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Vishwavidyanilaya Karyasoudha
Crawford Hall, Mysuru- 570 005

(Re-accredited by NAAC at 'A' Grade)

(NIRF-2022 Ranked 33 in University Category & 54 in Overall Category)

No.: PMEB-1/Spl./29 (3)/2021-22

Date: 19-04-2023

NOTIFICATION

Sub.: Syllabus and Examination pattern of **B.Com. (Financial Markets)** course under Specialized Programmes from the academic year 2023-24-reg.

- Ref.: 1. Decision of the BOS Meeting held on 13-01-2023.
2. Decision of the Faculty of Commerce meeting held on 09-03-2023.
3. Decision of the Academic Council meeting held on 24-03-2023.

The Board of Studies in **B.Com. (Financial Markets) (UG)** at its meeting held on 13-01-2023 has recommended the approval of 2nd year Syllabus of **B.Com. (Hons.) (Financial Markets)** course in University of Mysore under specialized/specified programs from the academic year 2023-24 as per NEP-2020.

The Faculty of Commerce and the Academic Council at their meetings held on 09-03-2023 and 24-03-2023 respectively, have also approved the above said proposal and the same is hereby notified.

The syllabus of **B.Com. (Hons.) (Financial Markets)** course may be downloaded from the University website <https://uni-mysore.ac.in/PMEB/>.


REGISTRAR
REGISTRAR

University of Mysore
MYSURU - 570 005
19/4

To;

1. The Registrar (Evaluation), University of Mysore, Mysuru.
2. The Dean, Faculty of Commerce, Dept. of Commerce, Hemagangotri, Hassan.
3. Prof. R. Mahesh, DoS in Business Administration (BIMS), Manasagangothri, Mysuru.
4. The Principal, Cresta First Grade College, #182/145/C, Bannur Road, Alanahalli, Mysuru.
5. The Deputy Registrar/ Asst. Registrar/ Superintendent, Examination Branch, UOM, Mysuru.
6. The PA to Vice-Chancellor/Registrar/Registrar (Evaluation), University of Mysore, Mysuru.
7. Office Copy.

Dr. R Mahesh

Professor and Chairman

BoS in B. Com (Financial Markets)

To,

1. The Syndicate Section, University of Mysore
2. The Academic Section, University of Mysore
3. The Director, PMEBS, University of Mysore

Dear Sir / Madam,

Sub: Submitting proceedings of the BoS meeting in connection with specialized B. Com
(Financial Markets) program.

Ref: Your letter No. PMEBS-5/21/Spl./2022-23 dated 27-12-2022.

With reference to the above, I am herewith submitting a copy of the proceedings of the meeting of the members of BoS in B. Com (Financial Markets) along with the recommended list of courses and respective syllabi for your further needful action.

Thanking you,

Sincerely yours



(R Mahesh)

Copy to: The Registrar, University of Mysore, for your Information

Proceedings of the meeting of the members of the Board of Studies in B. Com (Financial Markets) (UG) held on 13-01-2023 at 10.30 AM at the CRESTA First Grade College, Mysuru.

Ref: 1. No. UA2/159(2)/2017-2018 dt 18-03-2021
2. No. PMEB-5/21/Spl./2022-23 dt 27-12-2022

With references to the above cited, a meeting of the members of the Board of Studies in B. Com (Financial Markets) has been conducted at the CRESTA First Grade College on Friday the 13-01-2023 at 10.30 AM. The following members have attended the meeting.

- | | |
|----------------------------------|----------|
| 1. Dr Kantasha Sanningammanavara | Member |
| 2. Dr. K B Nalina | Member |
| 3. Dr. H M Rakesh | Member |
| 4. Prof. R Mahesh | Chairman |

Kantasha
13/01/23

Nalina
13/01/23

Rakesh

R Mahesh
13/01/23

The following member were absent for the meeting.

- | | |
|---------------------|--------|
| 1. Dr. K Srinivasan | Member |
|---------------------|--------|

The meeting was initiated with a welcome speech by Prof. R Mahesh, Chairman of the board. The importance of the meeting was presented along with the agenda of framing the syllabus of 2nd Year (3rd and 4th Semester) as per NEP 2020 Regulations for various courses to be offered as part of the proposed B. Com (Hons.) (Financial Markets) UG program. The draft of the titles of the courses and the respective syllabi are placed before the members of the board for discussion and suggestions were sought.

After detailed presentation and discussion among the members, the following were resolved to be recommended.

1. The proposed B. Com (Hons.) (Financial Markets) should be offered under the common NEP 2020 regulations being followed by the University from time to time for the existing general (conventional) B. Com program. The only difference is in the titles of various courses and their respective syllabi offered under DSC and DSE.
2. The overall number of credits to be earned by the students and distributions of credits in each semester are exactly on par with the existing B. Com (Hons.) program of the University.
3. The titles of the various courses along with the credit patterns and the respective syllabi for the proposed program are given in ANNEXURE B. Com (Hons.) (Financial Markets).

R Mahesh
R Mahesh
CHAIRMAN 13/01/23

ಸಂಖ್ಯೆ: ಪಿ.ಎಂ.ಇ.ಬಿ.-5/21/Spl./2022-23

ದಿನಾಂಕ: 27.12.2022

ಇವರಿಗೆ:

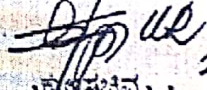
ಅಧ್ಯಯನ ಮಂಡಳಿಯ ಅಧ್ಯಕ್ಷರು/ಸದಸ್ಯರುಗಳು
Specialized Programme
ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ, ಮೈಸೂರು

ಮಾನ್ಯರೇ,

ವಿಷಯ: ಅಧ್ಯಯನ ಮಂಡಳಿಯ ವಾರ್ಷಿಕ ಸಭೆಯನ್ನು ಏರ್ಪಡಿಸುವ ಬಗ್ಗೆ

ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯದ Specialized Programme ಅಡಿಯಲ್ಲಿ ರಚಿತವಾಗಿರುವ ಅಧ್ಯಯನ ಮಂಡಳಿಗಳು, ವಾರ್ಷಿಕ ಸಭೆಗಳನ್ನು ದಿನಾಂಕ 16.01.2023ರೊಳಗೆ ಏರ್ಪಡಿಸಿ, Specialized Programmeನಡಿ ಮಾನ್ಯತೆ ಪಡೆದ ಕೋರ್ಸ್‌ಗಳ ಪಠ್ಯಕ್ರಮಗಳಿಗೆ ಸಂಬಂಧಿಸಿದಂತೆ ತಮ್ಮ ಶಿಫಾರಸ್ಸುಗಳಿದ್ದಲ್ಲಿ, ಸದರಿ ಶಿಫಾರಸ್ಸುಗಳನ್ನು ಸಭೆಯ ನಡವಳಿ ಪತ್ರದೊಂದಿಗೆ ಈ ಕಛೇರಿಗೆ (ಪಿ.ಎಂ.ಇ.ಬಿ.) ಜರೂರಾಗಿ ಮುಂದಿನ ಕ್ರಮಕ್ಕಾಗಿ ಸಲ್ಲಿಸುವಂತೆ ತಿಳಿಸಲಾಗಿದೆ.

ತಮ್ಮ ವಿಶ್ವಾಸಿ


21/12/2023
ಕುಲಸಚಿವರು

ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ

ಮೈಸೂರು-570 005

27/12

ಪ್ರತಿ:

1. Specialized Programme ಅಡಿಯಲ್ಲಿ ಮಾನ್ಯತೆ ಪಡೆದಿರುವ ಸಂಸ್ಥೆಯ ನಿರ್ದೇಶಕರು/ಪ್ರಾಂಶುಪಾಲರುಗಳಿಗೆ
2. ಮಾನ್ಯ ಕುಲಸಚಿವರು/ಕುಲಸಚಿವ (ಪರೀಕ್ಷಾಂಗ)ರವರ ಆಪ್ತ ಸಹಾಯಕರು, ಮೈಸೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ, ಮೈಸೂರು.
3. ಕಛೇರಿ ಪ್ರತಿ.

NOTIFICATION

Sub: Constitution of the Board of Studies in **B.Com (Financial Markets) (UG)**

Ref: Letter dated 01-03-2021 received from Dr.H.M. Rakesh, Principal, Cresta First Grade College, #182/145/C, Bannur Road, Alanahalli, Mysuru.

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Pursuant to the approval of the Hon'ble Vice-chancellor and pending approval of the University Syndicate the Board of Studies in **B.Com (Financial Markets) (UG)** is constituted as per the Statutes framed under Section 33 (1) and (2) of the Karnataka State Universities Act 2000, with the following members for a period of **three years** from the date of this notification or until further orders, whichever is earlier.

1.	Prof.R.Mahesh Professor, DOS in Business Administration , B.N.Bahadur Institute of Management Sciences, Manasagangotri, Mysuru.	Chairman
2.	Dr.H.M.Rakesh Principal, Cresta First Grade College, #182/145/C, Bannur Road, Alanahalli, Mysuru - 570 028	Member
3.	Dr.K.Srinivasan Vice-Principal and HOD - Commerce, Cresta First Grade College, #182/145/C, Bannur Road, Alanahalli, Mysuru - 570 028	Member
4.	Dr.K.B.Nalina Associate Professor, JSS Centre for Management Studies, JSS S & T University, JSS TI Campus, Mysuru - 570 006	Member
5.	Dr.Kantesha Sanningammanavara Assistant Professor & MBA Coordinator, PG Department of Business Administration, Maharani's Women's Commerce and Management College, Paduvarahalli, Mysuru - 570 012	Member

[Handwritten Signature]
REGISTRAR 20/3/2021
[Handwritten Initials]


To:

1. The Concerned Members.
2. Dr.H.M. Rakesh, Principal, Cresta First Grade College, #182/145/C, Bannur Road, Alanahalli, Mysuru - 570 028
3. The Dean, Faculty of Commerce, University of Mysore, Mysuru
4. The Registrar (Evaluation), University of Mysore, Mysuru.
5. The Finance Officer, University of Mysore, Mysuru.
6. The Director, PMEBS, University of Mysore, Mysuru.
7. The Deputy Registrar/Assistant Registrar/Superintendent (Academic), AB, UOM, Mysuru.
8. P.A. to the Vice-Chancellor/Registrar/Registrar(Evaluation), UOM, Mysuru.
9. The Superintendent, Ph.D Section, Examination Branch, UOM, Mysuru.

Curriculum as per
National Educational Policy (NEP 2020)

BACHELOR OF COMMERCE (B. Com)
(Financial Markets)

III and IV Semester Syllabus.


12/11/23

Total: 12 pages

Syllabus of B. Com (Financial Markets)

Sl. No	Subject	Courses	Hrs/Week	Credits	L:T:P
III Semester					
3.1	Language I	AECC	4	3	3+1+0
3.2	Language II	AECC	4	3	3+1+0
3.3	Investment Analysis I	DSC	6	4	3+1+0
3.4	Statistics-II	DSC	6	4	4+0+0
3.5	Management Accounting	DSC	5	4	3+1+0
3.6	Artificial Intelligence/ Financial Education and Investment Awareness	SEC	4	2	2+0+0
3.7	India and Indian Constitution/Open Elective	OEC	4	3	3+0+0
3.8	Sports/NCC/NSS/Cultural/others (Any two)	SEC-VB	-	2	0+0+2
				25	
IV Semester					
4.1	Language I	AECC	4	3	3+1+0
4.2	Language II	AECC	4	3	3+1+0
4.3	Investment Analysis II	DSC	6	4	3+1+0
4.4	Behavioural Finance	DSC	6	4	4+0+0
4.5	Corporate Accounting	DSC	5	4	3+1+0
4.6	Artificial Intelligence/ Financial Education and Investment Awareness	SEC	4	2	2+0+0
4.7	India and Indian Constitution/Open Elective	OEC	4	3	3+0+0
4.8	Sports/NCC/NSS/Cultural/others (Any two)	SEC-VB	-	2	0+0+2
				25	

III Semester B. Com (Financial Markets)

3.1. Language I (3 Credits) (2:1:0)

3.2. Language II (3 Credits) (2:1:0)

3.3. Investment Analysis I (4 Credits) (3:1:0)

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

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

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

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

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

Recommended and Reference Books:

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

3.4. Statistics II (4 Credits)

(3:1:0)

Unit 1 - Business forecasting-time series analysis-components-measurement of trend by the method of least squares.

Unit 2 - Statistical decision theory-decision making process-decision making under certainty and under uncertainty-mini-max, maxi-min, Laplace and Hurwitz's criterion-expected opportunity loss criterion.

Unit 3 - Probability-Meaning-Uses-Random Experiment- Sample space- Event-Mutually exclusive events-Equally likely events-Independent and Dependent events. Addition and Multiplication theorem.

Unit 4 - Theoretical Distributions-Binomial, Poisson and Normal distribution. Properties of each distribution and their application.

Unit 5 - Statistical Inferences - Statistical Inferences about means & proportions with two samples - Inferences about the difference between two population proportions. Inferences about population variance - Inferences about two population variances, Chi test, ANOVA, one way & two way.

Reference and Recommended Books:

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

3.6 Management Accounting

(4 Credits)

(3:1:0)

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

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

ratio-Debtors turnover Ratio-Creditors turnover Ratio, Financial ratios - Current Ratio- (C)liquidity ratio - Debt-equity ratio, Proprietary Ratio-Capital gearing Ratio-Advantages and Limitations of Ratios, Construction of Balance sheet using ratios.

Unit 3- Cost flow statement: Meaning, Definition, Uses and Limitations Differences between funds flow statement and cash flow statement-Preparation of Cash flow statement(AS-7):Direct method and Indirect Method.

Unit 4 -Marginal costing-Definition-Basic concepts-Assumptions-Marginal Cost statement – Contribution-Break Even Analysis-P/V Ratio-Margin of Safety-Decision areas-Make or Buy and Pricing.

Unit 5 - Budget and Budgeting Control-Definition-Basic Concepts-Budget Manual Key factor-Classification of Budgets-Problems on cash budget, sales budget, Flexible Budget, Cash Planning and Motives for holding cash

Reference and Recommended Books:

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

OEC

3.5 Social Media Marketing (OEC) (3 Credits)

3:0:0

Pedagogy: Classrooms lecture, tutorials, and Problem Solving.

Course Outcomes: On successful completion of the course, the Students will demonstrate:

- Define social media marketing goal setting for successful online campaigns.
- Analyze the effective social media marketing strategies for various types of industries and businesses.
- Design social media content and create strategies to optimize the content's reach to the target audience.
- Appraise the reach and track progress in achieving social media objectives with a variety of measurement tools and metrics.
- Design a suitable social media campaign for the business goals.

Syllabus:

Unit 1 Social Media Introduction - Introduction to social media, how to build a successful Social Media Strategy, Goal setting, Overview of Global E-Marketing Issues, Country and Market Opportunity Analysis, User engagement on social networks; Social advertising; Social, media analytics; Impact of online reputation; Social Technology and its marketing influence in India.

Unit 2 Facebook -Instagram marketing Exploring the use of a Facebook page, Facebook Ad campaign, Facebook groups, Hashtags, Instagram, Creating automation for Instagram, Audience Insights, page Insights, exploring the various IG content types, Setting a theme and flow on Instagram, and generating Leads.

Unit 3 Twitter Marketing - Creating a Twitter account, optimizing a page, content types, posting contents, Integrating a personal brand on Twitter, Twitter Analytics & Ads, post assistants and automation for Twitter.

Unit 4 YouTube marketing - Youtube marketing, creating a youtube channel, posting content, youtube analytics, Google Pages for YouTube Channels, Video Flow, Verify Channel, Webmaster Tool – Adding Asset.

Unit 5 Search Engine Optimization-Recent trends and challenges - Search Engine Optimisation (SEO) Introduction, Understanding SEO, User Insights, Benefits and Challenges, Content Marketing, Traditional Media vs Social Media, recent trends and challenges in Social Media marketing.

Skill Developments Activities:

- a) Prepare Facebook Page in your name.
- b) Open a YouTube channel.
- c) Create a blog and write an article on Climate change.
- d) Create a search engine optimization(SEO) dashboard.

Text Books:

1. Annmarie Hanlon (2022), Digital Marketing Strategic Planning & Integration, 2nd Edition, SAGE Publications Ltd.
2. Matt Golden (2022), Social Media Marketing, 1st Edition, Bravex Publications.
3. Simon Kingsnorth (2022), The Digital Marketing Handbook: Deliver Powerful Digital Campaigns, 1st Edition, Kogan Page.

4. Melissa Barker, Donald I. Barker, Nicholas F. Bormann and Debra Zahay (2016), Social Media Marketing: A Strategic Approach, 2nd Edition, Cengage Learning.
5. Tracy L. Tuten and Michael R. Solomon, (2016), Social Media Marketing, 2nd Edition, Sage Publications India Private Limited.

Rural Marketing (OEC) (3 Credits)

3:0:0

Pedagogy: Classrooms lecture, tutorials, and Problem Solving.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- Describe the importance and application of various concepts of rural marketing.
- Demonstrate the appropriate selection of the segmentation, targeting and positioning strategies along with the environmental factors that influence rural consumers' buying behavior.
- Design a Pricing Strategy that suits the characteristics of rural products and the stage in the product life cycle.
- Formulate the appropriate marketing communication and rural distribution channel plans to promote and deliver the rural products.
- Appraise the recent trends in Rural marketing and the application of digital technology in rural marketing.

Syllabus:

Unit 1 Introduction to Rural Marketing - Nature and scope of rural marketing, rural vs urban markets, concepts and classification of rural markets, rural marketing environment: rural population, occupation pattern, income generation, location of the rural population, expenditure pattern, literacy level, land distribution, land use pattern, irrigation, development programs, infrastructure facilities.

Unit 2 Rural Consumer Behavior Consumer buying behavior in rural markets, factors affecting consumer behaviour, rural consumer buying process, the rise of rural consumerism. Market segmentation – Bases for segmenting rural consumer markets.

Unit 3 Rural Product and Pricing Strategy - Rural product, Rural product classification, product life cycle, Product Life Cycle strategies in rural markets, New Product Development in rural markets, Branding for rural markets. Pricing for rural markets – Factors and strategies.

Unit 4 Rural Distribution and Communication Strategy - Wholesaling and retailing in the rural market, rural mobile traders, rural distribution models- FMCG companies, durable companies, Service organizations, emerging distribution models.

Rural communication strategy, challenges in rural Communication, creating promotion mix for rural audiences: advertisement, sales promotion, publicity.

Unit 5 Regulations and Recent Trends in Rural Marketing - Regulated market, Regulated Market in India, Future of Regulated Markets in India, Role of Govt in Developing rural marketing, Public Distribution Systems (PDS), Food Corporation of India, Self Help Groups (SHG's). Agricultural Credit Policy, Digitalizing rural India, online marketing reach in the rural market, recent trends in packing, labelling, grading, transporting, order processing, payment methods, storage and warehousing and Corporate farming.

Skill Developments Activities:

- a) Prepare a Product life cycle for a Rural product
- b) Select a Rural Product and conduct a Consumer Satisfaction Survey
- c) Prepare an advertisement copy for a rural product
- d) Visit an APMC Yard/Mandi's and prepare a report on any one Agri product pricing.

Text Books:

1. Debarun Chakraborty and Soumya Kanti Dhara, et al. (2021), Rural Marketing in India: Texts and Cases, 1st Edition Atlantic Publishers and Distributors Pvt Ltd
2. Acharya SS and Agarwal NL (2019), Agricultural Marketing in India, 6th Edition, Oxford & IBH Publishing Co Pvt Ltd.
3. Dinesh Kumar and Punam Gupta (2019), Rural Marketing), 1st Edition, SAGE Publications India Pvt Ltd.
4. C. G. Krishnamacharyulu (2010), Rural Marketing: Text and Cases, 2nd Edition, Pearson India Education Services Pvt Ltd.
5. T.P.Gopalaswamy (2009) Rural Marketing-Environment, Problems and Strategies, 3rd Edition, Vikas Publishing House.

IV Semester B. Com (Financial Markets)

4.1. Language I (2:1:0)

4.2. Language II (3 Credits) (2:1:0)

4.3. Investment Analysis II (4 Credits) (3:1:0)

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

Unit 2 - Industry analysis – types, characteristics of industry analysis - industry life cycle analysis – profit potential of industries: porter model – techniques of evaluating relevant industry factors.

Unit 3 - Company analysis.- meaning and steps – balance sheet analysis, financial statement analysis and business valuation.

Unit 4 - Technical analysis - Concepts of Technical analysis, Dow chart, PFC, Bar chart, Contrary opinion theory - Confidence index, RSA, RSI, Moving average, MACD, Japanese candle stocks.

Unit 5 – Taxation for traders, investors – clearing and settlement procedure – security transaction tax.

Recommended and Reference Books:

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

4.4. Behavioral Finance (4 Credits) (3:1:0)

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

Unit – 2 Utility/ Preference Functions: Expected Utility Theory [EUT] and Rational Thought:

Decision making under risk and uncertainty - Expected utility as a basis for decision-making – Theories based on Expected Utility Concept - Investor rationality and market efficiency.

Unit – 3 Behavioral Factors and Financial Markets I: The Efficient Markets Hypothesis – Fundamental Information and Financial Markets - Information available for Market Participants and Market Efficiency -Market Predictability –The Concept of limits of Arbitrage Model, Asset management and behavioral factors Active Portfolio Management: return statistics and sources of systematic underperformance. - Fundamental information and technical analysis – the case for psychological influence.

Unit 4 Behavioral Corporate Finance: Behavioral factors and Corporate Decisions on Capital Structure and Dividend Policy - Capital Structure dependence on Market Timing -. Systematic approach to using behavioral factors in corporate decision making. External Factors and Investor Behavior: Mechanisms of the External Factor influence on risk perception and attitudes - Connection to human psychophysiology and emotional regulation Active portfolio management– the source of the systematic underperformance.

Unit – 5 Emotions and Decision – Making: Experimental measurement of risk-related - Measuring Risk - Emotional mechanisms in modulating risk-taking attitude - Neurophysiology of risk taking. Personality traits and risk attitudes in different domains.

Recommended and Reference Books:

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

4.5. Corporate Accounting (4 Credits)

(3:1:0)

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

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

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

Issue and redemption of debentures: meaning and types of debentures-methods of redemption of

debentures-journal entries for issue of debentures and conditions for redemption- financing for redemption of debentures.

Unit 4 - Liquidation of companies- Meaning and circumstances of liquidation- preparation of liquidator's final statement of account.

Unit 5 - Accounting for employees stock option plan, buy-back of securities, equity shares with differential rights, under writing of shares and debentures.

Recommended and Reference Books:

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

OEC

4.6 Business Leadership Skills (OEC) (3 Credits)

3:0:0

Pedagogy: Classrooms lecture, tutorials, and Problem Solving.

Course Outcomes: On successful completion of the course, the Students will Demonstrate

- To make students understand the significance of leadership skills for effective people management
- To increase the comprehension of leadership through various leadership theories
- To make students understand different leadership styles, types, patterns and functions
- To introduce various leadership approaches for effective management of people
- To make students aware of recent trends in the area of business leadership

Syllabus:

Unit 1 INTRODUCTION TO BUSINESS LEADERSHIP - Introduction to business leadership, meaning/definition of leadership, evolution and growth of leadership; functions and characteristics of leadership; latest trends/current scenario of business leadership.

Unit 2 LEADERSHIP FROM MANAGERIAL PERSPECTIVE - Nature of leadership, Significance or importance of leadership, Qualities of an effective leader, leader v/s manager; authority v/s leadership; formal v/s informal leadership; different roles of

leadership; different levels of leadership;

Unit 3 LEADERSHIP FROM THEORETICAL PERSPECTIVE Great man theory, Trait theory, Situational leadership theory, transactional leadership, transformational leadership theory, Likert's Management System; Fielder's contingency model, Blake and Mouton's Managerial Grid.

Unit 4 LEADERSHIP FROM AN OPERATIONAL PERSPECTIVE

Leadership styles: a) Autocratic leadership, b) Bureaucratic leadership, c) Democratic leadership, and d) Laissez faire leadership;

Unit 5 LEADERSHIP STRATEGIES –


Leadership Strategies a) leading from the front, b) supporting leadership, c) interactive leadership. Group conflict, leader's role in managing group conflict; challenges in leadership; change management.

Skill Developments Activities:

- Collect information about the real time corporate leaders with different leadership styles & discuss their leadership styles and traits in the class room.
- Present the students with a workplace problem, and have each student participant write down what they would do to solve it. Then, have each participant read their response aloud. This can help the teacher to identify the types of leadership styles that are present among the student participants and thereby highlight and discuss them in the class.
- Student can make a presentation on any famous corporate/political personality covering their leadership style, their approach to people management, their effectiveness in managing conflicts and how did they manage the crisis situations and so on

Text Books:

1. Northouse, P. (2007). Leadership: Theory and Practice. Sage Publications.
2. Stephen, R. P. (1988). Organizational Behaviour - Concepts, controversies and Applications. New Delhi: Printice Hall of India Ltd.
3. Subba Rao. (2018). Organizational Behaviour (18th ed.). Himalaya Publishing House.
4. Subba Rao. (2022). Personnel and Human Resource Management (5th ed.). Bangalore: Himalay Publishing House.


13/10/23