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Vishwavidyalaya 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(6)/2021-22

Date: 04-11-2022

NOTIFICATION

Sub.: Syllabus and Examination pattern of **B.Com.(Financial Management)** course under Specialized Programmes from the academic year 2022-23-reg.

- Ref.: 1. Decision of the BOS Meeting held on 29-04-2022.
2. Decision of the Faculty of Commerce meeting held on 07-09-2022.
3. Decision of the Academic Council meeting held on 23-09-2022.
4. This office Notification of even no. dated 17-10-2022.

The Board of Studies in **B.Com. (Financial Management) (UG)** at its meeting held on 29-04-2022 has recommended to change the nomenclature of the course from **B.Com. (Financial Management)** to **B.Com. (Hons.) (Financial Management)** and also recommended approve the 4 years Syllabus of **B.Com. (Hons.) (Financial Management)** course in University of Mysore under specialized/specified programs from the academic year 2022-23 as per NEP-2020.

The Faculty of Commerce and the Academic Council at their meetings held on 07-09-2022 and 23-09-2022 respectively, have also approved the above said proposal and the same is hereby notified.

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

The earlier notification under ref. (4) issued in this regard is withdrawn.

To;

1. The Registrar (Evaluation), University of Mysore, Mysuru.
2. The Dean, Faculty of Commerce, DoS in Commerce, Manasagangothri, Mysuru.
3. Prof. N. Nagaraja, DoS in Commerce, Manasagangothri, Mysuru.
4. The Principal, MYCAS College of Professional Studies, # 123-127, next to GRS Fantasy Park, Metagalli, 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.

REGISTRAR
REGISTRAR

University of Mysore
MYSURU - 570 005



Mysore Educational Trust (R)

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June
17th May, 2022
Mysuru

To,

The Registrar
University of Mysore, Mysuru

Respected Sir,

Sub: Submitting the Proceedings of MYCAS College of Professional Studies, BoS meeting's proceedings, approved regulations, syllabus copy, examiners panel.

MYCAS College of Professional Studies, Mysore had its BoS meeting for B.Com (Financial Management) specialized program on 29th April 2022.

The BoS meeting's proceedings, approved regulations for the program, syllabus and examiners panel is attached herewith for your kind perusal.

Regards

For Mysore Educational Trust


Chairman

Board of Studies B.Com (Financial Management) Meeting Agenda

Date: 29th April, 2022

Time: 11:00AM – 2:00PM

Facilitator: Mr. Ramacharan G

Board Members:

1. Prof. Nagaraja N - Chairman, BoS
2. Dr. A S Mahesh - Member
3. Ms. Ponnamma MN - Member
4. Dr. Zareena Ummer - Member
5. Ms. Chandrika R - Member
6. Mr. Ramacharan G - Member

Sl. No.	Topics to be discussed	Time
1	Welcome address by the chairman of BoS	11:00AM – 11:10AM
2	Discussion of Eligibility criteria, Methodology of assessment and evaluation for B.Com (Financial Management)	11:10AM – 12:10PM
3	Discussion of B.Com (Financial Management) syllabus for 4 years	12:10PM – 2:00PM
4	Discussion on change of program title from B.Com (Financial Management) to B.Com (Hons) (Financial Management)	2:00PM to 2:10PM
4	Panel of Examiners for first year and Tentative calendar of events for the first semester.	2:10PM – 2:20PM
6	Sharing of views by the members and Vote of Thanks	2:20PM – 2:30PM


Dr. N. NAGARAJA
Professor & Chairman (BoS)
Dept. of studies in Commerce
University of Mysore
Manasagangothri, Mysore - 570008
04/57

Proceedings of the Meeting of the Board of Studies in B.Com (Financial Management) Specialized Program offered by MYCAS College of Professional Studies, Mysuru held on 29th April, 2022 at 11.00AM.

Ref: UA2/297/2010-2011, Dated 24/3/22.

Members Present:

- | | |
|-----------------------|-----------------|
| 1. Prof. N Nagaraja | - Chairman, BoS |
| 2. Dr. A S Mahesh | - Member |
| 3. Dr. Zarconia Ummer | - Member |
| 4. Mr. Ramacharan G | - Member |

[Handwritten signatures of Prof. N Nagaraja, Dr. A S Mahesh, and Dr. Zarconia Ummer]

Members Absent:

- | | |
|---------------------|----------|
| 1. Ms. Ponnamma MN | - Member |
| 2. Ms. Chandrika R. | - 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 (Financial Management) a UG program was approved unanimously after a thorough thread bear discussion.

(Annexure - I)

2. Syllabus prepared for 4 years approved. Suggestion to change the existing nomenclature of the program from **B.Com (Financial Management)** to **B.Com (Hons.) (Financial Management)** was accepted unanimously.

(Annexure - II)

3. It was resolved to approve Panel of Examiners for first year.

(Annexure - III)

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

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

[Handwritten signature of Prof. N Nagaraja]

(Prof. N Nagaraja)
Chairman, BoS

Dr. H. NAGARAJA
Professor & Chairman (BoS)
Dept. of studies in Commerce
University of Mysore
Manasagangothri, Mysore - 570006

UG/Sp

PROGRAM STRUCTURE

Proposed Scheme of Teaching and Evaluation for B.Com (Hons.) (Financial Management)

I SEMESTER								
Sl. No	Course Code	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	60	40	100	3
2		Kannada/ French	AECC	3+1+0	60	40	100	3
3	MSFM22001	Fundamentals of Accounting	DSC	3+0+2	60	40	100	4
4	MSFM22002	Principles of Management	DSC	3+1+0	60	40	100	3
5	MSFM22003	Business Mathematics	DSC	3+0+2	60	40	100	4
6	MSFM22004	Monetary Economics	OEC	2+0+0	-	50	100	2
7	MSFM22005	Yoga	SEC-VB	1+0+2	-	50	50	2
8	MSFM22006	Indian Banking System	SEC-SB	2+0+0	-	50	50	2
Total					300	350	650	23

AECC – 2, DSC – 3, OEC – 1, SEC-VB – 1, SEC-SB – 1

II SEMESTER								
Sl. No	Course Code	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	60	40	100	3
2		Kannada/ French	AECC	3+1+0	60	40	100	3
3	MSFM22007	Financial Accounting	DSC	3+0+2	60	40	100	4
4	MSFM22008	Logical Reasoning	DSC	3+0+2	60	40	100	4
5	MSFM22009	Environmental Studies	AECC	3+0+0	60	40	100	3
6	MSFM22010	Indian Financial System	OEC	2+0+0	-	50	50	2
7	MSFM22011	Current affairs	SEC-VB	1+0+2	-	50	50	2
8	MSFM22012	IT for Managers	SEC-SB	1+0+2	-	50	50	2
Total					360	390	750	26

AECC – 3, DSC – 2, OEC – 1, SEC-VB – 1, SEC-SB -1

III SEMESTER								
Sl. No	Course Code	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	60	40	100	3
2		Kannada/ French	AECC	3+1+0	60	40	100	3
3	MSFM22013	Cost Accounting	DSC	3+0+2	60	40	100	4
4	MSFM22014	Marketing Management	DSC	3+1+0	60	40	100	3
5	MSFM22015	Financial Management	DSC	3+0+2	60	40	100	4
6	MSFM22016	Industrial and Organizational Psychology	DSC	3+1+0	-	50	100	3
7	MSFM22017	Artificial Intelligence and Business Intelligence	SEC-SB	1+0+2	-	50	100	2
8	MSFM22018	Introduction to Financial Markets	SEC-SB	2+0+0	-	50	100	2
Total					300	350	650	24

AECC – 2, DSC – 4, SEC-SB - 2

IV SEMESTER								
Sl. No	Course Code	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	60	40	100	3
2		Kannada/ French	AECC	3+1+0	60	40	100	3
3	MSFM22019	Management Accounting	DSC	3+0+2	60	40	100	4
4	MSFM22020	Financial Decision	DSC	3+0+2	60	40	100	4
5	MSFM22021	Human Resource Management	DSC	3+1+0	60	40	100	3
6	MSFM22022	Constitution of India	AECC	3+0+0	60	40	100	3
7	MSFM22023	Introduction to Business and Commercial Law	DSC	3+0+0	60	40	100	3
8	MSFM22024	Basics of Securities Market	SEC-SB	2+0+0	-	50	50	2
Total					420	330	750	25

AECC – 3, DSC -4, SEC-SB – 1

V SEMESTER								
Sl. No	Course Code	Title of the Course	Category of Courses	Teaching Hours per week (L+T+P)	SEE	CIE	Total Marks	Credits
1	MSFM22025	Advanced Accounting-I	DSC	3+0+2	60	40	100	4
2	MSFM22026	Business Statistics	DSC	3+0+2	60	40	100	4
3	MSFM22027	Introduction to Entrepreneurship	DSC	3+1+0	60	40	100	3
4	MSFM22028	Research Methodology-I	DSC	2+0+2	60	40	100	3
5	MSFM22029	Direct Tax-I	DSC	3+0+2	60	40	100	4
6	MSFM22030	Fundamentals of FinTech and Digital marketing Analytics	SEC-SB	1+0+2	-	50	50	2
7	MSFM22031	Fundamentals of Mutual Funds	SEC-SB	2+0+0	-	50	50	2
Total					300	300	600	22

DSC- 5, SEC-SB – 2

VI SEMESTER								
Sl. No	Course Code	Title of the Course	Category of Courses	Teaching Hours per week (L+T+P)	SEE	CIE	Total Marks	Credits
1	MSFM22032	Advanced Accounting-II	DSC	3+0+2	60	40	100	4
2	MSFM22033	Startup Eco System	DSC	3+1+0	60	40	100	3
3	MSFM22034	Portfolio/Security Analysis	DSC	3+0+2	60	40	100	4
4	MSFM22035	Research Methodology-II	DSC	2+0+2	60	40	100	3
5	MSFM22036	Derivatives	DSC	3+0+2	60	40	100	4
6	MSFM22037	Direct Tax-II	DSC	3+0+2	60	40	100	4
7	MSFM22038	Introduction to R	SEC-SB	1+0+2	-	50	50	2
8	MSFM22039	Tally	SEC-SB	1+0+2	-	50	50	2
Total					360	340	700	26

DSC – 6, SEC-SB - 2

VII SEMESTER								
Sl. No	Course Code	Title of the Course	Category of Courses	Teaching Hours per week (L+T+P)	SEE	CIE	Total Marks	Credits
1	MSFM22040	Operations Research	DSC	3+0+2	60	40	100	4
2	MSFM22041	Indirect Tax-I	DSC	3+0+2	60	40	100	4
3	MSFM22042	Auditing	DSC	3+0+0	60	40	100	3
4	MSFM22043	Corporate Laws	DSC	3+0+0	60	40	100	3
5	MSFM22044	Personal Financial Management	DSC	3+0+0	60	40	100	3
6	MSFM22045	Life Skills and Live Projects	SEC-SB	1+0+2	-	50	50	2
7	MSFM22046	Fundamentals of Insurance	SEC-SB	2+0+0	-	50	50	2
Total					300	300	600	21

DSC- 5, SEC-SB - 2

VIII SEMESTER								
Sl. No	Course Code	Title of the Course	Category of Courses	Teaching Hours per week (L+T+P)	SEE	CIE	Total Marks	Credits
1	MSFM22047	IFRS	DSC	3+0+2	60	40	100	4
2	MSFM22048	Methods of Costing	DSC	3+0+2	60	40	100	4
3	MSFM22049	Indirect Tax-II	DSC	3+0+2	60	40	100	4
4	MSFM22050	Risk Management	DSC	3+0+0	60	40	100	3
5	MSFM22051	Project Management	DSC	3+0+0	60	40	100	3
6	MSFM22052 MSFM22053	Research Project/ Internship	SEC-SB	0+2+6	-	100	100	4
7	MSFM22054	Macroeconomics and Financial Markets	SEC-SB	2+0+0	-	50	50	2
Total					300	350	650	24

DSC- 5, SEC-SB-2

Acronyms Expanded

- AECC : Ability Enhancement Compulsory Course
- DSC : Discipline Specific Course
- SEC-SB/VB : Skill Enhancement Course-Skill Based/Value Based
- OEC : Open Elective Course
- SEE : Semester End Examination
- CIE : Continuous Internal Evaluation
- L+T+P : Lecture + Tutorial + Practical(s)

Notes:

- One Hour of Lecture is equal to 1 Credit.
- Two Hours of Practical is equal to 1 Credit.
- Two Hours of Practical is equal to 1 Hour of Teaching
- Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.

Total number of courses and credits

I to VIII 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

Semester wise number of course and credits

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

B.Com (Hons.) (Financial Management)

Panel of Examiners

Semester I

Sl. No.	Course Titles		Suggested Examiners
1	AECC	English	Ms.Caveramma
2	AECC	Kannada/French	Ms.Savitha/ Ms.Sristi
3	DSC	Fundamentals of Accounting	CS Vishwas, Ms.Bojamma, Ms.Arptha
4	DSC	Principles of Management	Ms.Gagan, Dr.Zareena
5	DSC	Business Mathematics	Ms.Sushma, Ms.Archana
6	OEC	Monetary Economics	Mr.Ramacharan, Ms.Bojamma
7	SEC-VB	Yoga	Mr.Mohan
8	SEC-SB	Indian Banking System	Mr.Ramacharan, Ms.Harshitha

Semester II

Sl. No.	Course Titles		Suggested Examiners
1	AECC	English	Ms.Caveramma
2	AECC	Kannada/French	Ms.Savitha/ Ms.Sristi
3	DSC	Financial Accounting	CS Vishwas, Ms.Bojamma, Ms.Arptha
5	DSC	Logical Reasoning	Ms.Harshitha, Mr.Ramacharan, Ms.Archana
6	AECC	Environmental Studies	Ms.Samhitha
7	OEC	Indian Financial System	Mr.Ramacharan, Mr.Raghavendra
8	SEC-VB	Current affairs	Mr.Ramacharan
9	SEC-SB	IT for Managers	Ms.Saniha



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MYCAS College of Professional Studies

B.Com (Hons.) (Financial Management)

Introduced from the Academic year 2022-23

Annexure-I

Regulations for B.Com (Hons.) (Financial Management) a specialized program as per NEP.

Introduced from the academic year 2022 – 23.

I. OBJECTIVES:

1. To develop the skills which are relevant in real life and work places in the domains of accounting, finance, cost, management and taxation.
2. To enhance the capacity and employability skills of the learners.
3. To inculcate and provide opportunities for the learners to develop and practice decision-making skills.
4. To generate professionals ready to meet the industry demand.
5. To encourage entrepreneurship and research mindset in the learners.
6. To ensure overall personality development and character building of the learners.

II. ELIGIBILITY FOR ADMISSION:

Candidates who have passed Two Year Pre University Course of Karnataka or any other State / UT of the country in any discipline or its equivalent (viz., 10+2 of other states / UT, ITI, Diploma etc.) are eligible for admission into this program. Foreign students satisfying the above admission criteria mentioned are also eligible to take up the program.

III. DURATION OF THE PROGRAM:

The program of study is Four years of Eight Semesters. A candidate shall complete his/her degree within eight academic years from the date of his/her admission to the first semester. The NEP 2020 provides multiple exit options for students as specified below:

EXIT OPTION:

- a. The students who successfully complete ONE year/ 2 Semesters and leave the program, will be awarded Certificate in Commerce.
- b. The students who successfully complete TWO years/ 4 Semesters and leave the program, will be awarded Diploma in Commerce.
- c. The students who successfully complete THREE years/ 6 Semesters and leave the program, will be awarded Bachelors Degree in Commerce (B.COM)
- d. An option is given to the students to continue their education to the Fourth year and those who successfully complete FOUR years/ 8 Semesters will be awarded Bachelors Degree in Commerce Financial Management (Hons).

IV. MEDIUM OF INSTRUCTION

The medium of instruction shall be English. Candidates will have to write the internal assessments and final exam in English only.

V. ATTENDANCE

- a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
- b. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- c. A student who fails to complete the course in the manner stated above shall not be permitted to take the Final Examination.

VI. TEACHING AND EVALUATION

M.Com / MBA / Any professional degrees like CA, CS / Successful Business promoters / Auditors / Bankers / Corporates can be considered to teach the courses and evaluation can be done by the course facilitator.

VII. SKILL DEVELOPMENT / RECORD MAINTENANCE

A record book is to be maintained by the student. The whole semester's practical activities summary is to be written and submitted to the college authority at the end of the each semester.

VIII. SCHEME OF EXAMINATION

- a. There shall be a University examination at the end of each semester. The maximum marks for the university examination in each paper shall be 60 marks for DSC and AECC.
- b. Internal Assessment 40 marks for DSC and AECC.
- c. The maximum marks for SEC-VB, SEC-SB and OEC is 50. The exam evaluation is conducted internally.

Guidelines for Continuous Internal Evaluation and Semester End Examination:

The CIE and SEE will carry 40% and 60% weightage each, to enable the course to be evaluated for a total of 100 marks, irrespective of its credits. The evaluation system of the course is comprehensive & continuous during the entire period of the semester. For a course, the CIE and SEE evaluation will be on the following parameters:

Sl. No.	Parameters for the Evaluation of DSC and AECC	Marks
	Continuous Internal Evaluation (CIE)	
1	Continuous & Comprehensive Evaluation (CCE) -(A)	30
2	Internal Assessment Test (IAT) -(B)	10
3	Total of CIE (A+B)	40
4	Semester End Examination (SEE) - (C)	60
	Total of CIE and SEE (A + B + C)	100

Sl. No.	Parameters for the Evaluation of SEC-VB, SEC-SB and OEC	Marks
	Continuous Internal Evaluation (CIE)	
1	Continuous & Comprehensive Evaluation (CCE) -(A)	30
2	Internal Assessment Test (IAT) -(B)	20
3	Total of CIE (A+B)	50
4	Semester End Examination (SEE) - (C)	-
	Total of CIE and SEE (A + B + C)	50

Continuous Internal Evaluation for DSC and AECC:

a. Continuous & Comprehensive Evaluation (CCE): The CCE will carry a maximum of 30% weightage (30 marks) of total marks for DSC and AECC. Before the start of the academic session in each semester, a faculty member should choose for his/her course, minimum of three of the following assessment methods.

- i. Individual Assignments
- ii. Seminars/Class Room Presentations/ Quizzes
- iii. Group Discussions /Class Discussion/ Group Assignments
- iv. Case studies/Case lets
- v. Participatory & Industry-Integrated Learning/ Industrial visits
- vi. Practical activities / Problem Solving Exercises
- vii. Participation in Seminars/ Academic Events/Symposia, etc.
- viii. Mini Projects/Capstone Projects
- ix. Attendance

b. Internal Assessment Test (IAT): The IAT will carry a maximum of 10% weightage (10 marks) of total marks of a course. Under this component, a test will be conducted in a semester for 30 marks and the same is to be scaled down to 10 marks.

Evaluation for SEC-SB, SEC-VB and OEC:

SEC-SB, SEC-VB and OEC will have the following assessment methods

Internal assessment test will carry a maximum of 40 % weightage (20 marks). A test will be conducted in a semester for 30 marks and the same is to be scaled down to 20 marks. The other assessment methods can be any of the three methods listed below:

- i. Individual Assignments
- ii. Seminars/Class Room Presentations/ Quizzes
- iii. Group Discussions /Class Discussion/ Group Assignments
- iv. Case studies/Case lets
- v. Participatory & Industry-Integrated Learning/ Industrial visits
- vi. Practical activities / Problem Solving Exercises
- vii. Participation in Seminars/ Academic Events/Symposia, etc.
- viii. Mini Projects/Capstone Projects
- ix. Attendance

Internal Assessment Test
Pattern of question paper

Course Code:
Duration: 1 Hour

Name of the Course:
Total Marks: 30

PART-A

Choose the most appropriate answer for the following questions. Each question carries 1 mark.

(5x1= 5)

1. -----
2. -----
3. -----
4. -----
5. -----

PART- B

Answer any one of the following questions. 10 marks

(1x 10 = 10)

6. -----
4. -----

SECTION- C

Answer any one of the following questions. 15 marks

(1x 15 = 15)

5. -----
6. -----

SEMESTER END EXAMINATION (SEE):

The Semester End Examination for all the courses for which students who get registered during the semester shall be conducted. SEE of the course shall be conducted after fulfilling the minimum attendance requirement as per the University norms. The BOS of the University has prepared the SEE framework and the question paper pattern for SEE is presented below for 60 marks.

SEMESTER END EXAMINATION (SEE):

Pattern of question paper

Time : 3 Hours

Marks: 60

PART – A

Answer any THREE of the following questions. Each question carries 5 marks. (3x5=15)

1. -----
2. -----
3. -----
4. -----
5. -----

PART – B

Answer any THREE of the following questions. Each question carries 10 Marks. (3x10 =30)

6. -----
7. -----
8. -----
9. -----
10. -----

PART – C (Case Study)

Answer the following question. (Compulsory) (1x15=15)

11. -----

Minimum Marks for a Pass:

Candidates who have obtained a minimum of 35% marks in semester end examination i.e. 21 marks out of 60 marks of theory examination and 40% in aggregate i.e. total 40 marks out of 100 marks of Semester End Examination marks and Continuous Internal Evaluation marks.

Annexure-II

Semester I

MSFM22001: Fundamentals of Accounting (DSC)

LTP: 3+0+2

No. of credits: 4

No. of teaching hours: 64

Course Objectives:

- To understand the need and significance of IAS and IFRS.
- To differentiate branches of accounting.
- To make the learners skilfully prepare and present final accounts of sole trader.
- To gain knowledge about Rectification of errors
- To execute trial balance.

Unit-1: Introduction to Accounting

(08 hours)

Accounting - meaning and objectives - Accountancy - Basics terms in Accounting - Accounting concepts and conventions – Accounting systems - Types of Accounts – Rules of Debit and Credit – IAS – IFRS, Branches of Accounting- Financial Accounting, Management Accounting, Cost Accounting, Human Resource Accounting, Forensic Accounting, Social Responsibilities Accounting, Behavioural Accounting, Environmental Accounting, Inflation Accounting.

Unit-2: Accounting Cycle

(16 hours)

Journal - Ledger - Cash book - Meaning of Trial Balance –Preparation of Trial Balance – Preparation of Final accounts (theory).

Unit-3: Final Accounts of Sole Trading concern

(13 hours)

Trading, Profit and Loss Account and Balance sheet (Vertical method)

Unit-4: Rectification of Errors

(13 hours)

Meaning of errors - Types of errors – Reasons for not tallying of Trial Balance - Rectification of errors

Unit-5: Depreciation Accounting

(14 hours)

Depreciation - Meaning and causes of depreciation - Methods of depreciation - Straight line method, Reducing balance method, Annuity method, Depreciation fund method.

Course Outcomes:

- Recall the Accounting Concepts and Conventions and use Accounting rules to record business transactions in Journal, Ledger and prepare Trial Balance.
- Rectify the errors in financial statements.
- Demonstrate the preparation of financial statement of sole proprietors.

Books for reference:

- 1.Jain and Narang, (2011) Financial Accounting (18ed), Mumbai Kalyani.
- 2.Gupta, R. L., & Radhaswamy, M., (2010) Financial Accounting (16ed). New Delhi : Sulthan Chand & Sons
- 3. B.S. Raman (2008) Financial Accounting Vol. I & II, United Publishers & Distributors
- 4.Charles T. Horngren and Donna Phillbrick, (2013) Introduction to Financial Accounting, Pearson Education, (11ed)
- 5.S.N. Maheshwari and S.K. Maheshwari Financial Accounting, Vikas Publishing House, New Delhi, (6ed)

MSFM22002: Principles of Management (DSC)

LTP: 3+1+0

No. of Credits: 3

No. of teaching hours: 48

Course Objectives:

- To enable learners to understand the concepts and process of management.
- To make learners to be aware of the emerging trends in management.
- To make learners understand the importance of time management.
- To help the learners to overcome from stress.

Unit-1: Introduction to Management

(06 hours)

Meaning- Definition- Characteristics-Principles- Functional areas of management (Definition, objectives): Human Resource Management, Marketing Management, Production Management, Finance management, Sales management, Purchase management, Inventory management, Tax management.

Unit-2: Management process

(18 hours)

Planning: Meaning- steps in planning.

Organising: Meaning- Types of Organisational structure: Product, Line, Staff, Project and Matrix.

Staffing: Meaning- HRP- Recruitment- Selection- Placement- Induction- Training- Performance appraisal.

Directing: Leadership: Meaning-style- qualities- advantages-Motivation: Meaning- types-advantages

Communication: Types, process- barriers- Supervision: Close supervision, General supervision.

Coordination: Importance and Techniques.

Controlling: Meaning- process- techniques: PERT, CPM, JIT, SQC, SPC, Process capability-

Preventive and corrective maintenance - Budgetary control, Audit as a control system (Internal Audit).

Unit-3: Emerging trends in management

(10 hours)

Kaizen: 5S – SEIRI- SEITON- SEISO- SEIKETSU- SHITSUKE- Total Quality Management- Total Productive Maintenance- Management Information System- Change Management- Knowledge management- Asset Light Model- Office space management - Flattening organization structure- Lean manufacturing- Green management.

Unit-4: Stress and Time management

(10 hours)

Stress management: Concepts- Sources of stress- Personality type: Personality type test- Stress management methods- Counseling programs.

Time management: Importance- Time management strategies- Time quadrant-ABC priority method.

Unit-5: Case studies**(04 hours)**

Sessions	Topic	Time duration (hrs)	Teaching-Learning method.
1	Principles of management	01	Solving case study in the class.
2	Staffing	01	Solving case study in the class.
3	Directing	01	Solving case study in the class.
4	Controlling	01	Solving case study in the class.

Course outcomes:

After the completion of this course, learners will be able to

- Understand about the importance of management
- Understand why new trends are to be adopted.
- Learn to manage time in various situations.
- Learn to cope up with personal and work stress.

Books for Reference:

- Koontz, Weihrich & Aryasri: Principles of Management, TMH, New Delhi, 2009
- Stoner, Freeman and Gilbert: Jr. Management, Pearson, New Delhi, 2009.
- Schermerhorn: Management, Wiley 2009
- Certo and Certo: Modern Management,10/e,PHI,2009
- R Satyaraju & A.Parthasarathy: Management Text and Cases, PHI, 2009.
- Prem Vrat, K K Ahuja, P K Jain: Case Studies in Management, Vikas, 2006.
- Peter. F. Drucker, The practice of management
- Koontz O Donnel, Elements of management
- Keith Davis, John W. Newstrom, Organisational Behaviour

MSFM22003: Business Mathematics (DSC)

LTP: 3+0+2

No. of credits: 4

No. of teaching hours: 64

Course Objective:

To gain understanding on the fundamental concepts of mathematics and its application in business decision making.

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

Meaning of ratios, types of ratios, proportions, properties of proportions, indices, laws of indices. Application problems on sharing of profits and losses.

Unit-2: Interest and Annuities (14 hours)

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 – Present value and future value of annuity certain, present value of perpetuity (Problems). Application problems on bill discounting.

Unit-3: Elements of probability theory (13 hours)

Introduction, random experiment, sample space and events. Classical, Statistical and Axiomatic approaches to probability. Statements of complimentary law and additive laws of probability, conditional probability and statement of multiplication theorem, Independent events and applications.

Unit-4: Application of Progression in Business (12 hours)

Arithmetic Progression – Meaning, finding the n th term, sum of n terms of an A P, Geometric Progression – Meaning, find the n th term of GP, sum of n terms of GP. Application of Progressions in Business – Pay rise problems, profits, inflation, population growth, depreciation.

Unit-5: Linear Equations (14 hours)

Solutions of Linear Equalities and Inequalities in One variable, Linear functions. Solutions of systems of Linear Equations. Quadratic Equations, Solutions of Quadratic equations using Formula Method and Factorization methods. Quadratic functions. Application of Functions in Business and Economics: Cost function, Revenue function, Profit function, Break-Even Analysis, Demand function, Supply function, Market Equilibrium.

Course Outcomes:

The syllabus helps to test the student's ability in:

- Understanding the basic concepts of business mathematics.
- Identifying reasonableness in the calculation.
- Applying the basic concepts as an effective quantitative tool.
- Demonstrating the relevance and use of mathematical techniques for analysis and forecasting.

Books for reference:

- Quantitative Methods for Business – I.G.K. Ranganath, T.V. Narasimha Rao (Himalayan Publications)
- Mathematical Application for Management, Life and Social Sciences, Harshbarger, R.J & Reynolds
- Mathematics and Statistics for Management, P K Mittal, B G Satya Prasad, M K Pradeep Raoion, Market Equilibrium.

MSFM22004: Monetary Economics (OEC)

LTP: 2+0+0

No. of credits: 2

No. of teaching hours: 32

Course Objectives:

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

Unit-1: Money (06 hours)

Money Meaning- Definitions- Evolution of Money- Functions of Money- Circular Flow of Money with Four Sector Model. Gresham's law; Role of money in capitalist, socialist and mixed economies;

Unit-2: Value of Money (08 hours)

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's Restatement of Quantity theory ,Fisher's equation, Cambridge version.

Unit-3: Inflation (04 hours)

Meaning- Types- Causes- Effects of Inflation- Remedies- Inflationary gap- Stagflation -Inflation and interest rate- Measurement of Inflation using CPI and WPI.

Unit-4: Central Bank and Commercial Banks (06 hours)

Central Bank- Functions- Central bank's Quantitative Methods- Bank Rate- Repo - Reverse Repo rate- Marginal Standing Facility (MSF) - Open Market Operations- Variable Cash Reserve Ratio- Qualitative Methods.

Commercial banks - Nature; structure; functions: The process of credit creation-purpose and limitations, -Modern Banking Instruments- E-Banking -NEFT, RTGS-ECS credit and ECS –Debit and wallet banking

Unit-5: Mini Projects (08 hours)

- a. Compare and prepare a report on the India's last 50 years data related to Inflation, GDP and Stock Market performance (Comparison years: 1970 to 2022).
- b. Compare and prepare a report on the effect of RBI key rates change on Stock market index (Consider at least last 10 years data)
- c. Prepare an analytical report on the India's average interest rate, inflation, unemployment and GDP. (Comparison period last 20 years)

Course Outcome:

By the end of this course learners would have understand the role of money in the economy, value of money and theories related to value of money. Learners would have also understood Inflation, its causes 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 mini projects which provides practical exposure.

Books for reference:

- An Outline of Money – Geoffrey Crowther (Read Books Publications, Canada, 15 March 2017)
- Bholey L.M. (1999), Financial Institutions and Markets, Tata McGraw Hill Co Ltd, New Delhi
- Chandler L.V., and S.M. Goldfeld (1977), The Economics of Money and Banking, Harper & Row, New York.
- Gupta, S.B. (1995), Monetary Economics: Institutions, Theory and Policy, S. Chand & Co., New Delhi.
- Khan Y.M. (1996), Indian Financial System, Tata McGraw Hill Co Ltd, New Delhi Machiraju, M.R. (1999), Indian Financial System, Vikas Publishing House, New Delhi Mitra, S. (1970), Money and Banking, Random House, New York.
- Prasad. K.N. (2001), Development of India's Financial System, Swarup and Sons, New Delhi Reserve Bank of India, Report on Currency and Finance (Annual), Mumbai.
- Smith P.F (1978), Money and Financial Intermediaries: The theory and Structure of Financial System, Practice Hall, Engle Wood – Cliff- New Jersey.

MSFM22005: Physical Education and Yoga (SEC-VB)

LTP: 1+0+2

No. of credits: 2

No. of teaching hours: 32

Unit 1:- Physical Education

- General & Specific warm up exercises
- Recreation Games and Fitness
- Any 2 Major Game and one minor game

Unit 2:- Yoga

- Shitalikarna Vyayama
- Suryanamaskara
- Basic Set of Yoga Asanas
- Basic Set of Pranayama & Meditation

Books for References :

- Russell. R.P.(1994). Health and Fitness Through Physical Education. USA : Human Kinetics.
- Uppal. A.K. (1992). Physical Fitness. New Delhi Friends Publication.
- Nagendra, H. Nagarathna, R. (2002). Samagra Yoga Chikitsc. Bengaluru: Swami Vivckananda Yoga Prakasana.
- Kumar. Ajith. (1984) Yoga Pravcscha. Bengaluru: Rashtrothanna Prakashana.
- D.M lyoti, Yoga and Physical Activitics (2015) lulu.com3101, Hills borough, NC27609, United States

MSFM22006: Indian Banking System (SEC-SB)

LTP: 2+0+0

No. of credits: 2

No. of teaching hours: 32

Course Objectives:

- To enable the learners to understand the basic concept about Indian banks.
- To make them understand the dynamics of Indian Banking Sector.
- To analyse the pertinent issues in the Banking Sector.
- To Critically understand the evolving role of Central Banking and activities of commercial banks

Unit-1: Evolution of banks and banking structure in India (05 hours)

Definition of banks, Evolution of Commercial Banks in India, Functions of Commercial Banks, Competitive Landscape of Banks in India, Banking Structure in India, Role of RBI v/s other commercial banks.

Unit-2: Banking activities (12 hours)

Bank Deposit Accounts - Introduction to Bank Deposits, Types of Deposit Accounts, Strategies of mobilizing deposits, Common guidelines of opening and operating accounts, deposit related services, Deposit services offered to Non-Resident Indians, Deposit Insurance

Basics of Bank Lending - Principles of Lending and Loan Policy, Basics of Loan. Appraisal, Credit decision-making and review, Types of Advances, Management of Non-Performing Assets.

Other Activities of Commercial Banks - Other Basic Banking activities, Para -banking Activities.

Unit-3: Bank Investments (05 hours)

Investment Policy, Statutory Reserve Requirements, Non-SLR Requirements, Banks' Investment Classification and Valuation Norms.

Unit-4: Relationship between Banker and Customers (10 hours)

Strategy for expanding customer base, services to different customer groups, competition among banks for customers, customer relationship management, Banking Ombudsman Scheme, Know Your Customer (KYC) norms Evolving Trends in Modern Banking Technology, Outsourcing of Non-core Activities, Financial Inclusion

Course Outcomes:

- Learners will acquire Practical insights into Banking sector and emerging issues and policy responses.
- Enables learners to understand the Emerging Trends in the Indian Banking Sector.
- This course equips learners to analyse the Financial Performance of various Commercial Banks.
- Learners can analyse Trends in Non -performing Assets.
- Enables learners to understand relationship between banks and customers.

Books for reference:

- Evolution of banking system in India since 1900 – O P Chawla
- Indian Banking System - Dr. Satish Kumar Saha
- Indian Financial System - Bharati V. Pathak
- Money and Banking : Theory with Indian Banking - Hajela T N

Semester II

MSFM22007: Financial Accounting (DSC)

LTP: 3+0+2

No. of credits: 4

No. of teaching hours: 64

Course Objectives:

To enable the learners to acquire the knowledge on the preparation of accounts on Branch, Departmental, Consignment, Hire and Instalment purchases and Non-Profit Organisation.

Unit-1: Branch Accounts (08 hours)

Meaning and Objectives of maintaining of Branch accounts by head office, Goods invoiced by Head office at cost and invoice price, accounting treatment under Debtor system (Problems)

Unit-2: Departmental Accounts (10 hours)

Introduction – Meaning – Objectives of Departmental Accounts – Methods of Departmental Accounts– Distinction between departmental accounts and Branch Accounts – Allocation of expenses – Calculation of Departmental purchases – Inter Departmental transfer at cost price – Selling price – Preparation of Balance Sheet.

Unit-3: Consignment and Joint Venture (18 hours)

Consignment: Features – Types of Commission - Accounting treatment in the books of the consignor and consignee – Accounting treatment of Normal loss and abnormal loss – Abnormal loss account - Valuation of unsold stock - Goods sent to consignee at invoice price and cost price – Accounting treatment – stock reserve calculation.

Accounting for Joint Venture: Meaning of Joint Venture business – Distinction between Consignment and Joint Venture – Methods of maintaining Joint Venture Accounts when: (a) Separate set of Books of Accounts are maintained (b) No separate set of Books of Accounts are maintained.

Unit-4: Accounting for Hire-Purchase and Installment Systems (14 hours)

Hire Purchase - Meaning - Legal provisions, [including repossession] - Calculation of interest - when rate of interest and cash price is given - when cash price and total amount payable is given when rate of interest and installments amount are given but cash price is not given - Calculation of cash price under annuity method - Journal entries and Ledger accounts in the books of hire purchase and hire vendor.

Installment system- Meaning - Difference between hire purchase and installment system – Ledger accounts in the books of Instalment purchaser and vendor.

Unit-5: Non-Profit Organisation (14 hours)

Meaning of NPO, Capital and revenue items, receipts and payment account, income and expenditure account, preparation of income and expenditure account and balance sheet.

Course Outcomes:

- Learners will be familiarized by various accounts like, Branch and Departmental accounting
- Helps learners to acquire conceptual knowledge and imparts skills to record various kinds of business transactions.

Books for reference:

- Advanced Accounting; Gupta, R.L. and Radhaswamy
- Financial accounting ; B.S. Raman
- Financial accounts; Mishra A.K
- Advanced Accountancy ; S P Iyengar

MSFM22008: Logical Reasoning (DSC)

LTP: 3+0+2

No. of credits: 4

No. of teaching hours: 64

Course Objectives:

This course enables learners to develop their ability to reason by introducing them to elements of formal reasoning. The ultimate goal of critically thinking is to solve problems or make decisions. This is achieved by mentally processing information in a clear, logical, reasoned, and reflective manner so you can understand things better.

Unit-1: Logical Reasoning

(26 hours)

- Calendars
- Cause and Effect Reasoning
- Clocks
- Coding and Decoding
- Deriving Conclusion from Passages
- Drawing Inference
- Number Test.
- Sequence and Series
- Statement and Assumptions

Unit-2: Verbal Reasoning

(20 hours)

- Alphabet Test
- Alpha Numeric Sequence Puzzle
- Analogy
- Assertion and Reason
- Blood Relations
- Decision Making
- Inserting Missing Characters
- Logical Sequence Test
- Logical Venn Diagram
- Number, Ranking and Time Sequence Test
- Syllogism
- Truth Tellers and Liars

Unit-3: Non-Verbal Reasoning

(18 hours)

- Analytical Reasoning
- Classification
- Completion of Incomplete Pattern
- Figure Matrix
- Grouping of Identical Figures
- Mirror Image
- Rule Detection
- Numeric and Alphabet Series

Course Outcomes:

Upon completion of this course, learners will be able to:

- Understand and practice quantitative aptitude
- Helps them to understand and practice logical reasoning and verbal reasoning
- Helps in improving analytical, rational, goal oriented critical thinking process.

Books for reference:

- Multidimensional Reasoning- Mishra and Kumar Dr. Lal [Upkar's]
- A Modern Approach to Verbal & Non-Verbal Reasoning (2019-20 Session)- R.S. Aggarwal [S.Chand]
- A New Approach to Reasoning Verbal & Non-Verbal- B.S. Sijwali and Indu Sijwali [Arihant]
- ICSI CSEET- Logical reasoning

MSFM22009: Environmental Studies (AECC)

LTP: 3+0+0

No. of credits: 3

No. of teaching hours: 48

Course Objectives:

- Environmental education emphasizes the relationship between man and the environment.
- The primary purpose of environmental education is to impart knowledge about the environment's importance and to inculcate responsibility towards its protection and maintenance.
- It encourages young minds to take responsibility for protecting the natural environment and to develop environmental awareness.
- Incidentally, promoting awareness and a sense of respect for nature leads to a comprehensive understanding of the environment and a reasonable attitude towards protecting it.

Unit-1: Introduction to Environmental Studies

(04 Hours)

Definition, scope and importance of environmental studies, Need for public awareness.

Activity 1: Exercises in self-learning about the environment

Attempt to assess the level of damage to the environment by your actions in the previous working day, the previous week, the previous year. Then estimate the damage you are likely to do in your lifetime if you continue in your present ways.

Example – Plastic: Plastic bags, plastic ball pens

Q1 . Think about all the articles you use daily that are made from plastic. Plastic plays an important part in our modern lives.

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

Q3. How can you reduce the amount of plastic you use?

Q4. What effects does plastic have on our environment? Where did the plastic come from/ how is it made?

Q5. What happens to it when you throw it away/where does it go? (3 attempts)

Unit-2: Natural Resources

(08 Hours)

1. Water resources : Use and abuse of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

2. Land resources : Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

3. Soil resources : Texture of different types of soil. Natural and conservation

4. Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources

5. Light resources : Types, Causes & Effects and Effective Solutions for pollution.

6. Forest Resources : Use and over-exploitation, deforestation, Timber extraction, mining, dams and their effects on forest and tribal people.

7. Energy resources- Renewable and Non Renewable, use of alternate energy sources, Role of an individual in conservation of natural resources.

Sustainable development of economic in resources.

Contemplation and Discussion : 1. What can you do to save electricity?

2. How can you purify soil?

Unit-3: Environmental Pollution

(08 hours)

1) Meaning, causes, effects and controlling measure

2) Air pollution, Water pollution, Light pollution, Noise pollution and Soil pollution.

3) Global warming, Acid rain, Ozone layer depletion, climate change.

4) Solid waste management: Causes, effects and control measures of urban and industrial wastes, house hold waste management and recycling techniques

Unit-4: Ecosystems

1) Meaning and types of an Ecosystem.

i) Forest ecosystem.

ii) Grassland ecosystem.

iii) Desert ecosystem.

iv) Aquatic ecosystem.

2) Structure and functions of ecosystem.

3) Producers, consumers and decomposers.

4) Food chains, Food webs and Ecological pyramids

Field work : Study of simple ecosystems : Bioscience Pond ecosystem .

Unit-5: Social Issues and the Environment

(08 Hours)

Water conservation. Rain water harvesting, watershed management, Human right, Rights of animals. Animal conservation, Environmental act, Reduce, Reuse and Recycle.

Presentation on Environmental movements.

1. Tunga River At Shimoga.

2. Sustainable Waste Management in Bangalore.

3. Coexistence and Conflict - Case study on colonial waterbirds in southern India

4. A case study on Bellandur Lake of Bangalore Metropolitan city.

5. The Complex Nature of e-Government Projects: A Case Study of Bhoomi, an Initiative in Karnataka.

6. Ecotourism: a case study of environmental responsible behaviour of tourists in Mysore.

7. Forest Ecosystem Services Contribution in the Sustainable Development Goals: A Case Study from the Western Ghats Region.

8. Environmental and sustainability campaigns: a case study of India's Swachh Bharat

Abhiyan (2014–2019)

9. Approach to Rehabilitation of Urban Lakes (Kukkarahalli lake and Karanji lake) : A Case

Study in Mysore City

10. Ecological imbalance : Case study on birds at Meenakshipura backwaters, Mysore.

Course Outcomes:

- Environmental Studies (EVS) at the primary stage envisages exposing children to the real situations in their surroundings to help them connect, be aware of, appreciate and be sensitized towards the prevailing environmental issues (natural, physical, social and cultural).
- Learners acquire awareness about immediate/wider surroundings through lived experiences on various themes related to daily life for example Family, Plants, Animals, Food, Water, Travel, and Shelter etc.
- Nurture natural curiosity and creativity for the immediate surroundings.
- Develop various processes/skills e.g. observation, discussion, explanation, experimentation, logical reasoning, through interaction with immediate surroundings.

Books for reference:

- Erach Bharucha : Textbook of Environmental Studies for Undergraduate Courses.
- Chadha, K.L. and Swaminathan, M.S. 2006. Environment and Agriculture. Malhotra Publishing House, New Delhi.
- Deswal, S. and Deswal, A., 2003, Energy, ecology, Environment and Society, Dhanpat Rai & Co ltd., Delhi.
- Deswal, S. and Deswal, A. 2005. A Basic Course in Environmental Studies. Dhanpat Rai & Co ltd., Delhi.
- Dhruva Narayana, V.V. 1993. Soil and Water Conservation Research in India. India
- Singh, G.B. and Sharma, B.R. 1998. Fifty Years of Natural Resource Management Research, Indian Council of Agriculture Research, New Delhi.
- Singh, N. and Sontakke, N.A. 2002. On Climatic fluctuations and Environment changes on Indo-Gangetic Plains, India.

MSFM22010: Indian Financial System (OEC)

LTP: 2+0+0

No. of credits: 2

No. of teaching hours: 32

Course Objectives:

This course introduces the financial system in India and their role in economic development. This course is aimed towards imparting knowledge regarding the financial system in India as a whole. This course is designed to cover all the aspects of financial system including financial markets, development banks, regulatory bodies. This course mainly aims towards understanding the latest development in financial system in India. This course aims at going deep into Indian Financial System and getting updated with the recent advancements and developments in Indian Financial System.

Unit-1: Introduction

(06 hours)

Meaning of Financial system and role in economic development -Structure and functions of financial system- Reforms in financial system.

Unit-2: Financial Markets and Development Banks

(10 hours)

Money Market, Capital Market-Primary and Secondary markets, Government securities, Foreign exchange markets, Debt and Derivative markets, Commodity market and Bond market.

Unit-3: Financial System Regulators

(10 hours)

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

Unit-4: Current Trends in Indian Financial System

(04 hours)

Small Savings bank-Payment Banks-Digital only banks-Unified Payment Interface (UPI)-Block chain-Bad Bank.

Unit-5: Projects

(02 hours)

1. Visit any small savings bank in Mysuru city and prepare a report on the customer profile.
2. Visit any life insurance company and prepare a report on the various insurance products.
3. Interview any 5 street vendors and prepare their savings behavior.

Course Outcomes:

After the completion of this course learners are able to explain the financial system of India and the evolution of the financial system in India. Learners are updated with the latest developments in the financial system. They are able to explain the roles and responsibilities of various regulatory bodies that operate under Indian financial system.

Books for reference:

- Machiraju, 'Indian Financial System' – Vikas Publishing House, 2nd Edition, 2002.
- Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons, New Delhi. 2002. 3. Verma J.C., 'Venture Capital Financing in India', Sage, New Delhi, 1997.
- Sathale H., 'Mutual Funds in India', Sage, New Delhi, 1997.
- M. Y. Khan - Indian financial System, Tata McGraw Hill
- P.N. Varshney & D.K., Mittal - India Financial Systems, Sultan Chand & Sons.
- Shashi K. Gupta, Nisha Aggarwal, Neeti Gupta - Indian Financial System, Kalyani Publishers
- L.M. Bhole - Financial institutions & markets, Tata McGraw Hill.
- Gordan & K. Natarajan - Financial Markets & Services, Himalaya Publishing House.

MSFM22011: Current Affairs (SEC-VB)

LTP: 1+0+2

No. of credits: 2

No. of teaching hours: 32

Course Objectives:

- The objective of this course is to inculcate the habit of reading and assimilating news in the learners.
- This course also aims to improve the analytical skills in the learners
- To develop habit of parallel reading
- To include each student in the imparting of and discussion on the Current Business News Awareness programme.
- To ensure each student is kept abreast of all relevant business news at local, national and international levels.
- To ensure that each student is thorough with latest happenings in the business world.

Focus area:

- Finance News
- World of Business and Economy
- Governance
- National affairs
- International affairs
- Ecology and environment
- Technological advancements
- Political affairs
- Events and Meets
- Sports

Course outcome:

Learners would be empowered with the updated information about the dynamic world

Sources:

1. Newspaper

- Business line
- Business standard
- Economic times
- Financial express

2. **Magazines**

- Forbes
- Competition success
- Sutra

3. **Websites**

- Money control (moneytcontrol.com)
- Yahoo Finance(finance.yahoo.com)

4. **Applications**

- Inshort

5. **Social media**

- Twitter
- Koo

Suggested Activities

- Interviewing successful people in the society
- Preparing press release for the college events
- Conducting Quiz on Current Affairs
- Making short videos on Current Affairs
- Group Discussion

MSFM22012: Information Technology for Managers (SEC-SB)

LTP: 1+0+2

No. of credits: 2

No. of teaching hours: 32

Course Objectives:

- To impart advanced learning to learners in the discipline of Commerce, specifically with the application of IT for professional requirements, merging the academic domains of Commerce and Computer Applications.
- To impart central knowledge and skills to the learners in emerging areas of commerce like accounting, finance and marketing with computing skills for effective domain enrichment.
- To impart demonstrable knowledge, skills and values in order to support learners' eventual progression towards higher learning and gainful career with resilient value system.
- To strengthen theoretical and applied aspects of commerce for preparing the learners for higher education and research.

Unit-1: Fundamentals of IT

(04 hours)

Information Technology - Types of IT – function IT, Network IT, Enterprise IT. The role of managers' vis-à-vis IT - Identifying appropriate IT opportunities, Smooth introduction and adoption of IT- IT Risk, Mitigation of IT risk- Need for understanding IT- Need and importance for IT participation.

Unit-2: Tools for Data Simulation & Visualization

(09 hours)

Introduction to excel interface-an overview of the screen and navigation, various selection techniques, Shortcut keys. Formatting and Proofing, Library functions, Logical functions, Lookup functions, Pivot table, Protecting Excel. Usage and application of TeamGantt, Tableau - Environment setup, Tableau basics.

Project 1: Present the cleaned dataset for financial data by using MS-Excel power query.

Unit-3: Advanced Microsoft Word & Powerpoint

(06 hours)

MS-Word – working with long documents, review and collaborating on documents, comparing and combining documents, managing mailings, random useful items, Protecting a document. MS-powerpoint-Setting up powerpoint environment, creating slides and applying themes, working with objects, hyperlinks and action buttons, using SmartArt and tables, using slide master.

Project 2: Prepare an interview call letters for five candidates. The letter shall contain information about company, job profile and instructions about the interview, using mail merge features. Present the company profile and job description using a MS-Powerpoint.

Unit-4: Tools for business modelling**(06 hours)**

Business Model- Meaning- Importance of business model. About slack & scrum tool- an overview of slack basics, channel project management, hashtags, integration of apps. Canva – Creating Logo, Poster, Flier, Business card, Coupon design and Ticket.

Project 3: Create an IG post for the said job opening using Canva.

Unit-5: Introduction to Overleaf**(07 hours)**

Creating online LaTeX editor, Choosing LaTeX compiler, Paragraphs and new lines, Lists, Figures and labels – Inserting images, tables, positioning images and tables, Lists of tables and figures, Drawing diagrams directly in LaTeX, Conventions of References.

Practical Components:

- Solve cases related to the role played by communication in conflict resolution, negotiation and decision making.
- Each student to give presentation of 5 minutes (this can be spread throughout the semester)
- Organize a mock press conference addressing to the launch of new product by an organization.

Course Outcomes:

- Understand the fundamentals of IT and its role in finance and marketing.
- Apply advanced tools to visualize the data
- Incorporate advanced tool for business communication.
- Design solution for business problems in collaborative environment.

Books for reference:

- Information Technology for Managers, George W. Reynolds
- ITL Education Solutions Limited, Introduction to Information Technology, Pearson Education India; 2nd edition, 2012.
- Benchmark Series Microsoft Word 20:1.0Leve/2, Rutkosky and Rutkosky

III Semester
MSFM22013: Cost Accounting (DSC)
LTP: 3+0+2

No. of credits: 4

No. of teaching hours: 64

Course Objectives:

- To introduce learners to concept of Cost Accounting.
- To make learners to understand the importance of cost sheet.
- To make learners to understand the different techniques of material cost control.
- To enable learners to know the basis of payment of wages.
- To help them understand about overheads and reconciliation of cost and final accounts.

Unit-1: Introduction to Cost Accounting (15 hours)

Introduction – Meaning- Cost, Costing and Cost Accounting – Objectives of Costing - Comparison of Financial Accounting and Cost Accounting- Classification of Costs – Cost Unit – Cost Centre – Elements of Cost – Preparation of Cost Sheet – Tenders and Quotations- Problems.

Unit-2: Material Cost Control (15 hours)

Meaning – Type – Purchasing Procedure – Store Keeping – Techniques of Inventory Control: Just In Time (Theory)- VED Analysis (theory) -ABC analysis (theory)- EOQ (Problems)- Methods of Pricing Material Issues: FIFO, LIFO, Simple Average Price Method and Weighted Average Price Method - Problems.

Unit-3: Labour Cost Control (12 hours)

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

Unit-4: Overheads (14 hours)

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

Unit-5: Reconciliation of Cost and Financial Accounts (08 hours)

Need for Reconciliation – Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

Course Outcomes:

- Understand the necessity of Cost Accounting.
- Understand the basis of fixing wages to the labourers.
- Gain practical knowledge about cost sheet, techniques of material control and overheads.
- Understand why the difference occurs between profit or loss shown by Cost Accounts and profit or loss shown by Financial Accounts.

Books for Reference:

- J. Made Gowda – Cost and Management Accounting, HPH
- M.V. Skukla – Cost and Management Accounting
- N.K. Prasad: Cost Accounting, Books Syndicate Pvt. Ltd.
- Nigam & Sharma: Cost Accounting, HPH
- Khanna Pandey & Ahuja – Practical Costing, S Chand
- Soundarajan A & K. Venkataramana, Cost Accounting, SHBP.

MSFM22014: Marketing Management (DSC)

LTP: 3+1+0

No. of credits: 3

No. of teaching hours: 48

Course Objectives:

- To outline key marketing concepts and its application to different markets
- To identify factors and processes essential for designing marketing strategy
- To analyse and examine the implementation of marketing concepts and strategy to firms
- To understand the importance of market segmentation and consumer behavior in Indian context.
- To understand and examine the concepts, strategies, and applications involved in Product and Price Decision.

Unit-1: Introduction to Marketing (10 hours)

Meaning, Importance, Marketing and Core concept, Difference between selling and marketing, the scope of marketing, Marketing environment, Market segmentation, Market Information System (MIS), Market Research, Consumer Behavior. Case studies.

Unit-2: Product and Pricing Strategy (10 hours)

Product, classification, strategies, New product development, PLC and Marketing mix, Marketing of services, Brand, Labeling and packaging strategy, Pricing methods, and strategy. Case studies.

Unit-3: Promotion and Distribution (08 hours)

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

Unit 4: Contemporary Topics in Marketing (10 hours)

Digital marketing, e-marketing, Green marketing and Agricultural Marketing. Case studies.

Unit 5- Rural marketing (10 hours)

Meaning, Scope, importance, need of the rural market, Difference between Rural and Urban marketing, tools of promotion in rural marketing, types of rural markets, factors affecting rural consumer behavior, Organized and Unorganized market in rural marketing.

Case studies:

Case Study 1 – Coca-Cola collaborates with App Annie.

Case study 2 – Zomato's new deep discounting strategy.

Case study 3 – Raymond's experiment with khadi.

Case study 4 – "In-Depth Performance Marketing Case Study," by Switch

Case study 5 – Medi quip Ltd. is a company dealing in distribution of medical equipment's.

Course Outcomes:

- On completion of this course, learners will be able to
- Learners will be able to identify the scope and significance of Marketing in Domain Industry.
- Learners will be able to examine marketing concepts and phenomenon to current business events in the industry.
- Learners will be able to coordinate the various marketing environment variables and interpret them for designing marketing strategy for business firms.
- Learners will be able to illustrate market research skills for designing innovative marketing strategies for business firms.
- Learners will be able to practice marketing communication skills relevant to the corporate world.

Books for Reference:

- Marketing Management, by Philip Kotler and Kevin Keller, 15th Edition.
- Marketing Management, by Greg W. Marshall, 2nd Edition
- Marketing Management, by John W. Mullins and Orville C. Walker Jr. 8th Edition
- William J Stanton -Fundamentals of Marketing – McGraw- Hill, New Delhi.
- Nikilesh Dholakia and others. -Marketing Management - Cases and Concepts – TMH

MSFM22015: Financial Management (DSC)

LTP: 3+0+2

No. of credits: 4

No. of teaching hours: 64

Course Objectives:

- At the end of the course, the learners should be able to:
- To understand the role of financial manager in business.
- To develop knowledge on various sources of finance.
- To know the significance of time value of money in decision making.
- To enable learners to understand the applicability of Finance by using Excel financial functions.

Unit-1: Introduction to Financial Management (08 hours)

Meaning- Objectives- Nature/ Characteristics of Financial Management- Functions of Financial Management- Importance of Financial Management- Profit Maximisation and Wealth/ Value Maximisation- Conflicts in Profit Maximization Goal v/s Wealth/Value Maximisation Goal- Roles and responsibilities of a Finance Manager.

Unit 2: Applied Finance (16 hours)

Interest rate: Simple and Compound interest rate-Time value of Money: Present value of an annuity, Future value, Discounting, Compounding- Effective Annual Interest Rate (EAR), Basic annuity valuation, Preparation of Amortization Schedule, Annuity immediate, Annuity due, Perpetuity.

Unit-3: Business risk (18 hours)

Introduction to Business risk-Leverage: Operating, Financial & Combined Leverages – Leverage Analysis – Meaning – Risk: Business Risk and Financial Risk – Operating Leverage – Financial Leverage – Trading on Equity – Combined Leverage – Meaning and Calculations – Choice of Financial Plan.

Unit 4: Financial Statement Analysis (12 hours)

Meaning, Importance, methods and uses of Financial statement analysis – Tools of Financial statement analysis: Comparative, Common Size, Trend and Ratio Analysis.

Unit 5: Cost of capital (10 hours)

Cost of Capital – Meaning – Components – Relevance of Cost of Capital in Decision Making – Determination of Cost of Capital – Cost of Debt – Cost of Preference Share –Cost of Equity Share – Cost of Retained Earnings – Weighted Average Cost of Capital.

Course Outcomes:

After completion the course the Learners are able

- To gain knowledge on the availability of various sources of finance and markets for raising of funds.
- To evaluate long term and short term investment decisions.
- To Evaluate the financing decisions by using different techniques of valuation.
- To apply financial tools by using excel functions.

Books for Reference:

- Financial Management - I.M. Pandey
- Financial Management – N.R.Parasuraman
- Financial Management – M.Y. Khan & Jain
- Financial Management – Prasanna Chandra
- Financial Management – Maheshwari
- Fundamentals of Financial Management – James C. Van Horne & John M. Wachowicz
Material and Labour Variances.

MSFM22016: Industrial and Organizational Psychology (DSC)

LTP: 3+1+0

No. of credits: 3

No. of teaching hours: 48

Course Objectives:

The subject aims at understanding the psychology of organisation. This subject impart a basic knowledge regarding organisational psychology and topics such as, Organisational behaviour, Perception and emotions of individuals in an organisation, employee attitude, motivation and reward systems. This subject brings into light the basics of office management.

Unit-1: Introduction

(12 hours)

Definition, Goals, Forces and Fundamental concepts -Nature of people and nature of organization. History of industrial Psychology and Organizational Behaviour, Areas of Industrial psychology.

Two classical studies- A). Time and motion study -Nature and characteristics- Importance of Time and Motion studies, Use of Therbligs.

Principles, psychological implications and shortcomings Objections to change- Intrusion of an outsider- who can be considered as an outsider, Increased feeling of insecurity.

Hawthorne studies –Nature, Implications and criticisms-Importance of Hawthorne studies.

Unit-2: Perception and Emotions

(10 hours)

Perception: Process of perception, factors influencing perception, link between perception and individual decision making. Emotions: Affect, mood and emotion and their significance, basic emotions, emotional intelligence, self-awareness, self-management, social awareness, relationship management.

Unit-3: Employee Attitudes And their Effects

(08 hours)

The Nature of Employees Attitudes -Job satisfaction, Job Involvement, Organizational Commitment, Work Moods. Effects of Employee Attitudes- Employee Performance, Turnover, Absence & Tardiness, Theft, Violence, Other Effects. Studying Job Satisfaction-Benefits of job satisfaction studies, Use of Existing job satisfaction Information, Changing Employee Attitudes.

Unit-4: Motivation and Reward Systems (10 hours)

Motivation- Goal setting- elements, Content Theories of Motivation – Herzberg's-Motivator Hygiene (Two factors) Theory, Alderfer's- E-R-G Model. Reward system- Financial and Non-financial incentives. Economic Incentive Systems: Purposes & Types- Incentives Linking Pay with Performance, Wage Incentives, Profit Sharing, Gain Sharing, And Skill-Based Pay.

Unit-5: Office Management**(08 hours)**

Office management- Management — Principles of Management — Office Management — Elements of Office Management — Functions of Office Management — Office Manager — Success Rules for Office Managers — The Ten Commandments — Functions of Office Manager — Functional Office Manager — Functional Office Management — Summary — References — Study Questions.

Course Outcomes:

- By the end of this course learners are able to understand the psychology of industry and organisation.
- Learners will have an idea regarding the behaviour of employees in organisation and how the employees in organisation can be motivated and how the employee attitude in an organisation can be changed.
- They will be able to understand the basics of office management.

Books for Reference:

- Schultz D.P. and Schultz E.S –Psychology & Work Today Eighth Edition ,Pearson Education,Inc.and Dorling Kinderssley Publishing Inc.
- John W Newstrom- OrganizationalBehaviour-Human Behaviour at Work. Twelfth Edition Tata McGraw-Hill Publishing Company Limited.New Delhi.
- 3.GirishbalaMohanty-Industrial Psychology and OrganisationalBehaviour, Kalyani Publishers, Ludhiana
- Dr. R. K Chopra and Priyanka Gauri- Office Management Seventeenth Revised and Updated Edition, Himalaya Publishing House.

MSFM22017: Artificial Intelligence and Business Intelligence (SEC-SB)

LTP: 1+0+2

No. of credits: 2

No. of teaching hours: 32

Course Objectives:

- To introduce the concepts and components of Business Intelligence (BI)
- To evaluate the technologies that make up BI (data warehousing, OLAP)
- To define how BI will help an organization and whether it will help yours
- To identify the technological architecture that makes up BI systems
- To plan the implementation of a BI system

Unit-1: Overview of Emerging Technologies (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 and Database Models, Overview of Data Science & Data mining – Difference between Data Management and data science.

Unit-2: Basic elements of BI & the supporting tools (08 hours)

Origin of Business Intelligence (BI), Main characteristics of BI, Structure and components of BI, Business Intelligence now and in the future, Tools that supports BI – KoolReport- Environment setup and working principles, SAP.

Unit-3: Business intelligence as a main tool of competence (08 hours)

The nature of analytical competence, Define what makes an analytical competitor, Business analytics & business performance, The future of analytical competence.

Unit-4: Understanding OLAP (Online Analytical Processing) (10 hours)

Fast response, Meta-data based queries, OLAP Aware functions, Procedural Calculations. Understanding Analysis Services speed and meta-data, Microsoft's Business intelligence Platform, Analysis Services Tools, Data Extraction, Transformation and Load. Meaning and Tools for the same.

Unit-5: Project

Project 1: Understand the role of AI in business sector and formulate the problem definition for the appropriate issue.

Project 2: Analyse the problem and identify the BI tools used in enterprise for decision making.

Project 3: Use appropriate tool to visualize the data and present the report.

Course Outcomes:

After the completion the course, learners will be able to

- Understand role Business Intelligence and Information Systems in decision making
- Describe and comprehend all the concepts related to Business Intelligence.
- Understand the application of role of AI and BI in business.
- This course will help them to adapt themselves to the automated future of business intelligence.

Books for Reference:

- Efraim Turban, Ramesh Sharda, Dursun Delen, “Decision Support and Business Intelligence Systems”, 9th Edition, Pearson 201
- Sharda, R., Delen, D. y Turban, E. (2014). Business Intelligence, A Managerial Perspective on Analytics. Boston: Pearson.
- Dr. R.G Saha, Dr. Kantasha S, Niha Asif, “Digital Fluency”.

MSFM22018: Introduction to Financial Markets (SEC-SB)

LTP: 2+0+0

No. of credits: 2

No. of teaching hours: 32

Course Objectives:

- To introduce learners to financial market
- To get a basic understanding of the products, players and functioning of financial markets, particularly the capital market.
- Understand the terms and jargons used in the financial newspapers and periodicals.

Unit-1: Markets and Financial Instruments (06 hours)

Types of Markets: Equity Debt, Derivatives Commodities; Meaning and features of private, Public companies; Types of investment avenues.

Unit-2: Primary Market (06 hours)

Initial Public Offer (IPO); Book Building through Online IPO; Eligibility to issue securities; Pricing of Issues; Fixed versus Book Building issues; allotment of Shares; Basis of Allotment; Private Placement.

Unit-3: Secondary Market (06 hours)

Role and functions of Securities and Exchange Board of India (SEBI); Depositories; Stock exchanges Intermediaries in the Indian stock market Listing; Membership; Trading Clearing and settlement and risk management; Investor protection fund (IPF); and Do's and Don'ts for investors, Equity and debt investment.

Unit-4: Derivatives (04 hours)

Types of derivatives; Commodity and commodity exchanges; Commodity versus financial derivatives.

Unit-5: Financial Statement Analysis (10 hours)

Balance sheet; Profit & loss account; Stock market related ratios; Simple analysis before investing in the shares; understanding annual report; Director's report etc.

Course Outcomes:

On successful completion of the course learners will be able to:

- Understand the role and importance of the Indian financial market.
- Apply and analyse the Concepts relevant to Indian financial markets and financial institutions.
- Understand and explain types of derivatives.
- Perform Financial Statement Analysis.

Books for reference:

1. Finance and securities market in india (Others, Hardcover, M A Shakila Banu)
2. Financial Markets, Institutions & Financial Services For B.Com., M.Com., B.B.A. & M.B.A. Classes (English, , Prof. Bimal Jaiswal, Dr. Bhuvana Venkatraman, Dr. Richa Banerjee)
3. Indian Financial System: Financial Markets, Institutions and Services | Second Edition

IV Semester
MSFM22019: Management Accounting (DSC)
LTP: 3+0+2

No. of credits: 4

No. of teaching hours: 64

Course Objectives:

- To help learners understand the concept, principles, techniques and terms of Management Accounting.
- To acquire knowledge of cost, volume and profit analysis to make managerial decisions.
- To familiarize with budget preparation and budgetary control tools.
- To make them understand the different sources and applications of funds.
- To make them to know the change in financial position through preparation of cash flow analysis.

Unit-1: Introduction (06 hours)

Management Accounting- Meaning and Definition, Nature, Scope and Importance of Management Accounting, objectives and Functions of Management Accounting, relationship between Financial, Cost and Management Accounting, distinction between Management accounting and financial Accounting, distinction between Management Accounting and Cost Accounting, Management Accountant: His status and Functions, duties of a Management Accountant.

Unit-2: Marginal Costing (17 hours)

Introduction, meaning of marginal cost and marginal costing, distinction between Absorption costing and Marginal costing, Contribution, Profit Volume Ratio, break Even Point, Margin of Safety, and Sales to earn a desired profit. Application of Marginal costing in pricing, accepting special order or Foreign Market Order, Profit Planning, Decision to Make or Buy, Addition/Discontinuance of a Product line, Sell or Process Further, Operate or Shut down exploring New Markets, Problem of Limiting or Key factor and Choice of Profitable Mix.

Unit-3: Budget and Budgetary Control (17 hours)

Introduction – Meaning – Objectives – Essentials of Budgetary Controls – Classification of Budgets – Steps in Budgeting – Preparation of Cash Budget, Sales Budget and Flexible Budget.

Unit-4: Funds Flow Statement (12 hours)

Introduction & Meaning of Funds Flow Statement, Concept of Fund, Concept of Flow of Fund, Uses and Limitations of Funds Flow Statement, Schedule of Changes in Working Capital, Calculation of Funds From Operations, Statement of Sources and Application of Funds – problems on the above.

Unit-5: Cash Flow Statement (12 hours)

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.

Course Outcomes:

On completion of this course, learners will be able to

- Understand the concept and techniques of Management Accounting.
- Compare various alternatives using marginal costing and decision making
- Understand the preparation of new budget and budgetary control for organizations
- Evaluate the changes in working capital, sources and applications of funds by the preparation of fund flow statements.
- Analyse the change in inflow and outflow of cash by preparing cash flow statements.

Books for reference:

- Dr. S.N. Maheswari. “Management Accounting”, Sultan Chand & Sons, New Delhi
- S.P. Jain and K.L. Narang , “Cost and Management Accounting”, Kalyani Publishers, New Delhi
- R.K. Sharma, Shashi k Gupta, “Cost & Management Accounting”, Kalyani Publishers, New Delhi
- R. S. N. Pillai & Bagavathi, Management Accounting
- Khan, M. Y. and P. K. Jain. Management Accounting. Tata McGraw Hill Publishing Co., New Delhi.

MSFM22020: Financial Decisions (DSC)

LTP: 3+0+2

No. of credits: 4

No. of teaching hours: 64

Course Objectives:

- To gain knowledge of principles and concepts used in financial decision making;
- To be able to find out the best course of action among several financial options;
- To develop an ability to make certain important decisions relating to capital budgeting, cost of capital, capital structure, and working capital management for effective utilization of resources.
- To understand the applicability of financial concepts and principles in overall management of an employee.

Unit-1: Introduction to Financial Decisions (10 hours)

Meaning, Basic Financial Decisions, Importance, Factors affecting on Financial Decisions- Investment, Financing, Dividend, Profitability and Working Capital Decisions- liquidity, profitability-liquidity trade off- Risk and uncertainty vs. financial decisions – Roles and responsibilities towards shareholders: Agency Problems – Sources of finance: long, medium and short term sources.

Unit-2: Investment Decision (20 hours)

Capital Budgeting – Techniques (DCF & Non-DCF) : NPV, PI, IRR, Modified IRR, PBP, Discounted PBP & ARR- Excel financial functions and their applications.

Unit-3: Financial Decision (10 hours)

Capital Structure Theories- EBIT- EPS analysis, Financial Break-even point, Theories of Capital Structure-Net Income approach, Net operating Income theory, Traditional Approach, MM Hypothesis.

Unit-4: Dividend Decision (10 hours)

Dividend policy – Theories of Dividend decision: Walter's model – Gordon's model- Legal aspects of declaration of dividends and bonus shares.

Unit-5: Management of Working Capital (16 hours)

Working Capital Management-Concepts and Significance of Working Capital – Evils of Excess and Inadequate Working Capital – Determinants of Working Capital – Estimation of Working Capital - Sources of Working Capital.

Course Outcomes:

- To evaluate the long term and short term investment decisions
- To evaluate the dividend Decisions in relation to wealth maximization.
- To take decision on working Capital in the organization.

Books for reference:

- Financial Management - I.M. Pandey
- Financial Management – M.Y. Khan & Jain
- Financial Management – Prasanna Chandra
- Financial Management – Maheshwari
- Financial Management – James C. Van Horne
- Financial Management - Sathyaprasad & Kulkarni
- Fundamentals of Financial Management - Brigham & Houston 8. Fundamentals of Financial Management - Sharan
- Contemporary Financial Management – Kothari & Dutta

MSFM22021: Human Resources Management (DSC)

LTP: 3+1+0

No. of credits: 3

No. of teaching hours: 48

Course Objectives:

- To enable learners to understand the basic concepts and functions of HR Management.
- To enable learners, understand the emerging/current trends in HRM that is relevant to modern organizations.
- To inculcate people management skills in learners to handle HR related issues at workplace.
- To sensitize learners with employee- employer relations scenario.

Unit-1: Introduction to HRM (10 hours)

Meaning and definition of HRM, Nature, objectives & scope of HRM, Functions of HRM, Role of HR Managers in organizations, Characteristic traits of HR Managers, Organization structure of HR department (small scale, medium and large-scale organizations)

Unit-2: Core Functions of HRM (10 hours)

Human Resources Planning, Recruitment, Selection, Training, Wage & Salary administration, Performance appraisal – Meaning & definition, Need & Importance, Core concepts in each function.

Unit-3: Industrial Relations (12 hours)

Concept and scope of IR, Causes of poor industrial relations – Absenteeism, Labour turnover, Industrial indiscipline, Grievances, Strikes, Lockouts. Trade Unions – Philosophies, objectives, TU federations in India, Industrial disputes, Collective bargaining.

Unit-4: Emerging trends in HRM (08 hours)

Basic understanding of Remote working and learning, Upskilling, Green HRM, Workforce Diversity & Inclusion, Decentralized worksites, Contingent workforce, Virtual team building, Data- driven HR, Virtual Employee engagements, Glass ceiling, Application of Artificial Intelligence & Machine in HR Functions.

Unit-5: Case Studies (08 hours)

Sl. No.	Name of the case	Topic covered
1	The Manager's memo	General HR practices
2	Manipulative Selection	Selection practices
3	Star performed turned prankster	Promotion policies
4	Training Efficacy	Training

Course Outcomes:

On completion of this course, learners will be able to

- Develop the understanding of the concept of HRM and also understand its relevance in organizations.
- To develop necessary skillsets to understand people related issues and ability to solve problems if any.
- To understand the importance of work culture, interpersonal relationships.
- To integrate the knowledge of HR concepts to take business decisions when needed.

Books for reference:

- Human Resource Management- V S P Rao
- Human Resource Management - K Ashwathappa
- Human Resource Management -L M Prasad
- HR & Personnel Management - Keith Davis
- Human Resource Management – Gary Dessler

MSFM22022: Constitution of India (AECC)

LTP: 3+0+0

No. of credits: 3

No. of teaching hours: 48

Course Objectives:

- To understand what a Constitution is and why it is necessary.
- To enable learners understand how Constitutions embody certain ideals and understand the difference between monarchy, dictatorship and democracy.
- To learn why there is a need for limits on power in a democratic form of government.

Unit-1: Introduction to Constitution (10 hours)

Constitution – Meaning, importance, Making of Indian Constitution, Contribution of Dr. B.R. Ambedkar, Preamble, Salient features of Indian Constitution

Unit-2: Fundamental Rights and Duties (10 hours)

Fundamental Rights and rights of certain classes, Fundamental Duties, Directive Principles of state policy.

Unit-3: Union Government and Union Legislature (10 hours)

President of India, Vice President of India, Prime minister of India, Council of Ministers, Rajya Sabha, Loka Sabha, Speakers of Rajya Sabha and Lok Sabha.

Unit-4: Judiciary in India and Major Functionaries (12 hours)

Supreme Court, High Courts, Subordinate courts

Union Public Service Commission, Election commission, NITI Ayog

Unit-5: State Executive and State Legislature (06 hours)

Governor, Chief Minister, Council of ministers, Legislative Council, legislative assembly.

Course Outcomes:

- Learners will acquire knowledge about the emergence and evolution of Indian Constitution.
- Learners will understand and analyse federalism in the Indian context.
- Enables to analyse the three organs of the state in the contemporary scenario. Understand and Evaluate the Indian Political scenario amidst the emerging challenges.

Books for Reference:

1. Indian Constitution & Human Rights – N. A. Somanna
2. The Constitution of India – P.M. Bakshi
3. Introduction to the Constitution of India – Durga Das Basu

MSFM22023: Introduction to Business and Commercial Laws (DSC)

LTP: 3+0+0

No. of credits: 3

No. of teaching hours: 48

Course Objectives:

At the end of the course, the learners should be able to:

- Provide the brief idea about the frame work of Indian Business Laws.
- Orient learners, about the legal aspects of business.
- Familiarize the learners with case law studies related to Business Laws

Unit-1: Introduction to Law

(08 hours)

Functions and Origin of Law-Role of Law in Business and Society- Classification and Types of Law- Sources of Law - Indian Legal system: Structure of Indian Legal System, -Basic Principles of Law and Rule of Law- Legal Profession in India.

Unit-2: Indian Contract Act 1872

(13 hours)

Important Definitions, All contracts are agreements but all Agreements are not necessarily Contracts, 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 or offer, counter offer, Standing or open offer, distinguish between offer and invitation to offer, Acceptance-definition, Essentials of a valid acceptance, Promise- Communication of Offer and acceptance and Revocation - Capacity to contract, Consent and Free Consent- Consideration and Void Agreements, Breach of Contract and Remedies available for breach of contract, basics of special contracts, Indemnity Vs. Guarantee, Bailment Vs. Pledge.

Unit-3: Consumer Protection Laws

(12hours)

- (1) Consumer Protection Act, 1986/2019, Definition of Consumer, Defect in goods, Deficiency in Service, Consumer Dispute Redressal agencies, nature of relief available under Consumer Protection laws.
- (2) Competition Act, 2002, Importance of Competition in the Market, Relevant Market, Cartel, Prohibition of Anti-Competitive Agreements, Prohibition of Abuse of Dominant Position, Regulation of Combinations, Function of Competition Commission of India.

Unit-4: Intellectual Property Laws

(10 hours)

Nature of Intellectual Properties, Subject matter and types of Intellectual Properties, Patents, Trademarks, Copyrights, Designs and Geographical Indications, Grounds of objection for grant of intellectual properties, Stages involved in getting Intellectual properties registered – Application, Publication, Examination, Grant, Term of grant of Intellectual Properties.

Unit 5: Case Studies

(05 hours)

- Download Three Agreements from public domain and drafting an agreement incorporating all the essential elements of a valid contract
- Download Three Consumer Dispute related matters from Consumer Forums portal and preparing a report thereon
- Identify Three Anti-Competitive Practices around us and preparation of report on the nature of it
- Coining a Trademark of your own and searching its availability on Trademark Registry

Course Outcomes:

- The student will well verse in basic provisions regarding legal frame work governing the business world.
- To know the learners with the basic concepts, terms & provisions of Mercantile and Business Laws.
- To develop the awareness among the learners regarding these laws affecting trade business, and commerce.
- Make the learners understand about important business laws of India
- Develop knowledge on contract and various types of contracts
- Help the learners to understand the concepts of IPR and Consumer protection Acts.

Books for Reference:

- Business Law: Tulsian Tata McGraw Hill, New Delhi.
- Business Law: Aswathappa. K & Ramachandra, HPH, Mumbai.
- Business Law: Kapoor N.D. - Sultan Chand and Co.
- Bare Acts.
- Business Law: Nabhi - Indian Law House, Mumbai.
- Business Law-. Garg, Sareen, Sharma and Chawla
- Business Law: M.C. Kuchhal

MSFM22024: Basics of Securities market (SEC-SB)

LTP: 2+0+0

No. of credits: 2

No. of teaching hours: 32

Course Objectives:

This course aims mainly

1. To understand the various products, participants and the functions of the securities market.
2. To understand the market design of Primary Market & Secondary Market.
3. To understand the government securities market.

Unit-1: An Overview (04 hours)

Securities market and financial system; Products, participants and functions; Primary market; Secondary market; Derivatives market; Regulators; Exchanges; Depositories; Clearing corporations; Regulatory framework; Reforms.

Unit-2: Primary Market (04 hours)

Book building; Credit rating; Merchant banking; On-line IPOs; Demat issues; Private placement; Virtual debt portals; ADRs/GDRs; Other regulations; Public issues; Euro issues; Debt issues; Collective investment vehicles viz., MFs, VCFs, CISs.

Unit-3: Secondary Market (06 hours)

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

Unit 4: Government Securities Market (06 hours)

Indian debt market; Primary market; Secondary market-NDS; NDS-OM; CCIL; Wholesale debt market (WDM) segment of NSE.

Unit 5: Derivatives Market (12 hours)

Products, Participants and functions; Trading mechanism; Membership; Contract specification; Clearing & Settlement; Open interest; Implied interest rate; Implied volatility; Risk management; Debt derivatives.

Mathematics and Statistics: Measures of central tendency; Return and Risk.

Course Outcomes:

By the end of this course learners are able to explain functions of securities market, differentiate primary market and the secondary market. They are aware of the products offered in the securities markets and the participants of security market. Learners will have a basic idea of derivatives market.

Books for Reference:

1. Finance and securities market in india (Others, Hardcover, M A Shakila Banu)
2. Securities Markets and Products PB (English, Paperback, Indian Institute of Banking, Finance)

V Semester
MSFM22025: Advanced Accounting-I (DSC)

LTP: 3+0+2

No. of Credits: 4

No. of teaching hours: 64

Course Objectives

- To provide basic knowledge about the company accounts relating to issue, forfeiture and re-issue of shares.
- To familiarize learners with the preparation and presentation of financial statements in organizations.
- To promote the knowledge about redemption of shares and debentures.
- To acquaint learners with the guidelines and procedures to issue bonus shares.
- To assist in preparation of books of accounts during liquidation of companies

Unit-1: Accounting for share capital (16 hours)

Meaning and types of shares-issue of shares, over-subscription and pro-rata allotment- forfeiture of shares-reissue of forfeited shares-passing journal entries and preparing balance sheet.

Unit-2: Final Accounts (12 hours)

Framework for preparation and presentation of Financial Statements – Compliance with Accounting standards- Format and contents of Statement of Profit or Loss and Balance Sheet as per Schedule III of Companies' Act-2013.

Unit-3: Accounting for issue of Bonus shares (06 hours)

Bonus shares-Characteristic of Bonus shares- circumstances for issue of bonus shares-SEBI guidelines for issue of bonus shares-Accounting Treatment for Bonus shares.

Unit-4: Redemption of Preference shares and Debentures (20 hours)

Meaning, Legal provisions as per section 55 of Companies Act 2013, Treatment of Premium received on issue of shares Section 52, Creation of Capital Redemption Reserve, Fresh issue shares, Arranging for cash balance for the purpose of redemption (Use of Equation for finding out minimum or sufficient number of shares to be issued to the public at the time of redemption of preference shares) Minimum number of shares to be issued for redemption.

Meaning of debentures – Types of debentures - Redemption of debentures- Methods of redemption – problems on conversion method -problems on buying own debentures from open market– problems on redemption using sinking fund method.

Unit-5: Liquidation of Companies**(10 hours)**

Meaning of Liquidation - Types of Liquidation - Preparation of Liquidators final statement under voluntary Winding up or Winding Up by the Court - Order of Payment - Liquidation Expenses - Liquidators Remuneration - Calculation of Preferential Creditors - Pro-Rata Payment –Treatment of capital surplus - Return of capital to shareholders having the same capital rights but different paid-up capitals.

Course Outcomes:

- Recall the various provisions and accounting treatments relating to accounting for share capital
- Evaluate and prepare the final accounts of a corporate company in compliance with Companies Act.
- Understand the accounting treatment for redemption of preference shares and debentures.
- Apply the procedures related to liquidation of companies and related accounts.

Books for Reference:

- S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publications, New Delhi.
- Shukla M.C., Grewal T.S. & Gupta S.L., “Advanced Accountancy”, S. Chand & Co., NewDelhi
- Gupta R.L. & Radhaswamy M, “Corporate Accounts- Theory Method and Application”, Sultan Chand & Co., New Delhi.
- Dr. Maheshwari S.N & Dr. Maheshwari S.K “Advanced Accountancy”, Vikas Publishing House Pvt. Ltd., New Delhi

MSFM22026: Business Statistics (DSC)

LTP: 3+0+2

No. of Credits: 4

No. of teaching hours: 64

Course Objectives:

- To identify statistical tools needed to solve various business problems.
- To compute the measures of location and dispersion.
- To interpret the results of univariate and bivariate analysis for forecasting.
- To analyse the forecasting methods in time series and index numbers to formulate it to the business models.

Unit-1: Introduction to Statistics (06 hours)

Meaning, definition, functions, scope and limitations. Basic concepts: Statistical Units, population and sample, statistical data, stages in statistical investigation, collection of data, classification of data, presentation of data.

Unit-2: Analysis of Univariate data (20 hours)

Measures of central tendency: Mean, Median, Mode, Geometric mean and Harmonic Mean, Weighted Mean. Partition values: Quartiles, Deciles and Percentiles. Measures of dispersion: Range, Quartile deviation, mean deviation and standard deviation. Skewness and Kurtosis.

Unit-3: Analysis of Bivariate Data (15 hours)

Curve fitting, least square principle, fitting of a linear equation. Correlation: Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient, properties. Regression: Equations, coefficients and properties.

Unit-4: Time Series and Index Numbers (09 hours)

Time Series: Forecasting methods and forecasting control parameters. Index Numbers: Meaning and components. Classification – Construction of index numbers – methods of constructing index numbers – simple aggregative method – weighted aggregative method – Fisher's ideal method including time and factor reversibility tests – consumer price index methods.

Unit-5: Theoretical Distribution (14 hours)

Introduction – meaning, types of theoretical distribution, Binomial distribution – Conditions, probability of success, properties of Binomial Distribution, problems, Poisson Distribution – Conditions, Applications, properties of Poisson Distribution, problems, Normal Distribution – Conditions, properties of Normal distribution, Normal Distribution Curve, problems.

Course Outcomes:

The syllabus helps to test the student's ability in:

- Developing ability to deal with numerical and quantitative issues in business and to enable the use of statistical and graphical techniques wherever required.
- Understanding the application of statistical variables under study.
- Appreciating business statistics concepts that are encountered in the real world and be able to communicate the underlying concepts to gain insights into the situation.

Case Study Analysis:

- Collection, classification and presentation of stock prices.
- Application of median by explicating the poverty line.
- Performance predictions of stock market using skewness.
- Analysing market volatility using standard deviation.
- Study of the relationship between two data points using correlation.
- Ascertaining the future demand for the product by a manager using regression.
- Determining the fluctuations in the pattern due to seasonal determinants over a short period using time series analysis.
- Calculation of inflation over a period using Index numbers.
- Estimation of price changes in a basket of goods.

Books for reference:

- Business Statistics, C M Chikkodi and B G Satyaprasad
- Fundamentals of Business Statistics, S L Bharadwaj, S L Aggarwal
- Fundamentals of Statistics, Gupta S C
- Quantitative Techniques, Kothari C R

MSFM22027: Introduction to Entrepreneurship (DSC)

LTP: 3+1+0

No. of credits: 3

No. of teaching hours: 48

Course Objectives:

The objective of this course is to provide practical approach to understand entrepreneurship. This course is aimed towards helping the learners to think out of the box and guide to successfully find an entrepreneurial idea. The course is also aimed towards providing the learners a hands-on experience on various key aspects of entrepreneurship

Unit-1: Introduction

(08 hours)

Topic Introduction-Profile of an Entrepreneur- Types of Entrepreneurship - Establish firms & Family Business-Venture Creation's role in society-Types of Enterprises: Technology Entrepreneurship, Impact Entrepreneurship, Social Entrepreneurship - Opportunities, Impacts, Business Model.

Unit-2: Commencement of a business enterprise

(10 hours)

Entrepreneurial Process- Identification and selection of Business Opportunities- Sources of Business idea- Procedures and Formalities for starting up a venture- Location- Clearances and permits required- Formalities- Licensing and registration procedures- Types of startups- Challenges and pitfalls for a new Start up- Why new Ventures fail- Exit Strategy for business- Venture Development stages.

Unit-3: Developing the Opportunity: Opportunity Analysis

(10 hours)

Opportunities & Uncertainty-Push and Pull and the Sources of Innovation-Customers and sources of opportunity-Importance of Idea (VIDE Model)-Assessing Opportunities-The tournament approach Markets, Need-Finding and Planning - Defining the Focal Market-Understanding User Needs-Competitive Analysis-Generating Ideas with Individuals and Groups-Planning: Assumptions-Planning: Discovery Driven Planning -Planning: Discovery Driven Planning Worksheet
Pitching, Testing, and Prototyping – "The Elevator Pitch" Testing your Idea: Customer Interview-"Testing your Idea: Surveys-"Creating a Prototype: Physical Goods-"Creating a Prototype: Software-"Creating a Prototype: Services-Summary and What's Ahead

Unit-4: Launching your Startup**(12 hours)**

Essential Components - Introduction-The Lean Approach-Minimum Viable Products (MVPs)-Hypothesis and Preliminary Experiments-The Pivot-Making the Leap-The Art of the Pitch

Building the Team - The Importance of the Founding Team-The Role of Early Hires-Goals and Motivations-Founder's Agreements-Hiring Key Management-Finding Technical Resources-Allocating Equity Among Team Members

Networks, Professional Services, and Intellectual Property- Innovation, and Entrepreneurship-Mentors, Advisors, and Advisory Boards-Professional Services: Lawyers and Accountants-Intellectual Property Overview-Summary - Legal Forms of the Enterprise

Branding, Strategy, and Summary- Branding and Naming-About Us - Authenticity and Personality-Bias and Meritocracy-Incubators and Accelerators-Entrepreneurial Strategy

Unit-5: Coming up with an Idea for Startup and Report preparation**(12 hours)**

(Learners have to come up with a business idea for a new startup keeping various factors in mind and prepare report of the same)

Course Outcomes:

- By the end of this course, learners would know how to test, validate and prototype an entrepreneurial idea.
- Learners would be aware of the launch strategies. They would also know the right hiring techniques, team building and also legal aspects of the business.

Books for reference:

- C. C. Thomas, The Knowledge Entrepreneur, Kogan Page Publications.
- D. F. Kuratko & R. M. Hodgetts, Entrepreneurship Theory Process and Practice, Sixth Edition, Thomas South Western Publications.
- Dr.S. Sharma, B.Singh & S.Singhal, Entrepreneurship Development, Wisdom Publications
- M. J. Dollinger, Entrepreneurship, Strategies and Resources, Pearson Edition.
- Scarborough, N.M.(2011), “ Essentials of Entrepreneurship and Small Business Management’, 6th Edition. New Jersey:Prentice Hall.
- Allen, K.R.(2011),”Launching New Ventures: An Entrepreneurial Approach”, 6th Edition.Mason, Ohio: South-Western Cengage Learning.
- Verstraete,T. and Jouioson-Laffitte,E. (2012), “A Business Model for Entrepreneurship’,Cheltenham: Edward Elgar Publishing Ltd.

MSFM22028: Research Methodology – I (DSC)

LTP: 2+0+2

No. of credits: 3

No. of teaching hours: 48

Course Objectives:

At the end of the course, the learners should be able to:

- To familiarize learners with basics of research and the process
- Identify appropriate areas for research.
- Select and define appropriate research problem and parameters.
- Browse and identify relevant research articles and identify research gaps.
- To enable learners in conducting research work and formulating research synopsis and report.
- To familiarize learners with statistical packages such as SPSS/Excel

Unit 1: Introduction to Research (08 hours)

Meaning and definition of Research, Characteristics & Purpose, Objectives of Research, Scope of Research in Business and Commerce, Motivations in Research, Significance of Research, Research Approaches, General steps in research process, Criteria for a good research, Attributes of a good researcher, Ethics in Research.

Unit 2: Research Problem/Question (08 hours)

Defining research problem, identification of research problem, Characteristics of a good problem statement, Formulation and selection of research problem, General concepts, constructs, sources of problems, and theoretical framework.

Unit 3: Research Design (12 hours)

Meaning & definition, Features of a good design, importance, classification of research design – Qualitative & Quantitative research, Exploratory research design – concept, types & uses, Descriptive research design- concept, types & uses, Experimental design – concept of independent and dependent variables.

Unit 4: Literature review & Hypotheses Formulation (12 hours)

Sources, different types of literature review, Process of literature review, different formats of presenting literature review, Softwares available for Literature review and citations, Identification of research gap, Introducing the citation websites

Hypothesis: Meaning of Hypothesis, Importance and characteristics, basic concepts concerning testing of hypothesis – Null hypothesis and Alternate hypothesis.

Unit 5: Case studies**(08 hours)**

Sl. No.	Title of the case	Topic covered
1	New product launch at Ashok Leyland	Methods of Research
2	Zap Car – Marketing research	Research problem and Sampling
3	Advertising space in Magazine	Research design
4	Gupta Garment company	Sampling design

Course Outcomes:

The aim of the course is to provide participants with an introduction to research methods and report writing. Upon successful completion of the course you are expected to

- Develop understanding on various kinds of research, objectives of doing research, research process, research designs and sampling.
- Have basic knowledge on qualitative research techniques
- Have adequate knowledge on measurement & scaling techniques as well as the quantitative data analysis
- Have basic awareness of data analysis-and hypothesis testing procedures

Books for references:

- Research Methodology - C.R. Kothari
- Research Methodology: A Step-by-Step Guide for Beginners by Dr. Ranjit Kumar
- The Craft of Research – Wayne C Booth & Others
- Introducing Research Methodology – Uwe Flick
- Research Design: Qualitative, Quantitative, and Mixed Methods Approaches by John W. Creswell & J. David Creswell

MSFM22029: Direct Tax-I (DSC)

LTP: 3+0+2

No. of Credits: 4

No. of teaching hours: 64

Course Objectives:

The course intends to impart knowledge on direct tax. It provides basic knowledge of concept of income, basis of charge and determination of residential status. It also provides knowledge of various concepts and their application relating to direct tax laws with a view to integrating the relevance of these laws with tax planning and decisions.

The learners will be able to:

- This Course mainly lays emphasis on impact of direct tax on individuals either at the time of employment or after setting up of proprietary business or a partnership business or establishment of any start-ups.
- To enable the learners to learn principles and concepts of Taxation and Learners will be versed in the fundamental concepts of Income Tax and different aspects of tax
- Identify the residential status and incidence of tax for the computation taxable income from the perspective of Individual, HUF and Company of residential status only.
- Compute income from salary of an Individual assessee
- Compute income from House property an Individual assessee after taking into consideration of deduction U/S 24.
- To provide knowledge about the calculation of income from Profit and Gains of Business or Profession and depreciation on capital assets.

Unit-1 : Introduction to Tax

(16 hours)

Introduction to taxes direct and indirect – Significance of taxation in India Constitutional and Legal Frame work of tax – Cannons of Taxation–Finance Bill; Brief History of Income Tax – Non-Payment of tax and its Legal & Socio-economic consequences – Collection of taxes and its objectives and its Benefits of direct tax for the development of India economy- Income Tax Authorities- Income tax officer and powers and functions- Basic concepts- income, person, assessee, assessment year, previous year, Types of Assessment- Introduction to TDS, Advance Tax, Cess and Surcharge/refund - Scope of total 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 and Illustrations.

Unit -2: Income from Salary (15 hours)

Introduction-Definition; Characteristics of Salary Income; Computation of Salary Income – Basic Salary – Allowances – Perquisites (Valuation of RFA, Motor car, Benefits provided to specified employees) - Leave Encashment - Commutation of Pension - Death-cum-Retirement Gratuity -Deduction from Gross Salary u/s 16- Practical aspects relating to income from salary – both from employer and employee perspective [covering Form 16, TDS, option of tax regime, key allowances like HRA/ Travel, key contributions like PF/ NPS, Return form if income includes only salary and other sources, etc.

Unit-3: Income from House Property (15 hours)

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 of Self Occupied House Property –Deduction for Self-Occupied Property — Computation of Income from Let-Out House Property, Income from Self-Occupied House Property- Tax benefits of taking loan for construction/ purchase of residential house property – single ownership/ joint ownership.

Unit-4: Income from Business or Profession (12 hours)

Computation Profit and Gains of Business or Profession (Technical consultancy agency, Film Artists, Certain sports related persons)– Various Deductions U/S Sec 80 and its Problems - Sec 28 chargeability- Sec 32 Depreciation- Sec 36 Admissible deductions (Profits and gains of business or profession)

Unit-5: Depreciation (06 hours)

Introduction to Depreciation – Meaning, Computation of Depreciation – Capital assets- conditions for availing 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 – Terminal Depreciation.

Course Outcomes:

- Recall the various terminologies related to income tax.
- Understand the method of calculating and levying tax.
- The various tax laws and available provisions in tax computations
- Analyze the self-assessment of income and tax computation
- Identify and comply with the relevant provisions of the Income Tax Act as it relates to the income tax of individuals.

Books for reference:

- Singhania, Dr. V. & Singhania, Dr. K.; Direct Taxes, Law and Practice, 43rd edition, Taxmann Publication Pvt. Ltd., New Delhi (2011-12).
- Dr. Mehrotra & Dr. Goyal, Direct Taxes – Law and Practice, Sahitya Bhavan Publication.

MSFM22030: Fundamentals of FinTech and Digital marketing Analytics (SEC-SB)

LTP: 1+0+2

No. of Credits: 2

No. of teaching hours: 32

Course Objectives:

- To understand the fundamentals of FinTech, Digital marketing and Business analytics.
- To learn the use of different electronic media for designing marketing activities.
- To acquaint the learners with the latest techniques for data analysis.

Unit 1: Introduction to FinTech

(08 hours)

Meaning and Definition of FinTech, History of FinTech, FinTech stages, an overview of FinTech initiatives around the world, Ecosystems, Ranking National Ecosystems, Downsides of Disruptive Fintech Initiatives.

Unit 2: Introduction To Digital Marketing

(08 hours)

Meaning of Digital Marketing-its importance. Digital Marketing platforms, Changing trends in Digital Marketing era. Introduction to Internet age and marketing- marketing in an information-intensive environment, Customer behaviour in the future, the internet and international marketing.

Unit 3: Social media marketing & digital communities

(08 hours)

Meaning, importance creation, streaming and measuring of Mobile Ads, YouTube Advertising, BING AdCenter, Facebook Marketing, LinkedIn Marketing, Content Marketing, Email Marketing, Social Media Marketing.

Unit 4: Introduction to business analytics

(08 hours)

Meaning of Business Analytics, Architecture of Business Analytics, Types of Analytics- Descriptive, Diagnostics, Predictive, Prescriptive, Applications of Business Analytics. **Role of data in the organization:** Sources of data, Use of Data in Decision making, Importance of data quality, dealing with missing or incomplete data, Types of Digital Data- Structured, Semi Structured, Unstructured Data.

Unit-5: Case study

- Present a report on potential use of artificial intelligence for FinTech.

Collect data of costumers and create detailed audience segments based on product interest and demographic data (Analytics vendor – Google analytics).

Practical Components:

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

Final Presentation will be delivered by individual or as group (4-6 learners) on a specific FinTech topic.

The presentation will consist of:

- History of the specific FinTech topic
- Usage, adoption and evolution of the technology
- Social and economic impact of the technology
- Regulatory and/or legal concerns of the technology
- Profile a company that utilizes this technology and its commercial applications

A proposal on how to improve upon the technology

Course Outcomes:

After the completion of the course, learners will be able to

- Understand the fundamentals of business analytics, digital marketing and FinTech.
- Identify appropriate e-marketing objectives, framework and technology.
- Illustrate the use of search engine marketing, online advertising and marketing strategies.
- Develop social media strategies to solve business problems

Books for reference:

1. The Future of FinTech - Integrating Finance and Technology in Financial Services, Bernardo Nicoletti, Series editor.
2. Digital Marketing: Strategy, Implementation and Practice, Chaffey D, Ellis-Chadwick, 5th Edition, F., Pearson, 2012.
3. Sheth, Eshghi, and Krishnan , Internet Marketing , Harcourt.
4. Tanushri Banerjee, Arvindram Banerjee , Business Analytics : Text and Cases, Sage Publication - U Dinesh Kumar, Business Analytics, Wiley.

MSFM22031: Fundamentals of Mutual funds (SEC-SB)

LTP: 2+0+0

No. of credits: 2

No. of teaching hours: 32

Course Objectives:

- To understand the concept of mutual funds.
- To know about the roles of different players viz., custodians, asset management companies, sponsor etc. in the mutual fund industry.
- To learn about the tax and regulatory issues related to mutual funds.
- To understand the fundamentals of net asset value computation and various investment plans.

Unit-1: Mutual Funds

(06 hours)

Concept and structure of mutual funds in India; Role of custodian; Registrar and transfer agent; AMC; New fund offer's & procedure for investing in NFO; Investors rights and obligations.

Unit-2: Mutual Fund Products and Features

(06 hours)

Concept of open ended and close ended fund; Types of funds - equity, index, diversified large cap funds, midcap fund, sec or fund and other equity schemes; Concept of entry and exit load Expense ratio; Portfolio turnover; AUM; Analysis of cash level in portfolio.

Unit-3: Gold ETF's

(06 hours)

Introduction of exchange traded funds, Market making by authorized Participants; Creation Units; Portfolio deposits and cash Component.

Unit-4: Debt Funds and Liquid Funds

(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 liquid funds.

Unit-5: Taxation

(06 hours)

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) and Systematic Withdrawal Plan (SWP); Dividend payout.

Course Outcomes:

By the end of this course learners are able to

- Understand the basics of mutual funds, their role and structure, different kinds of mutual fund schemes and their features organization structure and services can be recommended to investors and prospective investors in the market.
- Understand and explain various types of mutual fund.
- Understand the tax structure of mutual funds and their regulations

Book for reference:

1. Mutual Fund Foundation, National Institute of Securities Markets | An Educational Initiative of SEBI.

VI Semester

MSFM22032: Advanced Accounting-II (DSC)

LTP: 3+0+2

No. of Credits: 4

No. of teaching hours: 64

Course Objectives:

- To provide comprehensive understanding of concepts related to Amalgamation and methods of Accounting under Amalgamation.
- To assist in the preparation of financial statements in connection with External and Internal Reconstruction.
- To familiarize learners with the preparation of consolidated balance sheet of holding company and its subsidiary company.
- To develop the skills required in the valuation of goodwill and shares of Companies.
- To familiarize learners with the concepts of recent trends in Accounting.

Unit-1: Accounting for Amalgamation

(16 hours)

Meaning, provisions as per AS-14, Purchase Consideration and methods of discharging purchase consideration, Methods of accounting under a) Pooling Interest method b) Purchase method

Unit-2: Accounting for External Reconstruction and Internal Reconstruction

(18 hours)

Introduction – Meaning of External reconstruction, Forms of Purchase consideration, Accounting Entries 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 buying company, Calculation of Goodwill or Capital Reserve.

Internal Reconstruction- meaning, Importance- Legal provision relating to Capital Reduction- steps in reconstruction - Accounting entries on Internal Reconstruction - Re-organization through Surrender of shares - Preparation of reconstructed Balance sheet.

Unit-3: Accounts of Holding Companies/Parent Companies

(14 hours)

Meaning of Holding & Subsidiary Company – Consolidation of Balance Sheet of Holding and Subsidiary Company - Relevant provisions of Accounting Standard (ICAI).Calculation of Cost of Control – Minority Interest –Treatment of Unrealized Profit on stock and assets- Revaluation of Assets and Liabilities–Preparation of consolidated balance sheet with one subsidiary company.

Unit-4: Valuation of Goodwill and Valuation of Shares

(10 hours)

Valuation of Goodwill – Meaning of Goodwill – Need for Valuation of Goodwill – Factors Affecting Valuation of Goodwill – Methods of Valuation – Average Profit Method – Super Profit Method – Annuity Method-Capitalization Method-Problems on valuation of goodwill. Valuation of Shares – Need for Valuation –Factors Affecting valuation of Shares- Net Asset Method – Yield Method – Fair Value-Problems on valuation of shares.

Unit-5: Recent Trends in Accounting

(06 hours)

a. Human Resource Accounting: Need for HRA – Reasons for HRA – Development of HRA – Meaning (Concept) of HRA – Objectives of HRA – Valuation of Human Resources – Historical Cost Approach – Replacement Cost Approach – Opportunity Cost – Standard Cost approach – Present Value Approach – Recording and Disclosure in Financial Statements – Benefits of HRA – Limitations of HRA – Position of HRA in India (only theory).

b. Social Responsibility Accounting: Social Responsibility of Business – Meaning of social accounting – Approaches to social accounting – Measurement of Social Cost benefit (only theory).

c. Introduction to forensic accounting: Introduction – Meaning – Objectives – advantages and limitations - Methods and techniques (only theory)

d. Inflation Accounting (Accounting for price level changes) : Introduction to inflation accounting– meaning– limitation of historical accounting - objective – advantages and limitations – methods of inflation accounting (only theory).

Course Outcomes:

On the successful completion of the course, student will be able to:

- Recall various concepts and methods of preparing accounts under Amalgamation.
- Construct and reconstruct financial statements in connection with External and Internal Reconstruction.
- Analyze the various methods and estimate the value of goodwill and shares of the companies.
- Recall and appraise the importance of recent trends in accounting for organizations.

Books for reference:

- S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publications, New Delhi.
- Shukla M.C., Grewal T.S. & Gupta S.L., “Advanced Accountancy”, S. Chand & Co., New Delhi
- Gupta R.L. & Radhaswamy M, “Corporate Accounts- Theory Method and Application”, Sultan Chand & Co., New Delhi.
- Dr. Maheshwari S.N & Dr. Maheshwari S.K “Advanced Accountancy”, Vikas Publishing House Pvt. Ltd., New Delhi

MSFM22033: Start-up Ecosystem (DSC)

LTP: 3+1+0

No. of credits: 3

No. of teaching hours: 48

Course Objectives:

- The course objective is to introduce learners to start-up ecosystem.
- To sensitise learners to funding, its types and methods to obtain funding.
- To cover valuation of start-ups and various valuation methods.
- To inform learners the registration process of start-ups.
- To discuss various government initiatives to support the start-ups in India.
- To ascertain the scope of start-ups in and emerging economy like that of India.

Unit 1: Start-up Ecosystem: (08 Hours)

Start-up ecosystem: support organizations, big companies, universities, funding organizations, service providers, research organizations,

Start-up development phases: Ideating, conception, committing, validating, scaling, establishing, Start-up business partnering, Start-up culture, Co-founders.

Unit 2: Start-up Funding and Private Investment (10 Hours)

Types of Funding for Start-ups: Seed Funding for Start-ups- Series A- Series B Ways to get funding for start-ups- Crowd funding- Angel Investors-Start-up, Incubators-Start-up, Accelerators-Pitching Competitions-Bank Loan-Family and Friends-Government Grants/Programs-Bootstrapping.

Private Investments- Types of private investments- Pros and Cons of Private Investments

Debt investment- Equity investment- Debt v/s Equity investment- Interest holiday

Unit 3: Start-up valuation methods: (14 Hours)

Valuation of start-ups- Valuation Methods: The Berkus Method -Comparable Transactions Method- Scorecard Valuation Method- Cost-to-Duplicate Approach-Risk Factor Summation Method- Discounted Cash Flow Method-Venture Capital Method-Book Value Method

Key Factors of a Valuation for Start-ups. - Classification of start-ups based on their valuation.

Unit 4: Government initiative to promote start-ups in India (08 Hours)

Start-up India Policy; Registration Process; Benefits under the Companies Act and other Government Policies. Registration of new Start-ups-Registration Process- Requirements.

Unit 5: Project on valuation of a business (08 Hours)

Learners are supposed to choose a start-up business and project is undertaken by the learners to know the valuation of that start-up.

Course Outcomes:

By the end of this course learners would have sufficient knowledge regarding the start-up ecosystem in India, various types of funding and also ways to get funding for start-ups. Learners are well aware of the initiative taken by the government to promote the start-ups in India. Learners have a clear idea regarding the scope of development of start-ups in upcoming years in India.

Books for reference:

- Kathleen R Allen, Launching New Ventures, An Entrepreneurial Approach, Cengage Learning, 2016.
- Anjan Raichaudhuri, Managing New Ventures Concepts and Cases, Prentice Hall International, 2010.
- S.R. Bhowmik and M. Bhowmik, Entrepreneurship, New Age International, 2007.
- Steven Fisher, Ja-nae Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, Mc Graw Hill Education India Pvt. Ltd, 2016.
- Donald F Kuratko, Jeffrey S. Hornsby, New Venture Management: The Entrepreneurs Road Map, 2e, Routledge, 2017.
- Vijay Sathe, Corporate Entrepreneurship, 1e, Cambridge, 2009.
- Bruce R. Barringer, R.Duane Ireland, Entrepreneurship successfully, launching new ventures.Pearson,2019
- Start-up India - Momentous Rise of the Indian Start-up Ecosystem, 2015

MSFM22034: Portfolio Analysis (DSC)

LTP: 3+0+2

No. of credits: 4

No. of teaching hours: 64

Course Objectives:

- Demonstrate a basic understanding of investments and the nuances of investing.
- Construct optimal portfolios and evaluate them using models.

Unit-1: Introduction to Investment

(12 hours)

Meaning and Definition, Investment Objectives, Investment Process, Avenues of Investment, 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 of individual securities.

Unit-2: Securities Market

(12 hours)

Meaning, Capital market – Primary market and Secondary market, Process of IPO, FPO, Listing of Securities, Secondary market trading and operations, regulating bodies – SEBI, Stock exchanges in India, Securities Contract Regulation Act, Types of Indices, Methods of calculating indices and index calculation, Global Index and Global Calculation.

Unit-3: Fundamental Analysis

(14 hours)

Meaning, Economic analysis – meaning and macro-economic variables, Economic forecasting and Stock Investment Decisions, Industry analysis – meaning, Industry classification, Industry life cycle, Evaluating Industry Relevant factors, Company Analysis – meaning, Forecasting earnings, Technical Analysis – meaning, Different tools and techniques, Rate of Change (RoC), Moving Average Convergence Divergence (MACD), Trends – Relative Strength Index.

Unit-4: Portfolio Management

(12 hours)

Meaning, Steps in Portfolio Construction, Diversification, Types of Diversification, Portfolio Risk and Return analysis – simple problems, Markowitz Portfolio Selection Model, Portfolio Evaluation – meaning, Jensen Index, Sharpe Index, Treynor's Index, Portfolio Revision, Optimal Portfolio, Problems.

Unit-5: Valuation of Securities

(14 hours)

Meaning, Valuation of equity – meaning, Dividend Discount Model, Zero Growth Model, Constant Growth 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).

Case Study Analysis:

- Constructing an optimal portfolio that maximizes the return per unit of minimum risk applying theoretical model proposed by Harry Markowitz.
- Case Study on Motilal Oswal Financial Services.
- Critical Analyses of Sharpe, Treynor and Jensen methods in analysing stock portfolio performance.

Course Outcomes:

The syllabus helps to test the student's ability in:

- Developing a basic understanding of the investments field and investment environment.
- Practicing the tools and techniques of individual securities and portfolio analysis.

Books for reference:

- Security Analysis and Portfolio Management, VA Avadhani Pearson Publications.
- Fundamentals of Investment Management, Hirt and Block, Tata McGraw Hill. Ed 2009.
- Portfolio Management Handbook, Robert A. Strong, Jaico Publishing House, Mumbai.
- Security Analysis and Portfolio Management, Prasanna Chandra, Tata McGraw Hill.

MSFM22035: Research Methodology – II (DSC)

LTP: 2+0+2

No. of credits: 3

No. of teaching hours: 48

Course Objectives:

At the end of the course, the learners should be able to:

- To familiarize learners with basics of research and the process
- Identify appropriate areas for research.
- Select and define appropriate research problem and parameters.
- Browse and identify relevant research articles and identify research gaps.
- To enable learners in conducting research work and formulating research synopsis and report.
- To familiarize learners with statistical packages such as SPSS/Excel

Unit-1: Applications of Business Research

(06 Hours)

Introduction and reasons for studying business research, Role of business research, application of research in functional areas of business – Accounting & Finance, Marketing, Industrial research, production research, organizational research, emerging trends in business research.

Unit-2: Sampling Techniques & Data collection

(12 Hours)

Concepts of Statistical population, Sample, characteristics of a good sample, sampling techniques or methods (Probability & Non-probability), criteria for selecting sampling techniques.-Sample size calculation.

Data collection: Meaning and types of data, Sources of data – Primary and secondary, primary data vs. secondary data, data collection instruments – Interviews, questionnaire, schedule, observations, case study, Secondary data sources – collection, organization and evaluation.

Preparation of questionnaire and measurement scales- Preparing the quantitative questionnaire, Introducing different measurement scales- Measurement scales- Nominal, Ordinal, Interval and Ratio-Scaling techniques- Comparative and Non-Comparative scales.

Unit-3: Data Processing & Analysis

(14 Hours)

Introduction to Data Processing – Editing – Coding – Classification – Tabulation –Pictorial and Graphical Presentation – Problems in Processing of Data

Data Analysis– Factors Influencing Data Analysis – Measures of Central Tendency, Dispersion, Distribution, Validating questionnaire through Pilot Study, Introduction to simple Data Analysis Tools (ANOVA– Chi Square Test – Sign Test – Rank Correlation) and interpretation of the outputs (Practical).

Unit-4: Research report writing**(10 Hours)**

Meaning and purpose of research report – contents of a report, format of research Report –Qualities of good research report – Planning of the report – Organization of a report, Presentation of a report. Documentation: Footnotes and Endnotes- Bibliography, Citation model, APA model, guidelines for writing references.

Unit-5: Plagiarism & Ethical Guidelines in Research writing & Selection of Journals for Publications**(06 Hours)**

Plagiarism, Types of Plagiarism, Glossary of Terms in Plagiarism and Prevention of Plagiarism. (How to use Plagiarism Checker X), Selecting the journals for publication, process for publication of research papers, publication ethics.

Course Outcomes:

The aim of the course is to provide participants with an introduction to research methods and report writing. Upon successful completion of the course you are expected to

- Develop understanding on various kinds of research, objectives of doing research, research process, research designs and sampling.
- Have basic knowledge on qualitative research techniques.
- Have adequate knowledge on measurement & scaling techniques as well as the quantitative data analysis.
- Have basic awareness of data analysis-and hypothesis testing procedures.

Books for reference:

- Research Methodology - C.R. Kothari
- Research Methodology: A Step-by-Step Guide for Beginners by Dr. Ranjit Kumar
- The Craft of Research – Wayne C Booth & Others
- Introducing Research Methodology – Uwe Flick
- Research Design: Qualitative, Quantitative, and Mixed Methods Approaches by John W. Creswell & J. David Creswell

MSFM22036: Derivatives (DSC)

LTP: 3+0+2

No. of Credits: 4

No. of teaching hours: 64

Course Objectives:

This course aims at providing an in-depth understanding of financial derivatives in terms of concepts, structure, instruments and trading strategies for profit and risk management.

Unit-1: Introduction to Derivatives (10 hours)

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

Unit-2: Trading Clearing and Settlement of Options and Futures (16 hours)

Futures and Options trading system, Trader Workstations, Contract Specification, Specification, Specification for stocks and index eligibility for trading charges. Clearing entities and their role, clear mechanism, adjustment for corporate actions, open position calculation. Margining and Settlement mechanism, Risk Management, SPAN: Mechanics of SPAN-Overall portfolio margin requirement.

Unit-3: Forwards and Futures, Pricing of Futures and Options (18 hours)

The cost of carry models for stock and index futures- cash price and futures price, arbitrage opportunity. Factors affecting options pricing- Option pricing models, Binomial Pricing model, The Black and Scholes Model, Pricing of index options. Sensitivity of Option Premium: Delta, Gamma, Lambda, Theta, Rho. Margin Trading Schedule, Future Valuation Models with all situations.

Unit-4: Interest Rate, Credit, Currency and Weather Derivatives (12 hours)

Interest rate options, caps, floors, Swaptions (Swap Options), Hedging, Credit derivatives, credit risk management. Weather, energy and insurance derivatives, Real options, Derivatives mishaps.

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

Unit-5: Strategies using derivatives (08 hours)

Future Trading Strategies and Options trading Strategies. Global Financial Derivative market and recent developments in Global Financial Derivative Markets.

Case study and Activity:

1. Case study on Issue in Indian Derivatives Markets.
2. Case study of any Indian Trade workstations.
3. Case study on introducing commodity derivatives in India.
4. Trading Mechanism in Crypto Derivatives.

Course Outcomes:

At the end of the course, the learners should be able to:

- Identify a range of established definitions of risk and risk management and describe the usefulness of the various definitions;
- List the range of characteristics of a risk that need to be identified in order to provide a full risk description;
- Analyze various compliance methods, or approaches to Risk Management;
- Assess Risk Management planning and how a manager implements policy and Compliance;
- Demonstrate varying problems from a risk management standpoint that can impact an Organization;
- Develop plans appropriate for augmenting, promoting and maintaining risk management programs including communications
- Critical understanding of the role of derivative markets and instruments.
- Understanding the trading mechanics and technology involving derivative contracts.
- Applying the basic valuation models for pricing the derivative assets.

Books for reference:

- Introduction to Futures and Options Markets – By John Hull Pearson Education.
- Derivatives – By D.A.Dubofsky and T.W.Miller (Oxford).
- S.L.Gupta, Financial Derivatives, Prentice Hall.
- Parameshwaran, Financial Derivatives, Mcgraw Hill.
- Futures and Options – By Edwards and Ma (Mc Graw Hill)
- D. C. Patwari, Options and Futures- An Indian Perspective, Jaico Publishing House.
- Punithavati Pandian, Security Analysis and Portfolio Management, Vikas Publishing House.
- Prasanna Chandra, Security Analysis and Portfolio Management, Tata McGraw Hill.
- Sanjeev Aggarwal, A Guide to Indian Capital Markets, Bharat Publishing.
- Risk Management – Insurance and Derivatives – By G.Kotreshwar (HPH)
- NCFM Derivatives (Dealers) Module.

MSFM22037: Direct Tax-II (DSC)

LTP: 3+0+2

No. of Credits: 4

No. of teaching hours: 64

Course Objectives:

- Assess short term and long-term capital gains of an Individual assessee who is involved in Business and Profession.
- Assess taxable income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58.
- Describe the mechanism of carry forward and set off of an Individual assessee.
- Applying Income tax provisions and creating a tax planning.

Unit-1: Capital Gains

(15 hours)

Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long-term Capital Assets – Transfer of Capital Asset – Deemed Transfer – Transfer not regarded as Transfer – Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54 – Problems on computation of capital gains, Income, Tax Evasion, Tax Avoidance, Tax Planning.

Unit-2: Income from Other Sources

(12 hours)

Introduction to Income from other sources (Theory and Problems)- Depreciation under income tax Act. 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’, ‘Moneys Payable’ – Enhanced Depreciation.

Unit-3: Tax deductions and Tax Liability Calculations

(14 hours)

Introduction to TDS, TCS, Advance Tax, Interest and Penalty, Surcharge, Cess – Understand the Tax slabs for various categories of individuals - Computation of total income and tax liability of an individual, H.U.F., and firm; Aggregation of Income; Set off and carry forward of losses-Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC – Problems on Computation of tax liability.

Unit-4: Virtual Digital Assets

(10 Hours)

Introduction to Taxation of Virtual Digital Asset- Meaning of Virtual Digital Asset-Classification of Virtual Digital Asset -Taxation under the Head Capital Gains- Determination of fair market value of virtual digital assets - Treatment of Losses (Problems), TDS on crypto currency assets.

Unit-5: E-filing of Returns**(13 hours)**

Introduction to Masters in E-filing and Taxation - PAN application for RI & NRI or Foreign Citizen - Importance of TAN and Application – Introduction to enrolment to Professional TAX- P. Tax Challan and P. Tax Return Form-III, Income tax returns – Types of returns – Filing of e-return and e-assessment–Advance payment of tax - Assessment Procedures.

Case Study:

The student shall be required to write a Project Report based on the case study of any aspect of either of Income Tax. He/she shall focus on a particular problem area and prepare a report based on the study of the course by taking one particular problem faced by the different assesses.

Course Outcomes:

After completion of the course the learners will be able to:

- Study and understand compare and contrast the receipts, Expenditure and Losses of Revenue and Capital nature.
- Compute short term and long-term capital gains of an Individual assessee who is involved in Business and Profession
- Compute taxable income from other sources of an Individual assessee after taking into account deduction u/s 57
- Filing Income tax for Individual.

Books for reference:

- Singhanar V.K: Learners' Guide to Income Tax; Taxmann, Delhi.
- Prasaci, Bhagwati: Income Tax Law & Practice: Wiley Publication, New Delhi,
- Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra.
- Dinker Pagare• Income Tax Law and Practice: Sultan Chand & Sons, New Delhi.

MSFM22038: Introduction to R (SEC-SB)

LTP: 1+0+2

No. of Credits: 2

No. of teaching hours: 32

Course Objectives:

- To understand and learn the creative application of basic concepts for predictive purpose.
- To make learners exercise the fundamentals of statistical analysis in R environment.
- To analyse data for the purpose of exploration.

Unit-1: History and Overview of R (08 Hours)

What is R?, What is S?, The S Philosophy, Back to R, Basic Features of R, Free Software, Design of the R System, Limitations of R, R Resources. **Getting Started with R:** Installation, Getting started with the R interface. Hardware choices- cost benefit and trade-off for additional hardware for R.

Unit-2: R Nuts and Bolts (08 Hours)

Entering Input, Evaluation, R Objects, Numbers, Attributes, Creating Vectors, Mixing Objects, Explicit Coercion, Matrices, Lists, Factors, Missing Values, Data Frames, Names, Business dashboard and reporting.

Unit-3: Reading and Writing Files – Part I (08 Hours)

R-Ready Data Sets- Built-in Data Sets, Contributed Data Sets. Reading in External Data Files- The Table Format, Spreadsheet Workbooks, Web-Based Files, Other File Formats. Writing Out Data Files and Plots- Datasets, Plots and Graphics Files, Ad Hoc Object Read/Write Operations.

Unit-4: Reading and Writing Files – Part II (08 Hours)

Reading and writing of csv file- Importing and exporting of data set-Merging of file having same or different number of column-Reading a file involving date and converting this date into different format-Plotting two series on one graph-one with a left y axis and another with a right y axis.

Case study:

- The uber data analysis.

Present a report on vehicle sales after applying the appropriate data analysis method.

Course Outcomes:

After the completion of the course, learners will be able to

- Relate R Programming concepts with Datasets.
- Demonstrate data frames to perform data manipulations.
- Experiment with various quantitative analysis techniques using high level plotting commands for data visualization.

Books for reference:

- An Introduction to R - Notes on R: A Programming Environment for Data Analysis and Graphics, Version 4.1.2 (2021-11-01).
- R Programming for Data Science, Roger D. Peng, 2015-07-20.
- The book of R, Tilmanm Davies.

MSFM22039: Tally (SEC-SB)

LTP: 1+0+2

No. of credits: 2

No. of teaching hours: 32

Course Objectives:

- To introduce learners to Tally.
- To impart knowledge regarding concepts of Financial Accounting. Tally is an accounting package which is used for learning to maintain accounts.
- To make learners capable to create company, enter accounting voucher entries including advance voucher entries, reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software.

Unit-1: Basics of Accounting (04 hours)

Introduction- Types of Accounts- Accounting Principles or concepts- Mode of Accounting- Rules of Accounting- Double-entry system of book keeping.

Unit-2: Getting started with Tally (10 hours)

Meaning of Tally software – Features – Advantages - Required Hardware, Preparation for installation of tally software - installation. Items on Tally screen: Menu options, creating a New Company, Basic Currency information, Other information, Company features and Inventory features.

Unit-3: Configuring Tally (08 hours)

General Configuration, Numerical symbols, accts/inv info – master configuration -voucher entry configuration. Working in Tally: Groups, Ledgers, writing voucher, different types of voucher, voucher entry Problem on Voucher entry -Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, & Balance Sheet.

Unit-4: Reports in Tally (10 hours)

Generating Basic Reports in Tally – Financial Statements – Accounting Books and Registers – Inventory Books and Registers – Exception reports – printing reports – Types of Printing Configuration of Options – Printing Format.

Course Outcomes:

By the end of this course

- Student by their own will create company, enter accounting voucher entries including advance voucher entries, reconcile bank statements, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software.
- Learners will possess required skill and can also be employed as Tally data entry operator.

Books for reference:

1. Tally ERP 9 Training guide by Asok K. Nadhani, BPB Publications.
2. Official Guide To Financial Accounting Using Tally.Erp 9 With Gst. by Tally Education Pvt. Ltd

VII Semester

MSFM22040: Operations Research (DSC)

LTP: 3+0+2

No. of credits: 4

No. of teaching hours: 64

Course Objectives:

This subject aims to introduce learners to use quantitative methods and techniques for effective decisions-making; model formulation and applications that are used in solving business decision problems.

Unit-1: Introduction to Operation Research (06 hours)

Introduction, Definition of operations research, models of operations research, scientific methodology of operations research, scope of operations research, importance of operations research in decision making, role of operations management, limitations of OR.

Unit-2: Introduction to Linear Programming (15 hours)

Linear Programming Problem Formulation, Formulation with Different Types of Constraints, Graphical Analysis of Linear Programming, Graphical Linear Programming Solution, Multiple Optimal Solutions, Unbounded Solution, Infeasible Solution. (Simple Problems)

Unit-3: Transportation Problem (14 hours)

Introduction, Transportation Algorithm, Basic Feasible Solution of a Transportation Problem, Modified Distribution Method, Unbalanced Transportation Problem, Transportation Problem Maximization.

Unit-4: Assignment Problem (14 hours)

Introduction, Assignment Problem Structure and Solution, Unbalanced Assignment Problem, Infeasible Assignment Problem, Maximization in an Assignment Problem.

Unit-5: Game Theory (15 hours)

Definition, Pure Strategy problems, Saddle point, Max-Min and Min-Max criteria, Principle of Dominance, Solution of games with Saddle point. Mixed Strategy problems. Solution of 2X2 games by Arithmetic method, Solution of 2Xn m and mX2 games by graphical method. Formulation of games.

Course Outcomes:

- Identify and develop operations research model describing a real-life problem.
- Understand the mathematical tools that are needed to solve various optimization problems.
- Solve various linear programming, transportation, assignment and game problems related to real life.

Books for reference:

- Operations Research, Theory and Applications, Sixth Edition, J K Sharma, Trinity Press, Laxmi Publications Pvt. Ltd. 2016.
- P.K. Gupta and Man Mohan - Operations Research and Statistical Analysis - Sultan Chand & Co.
- J K Sharma - Operations Research: Theory and applications -Macmillan Publishers India Ltd.

MSFM22041: Indirect Tax-I (DSC)

LTP: 3+0+2

No. of credits: 4

No. of teaching hours: 64

Course Objectives:

Unit-1: GST in India- an Introduction (12 hours)

Background-Direct & Indirect Taxes in India- Contribution of Indirect taxes to Government Revenues, Overview- Existing Tax Structure & Deficiencies-Need of GST in India-Models under GST-Indian Model & Components- Framework of GST as introduced in India-Legislative Framework-Classification of Goods & Services-Common portal-GSP/ASP-Advantages/Benefits of GST- GST Rate Structure-Need for Constitutional Amendment-Goods and Services Tax Council-Problems on Computation of GST.

Unit-2 Basic Concepts and Overview of GST (08 hours)

Definitions -Taxable Event-Concept of Supply under Sec 7 of CGST Act, 2017-Composite & Mixed Supply(Sec8)(Problems)-Levy & Collection of Tax(Sec9)-Reverse charge mechanism – services under RCM -Composition Scheme- Problems on composition and normal levy - Liability to pay GST-Aggregate Turnover -Exemptions under Goods & Services Tax.

Unit-3: IGST, UTGST and Compensation to States Act (12 hours)

Regulatory Framework-Introduction-Integrated Goods & Services Tax Act, 2017-Important Definitions-Levy and Collection Under IGST, Act 2017 [Section 5]-Supply in Territorial waters Union Territory Goods & Services Tax Act, 2017-Applicability of the UTGST Act, 2017 - Applicability of GST on Union Territory of Jammu & Kashmir and Ladakh-Levy and Collection of UTGST [Section 7]

The Goods and Services Tax (Compensation to States) Act, 2017-Salient Features of GST (Compensation to States) Act, 2017- GST Compensation [Section 7] Compensation Cess [Section 8]

Unit-4: Place and supply (08 hours)

Place and supply – Concept of Supply, Nature of Supply, types of supply, Place of supply of goods imported into, or exported from India; Place of supply where location of supplier and recipient is in India; Special provision for payment of tax by a supplier of online information and database access or retrieval services, Problems on Place of supply.

Unit-5: Time of supply (14 hours)

Introduction, time of supply of goods and services -forward charge, Reverse charge, residuary, special charges, Vouchers, Problems on time of supply under all the circumstances.

Course Outcomes:

- Helps learners acquire theoretical and practical knowledge of GST
- Enables learners to understand GST Law and its applicability

Books for Reference:

- “ Indirect Taxes”, Taxmann Publications.
- “ Indirect taxes: Puliani and Puliani
- Haldia, Arpit, “GST Made Easy”, Taxmann Publications.
- Hiregange, Jain and Naik, “ Learners Handbook on Goods and Services tax”.
- “Learners Guide to GST & Customs Law”, Vinod K Singhania

MSFM22042: Auditing (DSC)

LTP: 3+0+0

No. of credits: 3

No. of teaching hours: 48

Course Objective:

The subject aims at imparting knowledge about the principles and methods of auditing and their application.

Unit-1: Introduction to Auditing (08 Hours)

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 & Liabilities of an Auditor as per Companies Act. Qualifications & Qualities of an Auditor.

Unit-2: Audit Planning (10 Hours)

Audit Planning- Meaning, Audit Programmes and Formulating an Audit Programme- Audit Process, Documentation, Audit working papers, Audit files, Audit Procedures and Auditing Techniques.

Unit-3: Internal Control (12 Hours)

Concept of Internal Control, Internal check & Internal Audit, objectives. Features, Principles of good Internal Control System. Types of Internal control system, Methods of recording and evaluating Internal Control Systems. Internal control in specific areas– Sales & debtors, Purchases & creditors, Cash & bank balance/receipts/ payments, Fixed Assets, Investments. Review & evaluation of Internal Control Systems, Reporting to clients on Internal Control weaknesses.

Unit-4: Verification and Valuation of Assets and Liabilities & Audit Report (10 Hours)

Meaning and Objectives of verification and valuation– Position of an Auditor with regards to the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities.

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

Unit-5:Recent Trends in Auditing (08 Hours)

Recent Trends in Audit, Audit Committees, Management audit, Energy audit, Environment audit, Corporate Audit, Social Audit. Forensic audit.

Case Study: (Activities conducted during the time of respective topic discussion)

- Collect the information about types of audits conducted in any one Organization.
- Visit an audit firm; write about the procedure followed by them in auditing the books of accounts of a firm.
- Record the verification procedure with respect to any one fixed asset.
- Prepare a qualified or clean audit report for a given situation.
- List out the Mandatory Standards issued by ICAI

Course Outcomes:

- Describe the meaning, objectives, types of Audit, EDP Audit.
- Devise an Audit plan to carry out process of Auditing for an organization as per the Standards of Auditing.
- Examine the existing Internal Control system and communication of internal control weaknesses.
- Develop an Audit Report.

Books for reference:

- Tandon, B. N. , Sudharsanam, S. , & Sundharabahu, S. - A Handbook of Practical Auditing, S. Chand & Co.
- Tandon, B. N, Auditing, S. Chandra & co
- Jain, D. P. - Auditing, Konark Publishers
- Pagare, D. - Practice of Auditing
- Sharma, Dr. T. R. - Auditing, SahityaBhavan, Agra
- Prakash, J. - Auditing.
- Gupta, K. & Arora, A. - : Fundamentals of Auditing, Tata McGraw Hill.
- C.A Institute study material for Inter and final examinations

MSFM22043: Corporate Laws (DSC)

LTP: 3+0+0

No. of credits: 3

No. of teaching hours: 48

Course objectives:

- To impart basic knowledge of the provisions of the Companies Act 2013.
- To familiarize the learners with the regularity frame work for formation, incorporation issue of capital and management of a company as per the Indian Companies Act.

Unit-1: Choice of Business Entity (10 hours)

Nature and Characteristic features of Sole Proprietorship, Partnership Firm, Limited Liability Partnership, Hindu Undivided Family, Company, Trusts, Societies. Factors to be considered by entrepreneur for choosing right kind of business entity before setting up of business, Basics of Founders Agreement and Shareholders' Agreement. Role of Professionals – Chartered Accountants, Company Secretaries, Cost Accountants in formation and Management of business entities.

Unit-2: Company form of organization (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, Nidhi Company, Characteristic Features of a Company – Steps for Incorporation of Companies.

Unit-3: Charter Documents and Modes of Funding (11 hours)

Memorandum of Association (MOA): Importance and Clauses of MOA, Doctrine of Constructive Notice, 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, Kinds of Share Capital, Types of Securities.

Unit-4: Management and Administration (16 hours)

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 of Directors, Meetings – Types of Meetings, Notice for meetings, Quorum, kinds of resolutions to be passed at meetings: Prerequisites of Maintaining 'Active' Status of the company – Accounts, Audit, Annual Return, Submission of Annual financial statements, KYC relating to directors. Fundamentals of Corporate Social Responsibility. Closure of Companies – Winding up Vs. Strike off.

Unit 5: Case Study

(04 hours)

- Drafting of a Partnership Deed or Founders' Agreement or Shareholders' Agreement by taking reference from public domain
- Identify one company under each type of companies in Ministry of Corporate Affairs portal and download Master Data
- To download MOA and AOA of any company and make a brief report or Make a report of companies which has gone for IPO in the last three financial years
- Download Annual Report of Two Listed Public Companies and Identify Board Members and Corporate Social Responsibility Spending

Course Outcomes:

- Gain basic knowledge of the provisions of the Companies Act, 2013 in relation to types of companies, Memorandum of Association, Articles of Association, Administration of Company Law.
- Comprehend the classification of Directors, key managerial personnel, Meetings of Companies and the Committees connected with the affairs of a Company.
- Gain insight on the law related to maintenance of Books of Accounts, Auditor's and Auditors Report CO 4: Be familiarized with the concept of winding up of a company and the modes of winding up along with the legal provisions related to Insider Trading and Whistle Blowing.
- Familiarized with legal aspects of starting a new business in the form of a company.

Books for reference:

- C.A.Kamal Garg, Bharat's Corporate and Allied Laws, 2013
- Institute of Company Secretaries of India, Companies Act 2013, CCH Wolter Kluver Business, 2013
- Lexis Nexis, Corporate Laws 2013 (Palmtop Edition)
- Avtar Singh : Company Law
- N.D.Kapoor on Company Law, Charles Wild and Stuart Weinstein Smith and Keenan, Company Law, Pearson Longman, 2009
- The New Company Law, Dr. N.V. Paranjape, Central Law Agency.

MSFM22044: Personal Financial Management (DSC)

LTP: 3+0+0

No. of credits: 3

No. of teaching hours: 48

Course Objectives:

- To introduce learners to Personal Financial Management.
- To distinguish between savings and investment.
- To familiarise the learners with future financial planning.
- To explain types of insurance and types of loans to the learners.
- To help learners build their own portfolio and diversify the portfolio according to their risk appetite.
- To introduce learners to golden rules of Personal Financial Management.

Unit-1: Introduction to Personal Finance Management (10 hours)

Income – Sources of Income – Salary, wages, Interest, Profit. Process of Personal Financial Planning, Preparation of Personal Budget , Application of Time value of money in framing personal financial planning statement. Concept of Personal Income Tax Planning. Roles and responsibilities of Tax planners and Financial Investment advisers.

Unit-2: Financial Need Analysis (08 hours)

Savings vs Investment- Meaning of Savings and Investment. Risk and Risk appetite – Factors considered in Financial need Analysis. Meaning of Portfolio- Diversification and its importance - Portfolio Management -.

Unit-3: Saving and Investment Products (12 hours)

Saving products- Features- Savings Bank, Fixed Deposit, Recurring deposit, Post office deposit. Investment Products- Features – Mutual Funds- features, types, advantages and disadvantages of Mutual funds, , Stocks, Real estate-Virtual Real Estate, Cryptocurrencies, Derivatives- Forwards, Futures, Options, Swaps. Other Products- EPF, PPF, VPF, Atal Pension Yojana, Sukanya Samruddhi Yojana, Infrastructure bonds, Gold bonds.

Unit-4: Personal Insurance and Loans (08 hours)

Insurance- Types of Insurance- Life Insurance, Health Insurance. Loans- Types of Loans- Consumer Loan, Home loan, Education loan, Agricultural Loan. Tax benefits that an individual can claim (Deductions u/s 80C-80U)- KYC- importance of KYC Documents.

Unit-5: Golden rules of Personal Finance Management. (10 hours)

Rule of 72 (Double Your Money), Rule of 70 (Inflation), 4% Withdrawal Rule, 100 Minus Age Rule, 10-5-3 Rule, 50-30-20 Rule, 3X Emergency Rule, 40% EMI Rule- Life Insurance Rule. Simple Interest vs Compound Interest (SI vs CI). IRR, CAGR, MIRR (using MS excel).

Course Outcomes:

By the end of the course learners know the difference between savings and investment. They have clear picture of various investment products on which they can invest once they start earning. Learners would be aware of the tax benefits that they can claim after investing in various investment products. This course enables learners know the concept of risk appetite and invest accordingly. Learners would be well versed in golden rules of Personal Financial Management.

Books for reference:

- The Golden Rules of Personal Finances (2019 Edition): Ways You Can Learn How to Manage Your Finances More Simply, Anthony Kennedy
- Personal Finance and Investments: A Behavioural Finance Perspective, Keith Redhead

MSFM22045: Life Skills and Live Projects (SEC-SB)

LTP: 1+0+2

No. of Credits: 2

No. of teaching hours: 32

Course Objectives:

- To inculcate the important life skills to influence the learners positively and to bring about personality development.
- To create an opportunity to the learners to practice the life skills in the real world through live projects.

Instructions to work on Live Projects

1. Facilitators to allot individual Live Project titles to the learners.
2. The title should facilitate the student to collect primary data (Qualitative / Quantitative) from businesses, institutions, offices, individuals etc.
3. Facilitator should encourage the learners to collect data mostly using a structured questionnaire and questionnaire should be reviewed by the facilitator.
4. The data thus collected should be comprehensive to prepare the live project report.
5. The report should essentially carry the following sections:
 - a. Cover page – Names of the College, Learner's name, Class, Program, Date of Submission, Facilitator's name and designation.
 - b. Introduction
 - c. Body of the report – Data, Tables, Graphs (If applicable)
 - d. Findings
 - e. Conclusion
6. For the live project report generated, the learners to should prepare a presentation using MS PowerPoint and present it.

Evaluation parameters for the Live project report

- a. Timely submission
- b. Data collection
- c. Findings
- d. Originality of the work
- e. Language and Communication

Evaluation parameters for Live Project Presentation

- a. Dress and Deportment
- b. Quality of the slides
- c. Findings through the project
- d. Confidence
- e. Language and Communication

Course Outcomes:

- Gain Self Competency and Confidence
- Practice Emotional Competency
- Gain Intellectual Competency
- Gain an edge through Professional Competency
- Aim for high sense of Social Competency
- Be an integral Human Being

MSFM22046: Fundamentals of Insurance (SEC-SB)

LTP: 2+0+0

No. of credits: 2

No. of teaching hours: 32

Course Objectives:

- To make the learners understand various principles, provisions that govern the Life General Insurance Contracts
- To acquire knowledge on minimization of losses arising from future risks and uncertainties.
- To know more about compensation of losses through Insurance and minimizing the risk through proper planning and administration

Unit-1: Introduction to Insurance

(10 hours)

Definition of Insurance, Concept of Insurance, Insurance Act, 1938, Insurance Regulatory and Development Authority (IRDA), Insurance Advertisements and Disclosures Regulations, 2000, Protection of Policy Holders Interest Regulations, 2002, Third Party Administrators (TPA), Insurance Contract Terminology, Elements of a Valid Contract – Offer and Acceptance, Consideration, Capacity, Legal Purpose, Distinguishing Characteristics of Insurance Contracts, Common clauses and sections in an insurance contract

Fundamentals of Risk Management - Definition of Risk, Classification of Risks, Definition of Risk Management, Stages of Risk Management

Unit-2: General Insurance

(08 hours)

Classification – Life Insurance & Non-Life Insurance, Non-Life Insurance classification – Property Insurance, Personal Insurance, & Liability Insurance. Types of Property Insurance - Fire Insurance, Marine Insurance, Various types of Engineering Insurance. Contractor's All Risks (CAR) Insurance, Marine cargo insurance, Features of motor insurance, Burglary insurance, Money insurance

Unit-3: Personal and Liability Insurance

(05 hours)

Personal Insurance, Mediciam Policies, Group Mediciam policy, Personal Accident Insurance (PA), Liability Insurance, Employers Liability Insurance, Public Liability Insurance, Professional Indemnity Insurance, Product Liability Insurance.

Unit-4: Financial Planning and Life Insurance

(05 hours)

Financial Planning, Ratios as a tool for financial analysis, Definition of Life Insurance, Law of large numbers, Principles of Insurance and Life Insurance- Types of Life Insurance Policies - Term Insurance - Types of Term Life Insurance, Whole Life Insurance, Endowment policy , Children's policies , Annuities, Group Insurance, Industrial Life Assurance, Life insurance premium and tax benefits.

Unit-5: Insurance Intermediaries**(04 hours)**

Introduction, Individual agent, Corporate agent, Code of Conduct, Broking regulations, Indian Insurance Market.

Course Outcomes:

- Learners will be able to understand the concept of insurance and its evolution
- Understand the difference between Life & Non-Life Insurance and decide on how to choose life insurance policies based on their needs
- Acquires the knowledge about business operations and market condition in Insurance Companies and understands the different needs of customers on insurance products, insurance terminologies, distinguish various Life Insurance Plans will know the policy claim procedure.

Books for reference:

- Insurance Industry in India: Features, Reforms and Outlook - Uma Narang
- Fundamentals Of Life Insurance: Theories And Applications - Kaninika Mishra
- Law Of Insurance- Avtar Singh
- Risk Management - Robert Mark

Semester VIII

MSFM22047: International Financial Reporting Standards (IFRS) (DSC)

LTP: 3+0+2

No. of Credits: 4

No. of teaching hours: 64

Course Objectives:

This course is the first of four courses which cover accounting principles and presentation of financial statements as per generally accepted accounting principles (GAAP) as well with case studies as per International Financial Reporting Standard to provide learners the opportunity to learn the fundamental accounting concepts, techniques and skills.

Unit-1: Introduction to IFRS & Ind-AS (10 hours)

The Framework for the Preparation and Presentation of Financial Statements - Introduction of Indian Accounting Standards (Ind AS); vis International Financial Reporting Standards (IFRSs), Process of formulation of Accounting Standards including Ind-ASs and IFRSs and First time Adoption and Transition Adjustments- COVID 19 - Impacts on Financial Reporting.

Unit-2: Framework for the Preparation and Presentation of Financial Statements (14 hours)

Financial Reporting, Presentation and Disclosures in General-Purpose Financial Statements Balance sheet / Statement of financial position; Income statement / Statement of profit or loss; Statement of comprehensive income; Statement of changes in equity; Statement of cash flows; Notes to financial statements.

Case Study

FINANCIAL STATEMENT EFFECTS ON CONVERGENCE TO IFRS – A CASE STUDY IN INDIA related to Companies listed in National Stock Exchange (Nifty 50), Bombay Stock Exchange)

Unit-3: Accounting for Assets and Liabilities- Recognition and Measurement (18 hours)

Inventories (Ind As 2)- Property, Plant and Equipment (Ind AS 16)- Borrowing cost Recognition and Measurement (Ind As 23)- Measurement-Impairment of Assets (Ind As 36) - Recognition and Measurement of provisions for Contingent Liabilities and Contingent Assets (Ind As 37) - Intangible Assets (Ind As 38)- Investment Property -(Ind as 40)- leases (Ind as 116) identifying leases and its Recognition and Measurement- Financial Statement-Disclosure(Ind As 107)- Financial Instruments (Ind As 109)- Consolidated financial statements (Ind As 110)- Employee benefit (Ind As 19) Theory only- The effect of changes in foreign exchange rates (Ind As 21)

Case Study

A CASE Analysis on IFRS COMPLIANCE REGARDING INFORMATION DISCLOSED BY COMPANIES IN CONSOLIDATED FINANCIAL STATEMENTS - CASE STUDY ON IAS 23 BORROWING COSTS APPLICABILITY.

Unit-4: Accounting for Revenue and expenses**(12 hours)**

Accounting for Revenue and expenses – Revenue from contracts with customers (Ind As 115) – Related Party disclosure (Ind As 24) – Business combination (Ind As 103)- Non Controlling Interest (Ind As 27) Joint agreements (Ind As 111)- Fair value measurement - concept of Fair Value.

Unit-5: Exploration and evaluation of Mineral Resources**(10 hours)**

Introduction to Exploration for and evaluation of mineral resources IFRS 6 (Only Theory) - Recognition and Measurement of Earnings per share (Ind AS 33)- IFRS 2 – Recognition and Measurement of Share based payment – Interim Financial Reporting (Ind As 34)- Recognition and Measurement of Insurance contracts (Ind As 104)

Course Outcomes:

- Identify financial accounting and reporting methods
- Select appropriate methods
- Breakdown the recognition, measurement, valuation, calculation, presentation and disclosure of monetary current assets and current liabilities, inventory and investments in equity and debt securities under GAAP and IFRS.
- Relate and understand the financial statements prepared on the basis of GAAP as well as IFRS.

Books for reference:

- International Financial Reporting Standards (IFRS) and Indian Accounting Practices, authored by Jagadish R. Raiyani and Gaurav Lodha, (Edition: 2012)/ New Century Publication.
- International Financial Reporting Standards (IFRS) authored by G. Vedamurthy and Dr. Rechanna (First Edition 2020) / Sri Guru Prakashana.

MSFM22048: Methods of Costing (DSC)

LTP: 3+0+2

No. of Credits: 4

No. of teaching hours: 64

Course Objectives:

The objective of this subject is to familiarize learners with different methods of costing.

Unit-1: Operating Costing (08 hours)

Meaning, Features, objectives, advantages and disadvantages - Problems on operating costing (Transportation undertakings only).

Unit-2: Job and Batch Costing (15 hours)

Meaning, Features, objectives, advantages and disadvantages- Problems on Job Costing and Batch Costing.

Unit-3: Contract costing (14 hours)

Contract costing: Meaning, Features, objectives, advantages and disadvantages, Comparison between job and contract costing - Problems on 3 contracts with balance sheet.

Unit-4: Process costing (14 hours)

Meaning-Features of process costing, comparison between job costing and process costing, advantages and disadvantages, Process loss: normal loss, abnormal loss-abnormal gain- joint and by-products – problems.

Unit-5: Activity based costing (13 hours)

Meaning- differences between traditional costing methods and activity based costing. Characteristics of ABC, Cost drives & cost pools. Product costing using ABC system: uses – limitations – steps in implementation of ABC – simple problems.

Course Outcome:

After the completion of this course, learners will be able to

Understand practically the different methods of costing.

Books for reference:

- Nigam and Sharma, Advanced Costing.
- M.N. Arora, Cost Accounting.
- Ashish K Bhattacharyya, cost accounting for business managers.
- N. Prasad, Costing.
- Jain & Narang, Cost Accounting
- Ravi M. Kishore – Cost Management
- .MadeGowda- Cost Accounting
- Rathnam - Cost Accounting

MSFM22049: Indirect Tax-II (DSC)

LTP: 3+0+2

No. of Credits: 4

No. of teaching hours: 64

Course Objectives:

To acquire the detailed knowledge on availing ITC, registration and returns procedure in GST and Customs Duty in India and to know the applicability of it.

Unit-1: Input Tax Credit

(14 hours)

Meaning, relevant definitions, conditions for taking credit, ineligible input tax credit, availability of credit in special circumstances, Input tax credit and change in constitution of registered person, Apportionment of credit and blocked credits; taking ITC in respect of inputs and capital goods sent for job work, Manner of Distribution of Credit by Input Service distributor (ISD) Recovery of excess tax credit; Payment of taxes; Refund; Problems on utilization of Input Tax Credit (including Blocked credits).

Unit-2: Value of Taxable supply

(14 hours)

Meaning of Value of Taxable supply under section 15, Transaction value- Consideration not wholly in cash, Supply between two related persons, Supply through agent, cost based value, Residual valuation, 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 - Tax invoice, Credit and Debit notes – Tax invoice in respect to goods and services, contents, manner of issuing Tax invoice; Prohibition of unauthorized collection of tax; Amount of tax to be indicated in tax invoice and other documents, credit and debit notes.

Unit-3: Registration under GST

(10 hours)

Introduction to registration, advantages of registration under GST, Persons liable for registration, Persons not liable for Registration, compulsory registration, , Procedure for Registration, Deemed Registration , Amendment of Registration , Rejection of application for registration, Revocation of Cancellation of Registration; Special provisions for casual taxable persons and non-resident taxable persons; Exempted Goods and Services.

Unit-4: Returns

(12 hours)

Brief introduction to GST Returns – procedure for filing various returns, Types of Returns and due dates for filing returns, Rectification of errors/omission, time limit for rectification, Interest on late GST payment, Late fee for delaying in filing returns, Problems on computation of Turnover for the purpose of Registration and applicability of Composition Levy; Role of Information Technology in GST – GST Network – powers and functions of GST Network, Goods and Service Tax Suvidha Providers (GSP),

Unit-5: Customs Duty and import and export procedure under customs (14 hours)

Customs Duty- Meaning of Customs Duty, Taxable event under Customs Duty, notified goods, specified goods, prohibition of import and export under Sec 11, – Types of customs duty – Basic customs duty, Education Cess, Anti-dumping duty, Protective Duty, Safeguard Duty, CVD, IGST, GST compensation Cess, circumstances of Levy of Customs duties, valuation of goods for Levy of Customs Duty, Adjustments in Transaction value, Exemptions from custom duty, Computation of Assessable Value and applicable duties, Computation of customs duty,

Import and export procedure under customs – Introduction to baggage and general free allowance, Provisional assessment of Duty, Due dates for payment of Duty, Penalties under customs, Seizure of goods and Confiscation of goods

Course Outcomes:

- Helps learners to acquire practical knowledge on ITC, registration and returns in GST
- Enables learners to understand about applicability of Customs duty and import procedures.

Books for reference:

- “Indirect Taxes”, Taxmann Publications.
- Compendium on Goods and service tax – Dr. Manju S
- Systematic Approach GST – DR. Ravi Gupta, Dr. Girish Ahuja
- “Students Guide to GST & Customs Law”, Vinod K Singhania

MSFM22050: Risk Management (DSC)

LTP: 3+0+0

No. of Credits: 3

No. of teaching hours: 48

Course Objectives:

- To introduce learners to risk and uncertainty.
- To understand the sources of risk and their evaluation.
- To have a clear picture as to how to manage risk through risk management.
- To dive deep into various risk management strategies.
- To introduce learners to credit risk management.

Unit-1: Introduction to Risk (06 hours)

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 Operational Risks, Business Risk, Financial Risk, Information Risk, Liquidity Risk.

Unit-2: Source and evaluation of Risks (11 hours)

Identification and Sources of Risks, Quantification of Risk and various methodologies, Impact of Business Risk, Identify and assess the impact upon the stakeholder involved in Business Risk and Role of Risk manager and Risk committee in identifying Risk.

Unit-3: Risk Management (10 hours)

Concept of Risk Management, Objective and Process of Risk Management, Importance of Risk Management, Risk Management Techniques.

Unit-4: Risk Management Strategies (11 hours)

Risk Management Strategy: Meaning and Steps in Risk management. Modelling risk scenarios – stress testing, tools of statistical analysis, Monte Carlo simulations, back testing, Hedging strategies – use of swaps 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) and clustering of volatility episodes in market behaviour). Basics of Artificial Intelligence and Business Analytics.

Unit-5: Credit Risk Management (10 hours)

Credit risk management: Introduction to Credit risk management, the credit Process, Credit Selection, Credit Risk and Application of Credit Risk Measurement.

Course Outcomes:

At the end of the course, the learners should be able to:

- Identify a range of established definitions of risk and risk management and describe the usefulness of the various definitions
- List the range of characteristics of a risk that need to be identified in order to provide a full risk description
- Analyse various compliance methods, or approaches to Risk Management
- Assess Risk Management planning and how a manager implements policy and Compliance
- Develop plans appropriate for augmenting, promoting and maintaining risk management programs including communications.

Books for reference:

1. Kotreshwar G.: "Risk Management-Insurance and Derivatives" Himalaya Publishing House.
2. Harrington and Niehaus:"Risk Management and Insurance" Tata McGraw Hill.
3. Trieschmanu, Hoyt and Sommer: "Risk Management" Thomson (India) Publishers.
4. Rejda: "Principles of Insurance and Risk Management". Pearson Publishers

MSFM22051: Project Management (DSC)

LTP: 3+0+0

No. of Credits: 3

No. of teaching hours: 48

Course Objectives:

To make learners understand the concept of project management for planning and execution of projects.

Unit-1: Project and Project management (09 hours)

Meaning- definition- characteristics- importance- Steps in identification of projects – Classification of projects - Stages in project cycle: Identification, Formulation, Implementation and Termination- The project manager: Roles and responsibilities of a project manager.

Unit-2: Appraisal of Projects (10 hours)

Meaning- Types of appraisal: Economic appraisal, Technical appraisal, Market appraisal, Environmental appraisal, Financial appraisal - Feasibility report- Bottlenecks.

Financial planning- Estimation of fund requirements, sources of funds- Loan syndication for the projects- Tax considerations in project preparation- legal aspects.

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

Preliminary expenses – cost of acquisition of fixed assets, cost on technical knowhow, acquisition of patents and licenses – documentation charges – preparation of project report - project execution plan - project procedure- manual project control system - Project evaluation and its objectives, types and methods.

Unit-4: Tools and techniques of project management (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, minimum cost project schedule (Problems on CPM).

Unit-5: Issues in Project Planning and Management (06 hours)

Cost and Time Management issues in Project planning and management- Project Termination and Audit. Reasons for failure.

Course Outcome:

After the completion of this course, learners will be able to

Understand about the project life cycle and learn how to build a successful project from the stage of pre-implementation to completion.

Books for reference:

- A Guide to the Project Management Body of Knowledge: PMBOK® Guide (Sixth Edition)
- Project Management: A Systems Approach to Planning, Scheduling, and Controlling, Harold Kerzner

MSFM22052: Research Project (SEC-SB)

LTP: 0+2+6

No. of credits: 4

No. of teaching hours: 64

Introduction:

This course comes with an option to the learners. Learners are free to opt either an academic research work under the guidance of a teaching faculty member or an internship in any of the registered firms in the city.

Course Objectives:

- To expose learners to the real world through an academic Research or an Internship program.
- To collect first-hand information on the real world practices.
- To employ a minimum of 100 hours of work in the real world activities
- To produce a report with business relevance.
- To facilitate network building to the learners.

Academic Research project

The academic research work should be under the guidance of a teaching faculty member of the college.

The learner should identify an area of interest in commerce or administration.

Under the guidance of the teaching faculty member, the learner should carry out literature review and present the title of the of the academic research project to a panel set up by the college.

The panel would consist of college principal, academic project guide and two teaching faculty members of the college.

The learner under the guidance of the teaching faculty would carry out questionnaire designing, data

- a. Synopsis presentation – Title, abstract, introduction, literature review, gap identification, objectives, limitation, scope of the study, references and questionnaire.
- b. Final Presentation – Data collection, analysis, findings and scope for further research.

Evaluation criteria for Academic research work

Synopsis Presentation:

Evaluators – Principal, two teaching faculty members.

Marks allotment – Average of the marks allotted by the evaluators would be considered.

Parameters:

- Literature review
- Relevance of the title finalized
- Objectives and scope
- Questionnaire design and its completeness.

Final Presentation

Evaluators – Principal, two teaching faculty members.

Marks allotment – Average of the marks allotted by the evaluators would be considered.

Evaluation parameters:

Comprehensive report

Detailed presentation

Accuracy of the information

Articulation of the learning through the internship

Language and Communication

Guidelines for the report and presentation

Academic Research Report – Cover page, acknowledgements, declaration, table of content, abstract, introduction, literature review, objectives and hypothesis, limitations, scope of the study, data analysis, findings and scope for further research, conclusion, and references.

Presentation – Title, Abstract, objectives, hypothesis, analysis, findings, conclusion.

Course Outcomes:

- Learners would get the glimpses of the real world practices and would generate reports of business relevance.
- Learners would improve networking skills which would come in handy at the time of final placements.
- Learners to exercise skills such as communication, data collection, analysis, report writing and presentation.

MSFM22053: Internship (SEC-SB)

LTP: 0+2+6

No. of credits: 4

No. of teaching hours: 64

Internship

Learners who opt for internship should self-source or take the college assistance in getting an internship in a registered firm in Mysuru city only.

Internship duration should be for a minimum of 30 days / 100 hours. The duration of the internship should be after 2.00PM on all working days.

Procedure to enroll and register for internship course.

Learners to get an official letter stating their appointment as an intern in any registered firm in Mysuru.

The letter should be addressed to the principal along with working hours, duration of the internship, information on certificate and stipend.

The letter should clearly mention the roles and responsibilities of the interns.

College insists that the learners choose a firm and role which is related to their chosen area of study in the college.

At the end of the internship, the interns should generate a 3CETT report – Company, Customers, Competitors, Technology used and Terminologies used in that company / industry.

Evaluation

Final Presentation

Evaluators – Principal, two teaching faculty members.

Marks allotment – Average of the marks allotted by the evaluators would be considered.

Final presentation to consist the following slides

- 3CETT
- Learning

Parameters for evaluation

Comprehensive report

Detailed presentation

Accuracy of the information

Articulation of the learning through the internship

Language and Communication

Internship Report format:

- Cover page
- Table of content
- Acknowledgements
- Certificate by the company
- 3CETT
- A write up of about 300 words describing the learning during the internship program.

MSFM22054: Macroeconomics and Financial Markets

No. of credits: 2

No. of teaching hours: 32

Course Objectives:

- To familiarize with measures of economic performance, learn to use these indicators to evaluate current economic conditions
- To acquire knowledge on fundamentals of financial markets, formation of modern financial markets, the types of financial institutions and their roles and functions in the financial markets.

Unit-1: Introduction to Macro Economics (08 hours)

Introduction, Microeconomics and Macroeconomics, The concept of 'equilibrium' in economics, Inflation and Interest Rates- meaning of inflation, measuring inflation, Theories of inflation, Impact of inflation on macroeconomic variables, Controlling inflation, Interest Rates, Factors affecting the level of Interest Rate, Impact of Interest Rates, Concept of Real Interest Rate.

National Income Accounting – meaning of National Income Accounting, Measuring Economic Activity, Saving and Investment in India, the changing composition of India's economic environment

Unit-2: Fiscal Policy and Monetary Policy (08 hours)

Role of the Government in an Economy, Government Expenditure and Revenue: Understanding the Government accounts, Bringing together the Revenue and the Expenditure side, The Deficit Indicators, Financing of deficit by the Government, Fiscal Deficit and sustainability of Internal Debt
Fiscal policies and their impact on the financial markets

Monetary Policy - role of Money, Components of Money in India, Demand for Money, Supply of Money, Different roles of RBI in India, Role of Commercial Banks in Money Supply, Other Instruments of Money Supply, Market Stabilization Scheme, Use of Monetary policy, Use of Fiscal policy.

Unit-3: Open Economy Macroeconomics (05 hours)

India and International Trade, Balance of Payments, Foreign Direct Investment, Foreign Portfolio Investment, Exchange Rates, Foreign Exchange Reserves, Impact of capital flows on money supply, Sterilization of Capital Flows

Unit-4: Financial Markets (05 hours)

Basic roles of the financial market, financial markets different from other markets, Role of different financial systems: Bank based financial systems and Capital Market based financial systems, Role and contribution of different segments in India's Financial Market, the Equity Market, Derivatives Market in India, The Debt Market.

Unit-5: Regulatory Institutions in India**(06 hours)**

Role of regulatory institutions in a market-based economy, Reserve Bank of India (RBI), the Securities and Exchange Board of India (SEBI), Insurance Regulatory and Development Authority (IRDA), Pension Fund Regulatory and Development Authority (PFRDA), Forward Markets Commission (FMC), Stock Exchanges in India

Course Outcomes:

- Learners will know the structure and objectives of the financial market, the structure of financial market basic concepts, functions and tools of the financial market
- Learners will understand the challenges of uncertain environment of financial markets, assess them and take appropriate financial and investment decisions.
- Get an overview of the major developments in macroeconomic theory and knowledge on understanding of the interrelationships among the various macroeconomic variables and the way they impact upon the working of the economy as a whole.

Books for reference:

- The Indian Economy - Sanjiv Verma
- Principles of Macroeconomics - Soumyen Sikdar
- The Economist Guide to Financial Markets – Marc Levinson
- Indian Financial System - D. K. Murthy
