Proceeding of the Meeting of the Board of Studies in B.Com (Hons) (Financial Management) Specialized Program offered by MYCAS College of Professional Studies, Mysuru held on 14th December, 2024 at

Ref: P.M.E.B.-5/Spl.-31/2022-23

Members Present:

1. Prof. N. Nagaraja - Chairman BoS
2. Dr. A S Mahesh - Member
3. Mr. Ramacharan G - Member
4. CS Vishwas K - Member

Members Absent:

1. Ms. Harshitha S - Member
2. Dr.Shivkumar - Member

Chairman welcomed all the members of the Board and placed the agenda of the meeting. After a detailed deliberation and an in depth review, it was unanimously resolved as follows:

1. Eligibility criteria, Methodology of assessment and evaluation for B.Com (Hons) (Financial Management) a UG program were revised and modifications were approved unanimously after a thorough thread bear discussion.

(Annexure-I)

2. Revised syllabus was approved.

(Annexure-II)

3. It was unanimously approved to incorporate the syllabus of language courses of English, Kannada and French of B.Com of University of Mysore to B.Com (Hons.) (Financial Management) program offered at MYCAS College of Professional Studies, Mysuru.

(Annexure-III)

4. It was resolved to tender a written request to the Director PMEB to continue the same panel of members to the BoS of MYCAS college of Professional Studies for the next 3 academic years.

After the resolution, the Chairman thanked all the members for the total cooperation and valuable suggestions.

Prof. N. Nagaraja
Chairman, BoS

Dr. N. NAGARAJA
Professor
Dept. of Studies in Commerce
University of Mysore
Manasagangothri, Mysuru-570006

MYCAS
Commerce | Administration | Science
Towards a Brighter Future
A Unit of Mysore Educational Trust®
Estd: 2012

MYCASCollegeofProfessionalStudies

B.Com(Hons) (FinancialManagement)

IntroducedfromtheAcademicyear2025-26

Annexure-I

RegulationsforB.Com(FinancialManagement)aspecializedprogram.

Introduced fromtheacademicyear2025–26.

I. OBJECTIVES:

1. Todevelop theskillswhicharerelevantinreallifeandworkplacesinthedomainsofac counting,finance,cost,managementandtaxation.
2. Toenhancethecapacityandemployabilityskillsofthelearners.
3. Toinculcateandprovideopportunitiesforthelearnerstodevelopandpracticedecision-makingskills.
4. Togenerateprofessionalsreadytomeettheindustrydemand.
5. Toencourageentrepreneurshipandresearchmindsetinthelearners.
6. Toensureoverallpersonalitydevelopmentandcharacterbuildingofthelearners.

II. ELIGIBILITYFORADMISSION:

Candidates who have passed Two Year Pre University Course of Karnataka or anyother State / UT of the country in any discipline or its equivalent (viz., 10+2 ofother states / UT, ITI, Diploma etc.) are eligible for admission into this program.

Foreignstudentssatisfyingtheaboveadmissioncriteriamentionedarealsoeligibletotak eup theprogram.

III. DURATIONOFTHEPROGRAM:

The program of study is Four years of Eight Semesters. A candidate shall completehis/herdegreewithineightacademicyearsfromthedateofhis/heradmissiontot hefirstsemester. However, multipleexitoptionsforstudentsasspecifiedbelow:

EXITOPTION:

a. The students who successfully complete ONE year/ 2 Semesters and leave theprogram,willbeawardedCertificateinCommerce.
b. ThestudentswhosuccessfullycompleteTWOyears/4Semestersandleavethe program,willbeawardedDiplomain Commerce.
c. ThestudentswhosuccessfullycompleteTHREEyears/6Semestersandleave theprogram,willbeawardedBachelorsDegreeinCommerce(B.COM)
d. AnoptionisgiventothestudentstocontinuetheireducationtotheFourthyearandthos ewhosuccessfullycompleteFOURyears/8Semesterswillbeawarded BachelorsDegreeinCommerceFinancialManagement(Hons).

IV. MEDIUMOFINSTRUCTION

The medium of instruction shall be English. Candidates will have to write theinternalassessmentsandfinalexaminEnglishonly.

V. ATTENDANCE

a. Forthepurposeofcalculatingattendance,eachsemestershallbetakenasaUnit.
b. A student shall be considered to have satisfied the requirement of attendancefor the semester, if he/she has attended not less than 75% in aggregate of thenumberofworkingperiodsineachofthesubjectscompulsorily.
c. Astudentwhofailstocompletethecourseinthemannerstatedaboveshallnotbeperm ittedtotakethe FinalExamination.

VI. TEACHINGANDEVALUATION

M.Com / MBA / Any professional degrees like CA, CS / Successful Businesspromoters / Auditors / Bankers / Corporates can be considered to teach thecoursesandevaluationcanbedonebythecoursefacilitator.

VII. SKILLDEVELOPMENT/RECORDMAINTENANCE

A record book is to be maintained by the student.The whole semester'spractical activities summary is to be written and submitted to the collegeauthorityattheendofthe eachsemester.

VIII. SCHEMEOFEXAMINATION

a. Thereshallbea Universityexaminationattheendofeachsemester.Themaximummarks for the university examination in each paper shall be 75 marks for DSC andAECC.

b. InternalAssessment25marksforDSCandAECC.

c. ThemaximummarksforSEC-VB,SEC-SBandOECis50.

GuidelinesforContinuousInternalEvaluationandSemesterEndExamination:

The CIE and SEE will carry 25% and 75% weightage each, to enable the course to beevaluated for a total of 100 marks, irrespective of its credits. The evaluation system of thecourse is comprehensive & continuous during the entire period of the semester. For a course,theCIEandSEEevaluationwillbeonthefollowingparameters:

Sl.No.	ParametersfortheEvaluationofDSCandAECC	Marks
	ContinuousInternalEvaluation(CIE)	
1	Continuous&ComprehensiveEvaluation(CCE)-(A)	15
2	InternalAssessmentTest(IAT)–(B)	10
3	TotalofCIE(A+B)	**25**
4	SemesterEndExamination(SEE)–(C)	**75**
	Totalof CIEandSEE(A+B +C)	100

Sl.No.	ParametersfortheEvaluationofSEC-VB,SEC-SBandOEC	Marks
	ContinuousInternalEvaluation(CIE)	
1	Continuous&ComprehensiveEvaluation(CCE)-(A)	15
2	InternalAssessmentTest(IAT)–(B)	10
3	TotalofCIE(A+B)	**25**
4	SemesterEndExamination(SEE)–(C)	**25**
	Totalof CIEandSEE(A+B +C)	50

ContinuousInternalEvaluationforDSCandAECC:

a. Continuous & Comprehensive Evaluation (CCE): The CCE will carry a maximum of15%weightage(15marks)oftotalmarksforDSCandAECC.Beforethestartoftheacademicsessio n in each semester, a faculty member should choose for his/her course, minimum ofthreeofthefollowing assessmentmethods.

i. IndividualAssignments

ii. Seminars/ClassRoomPresentations/Quizzes

iii. Group Discussions /Class Discussion/GroupAssignments

iv. Casestudies/Caselets

v. Participatory&Industry-IntegratedLearning/Industrialvisits

vi. Practicalactivities/ProblemSolvingExercises

vii. Participation inSeminars/AcademicEvents/Symposia,etc.

viii. MiniProjects/CapstoneProjects

ix. Attendance

b. Internal Assessment Test (IAT): The IAT will carry a maximum of 10% weightage (10marks)oftotalmarksofacourse.Underthiscomponent,atestwillbeconductedinasemesterfor30 marksandthesameistobescaleddownto10marks.

EvaluationforSEC-SB,SEC-VBandOEC:

SEC-SB,SEC-VBandOECwillhavethefollowingassessmentmethods

Internal assessment test will carry a maximum of 20% weightage (10 marks). A test will beconducted in a semester for 30 marks and the same is to be scaled down to 10 marks. Theotherassessmentmethodscanbeanyofthethreemethodslistedbelow:

i. IndividualAssignments

ii. Seminars/ClassRoomPresentations/Quizzes

iii. Group Discussions /Class Discussion/GroupAssignments

iv. Casestudies/Caselets

v. Participatory&Industry-IntegratedLearning/Industrialvisits

vi. Practicalactivities/ProblemSolvingExercises

vii. Participation inSeminars/AcademicEvents/Symposia,etc.

viii. MiniProjects/CapstoneProjects

ix. Attendance

InternalAssessmentTestP
atternofquestionpaper

CourseCode: **NameoftheCourse:**
Duration:1Hour **TotalMarks:30**

PART-A

Choosethemostappropriateanswerforthefollowingquestions.Eachquestioncarries1mark.

(5x1=5)

1.....

2.....

3.....

4.....

5.....

PART-B

Answeranyoneofthefollowingquestions.10marks (1x10=10)

6.....

4.
.....

SECTION-C

Answeranyoneofthefollowingquestions.15marks (1x15=15)

5.....

6.....

SEMESTERENDEXAMINATION(SEE):

The Semester End Examination for all the courses for which students who get registeredduring the semester shall be conducted. SEE of the course shall be conducted after fulfillingtheminimumattendancerequirementaspertheUniversitynorms.TheBOSoftheUniversityhas prepared the SEE framework and the question paper pattern for SEE is presented belowfor75 marks.

SEMESTERENDEXAMINATION(SEE):

Patternofquestionpaper of DSC, AECC,

Time:3Hours **Marks:75**

PART–A

Answerthe following. Eachquestioncarries3marks. (5x3=15)

1.

2.

3.

4.

5.

PART–B

AnsweranyTHREEofthefollowingquestions.Eachquestioncarries5Marks. (3x5=15)

6.

7.

8.

9.

10.

PART–C

AnsweranyTHREEofthefollowingquestions.Eachquestioncarries10Marks. (3x10=30)

11.

12.

13.

14.

15.

PART–D(CaseStudy)

Answerthefollowingquestion.(Compulsory) (1x15=15)

11. .....

MinimumMarksforaPass:

Candidates who have obtained a minimum of 40% marks in semester end examination i.e. 30 marksout of 75 marks of theory examination and 40% in aggregate i.e. total 40 marks out of 100 marks ofSemesterEndExaminationmarksandContinuousInternalEvaluationmarks.

Patternofquestionpaper of SEC-VB,SEC-SBandOEC

Time:1Hour **Marks:25**

PART–A

Answerthe following. Eachquestioncarries3marks. (5x3=15)

1.....

2.....

3.....

4.....

5.....

PART–B

AnsweranyTWOofthefollowingquestions.Eachquestioncarries5Marks. (2x5=10)

6.....

7.....

8.....

MinimumMarksforaPass:

Candidates who have obtained a minimum of 40% marks in semester end examination i.e. 10 marksout of 25 marks of theory examination and 40% in aggregate i.e. total 20 marks out of 50 marks ofSemesterEndExaminationmarksandContinuousInternalEvaluationmarks.

PROGRAMSTRUCTURE

ProposedSchemeofTeachingandEvaluationforB.Com (Hons)(FinancialManagement)
I Semester

Sl.No	Title of theCourse	Categoryof Courses	TeachingHoursper week(L+T+P)	SEE	CIE	TotalMarks	Credits
1	English	**AECC**	3+1+0	75	25	100	**3**
2	Kannada/French	**AECC**	3+1+0	75	25	100	**3**
3	Fundamentals ofAccounting	**DSC**	3+0+2	75	25	100	**4**
4	PrinciplesofManagement	**DSC**	3+1+0	75	25	100	**3**
5	BusinessMathematics	**DSC**	3+0+2	75	25	100	**4**
6	MonetaryEconomics	**OEC**	2+0+0	25	25	50	**2**
7	Yoga	**SEC-VB**	2+0+0	25	25	50	**2**
8	IndianBankingSystem	**SEC-SB**	2+0+0	25	25	50	**2**
Total				**450**	**200**	**650**	**23**

AECC–2,DSC–3,OEC–1,SEC-VB–1,SEC-SB–1

II Semester							
Sl.No	**Title of theCourse**	**Categoryof Courses**	**TeachingHoursper week(L+T+P)**	**SEE**	**CIE**	**TotalMarks**	**Credits**
1	English	**AECC**	3+1+0	75	25	100	**3**
2	Kannada/French	**AECC**	3+1+0	75	25	100	**3**
3	FinancialAccounting	**DSC**	3+0+2	75	25	100	**4**
4	Logical Reasoning	**DSC**	3+0+2	75	25	100	**4**
5	EnvironmentalStudies	**AECC**	3+0+0	75	25	100	**3**
6	IndianFinancialSystem	**OEC**	2+0+0	25	25	50	**2**
7	Currentaffairs	**SEC-VB**	2+0+0	25	25	50	**2**
8	ITforManagers	**SEC-SB**	2+0+0	25	25	50	**2**
			Total	**450**	**200**	**650**	**23**

AECC–3,DSC–2,OEC–1,SEC-VB–1,SEC-SB-1

III SEMESTER							
Sl. No	**Title of the Course**	**Category of Courses**	**Teaching Hours per week (L+T+P)**	**SEE**	**CIE**	**Total Marks**	**Credits**
1	English	**AECC**	3+1+0	75	25	100	**3**
2	Kannada/ French	**AECC**	3+1+0	75	25	100	**3**
3	Cost Accounting	**DSC**	3+0+2	75	25	100	**4**
4	Marketing Management	**DSC**	3+1+0	75	25	100	**3**
5	Introduction to Financial Management	**DSC**	3+0+2	75	25	100	**4**
6	Industrial and Organizational Psychology	**DSC**	3+1+0	75	25	100	**3**
7	Artificial Intelligence and Business Intelligence	**SEC-SB**	2+0+0	25	25	50	**2**
8	Introduction to Financial Markets	**SEC-SB**	2+0+0	25	25	50	**2**
Total				**500**	**200**	**700**	**24**

AECC–2,DSC–4,SEC-SB-2

IV SEMESTER							
Sl. No	**Title of the Course**	**Category of Courses**	**Teaching Hours per week (L+T+P)**	**SEE**	**CIE**	**Total Marks**	**Credits**
1	English	**AECC**	3+1+0	75	25	100	**3**
2	Kannada/ French	**AECC**	3+1+0	75	25	100	**3**
3	Management Accounting	**DSC**	3+0+2	75	25	100	**4**
4	Financial Decision	**DSC**	3+0+2	75	25	100	**4**
5	Human Resource Management	**DSC**	3+1+0	75	25	100	**3**
6	Constitution of India	**AECC**	3+0+0	75	25	100	**3**
7	Introduction to Business and Commercial Law	**DSC**	3+0+0	75	25	100	**3**
8	Basics of Securities Market	**SEC-SB**	2+0+0	25	25	50	**2**
Total				**550**	**200**	**750**	**25**

AECC–3,DSC-4,SEC-SB–1

V SEMESTER							
Sl. No	**Title of the Course**	**Category of Courses**	**Teaching Hours per week (L+T+P)**	**SEE**	**CIE**	**Total Marks**	**Credits**
1	Advanced Accounting-I	**DSC**	3+0+2	75	25	100	**4**
2	Business Statistics	**DSC**	3+0+2	75	25	100	**4**
3	Introduction to Entrepreneurship	**DSC**	3+1+0	75	25	100	**3**
4	Research Methodology-I	**DSC**	2+0+2	75	25	100	**3**
5	Direct Tax Laws -I	**DSC**	3+0+2	75	25	100	**4**
6	Fundamentals of FinTech and Digital marketing Analytics	**SEC-SB**	2+0+0	25	25	50	**2**
7	Fundamentals of Mutual Funds	**SEC-SB**	2+0+0	25	25	50	**2**
Total				**425**	**175**	**600**	**22**

DSC-5,SEC-SB–2

VI SEMESTER							
Sl. No	**Title of the Course**	**Category of Courses**	**Teaching Hours per week (L+T+P)**	**SEE**	**CIE**	**Total Marks**	**Credits**
1	Advanced Accounting-II	**DSC**	3+0+2	75	25	100	**4**
2	Startup Eco System	**DSC**	3+1+0	75	25	100	**3**
3	Portfolio/Security Analysis	**DSC**	3+0+2	75	25	100	**4**
4	Research Methodology-II	**DSC**	2+0+2	75	25	100	**3**
5	Derivatives	**DSC**	3+0+2	75	25	100	**4**
6	Direct Tax Laws -II	**DSC**	3+0+2	75	25	100	**4**
7	Introduction to R	**SEC-SB**	2+0+0	25	25	50	**2**
8	Tally	**SEC-SB**	2+0+0	25	25	50	**2**
Total				**500**	**200**	**700**	**26**

DSC–6,SEC-SB-2

VII SEMESTER							
Sl. No	**Title of the Course**	**Category of Courses**	**Teaching Hours per week (L+T+P)**	**SEE**	**CIE**	**Total Marks**	**Credits**
1	Operations Research	**DSC**	3+0+2	75	25	100	**4**
2	Indirect Tax Laws -I	**DSC**	3+0+2	75	25	100	**4**
3	Auditing	**DSC**	3+0+0	75	25	100	**3**
4	Corporate Laws	**DSC**	3+0+0	75	25	100	**3**
5	Personal Financial Management	**DSC**	3+0+0	75	25	100	**3**
6	Life Skills and Live Projects	**SEC- SB**	2+0+0	25	25	50	**2**
7	Fundamentals of Insurance	**SEC- SB**	2+0+0	25	25	50	**2**
Total				**425**	**175**	**600**	**21**

DSC-5,SEC-SB-2

VIII SEMESTER							
Sl. No	**Title of the Course**	**Category of Courses**	**Teaching Hours per week (L+T+P)**	**SEE**	**CIE**	**Total Marks**	**Credits**
1	IFRS	**DSC**	3+0+2	75	25	100	**4**
2	Methods of Costing	**DSC**	3+0+2	75	25	100	**4**
3	Indirect Tax Laws -II	**DSC**	3+0+2	75	25	100	**4**
4	Risk Management	**DSC**	3+0+0	75	25	100	**3**
5	Project Management	**DSC**	3+0+0	75	25	100	**3**
6	Research Project/ Internship	**SEC-SB**	2+0+0	25	25	50	**4**
7	Macroeconomics and Financial Markets	**SEC-SB**	2+0+0	25	25	50	**2**
Total				**425**	**175**	**600**	**24**

DSC-5,SEC-SB-2

AcronymsExpanded

- AECC:AbilityEnhancementCompulsoryCourse
- DSC:DisciplineSpecificCourse
- SEC-SB/VB:SkillEnhancementCourse-SkillBased/ValueBased
- OEC:OpenElectiveCourse
- SEE:SemesterEndExamination
- CIE:ContinuousInternalEvaluation
- L+T+P:Lecture+Tutorial+Practical(s)

Notes:

- OneHourofLectureisequalto1Credit.
- TwoHoursofPracticalisequalto1Credit.
- TwoHoursofPracticalisequalto1HourofTeaching
- PracticalClassesmaybeconductedintheBusinessLaborinComputerLaborinClassroomdepending on the requirement. One batch of students should not exceed half (i.e., 50 or lessthan50students)ofthenumberofstudentsineachclass/section.2HoursofPracticalClassisequalto1HourofTeaching,however,wheneveritisconductedfortheentireclass(i.e.,morethan50students)2HoursofPracticalClassisequalto2HoursofTeaching.

Totalnumberofcourses andcredits

I toVIII Semesters	DSC		AECC		OEC		SEC-SB/VB		TOTAL	
	Number	Credits	Number	Credits	Number	Credits	Number	Credits	Number	Credits
Total	**34**	**122**	**10**	**30**	**02**	**04**	**15**	**32**	**61**	**188**

Semesterwisenumberofcourseandcredits

Semester	DSC		AECC		OEC		SEC-SB/VB		TOTAL	
	Number	Credits	Number	Credits	Number	Credits	Number	Credits	Number	Credits
I	03	11	02	06	01	02	02	04	**08**	**23**
II	02	08	03	09	01	02	02	04	**08**	**23**
III	04	14	02	06	-	-	02	04	**08**	**24**
IV	04	14	03	09	-	-	01	02	**08**	**25**
V	05	18	-	-	-	-	02	04	**07**	**22**
VI	06	22	-	-	-	-	02	04	**08**	**26**
VII	05	17	-	-	-	-	02	04	**07**	**21**
VIII	05	18	-	-	-	-	02	06	**07**	**24**
Total	**35**	**125**	**10**	**30**	**02**	**04**	**15**	**32**	**61**	**188**

Annexure-

IISemesterI

FundamentalsofAccounting(DSC)

LTP: 3+0+2

No.ofcredits:4 **No.ofteachinghours:64**

CourseObjectives:

- TounderstandtheneedandsignificanceofIASandIFRS.
- Todifferentiatebranchesofaccounting.
- Tomakethelearnersskilfullyprepareandpresentfinalaccountsofsoletrader.
- TogainknowledgeaboutRectificationoferrors
- Toexecutetrialbalance.

Unit-1:IntroductiontoAccounting **(08hours)**

Accounting - meaning and objectives - Accountancy - Basics terms in Accounting - Accountingconcepts and conventions – Accounting systems - Types of Accounts – Rules of Debit and Credit –IAS–IFRS,BranchesofAccounting-FinancialAccounting,ManagementAccounting,CostAccounting and Modern rules.

Unit-2:AccountingCycle **(16hours)**

Journal-Ledger-Cashbook-MeaningofTrialBalance–PreparationofTrialBalance–PreparationofFinalaccounts(theory).

Unit-3:FinalAccounts ofSoleTradingconcern **(13hours)**

Trading,ProfitandLossAccountandBalancesheet(Verticalmethod)

Unit-4:RectificationofErrors **(13hours)**

Meaningoferrors-Typesoferrors–ReasonsfornottallyingofTrialBalance-Rectificationoferrors

Unit-5:DepreciationAccounting **(14hours)**

Depreciation-Meaning andcausesofdepreciation-Methodsofdepreciation-Straightline method,Reducingbalancemethod,Annuitymethod,Depreciationfundmethod.

CourseOutcomes:

- RecalltheAccountingConceptsandConventionsanduseAccountingrulestorecordbusinesstransactionsinJournal,LedgerandprepareTrialBalance.
- Rectifytheerrorsinfinancialstatements.
- Demonstratethepreparationoffinancialstatementofsoleproprietors.

Booksforreference:

- 1.JainandNarang,(2011)FinancialAccounting(18ed),MumbaiKalyani.
- 2.Gupta,R.L.,&Radhaswamy,M.,(2010)FinancialAccounting(16ed).NewDelhi:SulthanChand & Sons
- 3.B.S.Raman(2008)FinancialAccountingVol.I&II,UnitedPublishers&Distributors
- 4.CharlesT.HorngrenandDonnaPhillbrick,(2013)IntroductiontoFinancialAccounting,Pearson Education,(11ed)
- 5.S.N.MaheshwariandS.K.MaheshwariFinancialAccounting,VikasPublishingHouse,NewDelhi,(6 ed)

PrinciplesofManagement(DSC)LTP:3+1+0

No.ofCredits:3 **No.ofteachinghours:48**

CourseObjectives:

- Toenablelearnerstounderstandtheconceptsandprocessofmanagement.
- Tomakelearnerstobeawareoftheemergingtrendsinmanagement.
- Tomakelearnersunderstandtheimportanceoftimemanagement.
- Tohelpthelearnerstoovercomefromstress.

Unit-1:IntroductiontoManagement (06hours)

Meaning-Definition-Characteristics-Principles-Functionalareasofmanagement(Definition,objectives): Human Resource Management, Marketing Management, Production Management, Financemanagement,Salesmanagement,Purchasemanagement,Inventorymanagement,Taxmanagement.

Unit-2:Managementprocess (18hours)

Planning:Meaning-stepsinplanning.

Organising: Meaning- Types of Organisational structure: Product, Line, Staff, Project and Matrix.Staffing:Meaning-HRP-Recruitment-Selection-Placement-Induction-Training-Performanceappraisal.

Directing:Leadership:Meaning-style-qualities-advantages-Motivation:Meaning-types-advantagesCommunication:Types,process-barriers-Supervision:Closesupervision,Generalsupervision.

Coordination:ImportanceandTechniques.

Controlling:Meaning-process-techniques:PERT,CPM,JIT,SQC,SPC,Processcapability-Preventiveandcorrectivemaintenance-Budgetarycontrol,Auditasacontrolsystem(InternalAudit).**Unit-3:Emergingtrendsinmanagement (10 hours)**Kaizen:5S–SEIRI-SEITON- SEISO-SEIKETSU-SHITSUKE-TotalQualityManagement-TotalProductiveMaintenance-ManagementInformationSystem-ChangeManagement-Knowledgemanagement-AssetLightModel-Officespacemanagement-Flatteningorganizationstructure-Leanmanufacturing-Greenmanagement.

Unit-4: Stress andTime management (10 hours) Stressmanagement:Concepts-Sourcesofstress-Personalitytype:Personalitytypetest-Stressmanagementmethods-Counseling programs.

Timemanagement:Importance-Timemanagementstrategies-Timequadrant-ABCpriritymethod.

Unit-5:Casestudies **(04hours)**

Sessions	Topic	Timeduration (hrs)	Teaching-Learningmethod.
1	Principlesofmanagement	01	Solvingcase study inthe class.
2	Staffing	01	Solvingcase study inthe class.
3	Directing	01	Solvingcase study inthe class.
4	Controlling	01	Solvingcase study inthe class.

Courseoutcomes:

Afterthecompletionofthiscourse,learnerswillbeableto

- Understandabouttheimportanceofmanagement
- Understandwhynewtrendsaretobeadopted.
- Learntomanagetimeinvarioussituations.
- Learntocopeupwithpersonalandworkstress.

BooksforReference:

- Koontz,Weihrich&Aryasri:PrinciplesofManagement,TMH,NewDelhi,2009
- Stoner,FreemanandGilbert:Jr.Management,Pearson,NewDelhi,2009.
- Schermerhorn:Management,Wiley2009
- CertoandCerto:ModernManagement,10/e,PHI,2009
- RSatyaraju&A.Parthasarathy:ManagementTextandCases,PHI,2009.
- PremVrat,KKAhuja,PKJain:CaseStudiesinManagement,Vikas,2006.
- Peter.F.Drucker,Thepracticeofmanagement
- KoontzO Donnel, Elementsofmanagement
- KeithDavis,JohnW.Newstrom,OrganisationalBehaviour

BusinessMathematics(DSC)

LTP: 3+0+2

No.ofcredits:4 **No.ofteachinghours:64**

CourseObjective:

Togainunderstandingonthefundamentalconceptsofmathematicsanditsapplicationinbusinessdecisionmaking.

Unit-1:Ratios,Proportions,indices. **(11hours)**

Meaningofratios,typesofratios,proportions,propertiesofproportions,indices,lawsofindices.Application problemsonsharingofprofitsandlosses.

Unit-2:InterestandAnnuities **(14hours)**

Bill Discounting – Problems, Simple interest and compound interest, Interest compounded annually,half-yearly and quarterly, effective rate of interest (Problems). Annuity – Types of annuity certain –perpetuity– Presentvalueandfuturevalueofannuitycertain,presentvalueofperpetuity(Problems).Applicationproblemsonbilldiscounting.

Unit-3:Elementsofprobabilitytheory **(13 hours)**Introduction,randomexperiment,samplespaceandevents.Classical,StatisticalandAxiomaticapproachestoprobability.Statementsofcomplimentarylawandadditivelawsofprobability,conditional probability and statement of multiplication theorem, Independent events and applications.**Unit-4:ApplicationofProgression inBusiness** **(12 hours)**ArithmeticProgression– Meaning,findingthenthterm,sumofntermsofanAP,GeometricProgression– Meaning,findthenthtermofGP,sumofntermsofGP.ApplicationofProgressionsinBusiness– Payriseproblems,profits,inflation,populationgrowth,depreciation.

Unit-5:LinearEquations **(14hours)**

SolutionsofLinearEqualitiesandInequalitiesinOnevariable,Linearfunctions.Solutionsofsystemsof Linear Equations. Quadratic Equations, Solutions of Quadratic equations using Formula MethodandFactorizationmethods.Quadraticfunctions.ApplicationofFunctionsinBusinessandEconomics:Cost function, Revenue function, Profit function, Break-Even Analysis, Demand function, Supplyfunction,MarketEquilibrium.

CourseOutcomes:

Thesyllabushelpstotestthestudent'sabilityin:

- Understandingthebasicconceptsofbusinessmathematics.
- Identifyingreasonablenessinthecalculation.
- Applyingthebasicconceptsasaneffectivequantitativetool.
- Demonstratingtherelevanceanduseofmathematicaltechniquesforanalysisandforecasting.

Booksforreference:

- QuantitativeMethodsforBusiness– I.G.K.Ranganath,T.V.NarasimhaRao(HimalayanPublications)
- MathematicalApplicationforManagement,LifeandSocialSciences,Harshbarger,R.J&Reynolds
- MathematicsandStatisticsforManagement,PKMittal,BGSatyaPrasad,MKPradeepRaoion,MarketEquilibrium.

MonetaryEconomics(OEC)

LTP: 2+0+0

No.ofcredits:2 **No.ofteachinghours:32**

CourseObjectives:

This course aims towards understanding the role of money in the economy as well as to understandsome models where inflation shows persistence. This course helps to understand not just how aneconomy functions but also how monetary policy can help the economy adjust from one equilibriumstate to another.

Unit-1:Money **(06hours)**

MoneyMeaning-Definitions-EvolutionofMoney-FunctionsofMoney-CircularFlowofMoneywith FourSectorModel.Gresham'slaw;Roleofmoneyincapitalist,socialistandmixedeconomies;

Unit-2:ValueofMoney **(08hours)**

Meaning – Principles and methods of note issue. The supply of money: the velocity of circulation;Demand for money; Theories of Value of Money- Cash Balance Approach ,Milton Friedman'sRestatementofQuantitytheory,Fisher'sequation,Cambridgeversion.

Unit-3:Inflation **(04hours)**

Meaning- Types- Causes- Effects of Inflation- Remedies- Inflationary gap- Stagflation -Inflation andinterestrate-MeasurementofInflationusingCPIandWPI.

Unit-4:CentralBankandCommercialBanks **(06 hours)**CentralBank-Functions-Centralbank'sQuantitativeMethods-BankRate-Repo-ReverseReporate-MarginalStandingFacility(MSF)-OpenMarketOperations-VariableCashReserveRatio-QualitativeMethods.

Commercialbanks-Nature;structure;functions:Theprocessofcreditcreation-purposeandlimitations, -Modern Banking Instruments- E-Banking -NEFT, RTGS-ECS credit and ECS – Debitandwalletbanking

Unit-5:MiniProjects **(08hours)**

a. CompareandpreparereportontheIndia'slast50yearsdatarelatedtoInflation,GDPand StockMarketperformance(Comparisonyears:1970to2022).

b. Compare and prepare a report on the effect of RBI key rates change on Stock market index(Consideratleastlast10yearsdata)

c. Prepare an analytical report on the India's average interest rate, inflation, unemployment andGDP.(Comparisonperiodlast20years)

CourseOutcome:

By the end of this course learners would have understand the role of money in the economy, value ofmoney and theories related to value of money. Learners would have also understood Inflation, itscauses and effects. This also covers various methods used by the central bank to control inflation.Learners would have sufficient knowledge regarding the monetary economics would work on miniprojectswhichprovidespracticalexposure.

Booksforreference:

- AnOutlineofMoney–GeoffreyCrowther(ReadBooksPublications,Canada,15March2017)
- BholeyL.M.(1999),FinancialInstitutionsandMarkets,TataMcGrawHillCoLtd,NewDelhi
- Chandler L.V.,andS.M.Goldfeld(1977),TheEconomicsofMoneyandBanking,Harper &Row, NewYork.
- Gupta,S.B.(1995),MonetaryEconomics:Institutions,TheoryandPolicy,S.Chand&Co.,New Delhi.
- KhanY.M.(1996),IndianFinancialSystem,TataMcGrawHillCoLtd,NewDelhiMachiraju, M.R.(1999),IndianFinancialSystem,VikasPublishingHouse,NewDelhiMitra,S.(1970),MoneyandBanking,RandomHouse, New York.
- Prasad.K.N.(2001),DevelopmentofIndia'sFinancialSystem,SwarupandSons,NewDelhi ReserveBankofIndia,ReportonCurrencyandFinance(Annual),Mumbai.
- SmithP.F(1978),MoneyandFinancialIntermediaries:ThetheoryandStructureofFinancialSystem,PracticeHall,EngleWood–Cliff-NewJersey.

PhysicalEducationandYoga(SEC-VB)

LTP:2+0+0

No.ofcredits:2 **No.ofteachinghours:32**

Unit1:-PhysicalEducation

- General&Specificwarmupexercises
- RecreationGamesandFitness
- Any2MajorGameandoneminorgame

Unit2:-Yoga

- ShitalikarnaVyayama
- Suryanamaskara
- Basic Set ofYoga Asanas
- BasicSetofPranayama&Meditation

BooksforReferences:

- Russell.R.P.(1994).HealthandFitnessThroughPhysicalEducation.USA:HumanKinctics.
- Uppal.A.K.(1992).PhysicalFitness.NewDelhiFricndsPublication.
- Nagcndra,H.Nagarathna,R.(2002).SamagraYoga Chikitsc.Bengaluru:SwamiVivckanandaYoga Prakasana.
- Kumar.Ajith.(1984)YogaPravcsha.Bengaluru:RashtrothannaPrakashana.
- D.Mlyoti,YogaandPhysicalActivitics(2015)lulu.corn3101,Hillsborough,NC27609,UnitcdStates

IndianBankingSystem(SEC-SB)

LTP: 2+0+0

No.ofcredits:2 **No.ofteachinghours:32**

CourseObjectives:

- ToenablethelearnerstounderstandthebasicconceptaboutIndianbanks.
- TomakethemunderstandthedynamicsofIndianBankingSector.
- ToanalysethepertinentissuesintheBankingSector.
- To Critically understand the evolving role of Central Banking and activities of commercialbanks

Unit-1:EvolutionofbanksandbankingstructureinIndia (05 hours) Definition of banks, Evolution of Commercial Banks in India, Functions of Commercial Banks,CompetitiveLandscapeofBanksinIndia,BankingStructureinIndia, RoleofRBIv/sothercommercialbanks.

Unit-2:Bankingactivities (12hours)

Bank Deposit Accounts - Introduction to Bank Deposits, Types of Deposit Accounts, Strategies ofmobilizingdeposits,Commonguidelinesofopeningandoperatingaccounts,depositrelatedservices,DepositservicesofferedtoNon-ResidentIndians,DepositInsurance

Basics of Bank Lending - Principles of Lending and Loan Policy, Basics of Loan. Appraisal, Creditdecision-makingandreview,TypesofAdvances,ManagementofNon-PerformingAssets. OtherActivitiesofCommercialBanks-OtherBasicBankingactivities,Para-bankingActivities.

Unit-3:BankInvestments (05hours)

Investment Policy, Statutory Reserve Requirements, Non-SLR Requirements, Banks' InvestmentClassificationandValuationNorms.

Unit-4:RelationshipbetweenBankerandCustomers (10 hours) Strategy for expanding customer base,services to different customergroups,competition among banksforcustomers,customerrelationshipmanagement,BankingOptionsombudsmanScheme,KnowYourCustomer (KYC) norms Evolving Trends in Modern Banking Technology, Outsourcing of Non-coreActivities,FinancialInclusion

Course Outcomes:

- Learners will acquire Practical insights into Banking sector and emerging issues and policyresponses.
- EnableslearnerstounderstandtheEmergingTrendsintheIndianBankingSector.
- ThiscourseequipslearnerstoanalysetheFinancialPerformanceofvariousCommercialBanks.
- LearnerscananalyseTrendsinNon-performingAssets.
- Enableslearnerstounderstandrelationshipbetweenbanksandcustomers.

Booksforreference:

- EvolutionofbankingsysteminIndiasince1900–OPChawla
- IndianBankingSystem-Dr.SatishKumarSaha
- IndianFinancialSystem-BharatiV.Pathak
- MoneyandBanking:TheorywithIndianBanking-HajelaTN

SemesterII

FinancialAccounting(DSC)

LTP: 3+0+2

No.ofcredits:4 **No.ofteachinghours:64**

CourseObjectives:

Toenablethelearnerstoacquiretheknowledgeonthepreparationofaccountsonbranch,Departmental,Consignment,HireandInstalmentpurchasesandNon-ProfitOrganisation.

Unit-1:BranchAccounts **(08hours)**

Meaning and Objectives of maintaining of Branch accounts by head office, Goods invoiced by Headofficeatcostandinvoiceprice,accountingtreatmentunderDebtorsystem(Problems)

Unit-2:DepartmentalAccounts **(10hours)**

Introduction–Meaning–ObjectivesofDepartmentalAccounts–MethodsofDepartmentalAccounts–Distinctionbetweendepartmentalaccountsandbranchaccounts–Allocationofexpenses –CalculationofDepartmentalpurchases–InterDepartmentaltransferatcostprice–Sellingprice–PreparationofBalanceSheet.

Unit-3:ConsignmentandJointVenture **(18 hours)**Consignment:Features–TypesofCommission-Accountingtreatmentinthebooksoftheconsignorandconsignee–AccountingtreatmentofNormallossandabnormal loss–Abnormallossaccount-Valuationofunsoldstock-Goodssenttoconsigneeatinvoicepriceandcostprice–Accountingtreatment–stockreserve calculation. AccountingforJointVenture:MeaningofJointVenturebusiness–DistinctionbetweenConsignmentand Joint Venture – Methods of maintaining Joint Venture Accounts when: (a) Separate set of BooksofAccountsaremaintained(b)NoseparatesetofBooksofAccountsaremaintained.

Unit-4:AccountingforHire-PurchaseandInstallmentSystems **(14 hours)**HirePurchase-Meaning-Legalprovisions,[includingrepossession]-Calculationofinterest-whenrateofinterestandcashpriceisgiven-whencashpriceandtotalamountpayableisgivenwhenrateofinterestandinstallmentsamountaregivenbutcashpriceisnotgiven-Calculationofcashpriceunderannuitymethod-JournalentriesandLedgeraccountsinthebooksofhirepurchaseandhirevendor. Installmentsystem-Meaning-Differencebetweenhirepurchaseandinstallmentsystem–LedgeraccountsinthebooksofInstalmentpurchaserandvendor.

Unit-5:Non-ProfitOrganisation **(14hours)**

Meaning of NPO, Capital and revenue items, receipts and payment account, income and expenditureaccount,preparationofincomeandexpenditureaccountandbalancesheet.

CourseOutcomes:

- Learnerswillbefamiliarizedbyvariousaccountslike,BranchandDepartmentalaccounting
- Helpslearnerstoacquireconceptualknowledgeandimpartsskillstorecordvariouskindsofbusiness transactions.

Booksforreference:

- AdvancedAccounting;Gupta,R.L.andRadhaswamy
- Financialaccounting;B.S. Raman
- Financialaccounts;MishraA.K
- AdvancedAccountancy;SPIyengar

LogicalReasoning(DSC)

LTP: 3+0+2

No.ofcredits:4 **No.ofteachinghours:64**

CourseObjectives:

This course enables learners to develop their ability to reason by introducing them to elements offormalreasoning.Theultimategoalofcriticallythinkingistosolveproblemsormakedecisions.Thisisachievedbymentallyprocessinginformationinaclear,logical,reasoned,andreflectivemannersoyoucanunderstand thingsbetter.

Unit-1:LogicalReasoning **(26hours)**

- Calendars
- CauseandEffectReasoning
- Clocks
- CodingandDecoding
- DerivingConclusionfromPassages
- DrawingInference
- NumberTest.
- SequenceandSeries
- StatementandAssumptions

Unit-2:VerbalReasoning **(20hours)**

- AlphabetTest
- AlphaNumericSequencePuzzle
- Analogy
- AssertionandReason
- BloodRelations
- DecisionMaking
- InsertingMissingCharacters
- LogicalSequenceTest
- LogicalVennDiagram
- Number,RankingandTimeSequenceTest
- Syllogism
- TruthTellersandLiars

Unit-3:Non-VerbalReasoning **(18hours)**

- AnalyticalReasoning
- Classification
- CompletionofIncompletePattern
- FigureMatrix
- GroupingofIdenticalFigures
- MirrorImage
- RuleDetection
- NumericandAlphabetSeries

CourseOutcomes:

Uponcompletionofthiscourse,learnerswillbeableto:

- Understandandpracticequantitativeaptitude
- Helpsthemtounderstandandpracticelogicalreasoningandverbalreasoning
- Helpsinimprovinganalytical,rational,goalorientedcriticalthinkingprocess.

Booksforreference:

- MultidimensionalReasoning-MishraandKumarDr.Lal[Upkar's]
- AModernApproachtoVerbal&Non-VerbalReasoning(2019-20Session)-R.S.Aggarwal[S.Chand]
- ANewApproachtoReasoningVerbal&Non-Verbal-B.S.SijwaliandInduSijwali[Arihant]
- ICSICSEET-Logicalreasoning

EnvironmentalStudies(AECC)

LTP: 3+0+0

No.ofcredits:3 **No.ofteachinghours:48**

CourseObjectives:

- Environmentaleducationemphasizestherelationshipbetweenmanandtheenvironment.
- Theprimarypurposeofenvironmentaleducationistoimpartknowledgeabouttheenvironment'simportanceandtoinculcateresponsibilitytowardsitsprotectionandmaintenance.
- Itencouragesyoungmindstotakeresponsibilityforprotectingthenaturalenvironmentandtodevelopenvironmentalawareness.
- Incidentally, promoting awareness and a sense of respect for nature leads to a comprehensiveunderstandingoftheenvironmentandareasonableattitudetowardsprotectingit.

Unit-1:IntroductiontoEnvironmentalStudies **(04Hours)**

Definition,scopeandimportanceofenvironmentalstudies,Needforpublicawareness.Activity1:Exercisesinself-learningabouttheenvironment

Attempt to assess the level of damage to the environment by your actions in the previousworkingday,thepreviousweek,thepreviousyear.Thenestimatethedamageyouarelikelytodoinyourlifetimeifyoucontinueinyourpresentways.

Example–Plastic:Plasticbags,plasticballpens

Q1.Thinkaboutallthearticlesyouusedailythataremadefromplastic.Plasticplaysanimportantpartinourmodern lives.

Q2. Make a list of the plastic articles you usually use.Q3.Howcanyoureducetheamountofplasticyouuse?

Q4.Whateffectsdoesplastichaveonourenvironment?Wheredidtheplasticcomefrom/howisit made?

Q5.Whathappenstoitwhenyouthrowitaway/wheredoesitgo?(3attempts)

Unit-2:NaturalResources **(08Hours)**

1. Waterresources:Useandabuseofsurfaceandgroundwater,floods,drought,conflictsoverwater,dams-benefitsandproblems.
2. Landresources:Landasaresource,landdegradation,maninducedlandslides,soilerosionanddesertification.
3. Soilresources:Textureofdifferenttypesofsoil.Naturalsandconservation
4. Mineralresources:Useandexploitation,environmentaleffectsofextractingandusingmineral resources
5. Lightresources:Types,Causes&EffectsandEffectiveSolutionsforpollution.

6. ForestResources:Useandover-exploitation,deforestation,Timberextraction,mining,damsandtheireffectsonforestandtribalpeople.

7. Energyresources-RenewableandNonRenewable,useofalternateenergysources,Roleofanindividualinconservationofnaturalresources.

Sustainabledevelopmentofeconomicinresources.

ContemplationandDiscussion:1.Whatcanyoudotosaveelectricity?

2.Howcanyoupurifysoil?

Unit-3:EnvironmentalPollution (08hours)

1) Meaning,causes,effectsandcontrollingmeasure

2) Airpollution,Waterpollution,Lightpollution,NoisepollutionandSoilpollution.

3) Globalwarming,Acidrain,Ozonelayerdepletion,climatechange.

4) Solidwastemanagement:Causes,effectsandcontrolmeasuresofurbanandindustrialwastes,household wastemanagementandrecyclingtechniques

Unit-4:Ecosystems

1) MeaningandtypesofanEcosystem.

i) Forestecosystem.

ii) Grasslandecosystem.

iii) Desertecosystem.

iv) Aquaticecosystem.

2) Structureandfunctionsofecosystem.

3) Producers,consumersanddecomposers.

4) Foodchains,FoodwebsandEcologicalpyramids

Fieldwork:Studyofsimpleecosystems:BioscienceePondecosystem.

Unit-5:SocialIssuesandtheEnvironment (08Hours)

Waterconservation.Rainwaterharvesting,watershedmanagement,Humanright,Rightsofanimals.Animalconservation,Environmentalact,Reduce,ReuseandRecycle.

PresentationonEnvironmentalmovements.

1. TungaRiverAtShimoga.

2. SustainableWasteManagementinBangalore.

3. CoexistenceandConflict-Casestudyoncolonialwaterbirdsinsouthern India

4. AcasestudyonBellandurLakeofBangaloreMetropolitancity.

5. TheComplexNatureofe-GovernmentProjects:ACaseStudyofBhoomi,anInitiativeinKarnataka.

6. Ecotourism:acasestudyofenvironmentalresponsiblebehaviouroftouristsinMysore.

7. ForestEcosystemServicesContributionintheSustainableDevelopmentGoals:ACaseStudyfromthe WesternGhatsRegion.

8. Environmentalandsustainabilitycampaigns:acasestudyofIndia'sSwachhBharatAbhiya n(2014–2019)

9. ApproachtoRehabilitationofUrbanLakes(KukkarahallilakeandKaranjilake):ACaseStudyin MysoreCity

10.Ecologicalimbalance:CasestudyonbirdsatMeenakshipurabackwaters,Mysore.

CourseOutcomes:

- Environmental Studies (EVS) at the primary stage envisages exposing children to the realsituationsintheirsurroundingstohelpthemconnect,beawareof,appreciateandbesensitizedtowardstheprevailingenvironmentalissues(natural,physical,socialandcultural).
- Learnersacquireawarenessaboutimmediate/widersurroundingsthroughlivedexperiencesonvariousthemesrelatedtodailylifeforexampleFamily,Plants,Animals,Food,Water,Travel,andShelter etc.
- Nurturenaturalcuriosityandcreativityfortheimmediatesurroundings.
- Develop various processes/skills e.g. observation, discussion, explanation, experimentation,logicalreasoning,throughinteractionwithimmediatesurroundings.

Booksforreference:

- ErachBharucha:TextbookofEnvironmentalStudiesforUndergraduateCourses.
- Chadha,K.L.andSwaminathan,M.S.2006.EnvironmentandAgriculture.MalhotraPublishingHouse, NewDelhi.
- Deswal,S.andDeswal,A.,2003,Energy,ecology,EnvironmentandSociety,DhanpatRai&coltd.,Delhi.
- Deswal,S.andDeswal,A.2005.ABasicCourseinEnvironmentalStudies.DhanpatRai&Coltd.,Delhi.
- DhruvaNarayana,V.V.1993.SoilandWaterConservationResearchinIndia.India
- Singh, G.B. and Sharma,B.R. 1998.Fifty Yearsof Natural ResourceManagement Research,IndianCouncilofAgricultureResearch,NewDelhi.
- Singh,N.andSontakke,N.A.2002.OnClimaticfluctuationsandEnvironmentchangesonIndo-Gangetic Plains,India.

IndianFinancialSystem(OEC)

LTP: 2+0+0

No.ofcredits:2 **No.ofteachinghours:32**

CourseObjectives:

This course introduces the financial system in India and their role in economic development. ThiscourseisaimedtowardsimpartingknowledgeregardingthefinancialsysteminIndiaasawhole.Thiscourse is designed to cover all the aspects of financial system including financial markets, developmentbanks, regulatory bodies. This course mainly aims towards understanding the latest development infinancial system in India. This course aims at going deep into Indian Financial System and gettingupdatedwiththerecentadvancementsanddevelopmentsinIndianFinancialSystem.

Unit-1:Introduction **(06hours)**

MeaningofFinancialsystemandroleineconomicdevelopment-Structureandfunctionsoffinancialsystem-Reformsinfinancialsystem.

Unit-2:FinancialMarketsandDevelopmentBanks

(10hours)

Money Market, Capital Market-Primary and Secondary markets, Government securities, Foreignexchangemarkets,DebtandDerivativemarkets,CommoditymarketandBondmarket.

Unit-3:FinancialSystemRegulators **(10hours)**

Roles, responsibilities and objectives of:RBI, SEBI, IRDA, Ministry of Finance, Ministry of CorporateAffairs,PFRDA.

Unit-4:CurrentTrendsinIndianFinancialSystem **(04 hours)**Small Savings bank-Payment Banks-Digital only banks-Unified Payment Interface (UPI)-Block chain-BadBank.

Unit-5:Projects **(02hours)**

1. VisitanysmallsavingsbankinMysurucityandpreparearepoportonthecustomerprofile.
2. Visitanylifeinsurancecompanyandpreparearepoportonthevariousinsuranceproducts.
3. Interviewany5streetvendorsandpreparetheirsavingsbehavior.

Course Outcomes:

After the completion of this course learners are able to explain the financial system of India and theevolution of the financial system in India. Learners are updated with the latest developments in thefinancial system. They are able to explain the roles and responsibilities of various regulatory bodies thatoperateunderIndianfinancialsystem.

Booksforreference:

- Machiraju,‘IndianFinancialSystem’–VikasPublishingHouse,2ndEdition,2002.
- VarshneyP.N.,&Mittal D.K.,‘IndianFinancialSystem’,SultanChand& Sons,NewDelhi.2002.3.VermaJ.C.,‘VentureCapitalFinancinginIndia’,Sage,NewDelhi,1997.
- SadhaleH.,‘MutualFundsinIndia’,Sage,NewDelhi,1997.
- M.Y.Khan-IndianfinancialSystem,TataMcGrawHill
- P.N.Varshney&D.K.,Mittal-IndiaFinancialSystems,SultanChand&Sons.
- ShashiK.Gupta,NishaAggarwal,NeetiGupta-IndianFinancialSystem,KalyaniPublishers
- L.M.Bhole-Financialinstitutions&markets,TataMcGrawHill.
- Gordan&K.Natarajan-FinancialMarkets&Services,HimalayaPublishingHouse.

CurrentAffairs(SEC-VB)

LTP:2+0+0

No.ofcredits:2 **No.ofteachinghours:32**

CourseObjectives:

- Theobjectiveofthiscourseistoinculcatethehabitofreadingandassimilatingnewsinthelearners.
- Thiscoursealsoaimstoimprovetheanalyticalskillsinthelearners
- Todevelophabitofparallelreading
- ToincludeeachstudentintheimpartingofanddiscussionontheCurrentBusinessNewsAwarenessprogramme.
- Toensureeachstudentiskeptabreastofallrelevantbusinessnewsatlocal,nationalandinternational levels.
- Toensurethateachstudentisthoroughwithlatesthappeningsinthebusinessworld.

Focusarea:

- FinanceNews
- WorldofBusinessandEconomy
- Governance
- Nationalaffairs
- Internationalaffairs
- Ecologyandenvironment
- Technologicaladvancements
- Politicalaffairs
- EventsandMeets
- Sports

Courseoutcome:

Learnerswouldbeempoweredwiththeupdatedinformationaboutthedynamicworld

Sources:

1. **Newspaper**

- Businessline
- Businessstandard
- Economictimes
- Financialexpress

2. **Magazines**

- Forbes
- CompetitionSuccess Review

3. **Websites**

- Moneycontrol(moneytcontrol.com)
- YahooFinance(finance.yahoo.com)

4. **Applications**

- Inshort

5. **Social media**

- X

SuggestedActivities

- Interviewingsuccessfulpeopleinthesociety
- Preparingpressreleaseforthecollegeevents
- ConductingQuizonCurrentAffairs
- MakingshortvideosonCurrentAffairs
- GroupDiscussion

InformationTechnologyfor Managers(SEC-SB)

LTP:2+0+0

No.ofcredits:2 **No.ofteachinghours:32**

CourseObjectives:

- To impart advanced learning to learners in the discipline of Commerce, specifically with theapplicationofITforprofessionalrequirements,mergingtheacademicdomainsofCommerceand ComputerApplications.
- To impart central knowledge and skills to the learners in emerging areas of commerce likeaccounting,financeandmarketingwithcomputingskillsforeffectivedomainenrichment.
- Toimpartdemonstrableknowledge,skillsandvaluesinordertosupportlearners'eventual progressiontowardshigherlearningandgainfulcareerwithresilientvaluesystem.
- To strengthen theoretical and applied aspects of commerce for preparing the learners forhighereducationandresearch.

Unit-1:FundamentalsofIT **(04hours)**

Information Technology - Types of IT – function IT, Network IT, Enterprise IT. The role ofmanagers'vis-à-visIT-IdentifyingappropriateITopportunities,SmoothintroductionandadoptionofIT-ITRisk,MitigationofITrisk-NeedforunderstandingIT-NeedandimportanceforITparticipation.

Unit-2:ToolsforDataSimulation&Visualization **(09 hours)**Introductiontoexcelinterface-anoverviewofthescreenandnavigation,variousselectiontechniques,Shortcutkeys.FormattingandProofing,Libraryfunctions,Logicalfunctions,Lookupfunctions,Pivottable, Protecting Excel. Usage and application of TeamGantt, Tableau - Environment setup, Tableaubasics.

Project1:PresentthecleaneddatasetforfinancialdatabyusingMS-Excelpowerquery.

Unit-3:AdvancedMicrosoftWord&Powerpoint **(06 hours)**MS-Word – working with long documents, review and collaborating on documents, comparing andcombiningdocuments,managingmailings,randomusefulitems,Protectingadocument.MS-powerpoint-Setting up powerpoint environment, creating slides and applying themes, working withobjects,hyperlinksandactionbuttons,usingSmartArtandtables,usingslidemaster.

Project 2: Prepare an interview call letters for five candidates. The letter shall contain informationaboutcompany,jobprofileandinstructionsabouttheinterview,usingmailmergefeatures.PresentthecompanyprofileandjobdescriptionusingaMS-Powerpoint.

Unit-4:Toolsforbusinessmodelling **(06hours)**

BusinessModel-Meaning-Importanceofbusinessmodel.Aboutslack&scrumtool-anoverviewofslack basics, channel project management, hashtags, integration of apps. Canva – Creating Logo,Poster,Flier,Businesscard,CoupondesignandTicket.

Project3:CreateanIGpostforthesaidjobopeningusingCanva.

Unit-5:IntroductiontoOverleaf **(07hours)**

CreatingonlineLaTexeditor,ChoosingLaTexcompiler,Paragraphsandnewlines,Lists,Figuresandlabels – Inserting images, tables, positioning images and tables, Lists of tables and figures, DrawingdiagramsdirectlyinLaTeX,ConventionsofReferences.

PracticalComponents:

- Solve cases related to the role played by communication in conflict resolution, negotiation anddecisionmaking.
- Eachstudenttogivepresentationof5minutes(thiscanbespreadthroughoutthesemester)
- Organizeamockpressconferenceaddressingtothelaunchofnewproductbyanorganization.

Course Outcomes:

- UnderstandthefundamentalsofITanditsroleinfinanceandmarketing.
- Applyadvancedtoolstovisualizethedata
- Incorporateadvancedtoolforbusinesscommunication.
- Designsolutionforbusinessproblemsincollaborativeenvironment.

Booksforreference:

- InformationTechnologyforManagers,GeorgeW.Reynolds
- ITLEducationSolutionsLimited,IntroductiontoInformationTechnology,PearsonEducationIndia; 2ndedition,2012.
- BenchmarkSeriesMicrosoftWord20:1.0Leve/2,RutkoskyandRutkosky

IIISemester

CostAccounting(DSC)

LTP:3+0+2

No.ofcredits:4 **No.ofteachinghours:64**

CourseObjectives:

- TointroducelearnerstoconceptofCostAccounting.
- Tomakelearnerstounderstandtheimportanceofcostsheet.
- Tomakelearnerstounderstandthedifferenttechniquesofmaterialcostcontrol.
- Toenablelearnerstoknowthebasisofpaymentofwages.
- Tohelpthemunderstandaboutoverheadsandreconciliationofcostandfinalaccounts.

Unit-1:IntroductiontoCostAccounting

(15hours)I

ntroduction–Meaning-Cost,CostingandCostAccounting–ObjectivesofCosting-ComparisonofFinancial Accounting and Cost Accounting- Classification of Costs – Cost Unit – Cost Centre –ElementsofCost–PreparationofCostSheet–TendersandQuotations-Problems.

Unit-2:MaterialCostControl **(15hours)**

Meaning – Type – Purchasing Procedure – Store Keeping – Techniques of Inventory Control: Just InTime(Theory)-VEDAnalysis(theory)-ABCanalysis(theory)-EOQ(Problems)-MethodsofPricingMaterial Issues: FIFO, LIFO, Simple Average Price Method andWeighted Average Price Method -Problems.

Unit-3:LabourCostControl **(12hours)**

Meaning – Types- Timekeeping – Time booking – Idle Time – Overtime – Labor Turn Over-Methods of Labor Remuneration: Time Rate System, Piece Rate System, Incentive Systems :Halseyplan, Rowan Plan ,Taylor's differential Piece Rate System, Merick's differential piece rate system –Problems.

Unit-4:Overheads **(14hours)**

Meaning – Classification of Overheads – Procedure for Accounting and Control of Overheads – Apportionment of Overheads – Primary Overhead Distribution Summary – Secondary OverheadDistributionSummary:RepeatedDistributionMethodandSimultaneousEquationsMethod–Absorption of Factory Overheads – Methods of Absorption (Theory Only) – Machine Hour Rate – Problems.

Unit-5: Reconciliation ofCostand Financial Accounts **(08 hours)**NeedforReconciliation–ReasonsfordifferencesinProfitorLossshownbyCostAccountsandProfitorLossshownbyFinancialAccounts–PreparationofReconciliationStatementandMemorandumReconciliationAccount.

Course Outcomes:

- UnderstandthenecessityofCostAccounting.
- Understandthebasisoffixingwagestothelabourers.
- Gainpracticalknowledgeaboutcostsheet,techniquesofmaterialcontrolandoverheads.
- UnderstandwhythedifferenceoccursbetweenprofitorlossshownbyCostAccountsandprofitorlosshownbyFinancialAccounts.

BooksforReference:

- J.MadeGowda–CostandManagementAccounting,HPH
- M.V.Skukla–CostandManagementAccounting
- N.K.Prasad:CostAccounting,BooksSyndicatePvt.Ltd.
- Nigam&Sharma:CostAccounting,HPH
- KhannaPandey&Ahuja–PracticalCosting,SChand
- SoundarajanA&K.Venkataramana,CostAccounting,SHBP.

MarketingManagement(DSC)

LTP:3+1+0

No.ofcredits:3 **No.ofteachinghours:48**

CourseObjectives:

- Tooutlinekeymarketingconceptsanditsapplicationtodifferentmarkets
- Toidentifyfactorsandprocessesessentialfordesigningmarketingstrategy
- Toanalyseandexaminetheimplementationofmarketingconceptsandstrategytofirms
- To understand the importance of market segmentation and consumer behavior in Indiancontext.
- Tounderstandandexaminetheconcepts,strategies,andapplicationsinvolvedinProductandPrice Decision.

Unit-1:IntroductiontoMarketing **(10hours)**

Meaning, Importance, Marketing and Core concept, Difference between selling and marketing, thescopeofmarketing,Marketingenvironment,Marketsegmentation,MarketInformationSystem(MIS), MarketResearch,ConsumerBehavior.Casestudies.

Unit-2:ProductandPricingStrategy **(10hours)**

Product, classification, strategies, New product development, PLC and Marketing mix, Marketing ofservices,Brand,Labelingandpackagingstrategy,Pricingmethods,andstrategy.Casestudies.

Unit-3:PromotionandDistribution **(08hours)**

Meaning, the importance of Promotion, Integrated Marketing Communication (IMC) and tools ofPromotion, promotion strategy, Distribution system, Functions of Wholesaler and Retailer. Casestudies.

Unit4:ContemporaryTopicsinMarketing **(10hours)**

Digitalmarketing,e-marketing,GreenmarketingandAgriculturalMarketing.Casestudies.

Unit5-Ruralmarketing **(10hours)**

Meaning,Scope,importance,needoftheruralmarket,DifferencebetweenRuralandUrbanmarketing, tools of promotion in rural marketing, types of rural markets, factors affecting ruralconsumerbehavior,OrganizedandUnorganizedmarketinruralmarketing.

Casestudies:

Case Study 1 – Coca-Cola collaborates with App Annie.Case study 2 – Zomato's new deep discounting strategy.Casestudy3–Raymond'sexperimentwithkhadi.

Casestudy4–"In-DepthPerformanceMarketingCaseStudy,"bySwitch

Casestudy5–MediquipLtd.isacompanydealingindistributionofmedicalequipment's.

CourseOutcomes:

- Oncompletionofthiscourse,learnerswillbeableto
- LearnerswillbeabletoidentifythescopeandsignificanceofMarketinginDomainIndustry.
- Learnerswillbeabletoexaminemarketingconceptsandphenomenontocurrentbusinesseventsinth e industry.
- Learnerswillbeabletocoordinatethevariousmarketingenvironmentvariablesandinterpretthemfo rdesigningmarketingstrategyforbusinessfirms.
- Learnerswillbeabletoillustratemarketresearchskillsfordesigninginnovativemarketingstrategies forbusinessfirms.
- Learnerswillbeabletopracticemarketingcommunicationskillsrelevanttothecorporateworld.

BooksforReference:

- MarketingManagement,byPhilipKotlerandKevinKeller,15thEdition.
- MarketingManagement,byGregW.Marshall,2ndEdition
- MarketingManagement,byJohnW.MullinsandOrvilleC.WalkerJr.8thEdition
- WilliamJStanton-FundamentalsofMarketing–McGraw-Hill,NewDelhi.
- NikileshDholakiaandothers.-MarketingManagement-CasesandConcepts–TMH

Introduction to FinancialManagement(DSC)

LTP: 3+0+2

No.ofcredits:4 **No.ofteachinghours:64**

CourseObjectives:

- Attheendofthecourse,thelearnersshouldbeableto:
- Tounderstandtheroleoffinancialmanagerinbusiness.
- Todevelopknowledgeonvarioussourcesoffinance.
- Toknowthesignificanceoftimevalueofmoneyindecisionmaking.
- To enable learners to understand the applicability of Finance by using Excel financial functions.

Unit 1: Overview of Financial Management **(08 hours)**

- Concept, nature, and scope of financial management
- Financial goals: profit maximisation vs wealth maximisation
- Role and functions of a financial manager
- Financial decision-making process
- Relationship of financial management with other functional areas of business

Unit 2: Time Value of Money **(16 hours)**

- Concept and importance of the time value of money
- Present value and future value concepts
- Techniques of compounding and discounting
- Applications in investment decision-making
- Annuities and perpetuities

Unit 3: Sources of Finance **(18 hours)**

- Classification of sources of finance: equity, debt, and hybrid instruments
- Features and evaluation of short-term, medium-term, and long-term financing
- Public issue, rights issue, private placement
- Venture capital and angel financing
- Role of financial institutions in India

Unit 4: Working Capital Management -I **(12 hours)**

- Concept, types, and importance of working capital
- Factors influencing working capital requirements
- Management of cash, receivables, and inventory
- Working capital financing
- Operating cycle analysis

Unit 5: Working Capital Management -II **(10 hours)**

- Estimation of working capital- Problems
- Committees on working capital – Tandon, Chore, Basel, Nayak, Narasimhan& RBI

CourseOutcomes:

AftercompletionthecoursetheLearnersareable

- Togainknowledgeontheavailabilityofvarioussourcesoffinanceandmarketsforraisingoffunds.
- Toevaluatelongtermandshortterminvestmentdecisions.
- ToEvaluatethefinancingdecisionsbyusingdifferenttechniquesofvaluation.
- Toapplyfinancialtoolsbyusingexcelfunctions.

BooksforReference:

- FinancialManagement-I.M.Pandey
- FinancialManagement–N.R.Parasuraman
- FinancialManagement–M.Y.Khan&Jain
- FinancialManagement–PrasannaChandra
- FinancialManagement–Maheshwari
- FundamentalsofFinancialManagement–JamesC.VanHorne&JohnM.WachowiczonMaterialandLabourVariances.

IndustrialandOrganizationalPsychology(DSC)

LTP:3+1+0

No.ofcredits:3 **No.ofteachinghours:48**

CourseObjectives:

The subject aims at understanding the psychology of organisation. This subject impart a basicknowledgeregardingorganisationalpsychologyandtopicssuchas,Organisationalbehaviour,Perception and emotions of individuals in an organisation, employee attitude, motivation and rewardsystems.Thissubjectbringsintolighthebasicsofofficemanagement.

Unit-1:Introduction **(12hours)**

Definition, Goals, Forces and Fundamental concepts -Nature of people and nature oforganization.HistoryofindustrialPsychologyandOrganizationalBehaviour,AreasofIndustrialpsychology.

Twoclassicalstudies-A).Timeandmotionstudy-Natureandcharacteristics-ImportanceofTimeandMotionstudies,UseofTherbligs.

Principles,psychologicalimplicationsandshortcomingsObjectionstochange-Intrusionofanoutsider-whocanbeconsideredasanoutsider,Increasedfeelingofinsecurity.

Hawthornestudies–Nature,Implicationsandcriticisms-ImportanceofHawthornestudies.

Unit-2: Perception andEmotions **(10hours)**

Perception:Processofperception,factorsinfluencingperception,linkbetweenperceptionandindividualdecisionmaking.Emotions:Affect, moodandemotionand theirsignificance,basicemotions, emotional intelligence, self-awareness, self-management, social awareness, relationshipmanagement.

Unit-3:EmployeeAttitudesAndtheirEffects **(08 hours)**The Nature of Employees Attitudes -Job satisfaction, Job Involvement, Organizational Commitment,WorkMoods.EffectsofEmployeeAttitudes-EmployeePerformance,Turnover,Absence&Tardiness, Theft, Violence, Other Effects. Studying Job Satisfaction-Benefits of job satisfaction studies,UseofExistingjobsatisfactionInformation,ChangingEmployeeAttitudes.

Unit-4:MotivationandRewardSystems (10hours)

Motivation-Goalsetting-elements,ContentTheoriesofMotivation–Herzberg's-MotivatorHygiene(Twofactors)Theory,Alderfer's-E-R-GModel.Rewardsystem-FinancialandNon-financialincentives. Economic Incentive Systems: Purposes & Types- Incentives Linking Pay with Performance,WageIncentives,ProfitSharing,GainSharing,AndSkill-BasedPay.

Unit-5:OfficeManagement **(08hours)**

Officemanagement-Management—PrinciplesofManagement—OfficeManagement—Elementsof Office Management — Functions of Office Management — Office Manager — Success Rules forOffice Managers — The Ten Commandments — Functions of Office Manager — Functional OfficeManager—FunctionalOfficeManagement—Summary—References—StudyQuestions.

CourseOutcomes:

- By the end of this course learners are able to understand the psychology of industry andorganisation.
- Learners will have an idea regarding the behaviour of employees in organisation and how theemployeesinorganisationcanbemotivatedandhowtheemployeeattitudeinanorganisationcanb e changed.
- Theywillbeabletounderstandthebasicsofofficemanagement.

BooksforReference:

- SchultzD.P.andSchultzE.S–Psychology&WorkTodayEighthEdition,Pearson
- Education,Inc.andDorlingKinderssleyPublishingInc.
- JohnWNewstrom-OrganizationalBehaviour-HumanBehaviouratWork.TwelfthEdition
- TataMcGraw-HillPublishingCompanyLimited.NewDelhi.
- 3.GirishbalaMohanty-IndustrialPsychologyandOrganisationalBehaviour,KalyaniPublishers,
- Ludhiana
- Dr. R. K Chopra and Priyanka Gauri- Office Management Seventeenth Revised and UpdatedEdition,HimalayaPublishing House.

ArtificialIntelligenceandBusinessIntelligence(SEC-SB)

LTP:2+0+0

No.ofcredits:2 **No.ofteachinghours:32**

CourseObjectives:

- TointroducetheconceptsandcomponentsofBusinessIntelligence(BI)
- ToevaluatethetechnologiesthatmakeupBI(datawarehousing,OLAP)
- TodefinehowBIwillhelpanorganizationandwhetheritwillhelpyours
- ToidentifythetechnologicalarchitecturethatmakesupBIsystems
- ToplantheimplementationofaBIsystem

Unit-1:Overviewof EmergingTechnologies (06 hours) Overview of AI – Scope and Role of AI in various sectors, Nature of Business problem solving.Introduction to Database Management System & Data science: Definition, Types of Database andDatabaseModels,OverviewofDataScience&Datamining–DifferencebetweenDataManagementanddata science.

Unit-2:BasicelementsofBI&thesupportingtools (08 hours) Origin of Business Intelligence (BI), Main characteristics of BI, Structure and components of BI,BusinessIntelligencenowandinthefuture,ToolsthatsupportsBI–KoolReport-Environmentsetupandworkingprinciples,SAP.

Unit-3:Businessintelligenceasamaintoolofcompetence (08 hours) The nature of analytical competence, Define what makes an analytical competitor, Business analytics &businessperformance,Thefutureofanalyticalcompetence.

Unit-4:UnderstandingOLAP(OnlineAnalyticalProcessing) (10 hours) Fast response, Meta-data based queries, OLAP Aware functions, Procedural Calculations.UnderstandingAnalysisServicesspeedandmeta-data,Microsoft'sBusinessintelligencePlatform,AnalysisServicesTools,DataExtraction,TransformationandLoad.MeaningandToolsforthesame.**Unit-5:Project**

Project1:UnderstandtheroleofAIinbusinesssectorandformulatetheproblemdefinitionfortheappropriate issue.

Project2:AnalysetheproblemandidentifytheBItoolsusedinenterprisefordecisionmaking.Project3:Use appropriatetooltovisualizethedataandpresentthereport.

CourseOutcomes:

Afterthecompletionthecourse,learnerswillbeableto

- UnderstandroleBusinessIntelligenceandInformationSystemsindecisionmaking
- DescribeandcomprehendalltheconceptsrelatedtoBusinessIntelligence.
- UnderstandtheapplicationofroleofAIandBIinbusiness.
- ThiscoursewillhelpthemtoadaptthemselvestotheautomatedfutureofbusinessintelligenceS.

BooksforReference:

- EfraimTurban,RameshSharda,DursunDelen,“DecisionSupportandBusinessIntelligenceSystems”, 9thEdition,Pearson201
- Sharda,R.,Delen,D.yTurban,E.(2014).BusinessIntelligence,AManagerialPerspectiveonAnalytics.Boston:Pearson.
- Dr.R.GSaha,Dr.KanteshaS,NihaAsif,“DigitalFluency”.

Introduction to FinancialMarkets(SEC-SB)

LTP: 2+0+0

No.ofcredits:2 **No.ofteachinghours:32**

CourseObjectives:

- Tointroducelearnerstofinancialmarket
- Togetabasicunderstandingoftheproducts,playersandfunctioningoffinancialmarkets,particularlythecapitalmarket.
- Understandthetermsandjargonsusedinthefinancialnewspapersandperiodicals.

Unit-1:MarketsandFinancialInstruments

(06hours)

Types of Markets: Equity Debt, Derivatives Commodities; Meaning and features of private, Publiccompanies;Typesofinvestmentavenues.

Unit-2:PrimaryMarket **(06hours)**

InitialPublicOffer(IPO);BookBuildingthroughOnlineIPO;Eligibilitytoissuesecurities;PricingofIssues;FixedversusBookBuildingissues;allotmentofShares;BasisofAllotment;PrivatePlacement.**Unit-3:SecondaryMarket** **(06hours)**

RoleandfunctionsofSecuritiesandExchangeBoardofIndia(SEBI);Depositories;StockexchangesIntermediariesintheIndianstockmarketListing;Membership;TradingClearingandsettlementandriskmanagement;Investorprotectionfund(IPF);andDo'sandDon'tsforinvestors,Equityanddebtinvestment.

Unit-4:Derivatives **(04hours)**

Typesofderivatives;Commodityandcommodityexchanges;Commodityversusfinancialderivatives.**Unit-5:FinancialStatementAnalysis** **(10 hours)**Balancesheet;Profit&lossaccount;Stockmarketrelatedratios;Simpleanalysisbeforeinvestingintheshares;understandingannual report;Director'sreportetc.

Course Outcomes:

Onsuccessfulcompletionofthecourselearnerswillbeableto:

- UnderstandtheroleandimportanceoftheIndianfinancialmarket.
- ApplyandanalysetheConceptsrelevanttoIndianfinancialmarketsandfinancialinstitutions.
- Understandandexplaintypesofderivatives.
- PerformFinancialStatementAnalysis.

Booksforreference:

1. Financeandsecuritiesmarketinindia(Others,Hardcover,MAShakilaBanu)
2. FinancialMarkets,Institutions&FinancialServicesForB.Com.,M.Com.,B.B.A.&M.B.A.Classes(English,,Prof.BimalJaiswal,Dr.BhuvanaVenkatraman,Dr.RichaBanerjee)
3. IndianFinancialSystem:FinancialMarkets,InstitutionsandServices|SecondEdition

IVSemester

ManagementAccounting(DSC)

LTP: 3+0+2

No.ofcredits:4 **No.ofteachinghours:64**

CourseObjectives:

- Tohelplearnersunderstandtheconcept,principles,techniquesandtermsofManagementAccounting.
- Toacquireknowledgeofcost,volumeandprofitanalysistomakemanagerialdecisions.
- Tofamiliarizewithbudgetpreparationandbudgetarycontroltools.
- Tomakethemunderstandthedifferentsourcesandapplicationsoffunds.
- To make them to know the change in financial position through preparation of cash flowanalysis.

Unit-1:Introduction **(06hours)**

Management Accounting- Meaning and Definition, Nature, Scope and Importance of ManagementAccounting, objectives and Functions of Management Accounting, relationship between Financial,CostandManagementAccounting,distinctionbetweenManagementaccountingandfinancialAccounting,distinctionbetweenManagementAccountingandCostAccounting,ManagementAccountant: HisstatusandFunctions,dutiesofaManagementAccountant.

Unit-2:BudgetandBudgetaryControl

(17hours) Introduction–Meaning–Objectives–EssentialsofBudgetaryControls–ClassificationofBudgets–StepsinBudgeting–PreparationofCashBudget,SalesBudgetandFlexibleBudget.

Unit-3:MarginalCosting **(17hours)**

Introduction,meaningofmarginalcostandmarginalcosting,distinctionbetweenAbsorptioncostingand Marginal costing, Contribution, Profit Volume Ratio, break Even Point, Margin of Safety, andSales to earn a desired profit. Application of Marginal costing in pricing, accepting special order orForeign Market Order, Profit Planning, Decision to Make or Buy, Addition/Discontinuance of aProduct line, Sell or Process Further, Operate or Shut down exploring New Markets, Problem ofLimitingorKeyfactorandChoiceofProfitableMix.

Unit-4:FundsFlowStatement& CashFlowStatement **(16hours)**

Introduction&MeaningofFundsFlowStatement,ConceptofFund,ConceptofFlowofFund,Usesand Limitations of Funds Flow Statement, Schedule of Changes in Working Capital, Calculation ofFundsFromOperations,StatementofSourcesandApplicationofFunds–problemsontheabove.

Introduction & meaning of Cash Flow Statement, differences between Fund Flow Statement and Cash Flow Statement, utility and limitations of Cash Flow Statement, Preparation of Cash Flow Statement – Problems on both direct and indirect method according to accounting standard 3

Unit 5: Ratio Analysis **(8 hours)**

- Introduction to financial statements
- Importance and uses of ratio analysis
- Types of ratios: profitability, liquidity, solvency, and efficiency
- Preparation of Balance sheet with missing information

.

CourseOutcomes:

Oncompletionofthiscourse,learnerswillbeableto

- UnderstandtheconceptandtechniquesofManagementAccounting.
- Comparevariousalternativesusingmarginalcostinganddecisionmaking
- Understandthepreparationofnewbudgetandbudgetarycontrolfororganizations
- Evaluate the changes in working capital, sources and applications of funds by the preparationoffund flow statements.
- Analysethechangeininflowandoutflowofcashbypreparingcashflowstatements.

Booksforreference:

- Dr.S.N.Maheswari.“ManagementAccounting”,SultanChand&Sons,NewDelhi
- S.P.JainandKL.Narang,“CostandManagementAccounting”,KalyaniPublishers,New Delhi
- R.K.Sharma,ShashikGupta,“Cost&ManagementAccounting”,KalyaniPublishers,New Delhi
- R.S.N.Pillai&Bagavathi,ManagementAccounting
- Khan,M.Y.andP.K.Jain.ManagementAccounting.TataMcGrawHillPublishingCo.,NewDelhi.

Financial Decisions (DSC)

LTP: 3+0+2

No.ofcredits:4 **No.ofteachinghours:64**

CourseObjectives:

- Togainknowledgeofprinciplesandconceptsusedinfinancialdecisionmaking;
- Tobeabletofindoutthebestcourseofactionamongseveralfinancialoptions;
- Todevelopanabilitytomakecertainimportantdecisionsrelatingtocapitalbudgeting,costofcapital, capitalstructure,andworkingcapitalmanagementforeffectiveutilizationofresources.
- Tounderstandtheapplicabilityoffinancialconceptsandprinciplesinoverallmanagementofanempl oyee.

Unit 1: Investment Decision **(10 hours)**

- Concept of capital budgeting
- Techniques of investment appraisal: NPV, IRR, Payback Period, Profitability Index
- Risk and uncertainty in investment decisions
- Cost of capital: concept and components

Unit 2: Financing Decision **(20 hours)**

- Capital structure theories: Net Income, Net Operating Income, Traditional, and MM Hypothesis
- Determinants of capital structure
- Leverage: operating, financial, and combined
- Cost of capital and its importance in financing decisions

Unit 3: Dividend Decision **(12 hours)**

- Concept and importance of dividend policy
- Theories of dividend decisions: Walter, Gordon, and MM Hypothesis
- Types of dividends: cash and stock dividends
- Factors affecting dividend policy

Unit 4: Foreign Exchange Exposure **(12 hours)**

- Overview of Valuation
  - Return Concepts
  - Equity risk premium
  - Required return on equity
  - Valuation of equity and preference shares and debentures
  - Roles and responsibilities of Valuers

Unit 5: Advanced Topics in Financial Management **(10 hours)**

- Behavioural finance: an introduction
- Financial modelling basics
- Financial markets in India: structure and participants
- Ethical considerations in financial decisions

CourseOutcomes:

- Toevaluatethelongtermandshortterminvestmentdecisions
- ToevaluatethedividendDecisionsinrelationtowealthmaximization.
- TotakedecisiononworkingCapitalintheorganization.

Booksforreference:

- FinancialManagement-I.M.Pandey
- FinancialManagement–M.Y.Khan&Jain
- FinancialManagement–PrasannaChandra
- FinancialManagement–Maheshwari
- FinancialManagement–JamesC.VanHorne
- FinancialManagement-Sathyaprasad&Kulkarni
- FundamentalsofFinancialManagement-Brigham&Houston8.FundamentalsofFinancialManagement -Sharan
- ContemporaryFinancialManagement–Kothari&Dutta

HumanResourcesManagement(DSC)

LTP:3+1+0

No.ofcredits:3 **No.ofteachinghours:48**

CourseObjectives:

- ToenablelearnerstounderstandthebasicconceptsandfunctionsofHRManagement.
- Toenablelearners,understandtheemerging/currenttrendsinHRMthatisrelevanttomodernorganizations.
- ToinculcatepeoplemanagementskillsinlearnerstohandleHRrelatedissuesatworkplace.
- Tosensitizelearnerswithemployee-employerrelationsscenario.

Unit-1:IntroductiontoHRM **(10hours)**

MeaninganddefinitionofHRM,Nature,objectives&scopeofHRM,FunctionsofHRM,RoleofHRManagers in organizations, Characteristic traits of HR Managers, Organization structure of HRdepartment(smallscale,mediumandlarge-scaleorganizations)

Unit-2:CoreFunctionsofHRM **(10hours)**

HumanResourcesPlanning,Recruitment,Selection,Training,Wage&Salaryadministration,Performanceappraisal–Meaning&definition,Need&Importance,Coreconceptsineachfunction.

Unit-3:IndustrialRelations **(12hours)**

Concept and scope of IR, Causes of poor industrial relations – Absenteeism, Labour turnover,Industrial indiscipline, Grievances, Strikes, Lockouts. Trade Unions – Philosophies, objectives, TUfederationsinIndia,Industrialdisputes,Collectivebargaining.

Unit-4: EmergingtrendsinHRM **(08hours)**

Basic understanding of Remote working and learning, Upskilling, Green HRM, Workforce Diversity &Inclusion, Decentralized worksites, Contingent workforce, Virtual team building, Data- driven HR,VirtualEmployeeengagements,Glassceiling,ApplicationofArtificialIntelligence&MachineinHRFunctions.

Unit-5:CaseStudies **(08hours)**

Sl.No.	Nameofthecase	Topiccovered
1	TheManager'smemo	GeneralHRpractices
2	Manipulative Selection	Selectionpractices
3	Starperformedturnedprankster	Promotionpolicies
4	TrainingEfficacy	Training

CourseOutcomes:

Oncompletionofthiscourse,learnerswillbeableto

- DeveloptheunderstandingoftheconceptofHRMandalsounderstanditsrelevanceinorganizations.
- Todevelopnecessaryskillsetstounderstandpeoplerelatedissuesandabilitytosolveproblemsifany.
- Tounderstandtheimportanceofworkculture,interpersonalrelationships.
- TointegratetheknowledgeofHRconceptstotakebusinessdecisionswhenneeded.

Booksforreference:

- HumanResourceManagement-VSPRao
- HumanResourceManagement-KAshwathappa
- HumanResourceManagement-LMPrasad
- HR&PersonnelManagement-KeithDavis
- HumanResourceManagement–GaryDesseler

ConstitutionofIndia(AECC)

LTP: 3+0+0

No.ofcredits:3 **No.ofteachinghours:48**

CourseObjectives:

- TounderstandwhataConstitutionisandwhyitisnecessary.
- ToenablelearnersunderstandhowConstitutionsembodycertainidealsandunderstandthedifferencebetweenmonarchy,dictatorshipanddemocracy.
- Tolearnwhythereisaneedforlimitsonpowerinademocraticformofgovernment.

Unit-1:IntroductiontoConstitution **(10hours)**

Constitution–

Meaning,importance,MakingofIndianConstitution,ContributionofDr.B.R.Ambedkar,Preamble,SalientfeaturesofIndianConstitution

Unit-2:FundamentalRightsandDuties **(10 hours)**Fundamental Rights and rights of certain classes, Fundamental Duties, Directive Principles of statepolicy.

Unit-3:UnionGovernmentandUnionLegislature

(10hours)

PresidentofIndia,VicePresidentofIndia,PrimeministerofIndia,CouncilofMinisters,RajyaSabha,LokaSabha,SpeakersofRajyaSabhaandLokSabha.

Unit-4:JudiciaryinIndiaandMajorFunctionaries **(12hours)**

SupremeCourt,HighCourts,Subordinatecourts

UnionPublicServiceCommission,Electioncommission,NITIAyog

Unit-5:StateExecutiveandStateLegislature **(06hours)**

Governor,ChiefMinister,Councilofministers,LegislativeCouncil,legislativeassembly.

CourseOutcomes:

- LearnerswillacquireknowledgeabouttheemergenceandevolutionofIndianConstitution.
- Learnerswillunderstandandanalysefederalismintheindiancontext.
- EnablestoanalysethethreeorgansofthestateinthecontemporaryscenarioUnderstandandEvaluatetheIndianPoliticalscenarioamidsttheemergingchallenges.

BooksforReference:

1. IndianConstitution&HumanRights–N.A.Somanna
2. TheConstitutionofIndia–P.M.Bakshi
3. IntroductiontotheConstitutionofIndia–DurgaDasBasu

IntroductiontoBusinessandCommercialLaws(DSC)

LTP: 3+0+0

No.ofcredits:3 **No.ofteachinghours:48**

CourseObjectives:

Attheendofthecourse,thelearnersshouldbeableto:

- ProvidethebriefideaaboutheframeworkofIndianBusinessLaws.
- Orientlearners,aboutthelegalaspectsofbusiness.
- FamiliarizethelearnerswithcaselawstudiesrelatedtoBusinessLaws

Unit-1:IntroductiontoLaw **(08hours)**

FunctionsandOriginofLaw-RoleofLawinBusinessandSociety-ClassificationandTypesofLaw-SourcesofLaw-IndianLegalsystem:StructureofIndianLegalSystem,-BasicPrinciplesofLawandRuleofLaw-LegalProfessioninIndia.

Unit-2:IndianContractAct1872 **(13hours)**

ImportantDefinitions,AllcontractsareagreementsbutallAgreementsarenotnecessarilyContracts,Contract- kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E contract- Essential Elements of Valid Contract - Offer or Proposal: definition, Essentials of Valid proposal oroffer,counteroffer,Standingoropenoffer,distinguishbetweenofferandinvitationtooffer,Acceptance-definition, Essentials of a valid acceptance, Promise- Communication of Offer andacceptanceandRevocation-Capacitytocontract,ConsentandFreeConsent-ConsiderationandVoidAgreements, Breach of Contract and Remedies available for breach of contract, basics of specialcontracts,IndemnityVs.Guarantee,BailmentVs.Pledge.

Unit-3:ConsumerProtectionLaws **(12hours)**

(1) Consumer Protection Act, 1986/2019, Definition of Consumer, Defect in goods, Deficiency inService,ConsumerDisputeRedressalagencies,natureofreliefavailableunderConsumerProtectionlaws.

(2) Competition Act, 2002, Importance of Competition in the Market, Relevant Market, Cartel,ProhibitionofAnti-CompetitiveAgreements,ProhibitionofAbuseofDominantPosition,RegulationofCombinations,FunctionofCompetitionCommissionofIndia.

Unit-4:IntellectualPropertyLaws **(10hours)**

NatureofIntellectualProperties,SubjectmatterandtypesofIntellectualProperties,Patents,Trademarks, Copyrights, Designs and Geographical Indications, Grounds of objection for grant ofintellectual properties, Stages involved in getting Intellectual properties registered – Application,Publication,Examination,Grant,Termofgrantof IntellectualProperties.

Unit5:CaseStudies **(05hours)**

- DownloadThreeAgreementsfrompublicdomainanddraftinganagreementincorporatingalltheessentialelementsofa validcontract
- DownloadThreeConsumerDisputerelatedmattersfromConsumerForumsportalandpreparingareport thereon
- IdentifyThreeAnti-CompetitivePracticesaroundusandpreparationofreportonthenatureofit
- CoiningaTrademarkofyourownandsearchingitsavailabilityonTrademarkRegistry

CourseOutcomes:

- Thestudentwillwellverseinbasicprovisionsregardinglegalframeworkgoverningthebusinesswor ld.
- Toknowthelearnerswiththebasicconcepts,terms&provisionsofMercantileandBusinessLaws.
- Todevelop theawarenessamongthelearnersregardingtheselawsaffectingtradebusiness,andcommerc e.
- Makethelearnersunderstandaboutimportantbusinesslawsof India
- Developknowledgeoncontractandvarioustypesofcontracts
- HelpthelearnerstounderstandtheconceptsofIPRandConsumerprotectionActs.

BooksforReference:

- BusinessLaw:TulsianTataMcGrawHill,NewDelhi.
- BusinessLaw:Aswathappa.K&Ramachandra,HPH,Mumbai.
- BusinessLaw:KapoorN.D.-SultanChandandCo.
- BareActs.
- BusinessLaw:Nabhi-IndianLawHouse,Mumbai.
- BusinessLaw-.Garg,Sareen,SharmaandChawla
- BusinessLaw:M.C.Kuchhal

BasicsofSecuritiesmarket(SEC-SB)

LTP: 2+0+0

No.ofcredits:2 **No.ofteachinghours:32**

CourseObjectives:

Thiscourseaimsmainly

1. Tounderstandthevariousproducts,participantsandthefunctionsofthesecuritiesmarket.

2. TounderstandthemarketdesignofPrimaryMarket&SecondaryMarket.

3. Tounderstandthegovernmentsecuritiesmarket.

Unit-1:AnOverview **(04hours)**

Securitiesmarketandfinancialsystem;Products,participantsandfunctions;Primarymarket;Secondary market; Derivatives market; Regulators; Exchanges; Depositories; Clearing corporations;Regulatoryframework;Reforms.

Unit-2:PrimaryMarket **(04hours)**

Book building; Credit rating; Merchant banking; On-line IPOs; Demat issues; Private placement;Virtualdebtportals;ADRs/GDRs;Otherregulations;Publicissues;Euroissues;Debtissues;Collectiveinvestmentvehiclesviz.,MFs, VCFs,CISs.

Unit-3:SecondaryMarket **(06hours)**

Membership; Listing; Trading and settlement mechanism; Technology; Trading rules- Insider Trading;Unfair trade practices; Takeovers; Buy back; Turnover; Market capitalization; Prices; Liquidity;Transactioncosts;Riskmanagement; Indices.

Unit4:GovernmentSecuritiesMarket **(06 hours)**Indian debt market; Primary market; Secondary market-NDS; NDS-OM; CCIL; Wholesale debtmarket(WDM)segment ofNSE.

Unit5:DerivativesMarket **(12hours)**

Products,Participantsandfunctions;Tradingmechanism;Membership;Contractspecification;Clearing& Settlement;Openinterest;Impliedinterestrate;Impliedvolatility;Riskmanagement;Debtderivatives.

MathematicsandStatistics:Measuresofcentraltendency;ReturnandRisk.

Course Outcomes:

By the end of this course learners are able to explain functions of securities market, differentiateprimary market and the secondary market. They are aware of the products offered in the securitiesmarketsandtheparticipantsofsecuritymarket.Learnerswillhaveabasicideaofderivativesmarket.

BooksforReference:

1. Financeandsecuritiesmarketinindia(Others,Hardcover,MAShakilaBanu)

2. SecuritiesMarketsandProductsPB(English,Paperback,IndianInstituteofBanking,Finance)

VSemester

AdvancedAccounting-I(DSC)

LTP: 3+0+2

No.ofCredits:4 **No.ofteachinghours:64**

CourseObjectives

- Toprovidebasicknowledgeaboutthecompanyaccountsrelatingtoissue,forfeitureandre-issueofshares.
- Tofamiliarizelearnerswiththepreparationandpresentationoffinancialstatementsinorganizations.
- Topromotetheknowledgeaboutredemptionofsharesanddebentures.
- Toacquaintlearnerswiththeguidelinesandprocedurestoissuebonusshares.
- Toassistinpreparationofbooksofaccountsduringliquidationofcompanies

Unit-1:Accountingforsharecapital (16hours)

Meaning and types of shares-issue of shares, over-subscription and pro-rata allotment- forfeiture ofshares-reissueofforfeitedshares-passingjournalentriesandpreparingbalancesheet.

Unit-2:FinalAccounts (12hours)

FrameworkforpreparationandpresentationofFinancialStatements–

CompliancewithAccountingstandards-

FormatandcontentsofStatementofProfitorLossandBalanceSheetasperScheduleIIIofCompanies'Act-2013.

Unit-3: Accounting forissueofBonus shares (06 hours) Bonus shares-Characteristic of Bonus shares- circumstances for issue of bonus shares-SEBI guidelinesforissueofbonusshares-AccountingTreatmentforBonusshares.

Unit-4:RedemptionofPreferencesharesandDebentures (20 hours) Meaning,Legalprovisionsaspersection55ofCompaniesAct2013,TreatmentofPremiumreceived onissueofsharesSection52,CreationofCapitalRedemptionReserve,Freshissueshares,Arrangingfor cash balance for the purpose of redemption (Use of Equation for finding out minimum orsufficientnumberofsharestobeissuedtothepublicatthetimeofredemptionofpreferenceshares)Minimu mnumberofsharestobeissuedfor redemption.

Meaningofdebentures–Typesofdebentures-Redemptionofdebentures-Methodsofredemption–

problems on conversion method -problems on buying own debentures from open market–

problemsonredemptionusing sinking fundmethod.

Unit-5:LiquidationofCompanies (10hours)

Meaning of Liquidation - Types of Liquidation - Preparation of Liquidators final statement undervoluntary Winding up or Winding Up by the Court - Order of Payment - Liquidation Expenses -Liquidators Remuneration - Calculation of Preferential Creditors - Pro-Rata Payment – Treatment ofcapitalsurplus-Returnofcapitaltoshareholdershavingthesamecapitalrightsbutdifferentpaid-upcapitals.

CourseOutcomes:

- Recallthevariousprovisionsandaccountingtreatmentsrelatingtoaccountingforsharecapital
- EvaluateandpreparethefinalaccountsofacorporatecompanyincompliancewithCompaniesAct.
- Understandtheaccountingtreatmentforredemptionofpreferencesharesanddebentures.
- Applytheproceduresrelatedtoliquidationofcompaniesandrelatedaccounts.

BooksforReference:

- S.P.Jain&K.L.Narang,"AdvancedAccounting",KalyaniPublications,NewDelhi.
- ShuklaM.C.,GrewalT.S.&GuptaS.L.,"AdvancedAccountancy",S.Chand&Co., NewDelhi
- GuptaR.L.&RadhaswamyM,"CorporateAccounts-TheoryMethodandApplication", SultanChand&Co.,NewDelhi.
- Dr.MaheshwariS.N&Dr.MaheshwariS.K"AdvancedAccountancy",VikasPublishing HousePvt.Ltd.,NewDelhi

BusinessStatistics(DSC)

LTP: 3+0+2

No.ofCredits:4 **No.ofteachinghours:64**

CourseObjectives:

- Toidentifystatisticaltoolsneededtosolvevariousbusinessproblems.
- Tocomputethemeasuresoflocationanddispersion.
- Tointerprettheresultsofunivariateandbivariateanalysisforforecasting.
- Toanalysetheforecastingmethodsintimeseriesandindexnumberstoformulateittothebusinessmodels.

Unit-1:IntroductiontoStatistics (06hours)

Meaning,definition,functions,scopeandlimitations.Basicconcepts:StatisticalUnits,populationandsample, statistical data, stages in statistical investigation, collection of data, classification of data,presentationofdata.

Unit-2:AnalysisofUnivariatedata (20hours)

Measuresofcentraltendency:Mean,Median,Mode,GeometricmeanandHarmonicMean,WeightedMean. Partition values: Quartiles, Deciles and Percentiles. Measures of dispersion: Range, Quartiledeviation,meandeviationandstandarddeviation.SkewnessandKurtosis.

Unit-3:AnalysisofBivariateData (15hours)

Curvefitting,leastsquareprinciple,fittingofalinearequation.Correlation:KarlPearson'scoefficientof correlation, Spearman's Rank correlation coefficient, properties. Regression: Equations, coefficientsandproperties.

Unit-4:TimeSeriesandIndexNumbers (09 hours) Time Series: Forecasting methods and forecasting control parameters. Index Numbers: Meaning andcomponents.Classification–Constructionofindexnumbers–methodsofconstructingindexnumbers – simple aggregative method – weighted aggregative method – Fisher's ideal methodincludingtimeandfactorreversibilitytests–consumerpriceindexmethods.

Unit-5:TheoreticalDistribution (14hours)

Introduction–meaning,typesoftheoreticaldistribution,Binomialdistribution–Conditions,probabilityofsuccess,propertiesofBinomialDistribution,problems,PoissonDistribution–Conditions,Applications,propertiesofPoissonDistribution,problems,NormalDistribution–Conditions,propertiesofNormaldistribution,NormalDistributionCurve,problems.

CourseOutcomes:

Thesyllabushelpstotestthestudent'sabilityin:

- Developingabilitytodealwithnumericalandquantitativeissuesinbusinessandtoenabletheuseofstatisticalandgraphicaltechniqueswhereverrequired.
- Understandingtheapplicationofstatisticalvariablesunderstudy.
- Appreciating business statistics concepts that are encountered in the real world and be able tocommunicatetheunderlyingconceptstogaininsightsintothesituation.

CaseStudyAnalysis:

- Collection,classificationandpresentationofstockprices.
- Applicationofmedianbyexplicatingthepovertyline.
- Performancepredictionsofstockmarketusingskewness.
- Analysingmarketvolatilityusingstandarddeviation.
- Studyoftherelationshipbetweentwodatapointsusingcorrelation.
- Ascertainingthefuturedemandfortheproductbyamanagerusingregression.
- Determiningthefluctuationsinthepatternduetoseasonaldeterminantsoverashortperiodusingtime seriesanalysis.
- CalculationofinflationoveraperiodusingIndexnumbers.
- Estimationofpricechangesinabasketofgoods.

Booksforreference:

- BusinessStatistics,CMChikkodiandBGSatyaprasad
- Fundamentalsof BusinessStatistics,SLBharadwaj,SL Aggarwal
- FundamentalsofStatistics,GuptaSC
- QuantitativeTechniques,KothariCR

IntroductiontoEntrepreneurship(DSC)

LTP:3+1+0

No.ofcredits:3 **No.ofteachinghours:48**

CourseObjectives:

The objective of this course is to provide practical approach to understand entrepreneurship. Thiscourse is aimed towards helping the learners to think out of the box and guide to successfully find anentrepreneurial idea.The course is also aimed towards providing the learners a hands-on experienceonvariouskeyaspectsofentrepreneurship

Unit-1:Introduction **(08hours)**

TopicIntroduction-Profile ofanEntrepreneur-TypesofEntrepreneurship-Establishfirms&FamilyBusiness-VentureCreation'sroleinsociety-TypesofEnterprises:TechnologyEntrepreneurship,ImpactEntrepreneurship,SocialEntrepreneurship-Opportunities,Impacts,BusinessModel.

Unit-2:Commencementofabusinessenterprise **(10hours)**

Entrepreneurial Process- Identification and selection of Business Opportunities- Sources of Businessidea- ProceduresandFormalitiesfor starting up a venture- Location- Clearances and permitsrequired- Formalities- Licensing and registration procedures- Types ofstartups-Challengesandpitfalls for a new Start up- Why new Ventures fail- Exit Strategy for business-Venture Developmentstages.

Unit-3:DevelopingtheOpportunity:OpportunityAnalysis

(10hours)

Opportunities & Uncertainty-Push and Pull and the Sources of Innovation-Customers and sources ofopportunity-Importance of Idea (VIDE Model)-Accessing Opportunities-The tournament approachMarkets, Need-Finding and Planning - Defining the Focal Market-Understanding User Needs-CompetitiveAnalysis-GeneratingIdeaswithIndividualsandGroups-Planning:Assumptions-Planning:DiscoveryDrivenPlanning-Planning:DiscoveryDrivenPlanningWorksheet

Pitching, Testing, and Prototyping – "The Elevator Pitch" Testing your Idea: Customer Interview-"TestingyourIdea:Surveys-"CreatingaPrototype:PhysicalGoods-"CreatingaPrototype:Software-"CreatingaPrototype:Services-SummaryandWhat'sAhead

Unit-4:LaunchingyourStartup **(12hours)**

EssentialComponents-Introduction-TheLeanApproach-MinimumViableProducts(MVPs)-HypothesisandPreliminaryExperiments-ThePivot-MakingtheLeap-TheArtofthePitch

BuildingtheTeam- The Importance of the Founding Team-The Role of Early Hires-Goals andMotivations-Founder'sAgreements-HiringKeyManagement-FindingTechnicalResources-AllocatingEquityAmongTeam Members

Networks,ProfessionalServices,andIntellectualProperty-Innovation,andEntrepreneurship-Mentors,Advisors,andAdvisoryBoards-ProfessionalServices:LawyersandAccountants-IntellectualPropertyOverview-Summary-LegalFormsoftheEnterprise

Branding,Strategy,andSummary-BrandingandNaming-AboutUs-AuthenticityandPersonality-BiasandMeritocracy-IncubatorsandAccelerators-EntrepreneurialStrategy

Unit-5:ComingupwithanIdeaforStartupandReportpreparation **(12hours)**

(Learnershavetocomeupwithabusinessideaforanewstartupkeepingvariousfactorsinmindandpreparereportofthesame)

CourseOutcomes:

- Bytheendofthiscourse,learnerswouldknowhowtotest,validateandprototypeanentrepreneurialidea.
- Learnerswouldbeawareofthelaunchstrategies.Theywouldalsoknowtherighthiringtechniques,teambuildingandalsolegalaspectsofthebusiness.

Booksforreference:

- C.C.Thomas,TheKnowledgeEntrepreneur,KoganPagePublications.
- D.F.Kuratko&R.M.Hodgetts,EntrepreneurshipTheoryProcessandPractice,SixthEdition,ThomasSouthWesternPublications.
- Dr.S.Sharma,B.Singh&S.Singhal,EntrepreneurshipDevelopment,WisdomPublications
- M.J.Dollinger,Entrepreneurship,StrategiesandResources,PearsonEdition.
- Scarborough,N.M.(2011),“EssentialsofEntrepreneurshipandSmallBusinessManagement’, 6thEdition.NewJersey:PrenticeHall.
- Allen, K.R.(2011),”Launching New Ventures: An Entrepreneurial Approach”, 6thEdition.Mason,Ohio:South-WesternCengageLearning.
- Verstraete,T. and Jouioson-Laffitte,E. (2012), “A Business Model for Entrepreneurship’,Cheltenham:EdwardElgarPublishingLtd.

ResearchMethodology–I(DSC)

LTP: 2+0+2

No.ofcredits:3 **No.ofteachinghours:48**

CourseObjectives:

Attheendofthecourse,thelearnersshouldbeableto:

- Tofamiliarizelearnerswithbasicsofresearchandtheprocess
- Identifyappropriateareasforresearch.
- Selectanddefineappropriateresearchproblemandparameters.
- Browseandidentifyrelevantresearcharticlesandidentifyresearchgaps.
- Toenablelearnersinconductingresearchworkandformulatingresearchsynopsisandreport.
- TofamiliarizelearnerswithstatisticalpackagessuchasSPSS/Excel

Unit1:IntroductiontoResearch **(08hours)**

Meaning and definition of Research, Characteristics & Purpose, Objectives of Research, Scope ofResearch in Business and Commerce, Motivations in Research, Significance of Research, ResearchApproaches, General steps in research process, Criteria for a good research, Attributes of a goodresearcher,EthicsinResearch.

Unit2:ResearchProblem/Question **(08hours)**

Defining research problem, identification of research problem, Characteristics of a good problemstatement, Formulation and selection of research problem, General concepts, constructs, sources ofproblems,andtheoreticalframework.

Unit3:ResearchDesign **(12hours)**

Meaning & definition, Features of a good design, importance, classification of research design – Qualitative&Quantitativeresearch,Exploratoryresearchdesign–concept,types&uses,Descriptiveresearchdesign-concept,types&uses,Experimentaldesign–conceptofindependentanddependentvariables.

Unit4:Literaturereview&HypothesesFormulation

(12hours)

Sources,differenttypesofliteraturereview,Processofliteraturereview,differentformatsofpresenting literature review, Softwares available for Literature review and citations, Identification ofresearchgap,Introducingthecitationwebsites

Hypothesis:MeaningofHypothesis,Importanceandcharacteristics,basicconceptsconcerningtestingofhypothesis–NullhypothesisandAlternatehypothesis.

Unit5:Case studies **(08hours)**

Sl.No.	Titleofthecase	Topiccovered
1	NewproductlaunchatAshokLeyland	MethodsofResearch
2	ZapCar–Marketingresearch	Research problem and Sampling
3	AdvertisingspaceinMagazine	Researchdesign
4	GuptaGarmentcompany	Samplingdesign

Course Outcomes:

Theaimofthecourseistoprovideparticipantswithanintroductiontoresearchmethodsandreportwriting.Uponsuccessfulcompletionofthecourseyouareexpectedto

- Developunderstandingonvariouskindsofresearch,objectivesofdoingresearch,researchprocess,researchdesigns andsampling.
- Havebasicknowledgeonqualitativeresearchtechniques
- Haveadequateknowledgeonmeasurement&scalingtechniquesaswellasthequantitativedataanalysis
- Havebasicawarenessofdataanalysis-andhypothesistestingprocedures

Booksforreferences:

- ResearchMethodology-C.R.Kothari
- ResearchMethodology:AStep-by-StepGuideforBeginnersbyDr.RanjitKumar
- TheCraftofResearch–WayneCBooth&Others
- IntroducingResearchMethodology–UweFlick
- ResearchDesign:Qualitative,Quantitative,andMixedMethodsApproachesbyJohnW.Creswell &J.DavidCreswell

Direct Tax Laws – I (DSC)

LTP: 3+0+2

No.ofCredits:4 **No.ofteachinghours:64**

CourseObjectives:

The course intends to impart knowledge on direct tax. It provides basic knowledge of concept ofincome,basisofchargeanddeterminationofresidentialstatus.Italsoprovidesknowledgeofvariousconcepts and their application relating to direct tax laws with a view to integrating the relevance oftheselawswithtaxplanninganddecisions.

Thelearnerswillbeableto:

- This Course mainly lays emphasis on impact of direct tax on individuals either at the time ofemploymentoraftersettingupofproprietarybusinessorapartnershipbusinessorestablishmentof any start-ups.
- ToenablethelearnerstolearnprinciplesandconceptsofTaxationandLearnerswillbeversedinthefundamentalconceptsofIncomeTaxanddifferentaspectsoftax
- IdentifytheresidentialstatusandincidenceoftaxforthecomputationtaxableincomefromtheperspectiveofIndividual,HUFandCompanyofresidentialstatusonly.
- ComputeincomefromsalaryofanIndividualassesse
- ComputeincomefromHousepropertyanIndividualassesseaftertakingintoconsiderationofdeduction U/S 24.
- To provideknowledgeabout thecalculation of income from Profit andGains of BusinessorProfessionanddepreciationoncapitalassets.

Unit-1:IntroductiontoTax **(16hours)**

Introduction to taxes direct and indirect – Significance of taxation in India Constitutional and LegalFrameworkoftax–CannonsofTaxation–FinanceBill;BriefHistoryofIncomeTax–Non-Paymentof tax and its Legal & Socio-economic consequences – Collection of taxes and its objectivesand itsBenefits of direct tax for the development of India economy- Income Tax Authorities- Income taxofficerandpowersandfunctions-Basicconcepts-
income,person,assessee,assessmentyear,previousyear,TypesofAssessment-
IntroductiontoTDS,AdvanceTax,CessandSurcharge/refund-Scopeoftotal income - Exempted Incomes, five heads of income-) Exemptions of tax under section 10 -Distinction between capital and revenue receipts (Theory only) Residential status of assessee andIllustrations.

Unit-2:IncomefromSalary (15hours)

Introduction-Definition;CharacteristicsofSalaryIncome;ComputationofSalaryIncome–BasicSalary – Allowances – Perquisites (Valuation of RFA, Motor car, Benefits provided to specified employees) - Leave Encashment - Commutation of Pension - Death-cum-Retirement Gratuity -Deduction fromGross Salary u/s 16- Practical aspects relating to income from salary – both from employer andemployeeperspective[coveringForm16,TDS,optionoftaxregime,keyallowanceslikeHRA/Travel,key contributionslikePF/NPS,Returnformifincomeincludesonlysalaryandothersources,etc.

Unit-3:IncomefromHouseProperty (15hours)

Meaning – Types of House Properties - Annual value Determination in different situations: House-treatment of unrealized rent and vacancy- Deductions for let out House properties – Annual Value ofSelf Occupied House Property –Deduction for Self-Occupied Property — Computation of Incomefrom Let-Out House Property, Income from Self-Occupied House Property- Tax benefits of takingloanforconstruction/purchaseofresidentialhouseproperty–singleownership/jointownership.

Unit-4:Incomefrom BusinessorProfession (12hours)

ComputationProfitandGainsofBusinessorProfession(Technicalconsultancyagency,FilmArtists,Certainsportsrelatedpersons)–VariousDeductionsU/SSec80anditsProblems-Sec28chargeability- Sec 32 Depreciation- Sec 36 Admissible deductions (Profits and gains of business orprofession)

Unit-5:Depreciation (06hours)

IntroductiontoDepreciation–Meaning,ComputationofDepreciation–Capitalassets-conditionsforavailing depreciation actual cost items to be included to the cost of items – Block of assets – WDV –Computation of normal depreciation allowances – Depreciation in case of power units – TerminalDepreciation.

CourseOutcomes:

- Recallthevariousterminologiesrelatedtoincometax.
- Understandthemethodofcalculatingandlevyingtax.
- Thevarioustaxlawsandavailableprovisionsintaxcomputations
- Analyzetheself-assessmentofincomeandtaxcomputation
- Identifyand complywith therelevant provisions of theIncomeTax Act as it relates to theincometaxofindividuals.

Booksforreference:

- Singhania,Dr.V.&Singhania,Dr.K.;DirectTaxes,LawandPractice,43ndedition,TaxmannPublicationPvt.Ltd.,NewDelhi(2011-12).
- Dr.Mehrotra&Dr.Goyal,DirectTaxes–LawandPractice,SahityaBhavanPublication.

FundamentalsofFinTechandDigitalmarketingAnalytics(SEC-SB)

LTP:2+0+0

No.ofCredits:2 **No.ofteachinghours:32**

CourseObjectives:

- TounderstandthefundamentalsofFinTech,DigitalmarketingandBusinessanalytics.
- Tolearntheuseofdifferentelectronicmediafordesigningmarketingactivities.
- Toacquaintthelearnerswiththelatesttechniquesfordataanalysis.

Unit1:IntroductiontoFinTech (08hours)

Meaning and Definition of FinTech, History of FinTech, FinTech stages, an overview of FinTechinitiatives around the world, Ecosystems, Ranking National Ecosystems, Downsides of DisruptiveFintechInitiatives.

Unit2:IntroductionToDigitalMarketing (08 hours) Meaning of Digital Marketing-its importance. Digital Marketing platforms, Changing trends in DigitalMarketing era. Introduction to Internet age and marketing- marketing in an information-intensiveenvironment,Customerbehaviourinthefuture,theinternetandinternationalmarketing.

Unit3:Socialmediamarketing& digitalcommunities (08 hours) Meaning,importancecreation,streamingandmeasuringofMobileAds,YouTubeAdvertising,BINGAdCenter, Facebook Marketing, LinkedIn Marketing, Content Marketing, Email Marketing, SocialMedia Marketing.

Unit4:Introductionto businessanalytics (08 hours) Meaning of Business Analytics, Architecture of Business Analytics, Types of Analytics-Descriptive,Diagnostics,Predictive,Prescriptive,ApplicationsofBusinessAnalytics.**Roleofdataintheorganization:** Sources of data, Use of Data in Decision making, Importance of data quality, dealingwith missing or incomplete data, Types of Digital Data- Structured, Semi Structured, UnstructuredData.

Unit-5:Casestudy

- PresentareportonpotentialuseofartificialintelligenceforFinTech.

Collectdataofcostumersandcreatedetailedaudiencesegmentsbasedonproductinterestand demographicdata(Analyticsvendor–Googleanalytics).

PracticalComponents:

On a weekly basis, learners are required to produce individual or group presentation on topicsdiscussed in the prior week. Presentations are 5-7 minutes each with peer review and Q and Afollowing eachpresentation.

FinalPresentationwillbedeliveredbyindividualorasgroup(4-6learners)onaspecificFinTechtopic.

Thepresentationwillconsistof:

- HistoryofthespecificFinTechtopic
- Usage,adoptionandevolutionofthetechnology
- Socialandeconomicimpactofthetechnology
- Regulatoryand/orlegalconcernsofthetechnology
- Profileacompanythatutilizesthistechnologyanditscommercialapplications

Aprop osalonhowtoimprove uponthetechnology

CourseOutcomes:

Afterthecompletionofthecourse,learnerswillbeableto

- Understandthefundamentalsofbusinessanalytics,digitalmarketingandFinTech.
- Identifyappropriatee-marketingobjectives,frameworkandtechnology.
- Illustratetheuseofsearchenginemarketing,onlineadvertisingandmarketingstrategies.
- Developsocialmediastrategiestosolvebusinessproblems

Booksforreference:

1. TheFutureofFinTech-IntegratingFinanceandTechnologyinFinancialServices,BernardoNicoletti,Serieseditor.
2. DigitalMarketing:Strategy,ImplementationandPractice,ChaffeyD,Ellis-Chadwick,5thEdition,F.,Pearson,2012.
3. Sheth,Eshghi,andKrishnan,InternetMarketing,Harcourt.
4. TanushriBanerjee,ArvindramBanerjee,BusinessAnalytics:TextandCases,SagePublication -UDineshKumar,BusinessAnalytics,Wiley.

FundamentalsofMutualfunds(SEC-SB)

LTP: 2+0+0

No.ofcredits:2 **No.ofteachinghours:32**

CourseObjectives:

- Tounderstandtheconceptofmutualfunds.
- Toknowabouttherolesofdifferentplayersviz.,custodians,assetmanagementcompanies,sponsore tc.inthemutualfund industry.
- Tolearnaboutthetaxandregulatoryissuesrelatedtomutualfunds.
- Tounderstandthefundamentalsofnetassetvaluecomputationandvariousinvestmentplans.

Unit-1:MutualFunds **(06hours)**

ConceptandstructureofmutualfundsinIndia;Roleofcustodian;Registrarandtransferagent;AMC;Newfu ndoffer's&procedureforinvestinginNFO;Investorsrightsandobligations.

Unit-2:MutualFundProductsandFeatures

(06hours)

Concept of open ended and close ended fund; Types of funds - equity, index, diversified large capfunds, midcap fund, sec or fund and other equity schemes; Concept of entry and exit load Expenseratio;Portfolioturnover;AUM;Analysisofcashlevelinportfolio.

Unit-3:GoldETF's **(06hours)**

Introduction of exchange traded funds, Market making by authorized Participants; Creation Units;Portfoliodepositsand cashComponent.

Unit-4: DebtFundsandLiquidFunds **(06 hours)**Salient features of debt fund; Concept of interest rate and credit risk; Pricing of debt instrument.Liquid Funds- Salient features of liquid fund; Floating rate scheme and portfolio churning in liquidfunds.

Unit-5:Taxation **(06hours)**

Taxation of capital gains; Indexation benefit and FMP. Regulation, Role and objectives of AMFI;Different types of plans; Systematic Investment Plan (SIP); Systematic Transfer Plan (STP) andSystematicWithdrawalPlan(SWP);Dividendpayout.

Course Outcomes:

Bytheendofthiscourselearnersareableto

- Understandthebasicsofmutualfunds,theirroleandstructure,differentkindsofmutualfundscheme sandtheirfeaturesorganizationstructureandservicescanberecommendedtoinvestorsandprospect iveinvestorsinthemarket.
- Understandandexplainvarioustypesofmutualfund.
- Understandthetaxstructureofmutualfundsandtheirregulations

Bookforreference:

1. MutualFundFoundation,NationalInstituteofSecuritiesMarkets|AnEducationalInitiativeofSEBI.

VI Semester

AdvancedAccounting-II(DSC)

LTP: 3+0+2

No.ofCredits:4 **No.ofteachinghours:64**

CourseObjectives:

- ToprovidecomprehensiveunderstandingofconceptsrelatedtoAmalgamationandmethodsofAccountingunderAmalgamation.
- ToassistinthepreparationoffinancialstatementsinconnectionwithExternalandInternalReconstruction.
- TofamiliarizelearnerswiththepreparationofconsolidatedbalancesheetofholdingcompanyanditssubsidiarycompanY.
- TodeveloptheskillsrequiredinthevaluationofgoodwillandsharesofCompanies.
- TofamiliarizelearnerswiththeconceptsofrecenttrendsinAccounting.

Unit-1:AccountingforAmalgamation

(16hours)

Meaning, provisions as per AS-14, Purchase Consideration and methods of discharging purchaseconsideration,Methodsofaccountingundera)PoolingInterestmethodb)Purchasemethod

Unit-2:AccountingforExternalReconstructionandInternalReconstruction

(18hours) Introduction – Meaning of External reconstruction, Forms of Purchase consideration, AccountingEntries in the Books of Selling or Vendor Company, Ledger accounts in the books of Selling company,Journal entries in the books of Buying Company and preparation of Balance Sheet of the buyingcompany,CalculationofGoodwillorCapitalReserve.

InternalReconstruction-meaning,Importance-LegalprovisionrelatingtoCapitalReduction-stepsinreconstruction-AccountingentriesonInternalReconstruction-Re-organizationthroughSurrenderofshares-PreparationofreconstructedBalancesheet.

Unit-3:AccountsofHoldingCompanies/ParentCompanies **(16 hours)**

Meaning of Holding & Subsidiary Company – Consolidation of Balance Sheet of Holding andSubsidiary Company - Relevant provisions of Accounting Standard (ICAI).Calculation of Cost ofControl – Minority Interest –Treatment of Unrealized Profit on stock and assets- Revaluation ofAssetsandLiabilities–Preparationofconsolidatedbalancesheetwithonesubsidiarycompany.

Unit-4:ValuationofGoodwill **(7 hours)**

ValuationofGoodwill–MeaningofGoodwill–NeedforValuationofGoodwill–FactorsAffectingValuation of Goodwill – Methods of Valuation – Average Profit Method – Super Profit Method –Annuity Method-Capitalization Method-Problems on valuation of goodwill.

Unit-5: Valuation of Shares **(7 hours)**

Valuation of Shares – Need for Valuation –Factors Affecting valuation of Shares- Net Asset Method – Yield Method – Fair Value-Problems on valuation of shares

CourseOutcomes:

Onthesuccessfulcompletionofthecourse,studentwillbeableto:

- Recallvariousconceptsandmethodsofpreparingaccountsunder Amalgamation.
- Constructandreconstructfinancialstatementsinconnectionwith ExternalandInternalReconstruction.
- Analyzethevariousmethodsandestimatethevalueofgoodwillandsharesofthecompanies.
- Recallandappraisetheimportanceofrecenttrendsinaccountingfororganizations.

Booksforreference:

- S.P.Jain&K.L.Narang,"AdvancedAccounting",KalyaniPublications,NewDelhi.
- ShuklaM.C.,GrewalT.S.&GuptaS.L.,"AdvancedAccountancy",S.Chand&Co.,NewDelhi
- GuptaR.L.&RadhaswamyM,"CorporateAccounts-TheoryMethodandApplication",Sultan Chand&Co.,NewDelhi.
- Dr.MaheshwariS.N&Dr.MaheshwariS.K "AdvancedAccountancy",VikasPublishing HousePvt.Ltd.,NewDelhi

Start-upEcosystem(DSC)

LTP:3+1+0

No.ofcredits:3 **No.ofteachinghours:48**

CourseObjectives:

- Thecourseobjectiveistointroducelearnerstostart-upecosystem.
- Tosensitiselearnerstofunding,itstypesandmethodstoobtainfunding.
- Tocovervaluationofstart-upsandvariousvaluationmethods.
- Toinformlearnerstheregistrationprocessofstart-ups.
- Todiscussvariousgovernmentinitiativestosupportthestart-upsinIndia.
- Toascertainthescopeofstart-upsinandemergingeconomylikethatofIndia.

Unit1:Start-upEcosystem: **(08Hours)**

Start-upecosystem:supportorganizations,bigcompanies,universities,fundingorganizations,serviceproviders,researchorganizations,

Start-updevelopmentphases:Ideating,conception,committing,validating,scaling,establishing,Start-upbusinesspartnering, Start-upculture,Co-founders.

Unit2:Start-upFundingandPrivateInvestment **(10 Hours)**TypesofFundingforStart-ups:SeedFundingforStart-ups-SeriesA-SeriesBWaystogetfundingforstart-ups-Crowdfunding-AngelInvestors-Start-up,Incubators-Start-up,Accelerators-PitchingCompetitions-BankLoan-FamilyandFriends-GovernmentGrants/Programs-Bootstrapping.

PrivateInvestments-Typesofprivateinvestments-ProsandConsofPrivateInvestmentsDebtinvestment-Equityinvestment-Debtv/sEquityinvestment-Interestholiday

Unit3:Start-upvaluationmethods: **(14Hours)**

Valuation of start-ups- Valuation Methods: The Berkus Method -Comparable Transactions Method-ScorecardValuationMethod-Cost-to-DuplicateApproach-RiskFactorSummationMethod-DiscountedCashFlowMethod-VentureCapitalMethod-BookValueMethod

KeyFactorsofaValuationforStart-ups.-Classificationofstart-upsbasedontheirvaluation.

Unit4:Governmentinitiativetopromotestart-upsinIndia

(08Hours)

Start-upIndiaPolicy;RegistrationProcess;BenefitsundertheCompaniesActandotherGovernmentPolicies.RegistrationofnewStart-ups-RegistrationProcess-Requirements.

Unit5:Projectonvaluationofabusiness

(08Hours)

Learnersaresupposedtochooseastart-upbusinessandprojectisundertakenbythelearnerstoknowthevaluation ofthatstart-up**.**

CourseOutcomes:

Bytheendofthiscourselearnerswouldhavesufficientknowledgeregardingthestart-upecosysteminIndia,varioustypesoffundingandalsowaystogetfundingforstart-ups.Leanersarewellawareoftheinitiative taken by the government to promote the start-ups in India.Learners have a clear idearegardingthescopeofdevelopmentofstart-upsinupcomingyearsinIndia.

Booksforreference:

- KathleenRAllen,LaunchingNewVentures,AnEntrepreneurialApproach,CengageLearning, 2016.
- AnjanRaichaudhuri,ManagingNewVenturesConceptsandCases,PrenticeHallInternational,2010.
- S.R.BhowmikandM.Bhowmik,Entrepreneurship,NewAgeInternational,2007.
- StevenFisher,Ja-naeDuane,TheStartupEquation-AVisualGuidebookforBuildingYourStartup,IndianEdition,McGrawHillEducationIndiaPvt.Ltd,2016.
- DonaldFKuratko,JeffreyS.Hornsby,NewVentureManagement:TheEntrepreneursRoadMap,2e,Routledge,2017.
- VijaySathe,CorporateEntrepreneurship,1e,Cambride,2009.
- Bruce R. Barringer, R.Duane Ireland, Entrepreneurship successfully, launching newventures.Pearson,2019
- Start-upIndia-MomentousRiseoftheIndianStart-upEcosystem,2015

PortfolioAnalysis(DSC)

LTP: 3+0+2

No.ofcredits:4 **No.ofteachinghours:64**

CourseObjectives:

- Demonstrateabasicunderstandingofinvestmentsandthenuancesofinvesting.
- Constructoptimalportfoliosandevaluatethemusingmodels.

Unit-1:IntroductiontoInvestment **(12hours)**

MeaningandDefinition,InvestmentObjectives,InvestmentProcess,AvenuesofInvestment,Investment and Speculation, Risk and Return: Types of Risk, Risk Return Trade off, Risk Exposure,Expected Return, Calculation of Expected return – simple problems, Risk and Return analysis ofindividualsecurities.

Unit-2:SecuritiesMarket **(12hours)**

Meaning, Capital market – Primary market and Secondary market, Process of IPO, FPO, Listing ofSecurities, Secondary market trading and operations, regulating bodies – SEBI, Stock exchanges inIndia,SecuritiesContractRegulationAct,TypesofIndices,Methodsofcalculatingindicesandindexcalculation,GlobalIndexandGlobalCalculation.

Unit-3:FundamentalAnalysis **(14hours)**

Meaning, Economic analysis – meaning and macro-economic variables, Economic forecasting andStock Investment Decisions, Industry analysis – meaning, Industry classification, Industry life cycle,Evaluating Industry Relevant factors, Company Analysis – meaning, Forecasting earnings, TechnicalAnalysis–

meaning,Differenttoolsandtechniques,RateofChange(RoC),MovingAverageConvergenceDivergence (MACD),Trends–RelativeStrengthIndex.

Unit-4:PortfolioManagement **(12hours)**

Meaning,StepsinPortfolioConstruction,Diversification,TypesofDiversification,PortfolioRiskandReturn analysis – simple problems, Markowitz Portfolio Selection Model, Portfolio Evaluation – meaning,JensonIndex,SharpeIndex,Treynor'sIndex,PortfolioRevision,OptimalPortfolio,Problems.

Unit-5:ValuationofSecurities **(14hours)**

Meaning, Valuation of equity – meaning, Dividend Discount Model, Zero Growth Model, ConstantGrowth Model, Valuation of Preference shares, Simple problems, Valuation of Bonds, YTM, YTC,Arbitrage Pricing Theory (APT), Capital Asset Pricing Model (CAPM), Efficient Market Hypothesis(EMH).

CaseStudyAnalysis:

- Constructinganoptimalportfoliothatmaximizesthereturnperunitofminimumriskapplyingtheoreticalmodelproposedby HarryMarkowitz.
- CaseStudy onMotilal OswalFinancial Services.
- CriticalAnalysesofSharpe,TreynorandJensonmethodsinanalysingstockportfolioperformance.

CourseOutcomes:

Thesyllabushelpstotestthestudent'sabilityin:

- Developingabasicunderstandingoftheinvestmentsfieldandinvestmentenvironment.
- Practicingthetoolsandtechniquesofindividualsecuritiesandportfolioanalysis.

Booksforreference:

- SecurityAnalysisandPortfolioManagement,VAAvadhaniPearsonPublications.
- FundamentalsofInvestmentManagement,HirtandBlock,TataMcGrawHill.Ed2009.
- PortfolioManagementHandbook,RobertA.Strong,JaicoPublishingHouse,Mumbai.
- SecurityAnalysisandPortfolioManagement,PrasannaChandra,TataMcGrawHill.

ResearchMethodology–II(DSC)

LTP: 2+0+2

No.ofcredits:3 **No.ofteachinghours:48**

CourseObjectives:

Attheendofthecourse,thelearnersshouldbeableto:

- Tofamiliarizelearnerswithbasicsofresearchandtheprocess
- Identifyappropriateareasforresearch.
- Selectanddefineappropriateresearchproblemandparameters.
- Browseandidentifyrelevantresearcharticlesandidentifyresearchgaps.
- Toenablelearnersinconductingresearchworkandformulatingresearchsynopsisandreport.
- TofamiliarizelearnerswithstatisticalpackagessuchasSPSS/Excel

Unit-1:ApplicationsofBusinessResearch

(06Hours)I

ntroduction and reasons for studying business research**,** Role of business research, application ofresearch in functional areas of business – Accounting & Finance, Marketing, Industrial research,productionresearch,organizationalresearch,emergingtrendsinbusinessresearch.

Unit-2:SamplingTechniques&Datacollection **(12**

Hours) Concepts of Statistical population, Sample, characteristics of a good sample, sampling techniques ormethods (Probability & Non-probability), criteria for selecting sampling techniques.-Sample sizecalculation.

Datacollection:Meaningandtypesofdata,Sourcesofdata–

Primaryandsecondary,primarydatavs.secondary data, data collection instruments – Interviews, questionnaire, schedule, observations, casestudy,Secondarydatasources–collection,organizationandevaluation.

Preparation of questionnaire and measurement scales- Preparing the quantitative questionnaire,Introducingdifferentmeasurementscales-Measurementscales-

Nominal,Ordinal,IntervalandRatio-Scalingtechniques-ComparativeandNon-Comparativescales.

Unit-3:DataProcessing &Analysis **(14Hours)**

Introduction to Data Processing – Editing – Coding – Classification – Tabulation –Pictorial andGraphicalPresentation–ProblemsinProcessing of Data

Data Analysis– Factors Influencing Data Analysis – Measures of Central Tendency, Dispersion,Distribution,ValidatingquestionnairethroughPilotStudy,IntroductiontosimpleDataAnalysisTools(ANOVA– Chi Square Test – Sign Test – Rank Correlation) and interpretation of the outputs(Practical).

Unit-4:Researchreportwriting (10Hours)

Meaning and purpose of research report – contents of a report, format of research Report – Qualitiesof good research report – Planning of the report – Organization of a report, Presentation of a report.Documentation:FootnotesandEndnotes-Bibliography,Citationmodel,APAmodel,guidelinesforwriting references.

Unit-5: Plagiarism & Ethical Guidelinesin Research writing & Selection of JournalsforPublications (06Hours)

Plagiarism,TypesofPlagiarism,GlossaryofTermsinPlagiarismandPreventionofPlagiarism.(Howto use Plagiarism Checker X), Selecting the journals for publication, process for publication of researchpapers,publicationethics.

Course Outcomes:

The aim of the course is to provide participants with an introduction to research methods and reportwriting.Uponsuccessfulcompletionofthecourseyouareexpectedto

- Develop understanding on various kinds of research, objectives of doing research, researchprocess,researchdesigns andsampling.
- Havebasicknowledgeonqualitativeresearchtechniques.
- Have adequate knowledge on measurement & scaling techniques as well as the quantitative dataanalysis.
- Havebasicawarenessofdataanalysis-andhypothesistestingprocedures.

Booksforreference:

- ResearchMethodology-C.R.Kothari
- ResearchMethodology:AStep-by-StepGuideforBeginnersbyDr.RanjitKumar
- TheCraftofResearch–WayneCBooth&Others
- IntroducingResearchMethodology–UweFlick
- Research Design: Qualitative, Quantitative, and Mixed Methods Approaches by John W.Creswell&J.DavidCreswell

Derivatives(DSC)

LTP: 3+0+2

No.ofCredits:4 **No.ofteachinghours:64**

CourseObjectives:

Thiscourseaimsatprovidinganin-depthunderstandingoffinancialderivativesintermsofconcepts,structure,instrumentsandtradingstrategiesforprofitandriskmanagement.

Unit-1:IntroductiontoDerivatives **(10hours)**

Introduction to Derivatives and Financial derivatives, Participants in Derivatives Markets, Tradingmechanism, Regulatory framework, Role of SEBI, etc., Types of Margins, Initial, Maintenance, CallMargin, & Withdrawal Options; Margin account schedule problems shall be used to exercise onmargins

Unit-2:TradingClearingandSettlementofOptionsandFutures

(16hours)

Futures and Options trading system, Trader Workstations, Contract Specification, Specification,Specificationforstocksandindexeligibilityfortradingcharges.Clearingentitiesandtheirrole,clearmechanism, adjustment for corporate actions, open position calculation. Margining and Settlementmechanism,RiskManagement,SPAN:MechanicsofSPAN-Overallportfoliomarginrequirement.

Unit-3:ForwardsandFutures,PricingofFuturesandOptions

(18hours)

Thecostofcarrymodelsforstockandindexfutures-cashpriceandfuturesprice,arbitrageopportunity.

Factors affecting options pricing- Option pricing models, Binomial Pricing model, TheBlack and Scholes Model, Pricing of index options. Sensitivity of Option Premium: Delta, Gamma,Lambda,Theta,Rho.MarginTradingSchedule,FutureValuationModelswithallsituations.

Unit-4:InterestRate,Credit,CurrencyandWeatherDerivatives

(12hours)I

nterest rate options, caps, floors, Swaptions (Swap Options), Hedging, Credit derivatives, credit riskmanagement.Weather,energyandinsurancederivatives,Realoptions,Derivativesmishaps.

Crypto Derivatives: Derivatives in Crypto currency market, types of derivatives in crypto, Leverage incrypto derivatives, Use of leverages in crypto derivatives and their risk, Cross margin and isolatedmargin.

Unit-5:Strategiesusingderivatives **(08hours)**

Future Trading Strategies and Options trading Strategies. Global Financial Derivative market andrecentdevelopmentsinGlobalFinancialDerivativeMarkets.

CasestudyandActivity:

1. CasestudyonIssueinIndianDerivativesMarkets.
2. CasestudyofanyIndianTradeworkstations.
3. Casestudyonintroducingcommodityderivativesin India.

4. TradingMechanisminCryptoDerivatives.

CourseOutcomes:

Attheendofthecourse,thelearnersshouldbeableto:

- Identifyarangeofestablisheddefinitionsofriskandriskmanagementanddescribetheusefulnessofthevariousdefinitions;
- Listtherangeofcharacteristicsofariskthatneedtobeidentifiedinordertoprovideafullriskdescription;
- Analyzevariouscompliancemethods,orapproachestoRiskManagement;
- AssessRiskManagementplanningandhowamanagerimplementspolicyandCompliance;
- Demonstratevaryingproblemsfromariskmanagementstandpointthatcanimpactan Organization;
- Developplansappropriateforaugmenting,promotingandmaintainingriskmanagementprogramsincluding communications
- Criticalunderstandingoftheroleofderivativemarketsandinstruments.
- Understandingthetradingmechanicsandtechnologyinvolvingderivativecontracts.
- Applyingthebasicvaluationmodelsforpricingthederivativeassets.

Booksforreference:

- IntroductiontoFuturesandOptionsMarkets–ByJohnHullPearsonEducation.
- Derivatives–ByD.A.DubofskyandT.W.Miller(Oxford).
- S.L.Gupta,FinancialDerivatives,PrenticeHall.
- Parameshwaran,FinancialDerivatives,McgrawHill.
- FuturesandOptions–ByEdwardsandMa(McGrawHill)
- D.C.Patwari,OptionsandFutures-AnIndianPerspective,JaicoPublishingHouse.
- PunithavatiPandian,SecurityAnalysisandPortfolioManagement,VikasPublishingHouse.
- PrasannaChandra,SecurityAnalysisandPortfolioManagement,TataMcGrawHill.
- SanjeevAggarwal,AGuidetoIndianCapitalMarkets,BharatPublishing.
- RiskManagement–InsuranceandDerivatives–ByG.Kotreshwar(HPH)
- NCFMDerivatives(Dealers)Module.

DirectTax Laws -II(DSC)

LTP: 3+0+2

No.ofCredits:4 **No.ofteachinghours:64**

CourseObjectives:

- Assessshorttermandlong-termcapitalgainsofanIndividualassessewhoisinvolvedinBusinessandProfession.
- Assesstaxableincomefromothersourcesofan Individualassesseaftertakingintoaccountdeduction u/s57 and amountsdisallowed u/s 58.
- Describethemechanismofcarryforwardandsetoffofan Individualassesse.
- ApplyingIncometaxprovisionsandcreatingataxplanning.

Unit-1:CapitalGains **(15hours)**

Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long-term CapitalAssets – Transfer of Capital Asset– Deemed Transfer –Transfer not regarded as Transfer– Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-termCapital Gains/Losses –Exemptions in respect of certain Capital Gains u/s. 54–Problems oncomputationofcapitalgains**,**Income,TaxEvasion,TaxAvoidance,TaxPlanning.

Unit-2:IncomefromOtherSources **(12hours)**

Introduction to Income from other sources (Theory and Problems)- Depreciation under income taxAct. Conditions for allowing depreciation – Block of Assets – Rates of Depreciation (Problems)Depreciation (no. 12) and the related topics (no. 13 and 14) – Meaning of 'Actual Cost', 'MoneysPayable' –EnhancedDepreciation.

Unit-3:TaxdeductionsandTaxLiabilityCalculations

(14hours)I

ntroductiontoTDS,TCS,AdvanceTax,InterestandPenalty,Surcharge,Cess–UnderstandtheTaxslabs for various categories of individuals - Computation of total income and tax liability of anindividual,H.U.F.,andfirm;AggregationofIncome;Setoffandcarryforwardoflosses-Computationof Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – Problems onComputationoftax liability.

Unit-4:VirtualDigitalAssets **(10Hours)**

Introduction to Taxation of Virtual Digital Asset- Meaning of Virtual Digital Asset-Classification ofVirtual Digital Asset -Taxation under the Head Capital Gains- Determination of fair market value ofvirtualdigitalassets-TreatmentofLosses(Problems),TDSoncryptocurrencyassets.

Unit-5:E-filingofReturns **(13hours)**

IntroductiontoMastersinE-filingandTaxation-PANapplicationforRI&NRIorForeignCitizen-Importance of TAN and Application – Introduction to enrolment to Professional TAX- P. TaxChallanandP.TaxReturnForm-III,Incometaxreturns–Typesofreturns –Filingofe-returnande-assessment–Advancepayment oftax-AssessmentProcedures.

CaseStudy:

ThestudentshallberequiredtowriteaProjectReportbasedonthecasestudyofanyaspectofeitherof Income Tax. He/she shall focus on a particular problem area and prepare a report based on thestudyofthecoursebytakingoneparticularproblemfacedbythedifferentassesses.

CourseOutcomes:

Aftercompletionofthecoursethelearnerswillbeableto:

- Studyand understandcompareandcontrast thereceipts,Expenditureand LossesofRevenueandCapitalnature.
- Computeshorttermandlong-termcapitalgainsofanIndividualassessewhoisinvolvedinBusinessandProfession
- ComputetaxableincomefromothersourcesofanIndividual assesseaftertakingintoaccountdeduction u/s57
- FilingIncometaxforIndividual.

Booksforreference:

- SinghanarV.K:Learners'GuidetoIncomeFax;Taxmann,Delhi.
- Prasaci,Bhagwati:IncomeTaxLaw&Practice:WileyPublication,NewDelhi,
- MehrotraH.C:IncomeTaxLaw&Accounts;SahityaBhawan,Agra.
- DinkerPagare•IncomeTaxLawandPractice:SultanChand&Sons,NewDelhi.

IntroductiontoR(SEC-SB)

LTP:2+0+0

No.ofCredits:2 **No.ofteachinghours:32**

CourseObjectives:

- Tounderstandandlearnthecreativeapplicationofbasicconceptsforpredictivepurpose.
- Tomakelearnersexercisethefundamentalsofstatisticalanalysisin Renvironment.
- Toanalysedataforthepurposeofexploration.

Unit-1:HistoryandOverviewofR **(08Hours)**

WhatisR?,WhatisS?,TheSPhilosophy,BacktoR,BasicFeaturesofR,FreeSoftware,DesignoftheR System, Limitations of R, R Resources. **Getting Started with R:** Installation, Getting started withtheRinterface.Hardwarechoices-costbenefitandtrade-offforadditionalhardwareforR.

Unit-2:RNutsandBolts **(08Hours)**

Entering Input, Evaluation, R Objects, Numbers, Attributes, Creating Vectors, Mixing Objects,ExplicitCoercion,Matrices,Lists,Factors,MissingValues,DataFrames,Names,Businessdashboardandreporting.

Unit-3:ReadingandWritingFiles–PartI

(08Hours)

R-Ready Data Sets- Built-in Data Sets, Contributed Data Sets. Reading in External Data Files-TheTableFormat,SpreadsheetWorkbooks,Web-BasedFiles,OtherFileFormats.WritingOutDataFilesandPlots-Datasets,PlotsandGraphicsFiles,AdHocObjectRead/WriteOperations.

Unit-4:ReadingandWritingFiles–PartII

(08Hours)

Reading and writing of csv file- Importing and exporting of data set-Merging of filehaving same ordifferent number of column-Reading a file involving date and converting this date into

Casestudy:

- Theuberdataanalysis.

differentformat-Plottingtwoseriesononegraph-onewithaleftyaxisandanotherwitharightyaxis.

Presentareportonvehiclesalesafterapplyingtheappropriatedataanalysismethod.

CourseOutcomes:

Afterthecompletionofthecourse,learnerswillbeableto

- RelateRProgrammingconceptswithDatasets.
- Demonstratedataframestoperformdatamanipulations.
- Experimentwithvariousquantitativeanalysistechniquesusinghighlevelplottingcommandsfordatavisualization.

Booksforreference:

- AnIntroductiontoR-NotesonR:AProgrammingEnvironmentforDataAnalysisandGraphics,Version4.1.2(2021-11-01).
- RProgrammingforDataScience,RogerD.Peng,2015-07-20.
- ThebookofR,TilmanmDavies.

Tally(SEC-SB)

LTP:2+0+0

No.ofcredits:2 **No.ofteachinghours:32**

CourseObjectives:

- TointroducelearnerstoTally.
- ToimpartknowledgeregardingconceptsofFinancialAccounting.Tallyisanaccountingpackage whichisusedforlearningtomaintainaccounts.
- Tomakelearnerscapabletocreatecompany,enteraccountingvoucherentriesincludingadvancev oucherentries,reconcilebankstatement,doaccrualadjustments,andalsoprintfinancialstatemen ts,etc.inTallyERP.9software.

Unit-1:Basics ofAccounting **(04hours)**
Introduction-TypesofAccounts-AccountingPrinciplesorconcepts-ModeofAccounting-RulesofAccounting-Double-entrysystemofbookkeeping.

Unit-2:GettingstartedwithTally **(10hours)**
MeaningofTallysoftware–Features–Advantages-RequiredHardware,Preparationforinstallationoftallysoftware-installation.ItemsonTallyscreen:Menuoptions,creatingaNewCompany,BasicCurrencyinformation,Other information,CompanyfeaturesandInventoryfeatures.

Unit-3:ConfiguringTally **(08hours)**
General Configuration, Numerical symbols, accts/inv info – master configuration -voucher entryconfiguration.WorkinginTally:Groups,Ledgers,writingvoucher,differenttypesofvoucher,voucherentr y Problem on Voucher entry -Trail Balance, Accounts books, Cash Book, Bank Books, LedgerAccounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement ofAccounts,&BalanceSheet.

Unit-4:ReportsinTally **(10hours)**
GeneratingBasicReportsinTally–FinancialStatements–AccountingBooksandRegisters–Inventory Books and Registers – Exception reports – printing reports – Types of PrintingConfigurationofOptions–PrintingFormat.

Course Outcomes:

Bytheendofthiscourse

- Studentbytheirownwillcreatecompany,enteraccountingvoucherentriesincludingadvancevoucher entries, reconcile bank statements, do accrual adjustments, and also print financialstatements,etc.inTallyERP.9software.
- LearnerswillpossessrequiredskillandcanalsobeemployedasTallydataentryoperator.

Booksforreference:

1. TallyERP9TrainingguidebyAsokK.Nadhani,BPBPublications.

2. OfficialGuideToFinancialAccountingUsingTally.Erp9WithGst.byTallyEducationPvt.Ltd

VII Semester

OperationsResearch(DSC)

LTP: 3+0+2

No.ofcredits:4 **No.ofteachinghours:64**

CourseObjectives:

Thissubjectaimstointroducelearnerstousequantitativemethodsandtechniquesforeffectivedecisions–making;modelformulationandapplicationsthatareusedinsolvingbusinessdecisionproblems.

Unit-1:IntroductiontoOperationResearch (06 hours) Introduction,Definitionofoperationsresearch,modelsofoperationsresearch,scientificmethodology of operations research, scope of operations research, importance of operations research in decisionmaking,roleofoperationsmanagement,limitationsofOR.

Unit-2:IntroductiontoLinearProgramming (15 hours) LinearProgrammingProblemFormulation,FormulationwithDifferentTypesofConstraints,Graphical Analysis of Linear Programming, Graphical Linear Programming Solution, Multiple OptimalSolutions,UnboundedSolution,InfeasibleSolution.(SimpleProblems)

Unit-3:TransportationProblem (14hours)

Introduction,TransportationAlgorithm,BasicFeasibleSolutionofaTransportationProblem,ModifiedDistributionMethod,UnbalancedTransportationProblem,TransportationProblemMaximization.

Unit-4:AssignmentProblem (14hours)

Introduction,AssignmentProblemStructureandSolution,UnbalancedAssignmentProblem,InfeasibleAssignmentProblem,MaximizationinanAssignmentProblem.

Unit-5:GameTheory (15hours)

Definition, Pure Strategy problems, Saddle point, Max-Min and Min-Max criteria, Principle ofDominance, Solution of games with Saddle point. Mixed Strategy problems. Solution of 2X2 games byArithmeticmethod,Solutionof2XnmandmX2gamesbygraphicalmethod.Formulationofgames.

CourseOutcomes:

- Identifyanddevelopoperationsresearchmodeldescribingareal-lifeproblem.
- Understandthemathematicaltoolsthatareneededtosolvevariousoptimizationproblems.
- Solvevariouslinearprogramming,transportation,assignmentandgameproblemsrelatedtoreallife.

Booksforreference:

- OperationsResearch,TheoryandApplications,SixthEdition,JKSharma,TrinityPress,LaxmiPublicati onsPvt.Ltd.2016.
- P.K.GuptaandManMohan-OperationsResearchandStatisticalAnalysis-SultanChand&Co.
- JKSharma-OperationsResearch:Theoryandapplications-MacmillanPublishersIndiaLtd.

IndirectTax Laws -I(DSC)

LTP: 3+0+2

No.ofcredits:4 **No.ofteachinghours:64**

CourseObjectives:

Unit-1:GSTinIndia-anIntroduction

(12hours)

Background-Direct&IndirectTaxesinIndia-ContributionofIndirecttaxestoGovernmentRevenues,Overview- Existing Tax Structure & Deficiencies-Need of GST in India-Models under GST-IndianModel&Components-FrameworkofGSTasintroducedinIndia-LegislativeFramework-Classification of Goods & Services-Common portal-GSP/ASP-Advantages/Benefits of GST- GSTRate Structure-Need for Constitutional Amendment-Goods and Services Tax Council-Problems onComputationofGST.

Unit-2BasicConceptsandOverviewofGST **(08 hours)**Definitions -Taxable Event-Concept of Supply under Sec 7 of CGST Act, 2017-Composite & MixedSupply(Sec8)(Problems)-Levy & Collection of Tax(Sec9)-Reverse charge mechanism – services underRCM -Composition Scheme- Problems on composition and normal levy - Liability to pay GST-AggregateTurnover-ExemptionsunderGoods& ServicesTax.

Unit-3:IGST,UTGSTandCompensationtoStatesAct

(12hours)

RegulatoryFramework-Introduction-IntegratedGoods&ServicesTaxAct,2017-ImportantDefinitions-LevyandCollectionUnderIGST,Act2017[Section5]-SupplyinTerritorialwaters UnionTerritoryGoods&ServicesTaxAct,2017-ApplicabilityoftheUTGSTAct,2017-Applicability of GST on Union Territory of Jammu & Kashmir and Ladakh-Levy and Collection ofUTGST[Section 7]

TheGoodsandServicesTax(CompensationtoStates)Act,2017-SalientFeaturesofGST(CompensationtoStates)Act,2017-GSTCompensation[Section7]CompensationCess[Section8]**Unit-4:Placeandsupply** **(08hours)** Place and supply – Concept of Supply, Nature of Supply, types of supply, Place of supply of goodsimported into, or exported from India; Place of supply where location of supplier and recipient is inIndia;Specialprovisionforpaymentoftaxbyasupplierofonlineinformationanddatabaseaccessorretrievalservices,ProblemsonPlaceofsupply.

Unit-5:Timeof supply **(14hours)**

Introduction,timeofsupplyofgoodsandservices-forwardcharge,Reversecharge,residuary,specialcharges,Vouchers,Problemsontimeofsupplyunderallthecircumstances.

Course Outcomes:

- HelpslearnersacquiretheoreticalandpracticalknowledgeofGST
- EnableslearnerstounderGSTLawanditsapplicability

BooksforReference:

- “IndirectTaxes”,TaxmannPublications.
- “Indirecttaxes:PulianiandPuliani
- Haldia,Arpit,“GSTMadeEasy”,TaxmannPublications.
- Hiregange,JainandNaik,“LearnersHandbookonGoodsandServicestax”.
- “LearnersGuidetoGST&CustomsLaw”,VinodKSinghania

Auditing(DSC)

LTP: 3+0+0

No.ofcredits:3 **No.ofteachinghours:48**

CourseObjective:

Thesubjectaimsatimpartingknowledgeabouttheprinciplesandmethodsofauditingandtheirapplication.

Unit-1:IntroductiontoAuditing (08Hours)

Audit: Meaning and Definition, Types of Audits, Scope of Audit. Auditing– Origin – Definition,Objectives and Principles. Errors: Meaning, Classification, its detection by an auditor. Frauds: meaning,intention, classification & detection by auditor. Window dressing of financial statements. Auditor-Appointment,Remuneration,Functions,Duties,Rights&LiabilitiesofanAuditorasperCompaniesAct.Qualifications&QualitiesofanAuditor.

Unit-2:AuditPlanning (10Hours)

Audit Planning- Meaning, Audit Programmes and Formulating an Audit Programme- Audit Process,Documentation,Auditworkingpapers,Auditfiles,AuditProceduresandAuditingTechniques.

Unit-3:InternalControl (12Hours)

ConceptofInternalControl,Internalcheck&InternalAudit,objectives.Features,PrinciplesofgoodInternal Control System. Types of Internal control system, Methods of recording and evaluatingInternal Control Systems. Internal control in specific areas– Sales & debtors, Purchases & creditors,Cash&bankbalance/receipts/payments,FixedAssets,Investments.Review&evaluationofInternal ControlSystems,ReportingtoclientsonInternalControlweaknesses.

Unit-4:VerificationandValuationofAssetsandLiabilities&AuditReport (10 Hours) Meaning and Objectives of verification and valuation– Position of an Auditor with regards to theValuationofAssets–VerificationandValuationofdifferentItems:Assets:Land&Building,Plant&Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors –ContingentLiabilities.

Audit Report : Audit report- Meaning-Auditors Opinion, Basics of An Audit Report , Types of AuditReport.,SpecimensofAuditReport.

Unit-5:RecentTrendsinAuditing (08Hours)

Recent Trends in Audit ,Audit Committees, Management audit, Energy audit, Environment audit,CorporateAudit, SocialAudit.Forensicaudit.

CaseStudy:(Activitiesconductedduringthetimeofrespectivetopicdiscussion)

- Collecttheinformationabouttypesofauditsconductedinanyone Organization.
- Visitanauditfirm;writeabouttheprocedurefollowedbytheminauditingthebooksofaccountsofa firm.
- Recordtheverificationprocedurewithrespecttoanyonefixedasset.
- Prepareaqualifiedorcleanauditreportforagivensituation.
- ListouttheMandatoryStandardsissuedbyICAI

CourseOutcomes:

- Describethemeaning,objectives,typesofAudit,EDPAudit.
- DeviseanAuditplantocarryoutprocessofAuditingforanorganizationaspertheStandardsofAuditi ng.
- ExaminetheexistingInternalControlsystemandcommunicationofinternalcontrolweaknesses.
- DevelopanAuditReport.

Booksforreference:

- Tandon,B.N.,Sudharsanam,S.,&Sundharabahu,S.-AHandbookofPracticalAuditing,S.Chand& Co.
- Tandon,B.N,Auditing,S.Chandra&co
- Jain,D.P.-Auditing,KonarkPublishers
- Pagare,D.-PracticeofAuditing
- Sharma,Dr.T.R.-Auditing,SahityaBhavan,Agra
- Prakash,J.-Auditing.
- Gupta,K.&Arora,A.-:FundamentalsofAuditing,TataMcGrawHill.
- C.AInstitutestudymaterialforInterandfinalexaminations

CorporateLaws(DSC)

LTP: 3+0+0

No.ofcredits:3 **No.ofteachinghours:48**

Courseobjectives:

- ToimpartbasicknowledgeoftheprovisionsoftheCompaniesAct2013.
- Tofamiliarizethelearnerswiththeregularityframeworkforformation,incorporationissueofcapital andmanagementofacompanyaspertheIndianCompaniesAct.

Unit-1:Choiceof BusinessEntity **(10hours)**

NatureandCharacteristicfeaturesofSoleProprietorship,PartnershipFirm,LimitedLiabilityPartnership, Hindu Undivided Family, Company, Trusts, Societies. Factors to be considered byentrepreneur for choosing right kind of business entity before setting up of business, Basics ofFounders Agreement and Shareholders' Agreement. Role of Professionals – Chartered Accountants,CompanySecretaries,CostAccountantsinformationandManagementofbusinessentities.

Unit-2:Companyformoforganization **(07 hours)**Meaning and Types of Companies – Private Company, Public Company, One Person Company,Section 8 Company, Producer Company, Small Company, Dormant Company, Foreign Company,NidhiCompany,CharacteristicFeaturesofaCompany–StepsforIncorporationofCompanies.

Unit-3:CharterDocumentsandModesofFunding

(11hours)

Memorandum of Association (MOA): Importance and Clauses of MOA, Doctrine of ConstructiveNotice, Doctrine of Ultravires, Doctrine of Indoor Management - Articles of Association (AOA):Importance and Contents, Types of Funding – Public Issue Vs. Private Placement, Rights Issue,ESOPS,KindsofShare Capital,TypesofSecurities.

Unit-4:ManagementandAdministration

(16hours)

Board of Directors – Prerequisites of Appointment - Types of Directors - Key managerial personnel,Powers of the Board and Restrictions on the Powers of the Board, rights, duties and liabilities ofDirectors, Meetings – Types of Meetings, Notice for meetings, Quorum, kinds of resolutions to bepassed at meetings: Prerequisites of Maintaining 'Active' Status of the company – Accounts, Audit,Annual Return, Submission of Annual financial statements, KYC relating to directors. FundamentalsofCorporateSocialResponsibility.ClosureofCompanies– WindingupVs.Strikeoff.

Unit5:CaseStudy **(04hours)**

- DraftingofaPartnershipDeedorFounders'AgreementorShareholders'Agreementbytaking referencefrompublicdomain
- IdentifyonecompanyundereachtypeofcompaniesinMinistryofCorporateAffairsportalanddown load MasterData
- TodownloadMOAandAOAofanycompanyandmakeabriefreportorMakeareportofcompaniesw hichhasgoneforIPOinthelastthreefinancialyears
- Download Annual Report of Two Listed Public Companies and Identify Board Members andCorporateSocialResponsibilitySpending

CourseOutcomes:

- Gain basic knowledge of the provisions of the Companies Act, 2013 in relation to types ofcompanies,MemorandumofAssociation,ArticlesofAssociation,AdministrationofCompanyLaw.
- ComprehendtheclassificationofDirectors,keymanagerialpersonnel,MeetingsofCompaniesandt heCommitteesconnectedwiththeaffairsofaCompany.
- Gaininsightonthelawrelatedtomaintenanceof BooksofAccounts,Auditor'sand AuditorsReportCO4:Befamiliarizedwiththeconceptofwindingupofacompanyandthemodesofwindingu palongwiththelegalprovisionsrelatedtoInsiderTradingandWhistleBlowing.
- Familiarizedwithlegalaspectsofstartinganewbusinessintheformofacompany.

Booksforreference:

- C.A.KamalGarg,Bharat'sCorporateandAlliedLaws,2013
- InstituteofCompanySecretariesofIndia,CompaniesAct2013,CCHWolterKluverBusiness,2013
- LexisNexis,CorporateLaws2013(PalmtopEdition)
- AvtarSingh:CompanyLaw
- N.D.KapooronCompanyLaw,CharlesWildandStuartWeinsteinSmithandKeenan,CompanyLa w,PearsonLongman,2009
- TheNewCompanyLaw,Dr.N.V.Paranjape,CentralLawAgency.

MSFM22044:PersonalFinancialManagement(DSC)L

TP: 3+0+0

No.ofcredits:3 **No.ofteachinghours:48**

CourseObjectives:

- TointroducelearnerstoPersonalFinancialManagement.
- Todistinguishbetweensavingsandinvestment.
- Tofamiliarisethelearnerswithfuturefinancialplanning.
- Toexplaintypesofinsuranceandtypesofloanstothelearners.
- Tohelplearnersbuildtheirownportfolioanddiversifytheportfolioaccordingtotheirriskappetite.
- TointroducelearnerstogoldenrulesofPersonalFinancialManagement.

Unit-1:IntroductiontoPersonalFinanceManagement

(10hours)I

ncome–SourcesofIncome–

Salary,wages,Interest,Profit.ProcessofPersonalFinancialPlanning,Preparation of Personal Budget , Application of Time value of money in framing personal financialplanning statement. Concept of Personal Income Tax Planning. Roles and responsibilitiess of TaxplannersandFinancial Investment advisers.

Unit-2:FinancialNeedAnalysis **(08hours)**

Savings vs Investment- Meaning of Savings and Investment. Risk and Risk appetite– Factorsconsidered in Financial need Analysis. Meaning of Portfolio- Diversification and its importance -PortfolioManagement-.

Unit-3:SavingandInvestmentProducts

(12hours)

Saving products- Features- Savings Bank, Fixed Deposit, Recurring deposit, Post office deposit.Investment Products- Features – Mutual Funds- features, types, advantages and disadvantages ofMutual funds, , Stocks, Real estate-Virtual Real Estate, Cryptocurrencies, Derivatives- Forwards,Futures,Options,Swaps.OtherProducts-EPF,PPF,VPF,AtalPensionYojana,SukanyaSamruddhiYojana,Infrastructurebonds, Goldbonds.

Unit-4:PersonalInsuranceandLoans **(08 hours)**Insurance- Types of Insurance- Life Insurance, Health Insurance. Loans- Types of Loans-ConsumerLoan,Homeloan,Educationloan,AgriculturalLoan.Taxbenefitsthatanindividualcanclaim(Deductionsu/s80C-80U)-KYC-importanceofKYC Documents.

Unit-5:Golden rulesof PersonalFinanceManagement. **(10 hours)**Ruleof72(DoubleYourMoney),Ruleof70(Inflation),4%WithdrawalRule,100MinusAgeRule,10-5-3 Rule, 50-30-20 Rule, 3X Emergency Rule, 40% EMI Rule-Life Insurance Rule. Simple InterestvsCompoundInterest(SIvsCI).IRR,CAGR,MIRR(usingMSexcel).

Course Outcomes:

By the end of the course learners know the difference between savings and investment. They haveclearpictureofvariousinvestmentproductsonwhichtheycaninvestoncetheystartearning.Learnersw ouldbeawareofthetaxbenefitsthattheycanclaimafterinvestinginvariousinvestmentproducts.Thiscourse enableslearnersknowtheconceptofriskappetiteandinvestaccordingly.Learnerswouldbewellversedingol denrulesofPersonalFinancialManagement.

Booksforreference:

- TheGoldenRulesofPersonalFinances(2019Edition):WaysYouCanLearnHowtoManageYourFi nancesMoreSimply,AnthonyKennedy
- PersonalFinanceandInvestments:ABehaviouralFinancePerspective,KeithRedhead

LifeSkillsandLiveProjects(SEC-SB)

LTP:2+0+0

No.ofCredits:2 **No.ofteachinghours:32**

CourseObjectives:

- Toinculcatetheimportantlifeskillstoinfluencethelearnerspositivelyandtobringaboutpersonality development.
- Tocreateanopportunitytothelearnerstopracticethelifeskillsintherealworldthroughliveprojects.

InstructionstoworkonLiveProjects

1. FacilitatorstoallotindividualLiveProjecttitlestothelearners.
2. Thetitleshouldfacilitatethestudenttocollectprimarydata(Qualitative/Quantitative)frombusinesses,institutions,offices,individualsetc.
3. Facilitatorshouldencouragethelearnerstocollectdatamostlyusingastructuredquestionnaireandquestionnaireshouldbereviewedbythefacilitator.
4. Thedatathuscollectedshouldbecomprehensivetopreparetheliveprojectreport.
5. Thereportshouldessentiallycarrythefollowingsections:

a. Coverpage–NamesoftheCollege,Learner'sname,Class,Program,DateofSubmission,Facilitator'snameanddesignation.

b. Introduction

c. Bodyofthereport–Data,Tables,Graphs(Ifapplicable)

d. Findings

e. Conclusion

6. Fortheliveprojectreportgenerated,thelearnerstoshouldprepareapresentationusingMSPowerPointand present it.

EvaluationparametersfortheLiveprojectreport

a. Timelysubmission

b. Datacollection

c. Findings

d. Originalityofthework

e. LanguageandCommunication

EvaluationparametersforLiveProjectPresentation

a. DressandDeportment

b. Qualityoftheslides

c. Findingsthroughtheproject

d. Confidence

e. LanguageandCommunication

CourseOutcomes:

- GainSelfCompetencyandConfidence
- PracticeEmotionalCompetency
- GainIntellectualCompetency
- GainanedgethroughProfessionalCompetency
- AimforhighsenseofSocialCompetency
- BeanintegralHumanBeing

FundamentalsofInsurance(SEC-SB)

LTP: 2+0+0

No.ofcredits:2 **No.ofteachinghours:32**

CourseObjectives:

- To make the learners understand various principles, provisions that govern the Life GeneralInsuranceContracts
- Toacquireknowledgeonminimizationoflossesarisingfromfuturerisksanduncertainties.
- To know more about compensation of losses through Insurance and minimizing the riskthroughproperplanning andadministration

Unit-1:IntroductiontoInsurance (10hours)

Definitionof Insurance, Conceptof Insurance, InsuranceAct, 1938, InsuranceRegulatory andDevelopmentAuthority(IRDA),InsuranceAdvertisementsandDisclosuresRegulations,2000,ProtectionofPolicyHoldersInterestRegulations,2002,ThirdPartyAdministrators(TPA),InsuranceContract Terminology, Elements of a Valid Contract – Offer and Acceptance, Consideration, Capacity,LegalPurpose,DistinguishingCharacteristicsofInsuranceContracts,Commonclausesandsectionsin aninsurance contract

Fundamentals of Risk Management - Definition of Risk, Classification of Risks, Definition of RiskManagement,StagesofRiskManagement

Unit-2:GeneralInsurance (08hours)

Classification – Life Insurance & Non-Life Insurance, Non-Life Insurance classification – PropertyInsurance, Personal Insurance, & Liability Insurance. Types of Property Insurance - Fire Insurance,Marine Insurance, Various types of Engineering Insurance. Contractor's All Risks (CAR) Insurance,Marinecargoinsurance,Featuresofmotorinsurance,Burglaryinsurance,Moneyinsurance

Unit-3:PersonalandLiabilityInsurance (05 hours) Personal Insurance, Mediclaim Policies, Group Mediclaim policy, Personal Accident Insurance (PA),Liability Insurance, Employers Liability Insurance, Public Liability Insurance, Professional IndemnityInsurance,ProductLiabilityInsurance.

Unit-4:FinancialPlanningandLifeInsurance (05 hours) Financial Planning, Ratios as a tool for financial analysis, Definition of Life Insurance,Law of largenumbers, Principles of Insurance and Life Insurance- Types of Life Insurance Policies - TermInsurance - Types of Term Life Insurance, Whole Life Insurance, Endowment policy , Children’spolicies , Annuities, Group Insurance, Industrial Life Assurance, Life insurance premium and taxbenefits.

Unit-5:InsuranceIntermediaries **(04hours)**

Introduction,Individualagent,Corporateagent,

CodeofConduct,Brokingregulations,IndianInsuranceMarket.

Course Outcomes:

- Learnerswillbeenabletounderstandtheconceptofinsuranceanditsevolution
- Understand the difference between Life & Non-Life Insurance and decide on how to chooselifeinsurancepoliciesbasedontheirneeds
- Acquirestheknowledgeaboutbusinessoperationsandmarketconditioninsuranceinsurance Companiesan dunderstandsthedifferentneedsofcustomersoninsuranceproducts,insuranceterminologies,distin guishvariousLifeInsurancePlanswillknowthepolicyclaimprocedure.

Booksforreference:

- InsuranceIndustryinIndia:Features,ReformsandOutlook-UmaNarang
- FundamentalsOfLifeInsurance:TheoriesAndApplications-KaninikaMishra
- LawOfInsurance-AvtarSingh
- RiskManagement-RobertMark

SemesterVIII

InternationalFinancialReportingStandards(IFRS)(DSC)

LTP: 3+0+2

No.ofCredits:4 **No.ofteachinghours:64**

CourseObjectives:

Thiscourseisthefirstoffourcourseswhichcoveraccountingprinciplesandpresentationoffinancialstatements as per generally accepted accounting principles (GAAP) as well with case studies as perInternationalFinancialReportingStandardtoprovidelearnerstheopportunitytolearnthefundamentalaccountingconcepts,techniquesandskills.

Unit-1:IntroductiontoIFRS&Ind-AS (10 hours) TheFrameworkforthePreparationandPresentationofFinancialStatements - IntroductionofIndianAccountingStandards(IndAS);visInternationalFinancialReportingStandards(IFRSs),ProcessofformulationofAccountingStandardsincludingInd-ASsandIFRSsandFirsttimeAdoptionandTransitionAdjustments- COVID19 - ImpactsonFinancialReporting.

Unit-2:FrameworkforthePreparationandPresentationofFinancialStatements(14hours) FinancialReporting,PresentationandDisclosuresinGeneral-PurposeFinancialStatementsBalancesheet / Statement of financial position; Income statement / Statement of profit or loss; Statement ofcomprehensive income; Statement of changes in equity; Statement of cash flows; Notes to financialstatements.

CaseStudy

FINANCIALSTATEMENTEFFECTSONCONVERGENCETOIFRS–ACASESTUDYIN INDIA related to Companies listed in National Stock Exchange (Nifty 50), Bombay Stock Exchange)**Unit-3:Accounting for Assets and Liabilities-RecognitionandMeasurement(18 hours)**Inventories(IndAs2)-Property,PlantandEquipment(IndAS16)-BorrowingcostRecognitionandMeasurement(IndAs23)-Measurement-ImpairmentofAssets(IndAs36)-RecognitionandMeasurement of provisions for Contingent Liabilities and Contingent Assets (Ind As 37) - IntangibleAssets(IndAs38)-InvestmentProperty-(Indas40)-leases(Indas116)identifyingleasesanditsRecognitionandMeasurement-FinancialStatement-Disclosure(IndAs107)-FinancialInstruments(IndAs109)-Consolidatedfinancialstatements(IndAs110)-Employeebenefit(IndAs19)Theoryonly-Theeffectofchangesinforeignexchangerates(IndAs21)

CaseStudy

A CASE Analysis on IFRS COMPLIANCE REGARDING INFORMATION DISCLOSED BYCOMPANIES IN CONSOLIDATED FINANCIAL STATEMENTS - CASE STUDY ON IAS 23BORROWINGCOSTSAPPLICABILITY.

Unit-4:AccountingforRevenueandexpenses

(12hours)

Accounting for Revenue and expenses – Revenue from contracts with customers (Ind As 115) – RelatedPartydisclosure(IndAs24)–Businesscombination(IndAs103)-NonControllingInterest(IndAs27)Jointagreements(IndAs111)-Fairvaluemeasurement-conceptofFairValue.

Unit-5:ExplorationandevaluationofMineralResources (10 hours) IntroductiontoExplorationforandevaluationofmineralresourcesIFRS6(OnlyTheory)-RecognitionandMeasurementofEarningspershare(IndAS33)-IFRS2–RecognitionandMeasurementofSharebasedpayment–InterimFinancialReporting(IndAs34)-RecognitionandMeasurementofInsurancecontracts(IndAs104)

CourseOutcomes:

- Identifyfinancialaccountingandreportingmethods
- Selectappropriatemethods
- Breakdowntherecognition,measurement,valuation,calculation,presentationanddisclosureofmonetary current assets and current liabilities, inventory and investments in equity and debtsecuritiesunderGAAPandIFRS.
- RelateandunderstandthefinancialstatementspreparedonthebasisofGAAPaswellasIFRS.

Booksforreference:

- InternationalFinancialReportingStandards(IFRS)andIndianAccountingPractices,authoredbyJagadishR.RaiyaniandGauravLodha,(Edition:2012)/NewCenturyPublication.
- InternationalFinancialReportingStandards(IFRS)authoredbyG.VedamurthyandDr.Rechanna(FirstEdition2020)/SriGuruPrakashana.

MethodsofCosting(DSC)

LTP: 3+0+2

No.ofCredits:4 **No.ofteachinghours:64**

CourseObjectives:

Theobjectiveofthissubjectistofamiliarizelearnerswithdifferentmethodsofcosting.

Unit-1:OperatingCosting **(08hours)**

Meaning,Features,objectives,advantagesanddisadvantages-Problemsonoperatingcosting(Transportation undertakingsonly).

Unit-2:JobandBatchCosting **(15hours)**

Meaning,Features,objectives,advantagesanddisadvantages-ProblemsonJobCostingandBatchCosting.

Unit-3:Contractcosting **(14hours)**

Contract costing: Meaning, Features, objectives, advantages and disadvantages, Comparison betweenjobandcontractcosting-Problemson3contractswithbalancesheet.

Unit-4:Processcosting **(14hours)**

Meaning-Featuresofprocesscosting,comparisonbetweenjobcostingandprocesscosting,advantagesand disadvantages, Process loss: normal loss, abnormal loss-abnormal gain- joint and by-products – problems.

Unit-5:Activitybasedcosting **(13hours)**

Meaning-differencesbetweentraditionalcostingmethodsandactivitybasedcosting.CharacteristicsofABC,Costdrives &costpools.ProductcostingusingABCsystem:uses–limitations–stepsinimplementationofABC – simple problems.

CourseOutcome:

Afterthecompletionofthiscourse,learnerswillbeableto

Understandpracticallythedifferentmethodsofcosting.

Booksforreference:

- NigamandSharma,AdvancedCosting.
- M.N.Arora,CostAccounting.
- AshishKBhattacharyya,costaccountingforbusinessmanagers.
- N.Prasad,Costing.
- Jain&Narang,CostAccounting
- RaviM.Kishore–CostManagement
- .MadeGowda-CostAccounting
- Rathnam-CostAccounting

IndirectTax-II(DSC)

LTP: 3+0+2

No.ofCredits:4 **No.ofteachinghours:64**

CourseObjectives:

ToacquirethedetailedknowledgeonavailingITC,registrationandreturnsprocedureinGSTandCustomsDutyinIndiaandtoknowtheapplicabilityofit.

Unit-1:InputTaxCredit **(14hours)**

Meaning,relevantdefinitions,conditionsfortakingcredit,ineligibleinputtaxcredit,availabilityof credit in special circumstances, Input tax credit and change in constitution of registered person,Apportionmentofcreditandblockedcredits;takingITCinrespectofinputsandcapitalgoodssentforjob work, Manner of Distribution of Credit by Input Service distributor (ISD)Recovery of excess taxcredit; Payment of taxes; Refund; Problems on utilization of Input Tax Credit (including Blockedcredits).

Unit-2:ValueofTaxablesupply **(14hours)**

MeaningofValueofTaxablesupplyundersection15,Transactionvalue-Considerationnotwhollyincash,Supplybetweentworelatedpersons,Supplythroughagent,costbasedvalue,Residualvaluation,specific supplies, Service of pure agent, rate of exchange of currency other than Indian rupees,inclusive of IGST, CGST, SGST and UTGST, Problems on determination of value of supply - Taxinvoice, Credit and Debit notes – Tax invoice in respect to goods and services, contents, manner ofissuingTaxinvoice;Prohibitionofunauthorizedcollectionoftax;Amountoftaxtobeindicatedintaxinvoiceandotherdocuments,creditanddebitnotes.

Unit-3:RegistrationunderGST **(10hours)**

Introduction to registration, advantages of registration under GST,Persons liable for registration,Persons not liable for Registration,compulsory registration, , Procedure for Registration, DeemedRegistration , Amendment of Registration , Rejection of application for registration, Revocation ofCancellation of Registration; Special provisions for casual taxable persons and non-resident taxablepersons;ExemptedGoodsandServices.

Unit-4:Returns **(12hours)**

Brief introduction toGST Returns – procedure for filing various returns, Types of Returns and duedates for filing returns, Rectification of errors/omission, time limit for rectification, Interest on lateGST payment, Late fee for delaying in filing returns, Problems on computation of Turnover for thepurpose of Registration and applicability of Composition Levy; Role of Information Technology inGST – GST Network – powers and functions of GST Network, Goods and Service Tax SuvidhaProviders(GSP),

Unit-5:CustomsDutyandimportandexportprocedureundercustoms (14 hours)CustomsDuty-

MeaningofCustomsDuty,TaxableeventunderCustomsDuty,notifiedgoods,specifiedgoods,prohibition ofimportandexportunderSec11,–Typesofcustomsduty–Basiccustomsduty,EducationCess,Anti-dumpingduty,ProtectiveDuty,SafeguardDuty,CVD,IGST,GSTcompensationCess,circumstancesofLevyofCustomsduties,valuationofgoodsforLevyofCustomsDuty,AdjustmentsinTransactionvalue,Exemptionsfromcustomduty,ComputationofAssessableValueandapplicableduties,Computationofcustomsduty,

Importandexportprocedureundercustoms–

Introductiontobaggageandgeneralfreeallowance,Provisional assessment of Duty, Due dates for payment of Duty, Penalties under customs, Seizure ofgoodsand Confiscationofgoods

CourseOutcomes:

- HelpslearnerstoacquirepracticalknowledgeonITC,registrationandreturnsinGST
- EnableslearnerstounderstandaboutapplicabilityofCustomsdutyandimportprocedures.

Booksforreference:

- “IndirectTaxes”,TaxmannPublications.
- CompendiumonGoodsandservicetax–Dr.ManjuS
- SystematicApproachGST–DR.RaviGupta,Dr.GirishAhuja
- “StudentsGuidetoGST&CustomsLaw”,VinodKSinghania

RiskManagement(DSC)

LTP: 3+0+0

No.ofCredits:3 **No.ofteachinghours:48**

CourseObjectives:

- Tointroducelearnerstoriskanduncertainty.
- Tounderstandthesourcesofriskandtheirevaluation.
- Tohaveaclearpictureastohowtomanageriskthroughriskmanagement.
- Todivedeepintovariousriskmanagementstrategies.
- Tointroducelearnerstocreditriskmanagement.

Unit-1:IntroductiontoRisk **(06hours)**

Meaning and the concept of Risk, Risk and Uncertainty, Classification of Risks: Classification of Risks:Systematic and Unsystematic Risks, Dynamic Nature of Risks, Types of Risk: Strategic and OperationalRisks,BusinessRisk,FinancialRisk,InformationRisk,LiquidityRisk.

Unit-2:SourceandevaluationofRisks

(11hours)I

dentification and Sources of Risks, Quantification of Risk and various methodologies, Impact ofBusinessRisk,IdentifyandassesstheimpactuponthestakeholderinvolvedinBusinessRiskandRoleofRiskmanagerandRisk committeeinidentifyingRisk.

Unit-3:RiskManagement **(10hours)**

Concept of Risk Management, Objective and Process of Risk Management, Importance of RiskManagement,RiskManagementTechniques.

Unit-4:RiskManagementStrategies **(11hours)**

Risk Management Strategy: Meaning and Steps in Risk management. Modelling risk scenarios – stresstesting,toolsofstatisticalanalysis,MonteCarlosimulations,backtesting,Hedgingstrategies– useofswaps and other derivatives to manage risk. Advanced hedging topics – delta hedging, gamma risk,options strategies etc., (implied volatility derived from options, CBOE Volatility Index (VIX) andclustering of volatility episodes in market behaviour). Basics of Artificial Intelligence and BusinessAnalytics.

Unit-5:CreditRiskManagement **(10hours)**

Creditriskmanagement:IntroductiontoCreditriskmanagement,thecreditProcess,CreditSelection,CreditRiskandApplicationofCreditRiskMeasurement.

CourseOutcomes:

Attheendofthecourse,thelearnersshouldbeableto:

- Identifyarangeofestablisheddefinitionsofriskandriskmanagementanddescribetheusefulnessoft hevariousdefinitions
- Listtherangeofcharacteristicsofariskthatneedtobeidentifiedinordertoprovideafullriskdescriptio n
- Analysevariouscompliancemethods,orapproachestoRiskManagement
- AssessRiskManagementplanningandhowamanagerimplementspolicyandCompliance
- Developplansappropriateforaugmenting,promotingandmaintainingriskmanagementprogramsi ncluding communications.

Booksforreference:

1. KotreshwarG.:"RiskManagement-InsuranceandDerivatives"HimalayaPublishingHouse.
2. HarringtonandNiehaus:"RiskManagementandInsurance"TataMcGrawHill.
3. Trieschmanu,HoytandSommer:"RiskManagement"Thomson(India)Publishers.
4. Rejda:"PrinciplesofInsuranceandRiskManagement".PearsonPublishers

ProjectManagement(DSC)

LTP: 3+0+0

No.ofCredits:3 **No.ofteachinghours:48**

CourseObjectives:

Tomakelearnersunderstandtheconceptofprojectmanagementforplanningandexecutionofprojects.

Unit-1:ProjectandProjectmanagement (09 hours) Meaning-definition-characteristics-importance-Stepsinidentificationofprojects–Classificationofprojects-Stagesinprojectcycle:Identification,Formulation,ImplementationandTermination-Theprojectmanager:Rolesandresponsibilitiesofaprojectmanager.

Unit-2:AppraisalofProjects (10hours)

Meaning- Types of appraisal: Economic appraisal, Technical appraisal, Market appraisal,Environmentalappraisal,Financialappraisal-Feasibilityreport-Bottlenecks.

Financialplanning-Estimationoffundrequirements,sourcesoffunds-Loansyndicationfortheprojects-Taxconsiderationsinprojectpreparation-legalaspects.

Unit-3:**Estimation of Project cost (08hours)**

Preliminary expenses – cost of acquisition of fixed assets, cost on technical knowhow, acquisition ofpatentsandlicenses–documentationcharges–preparationofprojectreport-projectexecutionplan-project procedure- manual project control system - Project evaluation and its objectives, types andmethods.

Unit-4:Toolsandtechniquesofprojectmanagement (15 hours) Bar chart: Gantt Chart and Milestone chart-Network Analysis: Introduction- Network construction,Determination of Critical Path and duration - PERT: Estimation for project, duration, variance,probability of project completion within due date (Problems on PERT). CPM: crashing of network,minimumcostprojectschedule (ProblemsonCPM).

Unit-5:Issues inProjectPlanningandManagement (06 hours) Cost and Time Management issues in Project planning and management- Project Termination andAudit.Reasonsforfailure.

CourseOutcome:

Afterthecompletionofthiscourse,learnerswillbeableto

Understandabouttheprojectlifecycleandlearnhowtobuildasuccessfulprojectfromthestageofpre-implementationtocompletion.

Booksforreference:

- AGuidetotheProjectManagementBodyofKnowledge:PMBOK®Guide(SixthEdition)
- Project Management:A Systems Approach toPlanning,Scheduling, andControlling,HaroldKerzner

ResearchProject(SEC-SB)

LTP: 2+0+0

No.ofcredits:4 **No.ofteachinghours:64**

Introduction:

Thiscoursecomeswithanoptiontothelearners.Learnersarefreetoopteitheranacademicresearchworkunde rtheguidanceofateachingfacultymemberoraninternshipinanyoftheregisteredfirmsinthecity.

CourseObjectives:

- ToexposelearnerstotherealworldthroughanacademicResearchoranInternshipprogram.
- Tocollectfirst-handinformationontherealworldpractices.
- Toemployaminimumof100hoursofworkintherealworldactivities
- Toproduceareportwithbusinessrelevance.
- Tofacilitatenetworkbuildingtothelearners.

AcademicResearchproject

Theacademicresearchworkshouldbeundertheguidanceofateachingfacultymemberofthecollege.Thelearners

houldidentifyanareaofinterestincommerceoradministration.

Undertheguidanceoftheteachingfacultymember,thelearnershouldcarryoutliteraturereviewandpresentt hetitleoftheoftheacademicresearchprojecttoapanelsetupbythecollege.

Thepanelwouldconsistofcollegeprincipal,academicprojectguideandtwoteachingfacultymembersofthe college.

Thelearnerundertheguidanceoftheteachingfacultywouldcarryoutquestionnairedesigning,data

a. Synopsispresentation– Title,abstract,introduction,literaturereview,gapidentification,objectives,limitation,scopeofthe study,referencesandquestionnaire.
b. FinalPresentation–Datacollection,analysis,findingsandscopeforfurtherresearch.

EvaluationcriteriaforAcademicresearchworkSynopsi

s Presentation:

Evaluators–Principal,twoteachingfacultymembers.

Marksallotment–Averageofthemarksallottedbytheevaluatorswouldbeconsidered.Parameters:

- Literaturereview
- Relevanceofthetitlefinalized
- Objectivesandscope
- Questionnairedesignanditscompleteness.

FinalPresentation

Evaluators–Principal,twoteachingfacultymembers.

Marksallotment–

Averageofthemarksallottedbytheevaluatorswouldbeconsidered.Evaluationparameters:
Comprehensive
reportDetailed
presentationAccuracyofthei
nformation
ArticulationofthelearningthroughtheinternshipLa
nguageandCommunication
Guidelinesforthereportandpresentation
AcademicResearchReport–
Coverpage,acknowledgements,declaration,tableofcontent,abstract,introduction,literaturereview,objectivesandhypothesis,limitations,scopeofthestudy,dataanalysis,findingsandscopeforfurtherresearch,conclusion,andreferences.

Presentation–Title,Abstract,objectives,hypothesis,analysis,findings,conclusion.
Course Outcomes:

- Learnerswouldgettheglimpsesoftherealworldpracticesandwouldgeneratereportsofbusinessrelevance.
- Learnerswouldimprovenetworkingskillswhichwouldcomeinhandyatthetimeoffinalplacements.
- Learnerstoexerciseskillssuchascommunication,datacollection,analysis,reportwritingandpresentation.

Internship(SEC-SB)

LTP: 0+2+6

No.ofcredits:4 **No.ofteachinghours:64**

Internship

Learnerswhooptforinternshipshouldself-sourceortakethecollegeassistanceingettinganinternshipinaregisteredfirminMysurucityonly.

Internshipdurationshouldbeforaminimumof30days/100hoursThedurationoftheinternshipshouldbe after2.00PMonallworkingdays.

Proceduretoenrollandregisterforinternshipcourse.

Learnerstogetanofficialletterstatingtheirappointmentasaninterninanyregisteredfirminmysuru.

Thelettershouldbeaddressedtotheprincipalalongwithworkinghours,durationoftheinternship,informatio noncertificateand stipend.

Thelettershouldclearlymentiontherolesandresponsibilitiesoftheinterns.

Collegeinsiststhatthelearnerschooseafirmandrolewhichisrelatedtotheirchosenareaofstudyinthecollege .

Attheendoftheinternship,theinternsshouldgeneratea3CETTreport–Company,Customers,Competitors,TechnologyusedandTerminologiesusedinthatcompany/industry.

Evaluation
FinalPresentation

Evaluators–Principal,twoteachingfacultymembers.

Marksallotment–Averageofthemarksallottedbytheevaluatorswouldbeconsidered.

Finalpresentationtoconsistthefollowingslides

- 3CETT
- Learning**Parameter**

sfor
evaluationComprehensive
reportDetailed
presentationAccuracyofthei
nformation
ArticulationofthelearningthroughtheinternshipLa
nguageandCommunication
InternshipReportformat:

- Coverpage
- Tableofcontent
- Acknowledgements
- Certificatebythecompany
- 3CETT
- Awriteupofabout300wordsdescribingthelearningduringtheinternshipprogram.

MacroeconomicsandFinancialMarkets

LTP:2+0+0

No.ofcredits:2 **No.ofteachinghours:32**

CourseObjectives:

- To familiarize with measures of economic performance, learn to use these indicators toevaluatecurrenteconomicconditions
- To acquire knowledge on fundamentals of financial markets, formation of modern financialmarkets,thetypesoffinancialinstitutionsandtheirrolesandfunctionsinthefinancialmarkets.

Unit-1:IntroductiontoMacroEconomics (08 hours) Introduction, Microeconomics and Macroeconomics, The concept of 'equilibrium' in economics,InflationandInterestRates-

meaningofinflation,measuringinflation,Theoriesofinflation,Impactofinflationonmacroeconomicvariables,Controllinginflation,InterestRates,FactorsaffectingthelevelofInterestRate,ImpactofInterestRates, ConceptofRealInterestRate.

NationalIncomeAccounting–

meaningofNationalIncomeAccounting,MeasuringEconomicActivity,SavingandInvestmentinIndia,thechangingcompositionofIndia'seconomicenvironment**Unit-2:FiscalPolicyandMonetaryPolicy (08 hours)**RoleoftheGovernmentinanEconomy,GovernmentExpenditureandRevenue:Understandingthe Governmentaccounts,BringingtogethertheRevenueandtheExpenditureside,TheDeficitIndicators, Financing of deficit by the Government, Fiscal Deficit and sustainability of Internal DebtFiscalpoliciesandtheirimpactonthefinancialmarkets

Monetary Policy -role of Money, Components of Money in India, Demand for Money, Supply ofMoney,DifferentrolesofRBIinIndia,RoleofCommercialBanksinMoneySupply, OtherInstruments of Money Supply, Market Stabilization Scheme, Use of Monetary policy, Use of Fiscalpolicy.

Unit-3:OpenEconomyMacroeconomics

(05hours)

India and International Trade, Balance of Payments, Foreign Direct Investment, Foreign PortfolioInvestment, Exchange Rates, Foreign Exchange Reserves, Impact of capital flows on money supply,SterilizationofCapitalFlows

Unit-4:FinancialMarkets (05hours)

Basic roles of the financial market, financial markets different from other markets, Role of differentfinancialsystems:BankbasedfinancialsystemsandCapitalMarketbasedfinancialsystems,Roleandcontributionofdifferentsegmentsin India'sFinancialMarket,theEquityMarket,DerivativesMarketinIndia, The Debt Market.

Unit-5:RegulatoryInstitutionsinIndia (06 hours) Roleofregulatoryinstitutionsinamarket-basedeconomy,ReserveBankofIndia(RBI),theSecuritiesand Exchange Board of India (SEBI),Insurance Regulatory and Development Authority (IRDA),Pension Fund Regulatory and Development Authority (PFRDA), Forward Markets Commission(FMC),StockExchangesinIndia

Course Outcomes:

- Learners will know the structure and objectives of the financial market, the structure offinancialmarketbasicconcepts,functionsandtoolsofthefinancialmarket
- Learnerswillunderstandthechallengesofuncertainenvironmentoffinancialmarkets,assesst hemandtakeappropriatefinancialandinvestmentdecisions.
- Get an overview of the major developments in macroeconomic theory and knowledge onunderstanding of the interrelationships among the various macroeconomic variables and thewaytheyimpactupontheworkingoftheeconomyasawhole.

Booksforreference:

- TheIndianEconomy-SanjivVerma
- PrinciplesofMacroeconomics-SoumyenSikdar
- TheEconomistGuidetoFinancialMarkets–MarcLevinson
- IndianFinancialSystem-D.K.Murthy

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