

As Per NEP 2020

University of Mumbai



Title of the program

A- P.G. Certificate in Management 2025-26

**B- Two Year Post Graduate Diploma in
Management (PGDM) 2027-28**

**C-Master in Management Studies Three Years
Post Graduate Degree Program (MMS Three
Year Degree Program) 2028-29**

Syllabus for Semester – Semesters I& II

Ref: GR dated 16th May, 2023 for Credit Structure of PG

**Specialization in Financial Management, Information Management,
Human Resources Development Management , Marketing
Management**

University of Mumbai



(As per NEP 2020)

Sr. No.	Heading	Particulars	
1	Title of program O: _____A	A	PG Certificate in Management 2025-26
	O: _____B	B	Two Year Post Graduate Diploma in Management 2027-28 (PGDM)
	O: _____C	C	Master in Management Studies Three Years Post Graduate Degree 2028-29 (MMS Three Year Degree Program)
2	Eligibility PG Certificate in Management	A	Graduate with 3 year U.G. Degree in any discipline recognized by the UGC or passed equivalent academic level 5.5 AND At least 2 years of experience in supervisory or managerial capacity in reputed organization after graduation.
	Two Year Post Graduate Diploma in Management (PGDM)	B	PG Certificate in Management subject with equivalent academic level 6.0 OR Graduate with 4 year U.G. Degree in any discipline recognized by the UGC or passed equivalent academic level 6.0 AND At least 2 years of experience in supervisory or managerial capacity in reputed organization after graduation.
	Master in Management Studies Three Years Post Graduate Degree (MMS Three Year Degree Program)	C	Two Year Post Graduate Diploma in Management (PGDM)
3	Duration of program R: _____	A	1 Year
		B	2 Year
		C	3 Year

5	R: _____ Intake Capacity	Master in Management Studies Three Years Post Graduate Degree Program (MMS Three Year Degree Program) Financial Management- 120 Information Management - 60 Human Resources Development Management - 60 Marketing Management - 120	
4	R: _____ Scheme of Examination	NEP 40% Continuous Internal Assessment 60% External, Semester End Examination Individual Passing in Internal and External Examination	
6	Standards of Passing R: _____	50%	
7	Credit Structure R: _____	Attached herewith	
8	Semesters	A	Sem. I & II
		B	Sem. I, II, III& IV
		C	Sem. I, II, III, IV,V& VI
9	Program Academic Level	A	6.0
		B	6.0
		C	6.5
10	Pattern	Semester	
11	Status	New	
12	To be implemented from Academic Year Progressively	A	2025-26
		B	2026-27
		C	2027-28

Sign of Chairman BoS	Sign of Associate Dean	Sign of Dean,
<i>Prof. Smita Shukla</i>	<i>Prof. Kavita Laghate</i>	Prin. Dr. CA Ravindra Bambardekar

Preamble

1. Introduction

With the cutting edge and fierce competition among the organizations and their product and services, there is a dire need of well-educated, experienced, highly qualified human resources for perform complex task at work. The veterans and industry design the curricula, experts with a holistic view of industry-ready staff with contemporary and theoretical impartment of education.

The three-year degree course is a holistic approach for making a student industry-ready and handle the task at hand and solve the complex problems of her industry with a scientific approach.

The course curriculum is an outcome of thorough searches and brainstorming input from very experienced academic experts. After successful completion of two years of learning of postgraduate diploma and advanced diploma, the third year culminates into specialisation in the following chosen fields with successful project completion.

The three-year degree course is based on the norms prescribed by UGC. It is affiliated to the University of Mumbai and also recognized by the University of Mumbai.

2. Aims and Objectives

To foster the culture of quality education in the field of management. To create industry ready managers to handle the developing industry resulting in enhancing economic growth.

To develop a learned class who shall be responsible for economic growth, development and raising the standard of living in the social arena.

3. Learning Outcomes

To create a confident community of well-educated **and trained youth for performing** specialized and complex operations in the Indian industry.

The successful student shall be well educated with management principles and practices, shall hold the roots of honesty, socio-culture, and integrity and shall have utmost human values. These all shall be imparted during the journey of her work in the industry.

4. Any other point (if any)

The Three years MMS degree program is equivalent to the Degree conferred by any other University as per the UGC standards.

5. Credit Structure of the Program (Semesters I, II, III & IV) (Table as per Parishisht 1 with sign of HOD and Dean)

R_____Post Graduate Programs in University Parishishta - 1

Master in Management Studies Three Years Post Graduate Degree Program

Specialization in Financial Management, Information Management, Human Resources Development Management, Marketing Management

MMS Three Years (MM/FM/HR/IM)

Timings of the Program: The lectures are conducted in the evening everyday from 6.30 P.M. to 9.30 P.M. from Monday to Saturday) and Morning / afternoon on Sunday

Preamble

Changing business dynamics, geopolitical shifts, MNC,s surge across globe, Technological advancements, innovations, and socioeconomic shifts all become influencing factors in management education. In order to ensure that management students are able to attain necessary levels of industry relevant knowledge, skills and practical outlook, it is necessary to incorporate emerging industry practices in instructional process. The management students are also expected to benefit from short- term live projects, Long term project, field projects, On-the-job training opportunities, industry internships and research projects as these can provide students an understanding of the industry environment and working methods. It is also increasingly expected to that management studies should be able to equip the management students to launch their start-ups and to become entrepreneurs. Hence, given above, revision in curriculum of three years Master in Management Studies becomes pertinent.

The AICTE Model Curriculum standards have been taken into account by integrating pertinent new topics into all of the program's specializations. Additionally, adherence to the National Higher Education Qualification Framework 2023 (NHEQF 2023) and National Education Policy 2020 (NEP 2020) principles, which place a strong emphasis on developing skills through projects and practical work that outlines the goals and learning outcomes for each topic also have been taken into consideration. The revised curriculum has incorporated multiple entry and exit opportunities based on NHEQF guidelines.

The revised curriculum places a high focus on quantitative and analytics techniques for equipping the students in comprehending corporate practical knowledge, the patterns and interpretation of massive amounts of data through business analytical tools.

Need for Restructuring of the MMS Three Years Program Curriculum:

Post Covid-19, the teaching and learning favour hybrid or remote arrangements and so is work culture too. A few traditional theories of organizational behavior, HR, and recruitment are still clinging hard to the past. The new wave of fin-tech companies has been fiercely competing with banks. Automated and custom-made manufacturing is replacing the traditional manufacturing practices. Marketing has changed with the strengthening of social media, influences and digital content creators, integration of AI and ML in marketing practices.

In addition, the transdisciplinary, pragmatic, and ethical concerns and issues that business leaders today encounter the need to be woven as part of curriculum design and learning in the MMS program. The MMS program requires rebalancing to connect the hard and soft abilities that have become very pertinent for managers. The curriculum needs to capture following:

- Shifting aspects of enterprises and economies globally
- Technological advancement and market dynamics
- The emergence of new companies and business models
- Emphasis on experiential and application-oriented learning
- Matching stakeholders' expectations, including those under NEP2020 and NHEQF

Program Outcomes-MMS Program:

- PO1: Apply knowledge of management theories and practices to solve business problems
- PO2: Foster analytical and critical thinking abilities for data-based decision-making
- PO3: Ability to develop value based leadership ability
- PO4: Ability to analyse and communicate global, economic, legal, and ethical aspects of business
- PO5: Ability to lead themselves and others in the attainment of organizational goals contributing effectively to team environment

Structure of the Revised Three Year MMS Degree Curriculum

The courses under the revised structure and curriculum fall under **Mandatory** category of subjects. **Curriculum in second year and third year** leading towards specialization. The electives component provide flexibility for adoption of new courses that nurture professional competencies. In addition to the above, the curriculum also provides hands on learning opportunities through OJT, Field Projects, internships and industry and society relevant research projects.

The Learning levels expected to be attained as per Bloom's Taxonomy: under curriculum are: L1:Remembering; L2:Understanding; L3:Applying; L4:Analyzing; L5:Evaluating, and; L6: Creating.

Teachers are expected to impart knowledge along-with traditional teaching through new and innovative pedagogical approaches like Field Work, Workshops, Mentoring Sessions, Assignments, Quizzes, Live Projects, Case Studies, Presentations, Simulations, Industrial Visits, Use of statistical software and other data analysis and application tools, Inculcation of industry specific skills and training & development sessions through co-curricular activities.

The Formative Assessment and Summative Assessment to be in Ratio – 40:60. The suggested Formative Assessment pattern: Class Participation 10 Marks and remaining 30 marks based on minimum of 3 other assessment formats (Mid-term Test; Individual / Group presentations; Role-plays; Assignments; Projects; Case Study analysis; Quiz; any other innovative evaluation methodology). It must be ensured that all Course Outcomes across courses should be covered in the Formative and Summative Assessment process.

The Three Year MMS Program structure is as follows:

Three Year MMS Program Structure

Year	Level	Semester	Major		R M	OJT/F P	R P	Cum. Cre.	Degree/ Diploma
			Mandatory (Sub.*Cr.)	Elective (Sub.*C r.)					
1	6.0	Semester I	20 (5*4)	0	-	-	-	20	PG Certificate in Management
		Semester II	16 (4*4)	0	4		-	20	
CumulativeCreditsFY			36	0	4		-	40	
ExitOption:PGDiplomawithadditional4creditsofOJT									
2	6.0	Semester III	16 (4*4)	4	-		-	20	PG Diploma in Management
		Semester IV	16 (4*4)	4			0	20	
CumulativeCreditsSY			32	8	-		0	40	
ExitOption:PGDiplomawithadditional4creditsofOJT									
3	6.5	Semester V		4		8		12	PG Degree
		Semester VI		4			8	12	
CumulativeCreditsTY				8		8	8	24	
CumulativeCreditsFY+SY+TY			68	16	4	8	8	104	

MMS Three Year Syllabus Outline of Semester I

Semester I					
Mandatory Courses					
Sr. No.	Course Type	Course	Number of Credits	Number of 180 minutes sessions	IA/UA*
1	Mandatory - General Management	Fundamentals of Management Theory and Practice, Organizational Behavior	2+2	10+10	IA
2	Mandatory- Quantitative Techniques	Business Statistics, Managerial Economics	2+2	10+10	IA
3	Mandatory- Economics	Financial Accounting for Business	4	20	IA
4	Mandatory- Finance	Fundamentals of Marketing	4	20	IA
5	Mandatory- Human Resource	Information Technology & Operations Management	2+2	10+10	IA

***IA– Internal Assessment; UA– University assessment**

Outline of Semester II

Semester II					
Mandatory Subjects					
Sr. No.	Course Type	Course	Number of Credits	Number of 180 minutes sessions	IA/UA*
1	Mandatory-General Management	Business Research Methods	4	20	IA
2	Mandatory-Finance	Corporate Finance	4	20	IA
3	Mandatory-Human Resource	Human Resource Management	4	20	IA
4	Mandatory-Marketing	Application of Marketing Theory and Practice	4	20	IA
5	Mandatory-Operations	Information Systems and Digital Transformation, Decision Models in Management	2+2	10+10	IA

***IA– Internal Assessment, UA– University Assessment**

Suggested Workshops

Semester I:

1. Basic Software Tools :MS Excel & Advance Excel
2. Personality Development, Grooming & Presentation Skills Training

Semester II:

1. Advanced Software Tools: Power Bi, Tableau, R Programming, SPSS
2. Social Media Marketing

Curriculum Content (Semester I & Semester II)

SEMESTER - I.....	10
Mandatory Course 1: Fundamentals of Management Theory and Practice	11
Mandatory Course 2: Business Statistics	14
Mandatory Course 3: Managerial Economics.....	17
Mandatory Course 4: Financial Accounting for Business.....	21
Mandatory Course 6: Fundamentals of Marketing.....	28
Mandatory Course 7: Operations Management	32
Mandatory Course 8: Information Technology for Business	37
 SEMESTER - II	 41
Mandatory Course 1: Business Research Methods.....	42
Mandatory Course 2: Corporate Finance	48
Mandatory Course 3: Human Resource Management.....	52
Mandatory Course 4: Application of Marketing: Theory and Practice	55
Mandatory Course 5: Decision Models in Management	59
Mandatory Course 6: Information Systems and Digital Transformation	62
 MMS 3Y Program - Examination / Assessment and Grading:.....	 67
(I) Mode of Assessment of Theory courses:	67
(II) Mode of Evaluation of Projects.....	67
(V) Grading of Performance:	68
(VI) Standard of Passing & ATKT:	69
(VII) Re-examination of Internal Assessment and End Semester Examination	70
(VIII) Suggested Question Paper Format	71

SEMESTER - I

Mandatory Course 1: Fundamentals of Management Theory and Practice

Course Credits: 2

Course Objectives:

1. To introduce foundational concepts of vision, mission, values, and their strategic significance in management.
2. To equip students with tools to analyze internal and external business environments affecting organizations.
3. To develop understanding of core management functions—planning, organizing, leading, and controlling.
4. To foster critical thinking on leadership, ethics, change management, and organizational behavior.
5. To enable application of management theories to address contemporary organizational challenges.

Course Outcomes:

- CO1: Understand the relationship between organization vision, mission, values and Objectives
- CO2: Apply the concepts and frameworks to business contexts
- CO3: Analyze the impacts of internal and external environment of a firm on its responses
- CO4: Evaluate issues in planning, organizing, leading and controlling functions of management
- CO5: Create a plan to address contemporary organizational issues based on the frameworks and theories covered.

Unit / Module	Content	CO Mapping	Hours Assigned
1	Personal aspirations: vision, mission, values; Personal aspirations: vision, mission, values; Differences in Vision, mission amongst different kinds of organisation and types of environments they operate in; Models of motivation	CO1	3
2	Framework of analysing aspirations - Campbell & Yeung model; Coherence and alignment of organisation aspirations; Link between aspiration and business performance	CO1, CO2	3

3	Business environment: Operating in a Pluralistic Society, Technological and Innovative Environments	CO2, CO3	3
4	Social responsibility and Ethics: Ecological Environment, Social Responsibility of Managers, Ethics in Managing - An Integrative Approach	CO2, CO3	3
5	Planning, decision making & their impact: Types of Plans, Steps in Planning Objectives, Evolving Concepts in Management	CO1, CO2, CO3	3
6	Elements of organising: The Nature of Organizing, Entrepreneurship and Reengineering, Formal and Informal Organizations, Organizational Division: The Department, Organizational Levels and the Span of Management	CO2, CO3, CO4	3
7	Managing change: Managing Change, Organizational Conflict, Organization Development, The Learning Organization	CO2, CO3, CO4	3
8	Leadership: Ingredients of Leadership, Trait Approaches to Leadership, Charismatic Leadership Approach, Leadership Behaviour and Styles, Situational, or Contingency, Approaches to Leadership	CO2, CO3, CO4	3
9	Organization controls: The System and Process of Controlling, The Basic Control Process, Business Analytics, Critical Control Points, Standards, and Benchmarking, Control as a Feedback System, Real-Time Information and Control	CO2, CO3, CO4	3
10	Contemporary issues in management practice	CO3, CO4, CO5	3

Textbooks:

1. Essentials of Management, by Harold Koontz and Heinz Weihrich. 10th ed

Reference Books:

1. In Search of Excellence, Tom Peters
2. Made in Japan, Akio Morita
3. The Asian Miracle, Michael Schuman
4. Get Better or Get Beaten, Jack Welch
5. Principles of Management, Peter Drucker
6. People and Performance, Peter Drucker

Suggested Pedagogy -

1. Lectures and discussions
2. Case studies
3. Book presentations of recommended readings

Mandatory Course 2: Business Statistics

Course Credits: 2

Course Objectives:

1. To introduce the foundational terminology and concepts used in business statistics.
2. To develop understanding of statistical tools as essential instruments for business decision-making.
3. To equip students with skills to compute descriptive and inferential statistical measures.
4. To enable students to analyze data patterns, distributions, and relationships using statistical techniques.
5. To foster the ability to interpret, compare, and report statistical findings for informed business actions.

Course Outcomes:

- CO1: Recall the basic terminologies related to the concepts of Business Statistics
- CO2: Understand statistics as a crucial tool for data analysis and making justifiable business decisions
- CO3: Make use of appropriate data to calculate statistical measures for solving business problem
- CO4: Analyze the data and draw inferences from statistical findings for various business solutions
- CO5: Compare the results of statistical tests for taking informed business decisions
- CO6: Develop a statistical report for a given business situation

Unit / Module	Content	CO Mapping	Hours Assigned
1	Introduction to Statistics - Types of variables (dependent, independent, mediating, moderating, extraneous, discrete, continuous), charts and graphs	CO1	3
2	Descriptive Statistics - Measure of Central Tendency, Measure of variability, Interquartile Range, and Dispersion, Measure of shapes (Kurtosis and Skewness)	CO1, CO2	3

3	Probability & Permutations & Combinations – Introduction to the concept of probability and permutations and combinations, Axioms, Addition and Multiplication rule, Theories of Probability, Types of probability, Independence of events, probability tree, Bayes' Theorem	CO2	3
4	Probability Distribution- Concept of Random variable, Probability distribution, Expected value and variance of random variable, conditional expectation, Binomial distribution and its business application, Poisson and its business application, Normal and its business application	CO2, CO3	3
5	Sampling and Estimation – Sampling Distribution, Types of sampling, Central Limit Theorem, Estimation- Point estimation , Interval estimation	CO3, CO4	3
6	Correlation Analysis - Concept, types of correlations, properties of correlation, Methods of correlation - Karl Pearson's coefficient of correlation, Spearman's Rank correlation.	CO3, CO4	3
7	Regression Analysis- Concept, properties of regression - Simple Linear Regression, Multiple Linear Regression	CO3, CO4	3
8	Time Series Analysis- Components of Time Series , Analysis, Models of Time Series, Measurement of Trend, Seasonal Variations and Cyclic Variations	CO3, CO4	3
9	Hypothesis Testing - Introduction to Hypothesis testing, Importance of significance level (confidence level), margin of error, type I error and type II error, criteria for selection of right test	CO3, CO4	3
10	Practical - Statistical data analysis using SPSS and Excel	CO4, CO5, CO6	3

Text Books:

1. Ken Black, Business Statistics for Contemporary Decision making, Wiley, Latest Edition
2. Sanjiv Jaggia, Alison Kelly Business Statistics, McGraw Hill, Latest Edition
3. Richard I. Levin and David S., Rubin Statistics for Management, Pearson, Latest Edition
4. D. P. Apte, Statistics for Managers, Excel, Latest Edition
5. Gerald Keller & Hitesh Arora, Business Statistics, Cengage, Latest Edition

Reference Books:

1. Joseph Francis, Business Statistics, Cengage, Latest Edition
2. T N Srivastava and Shailaja Rego, Statistics for Management, TMH, Latest Edition
3. K. B. Akhilesh & S. B. Balasubrahmanyam, Mathematics and Statistics for Management Vikas
4. Naval Bajpai, Business Statistics, Pearson, Latest Edition
5. D. P. Apte M. S., Excel: Statistical Tools for Managers, Excel, Latest Edition
6. Qazi Zameerudin, Vijay K. Khara, S. K. Bhamri, Business Mathematics, Vikas, Latest Edition

Mandatory Course 3: Managerial Economics

Course Credits: 2

Course Objectives:

1. To introduce key concepts of managerial economics and their role in firm-level decision-making.
2. To explain consumer behavior, utility theories, and firm cost-revenue dynamics for managerial applications.
3. To apply demand-supply analysis and forecasting tools to address business and economic challenges.
4. To analyze production, cost, and revenue decisions under varying market structures and competitive settings.
5. To evaluate firm strategies related to pricing, market behavior, and oligopolistic decision-making using economic models.

Course Outcomes:

- **CO1:** Understand the fundamental concepts and scope of managerial economics, the economic behaviour of firms, and decision-making processes
- **CO2:** Explain consumer behaviour, utility theories, and cost-revenue structures and their application in managerial decision-making
- **CO3:** Apply demand and supply analysis, elasticity, and forecasting techniques to solve business and economic problems
- **CO4:** Analyze various market structures and price-output decisions under different competitive environments
- **CO5:** Evaluate strategic pricing practices, firm objectives, and oligopolistic behavior using economic models and theories

Unit / Module	Content	CO Mapping	Hours Assigned
1	Introduction: Concept of Economy, Economics, Microeconomics, Macroeconomics. Nature and Scope of Managerial Economics, Managerial Economics and decision-making - The basic process of decision making; Concept of Firm, Market Objectives of Firm:	CO1	3

	Profit Maximization Model, Economist Theory of the Firm, Cyert and March's Behavior Theory, Marris' Growth Maximisation Model, Baumol's Static and Dynamic Models, Williamson's Managerial Discretionary Theory		
2	Consumer Behaviour & Utility Analysis: Cardinal utility approach, equi-marginal utility principle, ordinal utility analysis.	CO2	2
3	The Basics of Demand and Supply: Determinants of Demand / Supply, Law of Demand and Supply, Individual Demand / Supply and Market Demand /Supply, Exception to Law of Demand; Change in Demand / Supply; Market mechanism and price determination; Impact of Price Ceiling & Price Floor Demand forecasting: Significance of Demand forecasting, Various approaches to demand forecasting	CO2,CO3, CO4	4
4	Elasticity of Demand and Supply: The concept of elasticity of demand, Types of elasticity of demand, factors affecting elasticity of demand. Elasticity of supply, factors determining elasticity of supply.	CO3, CO4	3
5	Production Function: Production function, Law of Diminishing Marginal Returns (short run), Laws of Returns to scale (long run), Isoquant, Optimization analysis.	CO2,CO3, CO4	3
6	Cost Analysis: Types of costs, Economic Cost and Business Cost, Estimation of cost function, Cost-output analysis - Short run cost curves & Long run Cost curves, Learning Curve, Economies of Scale; Break-Even Analysis; Determination of Break-even level, Breakeven chart	CO2,CO3, CO4	3

7	Revenue Analysis: Revenue concept, Relation between price and revenue under perfect competition and imperfect competition.	CO2,CO3, CO4	3
8	Market Structure 1 - Perfect and monopoly competition: Meaning of Markets and types of Market Structures Perfect Market: Short run equilibrium of the competitive firms, long run equilibrium of the firms and industry. Monopoly: Types & Sources of monopoly, Monopoly Power, monopoly equilibrium in short run, long run monopoly equilibrium, Monopoly Power Estimation, Monopoly wisdom. Price Discrimination: Forms of price discrimination, degree of discrimination, Dumping, economic effects of price discrimination, Other pricing strategies.	CO4,CO5	3
9	Markets Structure 2 – Oligopoly Monopolistic Competition: Oligopoly - Kinked demand curve, Cournot's Oligopoly model, Game Theory application in Oligopoly, Cartels Monopolistic Competition - Product differentiation, Selling cost & advertising outlay, equilibrium output and price under monopolistic competition	CO4,CO5	3
10	Pricing Strategies: Various pricing strategies based on Market Structures and Market requirements	CO4,CO5	3

Text Books:

1. Managerial Economics: Theory and applications: D.M.Mithani-Himalaya Publishing House.

2. Managerial Economics- Prof.A.K.Seth and Dr.Shalini Devi-International book house pvt.ltd
3. Managerial Economics- Suma damodaran-Oxford university press.
4. Managerial Economics- principles and worldwide applications- Dominick Salvatore- Oxford university press
5. Managerial Economics- Dr.S.L.Gupta-International book house pvt.ltd

Reference Books:

1. Wilkinson, N. and Klaes M. 2018. An Introduction to Behavioral Economics (3 rd ed.)
2. Managerial Economics, Mote, Paul and Gupta, T M H, New Delhi.
3. Managerial Economics - Analysis, Problems and Cases, P.L. Mehta, Sultan Chand Sons, New Delhi.

Mandatory Course 4: Financial Accounting for Business

Course Credits: 2

Course Objectives:

1. To introduce fundamental accounting concepts, conventions, standards, and frameworks including GAAP and IFRS.
2. To explain the structure and components of corporate financial statements and annual reports.
3. To develop the ability to analyze financial data through movements in assets, liabilities, income, and expenses.
4. To apply accounting principles and standards to real-world financial transactions and reporting practices.
5. To enable preparation and interpretation of financial statements with adjustments and their impact analysis.

Course Outcomes:

- CO1: Acquire the basic knowledge on accounting concepts and conventions, Accounting Standards, components of the financial statements and notes to accounts.
- CO2: Understand and explain the components of corporate financial statements and corporate annual reports.
- CO3: Analyze the movement of Assets, Liabilities, Income and Expenses in the financial statements across the previous year and current year.
- CO4: Apply Accounting Standards, GAAP, IFRS and Concepts to the Financial Statements.
- CO5: Create Financial Statements with basic adjustments and analyse the impact of transactions and adjustments on the Income Statement, Balance Sheet and Cash Flow Statement.

Unit / Module	Content	CO Mapping	Hours Assigned
1	Introduction to Financial Accounting- Meaning and concept of accounting, Need for accounting, Users of financial statements, Forms of business organization, Accounting and the form of business organization, Branches of accounting and interrelationship – Financial Accounting, Cost and	CO1	1

	Management Accounting, and Corporate Finance, Indian Accounting Standards, GAAP and IFRS.		
2	Accounting Cycle-The Recording Stage, The classification stage, Verification of the correctness of the ledger accounts, The summarizing stage, Restarting the cycle	CO1	1
3	Accounting concepts and conventions – with Emphasis on Dual Aspect Concept- Accounting Equation.	CO2 & CO3	1
4	Accounting process - the recording stage, Two aspects of accounting transactions, Debit and credit of a transaction Specimen / format of journal	CO4	1
5	Accounting process - the classification stage Meaning and need for classification, Specimen / format of ledger, Posting, Balancing an account, Trial Balance.	CO4	1
6	Accounting process - Financial Statements- Vertical Statements. · Part I – Balance Sheet · Part II – Statement of Profit and Loss · Notes to Accounts · Part iii- general instructions for the preparation of consolidated Financial statements	CO5	10

7	Adjustments on Inventory, Outstanding and Prepaid Income and Expenses, Depreciation and Fixed Assets schedule	CO4	3
8	Income measurement- Revenue recognition and measurement, Capital and revenue items, Deferred revenue expenditure.	CO3	2
9	Banking Financial Statements and Insurance Company Financial Statements	CO2	2
10	Cash Flow Statement	CO5	3
11	Corporate Financial Reporting – Reading of Annual Report, Governance Report, Presentation and analysis of audit reports and directors report and Analyst Presentations and Podcasts[ST1]	CO2	2
12	Presentations /Vivas/ Internal Assessments of students	CO5	3

Text Books

1. Financial Accounting: Text & Cases by Dearden and Bhattacharya Accounting: Text and Cases by Robert Anthony
2. Financial Accounting for Management by Dinesh D Harsolekar
3. Financial Accounting by R. Narayanaswamy
4. Financial Accounting by S.N Maheshwari, Suneel K Maheshwari, Sharad.K. Maheshwari
5. Introduction to Financial Accounting, 11e by T. Horngren Charles , L. Sundern Gary, A. Elliott John , R. Philbrick Danna.

Reference Books

1. Financial Accounting –Text and Cases – Dearden and Bhattacharyya
2. Accounting & Finance for Managers – T P Ghosh
3. Financial Accounting - Reporting & Analysis – Stice and Diamond
4. Financial Accounting and Analysis by Narendra L Ahuja and Varun Dawar

Mandatory Course 5: Organizational Behavior

Course Credits: 2

Course Objectives:

1. To introduce students to key Organizational Behaviour concepts such as personality, perception, motivation, and organizational roles.
2. To apply behavioural theories to workplace dynamics and demonstrate their relevance through case scenarios.
3. To develop students' ability to analyze group behaviour, leadership styles, and organizational structures.
4. To evaluate the impact of organizational conflicts, stressors, and power dynamics on individual and team performance.
5. To enable students to design interventions for organizational development, cultural transformation, and change management.

Course Outcomes:

- **CO1 (Understanding): Describe** the foundational concepts of organizational behaviour, including personality, motivation, leadership, and culture
- **CO2 (Applying): Apply** theories of perception, motivation, stress, leadership, and organizational roles to workplace scenarios and behavioural outcomes
- **CO3 (Analyzing): Analyze** the influence of individual differences, group dynamics, and organizational design on performance, behaviour, and decision-making
- **CO4 (Evaluating): Evaluate** leadership styles, power dynamics, and role conflicts for enhancing organizational effectiveness and resolving behavioural issues
- **CO5 (Creating): Design** effective strategies for managing change, stress, and improving organizational culture and development in modern workplaces

Unit / Module	Content	CO Mapping	Hours Assigned
1	<u>Introduction to OB</u> • Origin, Nature and Scope of Organizational Behavior • Relevance to Organizational Effectiveness and Contemporary Issues.	CO1	2
2	<u>Personality</u> • Meaning and Determinants of Personality	CO1	4

	● Process of Personality Formation ● Personality Types ● Assessment of Personality Traits for Increasing Self Awareness		
3	<u>Perception, Attitude and Value</u> ● Perceptual Processes, Effect of Perception on Individual Decision-Making, Attitude and Behavior. ● Sources of Value ● Effect of Values on Attitudes and Behavior. ● Effects of Perception, Attitude and Values on Work Performance.	CO2, CO3	4
4	<u>Motivation Concepts</u> ● Motives ● Theories of Motivation ● Their Applications for Behavioral Change.	CO1, CO2, CO3	3
5	<u>Group Dynamics & Teamwork</u> ● Work Groups, Formal and Informal Groups and Stages of Group Development. ● Concepts of Group Dynamics, Group Conflicts and Group Decision Making. ● Team Effectiveness: High Performing Teams, Team Roles, Cross Functional and Self-Directed Teams	CO2, CO3	4
6	<u>Organizational Design</u> ● Structure, Size, Technology ● Hybrid Work Structures ● Environment of Organization; ● Organizational Roles: -Concept of Roles; Role Dynamics; Role Conflicts and Stress.	CO2, CO3, CO4	4

	Organizational Conflicts		
7	<u>Leadership</u> - Concepts and Skills of Leadership - Leadership and Managerial Roles - Leadership Styles and Effectiveness - Contemporary Issues in Leadership. - Power and Politics: Sources and Uses of Power; - Politics at Workplace - Tactics and Strategies. - Defense Mechanism Sources, types and Strategies to cope-up	CO2, CO3, CO4	3
8	<u>Self & Stress Management</u> - What is stress? - Eustress & Distress - General Adaptation Syndrome - A Stress Model- Stressors & stress outcomes - Potential sources of stress- Environmental factors, Organizational factors, Personal factors - Consequences of stress- Psychological, Physiological, Behavioral.	CO2, CO3, CO4	2
9	<u>Organizational Culture</u> - Definition, Characteristics of Organizational Culture - Strong Versus Weak Culture - Functions of Organizational Culture	CO3, CO5	2
10	<u>Organization Development</u> - Organizational Change and Culture Environment - Organizational Culture and Climate	CO3, CO4, CO5	2

	• Contemporary Issues relating to Business Situations • Process of Change and Organizational Development		
--	---	--	--

Text Books:

1. Understanding Organizational Behavior – Udai Pareek
2. Organizational Behavior – Stephen Robbins
3. Organizational Behavior – Fred Luthans
4. Uday Kumar Haldar, Leadership and Team Building, Oxford University Press, New Delhi, 2010.

Reference Books:

1. Organizational Behavior by Steven L McShane, Mary Ann Von Glinow & Radha Sharma
2. Organizational Behavior – L. M. Prasad (Sultan Chand)
3. Organizational Behavior – Meera Shankar – International Book House Ltd
4. Management & Organizational Behavior – Laurie Mullins – Pearson Publications

Mandatory Course 6: Fundamentals of Marketing

Course Credits: 4

Course Objectives:

1. To introduce foundational marketing concepts and evolution of marketing thought across traditional and digital contexts.
2. To explain marketing frameworks including segmentation, targeting, positioning, and the marketing mix.
3. To train students in analyzing market environments using tools like PESTLE, SWOT, and competitive benchmarking.
4. To develop decision-making skills in pricing, product lifecycle, and integrated marketing communication strategies.
5. To foster students to create practical marketing plans aligned with customer value, firm resources, and market opportunities.

Course Outcomes:

- CO1: Understand fundamental concepts of marketing management.
- CO2: Apply the frameworks and models to marketing situations.
- CO3: Analyze the marketing environment and its impact on business
- CO4: Evaluate marketing decisions and choose appropriate solutions keeping in mind organizational opportunities, competition, resources and constraints
- CO5: Create a marketing strategy applying the theories and frameworks

Unit / Module	Content	CO Mapping	Hours Assigned
1	Introduction to Marketing: Concept, Understanding the Basics: Transfer Vs Transactions, Concept of Need, Want and Demand, Concept of Product and Brand, Scope of Marketing	CO1	3
2	4C framework, DMU, Product – Company Fit, Capabilities in R&D, Finance, Manufacturing; Collaborators, and Competitors; Context.	CO1, CO2	3

3	New 4 Cs' Framework: Co-creation, Currency, Communal Activation, Customer Conversation,	CO1, CO2	3
4	Evolution of Marketing: Evolution of Marketing from Production to Sustainability & Customer Orientation,	CO1, CO2	6
5	Experience Economy: Time as currency, theme from history, religion, politics, psychology, art and pop culture; Types of experiences – educational, entertainment, aesthetic, escapist.	CO1, CO2, CO3	3
6	Marketing Environment: External Environment & Internal Environment – Components and Characteristics, Need for Analyzing the Marketing Environment. Analyzing the Demographic, Economic, Sociocultural, Natural, Technological, and Political-Legal Environment (PESTLE, SWOT)	CO2, CO3, CO4	6
7	Managing Marketing Information to gain customer insights: Market Research, Analysing and Using Marketing Information, Demand Forecasting and Market Potential Analysis	CO2, CO3, CO4	6
8	Marketing Mix – 4P's: Product: Definition, classification based on consumer buying behaviour, levels of involvement in the buying process, types of benefits; Product Mix-Definition, Product Line and Dimensions, Line Stretching Decisions	CO3, CO4	6
9	Product Life Cycle – Market Potential and Marketing Strategy – Resources commitment as drivers of PLC; Stages in the PLC; Diffusion of Innovation, Entry strategies at different stages of the PLC – Pioneers,	CO3, CO4	6

	follow the leader, segmenters, Me-too; New Product Development Process		
10	Market Segmentation – Objectives, Need for Segmentation, Assumptions underline Segmentations, Criteria for Segmentation; Segmentation variables – Geographic, Psychographic, Demographic, Benefits; Segmentation Analysis – Data Collection, Profiling the segment, evaluating the segment, selecting target segment.	CO3, CO4	3
11	Targeting: Long term objectives, Segment-wise Competitor Capability Matrix – Ability to conceive and design, ability to produce, ability to market, ability finance, ability to execute.	CO3, CO4	3
12	Positioning: Target Customers, need for the product; Elements of the positioning statements – Target market, frame of reference, point of parity, point of difference, reason to believe your claims; Criteria for evaluating the positioning statement – Relevance, clarity, uniqueness, attainability, sustainability; Marketing Mix linkage to the positioning statement	CO3, CO4, CO5	5
13	5A Framework – Aware, Appeal, Ask, Act, Advocate; Omni channel.	CO3, CO4	3
14	Field Based Live Projects and Presentations by capturing insights from Markets; Capstone Case – Starbucks: Delivering Customer Value (Suggested Case)	CO3, CO4, CO5	4

Text Books:

1. Marketing Management, 15/16e by Kotler, Keller, Chernev, Sheth, Shainesh, Pearson Education

2. Fundamentals of Marketing – William Stanton et.al.
3. Essentials of Marketing - Charles W. Lamb, Jr., Joseph F. Hair, Carl McDaniel
4. Business to Business Marketing - Zimmerman

Reference Books

1. Marketing Management, 4e, Russel Winer
2. Essentials of Marketing – William Perrault Jr, Joseph Cannon et al
3. Marketing Management: Text and Cases, SIE – Kasturi Rangan, Rajiv Lal, John Quelch

Mandatory Course 7: Operations Management

Course Credits: 2

Course Objectives:

1. To introduce basic principles, processes, and terminology of operations management in manufacturing and services.
2. To build conceptual understanding of facility layout, capacity planning, inventory control, and production scheduling.
3. To develop analytical skills in solving operational problems using tools like EOQ, MRP, value engineering, and forecasting.
4. To evaluate quality systems, lean principles, and sustainable practices in improving operational efficiency.
5. To foster students to propose innovative and context-specific solutions in global operations and supply chain environments.

Course Outcomes:

- CO1: RECALL basic concepts of operations management and cite its evolution
- CO2: ASSOCIATE the concepts of operations management and connect with business scenarios
- CO3: APPLY basic principles of operations management in production and operation functions
- CO4: EXAMINE the problems related to operations management in day-to-day functioning
- CO5: RECOMMEND solutions to the problems related to operations management
- CO6: PROPOSE innovative solutions related to operations management.

Unit / Module	Content	CO Mapping	Hours Assigned
1	Introduction to Operations Management Meaning, evolution and importance in management, Understanding goods and services, Transformation Process and its types, OM functions, Role of Operations Manager	CO1	3

2	Process View of Operations Process Choice Decisions (Eg. Projects, Job-shop, flow-shop and continuous flow), Product-process matrix, Process Design (Task, Activity, Process and Value Chain) in manufacturing and service industry, Process map (Flow chart), Process Analysis and Improvement	CO3, CO4	3
3	Facility Location Factors affecting location decisions, Location Planning Models (Center of Gravity, Load-distance, Factor Rating)	CO3	3
4	Facility Layout Types of layout (Product, Process, Cellular Technology, Fixed Position and hybrid) Performance measures for layout design	CO2	3
5	Inventory Management I Nature of Inventory (RM, MRO, WIP, FG, GIT), Types and Function of Inventory (Seasonal, Decoupling, Cyclic, Pipeline, Safety Stock), Inventory Cost (Inventory Carrying, Cost of Ordering, Cost of Shortages)	CO2	3
6	Inventory Management II Inventory Classification (ABC, HML, XYZ, VED, FSN, SDE, GOLF and SOS), Inventory Ordering Policies (EOQ, EPQ, ROP and Quantity Discounts)	CO3	3
7	Capacity Planning Definition of Production Capacity, Measurement of Capacity, Ways of changing capacity, Economies of Scale, Analysing Capacity Planning Decisions (Make or Buy Decisions), Aggregate Planning (Level Production and Chase Demand Strategy)	CO5	3

8	Materials Requirement Planning (Master Production Schedule, Product structure, BOM, Lot Sizing Rule (Lot for lot, Fixed Order Quantity, Periodic Order Quantity))	CO4	3
9	Sequencing and Scheduling Scheduling Rules (Shortest Processing Time, Longest, Processing Time, Earliest Due Date), Gantt Chart, Johnson's Rule (N Jobs on Two machine/ Three machine)	CO4	3
10	Foundation of Quality Management Gurus - Walter Shewhart, Deming, Juran, Crosby, Ishikawa, Taguchi, Ohno and Shingo, Core elements of Quality, Continuous Improvement, Cost of Quality	CO2	3
11	Quality in Operations Management Quality Control, Statistical Quality Control, Statistical Process Control, Quality Management System (QMS), Quality Assurance, Environment Sustainability Governance, Sustainable Development Goals, PDCA Cycle (Plan Do Check Act)	CO2	3
12	Value Engineering: its aims, examples, advantages, stages, types of values (use, cost, esteem, exchange), steps of value engineering, value engineering vs value analysis Value Analysis: Meaning, Stages of Value Analysis, Merits & Limitations	CO3	3
13	Introduction to Logistics and Warehouse Management		3

	Mode of logistics, Vendor Managed Inventory (VMI), software's for warehouse management (Warehouse Management System- WMS), tools and equipment for material handling, Automating ware-houses	CO2	
14	Operations Strategies in a Global Economy Contemporary business situation, Competitive Priorities, Elements of Operations Strategy, Operations Strategy in Services, Linking Operations with marketing	CO5	3
15	Introduction to Operations Technologies Types of manufacturing automations, Automated Production Systems, Automation Issues, Business Applications	CO2	3
16	Lean Management Introduction to lean management in manufacturing and services, Theory of Constraints (TOC), Business Applications	CO2 , CO3	3
17	Demand Forecasting Qualitative (Educated Guess, Delphi Method, Survey of Sales Force, Historical Analogy) and Quantitative methods (Moving Average, Weighted Moving Average, Exponential Smoothing), Short term, medium term and long term forecasting, forecast accuracy, Business Applications	CO4	3
18	Introduction to Supply Chain Management Information and Material Flows, Supply Chain Components (In-house and out-bound), Supply Chain	CO2	3

	Structure, Measures of Supply Chain Performance, Design of Supply Chain		
19	Service Operations Management Nature of Services, Operations Strategies for Services, Challenges in Services	CO2	3
20	Employee Productivity Productivity and Human Behavior, Work Method Analysis, Work Measurements, Time Study, Learning Curves, Employees Health and Safety	CO2	3

Text Books:

1. Operations Management, 9e by Norman Gaither, Cengage Learning
2. Operations management, 13e by William J Stevenson, McGrawHill
3. Operations Management: Theory and Practice, 3e, B. Mahadevan, Pearson

Reference Books:

1. Production and Operations Management-S N Chary, Tata McGraw Hill
2. Production and Operations Management- Chunawalla & Patel, Himalaya Publishing
3. Operations Management for Competitive Advantage-Chase & Jacob, McGraw-Hill

Mandatory Course 8: Information Technology for Business

Course Credits: 2

Course Objectives:

1. To introduce core IT concepts, infrastructure components, and their strategic importance to business processes.
2. To analyze emerging technologies such as AI, cloud computing, and cybersecurity in real-time business applications
3. To train students in using business intelligence, analytics tools, and ERP systems across functional domains.
4. To develop understanding of IT governance, ethical concerns, and risk management in digital environments.
5. To foster students in designing digital transformation strategies that drive competitive advantage and innovation.

Course Outcomes:

- CO1: Acquire the knowledge on information Technology, and its functional perspectives.
- CO2: Understanding the emerging trends of information technology, the Information Technology Infrastructure and its role to changing Business environment.
- CO2: Analyzing the emerging trends of information technologies and its integration to business application across the functions and verticals of the industry.
- CO4: Apply the knowledge of data management and data analytics tools to solve the business problems
- CO5: Develop and Design Various Information Technology strategies for successful digital transformation.

Unit / Module	Content	CO Mapping	Hours Assigned
1	Introduction to Information Technology in Business Overview of IT infrastructure and its role in business operations. Emerging trends and technologies in Information Technology	CO1, CO2	6
2	Big Data Management, Data Analytics and Business	CO2,	8

	Intelligence Introduction to database, data mining, Data warehouse, data analytics tools and techniques and big data management. Business intelligence for decision-making and competitive advantage	CO4, CO5	
3	Telecommunication, Wireless Technology, Cloud Computing and Virtualization Introduction to Telecommunication, the Internet and wireless Technology Cloud computing models (IaaS, PaaS, SaaS) and their business applications. Virtualization technologies and their benefits in business operations.	CO2, CO3	10
4	E-Business & Digital Transformation Strategies Introduction to E-commerce & E –Business, Digital Markets and Digital Goods Understanding digital transformation and its impact on businesses. Case studies on E-Business & successful digital transformation initiatives.	CO1, CO4, CO5	8
5	IT Governance and Compliance & Ethical and social issues IT governance frameworks and their implementation. Ethical and social issues in Information Technology Compliance and regulatory issues in IT management	CO1, CO2, CO3	8

6	Privacy & Cybersecurity and Risk Management Fundamentals of Privacy Issues & cybersecurity in business environments. Risk assessment and management strategies	CO2, CO4, CO5	8
7	Business Applications of IT Business application of Information Technology across function and Verticals of the Industry Enterprise resource planning (ERP) systems and their implementation. Case studies on Business Application of Information Technology	CO4, CO5	8
8	Emerging Technologies and Innovation Exploration of emerging technologies such as Artificial Intelligence, (AI), ML, IoT, and Blockchain, Digital Payments, Mobile Computing, Social Media Innovation management and fostering a culture of innovation in IT.	CO4, CO5	4

Text Books:

1. Introduction to Information Technology: Turban , Rainer Potter
2. Management Information Systems for the Information Age (9e) by Maeve Cummings. McGraw-Hill/Irwin (2012).
3. Management Information System- Managing the Digital Firm by Laudon and Laudon.
4. Principal of Information System by Ralph M. Stair and Georg Reynold.

Reference Books:

1. A Management Information Systems by O'Brien, James. Tata McGraw Hill, New Delhi,

2. Elements of Systems Analysis and Design by Marvin Gore. Galgota Publications.
3. MIS a Conceptual Framework by Davis and Olson.
4. Analysis and Design of Information Systems by James Senn.
5. Information Systems Today by Jessup and Valacich. Prentice Hall India.
6. Management Information Systems by Jaiswal and Mittal. Oxford University Press

SEMESTER - II

Mandatory Course 1: Business Research Methods

Course Credits: 4

Course Objectives:

1. To introduce students to the foundations of research methodology, including problem formulation, literature review, and hypothesis development.
2. To train students in designing effective research frameworks, using sampling techniques, and constructing valid measurement instruments.
3. To develop student proficiency in data collection, data processing, and use of digital tools like SPSS/Excel/JASP for analysis.
4. To guide students in applying statistical techniques such as hypothesis testing, ANOVA, chi-square, and multivariate analysis to real-world data.
5. To enable students to create and present research reports that meet academic rigor, ethical standards, and professional relevance.

Course Outcomes:

- CO1: Identify research problem and develop research hypothesis on the basis of review of literature and research design (Understand and apply L2, L3)
- CO2: Construct the research process which includes research flow charts and organize the various attitude & measurement scales, Questionnaire design, and various sampling techniques (Apply, L3)
- CO3: Understand the methods of data collection with application in different research designs and demonstrate knowledge for proper sampling design and data processing methods (Understand, L2, Apply L3)
- CO4: Apply modern statistical tools as univariate& bivariate analysis, Chi-square, and ANOVA to analyze and to evaluate the data applying critical thinking abilities for given research problems/questions (Apply, Analyze and Evaluate, L3, L4, L5)
- CO5: Prepare and Analyze/Evaluate various research reports maintaining ethical practices to solve business problems. (Analyze L4, Evaluate L5, Create, L6)

Unit / Module	Content	CO Mapping	Hours Assigned
1	Introduction to Research: What is research, objectives of research, types of research, difference between basic and applied research, research approaches, criteria for good research, research methods vs research methodology, Social research, social research approaches. Research	CO1	3

	applications in social and business sciences, and research process.		
2	Research Problem, Literature review and Formulation of Research Hypotheses: what is research problem, problem selection, necessity of defining the problem, Management Decision Problem vs Management Research Problem; Problem identification process; Components of the research problem; Objectives of literature review, Use of literature review, search for related literature, reading the literature, importance of literature review, sources of literature, literature review gaps, Types of Research hypothesis, and important terms. Writing research proposal- Contents of a research proposal.	CO1	4
3	Research Design: Nature and Classification of Research Designs, need for research design, features of a good design, research design frame work, Induction and deduction, Dependent, independent variables. Exploratory research design, descriptive, diagnostic research design, Experimental research design.	CO1	4
4	Sampling: Sample design, Sampling design process, sampling and non-sampling errors, types of sampling (probability and non-probability), sample vs census, sample size decision. Determination of Sample size- Sample size for estimating population mean, Determination of sample size for estimating the population proportion	CO2, CO3	7 [3 hours session + 4 hours field work for the selected research topic]

5	Attitude Measurement and Scaling: quantitative and qualitative data, classification of measurement scale, goodness of measurement scale, types of scale, scale classification base, scaling techniques (comparative vs non comparative scaling techniques), and criteria for good measurement.	CO3	4
6	Data collection and Data processing: Data collection: Primary Data; Observation methods, survey methods, questionnaire, process of questionnaire, Types of Questionnaires, Process of Questionnaire Designing; Advantages and Disadvantages of Questionnaire Method. Pilot survey, sample questionnaire, difference between questionnaire and schedule. Interviews: types of interviews. Secondary data; classification of data (internal and external data), research authentication (Methodology check and accuracy check) Data processing: Editing Field Editing (centralized in house editing) Coding- Coding Closed ended structured Questions, Coding open ended structured Questions; Classification and Tabulation of data. Data cleaning, data adjusting. [Use of SPSS/EXCEL/JASP in Activity Based Learning is encouraged]	CO2, CO3	7
7	Univariate and Bivariate Analysis of Data: Descriptive vs inferential analysis, descriptive analysis of univariate data (Missing data, analysis of multiple responses, grouping large data), descriptive analysis of bivariate data (cross-tabulation), calculating rank order, data transformation.	CO4	7

	Microsoft EXCEL: Working in the spreadsheet, creating a worksheet Reliability test- Cronbach alpha [Use of SPSS/EXCEL/JASP in Activity Based Learning is encouraged]		
8	Testing of Hypothesis: Concepts in Testing of Hypothesis – Steps in testing of hypothesis, Test Statistic for testing hypothesis about population mean; Tests concerning Means- the case of single population; Tests for Difference between two population means; Use of SPSS in testing Hypothesis. Parametric and non-parametric test Z-test, t-test, f-test, One sample test, Two independent sample test, two related samples test. [Use of SPSS/EXCEL/JASP in Activity Based Learning is encouraged]	CO4	4
9	Analysis of variance: The ANOVA techniques, basic principles, one-way ANOVA, two-way ANOVA, ANOCOVA, MANCOVA [Use of SPSS/EXCEL/JASP in Activity Based Learning is encouraged]	CO4	3
10	Chi-Square Tests: Chi square test for the Goodness of Fit; Chi square test for the independence of variables; Chi square test for the equality of more than two population proportions [Use of SPSS/EXCEL/JASP in Activity Based Learning is encouraged]	CO4	2
11	Data analysis: Statistical analysis, multivariate analysis, correlation analysis, regression analysis, Principal component analysis. Cluster Analysis [Use of	CO4	6

	SPSS/EXCEL/JASP in Activity Based Learning is encouraged]		
12	Research Report Writing and Ethics in research: Need for effective documentation, types of research report, report preparation and presentation, report structure, general tips for writing research report, presentation of data, bibliography and references. Guidelines for presenting tabular data, Guidelines for visual Representations. Meaning of Research Ethics; Clients Ethical code; Researchers Ethical code; Ethical Codes related to respondents; Responsibility of ethics in research Plagiarism check and understanding consequences of unethical practices [Suggested Activity Research paper writing; Use of Plagiarism software]	CO5	6
13.	Research Theme Based Research Papers / Presentation	CO5, CO6	6

Text Books:

1. Business Research Methods – Cooper Schindler
2. Research Methodology Methods & Techniques – C.R. Kothari
3. Statistics for Management – Richard L Levin
4. Research Methods for Business: A Skill Building Approach - Uma Sekaran, Roger Bougie

Reference Books:

1. D. K. Bhattacharya: Research Methodology (Excel)
2. P. C. Tripathy: A text book of Research Methodology in Social Science (Sultan Chand)
3. Saunderson: Research Methods for business students (Pearson)
4. Marketing Research –Hair, Bush, Ortinau (2nd edition Tata McGraw Hill)
5. Business Research Methods – Alan Bryman& Emma Bell – Oxford Publications

8. Business Research Methods – Naval Bajpai – Pearson Publications
9. Business Research Methods- S N Murthy and U Bhojanna, Excel books
10. Research Methodology Methods & Techniques – C.R.Kothari and Gaurav Garg, New age international limited
11. Research Methodology- S.S.Vinod Chandra, S.Anand Hareendran,-Pearson
12. Research Methodology- S.S.Vinod Chandra, S.Anand Hareendran,-Pearson
13. Research Methodology-Dr.Prasant Sarangi-Taxmann Publications pvt.ltd.
14. Business Research Methods- Cooper Schindler, JK sharma-McGraw Hill

Mandatory Course 2: Corporate Finance

Course Credits: 4

Course Objectives:

1. To introduce core financial concepts, instruments, and the role of corporate finance in business decision-making.
2. To equip students with practical tools for analyzing working capital, capital structure, and investment alternatives.
3. To develop analytical skills for interpreting financial statements and applying ratio, leverage, and valuation models.
4. To enable students to evaluate strategic financial decisions related to dividend policy, financing, and investment planning.
5. To guide students in preparing financial analysis reports using real company data and presenting actionable financial insights.

Course Outcomes:

- CO1: Recall basic terminologies in relation to financial system, sources of finance, Leverages, Ratio, capital structure, investment decisions, dividends, financial planning, inventory and working capital management.
- CO2: Explain the concepts & formulas pertaining to corporate finance, financial system, functions of financial management and financial practices to understand its relevance in current scenario.
- CO3: Make use of different models, formulas and frameworks related to ratios, Leverage Analysis, Capital structure, Capital budgeting, Working Capital and Dividend models.
- CO4: Examine and analyse various corporate financial statements of companies based on ratios, capital structure, capital budgeting, working capital management and dividend policies of companies and study its implications on the profits and valuation of firms
- CO5: Evaluate financial results to take managerial decisions related to financial planning, capital investments, dividend distribution, choice of capital structure and working capital decisions.
- CO6: Create an analytical report on capital structure, working capital management and dividend policy of a public listed company.

Unit / Module	Content	CO Mapping	Hours Assigned
1	Corporate Finance Objectives of Corporate Finance	CO1, CO2	4

	Role and responsibilities of the financial manager, corporate finance decisions, Functions of corporate finance, Sources of Finance - Short Term and Long Term Goals of firm-profit maximisation v/s Shareholders wealth concepts of Economic value addition .market value addition (EVA/MVA)		
2	Indian Financial system - Financial Markets: Capital Market (Equity and Debt market), Money market Financial Intermediaries Financial Assets, Regulatory system	CO1, CO2	4
3	Working Capital Management and Short-Term Planning: Components of working capital, working capital cycle, Inventory Management, Receivables Management, Cash Management	CO3	6
4	Financial Planning and Forecasting, Meaning and importance of financial planning, Preparation of Pro-forma Income Statement and Balance Sheet, Computation of external financing requirements	CO3, CO4	4
5	Banking and Financial Institutions types: Commercial banks, Investment Banks Understanding banking Finances: Sources, Deposits, Loans, Advances, NPA, gross net, Basic overview of BASEL Norms, use of AI in Banking sector	CO2, CO3	4
6	Leverage Analysis: Operating, financial and total leverage, Business risk, Operating and financial Risk and other types of risks	CO2, CO3, CO4	4

7	Capital Structure , Cost of Capital, WACC, Determination of optimal capital structure, Decision making based on parameters PE ,ROI, EBIT and EPS/MPS approach	CO2, CO3, CO4,CO5	6
8	Valuation Concepts: Future values and compound interest; present values; level cash flows: perpetuities and annuities Financial needs and suggestions for various investment options	CO2, CO3, CO4, CO5	4
9	Investment in Capital Assets: Capital budgeting and estimating cash flows; capital budgeting techniques; multiple internal rates of return Decision making about best alternative project for investment use various evaluation techniques like NPV, IRR, PI,ARR, Modified IRR payback period etc.	CO3, CO4, CO5	8 hours
10	Dividend policy; Factors affecting dividend decision; theories of relevance and irrelevance of dividend policy Dividend decision models; Walter model; Gordon model; Walter model MM approach	CO3, CO4, CO5	6
11	Ratio Analysis : Financial performance analysis using Ratios of few companies and banks	CO3, CO4,CO5	4
12	Presentations and Assignments	CO6	03
13	Presentation and Assignment	CO6	03

Text Books:

1. Financial Management – M.Y. Khan and P.K. Jain
2. Financial Management – Prasanna Chandra
3. Financial Management – I. M. Pandey

Reference Books:

1. Principles of Corporate Finance – Myers and Brealey
2. Fundamentals of Financial Management – James Van Horne
3. Fundamentals of Financial Management by Eugene F. Brigham, Joel F. Houston (2011),
South Western (Cengage Learning)

Mandatory Course 3: Human Resource Management

Course Credits: 4

Course Objectives:

1. To introduce foundational HRM concepts, policies, legal frameworks, and organizational roles in managing people effectively.
2. To train students in applying HR practices such as workforce planning, recruitment, appraisal, and compensation design.
3. To develop analytical capability in advanced HR domains including HR analytics, HRIS, green HRM, and strategic workforce management.
4. To foster ethical and culturally contextualized HR understanding by integrating insights from Ancient Indian Scriptures.
5. To enable students to propose integrated HR solutions using tools like HR Balanced Scorecard and respond to emerging global HR trends.

Course Outcomes:

- CO1: Students will be able to define and explain core HRM concepts, models, functions, and relevant statutory frameworks.
- CO2: They will be able to apply HRM policies and practices such as human resource planning, talent acquisition, performance appraisal, and compensation.
- CO3: Students will analyze and evaluate advanced HR strategies including HR analytics, AI in HR, green HRM, HR accounting, and HRIS.
- CO4: Students should be able to interpret and connect HRM principles with values and concepts drawn from Ancient Indian Scriptures.
- CO5: Students will develop strategic insights and propose integrated HRM solutions using tools like HR Balance Scorecard and by responding to emerging global HR trends.

Unit / Module	Content	CO Mapping	Hours Assigned
1.	Introduction to HRM: Definition, Importance, Challenges, Models of HRM, Structure and Functions of HR department.	CO1, CO2	4
2.	HR Policies: Human Resource Planning: Importance and the process of Human Resource Planning, Succession Planning & Job Analysis.	CO2	4

3.	Talent Acquisition: Definition, Characteristics, Talent Acquisition process and methods.	CO2, CO3	6
4.	Learning and Development: Definition, Importance, Methods of Learning and Development & Evaluation.	CO2, CO3	6
5.	Performance Management System: Definition, Methods of Performance Management System, Difference between Performance Appraisal and Performance Management, Errors in Performance Appraisal, Competency Based PMS.	CO2, CO3	6
6.	Compensation and Benefits: Definition, Direct & Indirect Compensation and Types of benefits.	CO2, CO3	6
7.	HR Accounting and HR Auditing – HR Capital Management	CO3	3
8.	Human Resource Information Systems	CO3	3
9.	Strategic HRM, HR Balance Scorecard & Workforce Diversity	CO3	3
10.	Trends in HRM: Definition, Importance and Applications of HR Analytics. Definition, Importance, and benefits of AI in HRM. Green HRM and Sustainability Definition, Introduction, Benefits of Green HRM and Sustainability practices, Flexible Work Strategies, International HRM	CO3	4
11.	Industrial Relations: Definition, Importance and Benefits of IR	CO1, CO2, CO3	3
12.	Introduction to Labour Laws and Statutory Employment Laws.	CO1, CO2, CO3	3
13.	Ancient Indian Scriptures and HRM	CO4	3
14.	Student Presentation	CO4. CO5	6

Text Books:

1. Human Resource Management Garry Dessler & Biju Varkkey: Pearson Publication

2. Human Resource Management: K. Aswathappa; Mac Graw Hill Publication
3. Human Resource Management P. Subba Rao

Reference Books:

1. Human Resource Management by V S P Rao
2. Personnel Management C.B. Mammoria
3. AI in HRM: Concepts and Applications by Dr. S. Ganesh and Dr. M. Anandhavalli
4. Green HRM: A Sustainable Approach to People Management by K. Aswathappa and M.S. Premavathy.
5. Analytics for HR: A Practical Approach by Somnath Baishya and Sourav Sengupta
6. Human Resource Management – A South Asian Perspective by Snell, Bohlander & Vora
Fourth Edition 2011
7. Human Resource Management by P. Jyothi, D.N. Venkatesh, 2011
8. Ancient Indian Scriptures and Human Resource Management by Sneha Bhardwaj, Regal Publications, 2020

Mandatory Course 4: Application of Marketing: Theory and Practice

Course Credits: 2

Course Objectives:

1. To introduce students to advanced positioning strategies and consumer behavior theories relevant to dynamic market environments.
2. To equip students with tools to apply consumer psychology, buying metrics, and brand evaluation in real-world marketing contexts.
3. To develop analytical capabilities to assess pricing, promotion, and communication strategies across consumer and B2B markets.
4. To foster critical thinking in evaluating integrated marketing decisions and optimizing the marketing mix.
5. To enable students in applying marketing frameworks through field-based projects and developing actionable marketing plans.

Course Outcomes:

- CO1: Understand the various types of positioning, as well as the frameworks and models of Consumer Behaviour.
- CO2: Apply the concepts of consumer psychology and behaviour to business situations
- CO3: Analyze marketing decisions based on the frameworks and consistency among various elements of the marketing mix
- CO4: Evaluate marketing decisions and identify the optimal solution in a given context
- CO5: Formulate a situations audit, and draw a Marketing plan covering all concepts and theories learnt

Unit / Module	Content	CO Mapping	Hours Assigned
1	Positioning: Reverse Positioning, Breakaway Positioning and Stealth positioning; Branding: Concept, Definition, Commodity Vs Brand, Product Vs Brand, Brand Culture and Brand Extensions. Brand Value – Reputation, Relationship, Experiential, Symbolic. Brand Evaluation - Behaviour, attitude, relationships, Brand equity.	CO1, CO2, CO3	3

2	Customer Satisfaction and Loyalty: Success/ Failure of Loyalty Programs, Customer Lifetime Value.	CO2	1.5
3	Consumer Behaviour: The framework of Consumer Behaviour – Cognitive vs. Emotional, High vs. Low Involvement, Optimising vs. Satisficing, Compensatory vs. Non-Compensatory Decisions.	CO2, CO3	3
4	Consumer Decision-Making Process: Pre-Purchase – Purchase – Post Purchase; Return Policy, Warranty, Impact of Social Media; Psychology in Consumer Behaviour – Consumer Benefits Ladder, Prospect theory, Thales' Endowment effect.	CO2, CO3, CO4	1.5
5	Ehrenberg's Law of Buying Frequency, Double Jeopardy Effect, Consumer Purchase as a Journey, Consumer and Product Metrics.	CO2, CO3, CO4	1.5
6	Pricing Policy: Types of Pricing, Willingness to Pay; Steps in Pricing, Price Elasticity of Demand, List and Transaction Prices	CO2, CO3	1.5
7	Price band – Reason for the Band, Category Expandability and Promotion, Constructing a Price Band through Price Differentials and Threshold Price, Pricing Strategies and Tactics, Promotion and Price bands	CO2, CO3, CO4	3
8	Business to Business Marketing: Definition, Types of Products, Differences from Consumer Marketing; Nested Hierarchy Segmentation, Role of Decision-Making Units in Buying Decisions.	CO2, CO3	3
9	B2B Purchases: Influence of Types of Purchases, Stages in the Buying Process; Types of Benefits – Combination of Economic, Tangible, Non-Economic and Intangible Benefits.	CO2, CO3	1.5

10	Promotion and Marketing Communication: Role of Promotion in Pricing, Initiating Price Changes and Response to Competitor Changes; Role of Incentives, Setting Communication Objectives and Drafting Communication Messages; Deciding on Communication Media	CO2, CO3	1.5
11	Integrated Marketing: Advertising in Print, Online, Radio, Social Media Platforms etc.; Managing Events and Public Relations; role of AI in marketing communications	CO3, CO4	1.5
12	Personal Selling: Designing the Sales Force, Managing the Sales Force, Evaluating the Sales Force; Direct Marketing	CO2 , CO3	3
13	Distribution Decisions – Logistics & Channel Decisions, Designing and Managing Distribution Channels (Retail, E-commerce, etc.)	CO2, CO3	3
14	Field Based Live Projects and Presentations by capturing insights from Markets, and Cases	CO3, CO4, CO5	1.5

Text Books:

1. Marketing Management, 15/16e by Kotler, Keller, Chernev, Sheth, Shainesh, Pearson Education
2. Marketing: Theory, Evidence, Practice: Byron Sharp, Oxford University Press.
3. Industrial Marketing, Robert R. Reeder, Briety & Betty H. Reeder, Prentice Hall India

Reference Books

1. Why we Buy? The Science of Shopping – Paco Underhill
2. How Brands Become Icons – The Principles of Cultural Branding – Douglas Holt
3. How Customers Think – Essential Insights into the minds of the Market – Gerald Zaltman

4. Marketing Metaphoria: What Deep Metaphors Reveal About the Minds of Consumers –
Gerald Zaltman
5. Marketing as Strategy: Understanding CEO's agenda for Driving growth and Innovation –
Nirmalya Kumar

Mandatory Course 5: Decision Models in Management

Course Credits: 2

Course Objectives:

1. To introduce foundational principles of operations research and their managerial applications in structured decision-making.
2. To train students in formulating and solving linear programming, assignment, and transportation models.
3. To build analytical reasoning through the application of game theory, decision theory, and queuing models to business problems.
4. To foster evaluation of competing business strategies using optimization tools and simulation-based analysis.
5. To enable creation of decision models that prioritize innovative and optimal solutions in diverse managerial scenarios.

Course Outcomes:

- CO1: RELATE basic concepts of operations research
- CO2: TRANSLATE the concepts of operations research and connect with business scenarios
- CO3: APPLY optimization techniques for decision making in business
- CO4: EVALUATE various scenarios of management and business using decision models
- CO5: PRIORITIZE solutions to the business problems related to operations research
- CO6: FORMULATE innovative solutions related to decision models

Unit / Module	Content	CO Mapping	Hours Assigned
1	Introduction to Operations Research Definition of OR, Features of OR, OR-Quantitative Approach to Decision-making, Methodology of Operations Research, Application of Operations Research	CO1, CO2	3

2	Linear Programing: Formulation and Graphical Solutions Structure and assumptions of LP model, Application areas of LP, Guidelines for LP model formulation	CO3, CO4	3
3	Two variable LP model, Graphical LP model (maximization and minimization), Duality and Sensitivity Analysis	CO5, CO6	3
4	Assignment Problem (AP1): Mathematical Model of Assignment Problem, Enumeration Method, Transportation Method	CO3, CO4	3
5	Assignment Problem (AP2): Simplex Method and Interpretation (Maximization and Minimization (two phase and Big M), Hungarian Method (Steps and numerical)	CO3	3
6	Transportation Problem (TP1): Methods for finding initial solution: Vogel's Approximation Method (VAM), Northwest Corner Method, Least cost methods (LCM), Application areas of TP	CO3, CO4	3
7	Transportation problem (TP2): Optimal Solution: The Stepping Stone Method, Modified Distribution (MODI) Method and special cases	CO3, CO4	3
8	Game Theory Introduction to Game Theory, 2 person zero sum game, Pure Strategies (Games with Saddle points), Limitation and Application of Game Theory, Rule of dominance	CO2, CO3, CO4	3

9	Decision Theory Introduction, Steps in decision making process, types of decision environment (Under certainty, under risk, under uncertainty) , Decision making under uncertainty (optimism (maximax or minimin), pessimism (maximin or minimax), equal probabilities (laplace), coefficient of optimism (hurwicz), regret (savage)), Decision tree	CO4, CO5	3
10	Queuing Theory Introduction, structure of queuing system (arrival process, service system, speed of service, queue structure (FIFO, LIFO, Service in Random order, Priority Service), Queuing models (deterministic and probabilistic model theory)	CO3, CO4	3

Text Books:

1. Operation Research – An introduction- Hamdy Taha, Prentice Hall of India
2. Quantitative Techniques in Management –N. D. Vohra, Tata McGraw Hill
3. Operations Research Theory and Applications- J. K. Sharma, Macmillan Business books

Reference Books:

1. Principles of Operations Research –Wagner, Prentice Hall of India
2. Operations Research- Hilier, Liberman, Tata McGraw Hill
3. An introduction to Management Science – Anderson Sweeney Williams, Cengage Learning.

Mandatory Course 6: Information Systems and Digital Transformation

Course Credits: 2

Course Objectives:

1. To introduce core concepts of information systems and their strategic role in organizations and decision-making.
2. To equip students with analytical tools to evaluate functional information systems and enterprise-wide platforms like ERP.
3. To develop a comprehensive understanding of digital business models and their integration into organizational strategies.
4. To foster evaluation and design of information systems projects that align with business goals and technological change.
5. To enable creation of digital transformation strategies while addressing ethical, regulatory, and cybersecurity concerns.

Course Outcomes:

- CO1: Acquire the basic knowledge on information systems, Organisations, Management and its related components
- CO2: Understanding the significance of information systems, Global Information Systems Infrastructure and its role to Business.
- CO2: Analyzing the business systems and need of information, emerging trends within functional information systems for marketing, financial, human resource, operations and for various verticals of the industry and its integration to business.
- CO4: Develop the information system strategies to solve the business problems for competitive advantage and derive value to the business.
- CO5: Create & Design Information systems models for successful digital transformation.

Unit / Module	Content	CO Mapping	Hours Assigned
1	Information Systems, Management, Organization: Overview of information systems, management and organizations their components. Information & Types of Information systems and its value dimension	CO1, CO2, CO3	3

	Role of IS in supporting business processes and decision-making.		
2	Building MIS across the Functions, Sectors & Enterprise Resource Planning: Marketing Information Systems, Manufacturing Information Systems, Human Resource Information Systems, Financial Information Systems, Supply chain Management Information System, Customer Relation Management Information System Information systems required across the functions, sectors and their Modules, MIS reporting and integrations. Enterprise Resource Planning & Integration of enterprise systems Case studies on successful integration of Information systems to Business	CO2, CO4, CO5	6
3	Digital Firms, Platforms and Business Models & Digital Transformation: Insights on Digital Firm, Digital Platform & Business models, Drivers, their integration and impact Strategies for developing and managing digital business Building and Managing Global Information Systems & Global Business Case studies on successful digital Transformations	CO2, CO4, CO5, CO6	9
4	Developing & Managing Information System Projects: Information System Development & Building:	CO4, CO5, CO6	6

	Information System development Process and Models Managing software projects within budget, scope, and timeline constraints. Cost Benefit Analysis. Case studies on successful implementation of Information Systems Projects		
5	Information Systems Strategy, Planning & Implementations: Strategic alignment of IS with business goals and objectives. Virtual organization & strategies Developing IS strategies for competitive advantage. Case studies on successful IS strategies and implementations.	CO4, CO5, CO6	3
6	Ethical & Social, Privacy issues in Information Systems Ethical and social considerations in the use of information systems. Social & Privacy issues and regulations affecting digital business. Sensitize students to the need for information security, Concepts such as confidentiality, Integrity and Availability. Case Studies on Social and Digital Ethics, Privacy & Security Issues of IS.	CO2, CO5, CO6	3

Text Books:

1. Management Information Systems for the Information Age (9e) by Maeve Cummings. McGraw-Hill/Irwin (2012).
2. Management Information System- Managing the Digital Firm by Laudon and Laudon.
3. Principal of Information System by Ralph M. Stair and Georg Reynold.

Reference Books:

1. A Management Information Systems by O'Brien, James. Tata McGraw Hill, New Delhi,
2. Elements of Systems Analysis and Design by Marvin Gore. Galgota Publications.
3. MIS a Conceptual Framework by Davis and Olson
4. Analysis and Design of Information Systems by James Senn.
5. Information Systems Today by Jessup and Valacich. Prentice Hall India.
6. Management Information Systems, Jaiswal and Mittal. Oxford University Press.

1. Cost Accounting – Jawaharlal and Seema Srivastava
2. Management and Cost Accounting – Colin Drury

MMS Program - Examination / Assessment and Grading:

(I) Mode of Assessment of Theory courses:

- Semester wise performance assessment of every registered learner is to be carried out through various modes of examinations. These include Formative Assessment (Internal Assessment) and Summative Assessment (End Semester Examination).
- The Formative Assessment (Internal Assessment) and Summative Assessment (End Semester Examination) to be in Ratio: 40:60.
- The suggested Formative Assessment pattern ideally to be: Class Participation 10 Marks and remaining 30 marks based on minimum of 3 other assessment formats (Mid-term Test; Individual / Group presentations; Role-plays; Assignments; Projects; Case Study analysis; Quiz; any other innovative evaluation methodology). It must be ensured that all Course Outcomes across courses are covered in the Formative and Summative Assessment process.
- The Internal Assessment will be conducted by the subject faculty as per his/her 'Teaching Learning Plan' submitted at the beginning of the academic year.
- The end semester examination will be held at the end of the semester planned by the Institute /college for internally assessed subjects and the relative weightage for this will be 60 percent.
- The grade for theory courses can be awarded only after successful completion of both Internal Assessment and End Semester Examination of the respective course.

(II) Mode of Evaluation of Projects

- If the performance of a student is to be evaluated through a Project work for any course, then End Term Examination (written) may not be suitable method of evaluation. The project evaluation to be done as per the following guidelines keeping the ratio of Internal and External Viva Examination and Presentation in ratio of 50:50
- The projects are to be supervised or guided by allotted faculty mentor and must involve regular interaction (at least once a week) with the mentor/guide.
- Learner has to submit a project report and defend it in front of a panel of examiners. Panel of examiners for Project evaluation will be appointed by Head of Department/Institute.
- The project report will not be accepted if learner does not complete the project successfully and submit report on or before the deadline given for the project submission.
- The grade for Project can be awarded only after successful completion of Term Work/Report Submission and Oral Presentation / viva-voce as per the schedule.

Internal Assessment (50%) - By Guide/Mentor

The internal assessment shall be based on the following criteria:

- Regularity and punctuality during internship
- Initiative and learning attitude
- Weekly reports/logbooks
- Quality of work done and contribution to the organization
- Final project report submitted

External Assessment (50%) - By Panel of Examiners

The external evaluation shall be conducted by a panel comprising academic faculty and/or industry experts. The criteria include:

- Presentation skills and articulation
- Clarity of project objectives and outcomes
- Innovation and problem-solving approach
- Understanding of concepts and application
- Response to questions during viva-voce

Documentation to be Submitted by Learner:

Student will be required to submit the following documents related to Summer Internship Project:

- Internship Completion Certificate from the organization
- Summer Internship Project Report

(V) Grading of Performance:

The program will have 10-point grading system. The illustrative Grade Table is as follows:

Letter Grades and Grade points			
Semester GPA/Program CGPA	% of marks	Letter Grade	Grade Point
9.00 - 10.00	90.0 - 100	O (Outstanding)	10
8.00 - < 9.00	80.0 - < 90.0	A+ (Excellent)	9

7.00 - < 8.00	70.0 - < 80.0	A (Very Good)	8
6.00 - < 7.00	60.0 - < 70.0	B+ (Good)	7
5.50 - < 6.00	55.0 - < 60.0	B (Above Average)	6
5.00 - < 5.50	50.0 - < 55.0	C (Average)	5
Below 5.00	Below 50	F (Fail)	0

(VI) Standard of Passing & ATKT:

1. A learner in order to pass has to obtain minimum 50% marks in aggregate consisting of minimum 50% marks in each set of the examinations separately i.e. internal examination and external examination, as per the standard of passing i.e.:
 - 20 out of 40 (for 4 Credit course) and 10 out of 20 (for 2 Credit course) in the Internal Assessment.
 - 30 out of 60 (for 4 credit course) and 15 out of 30 (in 2 Credit course) in the Semester End examination.
2. A learner who PASSES in the Internal Assessment but FAILS in the End Semester Examination of the course shall reappear for the End Semester Examination of that course. However, his/her marks of the Internal Assessment shall be carried over and learner shall be entitled for grade obtained by him/her on passing.
3. A learner who PASSES in the End Semester Examination but FAILS in the Internal Assessment of the course shall reappear for the Internal Assessment of that course. However, his/her marks of the End Semester Examination shall be carried over and learner shall be entitled for grade obtained by him/her on passing.
4. A learner who has not appeared in the internal examinations conducted by the institute for due to hospitalization / Medical case, shall as a special case be permitted to appear in those subject(s)/course(s)/paper(s) in the supplementary examination

conducted by the institute after learner furnishes a valid medical certificate certified by the rank of a civil surgeon or superintendent of Government hospital to the satisfaction of the Principal/Director of the institute.

5. A learner who has failed in the semester examination but has obtained Grade E (50% Marks) in some subject(s)/paper(s)/course(s) shall be granted exemption from appearing in those subject(s)/paper(s)/course(s) in the subsequent ATKT/supplementary examinations to be conducted by the institute.
6. Standards of Progression will be that as declared by University of Mumbai under NEP guidelines (Circular No. AAMS_UGS/ICC/2025-26/38 dated 28.05.2025 or any other follow-up circular released by the University)

(VII) Re-examination of Internal Assessment and End Semester Examination

1. Re-examination for Internal Assessment and End Semester Examination should be completed, as per the schedule planned by the respective institutes/colleges, before the commencement of next semester theory examination.
2. Example: A learner who is supposed to reappear for Internal Assessment or End Semester Examination in Semester-I course will appear for the re-examination before commencement of End Semester Examination of semester -II. However, if a learner has to appear for the re- examination for a subject in semester II then the examination should be conducted and the result should be declared by the institute before the examination forms for the semester III are sent to the University.
3. Re-examination of Internal Assessment will be based on single examination having same marks as of original assessment. A learner who supposed to reappear for Internal Assessment will be given course project/ assignment problems/ test/ tutorials etc., by the concerned teacher. A learner will do the submission of the assigned work in the predefined period. Records should be maintained properly for all the re-examinations as well as Internal Assessments.

(VIII) Suggested Question Paper Format

(i) Question Paper of 60 Marks (4 Credit Course) – 2 Hours Written Examination

• Total Questions – 6 Questions • Question 1 - Compulsory (10 Marks) • Question 2 to Question 6 of 10 marks each with two internal options (a) OR (b)	
Q1: Case Study	10 Marks
Q2 to Q 6 • With internal option (a) and (b), covering important of topics / concepts across syllabus • Mix of theoretical and quantitative questions based on requirement of the subject content. • COs to be mentioned against each question in the Question paper	Each Question 10 Marks

(ii) Question Paper of 30 Marks (2 Credit Course) - 1 Hour Written Examination

• Total Questions – 3 Questions • Question 1 - Compulsory (10 Marks) • Question 2 and Question 3 of 10 marks each with two internal options (a) OR (b)	
Q1: Case Study	10 Marks
Q2 and Q3 • With internal option (a) and (b), covering important of topics / concepts across syllabus • Mix of theoretical and quantitative questions based on requirement of the subject content. • COs to be mentioned against each question in Question paper	Each Question 10 Marks