012). *Multinational Financial Management*. John, Wiley.
7. Apte P.G. (1998). *Multinational Financial Management*. New Delhi, Tata McGraw Hill.
8. Hull, J. C. (2018). *Introduction to Futures and Options Markets*. Pearson.

d. Mapping of Program Outcomes with Course Outcomes

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

International Business (Elective)						
Course Code	Course Name	L	T	P	Credits	
COMEI06	Sustainable Logistics and Supply Chain Management	4	0	0	4	

a. Course Objectives (CO)

	Course Objectives
CO 1	To introduce sustainable supply chain management, its need and the impact of the concept on the next generation.
CO 2	To comprehend closed loop supply chains and the importance of cradle-to-cradle products.
CO 3	To Understand the Sustainable product design to reduce the overall impact.
CO 4	To overview the monitoring process involved in the entire process to identify non-adherence.
CO 5	To explain the sustainability purchase and procurement in supply chain, its importance and contribution to the overall sustainability goal.

b. Course Outcomes (CO)

On the successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Get an introduction on sustainable supply chain management, its need and the impact of the concept on the next generation.	Analysing
CO 2	Comprehend closed loop supply chains and the importance of cradle-to-cradle products.	Analysing
CO 3	Understand the Sustainable product design to reduce the overall impact.	Analysing
CO 4	Overview the monitoring process involved in the entire process to identify non-adherence.	Evaluating
CO 5	Explain the sustainability purchase and procurement in supply chain, its importance and contribution to the overall sustainability goal.	Evaluating

c. Syllabus

Module 1

Introduction to Sustainable Supply Chains: Introduction to supply chain sustainability management, need of Sustainable Supply Chain Management, Supply Chain Sustainability in Business, Leveraging Connections of the Consumer, Brand and Environmental Sustainability, Impacts of social media Medicated Electronic Words of Mouth on Young Consumers.

Module 2

Closed Loop Supply Chains: Natural Resource Management, Global Warming, Environment Legislation, Managing Reverse Logistic, Recycling through Lease and Service Agreements, Supply Chain Integration in view of Secondary Raw Material, Sustainable Supply Chain Products from Cradle-to-Cradle Products.

Module 3

Sustainable Design of Products: Green Building, Sustainable Transportation, Environmental Enhancements in Road Vehicle Technologies, Green Transportation in the Supply Chain, Reverse Channel Design, Profitability VS Environmental Benefits, New Strategies to Improve Sustainability through Supplier Assessment.

Module 4

Monitoring Performance: Introduction, Measuring and Monitoring Sustainability Supply Chains, Evaluating the Impact of Your SC Activities on Sustainability: Environmental, Economic, Social, Visible Supply Chain: Process, Product and Performance Product Oriented Monitoring, Benefits and Use of Performance Measurement, Problems with Measuring Performance, Stages of Supply Chain Performance Management.

Module 5

Sustainability Purchasing and Procurement: The Role of Procurement in the Supply Chain, Drivers and Barriers for Sustainable Procurement, Procurement Framework, Eco-labels, Lifecycle Assessment, Comparing Purchasing Options, Managing Future Supply Chain, International Supply Chain Management and Collaboration Practices.

References

1. Werbach, A. (2009). *Strategy for Sustainability*. Harvard Business Review
2. Unruh, G. (2012). *Earth, Inc.: Using Nature's Rules to Build Sustainable Profits*. Harvard Business Review.
3. Hawken, P. (2010) *The Ecology of Commerce: A Declaration of Sustainability*. Paperbacks.
4. Fahimnia, B., Bell, M. G., Hensher, D. A., & Sarkis, J. (2015). *Green Logistics and Transportation: A Sustainable Supply Chain Perspective*. Springer.
5. Mena, C., Christopher, M., & Van Hoek, R. (2014). *Leading Procurement strategy: Driving Value Through the Supply Chain*. Kogan Page Publishers.

6. Trautrim, A., Grant, D. B., & Wong, C. (2012, January). The interaction of human resources and managerial systems as they affect in-store replenishment operations. In *Supply Chain Forum: An International Journal* (Vol. 13, No. 2, pp. 54-64). Taylor & Francis. Golinska, P. (Ed.). (2014). Logistics operations, supply chain management and sustainability (p. 619). Cham: Springer International Publishing.

d. Mapping of Program Outcomes with Course Outcomes

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



TAXATION

Taxation (Elective)					
Course Code	Course Name	L	T	P	Credits
COMET01	Direct Tax Planning and Management	3	0	1	4

a. Course Objectives (CO)

Course Objectives	
CO 1	To understand the concept of Tax Planning and how it is different from tax evasion.
CO 2	To observe the areas where tax planning can be set on and made use of.
CO 3	To analyze how tax can be planned from the stage of setting up of a new business and other business scenarios.
CO 4	To explain how Tax Planning influences major financial decisions.
CO 5	To overview how tax can be managed and how it is different from Tax Planning.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

Course Outcomes		Level
CO 1	Understand the concept of Tax Planning and how it is different from tax evasion.	Understanding
CO 2	Observe the areas where tax planning can be set on and made use of.	Analysing
CO 3	Analyze how tax can be planned from the stage of setting up of a new business and other business scenarios.	Analysing
CO 4	Explain how Tax Planning influences major financial decisions.	Evaluating
CO 5	Overview how tax can be managed and how it is different from Tax Planning.	Evaluating

c. Syllabus

Module 1

Concept of Tax Planning: Meaning, scope, importance, objectives of tax planning, tax avoidance, tax evasion and tax planning.

Module 2

Areas of Tax Planning: Ownership aspect, activity aspects & locational aspects, nature of the business & tax Planning.

Module 3

Tax planning and setting up new business: Deductions Available to new industrial undertakings, amalgamation, merger and tax planning - special tax provisions-tax provisions relating to free trade zones, infrastructure sector & backward areas - tax incentives for

exporters.

Module 4

Tax planning and financial decisions: capital structure decision -dividend, inter corporate dividend, bonus shares, purchase of assets out of own funds or out of borrowed funds.

Module 5

Tax management: introduction, difference between tax planning and tax management, areas of tax management, return of income and assessment, penalties and prosecutions, appeals and revisions.

References

1. Singhania, V. K., &Singhania, K. (2023). *Taxmann's direct taxes law & practice as amended by finance act 2023*. Taxmann.
2. Ahuja, G., & Gupta, R. (2019). *Systematic approach to income tax*. Wolters kluwer india Pvt Ltd.
3. Singhania, V. K., & Singhania, M. (2020). *Students' Guide to Income Tax*. Taxmann, Delhi.
4. Saklecha, S., &Saklecha. A. (2023). *Income Tax- Procedure & Practice-(B.Com II Year)-Paper-I*. Satish printers & publishers.
5. Ahuja, G.,&Gupta, R. (2023).*DirectTaxes(ReadyReckoner with TaxPlanning)*. WoltersKluwer.

d. Mapping of Program Outcomes with Course Outcomes

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

Taxation (Elective)					
Course Code	Course Name	L	T	P	Credits
COMET02	International Taxation	3	0	1	4

a. Course Objectives (CO)

	Course Objectives
CO 1	To overview International Taxation law, history, league of nations, Double taxation, state responsibility, issues involved.
CO 2	To explain the principles, jurisdiction, federal and state participation, types of residence, source of income, change of residence and tax, cross border tax

	enforcement.
CO 3	To discuss the basis of International double taxation, impact of residence and source, various relief available, practical difficulties in implementation.
CO 4	To realize the concept of International tax avoidance, tax havens, work of OECD Forums, money laundering, exchange of information to control avoidance.
CO 5	To encompass indirect tax and international taxation, consequences of WTO and GATS rules, dispute resolution, Estates and Inheritances, impact of European Convention on Human Rights, Covenant on civil and political rights.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Overview International Taxation law, history, league of nations, Double taxation, state responsibility, issues involved.	Analysing
CO 2	Explain the principles, jurisdiction, federal and state participation, types of residence, source of income, change of residence and tax, cross border tax enforcement.	Analysing
CO 3	Discuss the basis of International double taxation, impact of residence and source, various relief available, practical difficulties in implementation.	Analysing
CO 4	Realize the concept of International tax avoidance, tax havens, work of OECD Forums, money laundering, exchange of information to control avoidance.	Evaluating
CO 5	Encompass indirect tax and international taxation, consequences of WTO and GATS rules, dispute resolution, Estates and Inheritances, impact of European Convention on Human Rights, Covenant on civil and political rights.	evaluating

c. Syllabus

Module 1

History of International Tax Law: Contributions of League of Nations, OCED, UN Group of Experts- European Union and international taxation -EU law and Double Taxation Conventions. State responsibility in international taxation –Private international law and taxation: Recognition of foreign legal entities- Characterization of entities as transparent or opaque – state practice on characterization- The issue of qualification and international taxation.

Module 2

International Tax Law: Principles -Jurisdiction to tax-Taxes and tax system: Federal systems and local- level taxes. State practice in exercising tax jurisdiction: Deciding residence – domicile a citizenship - Deciding residence of individuals and corporations Determining the

source of income and gains - Tax issues arising from a change of residence/citizenship- Limits to tax jurisdiction: cross- border enforcement of taxes.

Module 3

International Double Taxation: Causes - Conflicts of residence and source. Methods of relief from International Double Taxation-Relief by credit-including Indirect/ underlying credit and tax sparing credit -Relief by exemption- including participation exemption-. Practical difficulties in applying relief by credit and relief by exemption- Relief by exemption and relief by credit compared- Other methods of relief from International Double Taxation-relief by deduction of foreign tax: relief by deferral.

Module 4

International tax avoidance: Tax havens- Approaches to the identification of tax havens – black lists, white lists, grey lists – work of the OECD Forum on Harmful Tax Practices. - Features of the most commonly used tax havens- Domestic law approaches to international tax avoidance- CFC and other controlled foreign entity legislation -Money-laundering legislation and international tax avoidance- Application of money-laundering legislation to foreign fiscal offences. Exchange of information Art.26 of OECD MTC- Tax information exchange agreement- Joint investigations of taxpayers- Regional arrangements for cooperation in tax administration.

Module 5

Indirect taxes and international taxation: The origin and destination bases for indirect taxes- WTO and GATS rules and the limitation on border tax adjustment- WTO dispute resolution regime and taxation- Cross-border mergers- The OECD Model Double Taxation Convention on Estates and Inheritances- The European Convention on Human Rights and taxation- he International Covenant on Civil and Political Rights and taxation.

References

1. Russo, R. (Ed.) (2007). *Fundamentals of international tax Planning*. IBFD
2. Holmes, K. (2007). *International tax policy and double tax treaties: An Introduction to Principles and Application*. IBFD.
3. Baker, P. (1994). *Double taxation conventions and international tax law: A Manual on the OECD Model Tax Convention on Income and on Capital of 1992*. Sweet & Maxwell Uk.
4. Williams, David W. *Trends in International Taxation, (Amsterdam, International Bureau of Fiscal.Documentation, 1991)*. [ISBN: 9780421673601].
5. Ogley, A. (1993). *Principles of International Taxation: A Multinational Perspective*. London. Interfisc Publishing.
6. Qureshi, A. (1994). *The Public International Law of Taxation: Text, Cases and Materials*. Springer.

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d. Mapping of Program Outcomes with Course Outcomes

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

Taxation (Elective)					
Course Code	Course Name	L	T	P	Credits
COMET03	Indirect Tax Management	3	0	1	4

a. Course Objectives (CO)

	Course Objectives
CO 1	To understand Indirect Tax, its concept and framework.
CO 2	To evaluate GST and its operational setup.
CO 3	To overview Customs Act with its constitution and computation.
CO 4	To explain the type of duties and its purpose.
CO 5	To assess valuation rules and computation of tax and duty.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Understand Indirect Tax, its concept and framework.	Understanding
CO 2	Evaluate GST and its operational setup.	Analysing
CO 3	Overview Customs Act with its constitution and computation.	Analysing
CO 4	Explain the type of duties and its purpose.	Evaluating
CO 5	Assess valuation rules and computation of tax and duty.	Evaluating

c. Syllabus

Module 1

Introduction to Indirect Tax: Concept and feature of Indirect Tax-difference between direct and indirect tax-background of erstwhile direct tax- GST and its constitutional validity.

Module 2

Introduction to GST Law: Levy and collection of CGST and IGST-Input tax credit-Computation of tax liability-registration- electronic way bill- return and payment of taxes.

Module 3

Customs Act: Introduction; Types of duties -Determination of assessable values-Computation of duty liability.

Module 4

Type of Duties: Basic custom duty-protective duty-safeguard duty-countervailing duty -anti dumping duty -IGST-GST Compensation cess.

Module 5

Valuation rules; Basis of Transition values and Tariff values-Computation of assessable value and Duties.

References

1. Singhanian, V. K.,&Singhanian K. (2023). Direct Tax Law and Practice. Taxmann Publication.
2. Mehrotra, H. C., & Goyal, S. P. (2023).*Income Tax Law and Accounts* .SahityaBhawan Publications.
3. Balachandran, V. (2023).*Indirect Taxes*. Sultan Chand & Sons.
4. Datey, V. S. (2023). *Indirect Taxes*. Taxmann Publication, New Delhi.
5. Gaur, V. P., Narang, D. B., Gaur, P., & Puri, R. (2023). *Income Tax law and practices*. Kalyani Publication.
6. Prasad, B. (2023). *Direct Taxes And Law And Practice*. WishwaPrakashan.
7. Taxmann. (2011). *Wealth Tax Act and Securities Transaction Tax with Rules*. Taxmann Publication.
8. Agrawal, K. K. (2007). *Insight Into Income Tax 9th/ed*. Atlantic Publishers & Dist.
9. Income Tax Department, GOI. (2010). *Direct Tax Code Bill*.

d. Mapping of Program Outcomes with Course Outcomes

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

Taxation (Elective)					
Course Code	Course Name	L	T	P	Credits
COMET04	Sustainable Tax Policy	3	0	1	4

a. Course Objectives (CO)

Course Objectives	
CO 1	To understand the Environmental tax reforms concept, operation and its adoption in developed and under developed countries.
CO 2	To explain the working of Environmental Tax, rates and cost of environmental damage.
CO 3	To elaborate on measuring environmental effectiveness and the need for maximum impact of ETR on private investments.
CO 4	To explain fiscal impacts through the revenue collected from Environmental Taxation.
CO 5	To observe the social impact of revenue generation through Environmental Taxation and the very idea of the ETR itself.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

Course Outcomes		Level
CO 1	Learn the environmental tax reforms concept, operation and its adoption in developed and underdeveloped countries.	Analysing
CO 2	Understand the working of environmental tax, rates and cost of environmental damage.	Understanding
CO 3	Elaborate on measuring environmental effectiveness and the need for maximum impact of ETR on private investments.	Analysing
CO 4	Explain fiscal impacts through the revenue collected from Environmental Taxation.	Evaluating
CO 5	Describe the social impact of revenue generation through environmental taxation and the very idea of the ETR itself.	Evaluating

c. Syllabus

Module 1

Sustainable Taxation: Introduction- Environmental tax reform: impacts, costs and acceptance-ETR in developed and developing countries-The theoretical basis of ETR-Deviation from Theory -Tax base and coverage. Case; Environmental taxes in Mauritius

Module 2

Level of tax rate or charge-marginal damage costs-Stability of tax rates over time-Uniformity of tax rates across taxpayers-Political economy concerns and environmental effectiveness.

Module 3

Measuring environmental effectiveness-Maximising the impact of ETR on private investment-case; The impact of carbon pricing on fossil fuel investment in the United Kingdom-pollution oversupply and innovation undersupply-Standard asset-introduction,

Module 4

Fiscal impacts: Revenue raising using environmental taxation-Cases; Environmentally-related tax revenues in the EU-Reducing distortions through environmental taxation-Fiscal drivers-Case; Emergency budget recovery in Ireland- Carbon tax in Chile.

Module 5

Social impacts: Impact of environmental taxes on equity; Transport taxes, Taxes on electricity, heating and cooling, Taxes on natural resources, Taxes on water and waste water-Political acceptance. Case: Environmental policy planning in Vietnam-Carbon taxes in Mexico- Taxation of fossil fuels in Costa Rica. GRI and Sustainability reporting.

References

1. Andersen, M. S., & Ekins, P. (2009). *Carbon-Energy taxation: Lessons from Europe*. OUP Oxford.
2. Oecd. (2006). *The political economy of environmentally related taxes*. OECD Publishing.
3. Oecd. (2010). *Taxation, innovation and the environment*. OECD Publishing.
4. United Nations Environment Programme (2015). *Fiscal Policy Scoping Study: Kenya - Working Paper*. <https://wedocs.unep.org/20.500.11822/32301>. World Bank. (2005). *Environmental fiscal reform: What should be done and how to achieve it*. Washington, DC
5. Brännlund, R., & Gren, I. (1999). *Green taxes: Economic Theory and Empirical Evidence from Scandinavia*. Edward Elgar Publishing.

d. Mapping of Program Outcomes with Course Outcomes

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

BANKING ELECTIVE

Banking (Elective)					
Course Code	Course Name	L	T	P	Credits
COMEB01	Green banking and technology	3	0	1	4

a. Course Objectives (CO)

	Course Objectives
CO 1	To Understand the concept of Green Banking, its relevance, infrastructure, various initiatives taken by the banks and Green coin rating.
CO 2	To Recognize and Differentiate and facilitate traditional banking and E banking with an awareness of core banking principles and the benefits of E banking.
CO 3	To Scrutinize how the types of high value electronic payments and how they are done.
CO 4	To Realize the importance of Retail payment and how adaptive it is to the general public with its many forms and the business models involved.
CO 5	To make decisions with development of technology and its adaption in global banking process including the audit of bank and the system.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Understand the concept of Green Banking, its relevance, infrastructure, various initiatives taken by the banks and Green coin rating.	Understanding
CO 2	Differentiate and facilitate traditional banking and E banking with an awareness of core banking principles and the benefits of E banking.	Analysing
CO 3	Scrutinize how the types of high value electronic payments and how they are done.	Analysing
CO 4	Realize the importance of Retail payment and how adaptive it is to the general public with its many forms and the business models involved.	Evaluating
CO 5	Understand and Come abreast with development of technology and its adaption in global banking process including the audit of bank and the system.	Evaluating

c. Syllabus

Module 1

Green Banking - An overview – Relevance of green – Green banking processes, Green banking products and services, Green banking strategies – Green banking activities – Green banking infrastructure – Green initiatives by banks – Green Coin Rating.

Module 2

Electronic Banking - Traditional Banking Vs. E-Banking - Facets of E-Banking - E-Banking transactions - Tele-banking - PC banking - Mobile Banking - Video Banking – Core banking solution – Process of E-banking - Advantages of E-banking – Constraints in E-banking.

Module 3

High value Payments - Automated clearing and settlement systems – Payment graphs - Real Time Gross Settlement System (RTGS) - ATM networks – CHIPS – SWIFT - SFMS- Securities Settlement System (SSS) -Electronic Clearing Service (ECS) – National Electronic Fund Transfer (NEFT) – Money Transfer Service Scheme (MTSS) - Electronic Bill Payment and presentment.

Module 4

Retail Payments - Automated Teller Machines (ATMs) - Electronic Funds Transfer – Immediate Payment Service (IMPS) - The Unified Payments Interface (UPI) - Bharat Bill Payment System (BBPS) – Card Payments - Mobile Payments - Aadhar Pay - UPI Payments - Bharat QR Code - Digital Wallets – Bank Wallets – Private Wallets - Business Models – Technology Models.

Module 5

Global developments in banking technology – Information technology in finance and service delivery – Impact of technology on banks – Protecting the confidentiality and secrecy of data – Effect on customers and service quality – Computer audit – Information system audit – Information system security and disaster management.

References

1. Iibf. (2008). *Principles And Practices Of Banking (2 Edition) : (For Jaiib Examinations)*. Macmillan.
2. Singh, J. (2019). *Digital payments in India: Background, Trends and Opportunities*.
3. Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M. (2020). *The PAYTECH Book: The Payment Technology Handbook for Investors, Entrepreneurs, and FinTech Visionaries*. John Wiley & Sons.
4. Kiran, C. (2020). *History, Evolution & Future of Mobile Payment System*. Notion Press.
5. IDRBT (2013). *Green Banking*. [Green Banking Ver 13 Final \(1... \(idrbt.ac.in\)](https://www.idrbt.ac.in)

d. Mapping of Program Outcomes with Course Outcomes

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

Banking (Elective)					
Course Code	Course Name	L	T	P	Credits
COMEB02	Marketing of Banking Services	4	0	0	4

a. Course Objectives (CO)

	Course Objectives
CO 1	To understand marketing concepts and their need and application in Banking Industry.
CO 2	To comprehend how to scan the market environment-competition, influencers - and their applicability to Banking.
CO 3	To evaluate how Banks identify the customer needs and adapt it to the Banking operations.
CO 4	To study how the banks research and segment the market for designing their products and for market expansion; the techniques used, its impact and benefits.
CO 5	To comprehend the way banks conduct market research, the types of data they collect, how they analyze the data, use of information system and the market research, strategies and tactics.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Understand marketing concepts and their need and application in Banking Industry.	Understanding
CO 2	Comprehend how to scan the market environment-competition, influencers - and their applicability to Banking.	Analysing
CO 3	Evaluate how Banks identify the customer needs and adapt it to the Banking operations.	Analysing
CO 4	Study how the banks research and segment the market for designing their products and for market expansion; the techniques used, its impact and benefits.	Evaluating
CO 5	Comprehend the way banks conduct market research, the types of data they collect, how they analyze the data, use of information system and the market research, strategies and tactics.	Evaluating

c. Syllabus

Module 1

Marketing concepts and their application to Banking Industry - Marketing concepts and elements - Why Marketing? - Special features of Bank Marketing - Product and Service Marketing- Formulating and implementing marketing strategies for a commercial bank.

Module 2

Environmental Scanning - Assessment and Management of Competition - Macro and Micro factors influencing the Market, goods and services - applicability to Banking - Banking regulation and its impact on Bank marketing strategies - Understanding competition - and their focus - Strategic benefits of goods competition - What makes a goods competitor.

Module 3

Customer need analysis and customer care - Customer focus - Understanding customer need - customer care - consumer motivation and buying behaviour - perception / behaviour - other factors affecting buying behaviour - decision making process - individual and organizational - selective exposure - selective distortion - effect on consumer behaviour.

Module 4

Market Segmentation (Banking) - Product Designing - Marketing - Feedback and review - purpose and content of product / Market expansion - Mass Marketing and Marketing segmentation - Definition of Market segmentation - Characteristics of a viable Market segment - Benefits from Market segmentation - Disadvantages - Market segmentation techniques for personal and corporate customers.

Module 5

Market information Research - Definition of marketing research and market research - Differences - Contributions of Marketing Research to a bank - Types of data - primary and secondary - Management Information System and Marketing Research - Need for situation analysis - steps involved in the development of a situation analysis - objective - strategies and tactics - sources of information for situation analysis.

References

1. IIB. (2003). *Marketing of Banking Service*. Macmillan Publishers India
2. Seth, R. K. (1997). *Marketing of Banking Services*. Macmillan India Ltd.
3. Mroz, R. (1990). *The formula for successful marketing: Complete Guide for Marketing Professionals*. Pfeiffer & Company.
4. Desai, V. (1993). *Bank Management*. Himalaya Publications.

d. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	2	3
CO2	3	3	2	2	2

CO3	2	3	2	3	3
CO4	2	2	3	3	3
CO5	1	2	3	3	3

Banking (Elective)					
Course Code	Course Name	L	T	P	Credits
COMEB03	Banking Operations and Management	4	0	0	4

a. Course Objectives (CO)

	Course Objectives
CO 1	Understand the historical background and evaluation of the banking system in India.
CO 2	Apply theoretical concepts and models to real-world scenarios and case studies in liquidity management.
CO 3	Explain the concept of capital adequacy and its importance in maintaining financial stability in banks.
CO 4	Evaluate the banking sector's regulatory framework and guidelines governing credit and investment management.
CO 5	Explore the strategies and tools used for NPA management, including loan restructuring, recovery measures, and provisioning.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Evaluate the growth of the Banking system in India, its strength and weakness, reforms undertaken, and the recommendation of the Narasimham Committee.	Analysing
CO 2	Understand Liquidity, its source and measurement, the priorities of Indian bank funds, and the problems faced by the bank in resource allocation.	Understanding
CO 3	Observe the importance of capital adequacy in banks and the present position of capital adequacy in Indian Banks.	Analysing
CO 4	Detail the credit and investment policy of the banks and the execution and management of that policy.	Evaluating
CO 5	Elaborate on the Asset and Liability management of the Bank concerning the containment of NPA and prudential norms.	Evaluating

c. Syllabus

Module 1

Introduction – Origin & Development - Evolution and growth of banking system in India – Scheduled and non-scheduled banks – Small Finance Banks – Payment Banks - Present

Structure - Challenges before Indian commercial banks – Opportunities for Indian commercial banks – Strengths and weaknesses of Indian commercial banks – Banking sector reforms – Recommendation of Narasimham Committee.

Module 2

Liquidity – Purpose – Sources – Measurement – Liquidity/profitability problem – Theories of liquidity management – Priorities in the employment of bank funds – Problem of resource allocation in Indian commercial banks.

Module 3

Capital Adequacy in Banks - Functions of capital funds in commercial banks – Capital adequacy – Basle norms on capital adequacy – Capital adequacy norms in Indian commercial banks – Present position of capital adequacy in Indian commercial banks.

Module 4

Credit and Investment Management: Cardinal principles of sound bank lending – Formulating loan policy – Factors influencing loan policy – Contents of loan policy – Evaluating credit applicant – Loan supervision – Investment Management - Nature and significance of investment management in commercial banks – Fundamental principles of security investment by commercial bank – Management of security investment – Reviewing investment portfolio – Organisation of investment function.

Module 5

Asset Liability Management and Non-Performing Assets - Concept of ALM – Objectives – Functions – Process – Measurement and Management of Risks Concept of NPAs, NPAs in Indian commercial banks, Causes, Suggestions and steps for containing NPAs, Prudential norms.

References

1. Srivastava, Divya Nigam. Management of Indian Financial Institutions. Himalaya Publishing House.
2. M. Y. Khan. Indian Financial System. Tata McGraw Hill.
3. Gerald Hatler. Bank Investments and Funds Management. Macmillan.
4. Stigum. Managing Bank Assets and Liabilities. Dow-Jones Irwin.
5. Vasant Joshi, Vinay Joshi. Managing Indian Banks- Challenges Ahead. Response Books.

d. Mapping of Program Outcomes with Course Outcomes

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

Banking (Elective)					
Course Code	Course Name	L	T	P	Credits
COMEB04	International Banking	4	0	0	4

a. Course Objectives (CO)

Course Objectives	
CO 1	Understand the concept of globalization and the role of Euro currency markets in International Finance.
CO 2	Explore global trends and developments in International Banking, including technological advancements, regulatory changes, and market dynamics.
CO 3	Examine the structure and working of the commercial banking system in foreign nations.
CO 4	Exploring major offshore financial centers worldwide, analyze their importance and distinguishing features.
CO 5	Understand the role and functions of international financial institutions in the global economy.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

Course Outcomes		Level
CO 1	Analyze the International business environment and economy.	Analysing
CO 2	Stu Scrutinize International banking and its features.	Analysing
CO 3	Observe and explain the functions of banks in foreign countries.	Analysing
CO 4	Explain International banking operations and their challenges.	Evaluating
CO 5	Describe International financial institutions and their roles	Evaluating

c. Syllabus

Module 1

Global Business Environment: World Economy–Developing and Developed Nations–Trade between countries–Trade Blocks and Regional Economic Cooperation – Growth of Multinationals –Globalization – International Financial System–Euro Currency Markets– International Money Market–Euro Bonds– Floating Rate Note– Medium Term Notes.

Module 2

International Banking: Domestic Banking – Domestic Vs International banking - Origin and Evolution of international banking – Global trends and developments in international banking–future prospects of international banking - Foreign Trade Financing – International Financial Transactions: Lending and Borrowing across borders — Asset Liability Management.

Module 3

Functioning of Banks in Foreign Nations: English Banking System – Bank of England, Origin and Growth, Organizational Structure, Functions, Commercial Banking System – European Central Bank, Organization Structure and Functions – Federal Reserve System– Origin, Organizational Structure and Working, Commercial Banking in USA– Bank of Japan, Structure and Working, Commercial Banking system of Japan.

Module 4

International Banking Operations: Off-shore financial centres– Rationale–Characteristics of Offshore financial centres–Types of Offshore centres–Major Offshore Financial Centres– International Banking facilities– Origin and Growth of Correspondent banking– Challenges for correspondent banking–Clearing house functions–Payments and collections–Credit services– Foreign Exchange services–Other facilities.

Module 5

International Financial Institutions: The World Bank Group – IMF - IDA, IFC, MIGA – Lending facilities – BIS – ADB – International debt management – Role of IMF and World Bank in International debt crisis management – The New Development Bank – Origin and development.

References

1. IIBF (2017). *International Banking Operations*. Macmillan Publishers
2. Mullineux, A. W., & Murinde. V. (2003). *Handbook of International Banking*. Edward Elgar
3. Hughes, J. E., & MacDonald, S. B. (2002). *International Banking: Text and Cases*. PI
4. S.R. Myneni.(2022). *Law of International Banking and Finance*. New Era Law Publication
5. Barth, J. R. (2012). *Research Handbook on International Banking and Governance*. Edward Elgar

d. Mapping of Program Outcomes with Course Outcomes

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

ELECTIVE: Banking					
Course Code	Course Name	L	T	P	Credits
COMEB05	Risk Management in Banks	3	0	1	4

a. Course Objectives (CO)

Course Objectives	
CO 1	Understand the concept of risk and its significance in the banking Industry.
CO 2	Apply theoretical concepts and frameworks to assess and propose strategies for credit risk management in different banking.
CO 3	Familiarize with the Sound Principles of Operational Risk Management (SPOR), including their significance and applicability to banks' risk management practices.
CO 4	Identify and differentiate the various types of market risks, including liquidity risk, interest rate risk, foreign exchange risk,, price risk, and commodity risk.
CO 5	Analyze the organizational structure and policies related to risk management in banks, including the roles and responsibilities of key stakeholders.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

Course Outcomes		Level
CO 1	Explore the concept of risk and the type of risks involved in Banking.	Analysing
CO 2	Elaborate on the risk involved in credit and the approaches to credit risk.	Analysing
CO 3	Evaluate the risks involved in the operation of banks, the causes of the rise in operational risk, and the methods to control it.	Evaluating
CO 4	Describe the different types of risks the banks face from the market and the standard forms to deal with it.	Evaluating
CO 5	Discuss how the banks measure and control the risk and its various related policies.	Evaluating

c. Syllabus

Module 1

Introduction and Overview: Risk definition - BIS – Basel Committee – Basel I, II and III norms - Risk Process- Risk Organization - Key risks-Credit risk - Market risk - Operational risk - Liquidity risk - Legal risk - Interest rate risk and Currency risk – Concept of ALM for Banks.

Module 2

Credit Risk Management: Introduction-Capital adequacy norms under Basel I, II & III - RBI guidelines on Risk Management-Standardized and Advanced approaches for Credit Risk -

Credit rating/credit scoring and rating system design - Credit Bureaus - Stress test and sensitivity analysis - Internal Capital Adequacy Assessment process.

Module 3

Operational Risk: Introduction - Likely forms of operational risk and causes for significant increase in operational risk - Basel Norms - RBI guidelines - Sound Principles of Operational Risk Management (SPOR) - SPOR identification – Measurement - Control of operational Risk-Capital allocation for operational risk – Methodology - Qualifying criteria for banks for the adoption of the methods.

Module 4

Market risk: Introduction- Types of Market Risks-Liquidity risk - Interest rate risk, Foreign exchange risk - Price risk (equity) - Commodity Risk - Prescriptions and treatment of market risk under BASEL Norms - Standardized duration method- Internal measurement approach – VaR.

Module 5

Risk measurement & control in Banks-Calculation of risk - Risk exposure analysis - Risk management- Risk immunization policy - Strategy for fixing exposure limits - Risk management policy and procedure - Risk adjusted return on capital - Prudential norms – Income Recognition and Asset Classification (IRAC) norms - Capital adequacy norms - Hedging –Forwards – Futures – Options Arbitrage opportunities -Regulatory prescriptions of risk management – Exposure Norms - Systems Audit - Risk Organization and Policy.

References

1. Uppal, R. K., & Kaur, R. (2006). *Banking sector reforms in India: A Review of Post-1991 Developments*.
2. Agarwal, O. P. (2022). *Banking and Insurance*. Himalaya Publishing House, Mumbai.
3. Iyengar, V. (2009). *Introduction to banking*. Excel Books India.
4. The Indian Institute of Bankers. *Modern Banking*. Mumbai
5. Indian Institute of Banking and Finance. *Risk Management*. Mumbai

d. Mapping of Program Outcomes with Course Outcomes

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

Banking (Elective)					
Course Code	Course Name	L	T	P	Credits
COMEB06	Rural Banking and Financial Inclusion	4	0	1	4

a. Course Objectives (CO)

Course Objectives	
CO 1	To Understand Rural India and the poverty, various measures to eradicate it and its impact.
CO 2	To Examine the financing of rural development through various institutions and their roles.
CO 3	To Discuss the problems and prospects in rural banking and the various approaches to turn challenges into opportunities.
CO 4	To Explain the concept and measures adopted for financial inclusion of the rural population.
CO 5	To Elaborate on the government's measures to develop financial literacy and through it financial inclusion of rural India.

b. Course Outcomes (CO)

On the successful completion of the course, the student will be able to:

Course Outcomes		Level
CO 1	Understand Rural India and the poverty, various measures to eradicate it and its impact.	Understanding
CO 2	Examine the financing of rural development through various institutions and their roles.	Analysing
CO 3	Discuss the problems and prospects in rural banking and the various approaches to turn challenges into opportunities.	Analysing
CO 4	Explain the concept and measures adopted for financial inclusion of the rural population.	Evaluating
CO 5	Elaborate on the government's measures to develop financial literacy and through it financial inclusion of rural India.	Evaluating

c. Syllabus

Module 1

Rural India: Demographic Features-Economic Features-Rural poverty-main causes and methods of measuring rural Poverty-Rural Infrastructure-Rural Development Policy-Government policies and programmes-Economic Reforms and its impact on rural economy.

Module 2

Financing Rural Development: Functions and policies of RBI and NABARD; Rural Credit Institutions-Role and functions -Role of Information and Communication Technologies in rural banking- Regulation of Rural Financial Services - Priority Sector lending – RBI

guidelines on priority sector lending - Components of priority sector – Priority sector lending and NPAs.

Module 3

Problems and prospects of Rural Banking: Problems of rural branches of commercial banks and regional rural banks-emerging trends in rural banking-financing poor as bankable opportunity.

Module 4

Financial inclusion: Concept and its role in inclusive growth- Micro credit, micro insurance scheme - Business Facilitators and Business Correspondents in rural financing- SHGs/NGOs - Linkages with banking - Guidelines of GOI and RBI - Payment methods and Digital inclusion - *99# service - RuPay card - Aadhar Payment Systems – Aadhaar Payments Bridge (APB) - Aadhaar Enabled Payment System (AEPS) - Micro Payments - micro ATM- Other Digital Payment Systems.

Module 5

Financial Literacy: Concept and components; financial knowledge, financial behaviour and financial attitude – Measurement of financial literacy and financial well-being- OECD/INFE toolkit for measuring financial inclusion and financial literacy – CFPB (Financial Well-being Scale) - National Centre for Financial Education (NCFE) – Role of NCFE in promoting financial inclusion and literacy – National Strategy for Financial Education (NSFE) - Digital financial literacy.

References

1. Desai, V.(1987). *Indian Banking-Nature and Problems*. Himalaya Publishing House, Mumbai.
2. Khan, M.Y. (2019). *Indian Financial System*. Tata McGraw Hill Publishing Company Ltd., New Delhi.
3. Indian Institute of Banking. (2017). *Finance, Rural Banking Operations*. Taxmann Publications Pvt. Ltd, India.
4. Mani, N. (2015). *Financial Inclusion in India: Policies & Programmes*. New Century Publications, India.
5. Tripathy, K. K., &Singh. A. (2022). *Rural Finance and Financial Inclusion: A Synthesis of Policy Milestones and Emerging Paradigms*. Notion Press, India.

d.Mapping of Program Outcomes with Course Outcomes

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

SUSTAINABILITY GOVERNANCE

Sustainability Governance (Elective)					
Course Code	Course Name	L	T	P	Credits
COMES01	Climate Change: Law, Policy, & Opportunity	4	0	0	4

a. Course Objectives (CO)

	Course Objectives
CO 1	To understand the importance of climate change legislation in the context of larger social and sustainable development.
CO 2	To evaluate climate change legislation and policy issues in practise.
CO 3	To assess the efficacy of climate change legislation and policies as they are put into action.
CO 4	To assess the likelihood that present adaptation, mitigation, and development measures will solve climate change problems.
CO 5	To conduct unbiased research on the efficacy of climate change legislation and policies, as well as implementation issues and opportunities.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Explain the significance of climate change law in its wider social and sustainable development context.	Analysing
CO 2	Critically assess the Climate change law and policy issues in practice.	Analysing
CO 3	Assess the effectiveness of climate change law and policies while implementing in practice	Evaluating
CO 4	Analyze the extent to which the current strategies for adaptation, mitigation and development are likely to resolve the problems of climate change.	Evaluating
CO 5	Conduct independent research on the effectiveness of climate change law and policies, as well as challenges and potential for implementation.	Creating

c. Syllabus

Module 1

Introduction to Climate change - Scientific evidence–Anthropogenic Drivers of Climate Change - Key polluting countries - carbon accounting – projected impacts – valuing Greenhouse Gas Emissions - Social cost of carbon - Trends and Impacts of Climate Change - Climate change and international trade & investment law - Capitalism Vs. the Climate - Climate Change: A market failure.

Module 2

International Climate Change Regime - Montreal Protocol and U.N. Framework Convention on Climate Change (UNFCCC) - Kyoto Protocol - Paris Agreement and its implementation - Climate treaties and enforcement - Climate Policy Targets and Methods - Key outcomes of Conference of Parties (COP) - future climate goals.

Module 3

Climate Change policies and the Theory of Externalities -Economic Costs of Climate Change - non-market cost of Climate change - The Pigouvian Tax - Problems with Pigouvian taxation - Role of Prices in saving the Global climate - The Standard Price Approach - Cap-and-Trade Vs Carbon tax - addressing Climate Change through Non-Climate International Instruments.

Module 4

Climate Change Adaptation and mitigation - Vulnerability assessment - Adaptation options – adaptation and Development planning - Climate Mitigation and low carbon Development - Strategic Frameworks for Mitigation and Low Carbon Development - Sectors with High Mitigation Potential –National and State Initiatives to Support Climate Change adaptation and Mitigation.

Module 5

Climate Change Finance and Climate Planning - International and national Climate Change Finance- role of international and national institutions in Climate Change Planning - The Role of Sub-National Institutions in Climate Change Planning - Methodology for Climate Change Planning - International Initiatives to Support Climate Change Planning.

References

1. Carlarne, C. P. (2010). *Climate change law and policy: EU and US approaches*. Oxford University Press.
2. Soltau, F. (2009). *Fairness in international climate change law and policy*. Cambridge University Press.
3. Gardiner, S. (Ed.). (2010). *Climate ethics: essential readings*. Oxford University Press.
4. Farber, D. A. (2016). *Climate change law*. Edward Elgar Publishing.
5. Page, E. A. (2007). *Climate change, justice and future generations*. Edward Elgar Publishing.
6. Yamin, F., & Depledge, J. (2004). *The international climate change regime: a guide to rules, institutions and procedures*. Cambridge University Press.
7. Klöck, C., Castro, P., Weiler, F., & Blaxekjær, L. Ø. (Eds.). (2020). *Coalitions in the climate change negotiations*. Routledge.
8. Adger, W. N. (Ed.). (2006). *Fairness in adaptation to climate change*. MIT press.
9. Bulkeley, H., & Newell, P. (2023). *Governing climate change*. Taylor & Francis.

10. Depledge, J. (2013). *The organization of global negotiations: Constructing the climate change regime*. Routledge.
11. Taylor, M. (2014). *The political ecology of climate change adaptation: Livelihoods, agrarian change and the conflicts of development*. Routledge.
12. Davoudi, S., Crawford, J., & Mehmood, A. (Eds.). (2009). *Planning for climate change: strategies for mitigation and adaptation for spatial planners*. Earthscan.

d. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Sustainability Governance (Elective)					
Course Code	Course Name	L	T	P	Credits
COMES02	The Theory & Practice of Sustainable Investing	4	0	0	4

a. Course Objectives (CO)

Course Objectives	
CO 1	To evaluate the climate risk inherent in investment opportunities.
CO 2	To examine the sustainable investing environment and incorporate ESG factors into investment decisions.
CO 3	To strategically increase the investment's worth while avoiding "impact washing"
CO 4	To improve trade and risk management through the use of innovative ESG financial solutions.
CO 5	To use strategies for assessing and monitoring sustainable investment potential.

b. Course Outcomes (CO)

On the successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Gauge the inherent climate risk associated with investment opportunities.	Analysing
CO 2	Evaluate the sustainable investing environment and use ESG factors when making investments.	Analysing
CO 3	Add value to the investment thoughtfully while avoiding "impact washing".	Evaluating
CO 4	Utilize new ESG financial products for trading and risk	Evaluating

	management.	
CO 5	Apply strategies to evaluate and monitor prospects for sustainable investment.	Applying

c. Syllabus

Module 1

Overview of Sustainable Investing – understanding the sustainable investing sector – motivation for sustainable investing - its importance and viability - methods of sustainable investing - environmental, social, and governance (ESG) criteria - challenges and opportunities of sustainable strategies.

Module 2

Sustainability in investment analysis - role of ESG factors in public market investing - approaches to incorporate ESG as an asset class – ESG based investment strategies to risk and return – ESG analysis tools for assessing listed shares – sustainability of various investment products - divestment goals and theories of change.

Module 3

Venture, Private Equity, and Sustainable Debt – sources of value addition in private impact investing – evaluation of financial and social returns – impact washing – performance assessment of funds - types of sustainable debt - Link between sustainability and Returns - Is sustainable investment profitable?

Module 4

Measuring, Managing, and Accounting for Impact - managing and measuring environmental and social factors – expected impact - risk adjusted total impact and impact multiple of money score – integrating impact measurement into investment and management processes.

Module 5

Sustainability Trends and Future of ESG investing – Sustainability of Financial system – The EU sustainable finance strategy - Integrating Climate Risk and Financing Climate Solutions - climate risk inherent in investment portfolios – integration of climate-related risks and opportunities into investment analysis – Sustainability Trends and International Frameworks.

References

1. Silvola, H., & Landau, T. (2021). *Sustainable investing: beating the market with ESG*. Cham: Palgrave macmillan.
2. Krosinsky, C., & Robins, N. (Eds.). (2012). *Sustainable investing: The art of long-term performance*. Routledge.
3. Bril, H., Kell, G., & Rasche, A. (Eds.). (2020). *Sustainable investing: A path to a new horizon*. Routledge.
4. Esty, D. C., & Cort, T. (Eds.). (2020). *Values at work: Sustainable investing and ESG reporting*. New York, NY, USA: Palgrave Macmillan.
5. Krosinsky, C., Robins, N., & Viederman, S. (2011). *Evolutions in sustainable investing: strategies, funds and thought leadership*. John Wiley & Sons.

6. Baker, H. K., Holzhauer, H. M., & Nofsinger, J. R. (2022). *Sustainable investing: What everyone needs to know*. Oxford University Press.
7. Krosinsky, C., & Purdom, S. (Eds.). (2016). *Sustainable Investing: Revolutions in theory and practice*. Taylor & Francis.
8. Hill, J. (2020). *Environmental, Social, and Governance (ESG) investing: A balanced analysis of the theory and practice of a sustainable portfolio*. Academic Press.
9. Vecchi, V., Balbo, L., Brusoni, M., & Caselli, S. (Eds.). (2017). *Principles and practice of impact investing: A catalytic revolution*. Routledge.
10. Krosinsky, C. (2017). *The short guide to sustainable investing*. Routledge.

d. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Sustainability Governance (Elective)						
Course Code	Course Name	L	T	P	Credits	
COMES03	Carbon Taxation	4	0	0	4	

a. Course Objectives (CO)

	Course Objectives
CO 1	To Recognize Carbon taxes, global scenario, barriers to emission mitigation, discretion, legal frame works.
CO 2	To Evaluate carbon tax adoption, design, low carbon development.
CO 3	To Scrutinize design decisions, legal entities involved, social cost of carbon, and dynamics of the tax rate.
CO 4	To Study leakage; differentiate competitiveness loss, assessing the leak and measures to mitigate.
CO 5	To Understanding the revenues, actual and potential, carbon pricing of revenue data.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Understand Carbon taxes, global scenario, barriers to emission mitigation, discretion, legal frame works.	Understanding
CO 2	Evaluate carbon tax adoption, design, low carbon development.	Analyzing
CO 3	and Scrutinize design decisions, legal entities involved, social cost of carbon, and dynamics of the tax rate.	Analyzing

CO 4	Study leakage; differentiate competitiveness loss, assessing the leak and measures to mitigate.	Evaluating
CO 5	Understand the revenues, actual and potential, carbon pricing of revenue data.	Evaluating

c. Syllabus

Module 1

Carbon taxes – Introduction- Definition of a carbon tax-Externalities- Global scenario of carbon taxes -Barriers to emission mitigation- Amount of discretion- Distribution of costs- Difference between carbon taxes and emissions- trading systems- Elasticity of demand-Policy interaction - Legal, political and institutional issues

Module 2

Carbon tax adoption-Emission mitigation - Government revenue - Low-carbon development- Principles of carbon tax design.

Module 3

Design decisions- Scope of taxation- Point of regulation - Legal entities liable for payment - Social cost of carbon; Abatement target, Revenue target, Benchmarking- Dynamics of the tax rate

Module 4

Assessing leakage -Distinguishing leakage and competitiveness loss - Leakage channels, Evidence of leakage -Assessing distributional impacts; Impacts on income groups, Impacts on regions - Models to estimate distributional risk- Designing measures to mitigate unwanted effects.

Module 5

Use of revenues-Actual revenue streams - Potential revenue streams-Options for revenue use; General budget - Reducing taxes - Debt reduction - Rebates - Other specific purposes- Foregoing revenues-Carbon pricing revenue data.

References

1. Shi-Ling Hsu. (2011). *The Case for a Carbon Tax: Getting Past Our Hang-ups to Effective Climate Policy* (2nd edition). Shearwater Books, US.
2. De Mooij, R. A., Keen, M., & Parry, I. W. (2012). *Fiscal policy to mitigate climate change: A Guide for Policymakers*. International Monetary Fund.
3. Shi-Ling Hsu. (2012). *The Case for a Carbon Tax*. Island Press Washington, DC
4. Kreiser, L., Andersen, M. S., Olsen, B. E., Speck, S., & Milne, J. E. (2015). *Carbon pricing: Design, Experiences and Issues*. Edward Elgar Publishing.
5. Cramton, P., MacKay, D. J., Ockenfels, A., & Stoff, S. (2017). *Global carbon pricing: The Path to Climate Cooperation*. MIT Press.

6. Rabe, B. G. (2018). *Can We Price Carbon?*. MIT Press.

d. Mapping of Program Outcomes with Course Outcomes

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

Sustainability Governance (Elective)					
Course Code	Course Name	L	T	P	Credits
COMES04	Climate Change and Public Finance	4	0	0	4

a. Course Objectives (CO)

	Course Objectives
CO 1	To uncover the key relationships between climate change challenges and public investment management.
CO 2	To identify the key principles for successfully executing a climate public finance reform approach.
CO 3	To investigate the complexities of public finance in climate change management.
CO 4	To investigate the impact of adaptation and mitigation financing in solving climate change issues.
CO 5	To look into the role of adaptation and mitigation financing in addressing climate change challenges.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Identify the key links between issues with climate change and public investment management.	Understanding
CO 2	Determine the key principles for effective implementation of a climate public finance management reform strategy.	Analyzing
CO 3	Analyze the intricate nature of public finance in managing climate change.	Analyzing
CO 4	Examine effect of adaptation and mitigation finance in addressing the problems of climate change.	Evaluating
CO 5	Recognize the key challenges in Public financial management system in better management of climate finance.	Evaluating

c. Syllabus

Module 1

Climate system changes observed since the end of the 19th century - Future climate trends - Temperature rise - changing rainfall patterns - ocean acidification - cost of climate change - Government failures -social cost of carbon - valuing carbon reductions in policy actions.

Module 2

Climate condition in Asia-pacific region - Climate change impact on Asia-Pacific region - climate mitigation and adaptation - cases from Asia-pacific – fiscal instruments for climate finance - carbon pricing: lessons derived from experiences.

Module 3

Climate change mitigation and adaptation related to public officials' work, including sectors such as transport, energy, planning and finance - mitigation and fuel pricing in developing countries - Climate natural resources and change mitigation - Adaptation finance - International adaptation funding and the Donor's welfare maximization.

Module 4

Climate Finance - Size, source and complexity of climate finance flows - role of international, national, public and private sectors - current state of financing - Green bonds and climate finance - clean energy plans - carbon taxation to stabilize global climate.

Module 5

Public financial management system - national budget process - role of national planning and budget systems in better management of climate finance - climate finance and international negotiations on climate policy - Funding International climate protection - conditional Transfers in International Climate policy.

References:

1. De Mooij, R. A., Keen, M., & Parry, I. W. (2012b). *Fiscal policy to mitigate climate change: A Guide for Policymakers*. International Monetary Fund.
2. Gonguet, F., Wendling, C. P., Sakrak, O. A., & Battersby, B. (2021). *Climate-Sensitive Management of Public Finances—"Green PFM"*. International Monetary Fund.
3. Kaul, I., & Conceição, P. (Eds.). (2006). *The new public finance: responding to global challenges*. Oxford University Press.
4. Khan, M. R. (2013). *Toward a binding climate change adaptation regime: A proposed framework*. Routledge.
5. Markandya, A., Galarraga, I., & Rübhelke, D. (Eds.). (2017). *Climate finance: theory and practice* (Vol. 2). World Scientific.
6. Sakrak, O. A., Battersby, B., Gonguet, M. F., Wendling, M. C. P., Charaoui, J., & Petrie, M. (2022). *How to Make the Management of Public Finances Climate-Sensitive—"Green PFM"*. International Monetary Fund.

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8. Yamin, F., & Depledge, J. (2004). *The international climate change regime: a guide to rules, institutions and procedures*. Cambridge University Press.

d. Mapping of Program Outcomes with Course Outcomes

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Sustainability Governance (Elective)					
Course Code	Course Name	L	T	P	Credits
COMES05	Green HRM	4	0	0	4

a. Course Objectives (CO)

Course Objectives	
CO 1	To Understand Green HRM illustrating its meaning, importance, functions with introduction to Environmental Management systems, sustainability and Green Cross Cultural management.
CO 2	To Develop concepton Green training and development with its purpose, merits, demerits and methods.
CO 3	To Scrutinize E-recruitment elaborating on the factors affecting the e-recruitments, its outsourcing, head hunting and online selection process.
CO 4	To Recognize a Green Performance management system with the understanding of its importance, methods, problems and to institute E-Compensation and Reward management system.
CO 5	To Evaluate Green HRM in MNCs, their Green HR practices, management of Carbon foot prints, energy management audit, air pollution control measures, waste water management, solid waste management, hazardous waste management and cost benefit analysis of waste management.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Understand Overview Green HRM illustrating its meaning, importance, functions with introduction to Environmental Management systems, sustainability and Green Cross Cultural	Understanding

	management.	
CO 2	Develop concept on Green training and development with its purpose, merits, demerits and methods.	Analysing
CO 3	Scrutinize E-recruitment elaborating on the factors affecting the e-recruitments, its outsourcing, head hunting and online selection process.	Analysing
CO 4	Develop a Green Performance management system with the understanding of its importance, methods, problems and to institute E-Compensation and Reward management system.	Evaluating
CO 5	Evaluate Green HRM in MNCs, their Green HR practices, management of Carbon foot prints, energy management audit, air pollution control measures, waste water management, solid waste management, hazardous waste management and cost benefit analysis of waste management.	Evaluating

c. Syllabus

Module 1

Green HRM - Meaning - Importance - Functions / Operations of Green HRM - Environmental management system - Environment sustainability - Green cross culture management

Module 2

Need of Green/sustainable HR system: Negative impact of existing HRM practices on society, environment and human beings – Triple bottom line approach – Increasing health and occupational hazards at workplace –Depleting human resources

Module 3

Theoretical Bases of Sustainable - HRM: Stakeholder theory-Corporate citizenship - Institutional theory - Competitive advantage through Sustainable - HRM system – ROC – Model –Ethical positions of firms (ego, benevolence, principled) – Corporate social responsibility (CSR).

Module 4

Green Training and Development - Purpose - Methods - E-Recruitment & Selection - Factors affecting recruitment Outsourcing recruitment - Head hunting - Online selection process-Green Performance Management System - Purpose - Methods – Problems - E-Compensation - Reward management system-green job involvement-creation of green organisation through HRM Practices

Module 5

Impact of S-HRM system on various organizational outcomes: Impact on employer branding – Physical & Psychological wellbeing of human capital - Durable access to human resource - Case studies of Green HRM in MNC - Footprint and Handprint initiatives for HR.

References

1. Agrawal, S., & Puri, R. (2021). *Green HRM: A climate conscious route to triple bottom line*. Sage Publications Pvt. Limited.
2. Bányai, T. (2019). *Sustainable human resource management*. MDPI-Multidisciplinary Digital Publishing Institute.
3. Ehnert, I. (2014). *Sustainability and Human Resource Management Developing Sustainable Business Organizations*. Springer.
4. Machado, C. (Ed.). (2022). *Sustainable Human Resource Management: Policies and Practices*. CRC Press.
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7. Sitko, R. (2023). *Sustainable Human Resource Management: Using HRM to achieve long-term social, environmental and business goals*. Kogan Page Publishers.
8. Vanka, S., Rao, M. B., Singh, S., & Pulaparthy, M. R. (2020). *Sustainable Human Resource Management*. Springer.

d. Mapping of Program Outcomes with Course Outcomes

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

Sustainability Governance (Elective)					
Course Code	Course Name	L	T	P	Credits
COMES06	Business Models for Sustainability	4	0	0	4

a. Course Objectives (CO)

	Course Objective
CO 1	To Understand sustainable business models, foot print of companies, responsibilities and opportunities.
CO 2	To valueate sustainable business model innovation, principles, market evolution and tools.
CO 3	To scrutinize circular business models and the shared value it creates.
CO 4	To apply sustainable in practice, its value proposition, supply chain, financial model, all communicating sustainability.
CO 5	To explain different types of sustainable business models, its eco-system, structures, assessment tools and sustainable partnerships.

b. Course Outcome (CO)

On successful completion of the course, the student will be able to:

	Course Outcome	Level
CO 1	Understand sustainable business models, foot print of companies, responsibilities and opportunities.	Understanding
CO 2	Evaluate sustainable business model innovation, principles, market evolution and tools.	Analysing
CO 3	Scrutinize circular business models and the shared value it create.	Analysing
CO 4	Apply Sustainable in practice, its value proposition, supply chain, financial model, all communicating sustainability.	Applying
CO 5	explain different types of sustainable business models, its eco-system, structures, assessment tools and sustainable partnerships.	Evaluating

c. Syllabus

Module 1

Introduction to Sustainable Business Models: Business models-Corporate environmentalism-business models for sustainability-Footprint of companies and other organisations-Externalities -responsibility and opportunities.

Module 2

Sustainable Business Model Innovation-Key principles of sustainable business model development-Business model and market evolution-Tools to develop sustainable business models

Module 3

Circular Business Models - Circular economy - collaborative economy - business model restarter - Theoretical models; Sustainable Value Framework of Stuart Hart - Creating Shared Value of Porter Kramer.

Module 4

Sustainability in Practice - value proposition - customer interface - supply chain - financial model - Communicating sustainability.

Module 5

Different Types of Sustainable Business Models-Sustainable Business Models Ecosystems-Sustainable Structures-Assessment Tool-Sustainable partnership.

References

1. Wells, P. E. (2013). *Business models for sustainability*. Edward Elgar Publishing.
2. Sanders, N. R., & Wood, J. D. (2019). *Foundations of sustainable business: Theory, Function, and Strategy*. John Wiley & Sons.
3. Lowitt, E. (2011). *The future of value: How Sustainability Creates Value Through Competitive Differentiation*. John Wiley & Sons.
4. Aagaard, A., Lüdeke-Freund, F., & Wells, P. (2021). *Business models for Sustainability transitions: How Organisations Contribute to Societal Transformation*.
5. Midttun, A. (2021). *Governance and business models for sustainable capitalism*. Routledge.

d. Mapping of Program Outcomes with Course Outcomes

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

Sustainability Governance (Elective)					
Course Code	Course Name	L	T	P	Credits
COMES07	Circular Economy, Materials Management and Sustainable Operations.	4	0	0	4

a. Course Objectives (CO)

	Course Objectives
CO 1	To explain the concept of circular economy, its concept, types, characteristics, advantages and disadvantages.
CO 2	To understand circular business models, its role in a circular economy, product as a service, planning tools – PESTEL, drivers and barriers for the concept.
CO 3	To observe and explain the concept taking shape as in waste becoming a resource, zero waste objectives.
CO 4	To absorb the need and importance of developing universal circular economy policy goals and the role of government and others in it.
CO 5	To trace the foot prints of circular societies, repairing, remanufacturing and familiarize with sharing economy models.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Explain the concept of circular economy, its concept, types, characteristics, advantages and disadvantages.	Analysing
CO 2	Understand circular business models, its role in a circular economy, product as a service, planning tools – PESTEL, drivers and barriers for the concept.	Analysing
CO 3	Observe and explain the concept taking shape as in waste becoming a resource, zero waste objectives.	Evaluating
CO 4	Absorb the need and importance of developing universal circular economy policy goals and the role of government and others in it.	Evaluating
CO 5	Trace the foot prints of circular societies, repairing, remanufacturing and familiarize with sharing economy models.	Evaluating

c. Syllabus

Module 1

Introduction to Circular Economy - Linear Economy and its emergence, Economic and Ecological disadvantages of linear economy, Replacing Linear economy by Circular Economy, Development of Concept of Circular Economy, A differential-Linear Vs Circular Economy. Characteristics of Circular Economy: Material recovery, Waste Reduction, reducing negative externalities, Explaining Butterfly diagram, Concept of Loops.

Module 2

Circular business models: Role of business in the circular economy (extension)-circular business models-Circular strategies and the business model canvas-Importance of a circular value network -Products-as-a-service in the circular economy-Circular business model planning tool- PESTEL Framework-Drivers and barriers for businesses in a circular economy.

Module 3

Circular Design, Innovation and Assessment: Zero waste: Waste Management and Circular Economy, Circular design, Research and innovation, LCA, Circular Business Models. Nanotech Developments - Assessing the Environmental Sustainability of Circular Systems: Tools and Methods - Assessing the Resource Efficiency of Circular Systems - Innovations in Recovery of materials - From Waste to Resources.

Module 4

Policy development and execution: Role of governments and networks, Sharing best practices, Universal circular economy policy goals, India and CE strategy. Policy instruments to improve product circularity-Policies for eco-design and circular economy-Promoting circular economy via information sharing and networking.

Module 5

Circular Societies: Circularity Value - Environmental Footprint-Sustainable Consumption in a Circular Economy- Remanufacturing / Repairing and Property Rights – Sharing economy and Models.

References

1. De Angelis, R. (2018). *Business models in the circular economy: Concepts, Examples and Theory*. Palgrave Pivot.
2. Ellen MacArthur Foundation. (2020). *The New Plastics Economy: Rethinking the Future of Plastics*. Chicago Waste Characterization Study.
3. Kaza, S., Yao, L., Bhada-Tata, P., & Van Woerden, F. (2018). *What a waste 2.0: A Global Snapshot of Solid Waste Management to 2050*. World Bank Publications.
4. Larsson, M. (2018). *Circular business models: Developing a sustainable future*. Springer.
5. Raworth, K. (2017). *Doughnut Economics: Seven Ways to Think Like a 21st-Century Economist*. Chelsea Green Publishing.
6. Schröder, P., Anantharaman, M., Foxon, T. J., & Anggraeni, K. (2019). *The circular economy and the global South: Sustainable Lifestyles and Green Industrial Development*. Pathways to Sustainability.
7. Webster, K. (2016). *Circular Economy: A Wealth of Flows* (22nd ed.). Ellen MacArthur Foundation.

8. Weenk, E., & Henzen, R. (2021). *Mastering the Circular Economy: A Practical Approach to the Circular Business Model Transformation*. Kogan Page Publishers.

d. Mapping of Program Outcomes with Course Outcomes

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

Sustainability Governance (Elective)					
Course Code	Course Name	L	T	P	Credits
COMES08	Climate Responsive Budgeting	4	0	0	4

a. Course Objectives (CO)

	Course Objectives
CO 1	To Explain Green Budgeting, its history, meaning, definition, SDG, uses and favorable elements.
CO 2	To Relate Green Budget and its related domains.
CO 3	To Evaluate the Green Budget tools and its practice in certain countries of South East Asia.
CO 4	To Observe the frame work of Green Budget with reference to OECD, European Commission, IMF etc..
CO 5	To Analyze the impact of Green Budget on the business process of enterprises.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Explain Green Budgeting, its history, meaning, definition, SDG, uses and favorable elements.	Analysing
CO 2	Relate Green Budget and its related domains.	Analysing
CO 3	Evaluate the Green Budget tools and its practice in certain countries of South East Asia.	Evaluating
CO 4	Observe the frame work of Green Budget with reference to OECD, European Commission, IMF etc..	Evaluating
CO 5	Analyze the impact of Green Budget on the business process of enterprises.	Evaluating

c. Syllabus

Module 1

Green budgeting - History - Meaning and Definition, Significance, Green budgeting and SDGs. - Uses of green budgeting- Elements supporting the implementation of green budgeting.

Module 2

Green budget and related domain - Climate responsive budgeting - carbon budget, natural resource accounting - green accounting or green gross domestic product - green revenue-green expenditure.

Module 3

Green budget tools and applications: Green budgeting tools commonly used by national and subnational governments; Green Budget Tagging; implementation, use of IT, approach and challenges- Environmental tax reform, Climate and environmental impact assessments, Green Budget Statements, green budgeting practices in India, Indonesia, and the Philippines.

Module 4

Framework for green budgeting: The OECD's Framework for Green Budgeting-The European Commission's Green Budgeting Reference Framework-The IMF's Green Public Financial Management Framework-EU List of green and brown budgetary items- OECD Paris Collaborative for Green Budgeting - Subnational Green Budgeting Practices and Guidelines

Module 5

Green budgeting and enterprises: Preparations; Innovations, Office upgrades, EVs, Taxes, Green travel incentives. Budget cycle; strategic planning, budget preparation, budget execution and steps in implementing green budgeting, accounting and monitoring, reporting and audit, policy review.

References

1. OECD. (2022). *Aligning Regional and Local Budgets with Green Objectives. Subnational Green Budgeting Practices and Guidelines*
2. OECD (2021). *Green budgeting in Government at a Glance*. OECD Publishing, Paris.
3. Gale, R., & Barg, S. (2014). *Green Budget reform: An International Casebook of Leading Practices*. Routledge.
4. TERI (2014). *Greening the budget*. TERI Press.
5. Cremins, A. and L. Kevany (2018). *An Introduction to the Implementation of Green Budgeting in Ireland*. Department of Public Expenditure and Reform.
6. EC (2022). *European Commission Green Budgeting Reference Framework*. European Commission,
7. EC/OECD/IMF (2021). *Green Budgeting: Towards Common Principles*. European Commission/OECD/International Monetary Fund.

8. Gonguet, F. et al. (2021). *Climate-Sensitive Management of Public Finances - "Green PFM"*. International Monetary Fund.
9. OECD (2021). *Green Budget Tagging: Introductory Guidance & Principles*. OECD Publishing, Paris. <https://doi.org/10.1787/fe7bfcc4-en>.

d. Mapping of Program Outcomes with Course Outcomes

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

Sustainability Governance (Elective)					
Course Code	Course Name	L	T	P	Credits
COMES09	Sustainability Accounting	4	0	0	4

a. Course Objectives (CO)

	Course Objectives
CO 1	To understand the functions and role Sustainability Accounting and Accountability
CO 2	To analyze the various dimensions in Environmental and Social Accounting
CO 3	To understand and apply the different sustainability accounting Techniques
CO 4	To understand Sustainability Reporting: Practices, processes and standards
CO 5	To understand the Global and National frameworks for sustainability accounting and reporting

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Understand the functions and role Sustainability Accounting and Accountability.	Understand
CO 2	Analyze the various dimensions in Environmental and Social Accounting.	Analyze
CO 3	Understand and apply the different sustainability accounting Techniques.	Apply
CO 4	Understand Sustainability Reporting: Practices, processes and standards.	Understand

CO 5	Understand the Global and National frameworks for sustainability accounting and reporting.	Understand
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c. Syllabus

Module 1

Introduction to Sustainability Accounting and Accountability: Fundamentals of Sustainability Accounting –Corporate Social Responsibility and Accountability — Functions and Role of Sustainability Accounting— Sustainability and ESG assessments- process, principles and the role of accountants— Components and indicators used to analyze Environmental, Social and Governance (ESG) performance of firms.

Module 2

Environmental Accounting and Social Accounting: An Overview—Functions of Environmental Accounting— Climate change- risks, opportunities and reporting—Social Accounting— Triple Bottom Line tools and assessment— Reporting of Environmental, Social and Governance (ESG) activities—Environmental Cost Accounting (ECA), and Environmental Management Accounting (EMA) —Carbon accounting—Emissions Accounting.

Module 3

Sustainability Accounting Techniques: Inventory Approach, Sustainable Cost Approach, Resource Flow/Input and Output Approach—Assessing the performance of Social, Environmental, and Economic principles—Life Cycle Assessment framework—Inward impact: sustainability risk and opportunities. Outward impact: impact on society and environment. Green House Gas Accounting—Carbon footprint analysis—Input-output Analysis—Key Performance Indicators (KPI)—Social Performance Indicators (SPI)—Environmental Performance Indicators (EPI).

Module 4

Sustainability Reporting: International sustainability accounting standards—theoretical perspectives—Practice of sustainability management and reporting—Audit criteria—Sustainability Reporting strategies, process and standards.

Module 5

Global and National Framework: Global Organizations: Sustainability Accounting Standard Board (SASB)—Global Reporting Initiatives (GRI): Its norms and standards: Universal Standards and Sector Standards—International Integrated Reporting Council (IIRC) — Climate Disclosure Standards Board (CDSB) —United Nations (UN) —World Economic Forum (WEF)—Task Force on Climate-related Financial Disclosures (TCFD) — Integrated Reporting Framework (IRF). National (India): Business Responsibility and Sustainability Reporting (BRSR) —National Guidelines on Responsible Business Conduct (NGRBC).

References

1. Lamberton, G. (2005). *Sustainability accounting - A brief history and conceptual framework*. Accounting Forum, 29(1), 7–26. <https://doi.org/10.1016/j.accfor.2004.11.001>
2. MCA. (2021). *Guidance Note for Business Responsibility & Sustainability Reporting Format*. 1–33. https://www.mca.gov.in/Ministry/pdf/NationalGuideline_15032019.pdf
3. Nayak, P., & Kayarkatte, N. (2020). *Sustainability Reporting in India – A Study of Infosys Sustainability Reports*. International Journal of Management, Technology, and Social Sciences, 5(2), 336–346. <https://doi.org/10.47992/ijmts.2581.6012.0122>
4. Gale, R., & Barg, S. (Eds.). (2014). *Green budget reform: An international casebook of leading practices*. Routledge.
5. Palit, S. (2019). *Emerging Significance of Sustainability Accounting and Reporting In India - A Conceptual Study*. International Journal of Accounting Research, 06(02), 2–4. <https://doi.org/10.35248/2472-114x.18.6.180>
6. PwC. (2021). *Business Responsibility and Sustainability Reporting: An attempt to mainstream ESG*. July. <https://www.pwc.in/assets/pdfs/consulting/esg/business-responsibility-and-sustainability-report.pdf>

d. Mapping of Program Outcomes with Course Outcomes

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

VALUE ADDED COURSES

Course Code	Course Name	L	T	P	Credits
COMVA01	Innovation and Design Thinking	1	-	1	4

a. Course Objectives (CO)

Course Objectives	
CO 1	To explain the concept of design thinking for product and service development.
CO 2	To explain the fundamental concept of innovation and design thinking.
CO 3	To discuss the methods of implementing design thinking in the real world.
CO 4	To develop skills in strategic foresight to anticipate future trends, challenges and opportunities in the business environment.
CO 5	To gain proficiency in ideation techniques to generate a wide range of innovative ideas and solutions.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

Course Outcomes		Level
CO 1	Appreciate various design process procedure.	Understanding
CO 2	Generate and develop design ideas through different techniques.	Analysing
CO 3	Identify the significance of reverse engineering to understand products.	Analysing
CO 4	Draw technical drawing for design ideas.	Evaluating
CO 5	Engage in hands-on workshops and exercises to gain practical experience in applying design thinking principles and techniques.	Evaluating

C. Syllabus

Module 1

Understanding Design thinking - Shared model in team - based design - Theory and practice in Design thinking - Explore representations signers across globe - MVP or Prototyping.

Module 2

Tools for Design Thinking - Real - Time design interaction capture and analysis - Enabling efficient collaboration in digital space - Empathy for design - Collaboration in distributed Design.

Module 3

Design Thinking in IT - Design Thinking to Business Process modelling - Agile in Virtual collaboration environment - Scenario based Prototyping

Module 4

DTForstrategicinnovations - Growth – Story telling representation – Strategic Foresight - Change - Sense Making – MaintenanceRelevance–Valueredefinition –ExtremeCompetition – experiencedesign – Standardization–Humanization – CreativeCulture–Rapidprototyping,StrategyandOrganization–BusinessModel Design.

Module 5

Designthinkingworkshop – DesignThinkingWorkshopEmpathize,Design, Ideate, PrototypeandTest.

References

1. Karsnitz, J. R., O'Brien, S., & Hutchinson, J. P. (2012). *Engineering Design: An Introduction*. Cengage Learning.
2. Martin, R. (2009). *The Design of Business: Why Design Thinking is the Next Competitive Advantage*. Harvard Business Press. Plattner, H., Meinel, C., & Leifer, L. (2017). *Design thinking research: Making Distinctions: Collaboration versus Cooperation*. Springer.
3. Mootee, I. (2013). *Design thinking for strategic innovation: What They Can't Teach You at Business or Design School*. John Wiley & Sons.
4. Haik, Y., Sivaloganathan, S., & Shahin, T. M. (2015). *Engineering Design process*. Cengage Learning.
5. Liedtka, J., King, A., & Bennett, K. (2013). *Solving Problems with Design Thinking: Ten Stories of What Works*. Columbia University Press.

Value-added Course					
Course Code	Course Name	L	T	P	Credits
COMVA02	Data Analytics Using R and Python	1	0	1	2

a. Course Objectives (CO)

	Course Objectives
CO 1	To explain Data Analytics and how Data can be useful.
CO 2	To understand the basic of R, its installation and the features.
CO 3	To evaluate the function of R in statistics.
CO 4	To discuss Python and its use in data analytics and statistics.
CO 5	To gain practical exposure on python

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Explain Data Analytics and how Data can be useful.	Understanding
CO 2	Understand the basic of R, its installation and the features.	Understanding
CO 3	Evaluate the function of R in statistics.	Analysing
CO 4	Discuss Python and its use in data analytics and statistics.	Evaluating
CO 5	Learn from practical sessions	Applying

c. Syllabus

Module 1

Introduction to Data Analysis: Overview of Data Analysis - Need of Data Analytics, Nature of Data, Classification of Data, Structured, Semi-Structured, Unstructured, Characteristics of Data, Application of Data Analytics.

Module 2

R Programming basics: Introduction and Basics of R, Download and Installation Procedure, R Commands, Variables and Data Types, Control Structures, Array, Matrix, Vector, Factors, R Packages.

Module 3

Statistics with R: Random Forest, Decision Tree, Normal and Binominal Distributions, Time Series Analysis, Linear and Multiple Regressions, Logistic Regression, Survival Analysis.

Module 4

Data Analytics with Python: Introduction to Data Analytics and Python Fundamentals, Introduction to Probability, Sampling and Sampling Distributions, Hypothesis Testing, Two Sample testing and Introduction to ANOVA, Two way ANOVA and Linear Regression, Concept of MLE and Logistic Regression, ROC and Regression Analysis Model Building.

Module 5

Introduction to Cluster Analysis, Classification and Regression Tree (CART), R Vs Python Differences.

References

1. Lander, J. P. (2013). *R for Everyone: Advanced Analytics and Graphics*. Pearson Education.
2. Dalgaard, P. (2008). *Introductory Statistics with R*. (2nd Ed.). Springer.
3. Gardner, M. (2012). *Beginning R – The Statistical Programming Language*. Pearson Education.

4. Venables, W. N., & Smith, D. M. (2013). *An Introduction to R*. Network Theory Ltd.
5. Hair, J. F. (2010). *Multivariate data analysis*. Pearson.
6. McKinney, W. (2012). *Python for Data Analysis: Data wrangling with Pandas, NumPy, and IPython*. O'Reilly Media, Inc.
7. Swaroop, C. H. (2003). *A Byte of Python*. Python Tutorial.
8. Black, K. (2009). *Business statistics: Contemporary Decision Making*. John Wiley & Sons.
9. Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D., & Cochran, J. J. (2016). *Statistics for Business & Economics*. Cengage Learning.
10. Montgomery, D. C., & Runger, G. C. (2010). *Applied Statistics and Probability for Engineers*. John Wiley & Sons.
11. Kaufman, L., & Rousseeuw, P. J. (2005). *Finding groups in data: An Introduction to Cluster Analysis*. Wiley-Interscience.
12. Han, J., Pei, J., & Kamber, M. (2011). *Data Mining: Concepts and techniques*. Elsevier.
13. Hosmer, D. W., Jr, Lemeshow, S., & Sturdivant, R. X. (2013). *Applied Logistic Regression*. John Wiley & Sons.

Value-added Course					
Course Code	Course Name	L	T	P	Credits
COMVA03	Content Marketing	2	0	0	2

a. Course Objectives (CO)

Course Objectives	
CO 1	To understand the what is content marketing and its role in modern marketing strategies.
CO 2	To explore content delivery channels and strategies
CO 3	To identify key elements of personas
CO 4	To master the content creation process
CO 5	To apply the concept of content distribution matrix to identify relevant channels, platforms, and target audience segments for content distribution.

a. Course Outcomes (CO)

On the successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Understand Content Marketing, concepts, needs, and types.	Understanding
CO 2	Review the methods, assess and define goals and objectives of Content Marketing.	Analysing
CO 3	Effectively create a Persona for Content Marketing.	Analysing
CO 4	Develop a Content Marketing Strategy involving all the strategic parameters.	Evaluating
CO 5	Effective distribution of the Content and analyses the role of Content Marketing.	Evaluating

b. Syllabus

Module 1

Content Marketing - Introduction - Meaning - Need - Types - Inbound Vs. Outbound Marketing

Module 2

Content Marketing Capability - Content explosion - Reviewing methods - Self assessment scorecard, Altimeter, Self-Audit - Content Delivery - Goals - Objectives

Module 3

Personas - Meaning - Types - Elements - Benefits - Effective persona creation

Module 4

Content Marketing Strategy - Factors - Content matrix - Content Creation - Steps - 3 R's - Ethical practices in content delivery.

Module 5

Content Distribution - Repositories - Content alert - Techniques - Content distribution matrix - PEO Model - Role of content marketing in e-business.

References

1. Bateman, S. *Content Marketing Strategy Guide*. Smart Insights.
2. Dzamic, L., & Kirby, J. (2018). *The Definitive Guide to Strategic Content Marketing: Perspectives, Issues, Challenges and Solutions*. Kogan Page Publishers.
3. Jefferson, S., & Tanton, S. (2015). *Valuable content marketing: how to make quality content your key to success*. Kogan page publishers.
4. Rose, R., & Pulizzi, J. (2011). *Managing content marketing*. The real-world guide.

5. Lieb, R. (2012). *Content marketing: Think like a publisher-How to use content to market online and in social media*. Que Publishing.
6. Gunelius, S. (2011). *Content marketing for dummies*. John Wiley & Sons.

Value-added Course					
Course Code	Course Name	L	T	P	Credits
COMVA04	Personal Finance	2	0	0	2

a. Course Objectives (CO)

Course Objectives	
CO 1	To understand the globally accepted six-step financial planning process and its importance in personal financial management.
CO 2	To explore the benefits and risks associated with different investment options.
CO 3	To develop an understanding of the concept of a portfolio and the importance of diversification in investment management.
CO 4	To explore the life cycle approach to financial planning and its relevance to retirement planning.
CO 5	To apply the concept of time value of money to calculate present and future values, and make informed decisions regarding investments and financial goals.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

Course Outcomes		Level
CO 1	Gain knowledge of risk management techniques and be able to identify and assess financial risk.	Understanding
CO 2	Align their investment strategies with their financial goals and understand the objectives of investment.	Analysing
CO 3	Develop critical thinking skills to assess portfolio risk and return trade-offs in different investment scenarios.	Applying
CO 4	Develop the ability to evaluate and compare different retirement schemes and investment options based on their features, costs, and potential returns.	Applying
CO 5	Develop critical thinking and problem-solving skills to analyze complex financial situations and purpose appropriate financial strategies.	Applying

C. Syllabus

Module 1

Introduction to Financial planning - Globally Accepted six steps Financial Planning Process; General Principles of Cash Flow Planning, Financial Aspects of Career Planning, Planning your Tax strategy, Overview of Risk.

Module 2

Investment in Financial Resources - Types of Investment options available to individual investors – Investing in Stocks, Bonds, Mutual Funds, Real Estate, Derivatives, Commodity, Gold & ETFs etc.

Objectives of Investment, Investment constraints (tax consideration, unique needs etc). Understanding Mutual Funds (Schemes, NAV Calculation, load structure, Systematic Investment Plan, Systematic Withdrawal Plan)

Module 3

Estate Planning & Basics Portfolio - objectives of will and creating a valid will; Power of Attorney, Concept of Portfolio and Diversification. Basics of Portfolio risk and return (two assets case). Tactical and Strategic Asset allocation.

Module 4

Retirement Planning - Setting Personal Financial Goals, Life cycle approach to financial planning. Retirement need analysis, Development of retirement plans, various retirement schemes, Component of Financial plan; developing financial plan.

Module 5

Practical Application with references to strategic - Prepare a Financial Plan for a Person/ Manager/Entrepreneur/Director/CEO of a Company/Bank/Insurance Agent, considering his/her current expenses level, future needs of family, retirement age and contingency fund/ Time Value of Money.

References

1. Dlabay, L., Kapoor, J. R., Hughes, R. J., & Hart, M. M. (2018). *FOCUS ON PERSONAL FINANCE*. Irwin Professional Pub.
2. Kapoor, J. R., Dlabay, L. R., & Huges, R. J. (2015). *Personal Finance*. New York, McGraw-Hill.
3. Chandra, P. (2010). *Investment analysis and portfolio management*. McGraw-Hill.
4. Singhnia, V. K. (2023). *Taxman's Direct Taxes and Planning and Management*. Taxman.
5. Keown, A. J. (2013). *Personal Finance: Turning Money into Wealth: Pearson New International Edition*. Pearson Higher Ed.
6. Madura, J. (2016). *Personal finance*. Prentice Hall.

Value-added Course					
Course Code	Course Name	L	T	P	Credits
COMVA05	Green Marketing and Analytics	1	0	1	2

a. Course Objectives (CO)

Course Objectives	
CO 1	To understand Green marketing concept, its types, importance and how and why it should be adopted.
CO 2	To comprehend the segments of Green marketing.
CO 3	To dissect the basis of Green marketing policies followed by various Corporations.
CO 4	To analyze and evaluate the various marketing models and its components.
CO 5	To analyze and chose various Customer Analyzation models

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

Course Outcomes		Level
CO 1	Understand Green marketing concept, its types, importance and how and why it should be adopted.	Understanding
CO 2	Comprehend the segments of Green marketing.	Analysing
CO 3	Dissect the basis of Green marketing policies followed by various Corporations.	Analysing
CO 4	Analyze and evaluate the various marketing models and its components.	Evaluating
CO 5	Analyze and chose various Customer Analyzation models	Evaluating

c. Syllabus

Module 1

Green Marketing - Meaning & Concept & Evolution of Green Marketing, Types of Green Marketing, Difference in between Marketing & Green Marketing, Green Product - Green Marketing – Importance of Green Marketing - Importance of green marketing - Benefits of Green Marketing- Adoption of Green Marketing- Green Marketing Mix – Strategies to Green Marketing.

Module 2

Green Marketing Segmentation - Green Spinning – Green Selling – Green Harvesting – Enviropreneur Marketing - Compliance Marketing – Green Washing – Climate Performance Leadership Index Promotional Channels of Green Marketing.

Module 3

Green Marketing Policies - to Green Marketing Policy & Process, Green Firms – HCL’s Green Management Policy – IBM’s Green Solutions – IndusInd Bank’s Solar Powered ATMs – ITCs Paper kraft –Maruti’s Green Supply Chain – ONCGs Mokshada Green Crematorium – Reva’s Electric Car –Samsung’s Eco-friendly handsets Wipro Infotech’s Eco-friendly computer peripherals.

Module 4

Marketing Analytics - basic marketing models, Analytical framework for marketing models- Product Analytics, Price and Promotion, Price recommendation (own and cross price elasticity)- Modeling segmentation and Pricing, Market Basket Analysis Marketing Mix Analytics Measuring ROI, MROI, and Advertisement elasticity.

Module 5

Customer Analytics - Survival Analysis, Analyzing customer lifetime value. Predicting customer retention and profit, Choice modeling- Digital Analytics Planning search engine marketing and mobile marketing- Resource Allocation Planning and modelling resource allocation in the organization.

References

1. Dahlstrom, R. (2010). *Green Marketing Management*. Cengage Learning India. Pearson.
2. Meera, M. (2021). *Green Marketing - Concepts, Literatures and Examples*. Evincepub Publishing.
3. Esakki, &Thangasamy (2017). *Green Marketing and Environmental Responsibility in Modern Corporations*. IGI Global.
4. Ottman, J. A. (1993). *Green Marketing: Challenges and Opportunities for the New Marketing Age*. NTC Business Books.
5. Jacquelyn A. (2011). *The New Rules of Green Marketing*. Ottman, Berrett-Koehler Publishers.

Value-added Course					
Course Code	Course Name	L	T	P	Credits
COMVA06	Management Principles in Thirukkural	2	0	0	2

a. Course Objectives (CO)

Course Objectives	
CO 1	To understand the ethical principles and values highlighted in various verse of thirukkural and their relevance to business ethics.

CO 2	To analyze communication and leadership principles in decision-making.
CO 3	To explore various verses of thirukkural.
CO 4	To examine the verses of thirukkural
CO 5	To analyze the verses of thirukkural

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Apply thirukkural principles to contemporary business contexts.	Applying
CO 2	Apply thirukkural principles to modern business contexts.	Applying
CO 3	Bridge the teachings of thirukkural with modern enterprise development, goal-setting and planning.	Evaluating
CO 4	Develop a sense of social responsibility.	Evaluating
CO 5	Apply thirukkural principles to contemporary HR practices.	Applying

c. Syllabus

Module I

Ethical Practices in Business - Business Ethics in verse 113 Thirukkural - Adapting to Changing Environment in verse 474,426 and verse 140, Thirukkural. Learning the Intricacies of different tasks in verse 462 and 677

Module II

Communication Process in business enterprises - Communication Principles in Decision Making Process – verse 948, 472, 467, 663, Thirukkural, Leadership in verse 436, 770 and 994.

Module III

Development of Vision/Mission of enterprise - Goal Setting in verse 596, Planning verse 468, Capital Investment Decision Verse 471, 461 and 478.

Module IV

Social Responsibility of Business - Social Responsibility of Business Verse 211 Stress Management in Verse 627, 351, 331, 369, 380, 377).

UNIT V

Recruitment and Selection of Human Resources - Personnel Selection in verse 515, Personnel Welfare in verse 520, Staffing in verse/ delegation of powers 517 Administration 691, Motivation 593.

References

1. Thiruvalluvar. (2021). *Thirukkural*. Prabhat Prakashan.
2. Pallavi, S. (2018). *Management Concepts in Thirukkural*. Mayas Publication



OPEN ELECTIVE COURSES

Open Elective					
Course Code	Course Name	L	T	P	Credits
COMOE01	Basics of Accounting	2	0	1	3

a. Course Objectives (CO)

	Course Objective
CO 1	To explain the theoretical frame work of accounting and Indian Accounting Standards.
CO 2	To understand the accounting equation, debit and credit, procedures and ledgers.
CO 3	To explain Trial balance, errors and their rectifications; how some errors do not affect Trial Balance while others do.
CO 4	To prepare a final statement account with Profit and Loss account, Balance Sheet making all the adjustments that arise after the preparation of Trial Balance.
CO 5	To evaluate the methods of financial analysis, the types of analysis and the use of computers in accounts, its advantages and disadvantages with a preview of accounting software Tally.

b. Course Outcomes (CO)

On the successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Explain the theoretical frame work of accounting and Indian Accounting Standards.	Understanding
CO 2	Understand the accounting equation, debit and credit, procedures and ledgers.	Understanding
CO 3	Explain Trial balance, errors and their rectifications; how some errors do not affect Trial Balance while others do.	Analysing
CO 4	Prepare a final statement account with Profit and Loss account, Balance Sheet making all the adjustments that arise after the preparation of Trial Balance.	Analysing
CO 5	Evaluate the methods of financial analysis, the types of analysis and the use of computers in accounts, its advantages and disadvantages with a preview of accounting software Tally.	Evaluating

c. Syllabus

Module 1

Accounting – Meaning - Definition and Scope-Objectives of Accounting- Accounting Concepts, Principles and Conventions- Basic Accounting Terminology - Capital and Revenue Expenditure and Receipts- Contingent Assets and Contingent Liabilities- Accounting Standards and Indian Accounting Standards.

Module 2

Accounting Equation - Rules of Debit and Credit (American Approach) - Basic Accounting Procedure – Ledger - Subsidiary Books - Cash Book.

Module 3

Trial Balance and Rectification of Errors - Trial Balance-Meaning, Objectives, and Preparation of Trial Balance and its Significance - Classification of Errors - Commission, Omission, Principle Compensating - Rectification of Errors - Affecting and Not Affecting Trial Balance.

Module 4

Final Statement - Meaning, Purpose, Basic Terms - Statement of Profit and Loss - Statement of Balance Sheet- Need of Adjustments - Closing Stock, Depreciation, Bad Debts, Outstanding Expenses, Prepaid Expenses, Accrued Income, Income Received in Advance.

Module 5

Analysis of Financial Statements and Usage of Computer in Accounting - Analysis of Financial Statement - Meaning, Significance, Objectives - Types of Techniques and Tools for Financial Statement Analysis - Comparative Statement, Common Size Statements and Trend Analysis.

Application of Computers in Accounting - Evolution of Computerised Accounting and its Features, Concept of Computerised Accounting System, Comparison Between Manual and Computerised Accounting, Advantages and Disadvantages of Accounting Software – Overview of Tally.

References

1. Maheshwari, S. N., &Maheshwari, S. K. (2013). *An Introduction to Accountancy*. Vikas Publishing House.
2. Maheshwari, S. N., &Maheshwari, S. K. (2001). *Advanced Accountancy Volume-I*. Vikas Publishing House.
3. Rao, P. M. (2012). *Fundamentals of Accounting for CPT*. PHI Learning Pvt. Ltd.
4. Gupta, V. K., &Gupta, R. L. (2000). *Principles and Practice of Accountancy*. Sultan Chand.
5. ICAI. (2023). *Study Material – Paper-6: Auditing and Assurance*. ICAI. https://www.icai.org/post.html?post_id=17768

Open Elective					
Course Code	Course Name	L	T	P	Credits
COMOE02	Stock Trading	2	0	1	3

a. Course Objectives (CO)

Course Objectives	
CO 1	To understand stock market operations in India
CO 2	To understand risk management systems in the stock exchanges.
CO 3	To learn trading of shares through a Demat account.
CO 4	To gain knowledge of margin requirements and their role in managing market risk.
CO 5	To gain insights into the future trends and developments in the Demat account system.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Learn the stock exchange concept and its role in facilitating securities trading.	Understanding
CO 2	Understand the role of qualitative factors.	Understanding
CO 3	Gain the ability to integrate technical analysis with other forms of analysis.	Analysing
CO 4	Assess the implications of risk management systems.	Analysing
CO 5	Gain knowledge of the functioning of a Demat account, including account opening, maintenance, and transaction process.	Evaluating

c. Syllabus

Module 1

Stock Exchange - Meaning - Functions - BSE & NSE - Trading, Clearing & Settlement - Stock Index - SENSEX & NIFTY - Investor Guidelines.

Module 2

Fundamental Analysis - Economic Analysis - Indicators - Industry Analysis - Growth Cycle - Industry Classification & Selection - Company Analysis,

Module 3

Technical Analysis - Meaning - Assumptions - Charts - Trend Analysis - Patterns - Stop Loss.

Module 4

Risk Management System - Margins - Exposure Limits - Surveillance System - Circuit Breakers - Inside Trading, Circular Trading, Price Rigging.

Module 5

Demat Account - Meaning - Benefits - Functioning - SEBI Guidelines - Depository & Depository Participants.

References

1. Avadhani, V. A. (1992). *Investment and securities markets in India: Investment Management*. Himalaya Publishing House.
2. Brealey, R. A., Myers, S. C., Allen, F., & Krishnan, V. S. (2006). *Corporate finance* (Vol. 8). Boston et al.: McGraw-Hill/Irwin.
3. Chakrabarti, R., & De, S. (2010). *Capital markets in India*. SAGE publications.
4. Fabozzi, F. J., & Drake, P. P. (2009). *Finance: capital markets, financial management, and investment management* (Vol. 178). John Wiley & Sons.
5. Fischer, D. E., & Jordan, R. J. (1979). *Security analysis and portfolio management*. Prentice Hall.
6. Machiraju, H. R. (2009). *The working of stock exchanges in India*. New Age International.
7. Pathak, B. V. (2014). *Indian financial system*. Pearson Education India.
8. Chandra, P. (2010b). *Investment analysis and portfolio management*. McGraw Hill (India) Private Limited.
9. Reilly, F. K., & Brown, K. C. (2011). *Investment analysis and portfolio management*. Cengage Learning.

Open Elective					
Course Code	Course Name	L	T	P	Credits
COMOE03	E-Commerce	2	0	1	3

a. Course Objectives (CO)

	Course Objective
CO 1	To understand E-Commerce, its benefits and potential and how it is in India and to design a proto model.
CO 2	To describe the infrastructure and the network required and how it can interconnect the different sectors of our industry.
CO 3	To develop on the e-payment system and familiarize with the existing payment portals.
CO 4	To elaborate on Electronic data exchange its features and implications.

b. Course Outcome (CO)

On the successful completion of the course, the student will be able to:

	Course Outcome	Level
CO 1	Understand E-Commerce, its benefits and potential and how it is in India and to design a proto model.	Understanding
CO 2	Describe the infrastructure and the network required and how it can interconnect the different sectors of our industry.	Analysing
CO 3	Develop on the e-payment system and familiarize with the existing payment portals.	Creating
CO 4	Elaborate on Electronic data exchange its features and implications.	Evaluating

c. Syllabus

Module 1

Introduction to E-Commerce: Framework, Architecture, Benefits and Impact of E-Commerce, The Anatomy of E-Commerce application, E-Commerce Consumer Applications, E-Commerce Organisation Application, E-Commerce in India, Prospectus of E-Commerce.

Practical Assignment: Students will be asked to conceptualised and present an innovative E-Commerce business model and its architecture.

Module 2

Network Infrastructure for E-Commerce: Intranet, Extranet & Internet, Internet Backbone in India, ISP and Service in India, ISO Model, Standards & Overview of TCP/IP, Internet Security, E-Commerce & Internet, E-Commerce Models: Business to Business – Hub, Market Places, Business to Business Exchange, Business to Consumer, Consumers to Consume, Business to Government, Government to Government.

Practical Assignment: Students will be asked to make a presentation on various security issues involved in the E-Commerce business and they will have to explain available technologies to overcome them.

Module 3

Electronic Payment System: Introduction to Payment Systems, Online Payment Systems, Pre-Paid e-Payment System, Post-Paid e-Payment System, Requirements Metrics of a Payment System. E-CRM: CRM, what is e-CRM, it's Applications, The e-CRM Marketing in India, Major Trends, Global Scenario for e-CRM, CRM utility in India.

Practical Assignment: Students will be asked to present a comparison of various prominent money gateway technologies existing in the world and their process to implement on an E-Commerce platform.

Module 4

Electronic Data Exchange: EDI – Definition & Applications, Standardisation and EDI, EDI – Legal Security and Privacy Issues, Advantages & Limitations of EDI.

Practical Assignment: Students will be asked to present the concept Standardisation and EDI, EDI – Legal Security and Privacy Issues.

Module 5

E-Security: Securing the Business on Internet – Security policy, Procedure and Practices, Transaction Security, Cryptology, Digital Signatures, Security Protocols for Web Commerce.

Practical Assignment: Students will be asked to present the concept of Blockchain, its future scope in various businesses and its relation with crypto-currency.

References:

1. Laudon, K. C., & Traver, C. G. (2017). *E-Commerce 2017: Business, Technology, Society*. Pearson.
2. Chan, H., Lee, R., Dillon, T., & Chang, E. (2007). *E-Commerce, Fundamentals And Applications*. John Wiley & Sons.
3. Gupta, S., & Gupta, G. (2015). *E-Commerce* (2 ed.). Paperback.
4. Chan, H., Lee, R., Dillon, T., & Chang, E. (2001). *E-Commerce: Fundamentals and Applications*. Wiley.
5. Korper, S., & Ellis, J. (2000). *The E-commerce Book: Building the E-empire*. Elsevier.
6. Rayport, J. F., & Jaworski, B. J. (2003). *Introduction to e-commerce*. McGraw-Hill, Inc..
7. Sun, Z., & Finnie, G. R. (2004). *Intelligent techniques in e-commerce*. Springer.

Open Elective					
Course Code	Course Name	L	T	P	Credits
COMOE04	Responsible Investing	3	0	0	3

a. Course Objectives (CO)

Course Objectives	
CO 1	To identify and assess the various forms and strategies of responsible investment.
CO 2	To understand the ESG integration framework and its role in incorporating ESG factors into investment decisions.
CO 3	To explore the potential challenges and opportunities associated with implementing ESG investing strategies in portfolio management.
CO 4	To examine responsible property investing and the integration of sustainability factors into real estate investment decisions.
CO 5	To explore the role of civil society in promoting responsible investing practices and the ways in which it can influence capital markets.

b. Course Outcomes (CO)

On the successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Apply ethical decision-making frameworks to investment processes.	Applying
CO 2	Select an ESG investment strategy based on the focus, impact intention and the desired features.	Analysing
CO 3	Identify and evaluate environmental, social responsibility and governance issues and risks in investment decision-making.	Analysing
CO 4	Analyze the impact of a socially responsible investment product and strategy.	Evaluating
CO 5	Integrate ESG in the investment process in their day-to-day business.	Creating

c. Syllabus

Module 1

Introduction and overview of Responsible investing – urgency of climate action – 17 UN SDGs - Sustainability and the Transition Challenge – externalities – Socially Responsible investing (SRI) – different approaches to ESG investing – forms of responsible investment.

Module 2

ESG investing strategy – type of investor and asset class - Responsible Investment Methodologies - ESG Risks - ESG integration framework - ESG integration analysis - ESG ratings – Financial value: ESG driven capital allocation.

Module 3

Methods for incorporating ESG investments into portfolio management - Exclusion based ESG investing - Integration-based ESG investing - Impact-based ESG investing - Engagement based EGS investing.

Module 4

Responsible Equity investing - ESG Bond market investing – Green, Sustainable and Climate bonds investing - Responsible property investing - Private equity - Socially Responsible Mutual fund investing – Value investing.

Module 5

Impact of responsible investing – investing in social businesses – Role of civil society and capital markets in encouraging responsible investing - The Global Agenda - Future directions and trends of Responsible investing.

References:

1. Baker, H. K., & Nofsinger, J. R. (2012). *Socially responsible finance and investing: Financial institutions, corporations, investors, and activists*. John Wiley & Sons.
2. Sullivan, R., & Mackenzie, C. (Eds.). (2017). *Responsible investment*. Routledge.

3. Ballester, E. (2015). *Socially responsible investment*. Springer.
4. Fung, H. G., Law, S. A., & Yau, J. (2010). *Socially responsible investment in a global environment*. Edward Elgar Publishing.
5. Sparkes, R. (2003). *Socially responsible investment: A global revolution*. John Wiley & Sons.
6. Hebb, T. (2012). *The next generation of responsible investing*. Springer.
7. Hebb, T., Hawley, J. P., Hoepner, A. G., Neher, A. L., & Wood, D. (Eds.). (2015). *The Routledge handbook of responsible investment*. Routledge.
8. Hill, J. (2020). *Environmental, Social, and Governance (ESG) investing: A balanced analysis of the theory and practice of a sustainable portfolio*. Academic Press.
9. Esty, D. C., & Cort, T. (Eds.). (2020). *Values at work: Sustainable investing and ESG reporting*. New York, NY, USA: Palgrave Macmillan.
10. Nakajima, T., Hamori, S., He, X., Liu, G., Zhang, W., Zhang, Y., & Liu, T. (2021). *ESG Investment in the Global Economy*. Springer.

Open Elective					
Course Code	Course Name	L	T	P	Credits
COMOE05	Responsible Consumption Practices	3	0	0	3

a. Course Objectives (CO)

Course Objectives	
CO 1	To impart knowledge on RCP concepts, significance, and advancements to create a pool of better-informed sustainability professionals
CO 2	To equip with knowledge on demand side and supply side challenges opportunities relating to RCP
CO 3	To disseminate information to the young professional on the key priority sectors having policy gaps and that require urgent needs for mainstreaming RCL
CO 4	To develop critical thinking and problem-solving skills to propose effective strategies for promoting sustainable behaviors and lifestyles in various sectors.
CO 5	To understand the collaborative efforts between the government, state entities, trade associations, and industry stakeholders in advancing RCP Practices.

b. Course Outcomes (CO)

On successful completion of the course, the student will be able to:

Course Outcomes		Level
CO 1	Have an improved understanding of RCP and the interrelationship between sustainable consumption and sustainable production with sustainable development	Understanding

CO 2	Comprehend the global, regional and national policy setting and the governance framework for RCP concerning specific countries and economic sectors.	Analysing
CO 3	Be well versed with the concepts of demand and supply of SCP and the mechanisms for implementing RCP strategies for both consumer and producers.	Analysing
CO 4	Possess an understanding on the priority sectors such as tourism, buildings & construction, industrial, food and agriculture, transportation and their potential synergy with RCP by examining the existing plans and policies.	Evaluating
CO 5	Gain knowledge of the priorities set by the NitiAyog (National Institution for Transforming India) in the context of sustainable development and RCP.	Evaluating

C. Syllabus

Module 1

Introduction to responsible consumption – significance for sustainable development - linking with sustainable development goals - review of targets under SDG and cross cutting targets and indicators - internalizing elements in development goals of poverty reduction, resource efficiency, sustainable livelihoods, climate change mitigation/adaptation.

Module 2

Theoretical context: Sustainable Consumption in conjunction with Sustainable Production – Life Cycle Thinking and Systems Approach - Customize policy discussion for India's economic/environmental scenario with specific reference to consumption, production and links with economic growth.

Module 3

RCP Strategies in Demand - Supply Side of Products: Consumer Choices and Behaviors: How do consumers determine the Eco friendliness of products? Behavioral vs. regulatory obstacles to sustainable consumption choices, consumption 'hot spots', 'choice editing' and its effectiveness, advertisement control, etc.

Module 4

Sustainable Behaviors and Lifestyles: Mechanisms for promoting behavioral changes: Promotional activities to attract consumers, Sustainable Public Procurement, Green procurement in the government and private sector targeted through awareness and education campaigns on sustainability for consumers, Production optimization based on prevailing Consumption patterns.

Module 5

Government Initiatives: Government of India policy initiatives, NitiAyog Priorities-Role of State and Trade associations in promoting RCP. Sectoral interventions-transport-tourism-food-constructions

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3. Khanal, B.R., Gan, C., & Becken, S. (2014). *Tourism Inter-Industry Linkages in the Lao PDR Economy: An Input—Output Analysis*. Tourism Economics.
4. Asian Development Bank. (2012). *Lao People's Democratic Republic: Transport Sector Assessment, Strategy, and Road Map*. Available at: <https://www.adb.org/documents/laopeoples-democratic-republic-transport-sector-assessment-strategy-and-road-map>.
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6. Luukkanen, J., Kouphokham, K., & Panula-Ontto, J. (2012). Future energy demand in Laos. Scenario alternatives for development.
7. Akenji, L., & Bengtsson, M. (2014). Making sustainable consumption and production the core of sustainable development goals. *Sustainability*, 6(2), 513-529. Phonsavath, T. (2017). Sustainable Consumption and Production in Lao PDR: Supporting the Transition to Sustainable Consumption and Production in Asian Developing Countries. 183-212. 10.1142/9789814730914_0008. Available at: <http://www.worldscientific.com/worldscibooks/10.1142/9862>.
8. Chiu, A. S. F., Ward, J. V., & Massard, G. (2009). Introduction to the special issue on advances in life-cycle approaches to business and resource management in the Asia-Pacific region. *Journal of Cleaner Production*, 17(14), 1237-1240.

Open Elective					
Course Code	Course Name	L	T	P	Credits
COMOE06	GST and e-filing	2	0	1	3

a. Course Objectives (CO)

Course Objectives	
CO 1	To define taxation in India, classify types of taxation and illustrate the reasons for taxation with its advantages and disadvantages.
CO 2	To explain the registration process of different types of taxation.
CO 3	To describe taxable event in GST, contextualize time and supply, import export scenarios and reverse charge mechanisms.
CO 4	To elaborate on E-filing for returns and GST payments
CO 5	To analyze audit, different types of audit and understand the system of audit.

b. Course Outcomes

On successful completion of the course, the student will be able to:

	Course Outcomes	Level
CO 1	Define taxation in India, classify types of taxation and illustrate the reasons for taxation with its advantages and disadvantages.	Understanding
CO 2	Explain the registration process of different types of taxation.	Understanding
CO 3	Describe taxable event in GST, contextualize time and supply, import export scenarios and reverse charge mechanisms.	Analysing
CO 4	Elaborate on E-filing for returns and GST payments	Analysing
CO 5	Analyze audit, different types of audit and understand the system of audit.	Evaluating

c. Syllabus

Module 1

Introduction - Taxation in India (VAT) - Types of Tax - Goods and Service Tax – Introduction - Meaning and Definition - Development and Implementation of GST - Reasons for GST - Advantages and Disadvantages of GST.

Module 2

Procedure for Registration - Structure and Registration Procedure of GST (IGST, CGST, SGST and UTGST) - Special Persons - Amendment and Cancellation of Registration - State Compensation Mechanism.

Module 3

Taxable Event in GST- Concept of Time and Supply - Meaning of taxable event - Meaning of Goods and Services - Concept of time and place of supply & Import and Export: Time of supply - Place of supply - Significance- Time and place of supply in case of intra state supply - Interstate supply and import and export of goods and services - Reverse Charge Mechanism - Inputs Tax Credit (ITC) Mechanism - conditions for availing ITC - Person eligible for claiming ITC - Input Service Distributor (ISD).

Module 4

E-Filing - Filling of GST Returns - GSTR-1- GSTR-2 - GSTR-3 - GSTR-4 etc. - Preparation of E-Filing GST Return - GST Payment - Invoicing under GST regime- Electronic payment process through Net Banking - RTGS/NEFT/Debit Card - Challan generation, CPIN, TDS & TCS.

Module 5

Audit Practices - Nature - Objective and Scope of Audit - Audit Strategy- Audit Planning and Audit Programme - Audit Documentation and Audit Evidence - Fraud and Responsibilities of the Auditor in this Regard - Independent financial audit – Vouching - Verification and

valuation of assets and liabilities - Audit of financial statements and audit report - Cost audit
Recent Trends in Auditing - Management audit - Energy audit - Environment audit - Systems
audit - Safety audit.

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10. ICAI. (2023). *Study Material – Paper-6: Auditing and Assurance*. [PDF]. ICAI. https://www.icai.org/post.html?post_id=17768

Open Elective					
Course Code	Course Name	L	T	P	Credits
COMOE07	Basics of Income Tax and Return Filing	2	0	1	3

a. Course Objectives (CO)

Course Objectives	
CO 1	To understand the basic terminology and concepts related to Income Tax
CO 2	To understand the concept of e-filing and its significance in tax return filing.
CO 3	To provide instructions and guidance on filling out specific ITR forms.
CO 4	To understand the Tax Deducted at Source (TDS) concept and its significance in the Indian taxation system.
CO 5	To provide an overview of various forms and their significance in claiming exemptions from TDS.

b. Course Outcome (CO)

On successful completion of the course, the student will be able to:

	Course Outcome	Level
CO 1	Calculate total income and tax liability based on the principles and methods taught in the course.	Analysing
CO 2	Navigate the e-filing process.	Analysing
CO 3	Identify and select the appropriate ITR form based on the nature of their income and taxpayer category.	Applying
CO 4	Become familiar with exemptions from TDS.	Evaluating
CO 5	Understand the TDS process and the importance of receiving Form 16 and 16A as proof of TDS deductions.	Evaluating

c. Syllabus

Module 1

Introduction to income tax: Basic terminology; types of assessee; income taxable under different heads; basics of computation of total income and tax liability; deductions available from gross total income; PAN card.

Module 2

Conceptual framework: Meaning of e-filing; difference between e-filing and regular filing of returns; benefits and limitations of e-filing; types of e-filing; e-filing process; relevant notifications.

Module 3

Types of ITR: Due date of filing of income tax return. Instructions for filling out form ITR-1, ITR-2, ITR-3, ITR-4, ITR-4S, ITR-5, ITR-6. Introduction to Income Tax Portal; preparation of electronic return (practical workshops) – Late filing fee u/s 234F.

Module 4

Introduction to TDS: Meaning, importance and types of TDS - Due dates for deposit of TDS with the Government – Due dates of submitting TDS returns-TDS u/s 192, 193, 194, 194A, 194B, 194C, 194DA, 194I, and 194J need to be covered. (Simple Numerical may be asked) - Exemption from TDS – Form 13, 15G, 15H; Practical workshop on e-filing of TDS returns.

Module 5

TDS Process: Date of issue of Form 16 and 16A after submitting the TDS Returns- Form 26AS: Meaning, Importance, Steps to download Form 26AS. (Exposure to Form 16, 16A and 26AS to the students and its relevance) – Introduction to Form 13, 15G and 15H

References

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