

Program Scheme for Master of Commerce (M.com)
Th -Theory; OP-Practical; Pro-Project; T-Total; Crd –Credit

"This revised syllabus is considered for July 2025 to June 2028"

Program Outcome-

PO1: Advanced Commerce Knowledge

Apply advanced knowledge of accounting, finance, taxation, and economics to solve complex business and financial problems.

PO2: Research and Analytical Thinking

Demonstrate strong analytical and research skills to investigate business issues and interpret financial and economic data effectively.

PO3: Professional Ethics and Governance

Integrate ethical principles, corporate governance, and social responsibility into business decision-making and professional conduct.

PO4: Communication and Presentation Skills

Effectively communicate ideas, research findings, and business strategies through professional writing, reports, and presentations.

PO5: Financial Decision-Making

Evaluate and apply financial tools, techniques, and theories for effective capital budgeting, investment, and financial planning.

PO6: Legal and Regulatory Understanding

Demonstrate understanding of legal frameworks, corporate laws, and tax regulations governing business operations.

PO7: Technological Proficiency and Data Handling

Utilize modern tools, accounting software, and data analytics for decision-making and financial reporting in the digital era.

PO8: Lifelong Learning and Employability

Recognize the importance of continuous learning and develop skills for higher studies, research, and employability in diverse commerce-related fields.

I Semester

Course Code	Course Title	Credit	Sem	Th/P
LMM0101	Management Concepts And Organizational Behaviour	5	1	Th
LMM0102	Managerial Economics	5	1	Th
LMM0103	Financial Management and Policy	5	1	Th
LMM0104	Business and Corporate Laws	5	1	Th
SEM 1 TOTAL CREDIT		20		

Management Concepts and Organizational Behavior

Course Code: LMM0101	Course Title: Management Concepts and Organizational Behavior (5 Credits)
Course Objectives: - ➤ To understand the conceptual framework of management and organizational behavior. ➤ To analyze the historical and contemporary approaches in management thought. ➤ To describe the intricacies of management functions and theories. ➤ To evaluate the different concept and terminologies in organization behavior, structure and climate. ➤ To apply foundational knowledge to real-world management and organizational scenarios.	

Course Contents

Unit No.	Unit Description	Learning Outcome
1	Introduction: Concept of Management; Need for study; Managerial functions – An overview.	Students will be able to define and explain the concept of management, its importance, and the key managerial functions involved in organizational success. BTL: 1 & 2 – Remembering & Understanding
2	Schools of Management Thought: Evolution of Management Thought – Classical, Neo classical and Modern approaches, MBO.	Students will be able to identify and compare different management theories Classical, Neo-Classical, and Modern and understand the application of Management by Objectives MBO. BTL: 1 & 2 – Remembering & Understanding
3	Managerial Functions I: Planning – Concept, Significance, Types; Organizing – Concept, Principles, Types of Organizations, Authority, Responsibility, Power, Delegation, Decentralization;	Students will be able to analyze and differentiate various managerial functions such as planning, organizing, staffing, directing, coordinating, and controlling, along with their practical applications.

		BTL: 1, 2 & 3 – Remembering, Understanding & Applying
4	Managerial Functions II: Staffing; Directing; Coordinating; Control – Nature, Process and Techniques.	Students will be able to analyze and understand concept of directing, coordinating, and controlling, along with their practical applications. BTL: 1, 2 & 3 – Remembering, Understanding & Applying
5	Organizational Behaviour: Definition, Nature and Importance of Organizational Behavior.	Students will be able to explain the nature, scope, and importance of organizational behavior and how it influences workplace dynamics. BTL: 1 & 2 – Remembering & Understanding
6	Personality: Concept and Types, Factors influencing Personality.	Students will be able to classify different personality types and analyze the factors influencing personality development in organizational settings. BTL: 1, 2 & 3 – Remembering, Understanding & Applying
7	Learning: Concept and Types of Learners, The Learning Process, Learning Theories; Organizational Behavior Modification.	Students will be able to apply learning theories in workplace settings and understand how organizational behavior modification enhances employee performance. BTL: 3 & 4 – Applying & Analyzing
8	Attitude, Perception and Motivation: Attitude – Formation of Attitude, Measurement of Attitude; Perception – Importance, Factors influencing Perception, Interpersonal Perception; Motivation – Importance, Types and Theories.	Students will be able to evaluate how attitude, perception, and motivation influence employee behavior and apply motivation theories to improve workplace productivity. BTL: 4 & 5 – Analyzing & Evaluating
9	Organization Structure: Need and Types of Organization Structure.	Students will be able to describe the need for an organizational structure and differentiate between various types of

		organizational structures. BTL: 1 & 2 – Remembering & Understanding
10	Groups in Organizations: Group Formation in Organizations and their Influence, Group Dynamics – Emergence of Informal Leaders and Working Norms, Group Decision-Making Techniques, Interpersonal Relations, Communication.	Students will be able to analyze how group formation, group dynamics, and decision-making techniques impact organizational effectiveness. BTL: 1, 2 & 3 – Remembering, Understanding & Applying
11	Leadership and Power: Leadership Styles and Theories, Leaders vs Managers; Sources of Power, Power Centers, Power and Politics.	Students will be able to assess different leadership styles and theories while understanding the role of power, politics, and influence in an organization. BTL: 1, 2 & 5 – Remembering, Understanding & Evaluating
12	Organizational Climate – Meaning and Importance, Factors affecting Organizational Climate.	Students will be able to explain the meaning and significance of organizational climate and evaluate the factors influencing the work environment. BTL: 1 & 4 – Remembering & Analyzing
13	Job Satisfaction: Job Satisfaction – Determinants, Measurement and its Influence on Behavior.	Students will be able to analyze the determinants and measurement of job satisfaction and assess its impact on employee behavior and performance. BTL: 4 & 5 – Analyzing & Evaluating
14	Organizational Change: Importance, Stability vs Change, Proactive vs Reactive Change, The Change Process, Resistance to Change, Managing Change.	Students will be able to identify the need for organizational change, differentiate between stability vs. change, and develop strategies to overcome resistance to change. BTL: 1, 2 & 4 – Remembering, Understanding & Analyzing
15	Organizational Development: Characteristics, Objectives; Team Building.	Students will be able to define and explain the concept of management, its importance, and the key managerial functions involved in organizational success. BTL: 1 & 2 –

		Remembering & Understanding
Text book References: - 1. Prasad, L. M.: Principles and Practice of Management; Sultan Chand & Sons, New Delhi. 2. Prasad L.M, Organizational Behaviour, Sultan Chand & Sons, New Delhi. Other References:- 1. Stephen P. Robbins, Organisational Behaviour, Prentice Hall India, New Delhi. 2. Luthans Fred, Organizational Behaviour, McGraw Hill Book Co, Boston. 3. Koontz, H. and Weihrich, H.: Essentials of Management; McGraw Hill Education, New Delhi. 4. Stoner, J. A. F. et al: Management; Pearson Education, New Delhi.		

(Bloom's Taxonomy: BT level 1: Remembering; BT level 2: Understanding; BT level 3: Applying; BT level 4: Analyzing; BT level 5: Evaluating; BT level 6: Creating)

Managerial Economics

Course Code: LMM0102	Course Title: Managerial Economics 5 Credits
Course Objectives: - ➤ To understand the role of managerial economics in decision-making process. ➤ To analyze the various concepts of production function and cost theory. ➤ To describe the relationship between various types of cost curves. ➤ To evaluate the differences between different types of market structures. ➤ To evaluate the different types of Techniques like NPV, IRR etc.	

Course Contents

Unit No.	Unit Description	Learning Outcome
1	Introduction to Managerial Economics: Nature & Scope of Managerial Economics, Traditional vs Managerial Economics.	Students will be able to define and explain the nature and scope of managerial economics and differentiate between traditional and managerial economics. BTL: 1 & 2 – Remembering & Understanding
2	Incremental and Equi-marginal Principle: Incremental and Equi-marginal Principle and Objectives of Business firms.	Students will be able to apply the Incremental and Equi-marginal Principle in business decision-making and evaluate the objectives of firms. BTL: 2 & 3 – Understanding & Applying
3	General Tools for Economic Analysis & Decision Making: Functional relationship between economic variables.	Students will be able to analyze the functional relationships between economic variables and use economic tools for business decision-making. BTL: 2, 4 & 5 – Understanding, Analyzing & Evaluating

4	Supply and Demand: Market equilibrium, Supply and demand side of market.	Students will be able to examine the role of demand and supply in market equilibrium and analyze market forces affecting prices and output levels. BTL: 2 & 4 – Understanding & Analyzing
5	Demand Analysis: Determinants of demand, Demand function and demand elasticity.	Students will be able to evaluate demand determinants, apply demand functions, and analyze demand elasticity for business forecasting. BTL: 4 & 5 – Analyzing & Evaluating
6	Demand Estimation and Forecasting: Approaches to estimation, Demand estimation by regression analysis, Qualitative forecasts and quantitative forecasts.	Students will be able to apply quantitative and qualitative forecasting methods, including regression analysis, to estimate demand trends in the market. BTL: 3, 4 & 5 – Applying, Analyzing & Evaluating
7	Theory of Production: Iso-Product curve and Producer's equilibrium.	Students will be able to analyze the Iso-Product Curve and determine producer's equilibrium to maximize output efficiency. BTL: 2 & 4 – Understanding & Analyzing
8	Laws of Returns to Scale: Short run and Long run production and Laws of returns to scale.	Students will be able to differentiate between short-run and long-run production and evaluate the impact of the Laws of Returns to Scale on business productivity. BTL: 3 & 4 – Applying & Analyzing
9	Theory of Cost: Cost concepts, Cost-output relationship.	Students will be able to explain cost concepts and analyze the cost-output relationship for optimizing business operations. BTL: 2 & 4 – Understanding & Analyzing

10	Economies and Dis-economies of scale: Economies and Dis-economies of scale and Break-even analysis.	Students will be able to assess the benefits and limitations of economies of scale and apply break-even analysis to business decision-making. BTL: 2, 4 & 5 – Understanding, Analyzing & Evaluating
11	Market Structures: Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly.	Students will be able to compare different market structures Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly and evaluate their impact on pricing and competition. BTL: 2, 4 & 5 – Understanding, Analyzing & Evaluating
12	Pricing Decisions: Pricing of outputs and Pricing of inputs.	Students will be able to analyze pricing strategies for both outputs products and inputs labor, raw materials in different market conditions. BTL: 2, 4 & 5 – Understanding, Analyzing & Evaluating
13	Capital Budgeting and Investment Under Certainty: Determining the optimum level of capital.	Students will be able to determine the optimum level of capital investment using financial evaluation techniques. BTL: 2, 4 & 5 – Understanding, Analyzing & Evaluating
14	Evaluation criteria I: Introduction, Concept, Techniques of NPV, IRR	Students will be able to apply and understand the concept of financial evaluation techniques like NPV, IRR BTL: 1 & 2 – Remembering & Understanding
15	Evaluation criteria II: Introduction, Concept, Techniques of PBP, Circular flow of economy.	Students will be able to define and explain the nature and scope of managerial economics and differentiate between traditional and managerial economics. BTL: 1 & 2 –

		Remembering & Understanding
Text book References: - 1. Dwivedi, D.N, 2009 Managerial Economics; 7e, VPH, Delhi. 2. Geetika & Ghosh. P, 2011; Managerial Economics; McGraw Hill, Delhi. Other References:- 1. Mote, Pal & Gupta, 2001, Managerial Economics, McGraw Hill, Delhi. 2. Samuelson and Nordhaus, 2008, Economics, McGraw Hill, Delhi. 3. Salvatore, D, 1989, McGraw-Hill Ryerson, Limited, Canada.		

(Bloom's Taxonomy: BT level 1: Remembering; BT level 2: Understanding; BT level 3: Applying; BT level 4: Analyzing; BT level 5: Evaluating; BT level 6: Creating)

Financial Management and Policy

Course Code: LMM0103	Course Title: Financial Management and Policy (5 Credits)
Course Objectives: - ➤ To understand the fundamental financial concepts. ➤ To analyze the complexities associated with management of cost of funds in the capital structure. ➤ To understand and apply the various dividend decision models. ➤ To apply capital budgeting projects using different methods. ➤ To understand and apply the concepts of working capital decision-making.	

Course Contents

Unit No.	Unit Description	Learning Outcome
1	Financial Management: Meaning, nature and scope of finance, financial goal- profit vs. wealth maximization.	Students will be able to explain the meaning, nature, and scope of financial management and distinguish between profit maximization and wealth maximization. BTL: 1 & 2 – Remembering & Understanding
2	Finance Functions: Investment, financing and dividend decisions, Functions of Chief Financial Officer.	Students will be able to identify and explain the three core finance functions investment, financing, and dividend decisions and understand the role of the CFO in financial decision-making. BTL: 1 & 2 – Remembering & Understanding
3	Time Value of Money: Concept and relevance, compounding technique, discounting technique Simple applications of the time value of money.	Students will be able to apply the concept of time value of money by using compounding and discounting techniques for financial decision-

		making. BTL: 1 & 2 – Remembering & Understanding
4	Financing Decisions: Sources- long & short term, Lease financing, venture capital financing.	Students will be able to analyze different sources of financing short-term and long-term and evaluate the feasibility of lease financing and venture capital financing. BTL: 2 & 3 – Understanding & Applying
5	Capital Structure Theories: Optimum capital structure, NI and NOI Theory, Traditional and MM hypothesis – with and without taxes, determining capital structure in practice.	Students will be able to differentiate between capital structure theories Net Income, Net Operating Income, Traditional, and MM Hypothesis and analyze their implications with and without taxes. BTL: 2 & 4 – Understanding & Analyzing
6	Liquidity Decisions: Working capital WC management, factors affecting WC, estimation of WC, operating cycle, Management of Cash and Receivables – Factoring.	Students will be able to understand working capital management, assess the factors affecting working capital, and apply techniques for cash and receivables management. BTL: 2 & 3 – Understanding & Applying
7	Cost of Capital: Meaning and significance of cost of capital, Calculation of cost of debt, preference capital, equity capital and retained earnings, Combined cost of capital weighted, Cost of equity and CAPM.	Students will be able to calculate the cost of different capital sources debt, equity, retained earnings and analyze the impact of WACC and CAPM on financial decisions. BTL: 3 & 4 – Applying & Analyzing
8	Operating and Financial Leverages: Measurement of leverages, Effects of operating and financial leverage on profit, analyzing financial plans, Combined financial and operating leverage.	Students will be able to measure and analyze the impact of operating and financial leverage on a firm's profitability and evaluate different financial plans. BTL: 3 & 4 – Applying & Analyzing
9	Capital Budgeting I: Nature of investment decision, Investment evaluation criteria –	Students will be able to apply investment evaluation techniques like

	NPV, IRR profitability index.	NPV, IRR, to maximize investment returns. BTL: 3, 4 & 5 – Applying, Analyzing & Evaluating
10	Capital Budgeting II: payback period, accounting rate of return, NPV and IRR comparison, Capital rationing.	Students will be able to apply investment evaluation techniques like Payback Period, Profitability Index and evaluate capital rationing decisions to maximize investment returns. BTL: 3, 4 & 5 – Applying, Analyzing & Evaluating
11	Risk and Return Analysis: Risk adjusted discount rate, Certainty Equivalent including problems, Statistical Techniques to handle risk.	Students will be able to analyze financial risks, apply techniques like Risk-Adjusted Discount Rate and Certainty Equivalent Approach, and evaluate risk using statistical methods. BTL: 4 & 5 – Analyzing & Evaluating
12	Probability Assignments: Standard Deviation and Coefficient of Variation.	Students will be able to calculate and interpret standard deviation and coefficient of variation to measure financial risk and decision-making accuracy. BTL: 3 & 4 – Applying & Analyzing
13	Probability Distribution: Probability Distribution approaches, Decision Tree Analysis.	Students will be able to apply probability distribution models and use Decision Tree Analysis to support business decisions under uncertainty. BTL: 3, 4 & 5 – Applying, Analyzing & Evaluating
14	Dividend Decisions: Issues in dividend decision, Factors affecting dividend decisions – Walter’s model, Gordon’s model, M-M hypothesis, Dividend and uncertainty, Relevance of dividend.	Students will be able to analyze factors influencing dividend decisions, compare Walter’s Model, Gordon’s Model, and M-M Hypothesis, and evaluate the impact of dividends on shareholder value. BTL: 4 & 5 –

		Analyzing & Evaluating
15	Dividend Policies: Dividend policy in practice Forms of dividends, Stability in dividend policy, corporate dividend behavior.	Students will be able to explain the meaning, nature, and scope of financial management and distinguish between profit maximization and wealth maximization. BTL: 1 & 2 – Remembering & Understanding

Text book References: -

1. Pandey, I.M., Financial Management, Vikas Publishing House, New Delhi.
2. Van Horne, James C., Financial Management & Policy, Prentice Hall, New Delhi.

Other References:-

1. Khan, M.Y. & Jain, P.K., Financial Management, McGraw Hill, New Delhi.
2. Chandra, Prasanna, Financial Management, McGraw Hill, New Delhi.
3. Brigham & Eharhadt, Financial Management, South- Western, Cengage Learning, USA.

(Bloom's Taxonomy: BT level 1: Remembering; BT level 2: Understanding; BT level 3: Applying; BT level 4: Analyzing; BT level 5: Evaluating; BT level 6: Creating)

Business and Corporate Laws

Course Code: LMM0104	Course Title: Business and Corporate Laws (5 Credits)
Course Objectives: - ➤ To understand the various concepts and terminologies related to law of contract applicable in India. ➤ To understand the concepts applicable in transaction of sale of goods as per the Sale of Goods Act, 1930. ➤ To learn and understand the laws related to consumer protection. ➤ To evaluate the rights and obligations of parties involved in business contracts. ➤ To understand different types of Laws and Act.	

Course Contents

Unit No.	Unit Description	Learning Outcome
1	Indian Contract Act, 1872: Definition of Contract, Agreement, Proposal, Offer, Acceptance, Invitation to offer, Free consent, Consideration, Essentials of valid contracts, Discharge of contract, Contract of Indemnity and Guarantee, Breach of Contract.	Students will be able to define key contract terms and explain the essentials of a valid contract, types of contracts, discharge, indemnity, and breach of contract. BTL: 1 & 2 – Remembering & Understanding
2	Sale of Goods Act, 1930: Definition, Sales & Agreement to sell, Formalities of contracts of Sales, Conditions and Warranties, Doctrine of “Caveat Emptor”, Transfer of Property, Unpaid Seller-Meaning and Rights.	Students will be able to differentiate between sales and agreements to sell, explain conditions and warranties, and apply the Doctrine of Caveat Emptor in business transactions. BTL: 2 & 3 – Understanding & Applying
3	The Negotiable Instruments Act, 1881: Definitions, Characteristics, Types of Negotiable Instruments, Holder and Holder in Due Course, Payment in Due Course, Negotiation and Assignment, Endorsement, Dishonor, Notary and	Students will be able to identify different types of negotiable instruments, explain endorsement and dishonor, and apply legal remedies for bounced cheques.

	Protest of Negotiable Instrument, Bouncing of Cheque and consequences.	BTL: 2 & 3 – Understanding & Applying
4	Factories Act, 1948: Objective, coverage of the Act, important concepts and definitions, relevant provisions under the Act.	Students will be able to understand the objectives and key provisions of the Act and apply them to workplace safety, working conditions, and labor rights. BTL: 2 & 3 – Understanding & Applying
5	Payment of Wages Act, 1936: Extent, commencement and application, responsibility for payment of wages, fixation of wage periods, time of payment of wages, deductions and fines.	Students will be able to analyze wage payment structures, determine employer responsibilities, and apply legal provisions regarding wage deductions and penalties. BTL: 2 & 3 – Understanding & Applying
6	Payment of Bonus Act, 1965: Extent and application, computation, eligibility, deductions, maintenance of records, penalty, protection of action taken under the Act, payment of bonus linked with production or productivity.	Students will be able to analyze bonus computation methods, eligibility criteria, and legal requirements for maintaining compliance under the Act. BTL: 2 & 4 – Understanding & Analyzing
7	Industrial Disputes Act, 1947: Definitions, authorities, procedure, power and duties of authorities, strikes and lock-outs, lay-offs and retrenchment, unfair labour practices, penalties.	Students will be able to apply legal provisions related to industrial disputes, strikes, lockouts, and retrenchments and evaluate their impact on labor relations. BTL: 3 & 4 – Applying & Analyzing
8	Minimum Wages Act, 1948: Fixing of minimum rates of wages, advisory boards and committees, fixing hours, maintenance of records, claims, and penalties.	Students will be able to assess the process of minimum wage fixation, compliance requirements, and analyze penalties for non-compliance. BTL: 3 & 4 – Applying & Analyzing
9	Companies Act, 2013 Part-1: Definitions, Types of Companies, Characteristics of a Company, Process of Formation of a Company,	Students will be able to classify types of companies, explain the process of company formation, and

	Corporate veil – Meaning and Lifting, Promoter – Meaning, Duties and Liabilities of Promoter.	apply the concept of corporate veil lifting. BTL: 2 & 3 – Understanding & Applying
10	Companies Act, 2013 Part-2: Memorandum of Association, Articles of Association, Prospectus, Share Capital, Company Meetings, Charges and their Registration, Liquidation of Company.	Students will be able to analyze company documents MOA, AOA, prospectus, evaluate share capital structures, and apply legal procedures for company liquidation. BTL: 3 & 4 – Applying & Analyzing
11	Consumer Protection Act, 2019: Consumer Protection Act – Consumer rights, Procedures for Consumer grievances redressal, Types of consumer redressal forums.	Students will be able to evaluate consumer rights, analyze grievance redressal mechanisms, and apply consumer protection laws in business disputes. BTL: 3 & 4 – Applying & Analyzing
12	Introduction to Cyber Laws: Information Technology Act, 2000, Cyber Laws, Introduction of IPR – Copyrights, Trademarks, Patent Act.	Students will be able to apply cyber laws, evaluate the IT Act, and assess the impact of copyright, trademark, and patent laws in digital business environments. BTL: 3 & 5 – Applying & Evaluating
13	Law of Agency I: Essentials, Kinds of Agents, Rights and Duties of Agent and Principal, Creation of Agency, Termination of Agency	Students will be able to understand the essentials of agency law, explain the rights and duties of agents and principals, and apply legal principles to agency termination cases. BTL: 2 & 3 – Understanding & Applying
14	Law of Agency II: Bailment and Pledge – Bailment, Definition, Essential Elements, Rights and Duties of Bailor and Bailee, Pledge- Essentials, Rights and Duties of Pledger and Pledgee.	Students will be able to understand the essentials of bailment and right and duties of bailor and bailee. BTL: 2 & 3 – Understanding & Applying
15	Right to Information Act: Introduction,	Students will be able to define key contract terms and explain the

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	Objectives, Rights, Application Procedure.	essentials of a valid contract, types of contracts, discharge, indemnity, and breach of contract. BTL: 1 & 2 – Remembering & Understanding
Text book References: - 1. Kapoor G.K., Business & Corporate Laws, Sultan Chand & Sons, New Delhi. 2. Kapoor N.D., Elements of Mercantile Law, Sultan Chand & Sons, New Delhi. Other References:- 1. Singh, Avtar, Company Law, Eastern Book Company, Lucknow. 2. Indian Contract Act, 1872. 3. Sale of Goods Act, 1930. 4. The Negotiable Instrument Act, 1881. 5. The Indian Companies Act, 2013.		

(Bloom's Taxonomy: BT level 1: Remembering; BT level 2: Understanding; BT level 3: Applying; BT level 4: Analyzing; BT level 5: Evaluating; BT level 6: Creating)

II Semester

Course Code	Course Name	Credit	Sem	Th/P
LMM0201	Cost Analysis and Control	5	2	Th
LMM0202	Management Accounting	5	2	Th
LMM0203	Marketing Management	5	2	Th
LMM0204	Business Environment and Policy	5	2	Th
SEM II TOTAL CREDIT		20		

Cost Analysis and Control

Course Code: LMM0201	Course Title: Cost Analysis and Control (5 Credits)
Course Objectives: - ➤ To develop profound understanding of cost concepts and classifications ➤ To master various costing methods and their applications ➤ To learn to analyze and control costs effectively ➤ To understand strategic cost management techniques ➤ To acquire skills in decision-making using cost information	

Course Contents

Unit No.	Unit Description	Learning Outcome
1	Fundamentals of Cost Analysis: Cost concepts and classifications, cost behavior patterns, Cost-Volume-Profit CVP analysis, break-even analysis and profit planning, and multi-product break-even analysis.	Analyze different cost types, cost behavior, and their impact on profit planning using CVP and break-even analysis. BTL 4: Analyzing, BTL 5: Evaluating
2	Cost Accumulation Systems: Job costing systems, process costing systems, operation costing, hybrid costing systems, and service department cost allocation.	Apply job, process, and hybrid costing methods, and evaluate their effectiveness in different industries. BTL 3: Applying, BTL 5: Evaluating
3	Standard Costing and Variance Analysis: Setting standards for materials, labor, and overhead, computation and analysis of variances, disposition of variances, and reporting and investigation of variances.	Analyze cost variances, establish standards, and design corrective measures for effective cost control. BTL 4: Analyzing, BTL 6: Creating
4	Budgetary Control Systems: Types of budgets, preparation of functional budgets, fixed and flexible budgeting, zero-based budgeting, and performance budgeting.	Develop and evaluate budgetary control systems, including flexible and zero-based budgeting techniques. BTL 3: Applying, BTL 5: Evaluating
5	Advanced Cost Control Technique I: Activity-Based Costing ABC, target costing, life cycle costing.	Implement Activity-Based Costing, target costing, and life cycle costing for continuous cost improvement. BTL 3: Applying,

		BTL 4: Analyzing
6	Advanced Cost Control Technique II: Kaizen costing and value chain analysis.	Understand the concept of Kaizen costing and Value Chain Analysis BTL 2: Understanding, BTL 4: Analyzing
7	Strategic Cost Management: Strategic positioning analysis, cost driver analysis, strategic cost reduction, competitive advantage through cost leadership, and strategic pricing decisions.	Analyze cost drivers, strategic positioning, and cost leadership strategies for competitive advantage. BTL 4: Analyzing, BTL 5: Evaluating
8	Decision Making using Cost Information: Relevant costing principles to make-or-buy decisions, product mix decisions, pricing decisions, and capital investment decisions.	Apply relevant costing principles to make-or-buy, pricing, product mix, and investment decisions. BTL 3: Applying, BTL 5: Evaluating
9	Quality Cost Management: Quality cost concepts, including prevention costs, appraisal costs, internal and external failure costs, and quality cost reporting and control.	Analyze quality cost components and implement quality improvement programs for cost efficiency. BTL 4: Analyzing, BTL 5: Evaluating
10	Cost Control in Manufacturing Environment: Just-in-Time JIT systems, Total Quality Management TQM, lean manufacturing principles, supply chain cost management, and inventory control systems.	Apply JIT, TQM, and lean manufacturing techniques to optimize costs in manufacturing. BTL 3: Applying, BTL 4: Analyzing
11	Service Sector Costing: Characteristics of service sector costs, service sector cost allocation, customer profitability analysis, service quality costs, and pricing strategies in the service sector.	Develop pricing strategies, customer profitability analysis, and cost control methods for service operations. BTL 3: Applying, BTL 4: Analyzing
12	Environmental Cost Management: Environmental cost identification, measurement, allocation, reporting, and sustainability cost management.	Identify, measure, and evaluate environmental costs and sustainability initiatives. BTL 4: Analyzing, BTL 5: Evaluating
13	Performance Measurement System: Balanced Scorecard, Key Performance Indicators KPIs, responsibility accounting, transfer pricing, and performance evaluation methods.	Implement balanced scorecards, KPIs, and performance evaluation methods for cost management.

		BTL 3: Applying, BTL 5: Evaluating
14	Cost Information System: Cost accounting information systems, Enterprise Resource Planning ERP, cost databases, cost reporting systems, and integration with financial accounting systems.	Develop cost accounting information systems and integrate them with ERP and financial systems. BTL 3: Applying, BTL 4: Analyzing
15	Contemporary Issues in Cost Management: Digital transformation in cost management, Artificial Intelligence AI in cost control, blockchain applications, big data analytics in cost management, and emerging trends in cost analysis.	Analyze different cost types, cost behavior, and their impact on profit planning using CVP and break-even analysis. BTL 4: Analyzing, BTL 5: Evaluating
Textbook References:- 1. Cost Accounting: Principles and Practice by Dr. B.K. Mehta 2. Advanced Cost Accounting by M.N. Arora Other References:- 1. Cost Analysis and Control by Dr. S.N. Maheshwari and Dr. Suneel K. Maheshwari 2. Cost and Management Accounting by Dr. M.C. Shukla & T.S. Grewal 3. Advanced Cost & Management Accounting by Dr. R.K. Sharma & Dr. K. Gupta		

(Bloom's Taxonomy: BT level 1: Remembering; BT level 2: Understanding; BT level 3: Applying; BT level 4: Analyzing; BT level 5: Evaluating; BT level 6: Creating)

Management Accounting

Course Code: LMM0202

Course Title: Management Accounting (5 Credits)

Course Objectives: -

- To understand the concepts and frameworks of management accounting and differentiate it from other accounting systems.
- To analyze financial statements and ratios to interpret organizational performance.
- To evaluate various budgeting and cost-control techniques to enhance decision-making.
- To apply marginal costing, standard costing, and cost-volume-profit analysis for solving managerial problems.
- To develop solutions to complex managerial issues using relevant costs and working capital management strategies.

Course Contents

Unit No.	Unit Description	Learning Outcome
1	Introduction: Management Accounting, Financial Accounting Information, Techniques of management accounting, Comparison of financial and management accounting.	Students will be able to define management accounting, explain its techniques, and differentiate it from financial accounting. BTL: 1 & 2 – Remembering & Understanding
2	Role of cost in decision making: Comparison of Management Accounting and Cost Accounting, types of cost, cost concepts,	Students will be able to compare management accounting with cost accounting and explain different types and concepts of cost. BTL: 2 – Understanding
3	Elements of cost: Materials, Labour and overheads and their allocation and apportionment, Preparation of Cost Sheet, Methods of Costing, Reconciliation of Cost and Financial Accounting.	Students will be able to identify the elements of cost materials, labor, and overheads, apply cost allocation methods, and reconcile cost and financial accounting. BTL: 2 & 3 – Understanding & Applying

4	Process Costing: Cost flow in process costing, cost accumulation in process costing, process costing for decision making and cost control.	Students will be able to analyze cost accumulation and flow in process costing and apply it for cost control and decision-making. BTL: 3 & 4 – Applying & Analyzing
5	Marginal Costing I: Marginal Costing versus Absorption Costing, Cost: Volume: Profit Analysis and P/V Ratio Analysis and their implications.	Students will be able to evaluate marginal costing and absorption costing, perform cost-volume-profit analysis. BTL: 2 & 4 – Understanding & Analyzing
6	Marginal Costing II: Concept and uses of Contribution & Breakeven Point and their analysis for various types of decision: making like single product pricing, multi: product pricing, replacement, sales etc.	Students will be able to use break-even analysis for decision-making. BTL: 2 & 4 – Understanding & Analyzing
7	Differential Costing and Incremental Costing: Concept, uses and applications, Methods of calculation of these costs and their role in management decision making like sales, replacement, buying etc.	Students will be able to compute differential and incremental costs and apply them in management decisions related to pricing, replacement, and sales. BTL: 3, 4 & 5 – Applying, Analyzing & Evaluating
8	Budget: Definition, classification of budget and budget procedure.	Students will be able to define budgeting, classify different types of budgets, and explain the budget preparation process. BTL: 2 & 3 – Understanding & Applying
9	Budgetary Control: Budgetary control, Fixed and flexible budgeting, revision of budgets, zero: based budgeting, Performance report.	Students will be able to analyze budgetary control methods, evaluate fixed and flexible budgeting, and apply zero-based budgeting techniques. BTL: 4 & 5 – Analyzing & Evaluating
10	Standard Costing: Standard cost, Estimated cost, establishing cost standards, budgetary control and standard costing	Students will be able to develop cost standards, differentiate between estimated and standard costs, and create budgetary control systems. BTL: 5 & 6

		– Evaluating & Creating
11	Material Variances and Labour Variances: Material price variance, Usage Variance, total material variance, Labour Variance: Rate Variance, Efficiency variance, Total labour variance. `	Students will be able to calculate material price and usage variances, analyze labor variances, and apply variance analysis for performance evaluation. BTL: 2, 3 & 4 – Understanding, Applying & Analyzing
12	Overhead Variance and Sales Variance: Variable overhead variance, Volume variance, Sales margin Price Variance, Sales margin volume variance.	Students will be able to compute variable overhead, volume, and sales variances and apply variance analysis for business decision-making. BTL: 2, 3 & 4 – Understanding, Applying & Analyzing
13	Activity Based Costing: Traditional costing system, Steps in overhead allocation, activity based costing system.	Students will be able to differentiate between traditional and activity-based costing systems and analyze the steps in overhead allocation. BTL: 3 & 4 – Applying & Analyzing
14	Responsibility Accounting: Concept and various approaches to responsibility accounting, cost centre, profit centre, investment center, responsibility centre.	Students will be able to evaluate responsibility accounting approaches, differentiate between cost, profit, and investment centers, and create responsibility accounting frameworks. BTL: 5 & 6 – Evaluating & Creating
15	Transfer Pricing: Methods of transfer pricing and general rule for transfer pricing.	Students will be able to define management accounting, explain its techniques, and differentiate it from financial accounting. BTL: 1 & 2 – Remembering & Understanding
Textbook References:- 1. Shah Paresh, Management Accounting, Oxford Higher Education Other References:- 1. Horngren, Charles T., Datar, Srikant M., & Rajan, Madhav V. Cost Accounting: A Managerial Emphasis. Pearson Education. 2. Khan, M.Y., & Jain, P.K. Management Accounting: Text, Problems and Cases. McGraw		

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Hill Education.

3. Maheshwari, S.N., & Mittal, S.N. Cost Accounting and Financial Management. Sultan Chand & Sons.
4. Drury, Colin. Management and Cost Accounting. Cengage Learning.
5. Bhattacharya, Ashish K. Cost Accounting for Business Managers. Elsevier.

(Bloom's Taxonomy: BT level 1: Remembering; BT level 2: Understanding; BT level 3: Applying; BT level 4: Analyzing; BT level 5: Evaluating; BT level 6: Creating)

Marketing Management

Course Code: LMM0203	Course Title: Marketing Management (5 Credits)
Course Objectives: - ➤ To understand comprehensive and practical introduction to marketing management. ➤ To improve their ability to make effective marketing decisions. ➤ To assessing marketing opportunities ➤ To developing marketing strategies and implementation plans. ➤ To developing Practical Knowledge of Marketing Strategies	

Course Contents

Unit No.	Unit Description	Learning Outcome
1	Introduction: Understanding marketing in modern contexts, defining marketing tasks, and adapting to new market realities.	Students will be able to define marketing in the modern business environment and explain key marketing tasks. BTL: 1 & 2 – Remembering & Understanding
2	Marketing Concepts and scope: Exploring the scope of marketing, fundamental marketing concepts, and emerging marketing trends.	Students will be able to describe the scope of marketing, understand core marketing concepts, and apply knowledge to analyze new marketing realities. BTL: 1, 2 & 3 – Remembering, Understanding & Applying
3	Developing Marketing Strategies and Plans: Strategic planning at corporate, division, and business levels to align with market objectives.	Students will be able to develop marketing strategies and plans by integrating corporate, division, and business-level strategic planning. BTL: 3 – Applying
4	Marketing Process: Strategic marketing planning, customer value creation, and enhancing satisfaction and loyalty.	Students will be able to explain the strategic marketing process and apply techniques for building customer value, satisfaction, and loyalty. BTL: 2 & 3 –

		Understanding & Applying
5	Conducting Marketing Research: Understanding the scope of marketing research, its processes, and techniques for measuring marketing effectiveness.	Students will be able to analyze the scope of marketing research, evaluate research methodologies, and assess marketing productivity. BTL: 3, 4 & 5 – Applying, Analyzing & Evaluating
6	Analyzing Consumer Market: Examining consumer behavior and the key factors influencing purchasing decisions.	Students will be able to analyze consumer behavior and identify key factors influencing buying decisions. BTL: 4 – Analyzing
7	Buying Decision Process: Understanding organizational buying behavior, key participants, and the stages of the purchasing process.	Students will be able to assess the organizational buying process, evaluate participants involved, and analyze different buying stages. BTL: 4 & 5 – Analyzing & Evaluating
8	Building Strong Brands: Identifying market segments, targeting audiences, developing brand positioning, and managing brand equity.	Students will be able to segment markets, target customers, position brands, and evaluate strategies for managing brand equity. BTL: 3 & 5 – Applying & Evaluating
9	Creating value through product: Exploring product characteristics, classifications, differentiation strategies, product life cycle, and related marketing approaches.	Students will be able to design product differentiation strategies, classify product characteristics, and develop marketing strategies based on the product life cycle. BTL: 6 – Creating
10	Creating value through price: Formulating and implementing effective pricing strategies and programs.	Students will be able to formulate pricing strategies and programs to maximize market value and competitiveness. BTL: 6 – Creating
11	Managing Marketing Channels: Understanding channel functions, levels, flow, and decision-making in channel design.	Students will be able to analyze the roles, functions, and design decisions involved in marketing channel management. BTL: 4 & 5 – Analyzing & Evaluating

12	Designing Integrated Marketing Communication: Defining the role of marketing communication and crafting effective communication strategies.	Students will be able to develop effective marketing communication strategies and evaluate their role in brand positioning. BTL: 5 & 6 – Evaluating & Creating
13	Managing Integrated Marketing Communication: Overseeing the integrated marketing communication process, including advertising, sales promotions, events, and public relations.	Students will be able to analyze the integrated marketing communication process and evaluate advertising, sales promotion, events, and public relations strategies. BTL: 4 & 5 – Analyzing & Evaluating
14	Managing digital communication I: Leveraging online, social media, and mobile platforms for effective digital marketing.	Students will be able to evaluate online, social media, and mobile marketing strategies for effective digital communication. BTL: 4 & 5 – Analyzing & Evaluating
15	Managing digital communication II: Practical Example of Leveraging online, social media, and mobile platforms for effective digital marketing.	Students will be able to define marketing in the modern business environment and explain key marketing tasks. BTL: 1 & 2 – Remembering & Understanding
Text book References:- 1. Kotler, P. and Keller, K.L. 2016, “Marketing Management”, 15th Edition, New Delhi: Pearson Education. 2. Saxena, Rajan. 2019, “Marketing Management”, 6th Edition, McGraw Hill Education Other References:- 3. Grewal, D. and Levi, M. “Marketing,” 5th Edition, Chennai: McGraw Hill Education. 4. Kotler, P., Jain, D.C. and Measincee, S. 2002, “Marketing Moves: A New Approach to Profit Growth and Renewal”, Boston: Harvard Business School Press.		

(Bloom’s Taxonomy: BT level 1: Remembering; BT level 2: Understanding; BT level 3: Applying; BT level 4: Analyzing; BT level 5: Evaluating; BT level 6: Creating)

Business Environment and Policy

Course Code: LMM0204	Course Title: Business Environment and Policy (5 Credits)
Course Objectives: - ➤ To develop students' comprehensive understanding of business environment components and their ability to analyze the complex interplay between internal and external environmental factors affecting business operations. ➤ To enable students to interpret and evaluate the impact of various government policies industrial, fiscal, monetary and regulatory frameworks on business operations, with specific emphasis on the Indian context and economic reforms. ➤ To enhance students' understanding of international business dynamics, including the role of multinational corporations, international economic institutions, and the impact of globalization on business operations across borders. ➤ To cultivate students' ability to apply various environmental scanning techniques and analytical tools for effective business decision-making, including competitive analysis and environmental forecasting methods. ➤ To develop students' appreciation of socio-cultural and demographic factors in business operations, including social responsibility, ethical considerations, and the unique characteristics of Indian business systems in the global context.	

Course Contents

Unit No.	Unit Description	Learning Outcome
1	Business Environment: Concept, significance and Scope of business environment.	Explain the concept, significance, and scope of business environment in contemporary organizations. BTL 2: Understanding
2	Elements of Business environment - Internal and external; Techniques of environmental scanning and monitoring.	Analyse different techniques of environmental scanning and monitoring for effective business operations. BTL 4: Analysing
3	Economic Environment of Business: Significance and elements of economic environment; Economic planning in India;	Evaluate the impact of economic planning and various economic elements on business operations in India. BTL 5: Evaluating

4	Government policies -industrial policy, fiscal policy, monetary policy; Economic reforms, liberalization and structural adjustment programmes.	Analyse the implications of industrial, fiscal, and monetary policies on business operations in the context of economic reforms. BTL 4: Analysing
5	Political and Legal Environment of Business: Critical elements of political environment; Government and business;	Examine the relationship between government and business in the context of political environment. BTL 4: Analysing
6	Changing dimensions of legal environment in India; Competition Act, FEMA and licensing policy.	Apply the principles of Competition Act, FEMA, and licensing policy in business scenarios. BTL 3: Applying
7	Socio-Cultural Environment: Critical elements of socio-cultural environment; Social institutions and systems.	Analyse the critical elements of socio-cultural environment and their impact on business operations. BTL 4: Analysing
8	Demographic factors: Demographic environment population size, migration and ethnic aspects, birth rate, death rate and age structure.	Evaluate demographic factors affecting business decisions including population dynamics, migration patterns, and age structure. BTL 5: Evaluating
9	Social values and attitudes: Social groups; Middle class; Dualism in Indian society and problems of uneven income distribution; Emerging rural sector in India; Indian business system; Social responsibility of business.	Analyse the impact of social values, attitudes, and income distribution on Indian business systems. BTL 4: Analysing
10	International Environment: Multinational corporations; Foreign collaborations and Indian business.	Examine the role of multinational corporations and foreign collaborations in Indian business context. BTL 4: Analysing
11	International economic institutions - WTO, World Bank, IMF and their importance to India; Foreign Trade Policies.	Evaluate the significance of WTO, World Bank, and IMF in relation to Indian business environment. BTL 5: Evaluating

12	Globalization & its impact: Meaning, objectives, importance & scope of Globalization Effect & challenges of Globalization, Review, Impact and implication Globalization.	Analyse the impact, implications, and challenges of globalization on business operations. BTL 4: Analysing
13	Environmental Analysis I: Meaning and importance - Techniques of Analysis- Verbal and Written Information Search and scanning, Spying, Forecasting, Limitations of these techniques, Competitions analysis - Rivalry Amongst existing firms.	Create comprehensive environmental analysis using various techniques and competitive analysis frameworks. BTL 6: Creating
14	Environmental Analysis II: Threat of new entrants threat of substitutes - Bargaining power of suppliers and buyers, Global Environment Natural, Social, Cultural, Demographic and Technological environment and its impact on world trade.	Create comprehensive environmental analysis using various techniques and competitive analysis frameworks. BTL 6: Creating
15	Business Environment with reference to India.	Explain the concept, significance, and scope of business environment in contemporary organizations. BTL 2: Understanding

Textbook References:-

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons. New Delhi.
2. Ahluwalia, I.J: Industrial Growth in India, Oxford University Press, Delhi.
3. Alagh, Y.K: Indian Development Planning and Policy, Vikas Pub, New Delhi.
4. Aswathappa, K: Legal Environment of Business, Himalaya Publication, Delhi.
5. Chakravarty, S: Development Planning, Oxford University Press, Delhi.

Other References:-

1. Ghosh, Biswanath: Economic Environment of Business, Vikas Publication, New Delhi.
2. Ramaswamy, V.S. and Nama Kumari: Strategic Planning for Corporate Success, Macmillian, New Delhi.
3. Sengupta, N.K: Government and Business in India, Vikas Publication, New Delhi.

(Bloom's Taxonomy: BT level 1: Remembering; BT level 2: Understanding; BT level 3: Applying; BT level 4: Analyzing; BT level 5: Evaluating; BT level 6: Creating)

III Semester

Course Code	Course Title	Credit	Sem	Th/P
LMM0301	Project Planning, Appraisal and Control	5	3	Th
LMM0302	Financial Markets and Institutions	5	3	Th
LMM0303	Statistical Analysis	5	3	Th
LMM0304	Direct Tax Laws	5	3	Th
LMM0305	Research Methodology	5	3	Th
SEM 1 TOTAL CREDIT		25		

Project Planning, Appraisal and Control

Course Code: LMM0301	Course Title: Project Planning, Appraisal and Control (5 Credits)
Course Objectives: - ➤ To introduce students to the fundamentals of project management, including the classification, lifecycle, and strategic importance of projects in business decision-making. ➤ To develop the ability to identify, screen, and evaluate investment opportunities using feasibility studies and structured appraisal methods under certainty, risk, and uncertainty. ➤ To equip students with the knowledge and tools required for market, technical, and financial analysis of projects, including demand forecasting, cost estimation, and profitability analysis. ➤ To enhance understanding of social cost-benefit analysis (SCBA) and the ability to apply global (UNIDO and L&M) and Indian approaches to assess socio-economic impacts of projects. ➤ To build competence in project scheduling, implementation, monitoring, and control, through techniques such as PERT, CPM, budgeting, and resource allocation to manage time and cost efficiently.	

Course Contents

Unit No.	Unit Description	Learning outcomes
1	Introduction to Project Management: Definition, features, and types of projects, Objectives and characteristics of project planning, Phases of project life cycle.	Students will be able to understand key project management concepts, explain objectives and scope of project planning, describe stages in the project life cycle. BTL 2: Understand, BTL 4: Analyze
2	Identification of Investment Opportunities: Sources of project ideas, Idea screening techniques, Environmental scanning and SWOT analysis.	Students will be able to identify and analyze investment ideas, apply effective screening methods, use environmental tools like SWOT. BTL 3: Apply, BTL 4: Analyze
3	Project Feasibility Study:	Students will be able to classify various types of feasibility, evaluate whether a

	Types of feasibility: technical, financial, commercial, social, Difference between pre-feasibility and detailed feasibility, Format and structure of feasibility report.	project is viable, and draft a basic feasibility report. BTL 2: Understand, BTL 5: Evaluate
4	Project Appraisal under Certainty: Financial appraisal techniques: Payback, ARR, DCF methods: NPV, IRR, PI, Comparative evaluation of appraisal methods.	Students will be able to apply financial evaluation methods, interpret results from different techniques, and select appropriate appraisal method based on project type. BTL 3: Apply, BTL 5: Evaluate
5	Project Appraisal under Risk and Uncertainty: Nature of risk and uncertainty in project decisions, Sensitivity and scenario analysis, Risk-adjusted discount rate and decision tree analysis.	Students will be able to differentiate risk from uncertainty, analyze outcomes using sensitivity and scenario tools, make risk-based investment decisions. BTL 4: Analyze, BTL 5: Evaluate
6	Market and Demand Analysis: Market structure and competition overview, Market segmentation and customer profiling, Estimating market size and growth.	Students will be able to understand market forces affecting projects, conduct segmentation and targeting, and evaluate demand potential. BTL 2: Understand, BTL 3: Apply
7	Demand Forecasting and Market Planning: Sources of market data: primary and secondary, Forecasting techniques: trend, regression, Delphi method, Market strategy and demand planning.	Students will be able to collect and interpret data for forecasting, choose suitable forecasting technique, prepare market and demand plans. BTL 3: Apply, BTL 5: Evaluate
8	Technical Analysis of Projects: Technical feasibility and capacity planning, Input requirements and production process, Evaluation of alternative technologies.	Students will be able to assess technical needs of a project, select appropriate production technologies, analyze and compare technical alternatives. BTL 3: Apply, BTL 4: Analyze
9	Plant Location and Layout: Factors influencing plant location decisions, Types of layout and space utilization, Selection and sizing of plant & machinery.	Students will be able to evaluate location based on strategic criteria, design optimal plant layout, and choose right machinery and technology setup. BTL 4: Analyze, BTL 5: Evaluate
10	Financial Analysis of Projects:	Students will be able to estimate capital requirements, identify suitable sources of finance, and understand financing

	Project cost estimation: capital and operating costs, Sources and instruments of financing, Role of banks and financial institutions.	mechanisms from institutions. BTL 2: Understand, BTL 3: Apply
11	Profitability and Financial Projections: Cost of production and pricing strategy, Break-even and margin of safety analysis, Projected financial statements: P&L, cash flow, balance sheet.	Students will be able to calculate profitability metrics, conduct break-even and risk analysis, draft projected financial statements. BTL 3: Apply, BTL 5: Evaluate
12	Social Cost Benefit Analysis (SCBA): Purpose and importance of SCBA, UNIDO and Little-Mirrlees approaches, Application of SCBA in Indian project environment.	Students will be able to explain rationale for SCBA, compare international methodologies, and apply SCBA principles to Indian cases. BTL 2: Understand, BTL 4: Analyze
13	Project Implementation and Monitoring: Scheduling tools: Gantt charts, milestone charts, Budgeting, costing and resource allocation, Monitoring tools and reporting mechanisms.	Students will be able to develop implementation timelines, allocate resources and track expenditures, use monitoring systems for control. BTL 3: Apply, BTL 5: Evaluate
14	Project Evaluation and Control (PERT/CPM): Network techniques: PERT & CPM, Critical path and slack time analysis, Managing time and cost overruns.	Students will be able to construct network diagrams and calculate timelines, identify bottlenecks and critical paths, apply techniques to avoid delays and overruns. BTL 3: Apply, BTL 6: Create
15	Case Study – Delhi Metro Rail Project: A Model in Project Planning and Execution: Background and objectives of the Delhi Metro Project, Phases of planning, feasibility, and stakeholder management, Project financing, time-cost management, and implementation, Use of PERT/CPM and SCBA in large-scale urban infrastructure, Key success factors and lessons learned.	Students will be able to analyze real-world application of project planning and appraisal techniques, evaluate the role of effective stakeholder coordination, financial structuring, and time-cost control in infrastructure projects, apply theoretical concepts such as feasibility study, financial analysis, and project control tools (PERT/CPM) to a large-scale public project. BTL 4: Analyze, BTL 5: Evaluate, BTL 6: Create
Textbooks References: Prasanna Chandra. <i>Projects: Planning, Analysis, Selection, Financing, Implementation & Review</i>, Publisher: McGraw Hill Education P. Gopalan, <i>Project Management: Core Textbook</i>, Publisher: Wiley India		

3. **S. Choudhury**, *Project Management*, Publisher: Tata McGraw-Hill
4. **Harold Kerzner**, *Project Management: A Systems Approach to Planning, Scheduling, and Controlling*, Publisher: Wiley
5. **K. Nagarajan**, *Project Management*, Publisher: New Age International Publishers
6. **M. Patel**, *Project Management and Appraisal*, Publisher: Vikas Publishing House

Other References:

1. **Bentley and Brundage**, *Fundamentals of Project Management*, Publisher: AMACOM
2. **Gray & Larson**, *Project Management: The Managerial Process*, Publisher: McGraw Hill
3. **R. Panneerselvam and P. Senthilkumar**, *Project Management*, Publisher: PHI Learning
4. **Clements & Gido**, *Effective Project Management*, Publisher: Cengage Learning
5. **Dennis Lock**, *Project Management*, Publisher: Gower Publishing
6. **Machiraju H.R.**, *Introduction to Project Finance*, Publisher: Vikas Publishing House

(Bloom's Taxonomy: BT level 1: Remembering; BT level 2: Understanding; BT level 3: Applying; BT level 4: Analyzing; BT level 5: Evaluating; BT level 6: Creating)

Financial Market and Institutions

Course Code: LMM0302	Course Title: Financial Market and Institutions (5 Credits)
Course Objectives: - ➤ To develop a conceptual and practical understanding of the Indian and global financial systems. ➤ To analyse the role and functioning of financial markets and institutions. ➤ To evaluate the impact of financial reforms and innovations in India. ➤ To enhance analytical capabilities through the study of financial instruments and market operations. ➤ To apply theoretical knowledge to real-life financial decision-making and market functioning.	

Course Contents

Unit No.	Unit Description	Learning Outcome
1	Indian Financial System and Major Institutions (16 Hours): Structure of Indian Financial System, reforms (GST, IBC, etc.), Payment banks, Regulatory bodies (RBI, SEBI, IRDA, PFRDA), NBFCs, Core Banking.	Students will be able to analyze and evaluate the financial system structure and role of institutions. BTL3: Apply , BTL4: Analyze , BTL5: Evaluate
2	Financial Markets in India (12 Hours): Money and Capital Markets, Market types, Linkages with economy, Global Integration, Merchant Banking, Corporate Listing, Forex (conceptual).	Students will be able to classify market types and explain linkages with the economy and financial instruments.. BTL3: Apply , BTL4: Analyze , BTL5: Evaluate
3	Capital Market in India (16 Hours): Stock Exchanges, Demutualization, Trading Mechanism, Indian & Global Indices, Equity, Debentures, ETFs, DEMAT, Margin Systems, Commodity Markets.	Students will be able to evaluate capital market functioning and apply trading procedures with margin calculations. BTL3: Apply , BTL4: Analyze , BTL5: Evaluate

4	Money and Debt Markets in India (16 Hours): Segments – Call Money, T-bills, CP, CD; Repos, Debt Securities Market, NDS-OM, Corporate vs Government Bonds, RBI Retail Direct Platform.	Students will be able to analyze instruments and structure of Indian money and debt markets with numerical skills. BTL3: Apply, BTL4: Analyze
5	Development Financial Institutions (DFIs) : NABARD, SIDBI, NHB, EXIM – objectives, roles, relevance in infrastructure financing.	Students will be able to examine the purpose and functioning of DFIs in financial development. BTL2: Understand , BTL4: Analyze
6	Banking Innovations and Risk Management : Universal Banking, Fintech in Banking, CBS, NPAs, Basel Norms overview, Risk Management tools.	Students will be able to evaluate banking innovation, risk challenges, and regulatory compliance. BTL5: Evaluate
7	Mutual Funds and Asset Management : Types of Mutual Funds, NAV, expense ratio, SIP, SWP, SEBI Regulations, AMC roles.	Students will be able to analyze mutual fund performance and regulatory compliance. BTL3: Apply, BTL5: Evaluate
8	SEBI and Regulatory Framework : Structure, powers, regulatory functions of SEBI, role in protecting investors and regulating markets.	Students will understand the governance and investor protection mechanisms of SEBI.. BTL2: Understand
9	Credit Rating Agencies and Ratings Process : CRISIL, ICRA, CARE, methodology, role in bond market, risks and criticisms.	Students will be able to evaluate credit rating processes and implications for investors and issuers. BTL5: Evaluate
10	Derivatives and Risk Hedging Instruments : Forwards, Futures, Options – pricing basics, hedging examples, regulatory framework	Students will be able to apply derivative tools for hedging and investment purposes.. BTL3: Apply, BTL4: Analyze
11	Foreign Exchange Market and FEMA : Participants, currency quotations, exchange rate systems, FEMA guidelines, convertibility.	Students will be able to interpret forex market mechanisms and evaluate exchange rate systems. BTL2: Understand, BTL5: Evaluate

12	Fintech and Digital Financial Services: Blockchain, UPI, digital wallets, algo-trading, cryptocurrencies, regulatory aspects.	Students will explore and create innovative financial service models using emerging technologies. BTL2: Understand , BTL6: Create
13	International Financial Institutions: IMF, World Bank, ADB, BIS – roles in global stability and support to India.	Students will evaluate the impact of international institutions on Indian financial growth . BTL5: Evaluate
14	Corporate Debt Market and Credit Instruments: Bond market development, types of bonds, yield curve, corporate debt issuance process.	Students will be able to analyze corporate debt structures and instruments BTL3: Apply, BTL4: Analyze
15	Integrated Financial Market Analysis: Interlinkages between money, capital, forex, and commodity markets; Financial stability assessment.	Students will be able to synthesize knowledge from various markets and assess systemic risk. BTL4: Analyze, BTL6: Create
Text book References: - 1. Bhole, L.M. & Mahakud, Jitendra – <i>Financial Institutions and Markets</i>, McGraw Hill. 2. Khan, M.Y. – <i>Indian Financial System</i>, Tata McGraw Hill. Other References:- 1. Pathak, Bharati V. – <i>The Indian Financial System</i>, Pearson. 2. Gurusamy, S. – <i>Financial Markets and Institutions</i>, Tata McGraw Hill. 3. Mishkin, Frederic & Eakins, Stanley – <i>Financial Markets and Institutions</i>, Pearson. 4. Saunders, Anthony & Cornett, Marcia – <i>Financial Institutions Management</i>, McGraw Hill. 5. Reserve Bank of India – <i>RBI Bulletins and Annual Reports</i>		

(Bloom's Taxonomy: BT level 1: Remembering; BT level 2: Understanding; BT level 3: Applying; BT level 4: Analyzing; BT level 5: Evaluating; BT level 6: Creating)

Statistical Analysis

Course Code: LMM0303	Course Title: Statistical Analysis (5 Credits)
Course Objectives: - ➤ To develop comprehensive understanding of statistical concepts and methods ➤ To master data collection and analysis techniques ➤ To learn probability and probability distributions ➤ To apply statistical techniques for decision-making ➤ To understand measures of central tendency and dispersion and Develop skills in statistical inference and hypothesis testing	

Course Contents

Unit No.	Unit Description	Learning Outcome
1	STATISTICS - AN INTRODUCTION : Meaning of Statistics, Functions of Statistics, Importance of Statistics, Limitations of Statistics	Critically analyze the fundamental role of statistics in business decision-making by comprehensively understanding its meaning, functions, importance, and inherent limitations. BTL 4: Analyzing
2	DATA COLLECTION: Types of Data, Scale of Data Measurement, Primary Data Collection, Secondary Data Collection	Develop proficiency in identifying, collecting, and critically evaluating different types of data and measurement scales to ensure accurate and reliable information gathering for business research. BTL 5: Evaluating
3	FREQUENCY DISTRIBUTION : Data Classification, Frequency Distribution Basics, Data Presentation Techniques	Master the techniques of transforming raw data into meaningful frequency distributions and visualizations that effectively communicate complex statistical information. BTL 3: Applying
4	MEASURES OF CENTRAL TENDENCY: Mean Calculations, Median Analysis, Mode Interpretation, Geometric Mean, Harmonic Mean	Comprehensively understand and apply various measures of central tendency to accurately summarize and interpret numerical data sets in business contexts. BTL 3: Applying
5	MEASURES OF DISPERSION : Range Analysis, Quartile Deviation, Mean Deviation, Standard Deviation	Evaluate data variability through advanced techniques of measuring dispersion, enabling deeper insights into the spread and consistency of statistical data. BTL 5: Evaluating
6	MOMENTS, SKEWNESS, AND KURTOSIS: Moments Concept, Skewness Analysis, Kurtosis Interpretation	Analyze the shape and characteristics of probability distributions to gain sophisticated understanding of data symmetry and peak concentration. BTL 4: Analyzing
7	CORRELATION ANALYSIS : Correlation Concepts, Karl Pearson's Coefficient of Correlation, Rank Correlation	Develop advanced skills in measuring and interpreting relationships between variables using correlation techniques to support evidence-based business decision-making.

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		BTL 4: Analyzing
8	LINEAR REGRESSION ANALYSIS: Regression Concepts, Regression Equations, Standard Error of Estimate	Create predictive models using regression analysis to forecast and understand relationships between variables in complex business scenarios. BTL 6: Creating
9	INDEX NUMBERS: Concepts of Index Numbers, Types of Index Numbers, Construction Methods	Construct and interpret index numbers to track economic trends and comparative performance across different business dimensions. BTL 3: Applying
10	TIME SERIES ANALYSIS: Time Series Components, Trend Analysis Methods, Seasonal Variations	Develop sophisticated techniques for analyzing temporal patterns, trends, and seasonal variations to support strategic business forecasting. BTL 5: Evaluating
11	PROBABILITY BASICS: Probability Concepts, Probability Rules, Probability Approaches	Comprehensively understand and apply fundamental probability concepts to quantify uncertainty and support rational decision-making in business contexts. BTL 3: Applying
12	MATHEMATICAL EXPECTATION: Expected Value Calculation, Variance Analysis	Calculate and interpret expected values and variance to assess and manage risk in complex business and economic scenarios. BTL 4: Analyzing
13	PROBABILITY DISTRIBUTIONS: Binomial Distribution, Poisson Distribution, Normal Distribution	Analyze and apply different probability distributions to model and predict outcomes in various business and economic scenarios. BTL 4: Analyzing
14	STATISTICAL DECISION THEORY: Decision Making Techniques, Decision Tree Analysis	Develop advanced decision-making skills by integrating statistical methods, probabilistic reasoning, and decision tree analysis to solve complex business problems. BTL 6: Creating
15	Practical Questions	Develop problem solving skills in students BTL 4: Analyzing
Textbook References:- 1. Khandelwal, S. K. <i>Business Statistics</i> , International Book House Pvt. Ltd. Other References:- 1. Gujarati, D. N., & Porter, D. C. 2009. <i>Basic Econometrics</i> . McGraw-Hill. 2. Black, K. 2019. <i>Business Statistics: Contemporary Decision Making</i> . Wiley. 3. Lind, D. A., Marchal, W. G., & Wathen, S. A. 2017. <i>Statistical Techniques in Business and Economics</i> . McGraw-Hill. 4. Anderson, D. R., Sweeney, D. J., & Williams, T. A. 2019. <i>Statistics for Business and Economics</i> . Cengage Learning.		

(Bloom's Taxonomy: BL 1: Remembering; BL 2: Understanding; BL 3: Applying; BL 4: Analyzing; BL 5: Evaluating; BL 6: Creating)

Direct Tax Laws

Course Code: LMM0304	Course Title: Direct Tax Laws (5 Credits)
Course Objectives: - ➤ To develop an understanding of the basic concepts and definitions under the Income Tax Act. ➤ To examine in detail the five heads of income and computation under each head. ➤ To enable students to compute Gross Total Income and Tax Liability. ➤ To understand deductions and exemptions available under the Act. ➤ To provide working knowledge of filing returns and tax planning principles for individuals.	

Course Contents

Unit No.	Unit Description	Learning Outcome
1	Introduction to Income Tax: Basic Concepts - Assessee, Person, Previous Year, Assessment Year, Income, Gross Total Income, Total Income, Agricultural Income	Students will understand fundamental tax terminology and the framework of taxation in India. BTL2: Understand
2	Residential Status and Scope of Total Income	Students will learn to determine the residential status of different persons and compute their scope of income. BTL3: Apply
3	Exempted Incomes [Section 10]	Students will identify incomes exempt from tax and their relevance in tax planning. BTL2: Understand, BTL4: Analyze
4	Income from Salary – I: Meaning, Features, Allowances, Perquisites, and Profits in lieu of Salary	Students will compute salary income with various components. BTL3: Apply
5	Income from Salary – II: Deductions from Salary, Valuation of Perquisites	Students will apply deductions and determine net taxable salary income. BTL3: Apply, BTL5: Evaluate
6	Income from House Property: Basis of Charge, Annual Value, Deductions, Self-Occupied and Let-Out Property	Students will compute income from house property and understand municipal value, NAV, GAV etc. BTL3: Apply, BTL4: Analyze
7	Profits and Gains from Business or Profession – I: Meaning, Basis of Charge, General Principles	Students will understand income from business/profession and allowable expenses. BTL2: Understand, BTL4: Analyze
8	Profits and Gains from Business or Profession – II: Disallowed Expenses, Deemed Profits, Maintenance of Books, Tax	Students will be able to evaluate disallowances and compliance requirements. BTL4: Analyze, BTL5:

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	Audit	Evaluate
9	Capital Gains – I: Basis of Charge, Types of Capital Assets, Transfer, Cost of Acquisition and Improvement	Students will compute short-term and long-term capital gains. BTL3: Apply, BTL4: Analyze
10	Capital Gains – II: Exemptions under Sections 54, 54EC, 54F, and Taxability of Capital Gains	Students will apply relevant exemptions and calculate taxable capital gains. BTL3: Apply, BTL5: Evaluate
11	Income from Other Sources: Basis of Charge, Taxable Incomes, Deductions, Gift Tax Provisions	Students will identify income under this residual head and compute tax. BTL3: Apply, BTL4: Analyze
12	Clubbing of Income & Set-Off and Carry Forward of Losses	Students will understand tax avoidance provisions and inter-head adjustments. BTL4: Analyze, BTL5: Evaluate
13	Deductions from Gross Total Income [Section 80C to 80U]	Students will understand and apply deductions to reduce tax liability. BTL3: Apply, BTL5: Evaluate
14	Computation of Total Income and Tax Liability of Individuals	Students will be able to calculate final tax liability using slab rates and rebates. BTL3: Apply, BTL6: Create
15	Introduction to Tax Filing & Return Procedures: PAN, e-Filing, Due Dates, Belated and Revised Returns, Refunds	Students will gain practical knowledge of filing income tax returns. BTL2: Understand, BTL3: Apply
Textbook References: 1. Singhanian, V.K. – Students’ Guide to Income Tax – Taxmann 2. Mehrotra & Goyal – Income Tax Law and Practice – Sahitya Bhawan 3. Gaur & Narang – Income Tax Law and Practice – Kalyani Publishers 4. Income Tax Act, 1961 (Bare Act) 5. CBDT Circulars and Notifications (for reference purpose only)		

(Bloom’s Taxonomy: BT level 1: Remembering; BT level 2: Understanding; BT level 3: Applying; BT level 4: Analyzing; BT level 5: Evaluating; BT level 6: Creating)

Research Methodology

Course Code: LMM0305	Course Title: Research Methodology (5 Credits)
Course Objectives: - ➤ To provide an understanding of research concepts and methodologies. ➤ To equip students with the skills to design and conduct research studies. ➤ To enable students to analyze data and interpret research findings. ➤ To develop the ability to critically evaluate research literature. ➤ To guide students in the preparation of research proposals and reports.	

Course Contents

Unit No.	Unit Description	Learning Outcome
1	Introduction to Research Methodology I: Meaning, Objectives, Types of Research	Students will recall the meaning, objectives, and types of research methodology. BTL1: Remembering
2	Introduction to Research Methodology II: Research Approaches, Research Process.	Students will identify different research approaches and outline the research process. BTL1: Remembering
3	Literature Review I: Importance of Literature Review, Sources of Information	Students will understand the importance of literature review and identify sources of information. BTL2: Understanding
4	Literature Review II: Reviewing Process, Writing a Review.	Students will explain the literature reviewing process and write an effective review. BTL2: Understanding
5	Research Design: Research Problem Formulation, Hypothesis Development, Research Design Types: Exploratory, Descriptive, Experimental.	Students will formulate research problems, develop hypotheses, and distinguish research design types. BTL2: Understanding
6	Data Collection Methods: Primary and Secondary Data, Sampling Techniques, Questionnaire Design, Interviews, Observation.	Students will apply suitable data collection methods, sampling techniques, and tools. BTL3: Applying
7	Measurement and Scaling I: Introduction, Types of Scales	Students will use appropriate measurement scales and differentiate their types. BTL3: Applying
8	Measurement and Scaling II: Measurement Errors, Reliability and Validity of Measurements.	Students will evaluate measurement errors and assess the reliability and validity of measurements. BTL3: Applying
9	Data Analysis: Descriptive and Inferential Statistics, Hypothesis Testing, Use of Software	Students will analyze data using statistical techniques and software

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	Tools for Data Analysis.	tools. BTL4: Analyzing
10	Qualitative Research I: Introduction, Characteristics, Techniques, and Methods	Students will understand the characteristics and techniques of qualitative research. BTL2: Understanding
11	Qualitative Research II: Content Analysis, Case Study Method.	Students will apply content analysis and case study methods in qualitative research. BTL2: Understanding
12	Research Report Writing: Introduction, Structure of Research Report, Writing Techniques, Presentation of Data, Referencing Styles, Plagiarism	Students will apply effective writing techniques in research reports, including data presentation, referencing, and plagiarism prevention. BTL3: Applying
13	Ethical Issues in Research I: Introduction, Ethical Considerations	Students will understand ethical issues and considerations in the research process. BTL2: Understanding
14	Ethical Issues in Research II: Informed Consent, Confidentiality, Publication Ethics.	Students will explain informed consent, confidentiality, and publication ethics in research. BTL2: Understanding
15	Emerging Trends in Research: Big Data Analytics, Artificial Intelligence in Research, Multidisciplinary Research, and Trends in Publishing.	Students will explore emerging trends in research, such as Big Data Analytics, AI, and multidisciplinary approaches. BTL4: Analyzing
Textbook References: - 1. C.R. Kothari & Gaurav Garg, "Research Methodology: Methods and Techniques," New Age International Publishers. 2. Ranjit Kumar, "Research Methodology: A Step-by-Step Guide for Beginners," SAGE Publications. Other References:- 1. John W. Creswell, "Research Design: Qualitative, Quantitative, and Mixed Methods Approaches," SAGE Publications. 2. Zikmund, Babin, Carr & Griffin, "Business Research Methods," Cengage Learning.		

(Bloom's Taxonomy: BT level 1: Remembering; BT level 2: Understanding; BT level 3: Applying; BT level 4: Analyzing; BT level 5: Evaluating; BT level 6: Creating)