

No.: PMEB/AC-10/758/2019-20

Date: 08-11-2021

NOTIFICATION

Sub.: Introduction of **B.Com. (Financial Markets)** course under Specialized Programmes from the academic year 2021-22-reg.

- Ref.: 1. Decision of the BOS Meeting held on 09-07-2021.
2. Decision of the Special Faculty of Commerce meeting held on 22-09-2021.
3. Decision of the Academic Council meeting held on 07-10-2021.

The Board of Studies in **B.Com. (Financial Markets) (UG)** at its meeting held on 09-07-2021 has recommended to introduce **B.Com. (Financial Markets)** course in University of Mysore under specialized/specified programs. The Regulations, Syllabus and Scheme of Examinations are approved from the academic year 2021-22.

The Faculty of Commerce and the Academic Council at their meetings held on 22-09-2021 and 07-10-2021 respectively, have also approved the above said proposal and the same is hereby notified.

The Regulations, Syllabus and Scheme of Examinations of **B.Com. (Financial Markets)** course is uploaded in University website. The contents may be downloaded from the University website www.uni-mysore.ac.in.

To;

1. The Registrar (Evaluation), University of Mysore, Mysuru.
2. The Dean, Faculty of Commerce, DOS in Commerce, Manasagangotri, Mysuru.
3. Prof. R. Mahesh, Chairperson, BOS in B.Com.(Financial Markets)(UG), DOS in Business Administration, Manasagangotri, Mysuru.
4. The Principal, Cresta First Grade College, # 182/145/C, Bannur Road, Alanahalli, Mysuru.
5. The Deputy Registrar/ Asst. Registrar/ Superintendent, Examination Branch, UOM, Mysuru.
6. The Special Officer to Hon'ble Vice-Chancellor, University of Mysore, Mysuru.
7. The PA to Vice-Chancellor/Registrar/Registrar (Evaluation), University of Mysore, Mysuru.
8. Office Copy.


REGISTRAR
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University of Mysore
MYSURU - 570 005
12/11/2021

PROPOSED SYLLABUS FOR 3 Years Semester Course leading to
B. Com (Financial Markets)
COURSE AS PER CBCS REGULATIONS 2021

NOTE:

1. These regulations are applicable to students taking admission to I semester **B. Com (Financial Markets)** from the academic year 2021-22.
2. The duration of the course shall be 3 years consisting of 6 semesters.
3. Each semester shall extend over a minimum period of SIXTEEN weeks teaching duration.

1.0 NAME OF THE COURSE AND DURATION OF THE COURSE.

B. Com (Financial Markets)

The duration of the course shall be of 03 years of 06 semesters. A candidate shall complete his/her degree within 06 academic years from the date of admission to the course.

2.0 ELIGIBILITY FOR ADMISSION

1. A candidate who has passed the two-year Pre-University Examination conducted by the Pre-university Board of Education, Government of Karnataka or any other examination considered equivalent by the University is eligible for admission to the 1st Semester of the UG program.
2. Students who have passed any Job Oriented Course (JOC, 10+2) are eligible to join 1st Semester B. Com (Financial Markets)

3.0 SEMESTERS AND PROGRAM STRUCTURE

- B. Com (Financial Markets) program shall be of six semesters duration.
- An academic year consists of two semesters: Odd Semester and Even Semester.
- A semester normally extends over a period of 16 weeks (6-day a week) with 90 working days.

Program structure

- The course has three components: Lecture (L), Tutorial (T) and Practical's (P). Tutorial session consists of participatory discussion / self-study/ desk work/ brief seminar presentations by students and such other novel methods.

- The credit pattern for a course (L:T:P) as in the syllabus table
- Credit means the unit by which the course work is measured.
- One-hour session of Lecture or Tutorial per week for 16 weeks amounts to 1 credit. Two-hour session of Practical's per week for 16 weeks amounts to 1 credit per semester.
- The total duration of a semester is 20 weeks inclusive of semester-end examination.
- A course of 3 to 6 credits will be evaluated for 100 marks. A course with less than 3 credits will be evaluated for 50 marks.
- A Project Work/Dissertation of 6 credits shall be evaluated for 100 marks.

Definitions

Discipline Specific Course (DSC) is a core course, which should compulsorily be studied by a student as a core requirement of the program.

Ability Enhancement Courses (AEC) may be of two types: Ability Enhancement Compulsory Courses (AECC) and Skill Enhancement Courses (SEC). AECC courses are mandatory courses based upon the content that leads to knowledge enhancement viz., Environmental Science, Indian Constitution and English. SEC courses are aimed at providing hands-on-training, competencies, skills, etc.

Cumulative Grade Point Average (CGPA) is the ratio of the total credit points earned by the student in all the courses of all the semesters to the total number of credits assigned to the courses of all the semesters.

ATTENDANCE:

- Each semester shall be taken as a unit for the purpose of calculating attendance and a student shall be considered to have put in the required attendance for that semester if the candidate has attended not less than 75% of the number of working days (lectures during each semester).
- A candidate who does not satisfy the requirement of attendance shall not be eligible to take the examination of the concerned semester.
- A candidate who fails to satisfy the requirement of attendance in a semester shall re-join the same semester by obtaining prior permission from the University.

MEDIUM OF INSTRUCTION:

The medium of instruction shall be English.

Continuous Assessment

Assessment and evaluation processes happen in a continuous mode. However, for reporting purposes, a semester is divided into three discrete components C1, C2, and C3.

The performance of a student in a course will be assessed as explained below:

- The outline for continuous assessment activities for C1 and C2 will be proposed by the Board of Studies.
- This will be based on test /assignment /tutorial /viva voce /seminar/any other.
- The component C1 assessment is for 10%. During the half of the semester, the 50% of the syllabus should be completed. This should be completed by the 8th week of the semester.

Evaluation for C1 and C2

Students will be evaluated for each course by the teacher(s) handling that course.

After the evaluation, the results will be announced. The course teacher has to obtain signatures of the students registered for the course in a register maintained specially for the purpose, indicating that they have no objection to the marks awarded within 5 days from the date of announcement of the marks.

In case a student is not satisfied with the assessment, the student can make an appeal to the Grievance Cell within 5 days from the date of announcement of the results. Otherwise, it is presumed that the student has no objection to the marks awarded.

The student can appeal to the Grievance Cell by paying the prescribed fee as prescribed by the University. The Grievance Cell is empowered to take corrective measures. The concerned course teacher has to provide all the relevant documents to the Grievance Cell. The decision taken by the Grievance Cell.

Examination and Evaluation for C3

Question paper setting

1. The question paper pattern for C3 component of each course shall be prepared by the respective Boards of Studies.
2. Each subject shall have a Board of Examiners which shall prepare, scrutinize and approve the question papers for all the courses of that subject.

Valuation

Before the valuation, the answer scripts shall be coded.

There shall be centralized, single valuation of the C3 theory answer scripts.

C3 component of the Practical's will be conducted with two examiners of whom, at least one is an external examiner. Any examiner on the approved panel of examiners of the University.

Project shall be evaluated as per the scheme recommended by the relevant Board of Studies. C1 and C2 components of the project shall be evaluated by the project supervisor for 10 marks each. C3 component of the project shall be evaluated jointly by the project supervisor and one external examiner for 80 marks.

Awarding the grades should be completed latest by 26th week of the semester.

APPEARANCE FOR THE EXAMINATION:

A candidate shall apply for all the papers of a semester when he appears for examination of each semester for the first time.

BOARD OF EXAMINERS & VALUATION:

- There shall be a Board of Examiners for scrutinizing and approving the question papers and scheme of valuation constituted by the University.
- There will be single valuation for all the papers.

DECLARATION OF RESULT:

Passing Criteria

Evaluation of each subject is divided into internal assessment (IA) and semester end examination with marks allocated as stated above. Internal assessment shall be carried out in two stages: first internal assessment C1 after the eight weeks of instructions, Second Internal assessment C2 after sixteen weeks of instruction. IA marks shall be awarded on the basis of continuous assessment that includes tests, seminars, case discussions, field study and Viva-voce.

A student is considered to have passed the course, only on securing a minimum of 40% from C1, C2 and C3 put together.

A student can take C3 exam irrespective of the marks scored in C1 and C2 of a particular course.

In case a student secures less than 30% in C3 or absents for C3, the student is said to have not completed the course. The student shall complete the course by re-appearing only for C3 component of that course when University conducts the examination. The student carries the marks already awarded in C1 and C2.

On successful completion of **BCOM (Financial Market)**, a grade card consisting of marks/grades of all courses successfully completed by the student will be issued by the University.

Makeup Examination

For students who could not attend C1 or C2 due to medical reasons/ extraordinary circumstances / participation in Sports/NCC/NSS/any other extracurricular activities (approved by the College), C1 and C2 exams will be conducted for them separately before the 15th week of the semester.

Makeup examination (only for C3) shall be conducted by the University within 15 days from the date of notification of results. This shall be only for those students who do not fulfill the passing criteria specified earlier.

Makeup examination (only for C3) shall be conducted only for 5th and 6th semesters (6 semester UG program)

I THE FOCUS OF THE PROGRAMME:

The B. Com (Financial Market) program aims to meet the needs of the youths aspiring to build a career in the Indian most vibrant Finance corporate sector, Government institutions and social organizations. The course also meets the needs of the young and enterprising Indian youths nurturing entrepreneurial dream as India is the land of startups. The course intends to groom the entrepreneurial skills of the youth as this offers wider and unlimited employment opportunities to them.

II ELIGIBILITY FOR TEACHING:

All the papers of B. Com (Financial Market) program including Disaster Management, except Environmental studies, Constitution of India, physical education, languages, shall be taught by Faculty members having M Com qualification with B Com/BBM/BBA basic degree.

III. DETAILS OF B. Com (Financial Market) SUBJECTS AND SYLLABUS:

Sl. No	Subject	Courses	Hrs/Week	Credits	L:T:P
I Semester					
1.1	Kannada/Hindi/French	AECC	4	3	02:01:00
1.2	English-1	AECC	4	3	02:01:00
1.3	Environmental Studies	AECC	4	3	02:01:00
1.4	Physical Education	AECC	4	3	02:00:01
1.5	Business Management	DSC	5	4	03:01:00
1.6	Financial Accounting	DSC	6	5	04:01:00
1.7	Business Economics	DSC	6	5	04:01:00
II Semester					
2.1	Kannada/Hindi/French	AECC	4	3	02:01:00
2.2	English-2	AECC	4	3	02:01:00
2.3	Constitution of India	AECC	4	3	02:01:00
2.4	Financial Management	DSC	6	5	04:01:00
2.5	Introduction to Financial Markets	DSC	5	5	04:01:00
2.6	Statistics-I	DSC	6	5	04:01:00

III Semester					
3.1	Kannada/Hindi/French	AECC	4	3	02:01:00
3.2	English-3	AECC	4	3	02:01:00
3.3	Disaster Management	AECC	2	2	02:00:00
3.4	Investment Analysis 1	DSC	6	5	04:01:00
3.5	Statistics-II	DSC	6	5	04:01:00
3.6	Management Accounting	DSC	5	5	04:01:00
IV Semester					
4.1	Kannada/Hindi/French	AECC	4	3	02:01:00
4.2	English-4	AECC	4	3	02:01:00
4.3	Investment Analysis II	DSC	6	5	04:01:00
4.4	Behavioural Finance	DSC	6	4	03:01:00
4.5	Corporate Accounting	DSC	5	4	03:01:00
4.6	Cost Accounting	DSC	5	4	03:01:00
V Semester					
5.1	Investment Banking	DSC	6	5	04:01:00
5.2	Derivatives	DSC	6	5	04:01:00
5.3	Business Research Methods	DSC	5	4	03:01:00
5.4	Portfolio Management	DSC	6	5	04:01:00
5.5	Income Tax I	DSC	5	4	03:01:00
5.6	Legal Aspects of Business	DSC	5	4	03:01:00
VI Semester					
6.1	Entrepreneurship Development	DSC	5	4	03:01:00
6.2	Ethics and Corporate Governance	DSC	5	4	03:01:00
6.3	Fintech	DSC	6	4	03:01:00
6.4	International Financial Management	DSC	6	5	04:01:00
6.5	Income Tax II	DSC	6	5	04:01:00
6.6	Project Work	DSC	5	3	00:03:00

Any one of the languages from Kannada/Hindi/French

DSC = Discipline Specific Course

AECC = Ability Enhancement Compulsory Courses

SCHEME OF EXAMINATION AND EVALAUTION

1. There shall be university examination at the end of each semester for maximum marks of 80 and the Internal Assessment will be conducted for 20 marks.
2. All Question papers of B Com course, except papers that are common to all other graduate courses of the University of Mysore, shall be set/valued/reviewed by BOE of commerce for a maximum of 80 marks. The pattern of question paper will be as follows:

Part- A

Answer any four out of six questions; each question carries 5 marks $4*5=20$

Part- B

Answer any three out of five questions; each question carries 10 marks $3*10=30$

Part- C

Answer any two out of four questions; each question carries 15 marks $2*15=30$

TOTAL 80

Objectives of B. Com (Financial Markets) Course:

- To train a strong foundation for the students in the different areas of financial market
- To develop the skills required for applying the concepts and techniques in the field of financial market.
- To build a strong attitude in the minds of students to work efficiently and effectively.
- To make the students of B. Com (Financial Markets) to develop analytical skills.
- To develop the students of B. Com (Financial Markets) to take the business decisions in an apt manner.
- To train the students to work efficiently in different business environment.

I Semester B. Com (Financial Markets)

1.1. Kannada/Hindi/French (3 Credits) (2:1:0)

1.2. English – 1 (3 Credits) (2:1:0)

1.3. Environmental Studies (3 Credits) (2:1:0)

1.4. Physical Education (3 Credits) (2:0:1)

1.5. Business Management (4 Credits) (3:1:0)

Unit 1 - Concept of Management-Definitions, Characteristics, Management & Administration, Different Concepts, Management by Communication, Management by Systems, Management by Results, Management by Participation, Management by Motivation, MBE, MBO –Functions of management

Unit 2 - Planning – Meaning, Nature, Definition, significance, Process, Types, Importance, Principles, Steps – Planning and forecasting, Planning and Decision, Making and Planning and Control

Unit 3 - Organizing –definitions, Principles of Organization, Formal & informal Organizations, Steps, Importance, Organization Development, Problems in Organization, Delegation - Centralization and Decentralization–Span of Control, Types or Forms of Organization - Organizational goals – Determination of Organizational goals and Determinants of Organizational goals

Unit 4 - Directing- Meaning , Definitions, Nature of Directions, Elements of Direction, Directing and Other Managerial Activities, Importance of Direction-Orders and Instructions, Supervision, Essentials of Effective Supervision and Principles of Direction.

Unit 5 - Leading – Meaning, Functions, Qualities of good leader – Leadership Styles - Motivation-Meaning, Nature Definitions, Benefits, Modern Theories of Motivation – McGregor’s Theory, Maslow’s hierarchy of Needs Theory - Herzberg’s Theory.

Unit 6 - Controlling: Meaning & Definition of Controlling- Control Process – Types of Control : Feed forward, Concurrent and Feedback Controls –MBO – MBE – Control Techniques: PERT – CPM – JIT, Budgetary Control – Auditing : Internal and external Auditing

Reference and Recommended Books:

1. Gupta.C.B. Business Management, Sultan Chand & Sons
2. Koontz Harold and Heinz Weihrich ,Mc Graw Hill Book Company
3. Prasad L.M., Principles & Practice of Management, Sultan Chand & Sons
4. Stoner. A.F. and Freeman.R.E., Management, Prentice Hall of India

1.6. Financial Accounting (5 Credits)**(4:1:0)**

Unit 1 - Accounting Principles & Standards: GAAPS- Basic Accounting Concepts & Conventions along with examples – An Overview of Accounting Standards issued by ICAI and IFRS issued by IASB.

Unit 2 - Final Accounts of Sole Trading Concerns: Preparation of Trading & Profit/loss Account and Balance Sheet – Accounting treatment of General and Special adjustments.

Unit 3 - Financial statements of a company profit and loss account and balance sheet. (as per new regulations)

Unit 4 - Partnership Accounts- Fixed Capital system v/s Fluctuating Capital system. Accounting treatment on Admission and Retirement of a partner. Problems on Admissions and Retirement of a partner.

Unit 5 – Accounting treatment of goodwill and death of a partner. Sacrificing Ratio and Gain Ratio. Problems on Death of a partner.

Unit 6 - Dissolution of partnership firm, preparation of Accounts (Excluding Garner v/s Murry case).

Reference and Recommended Books:

1. Financial Accounting B S Raman
2. Advanced Accounting RL Guptha & Radha swamy M
3. Advanced Accounting M C Shukla and T S Grewal
4. Financial Accounting S P Jain and Narang K L

1.7 Business Economics (5 Credits)**(4:1:0)**

Unit 1 - The Fundamentals of Economics Meaning of Economics - Microeconomics: Meaning - Nature and Scope - Importance and Limitations - Basic Problems of an Economy - Production Possibility Curve.

Unit 2 - Theory of Demand and Supply Demand: Meaning, Determinants of Demand, the Demand Schedule - the Law of Demand - Exceptions to the Law of Demand - Elasticity of Demand: Meaning- Types: Price, Income and Cross Elasticity - Measurement of Price Elasticity of Demand. Meaning of Supply: the Law of Supply, Determinants of Supply.

Unit 3 - Production, Cost and Revenue Concepts Production Function - The Law of Variable Proportion - the Law of Returns to Scale Concepts of Costs: Explicit, Implicit, Fixed, Variable, Total, Marginal, Average, Average Fixed, Average Variable and Opportunity Cost. Short-Run and Long-Run Cost Curves. Concepts of Revenue: Total, Average and Marginal Revenue Curves.

Unit 4 - Product and Factor Pricing Product Pricing: Perfect Competition: Features - Price & Output Determination - Role of Time Element Monopoly: Types - Features - Price and Output Determination - Price Discrimination Monopolistic Competition: Features - Price and Output Determination - Product Differentiation Oligopoly: Types - Features - Kinked Demand Curve

Unit 5 - An Overview of Macroeconomics, Macroeconomics: Meaning, Types and Scope - Importance and Limitations - Basic Concepts of Macroeconomics, Stocks, Flow and Equilibrium- National Income: Meaning and Importance - Concepts -GDP, GNP, NDP, NNP, NI, PI, DPI and Per capita Income - Circular Flow of Income. Inflation, Deflation and Business Cycle

Unit 6 - Macroeconomic Policy and New Classical Macroeconomics Monetary Policy: Objectives and Importance - Quantitative and Qualitative Measures of Credit Control - Fiscal Policy: Objectives and Importance - Tax, Expenditure, Debt and Budgetary Measures. New Classical Macroeconomics - Supply side Economics and its Theoretical Propositions - Rational Expectations and Policy Conclusion.

Reference and Recommended Books:

1. Mithani D.M. Modern Economic Analysis, Himalayan Publishing House, Mumbai.
2. Mukherjee Sampat. Modern Economic Theory, New Age International Publishers, New Delhi.
3. Samuelson.P.A. 18th Edition, Economics, Tata McGraw- Hill Publishing Co., Limited, New Delhi.
4. Sen Anindya. Microeconomics: Theory and Applications, Oxford University Press, New Delhi.
5. Ahuja, H. L. Macroeconomics (Theory & Policy). S. Chand & Company, New Delhi.

II Semester B. Com (Financial Markets)

2.1. Kannada/Hindi/French (3 Credits) (2:1:0)

2.2. English – 2 (3 Credits) (2:1:0)

2.3. Constitution of India (3 Credits) (2:1:0)

2.4 Financial Management (5 Credits) (4:1:0)

Unit 1 - Introduction to financial management, meaning-scope-goals of financial management-sources of finance,

Unit 2 - Time value of Money-present value and future value concepts-present value of annuity, application of present and future value to investment decisions, preparation of amortization table.

Unit 3 - Cost of capital, meaning- importance of cost of capital in financial decisions, determination of specific costs-cost of debt- cost of preference share capital-cost of equity, cost of retained earnings-weighted average cost of capital-Leverages- meaning- types problems on Leverages.

Unit 4 - Capital structure-meaning-optimum capital structure-features of appropriate capital structure-factors influencing capital structure-theories of capital structure-NI approach-NOI approach, MM approach, traditional approach, determination of optimal debt-equity mix.

Unit 5 - Capital budgeting: Meaning-features, role of capital budgeting, techniques of capital budgeting-payback period, average rate of return, net present value, profitability index, internal rate of return, discounted pay back method. Application of excel in capital budgeting techniques.

Unit 6 - Dividend decisions-meaning, Dividend decisions, Dividend policies-objectives of dividend policy-determinants of dividend policy-dividend relevance- Walter's model, Gordon model-Dividend irrelevance-MM hypothesis.

Reference and Recommended Books:

1. Financial Management I.M.Pandey.
2. Financial Management Ravi Kishore
3. Financial Management Dr.V.R.Palanivelu
4. Financial Management Kulkarni
5. Financial Management Tulsian P C

2.5. Introduction to Financial Markets (5 Credits)

(4:1:0)

Unit 1 - Indian Financial System, Financial System- functions- Financial markets – primary and secondary markets – major players and instruments in secondary market - Functioning of stock exchanges, trading and settlement procedures at NSE & BSE. Impact of various Policies on Financial Markets - Credit Policy of RBI - Fed Policy - Inflation Index, CPI, WPI, etc.

Unit 2 - Capital Market Capital Market Primary - New Issue Market - Domestic and Global – types of issues - Private Placement, QIP, - Disinvestment – Issue process- guidelines Capital Market – Secondary Market- Stock Market Operations - Indian Debt Market

Unit 3 - Money Market Structure – Organized and Un-Organized Market, Call Money Market, Bills market, Market for Government Securities., Money market Instruments: Treasury Bills, Repurchase Agreements / Reverse Repo, Commercial bills, Commercial Papers, Certificate of Deposit. The role of merchant banker in money market

Unit 4 - Commodity Market What are Commodity Markets - Role of Commodity Markets - Commodity Market in India - Application of Derivative in Commodities - Global Commodities Exchanges

Unit 5 - Other Instruments / Services Credit card – Bill discounting – Factoring – Forfeiting – Consumer finance – Reverse mortgage service – Bridge Finance. Angel Financing-Venture Capital and Private equity

Unit 6 - Global Financial Markets Introduction to Global Financial Market - Role of Financial Market in Economic Development of a country - Stakeholders in Financial Market (Domestic and Global) - Indian Financial Market scenario Equity issues in global market – ADR, GDR, EDRs – Debt issues in global markets

Reference and Recommended Books:

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

2.6. Statistics – I (5 Credits)

(4:1:0)

Unit 1 - Statistics – Meaning – Definition, characteristics, advantages and limitations-Collection of data-methods of collecting primary data and sources of secondary data-Classification and Tabulation of data. Bar diagram, Histogram and Pie chart

Unit 2 - Measures of central tendency-Arithmetic Mean, Median, quartiles and Mode. Geometric Mean and Harmonic Mean (Individual series only)

Unit 3 - Measures of Dispersion – Quartile Deviation – Standard deviation – Co-efficient of variation.

Unit 4 - Skewness - Karl Pearson and Bowley's co-efficient of skewness

Unit 5 - Correlation-Meaning-types-Karl Pearson's co-efficient of correlation-Spearman's Rank correlation co-efficient. Probable error

Unit 6 - Regression Analysis - Construction of regression equations-Estimation

Reference and Recommended Books:

1. Fundamentals of Statistics: D. N. Elhance, Veena Elhance and B. M. Aggarwal
2. Statistical Methods: S. P Gupta.
3. Fundamentals of Statistics: S.C Gupta
4. Practical Statistics: R S N Pillai and Bhagavathi
5. Statistics (Theory, Methods and Application): D.C. Sancheti and V.K. Kapoor

III Semester B. Com (Financial Markets)

3.1. Kannada/Hindi/French (3 Credits) (2:1:0)

3.2. English – 3 (3 Credits) (2:1:0)

3.3. Disaster Management (2 Credits) (2:0:0)

3.4. Investment Analysis I (5 Credits) (4:1:0)

Unit 1 - Investment Concepts - Introduction - Concepts of investment- Financial and non-financial forms of investment – Objectives of financial investment, investment methods – Security and non-security forms of investment – Sources of investment information- Investment Instruments.

Unit 2 - Introduction to Risk – Return Tradeoff, Measures, Analysis, Determinants of Required Rates of Return and Relationship between Risk and Return, Risk-free rate and its influencing factors and Risk Premium.

Unit 3 - Bond Valuation - Bond valuation - Strategic role of bond, Bond terminology, types of bonds, value of bond, Bond yield measures, bond price analysis, forecasting interest and determinants of interest rates, theories of interest rates, analysis of deep discount bond, analysis of convertible bond , analysis of tax shelter fixed investment avenues.

Unit 4 - Equity Valuation - Equity Valuation: Models -Valuation methods-dividend discount model, price earnings ratio, price book value ratio, Price-sales ratio, free cash flow model-EVA & MVA, minority interest and discounts.

Unit 5 - Market Efficiency - Efficient market hypothesis - Concept of efficiency of stock markets, forms of efficient market hypothesis, Empirical tests of efficient market hypothesis in Indian Market. Tests of efficient market hypothesis.

Unit 6 - Personal Finance - Investment & Tax planning for individual investors: Mathematics and statistics of personal finance; personal financial condition and goals setting; human financial life cycle; personal income tax planning and strategies;

Recommended and Reference Books:

1. Investment Management – V.K.Bhalla (S. Chand & Co)
2. Investment Analysis & Portfolio Management – Reilly – 8/e – Thomson / Cengage Learning
3. Security Analysis & Portfolio Management – Fisher and Jordan, 6/e Pearson.

3.5. Statistics II (5 Credits) (4:1:0)

Unit 1 - Statistical Inferences - Statistical Inferences about means & proportions with two samples - Inferences about the difference between two population proportions. Inferences about population variance - Inferences about two population variances, Chi test, ANOVA, one way &

two way.

Unit 2 - Business forecasting-time series analysis-components-measurement of trend by the method of least squares.

Unit 3 - Index Numbers – Definition – Types – Methods of Construction and Problems in the Construction – Cost of living index numbers. (Note-Besides solving problems chapter-wise in class rooms, teach using SPSS/EXCEL).

Unit 4 - Statistical decision theory-decision making process-decision making under certainty and under uncertainty-mini-max, maxi-min, Laplace and Hurwitz's criterion-expected opportunity loss criterion.

Unit 5 - Probability-Meaning-Uses-Random Experiment- Sample space- Event-Mutually exclusive events-Equally likely events-Independent and Dependent events. Addition and Multiplication theorem.

Unit 6 - Theoretical Distributions-Binomial, Poisson and Normal distribution. Properties of each distribution and their application

Reference and Recommended Books:

1. Fundamentals of Statistics: D. N. Elhance, Veena Elhance and B. M. Aggarwal
2. Statistical Methods: S. P Gupta.
3. Fundamentals of Statistics: S.C Gupta
4. Practical Statistics: R S N Pillai and Bhagavathi
5. Statistics (Theory, Methods and Application): D.C. Sancheti and V.K. Kapoor

3.6 Management Accounting

(5 Credits)

(4:1:0)

Unit 1- Management Accounting: Meaning and Definitions, Nature, Scope and Objectives of Management Accounting, Difference between Cost and Management Accounting and Management Accounting and Financial Accounting. Limitations of Management Accounting.

Unit 2 - Ratio Analysis I - Meaning and Objectives-Types of ratios- (A) Profitability Ratios-GP ratio-NP Ratio-Operating ratio- Operating profit ratio-Return on capital employed ratio- EPS,(B)Turnover Ratios-working capital turnover ratio- Stock Turnover ratio-Fixed assets turnover ratio-Debtors turnover

Ratio-Creditors turnover Ratio,

Unit 3 – Ratio Analysis II - Financial ratios-Current Ratio- liquidity ratio-Debt-equity ratio, Proprietary Ratio-Capital gearing Ratio-Advantages and Limitations of Ratios, Construction of Balance sheet using ratios.

Unit 4- Cost flow statement: Meaning, Definition, Uses and Limitations Differences between funds flow statement and cash flow statement-Preparation of Cash flow statement(AS-7):Direct method and Indirect Method.

Unit 5 -Marginal costing-Definition-Basic concepts-Assumptions-Marginal Cost statement – Contribution-Break Even Analysis-P/V Ratio-Margin of Safety-Decision areas-Make or Buy and Pricing.

Unit 6 - Budget and Budgeting Control-Definition-Basic Concepts-Budget Manual Key factor-Classification of Budgets-Problems on cash budget, sales budget, Flexible Budget, Cash Planning and Motives for holding cash

Reference and Recommended Books:

1. Cost Accounting: N.K. Prasad
2. Cost Accounting: Nigam & Sharma
3. Practical Costing: Khanna, Pandey & Ahuja
- 4 Cost Accounting: M.L. Agarwal
5. Cost Accounting: Jain & Narang

IV Semester B. Com (Financial Markets)

4.1. Kannada/Hindi/French (3 Credits) (2:1:0)

4.2. English – 4 (3 Credits) (2:1:0)

4.3. Investment Analysis II (5 Credits) (4:1:0)

Unit 1 - Fundamental Analysis - Fundamental analysis - Objective and believes of fundamental analysis, framework of fundamental analysis and concepts of intrinsic value.

Unit 2 - Economic Analysis: Economic forecasting methods

Unit 3 - Industry analysis – types, characteristics of industry analysis - industry life cycle

analysis – profit potential of industries: porter model – techniques of evaluating relevant industry factors.

Unit 4 - Company analysis.- meaning and steps – balance sheet analysis, financial statement analysis and business valuation.

Unit 5 - Technical analysis - Concepts of Technical analysis, Dow chart, PFC, Bar chart, Contrary opinion theory - Confidence index, RSA, RSI, Moving average, MACD, Japanese candle stocks.

Unit 6 – taxation for traders, investors – clearing and settlement procedure – security transaction tax.

Recommended and Reference Books:

1. Investments Analysis and Portfolio Management – Pransanna Chandra – Tata Mcgraw Hill – 3rd edition.
2. Investments – Bodie, Kane, Marcus and Mohanty– Tata Mcgraw Hill – 6th edition.

4.4. Behavioral Finance (4 Credits)

(3:1:0)

Unit – 1 Introduction to Behavioral finance – Nature, scope, objectives and application; Investment Decision Cycle: Judgment under Uncertainty: Cognitive information perception - Peculiarities (biases) of quantitative and numerical information perception - Representativeness – Anchoring - Exponential discounting - Hyperbolic discounting

Unit – 2 Utility/ Preference Functions: Expected Utility Theory [EUT] and Rational Thought: Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and market efficiency.

Unit – 3 Behavioral Factors and Financial Markets I: The Efficient Markets Hypothesis – Fundamental Information and Financial Markets - Information available for Market Participants and Market Efficiency -Market Predictability –The Concept of limits of Arbitrage Model -

Unit – 4 Behavioral Factors and Financial Markets II - Asset management and behavioral factors - Active Portfolio Management: return statistics and sources of systematic underperformance. - Fundamental information and technical analysis – the case for psychological influence.

Unit 5 - Behavioral Corporate Finance: Behavioral factors and Corporate Decisions on Capital Structure and Dividend Policy - Capital Structure dependence on Market Timing -. Systematic approach to using behavioral factors in corporate decision making. External Factors and Investor Behavior: Mechanisms of the External Factor influence on risk perception and attitudes - Connection to human psychophysiology and emotional regulation Active portfolio management – the source of the systematic underperformance.

Unit – 6 Emotions and Decision – Making: Experimental measurement of risk-related - Measuring Risk - Emotional mechanisms in modulating risk-taking attitude - Neurophysiology of risk taking. Personality traits and risk attitudes in different domains.

Recommended and Reference Books:

1. Strategy and the Business Landscape – Pankaj Ghemawat
2. Strategic Management – Competitiveness and Globalization: Michael A. Hitt, Duane Ireland, Robert E. Hokinson , : South Western, Thomson Learning
3. Competitive Advantage, Michael E. Porter, South Western, Thomson Learning

4.5. Corporate Accounting (4 Credits)

(3:1:0)

Unit 1 - Accounting for share capital: Meaning and types of shares-issue of shares over- subscription and prorata allotment- forfeiture of shares-reissue of forfeited shares-passing journal entries and preparing balance sheet.

Unit 2 - Financial statements of limited companies: Preparation of financial statements as per schedule III of Companies' Act-2013. Provisions of companies Act-2013 on Declaration of Dividends.

Unit 3 - Accounting For Redemption of Preference Shares And Issue Of Bonus Shares: Conditions for redemption of preference shares, and Accounting procedure for redemption; meaning of bonus shares and bonus issue-SEBI guidelines for bonus issue-accounting entries for issue of bonus shares.

Unit 4 - Issue and redemption of debentures: meaning and types of debentures-methods of redemption of debentures-journal entries for issue of debentures and conditions for redemption- financing for redemption of debentures.

Unit 5 - Liquidation of companies- Meaning and circumstances of liquidation- preparation of liquidator's final statement of account.

Unit 6 - Accounting for employees stock option plan, buy-back of securities, equity shares with differential rights, under writing of shares and debentures.

Recommended and Reference Books:

1. Accounting Principles; Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. Advanced Accounting ; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons, New Delhi.
3. Advanced Accounts; Shukla. M.C., Grewal T.S., and Gupta,S.C.: S. Chand & Co. New Delhi.
4. Higher Sciences of Accountancy : . Agarwala A.N., Agarwala K.N.:Kitab Mahal, Allahabad.
5. Financial Accounts, Mishra A.K.: Sahitya Bhawan Publishers and Distributi

4.6. Cost Accounting (4 Credits)**(3:1:0)**

Unit 1 – Introduction - Meaning and definition of cost, costing, cost accounting and cost accountancy; objectives, advantages and limitations of cost accounting, differences between cost accounting and financial accounting.

Unit 2 - Elements of cost, classification of cost, cost centre, cost unit, problems on preparation of cost sheet, tenders and quotations.

Unit 3 - Materials- Classification and codification of materials, functions of purchase department, stores department-stores records, techniques of inventory control-stock levels, EOQ, ABC analysis, Material losses-types and treatment, Pricing of Materials- problems on LIFO, FIFO and weighted average price.

Unit 4 - Labour: Methods of time keeping and time booking; methods of remuneration-time rate, piece rate, Halsey and Rowan Plan, Idle time-causes and treatment, overtime, labour turnover-causes, measurement and treatment; problems on Halsey method, Rowan plan, Merick differential piece rate system, FW Taylors differential piece system.

Unit 5 - Overheads: Meaning, Nature, methods of classification of overheads, allocation and apportionment-problems on primary distribution, secondary distribution, repeated distribution methods. Methods of absorption of overheads- Machine Hour Rate – theory and problems. Activity based costing –Meaning, purpose, benefits, stages, relevance in decision- making.

Unit 6 – Service costing – service cost analysis – operating costing -operating cost statement – costing for transport, hotel and hospital.

Recommended and Reference Books:

1. Cost Accounting: N.K. Prasad
2. Cost Accounting: Nigam & Sharma
3. Practical Costing: Khanna Pandey & Ahuja
4. Cost Accounting: M.L. Agarwal
5. Cost Accounting: Jain & Narang
6. Cost Accounting: S.P. Iyengar
7. Cost Accounting: S.N. Maheshwari

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5.1. Investment Banking (5 Credits)

(4:1:0)

Unit 1 - Overview of Indian Financial System, Investment Banking in India, Recent Developments and Challenges ahead, Institutional structure and Functions of Investment / Merchant Banking; SEBI guidelines for Merchant Bankers, Registration, obligations and responsibilities of Lead Managers, Regulations regarding Continuance of association of lead manager with an issue

Unit 2 - Issue Management: Public Issue: classification of companies, eligibility, issue pricing, promoter's contribution, minimum public offer, prospectus, allotment, preferential allotment, private placement, Book Building process, designing and pricing, Green Shoe Option; Right Issue: promoter's contribution, minimum subscription, advertisements, contents of offer document, Bought out Deals, Post issue work & obligations, Investor protection, Broker, sub broker and underwriters

Unit 3 - Leasing - Concepts of leasing, types of leasing – financial & operating lease, direct lease and sales & lease back, advantages and limitations of leasing, Lease rental determination; Finance lease evaluation problems (only Lessee's angle), Practical problems on housing finance.

Unit 4 - Hire purchase: Meaning, Features, Sale v/s Hire purchase - problems on Hire purchase (Excluding Repossession).

Unit 5 - Venture Capital: Concept, history and evolution of VC, the venture investment process, various steps in venture financing, incubation financing. Insurance: concept, classification, principles of insurance, IRDA and different regulatory norms

Unit 6 - Securitization: concept, securitization as a funding mechanism, Traditional and non-traditional mortgages, Graduated-payment mortgages (GPMs), Pledged-Account 23 Mortgages (PAMs), Centralized Mortgage obligations (CMOs), Securitization of non-mortgage assets, Securitization in India.

Recommended and Reference Books:

1. Machiraju, H.R., Indian Financial System, Vikas, New Delhi
2. Verma, J.C. Merchant Banking, TMH, New Delhi.

3. Mithani and Gordeon, Banking Theory and Practice, Himalaya, Bombay.

4. Bhole, L.B., Financial Institutions and Markets, TMH, New Delhi

5.2. Derivatives (5 Credits) (4:1:0)

Unit 1 - Introduction to Derivatives - Features - types - history - major markets dealing in derivatives - Financial derivatives management in India - Regulations of financial derivatives in India.

Unit 2 - Forwards & Futures - Markets Pricing and trading mechanism - mechanics of futures market - types of futures - forward sources. futures - functional of futures market - Specifications of futures contract.

Unit 3 - Valuation of Futures - Determination of forward and futures prices - currency future - index and stock futures - commodity futures.

Unit 4 - Hedging Strategies - Hedging strategies using futures – Basic principles – Basis risk – Cross hedging- Minimum variance hedge ratio. Stock index futures - Adjusting Beta of a portfolio - Methods in Hedging Portfolio using Index – one to one hedging, Beta hedging, Minimum variance hedge. Rolling the hedge forward.

Unit 5 - Option Basics - Option terminology - distinction between options and futures contracts - properties of options.

Recommended and Reference Books:

1. John C.Hull, Options Futures & Other Derivatives, (Pearson Education), 6/e
2. Vohra& Bagri - Options &Futures- (TMH), 2/e
3. Derivatives- Valuation & Risk Management-Dubofsky& Miller - (Oxford University Press), 2004/05

5.3. Business Research Methods (4 Credits) (3:1:0)

Unit 1 - Nature and Scope of Business Research – Role of Business Research in decision making. Applications of Business Research; The Research process – Steps in the research process; the research proposal; Problem Formulation: Management decision problem vs. Business Research problem.

Unit 2 - Research Design: Exploratory, Descriptive & Causal. Validity in experimentation internal validity and external validity. Secondary Data Research: Advantages & Disadvantages of Secondary Data, Criteria for evaluating secondary sources, secondary sources of data in Indian Context, Syndicated Research (in India) Primary Data Collection: Survey Vs Observations.

Unit 3 - Measurement & Scaling: Primary scales of Measurement-Nominal, Ordinal, and Interval & Ratio. Scaling techniques-paired comparison, rank order, constant sum, semantic differential, itemized ratings, Likert Scale; Questionnaire-form & design.

Unit 4 - Sampling: Sampling techniques, determination of sample size using statistical techniques.

Unit 5 - Methods of Analysis: Analysis of Variance (ANOVA) One-Way & Two-Way, Chi square test (goodness of Fit). Multivariate Data Analysis: Factor Analysis (Principal Component Analysis), Discriminant Analysis (only theory)

Recommended and Reference Books:

1. Marketing Research – Naresh K Malhotra – Pearson Education.
2. Business Research Methods- S.N.Murthy/U.Bhojanna- Excel Books.
3. Business Research Methods–Donald R. Cooper & Pamela S Schindler,TMH.
4. Marketing research: Text and cases- Rajendra Nargundkar – TMH.

5.4. Portfolio Management

(5 Credits)

(4:1:0)

Unit 1 - Portfolio - Introduction to Portfolio Management: Models for Portfolio theory, Asset allocation decisions.

Unit 2 – Asset pricing Theories - Asset pricing theories – CAPM and Arbitrage pricing theories.

Unit 3 - Portfolio models - Markowitz diversification models of measuring market risk. A comparative analysis of Models. Sharp's single index model - determination of corner portfolio - international diversification.

Unit 4 - Portfolio Performance - Measuring and evaluating portfolio performance - Measures of return – Sharp’s measures - Types measure-Jensen’s differential return approach. Fama portfolio decomposition - performance evaluation of portfolio manager. Portfolio revision - active, passive strategies and formula plan.

Unit 5 - Mutual Funds Meaning- Evolution- Types- Performance Measures –NAV - Mutual Fund Organisation Advantages and Disadvantages of Mutual Fund - Exchange Traded Funds (ETFs)- Real Estate Investment Trusts (REITs) -Infrastructure Investment Trusts (Invits)

Recommended and Reference Books:

1. Portfolio Management – Barua, Verma and Raghunathan (TMH), 1/e, 2003
2. Portfolio Management –S. Kevin – Prentice Hall India.
3. Investment Management – V.K.Bhalla (S. Chand & Co)

5.5. Income Tax I (4 Credits)

(3:1:0)

Unit 1 - Brief History of Income Tax Act, Finance Act, Scheme of Income Tax, Basic Concepts- Income, Assessee, person, Assessment year, Previous Year, Gross Total Income, Total Income, Marginal rate of Tax—Agricultural Income-Residential Status of individual, Incidence of Tax (including problems)- Incomes which do not form part of Total Income U/S 10.

Unit 2 - Heads of Income: Income from Salary -features of salary income-allowances, perquisites, provident fund, computation of Taxable salary income

Unit 3 - Income from salary: Retirement benefits-Gratuity, Commutation of Pension, Leave encashment- problems

Unit 4 - Income from House Property: basis of charge-deemed ownership-exemptions determination of annual value-Deductions u/s 24-computation of income from house property.

Unit 5 - Profits and gains of Business and profession (Individual Assesseees)-Expenses expressly allowable and inadmissible, General Deductions/ expenditures u/s 37, losses, deemed profits, Method of accounting-computation of taxable income from business. Computation of Income from profession in Case of Advocates, Doctors, Chartered Accountant.

Recommended and Reference Books:

1. Direct Taxation-T.N.Manoharan
2. Direct Taxation- Girish Ahuja, & Ravi Gupta
3. Direct Taxation- Dr. Vinod.k.singania
4. Income Tax law and practice-Gaur & Narang
5. Income Tax Law- Dinakar Pagare
6. Income Tax Law & Accounts-Bhagavati Prasad

5.6. Legal Aspects of Business (4 Credits)

(3:1:0)

Unit 1- Introduction to Business Law- Introduction, Meaning and Nature of Law, Sources of Indian Law, Legal Environment of Business, Mercantile Law, Some Basic Legal Concepts, Essentials of Law.

Unit 2 - Law of Partnership - Introduction, Meaning and Nature of Partnerships, Registration of Firms, Partnership Deed, Relations of Partners to One Another, Relations of Partners to Third Parties, Changes in a Firm, Dissolution

Unit 3 - Law of sales of Goods - Contract of sale, Goods and their classification, Meaning of price, Conditions and Warranties, Passing of property in goods, Transfer of title by non-owners, Performance of a contract of sale, Unpaid seller and his rights, Remedies for breach of contract

Unit 4 – Banking & Insurance Law - Introduction, Control and Regulation of Banking, Insurance in India, Regulation of Insurance Sector

Unit 5 - The Competition Act - Introduction, Definitions, Enquiry into Certain Agreements and Dominant Position of Enterprise and Combinations, Miscellaneous Provisions, Finance, Accounts and Audit

Unit 6 – The Foreign Exchange Management Act - Introduction, Definitions, Regulation and Management of Foreign Exchange, Authorized Person, Contravention and Penalties [Sections 13-15], Adjudication and Appeal [Sections 16-35], Directorate of Enforcement, Miscellaneous Provisions

Recommended and Reference Books:

1. S.Srikanth , Shanti Rekha Rajagopal ,Revathy Blakrishnan, Corporate Laws and Secretarial Practice, Jain Book
2. M C Kuchhal, Secretarial Practice, Vikas Publishing House, New Delhi.
3. Sangeet Kedia, Advanced Company Law And Practice, Pooja LawPublishing Company

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6.1. Entrepreneurship Development

(4 Credits)

(3:1:0)

Unit 1 - Entrepreneur & Entrepreneurship - Meaning of entrepreneur - Evolution of the concept - Functions of an Entrepreneur - Types of Entrepreneur - Intrapreneur- an emerging class - Concept of Entrepreneurship - Evolution of Entrepreneurship - Development of Entrepreneurship - Entrepreneurial Culture - Stages in entrepreneurial process.

Unit 2 - Business Planning Process - Meaning of business plan - Business plan process - Advantages of business planning - Marketing plan - Production/operations plan - Organization plan - Financial plan - Final Project Report with Feasibility Study - preparing a model project report for starting a new venture.

Unit 3 - Institutions supporting Entrepreneurs - Small industry financing developing countries - A brief overview of financial institutions in India - Central level and state level institutions - SIDBI - NABARD - IDBI - SIDCO - Indian Institute of Entrepreneurship - DIC - Single Window - Latest Industrial Policy of Government of India

Unit 4 - Family Business - Importance of family business - Types - History - Responsibilities and rights of shareholders of a family business - Succession in family business - Pitfalls of the family business - strategies for improving the capability of family business - improving family business performance.

Unit 5 - International Entrepreneurship Opportunities - The nature of international entrepreneurship - Importance of international business to the firm - International versus domestic entrepreneurship - Stages of economic development - Entrepreneurship entry into international business - exporting - Direct foreign investment - barriers to international trade.

Unit 6 - Informal Risk Capital and Venture Capital - Informal risk capital market - venture capital - nature and overview - venture capital process - locating venture capitalists - approaching venture capitalists. Social Entrepreneurship: Social enterprise-need - types - characteristics and benefits of social enterprises- Social entrepreneurship - Rural entrepreneurship, MSME Policies. Make-In India, Start-Up India, Stand-Up India.

Recommended Books for reference:

1. Entrepreneurship and Small Business Management- C B Guptha and S S Khanka
2. Entrepreneurship Development – C B Guptha and Srinivasan
3. Entrepreneurship development – Shankaraiah
4. Entrepreneurship development - S S Khanka
5. Management of small scale business and entrepreneurship- Vasantha Desai

6.2. Ethics and Corporate Governance (4 Credits) (3:1:0)

Unit 1 - Overview of Ethics; Understanding ethics, why ethics, Ethical values, myths and ambiguity, ethical codes.

Unit 2 - Ethical Culture in Organization; Overview, Org Ethics Development System (OEDS), Organization culture, developing codes of Ethics and conduct, Ethical and value based leadership

Unit 3 - Principles of compensation determination: (6 Hours) Wage Determination: Principles of wage and salary administration, methods of wage determination in India; wage boards: structure, scope and functions – Pay Commissions. Job evaluation and salary survey The wage Mix – Development of Base Pay Systems – The Wage Curve – Pay Grades – Salary Matrix – Compensation as a Retention Strategy- Compensation differential-Strategy.

Unit 4 - Benefits and incentives - Meaning, significance and characteristics, basis for benefits payment, statutory benefits- employees state insurance, provident fund, gratuity, unemployment benefits, and skills up gradation benefits, pension, employees' compensation and Maternity benefit, non-statutory benefits- insurance against injury, illness, disability, fatal accident and death. Meaning and significance of incentives, basis for incentives payment, purpose and types- regular, periodical and occasional incentives, cash incentives and incentives as fringe benefits. Stock options.

Unit 5 - Executive compensation - Meaning and significance of executive compensation, unique features of executive compensation, fixed components and variable components, perquisites and benefits basis for determining executive compensation, statutory upper limit on executive compensation as per Companies Act 1956, stock options, joining bonus, retention bonus and severance pay.

Recommended Books for reference:

1. Business Ethics, Ravindranath V. Badi & Narayanas V. Badi Vrinda Publications.
2. Business Ethics: W H Shah

6.3 Fintech**(4 Credits)****(3:1:0)**

Unit 1 - Introduction to FinTech - What is FinTech Industry? Evolution of FinTech, FinTech Evolution 1.0: Infrastructure, FinTech Evolution 2.0: Banking industry, FinTech Evolution 3.0 & 3.5: Start-ups and Emerging Markets, Importance of FinTech, Global FinTech Investment, Main FinTech Hubs

Unit 2 - FinTech Reshaping Financial Services Industry - FinTech in Payment Industry- Multichannel digital wallets, applications supporting wallets, onboarding and KYC application, FinTech in Lending Industry- Formal lending, Informal lending, P2P lending, POS lending, Online lending, Payday lending, Microfinance, Crowdfunding,

Unit 3 - FinTech Reshaping Financial Services Industry-II - FinTech in Wealth Management Industry-Financial Advice, Automated investing, socially responsible investing, FinTech in Insurance Industry- P2P insurance, On-Demand Insurance, On-Demand Consultation, Customer engagement through Quote to sell, policy servicing, Claims Management.

Unit 4 - Technology Disruptions enabling FinTech Innovations - 4G and 5G networks fuelling FinTech Opportunities, transforming customer experience using Mobile Applications and smart phones, embedded sensors and social media, Cloud computing, Web 2.0, Rapid Web Design, JavaScript Technologies, IoT, Big Data, analytics, and AI and Blockchain,

Unit 5 - The state of FinTech globally - US-The revolution starter, Europe and UK-The fintech hub, Germany, Sweden, France, China-The FinTech dragon awakens, India-The tiger is roaring, Africa-A young FinTech continent, Australia, New Zealand and Brazil-the emerging FinTech countries.

Unit 6 - The future of FinTech - Fin Tech as disruptors, financial institutions collaborating with FinTech companies, The new financial world.

Recommended and Reference Books:

1. Parag Y Arjunwadkar (2018), FinTech: The Technology Driving Disruption in the financial service industry CRC Press.
2. Sanjay Phadke (2020), Fintech Future : The Digital DNA of Finance Paperback .Sage Publications
3. Pranay Gupta, T. Mandy Tham (2018). Fintech: The New DNA of Financial Services Paperback

6.4. International Financial Management (5 Credits)**(4:1:0)**

Unit 1 - International financial Environment - Importance, rewards and risk of international finance- Goals of MNC – Exposure to international risk- International Monetary system- Multilateral financial institution-Government influence on exchange rate.

Unit 2 - International flow of funds - Balance of payments (determination of current account, capital account and ORA)-International Trade flows-International Capital Flows-Agencies that facilitate International flows – Equilibrium, disequilibrium and adjustment of Balance of payment and Trade deficits – J Curve Effect.

Unit 3 - International Financial Markets - Foreign exchange markets-foreign exchange trading-Cash and Spot exchange markets-foreign exchange rates and quotation- forward markets-Exchange rate Behavior-Cross Rates-Foreign exchange market participants-arbitrage profit in foreign exchange markets, Swift Mechanism.

Unit 4 – International Perspective of Cost of Capital – International CAPM and Cost of Capital

Unit 5 - International Capital Budgeting - Concept, Problems associated, Evaluation of a project, Factors affecting International Capital Budgeting - Risk Evaluation - Impact on Value.

Recommended and Reference Books:

1. Eun and Resnick – International Finance Management ---(Tata McGraw Hill), 4/e
2. Jeff Madura International Finance Management ---(Thomson), 7/e, 2004
3. P.G. Apte-International Finance Management- (Tata McGraw Hill), 5/e
4. MadhuVij- Multinational Financial Management – Excel

6.5. Income Tax II (5 Credits)

(4:1:0)

Unit 1 - Depreciation- meaning, computation of Deprecation; (b)Capital Gain, Capital Asset, Transfer, cost of acquisition, cost of improvement, indexation, types of Capital gain- exemptions for individual assessee u/s 54-54GB-problems.

Unit 2 - Income from other sources (including problems), Set off and carry forward of losses (theory only)

Unit 3 - Assessment of Individual-Application of Deductions u/s 80C-80U, Section 87A computation of Tax liability. (Available software package for computation of tax liability, computation using Excel-Work sheet)

Unit 4 - Assessment of Partnership firm- Definition of Firm, Partner U/S 2(23) Residential Status - conditions u/s 184, Provisions u/s 40(b)-Deductions from 80G80JJA- Alternate Minimum Tax(AMT)- Computation of tax liability of Firms (Use of available software package for computation of tax liability, Related Forms and Challans-Computation using excel work- sheet)

Unit 5 - Assessment of company-Definition of Company, Closely-held company, Widely-held Company, Indian Company, Foreign Company-Residential Status of company-Applicable Deductions u/s 80G -80JJA- Computation of Tax Liability (Including Minimum Alternate Tax) (Use of Software package-Quick Books/ Electrocom)

Recommended and Reference Books:

1. Direct Taxation-T.N.Manoharan
2. Direct Taxation- Girish Ahuja, & Ravi Gupta
3. Direct Taxation- Dr. Vinod.k.singania
4. Income Tax law and practice-Gaur & Narang
5. Income Tax Law- Dinakar Pagare
6. Income Tax Law & Accounts-Bhagavati Prasad
7. Income Tax Law and Accounts – H.C. Mehrothra

6.6 Project Work (3 Credits)

(0:3:0)

Standard structure of the project work is given below but is not restrictive.

1. Executive Summary
2. Introduction
3. Literature review and theoretical background
4. Research Hypotheses

5. Methodology
6. Results and Discussion
7. Recommendations and Conclusions
8. References and Appendices
