



B.S. Abdur Rahman

Crescent

Institute of Science & Technology

Deemed to be University u/s 3 of the UGC Act, 1956

*Regulations 2021
Curriculum and Syllabi
(Amendments updated upto February 2022)*

BBA (Financial Services)



**REGULATIONS 2021
CURRICULUM AND SYLLABI
(Amendments updated upto February 2022)**

**BBA (FINANCIAL SERVICES)
INTEGRATED WITH CIMA**

VISION AND MISSION OF THE INSTITUTION

VISION

B.S. Abdur Rahman Crescent Institute of Science and Technology aspires to be a leader in Education, Training and Research in multidisciplinary areas of importance and to play a vital role in the Socio-Economic progress of the Country in a sustainable manner.

MISSION

- To blossom into an internationally renowned Institute.
- To empower the youth through quality and value-based education.
- To promote professional leadership and entrepreneurship.
- To achieve excellence in all its endeavors to face global challenges.
- To provide excellent teaching and research ambience.
- To network with global Institutions of Excellence, Business, Industry and Research Organizations.
- To contribute to the knowledge base through scientific enquiry, Applied Research and Innovation.

VISION AND MISSION OF THE DEPARTMENT OF COMMERCE

VISION

To develop a world class centre of excellence in the fields of Business, Commerce and Economics through value-based education, training and research

MISSION

- To impart holistic education using state of the art technology and to give a global perspective through value based education for social transformation
- To inspire and empower the students to become innovative leaders, contribute to the success of organizations and betterment of communities
- To involve in projects leading to high quality research, enhancing training and development opportunities so as to develop a team of competent and qualified entrepreneurs
- To continuously evaluate our performance against suitable benchmarks, develop new programmes, global tie-ups to meet stakeholder's requirement
- To prepare students for higher education in Business, Commerce and Economics
- To inculcate the use of Information and Communication Technology in the teaching learning process

PROGRAMME EDUCATIONAL OBJECTIVES:

PEO 1: Provide a very conducive environment that holistically engages students through an all- encompassing knowledge impartation.

PEO 2: Widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce.

PEO 3: Construct a sound theoretical footing.

PEO 4: Acquainting students with recent market practices.

PEO 5: Encourage the students to advance a range of generic skills helpful in employment, internships, and social activities.

PEO 6: Formulating business problems and provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient.

PROGRAMME OUTCOMES (PO):

On successful completion of the programme, the graduates will be able to:

PO 1: Demonstrate competence in institute level specialized knowledge of Finance, Accounting, Taxation, Marketing, Management and Business Laws' specialization as a solution to complex real-world problems.

PO 2: Use appropriate knowledge and skills to identify, formulate, analyze and solve complex problems in order to reach substantiated conclusions; able to comprehend solution to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, and Taxation.

PO 3: Conduct investigations of complex problems by methods that include appropriate experiments, analysis, and interpretation of data and synthesis of information in order to reach valid conclusions. Search for, locate, extract, organise, evaluate, and use or present information that is relevant to a particular topic; identify the developments in various branches of Commerce and Business.

PO 4: Design solutions for complex, open-ended problems and to design systems, components or processes that meet specified needs with appropriate attention to health and safety risks, applicable standards, and economic, environmental, cultural and societal considerations. Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business; ability to examine the results and apply them to various problems appearing indifferent branches of Commerce and Business.

PO 5: Create, select, and apply appropriate techniques, resources, and modern accounting and IT tools including prediction and modeling to complex activities with an understanding of the limitations; Capable to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes.

PO 6: Work effectively as a member and leader in teams, preferably in a multi-disciplinary setting.

PO 7: Communicate complex concepts within the profession and with society at large. Such ability includes reading, writing, speaking and listening, and the ability to comprehend and write effective reports and design documentation, and to give and effectively respond to clear instructions.

PO 8: Understanding the roles and responsibilities of the professional in society, especially the primary role of protection of the public and the public interest.

PO 9: Analyze social and environmental aspects of activities. Such ability includes an understanding of the interactions that Commerce has with the economic, social, health, safety, legal, and cultural aspects of society, the uncertainties in the prediction of such interactions; and the concepts of sustainable design and development and environmental stewardship.

PO 10: Apply professional ethics, accountability, and equity. Able to ascertain unethical behaviour, falsification, and manipulation of information: To manage self and various social systems.

PO 11: Incorporate economics and business practices including project, risk, and change management into the practice and to understand their limitations. Capable to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.

PO 12: Motivate learners for lifelong learning abilities such as information-handling, entrepreneurial skills, self-esteem, decision-making, problem-solving, self-management, empathy, tolerance of others, creativity, a sense of humour, flexibility, adaptability, versatility, critical judgment, thinking, planning, practical skills, learning-to-learn, discussing and communicating, create values for life and build their character for lifetime.

PROGRAMME SPECIFIC OUTCOMES:

PSO1: Prepare students with capabilities and skills in areas of finance to take up roles in financial services for management and analyst's positions across diverse industries.

PSO2: Enhance the ability of students to meet global challenges through sensitivity towards organizational, economic and cultural diversity.

PSO3: Provide students with a sound theoretical base and exposure to current business challenges, which will encourage creativity and innovative thinking leading to unique solutions for complex problems.

PSO4: To develop key personal and inter-personal globally-relevant skills for academic and professional enhancement in the changing society and to continually offer opportunity of upgrading knowledge, training and skills in the context of innovations, and research.

REGULATIONS - 2021**B.A. / BBA/ B.Com. / BCA / B.Sc. DEGREE PROGRAMMES*****(Under Choice Based Credit System)*****1.0 PRELIMINARY DEFINITIONS & NOMENCLATURE**

In these Regulations, unless the context otherwise requires:

- i) **"Programme"** means B.A. / BBA / BCA / B.Com. / B.Sc. Degree Programmes.
- ii) **"Course"** means theory / practical / laboratory integrated theory / seminar / internship / project and any other subject that is normally studied in a semester like English, Mathematics, Environmental Science, etc.,
- iii) **"Institution"** means B.S. Abdur Rahman Crescent Institute of Science and Technology.
- iv) **"Academic Council"** means the Academic Council, which is the apex body on all academic matters of this Institute.
- v) **"Dean (Academic Affairs)"** means the Dean (Academic Affairs) of the Institution who is responsible for the implementation of relevant rules and regulations for all the academic activities.
- vi) **"Dean (Student Affairs)"** means the Dean (Students Affairs) of the Institution who is responsible for activities related to student welfare and discipline in the campus.
- vii) **"Controller of Examinations"** means the Controller of Examination of the Institution who is responsible for the conduct of examinations and declaration of results.
- viii) **"Dean of the School"** means the Dean of the School of the department concerned.
- ix) **"Head of the Department"** means the Head of the Department concerned.

2.0 PROGRAMMES OFFERED AND ELIGIBILITY CRITERIA FOR ADMISSION**2.1 UG Programmes Offered**

Degree	Mode of Study
B.A.	Fulltime
BBA	
B.Com.	
BCA	
B.Sc.	

2.2 Eligibility Criteria

Students for admission to the first semester of the undergraduate degree programme must have passed the Higher Secondary Examination of the 10 +2 curriculum (Academic stream) or any other examination of any authority accepted by this Institution as equivalent thereto.

S.No.	Programme	Eligibility Criteria
1	BCA	10+2 (Higher Secondary) with Mathematics or equivalent subject
2	B.Sc. Computer Science	10+2 (Higher Secondary) with Mathematics or equivalent subject
3	B.Sc. Biotechnology	10+2 (Higher Secondary) with Chemistry and Biology as subjects
4	BBA (Financial Services)	10+2 (Higher Secondary)
5	BBA (General)	
6	B.Com. (General)	10+2 (Higher Secondary) with Mathematics, Physics and Chemistry / Physics, Chemistry, Botany and Zoology / Commerce / Statistics as subjects.
7	B.Com. (Accounts and Finance)	
8	B.Com. (Hons.)	
9	B.A. English (Hons.)	10 +2 (Higher Secondary)
10	B.A. Islamic Studies	
11	B.A. Public Policy	

2.4 The eligibility criteria such as marks, number of attempts and physical fitness shall be as prescribed by the Institution in adherence to the guidelines of regulatory / statutory authorities from time to time.

3.0 STREAMS / SPECIALISATION OF STUDY

The following are the details of specialization / streams offered in various programmes:

S.No.	Program	Streams / Specialisation of Study
1.	BCA	i. Cloud Technology and Information Security ii. Mobile Applications and Information Security iii. Data Science iv. Multimedia and Web Application Development
2.	B.Sc.	i. Computer Science ii. Biotechnology
3.	BBA	i. General ii. Financial Services
4.	B.Com.	i. General ii. Honours iii. Accounts and Finance
5.	B.A.	i. English (Honours) ii. Islamic Studies iii. Public Policy

4.0 STRUCTURE OF THE PROGRAMME

4.1 The curriculum of the UG programmes consists of the following components:

- Core Courses (CC)
- Allied Courses (AC)
- Ability Enhancement Courses (AEC)
- Skill Enhancement Courses (SEC)
- Elective Courses (EC)
- Laboratory Courses (LC)
- Laboratory Integrated Theory Courses (LITC)
- Value added courses
- Mandatory courses (MC)

- Generic Elective Courses (GEC)
- Discipline Specific Elective (DSE)
- Project - PROJ (Project work, seminar, and internship in industry or at appropriate workplace)

4.1.1 Personality and Character Development

All students shall enroll, on admission, in any of the following personality and character development programmes:

- National Cadet Corps (NCC)
- National Service Scheme (NSS)
- National Sports Organization (NSO)
- Youth Red Cross (YRC)
- Rotaract
- Crescent Indian Society Training Development (ISTD – C)
- Crescent Creative Strokes
- Crescent Technocrats Club

The training activities / events / camp shall normally be organized during the weekends / vacation period.

4.1.2 Online Courses for Credit Transfer

Students are permitted to undergo department approved online courses under SWAYAM up to 10% of credits of courses in a semester excluding project semester (if any) with the recommendation of the Head of the Department / Dean of School and with the prior approval of Dean Academic Affairs during his/ her period of study. The credits earned through online courses ratified by the respective Board of Studies shall be transferred following the due approval procedures. The online courses can be considered in lieu of core courses and elective courses.

4.1.3 Value Added Courses

The students are permitted to pursue department approved online courses (excluding courses registered for credit transfer) or courses offered / approved by the department as value added courses.

The details of the value added course viz., syllabus, schedule of classes and the course faculty shall be sent to Dean, Academic Affairs for approval. The students may also undergo the valued

added course offered by other departments with the consent of the Head of the Department offering the course.

These value added courses shall be specified in the consolidated mark sheet as additional courses pursued by the student over and above the curriculum during the period of study.

4.1.4 Industry Internship

The students shall undergo training for a period as specified in the curriculum during the summer vacation in any industry relevant to the field study.

The students are also permitted to undergo internship at a research organization / eminent academic institution for the period prescribed in the curriculum during the summer vacation, in lieu of Industrial training.

In any case, the student shall obtain necessary approval from the Head of the Department / Dean of School and the training has to be taken up at a stretch.

4.1.5 Industrial Visit

The student shall undergo at least one industrial visit every year. The Heads of Departments / Deans of Schools shall ensure the same.

4.2 Each course is normally assigned certain number of credits:

- one credit per lecture period per week
- one credit per tutorial period per week
- one credit for two to three periods and two credits for four periods of laboratory or practical sessions per week
- one credit for two periods of seminar / project work per week
- one credit for two weeks of industrial training or 80 hours per semester.

4.3 Each semester curriculum shall normally have a blend of lecture courses, laboratory courses, laboratory integrated theory courses, etc.

4.4 For successful completion of the programme, a student must earn a minimum total credit specified in the curriculum of the respective programme of study.

4.5 The medium of instruction, examinations and project report shall

be English, except B.A. Islamic Studies (Arabic medium) and for courses in languages other than English.

5.0 DURATION OF THE PROGRAMME

5.1 A student is expected to complete the programme in 6 semesters but in any case not more than 10 continuous semesters reckoned from the date of first admission.

5.2 Each semester shall consist of a minimum of 90 working days including the days of examinations.

5.3 The maximum duration for completion of the programme as mentioned in clause 5.1 shall also include period of break of study vide clause 7.1 so that the student may be eligible for the award of the degree.

6.0 REGISTRATION AND ENROLLMENT

6.1 The students of first semester shall register and enroll for courses at the time of admission by paying the prescribed fees. For the subsequent semesters registration for the courses shall be done by the student one week before the last working day of the previous semester.

6.2 A student can enroll for a maximum of 32 credits during a semester including Redo / Predo Courses.

6.3 Change of Course

A student can change an enrolled course within 10 working days from the commencement of the course, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department / Dean of School of the student.

6.4 Withdrawal from a Course

A student can withdraw from an enrolled course at any time before the first continuous assessment test for genuine reasons, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department / Dean of School of the student.

7.0 BREAK OF STUDY FROM PROGRAMME

7.1 A student may be allowed / enforced to take a break of study for two semesters from the programme with the approval of Dean (Academic Affairs) for the following reasons:

7.1.1 Medical or other valid grounds

7.1.2 Award of 'I' grade in all the courses in a semester due to

lack of attendance

7.1.3 Debarred due to any act of indiscipline.

7.2 The total duration for completion of the programme shall not exceed the prescribed maximum number of semesters (vide clause 5.1).

7.3 A student who has availed break of study in the current semester (odd/even) can rejoin only in the subsequent corresponding (odd/even) semester in the next academic year on approval from Dean, Academic affairs.

7.4 During the break of study, the student shall not be allowed to attend any regular classes or participate in any activities of the institution. However he / she shall be permitted to enroll for the 'I' grade courses and appear for the arrear examinations.

8.0 CLASS ADVISOR AND FACULTY ADVISOR

8.1 Class Advisor

A faculty member will be nominated by the Head of the Department / Dean of School as class advisor for the class throughout the period of study.

The class advisor shall be responsible for maintaining the academic, curricular and co-curricular records of students of the class.

8.2 Faculty Advisor

To help the students in planning their courses of study and for general counselling, the Head of the Department / Dean of School of the students will attach a maximum of 20 students to a faculty member of the department who shall function as faculty advisor for the students throughout their period of study. Such faculty advisors shall guide the students in taking up the elective courses for registration and enrolment in every semester and also offer advice to the students on academic and related personal matters.

9.0 COURSE COMMITTEE

9.1 Each common theory course offered to more than one group of students shall have a "Course Committee" comprising all the course faculty teaching the common course with one of them nominated as course coordinator. The nomination of the course coordinator shall be made by the Head of the Department /

Dean (Academic Affairs) depending on whether all the course faculty teaching the common course belong to a single department or from several departments. The course committee shall ensure preparation of a common question paper and scheme of evaluation for the tests and semester end examination.

10.0 CLASS COMMITTEE

A class committee comprising faculty members handling the courses, student representatives and a senior faculty member not handling the courses as chairman will be constituted semester-wise by the Head of the Department.

10.1 The composition of the class committee will be as follows:

- One senior faculty member preferably not handling courses for the concerned semester, appointed as chairman by the Head of the Department.
- All the faculty members handling courses of the semester.
- Six student representatives (male and female) of each class nominated by the Head of the Department in consultation with the relevant faculty advisors.
- All faculty advisors and the class advisors
- Head of the Department - Ex-Officio Member

10.2 The class committee shall meet at least three times during the semester. The first meeting shall be held within two weeks from the date of commencement of classes, in which the components of continuous assessment for various courses and the weightages for each component of assessment shall be decided for the first and second assessment. The second meeting shall be held within a week after the date of first assessment report, to review the students' performance and for follow up action.

10.3 During these two meetings the student members shall meaningfully interact and express opinions and suggestions to improve the effectiveness of the teaching-learning process, curriculum, and syllabi, etc.

10.4 The third meeting of the class committee, excluding the student members, shall meet after the semester end examinations to analyse the performance of the students in all the components of assessments and decide their grades in each course. The

grades for a common course shall be decided by the concerned course committee and shall be presented to the class committee(s) by the course faculty concerned.

11.0 ASSESSMENT PROCEDURE AND PERCENTAGE WEIGHTAGE OF MARKS

11.1 Every theory course shall normally have a total of three assessments during a semester as given below:

Assessments	Course Coverage in Weeks	Duration	Weightage of Marks
Assessment 1	1 to 6	1.5 hours	25%
Assessment 2	7 to 12	1.5 hours	25%
Semester End Examination	Full course	3 hours	50%

11.2 Theory Course

Appearing for semester end theory examination for each course is mandatory and a student shall secure a minimum of 40% marks in each course in semester end examination for the successful completion of the course.

11.3 Laboratory Course

Every practical course shall have 60% weightage for continuous assessments and 40% for semester end examination. However, a student shall have secured a minimum of 50% marks in the semester end practical examination for the award of pass grade.

11.4 Laboratory integrated theory courses

For laboratory integrated theory courses, the theory and practical components shall be assessed separately for 100 marks each and consolidated by assigning a weightage of 75% for theory component and 25% for practical components. Grading shall be done for this consolidated mark. Assessment of theory components shall have a total of three assessments with two continuous assessments carrying 25% weightage each and semester end examination carrying 50% weightage. The student shall secure a separate minimum of 40% in the semester end theory examination. The evaluation of practical components shall be through continuous assessment.

11.5 The components of continuous assessment for theory / practical / laboratory integrated theory courses shall be finalized in the first class committee meeting.

11.6 Industry Internship

In the case of industry internship, the student shall submit a report, which shall be evaluated along with an oral examination by a committee of faculty members constituted by the Head of the Department. The student shall also submit an internship completion certificate issued by the industry / research / academic organisation. The weightage of marks for industry internship report and viva voce examination shall be 60% and 40% respectively.

11.7 Project Work

In the case of project work, a committee of faculty members constituted by the Head of the Department / Dean of the School shall carry out three periodic reviews. Based on the project report submitted by the students, an oral examination (viva voce) shall be conducted as semester end examination by an external examiner approved by the Controller of Examinations. The weightage for periodic reviews shall be 50%. Of the remaining 50%, 20% shall be for the project report and 30% for the viva voce examination.

11.8 Assessment of seminars and comprehension shall be carried out by a committee of faculty members constituted by the Head of the Department.

11.9 For the first attempt of the arrear theory examination, the internal assessment marks scored for a course during first appearance shall be used for grading along with the marks scored in the arrear examination. From the subsequent appearance onwards, full weightage shall be assigned to the marks scored in the semester end examination and the internal assessment marks secured during course of study shall become invalid.

In case of laboratory integrated theory courses, after one regular and one arrear appearance, the internal mark of theory component is invalid and full weightage shall be assigned to the marks scored in the semester end examination for theory

component. There shall be no arrear or improvement examination for lab components.

12.0 SUBSTITUTE EXAMINATIONS

12.1 A student who is absent, for genuine reasons, may be permitted to write a substitute examination for any one of the two continuous assessment tests of a course by paying the prescribed substitute examination fee. However, permission to take up a substitute examination will be given under exceptional circumstances, such as accidents, admission to a hospital due to illness, etc. by a committee constituted by the Head of the Department / Dean of the School for that purpose. There is no substitute examination for semester end examination.

12.2 A student shall apply for a substitute exam in the prescribed form to the Head of the Department / Dean of the School within a week from the date of assessment test. However, the substitute examination will be conducted only after the last instructional day of the semester.

13.0 ATTENDANCE REQUIREMENT AND SEMESTER / COURSE REPETITION

13.1 A student shall earn 100% attendance in the contact periods of every course, subject to a maximum relaxation of 25% to become eligible to appear for the semester end examination in that course, failing which the student shall be awarded "I" grade in that course.

13.2 The faculty member of each course shall cumulate the attendance details for the semester and furnish the names of the students who have not earned the required attendance in the concerned course to the class advisor. The class advisor shall consolidate and furnish the list of students who have earned less than 75% attendance, in various courses, to the Dean (Academic Affairs) through the Head of the Department/ Dean of the School. Thereupon, the Dean (Academic Affairs) shall officially notify the names of such students prevented from writing the semester end examination in each course.

13.3 If a student secures attendance between 65% and less than 75% in any course in a semester, due to medical reasons (hospitalization / accident / specific illness) or due to

participation in the institution approved events, the student shall be given exemption from the prescribed attendance requirement and the student shall be permitted to appear for the semester end examination of that course. In all such cases, the students shall submit the required documents immediately after joining the classes to the class advisor, which shall be approved by the Head of the Department / Dean of the School. The Vice Chancellor, based on the recommendation of the Dean (Academic Affairs) may approve the condonation of attendance.

- 13.4** A student who has obtained an “I” grade in all the courses in a semester is not permitted to move to the next higher semester. Such students shall repeat all the courses of the semester in the subsequent academic year.
- 13.5** The student awarded “I” grade, shall enroll and repeat the course when it is offered next. In case of “I” grade in an elective course either the same elective course may be repeated, or a new elective course may be taken with the approval of Head of the Department / Dean of the School.
- 13.6** A student who is awarded “U” grade in a course shall have the option to either write the semester end arrear examination at the end of the subsequent semesters, or to redo the course in the evening when the course is offered by the department. Marks scored in the continuous assessment in the redo course shall be considered for grading along with the marks scored in the semester end (redo) examination. If any student obtains “U” grade in the redo course, the marks scored in the continuous assessment test (redo) for that course shall be considered as internal mark for further appearance of arrear examination.
- 13.7** If a student with “U” grade, who prefers to redo any particular course, fails to earn the minimum 75% attendance while doing that course, then he / she is not permitted to write the semester end examination and his / her earlier “U” grade and continuous assessment marks shall continue.

14.0 REDO COURSES

- 14.1** A student can register for a maximum of three redo courses per semester without affecting the regular semester classes, whenever such courses are offered by the concerned

department, based on the availability of faculty members and subject to a specified minimum number of students registering for each of such courses.

- 14.2** The number of contact hours and the assessment procedure for any redo course shall be the same as regular courses, except there is no provision for any substitute examination and withdrawal from a redo course.

15.0 PASSING AND DECLARATION OF RESULTS AND GRADE SHEET

- 15.1** All assessments of a course shall be made on absolute marks basis. The class committee without the student members shall meet to analyse the performance of students in all assessments of a course and award letter grades following the relative grading system. The letter grades and the corresponding grade points are as follows:

Letter Grade	Grade Points
S	10
A	9
B	8
C	7
D	6
E	5
U	0
W	-
I	-

"W" - denotes withdrawal from the course.

"I" - denotes inadequate attendance in the course and prevention

from appearance of semester end examination

"U" - denotes unsuccessful performance in the course.

- 15.2** A student who earns a minimum of five grade points ('E' grade) in a course is declared to have successfully completed the course. Such a course cannot be repeated by the student for improvement of grade.

- 15.3** Upon awarding grades, the results shall be endorsed by the chairman of the class committee and Head of the Department /

Dean of the School. The Controller of Examination shall further approve and declare the results.

- 15.4** Within one week from the date of declaration of result, a student can apply for revaluation of his / her semester end theory examination answer scripts of one or more courses, on payment of prescribed fee, through proper application to the Controller of Examinations. Subsequently the Head of the Department/ Dean of the School offered the course shall constitute a revaluation committee consisting of chairman of the class committee as convener, the faculty member of the course and a senior faculty member having expertise in that course as members. The committee shall meet within a week to revalue the answer scripts and submit its report to the Controller of Examinations for consideration and decision.

- 15.5** After results are declared, grade sheets shall be issued to each student, which contains the following details: a) list of courses enrolled during the semester including redo courses / arrear courses, if any; b) grades scored; c) Grade Point Average (GPA) for the semester and d) Cumulative Grade Point Average (CGPA) of all courses enrolled from first semester onwards.

GPA is the ratio of the sum of the products of the number of credits of courses registered and the grade points corresponding to the grades scored in those courses, taken for all the courses, to the sum of the number of credits of all the courses in the semester.

If C_i is the number of credits assigned for the i^{th} course and GP_i is the Grade Point in the i^{th} course,

$$GPA = \frac{\sum_{i=1}^n (C_i)(GP_i)}{\sum_{i=1}^n C_i}$$

Where n = number of courses

The Cumulative Grade Point Average (CGPA) is calculated in a similar manner, considering all the courses enrolled from the first semester.

"I" and "W" grades are excluded for calculating GPA.

"U", "I" and "W" grades are excluded for calculating CGPA.

The formula for the conversion of CGPA to equivalent percentage of marks shall be as follows:

Percentage equivalent of marks = CGPA X 10

- 15.6** After successful completion of the programme, the degree shall be awarded to the students with the following classifications based on CGPA.

Classification	CGPA
First Class with Distinction	8.50 and above and passing all the courses in first appearance and completing the programme within the prescribed period of six semesters.
First Class	6.50 and above, having completed within a period of eight semesters.
Second Class	Others

15.6.1 Eligibility for First Class with Distinction

- A student should not have obtained “U” or “I” grade in any course during his/her study.
- A student should have completed the UG programme within the minimum prescribed period of study (except clause 7.1.1)

15.6.2 Eligibility for First Class

- A student should have passed the examination in all the courses not more than two semesters beyond the minimum prescribed period of study (except clause 7.1.1)

15.6.3 The students who do not satisfy clause 15.6.1 and clause 15.6.2 shall be classified as second class.

15.6.4 The CGPA shall be rounded to two decimal places for the purpose of classification. The CGPA shall be considered up to three decimal places for the purpose of comparison of performance of students and ranking.

16.0 SUPPLEMENTARY EXAMINATION

Final year students and passed out students can apply for supplementary examination for a maximum of three courses thus providing an opportunity to complete their degree programme. The students can apply for supplementary examination within three weeks of the declaration of results in the even semester.

17.0 DISCIPLINE

17.1 Every student is expected to observe discipline and decorum both inside and outside the campus and not to indulge in any activity which tends to affect the reputation of the Institution.

17.2 Any act of indiscipline of a student, reported to the Dean (Student Affairs), through the Head of the Department / Dean of the School concerned shall be referred to a Discipline and Welfare Committee constituted by the Registrar for taking appropriate action. This committee shall also address the grievances related to the conduct of online classes.

18.0 ELIGIBILITY FOR THE AWARD OF DEGREE

18.1 A student shall be declared to be eligible for the award of B.A. / BBA / BCA / B.Com. / B.Sc. degree provided the student has:

- i) Successfully earned the required number of total credits as specified in the curriculum of the programme of study within a maximum period of 10 semesters from the date of admission, including break of study.
- ii) Successfully completed the requirements of the enrolled professional development activity.
- iii) No dues to the Institution, Library, Hostel, etc.
- iv) No disciplinary action pending against him/her.

18.2 The award of the degree must have been approved by the Institution.

19.0 POWER TO MODIFY

Notwithstanding all that has been stated above, the Academic Council has the right to modify the above regulations from time to time.

**B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF
SCIENCE AND TECHNOLOGY**

**BBA FINANCIAL SERVICES INTEGRATED WITH CIMA
CURRICULUM & SYLLABI, REGULATIONS 2021**

SEMESTER I

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 1141	Fundamentals of Financial Accounting*	4	1	0	5
2	CC	COD 1142	Fundamentals of Managerial Economics*	3	1	0	4
3	CC	COD 1102	Business Organisation and Management	3	1	0	4
4	MC	COD 1103	Environmental Studies	3	1	0	4
5	AEC	COD 1104	Business Intelligence using Excel and Access	0	0	4	2
6	AEC	COD 1105	Introduction to Indian Constitution ^{\$}	1	0	0	1
Credits							20

SEMESTER II

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 1241	Fundamentals of Management Accounting*	4	1	0	5
2	CC	COD 1242	Advanced Accounting*	4	1	0	5
3	CC	COD 1243	Financial Reporting and Analysis*	4	1	0	5
4	CC	COD 1244	Applied Macro Economics*	3	1	0	4
5	CC	COD 1245	Business Communication and Documentation	2	1	0	3
6	AEC	COD 1204	Public Speaking and Presentation Skills ^{\$}	1	0	0	1
Credits							23

SEMESTER III

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 2141	Advanced Management Accounting*	4	1	0	5
2	CC	COD 2142	Managing Finance in Digital World*	4	1	0	5
3	CC	COD 2103	Business Mathematics and Statistics	3	1	0	4
4	DSE		Discipline Specific Elective - I	3	1	0	4
5	SEC		Skill Enhancement Elective Course -I	3	1	0	4
6	AEC	GED 2102	Aptitude and Interpersonal Skills	0	0	2	1
7	AEC	COD 2104	Book Review ^{\$}	1	0	0	1
Credits							24

SEMESTER IV

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 2241	Financial Markets and Institutions	3	1	0	4
2	CC	COD 2203	Entrepreneurship Development	3	1	0	4
3	CC	COD 2242	Business Ethics and Values	4	1	0	5
4	DSE		Discipline Specific Elective -II	3	1	0	4
5	SEC		Skill Enhancement Elective Course –II	3	1	0	4
6	AEC	GED 2204	Aptitude and Workplace Skills	0	0	2	1
7	AEC	COD 2204	Blog Writing ^{\$}	1	0	0	1
Credits							23

SEMESTER V

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 3141	Investment Analysis and Portfolio Management	3	1	0	4
2	CC	COD 3142	Investment Banking and Financial Services	3	1	0	4
3	DSE		Discipline Specific Elective -III	3	1	0	4
4	SEC		Skill Enhancement Elective Course –III	3	1	0	4
5	GEC		Generic Elective- I	3	1	0	4
6	SEC	COD 3103	National Service Scheme ^{\$}	1	1	0	2
7	AEC	COD 3104	Case Study Analysis ^{\$}	1	0	0	1
8	PROJ	COD 3105	Summer Internship**	0	0	0	2
Credits							25

SEMESTER VI

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	CC	COD 3241	International Finance	3	1	0	4
2	DSE		Discipline Specific Elective - IV	3	1	0	4
3	SEC		Skill Enhancement Elective Course – IV	3	1	0	4
4	GEC		Generic Elective - II	3	1	0	4
5	AEC	COD 3202	Business Analytics Using Python	0	0	4	2
6	AEC	COD 3203	Current Business Affairs ^{\$}	1	0	0	1
7	PROJ	COD 3204	Project Work	0	0	12	6
Credits							25

Overall Total Credits: 140

* Syllabus is mapped as per the guidelines of CIMA

** Students have to undertake the Summer Internship during the end of fourth semester for 30 days. Summer Internship viva will be held during fifth semester and the credit will be awarded in the fifth semester itself.

^{\$} The course shall have two components of evaluation: a) Continuous Assessment of 60 marks, comprising of assignments/class activities/ field trip etc., b) Semester end examination of 40 marks.

LIST OF DISCIPLINE SPECIFIC ELECTIVE COURSES**Discipline Specific Elective – I (Semester - III)**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	DSE	CODX 202	Modern Banking and Insurance	3	1	0	4
2	DSE	CODX 401	Introduction to Business Law	3	1	0	4
3	DSE	CODX 133	Corporate Analysis and Valuation	3	1	0	4

Discipline Specific Elective – II (Semester - IV)

1	DSE	CODX 411	Business Environment	3	1	0	4
2	DSE	CODX 412	Retail Banking	3	1	0	4
3	DSE	CODX 11	Human Resource Management	3	1	0	4

Discipline Specific Elective – III (Semester - V)

1	DSE	CODX 01	Marketing Management	3	1	0	4
2	DSE	CODX 421	Commodity and Derivatives Market	3	1	0	4
3	DSE	CODX 112	Financial Econometrics	3	1	0	4

Discipline Specific Elective – IV (Semester - VI)

1	DSE	CODX 232	Financial Technology and Analytics	3	1	0	4
2	DSE	CODX 122	Corporate Restructuring	3	1	0	4
3	DSE	CODX 13	Personal Finance and Planning	3	1	0	4

LIST OF SKILL ENHANCEMENT ELECTIVE COURSES**Skill Enhancement Elective Course – I (Semester - III)**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	SEC	CODX 62	Event Management	3	1	0	4
2	SEC	CODX 72	Stock Market Operations	3	1	0	4
3	SEC	CODX 441	Financial Advising	3	1	0	4

Skill Enhancement Elective Course – II (Semester - IV)

1	SEC	CODX 51	Business Research Methods	3	1	0	4
2	SEC	CODX 71	Project Management	3	1	0	4
3	SEC	CODX 451	Fundamental Analysis and Technical Analysis of Financial Market	3	1	0	4

Skill Enhancement Elective Course – III (Semester - V)

1	SEC	CODX 251	Digital Marketing	3	1	0	4
2	SEC	CODX 461	Behavioural Finance	3	1	0	4
3	SEC	CODX 462	Goods and Services Tax	3	1	0	4

Skill Enhancement Elective Course – IV (Semester - VI)

1	SEC	CODX 73	New Venture Planning and Development	3	1	0	4
2	SEC	CODX 471	Selling and Negotiation	3	1	0	4
3	SEC	CODX 151	Management of Financial Institutions	3	1	0	4

LIST OF GENERIC ELECTIVE COURSES**Generic Elective – I (Semester - V)**

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	GEC	CODX 81	Public Administration and Business	3	1	0	4
2	GEC	CODX 82	Rural Development	3	1	0	4
3	GEC	CODX 83	People Management	3	1	0	4

Generic Elective – II (Semester - Vi)

Sl. No.	Course Group	Course Code	Course Title	L	T	P	C
1	GEC	CODX 91	Sustainable Development	3	1	0	4
2	GEC	CODX 92	Rural Marketing	3	1	0	4
3	GEC	CODX 93	Risk Management	3	1	0	4

SEMESTER I

COD 1141	FUNDAMENTALS OF FINANCIAL	L	T	P	C
SDG: 8 & 17	ACCOUNTING				
		4	1	0	5

COURSE OBJECTIVES:

COB1: To provide an in-depth study of the Financial Accounting, meaning, scope, principles etc. among students

COB2: To acquire knowledge about Journal Entries, Ledgers and Trial Balance of a Firm.

COB3: To acquire the concept and uses of Subsidiary books in the firm.

COB4: To explain the use of Errors of rectification and Bank Reconciliation Statement

COB5: To trained the students for preparation of Final Accounts of proprietary concern.

MODULE I	INTRODUCTION TO ACCOUNTING	12
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Introduction; Meaning and Definition; Objectives of Accounting; Need for Accounting; Functions of Accounting; Users of Accounting Information; Limitations of Accounting; Accounting Principles: Accounting Concepts and Accounting Conventions. Accounting equation; Indian Accounting Standards and International Financial Reporting Standards – Brief Overview only.

MODULE II	JOURNAL, LEDGER AND TRIAL BALANCE	18
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Double Entry Book-Keeping; Journal, Rules of Debit and Credit, Compound Journal Entry; Opening Entry; Ledger, Posting, Rules Regarding Posting, Balancing Ledger Accounts; Advantages of Ledger, Meaning and Importance of Trial balance, Preparation of the Trial Balance.

MODULE III	SUBSIDIARY BOOKS	15
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Account for sales tax and discounts; Meaning and Significance of Subsidiary Books; Types of Subsidiary Books: Purchases Book Sales Book, Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book, Cash Book (Simple Cash Book, Double Column Cash Book, Three Column Cash Book and Petty Cash Book) and Journal proper.

MODULE IV	RECTIFICATION OF ERRORS AND BANK RECONCILIATION STATEMENT	15
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Meaning of Accounting Errors, Types of Accounting Errors, Rectification of Errors –

Before Preparation of Trial Balance and After Preparation of Trial Balance Meaning and objective of bank reconciliation statement; Importance of bank reconciliation statement; Causes of difference between cash book balance and pass book balance; Techniques of preparing bank reconciliation statement.

MODULE V FINAL ACCOUNTS OF PROPRIETARY 15 CONCERNS

Financial statements from trial balance for a single entity Trading Account, Profit & Loss Account and Balance Sheet; Preparation of Trading Account, Profit & Loss Account and Balance Sheet with the adjustments relating to: closing stock, outstanding expenses, prepaid expenses, accrued incomes, unearned incomes, depreciation, bad debts, provision for bad debts, provision for discount on debtors, interest on capital, and interest on drawings; - account for income tax in corporate entity financial statements. Preparation of basic manufacturing accounts. (Theoretical concepts and simple problems)

L – 60; T- 15; TOTAL HOURS – 75

TEXT BOOKS:

1. S.P. Jain and K.L. Narang., "Financial Accounting", Kalyani Publishers., Recent Edition
2. S. N. Maheshwari and S. K. Maheshwari, "An Introduction to Accountancy", Vikas Publishing House, 2016.

REFERENCES:

1. R.L.Gupta & V.K.Gupta, "Advanced Accounting", Sultan Chand & Sons , New Delhi, 2013
2. T.S. Reddy & A. Murthy, "Financial Accounting", Margham Publications Chennai, 2015
3. Shukla & Grewal, "Advanced Accounting", S. Chand & Co, New Delhi, 2014.

COURSE OUTCOMES:

After completing the course, the student shall be able to

CO1: apply the basic accounting principles and identify the steps in the accounting process.

CO2: prepare journal, ledger and trial balance of a proprietary concern.

CO3: prepare various subsidiary books of the company.

CO4: identify the accounting errors and prepare the Bank reconciliation Statement.

CO5: prepare Final Accounts of a proprietary concern.

Board of Studies (BoS):

15th BoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	M	H	M		M		H	H				M	H			M
CO2	H	H			H		H			M			L			
CO3		H	M	M	H		H	M		M				H		
CO4	H	H	M	H			H			M					M	
CO5	H	H	H	H			H			H			M	H	M	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth,
SDG 17: Partnership for Goals

The knowledge of financial accounting provides wide scope for economic development and employment, helps to access various financial services and it is essential for decision-makers to maintain harmony within the organization

COD 1142	FUNDAMENTALS OF MANAGERIAL ECONOMICS	L	T	P	C
SDG: 12		3	1	0	4

COURSE OBJECTIVES:

COB1: Outline the concept of Economics, role of Managerial Economics and its practical uses in decision making.

COB2: To acquire knowledge about Consumer demand analysis.

COB3: Inculcate the various classifications of the law of demand and methods of demand forecasting.

COB4: To acquaint the knowledge of Production and Cost Analysis

COB5: To illustrate the concept of Market Competition along with revenue analysis.

MODULE I INTRODUCTION TO ECONOMICS 10

Nature and Significance of Managerial Economics, Basic concepts, Micro and Macro Economics, Difference between plant, Firm and Industry, Economic Growth and Development, Concept of Equilibrium. Types of public, private and mutually owned organisations and their objectives. Types of not-for-profit organisations and their objectives.

MODULE II CONSUMER DEMAND ANALYSIS - CARDINAL AND ORDINAL APPROACH 10

Meaning of Demand, Demand determinants, Law of Demand, indifference Curves – Properties, Elasticity of Demand – Types, Degrees and Measurement of Elasticity.

MODULE III DEMAND FORECASTING & PRICING 10

Methods of Demand Forecasting, Pricing – Factors influencing Pricing, Aims and objectives of Pricing-Methods of Pricing- Cost plus pricing, Dual pricing, administered pricing, Target rate of return pricing.

MODULE IV PRODUCTION AND COST ANALYSIS 10

Laws of Production – law of Variable proportions and Laws of Returns of Scale-Cost Analysis – Types of costs, calculation of Cost, Relationship between Short curves & Long curves, Cost curves, Relationship between AC and MC.

MODULE V MARKET COMPETITION 20

Revenue analysis – Revenue curves under different market competitions, Perfect competition – Meaning, Equilibrium of firm and industry under perfect competition, Pricing under imperfect competition – monopoly and monopolistic competition.

Impacts of changing transactions costs on the decision to outsource aspects of a business (including network organisations, shared service centres, and flexible staffing). - Positive and negative externalities in goods markets and government responses to them including indirect taxes, subsidies, polluter pays policies, regulation and direct provision. - Impact of minimum price (minimum wages) and maximum price policies in goods and factor markets.

L – 45; P- 15; TOTAL HOURS – 60

TEXT BOOKS:

1. CIMA, “Fundamentals of Business Economics”, Kaplan Publisher, UK, 2020
2. Moore McDowell, Rodney Thom, Ivan Pastine, Robert H. Frank, Ben Bernanke, “Principles of Economics”, McGraw-Hill Higher Education, 3rd Edition, 2012
3. Alan Griffiths & Stuart Wall, “Applied Economics”, 12th Edition, Prentice Hall Pearson Education, 2011

REFERENCES:

1. Yogesh Maheswari, “Managerial Economics”, Phi Learning, New Delhi, 2005
Gupta G.S.
2. Moyer & Harris, “Managerial Economics”, Tata McGraw-Hill, New Delhi, 2019
3. Geetika, Ghosh & Choudhury, “Managerial Economics”, Cengage Learning, New Delhi, 2005

COURSE OUTCOMES:

After completing the course, the student shall be able to

CO1: illustrate the meaning of managerial economics and its role in decision making.

CO2: differentiate various types of demand and suitable method for forecasting a new product.

CO3: explain the relationship of the demand forecasting and pricing method.

CO4: explain the concept of production and cost analysis.

CO5: identify different market structures and its impact on the business organisation.

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1		H	M			H	H	H				M	H		M	
CO2	M	H	H	H				H			M				M	
CO3	H	H	H	H				H			M				M	
CO4	H	M	L	M			H					H		M		H
CO5		H	M				M	H				M	H		M	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 12: Responsible Consumption and Production

By understanding the environmental & social impacts of products and services, learners will ensure sustainable consumption and production.

COD 1102	BUSINESS ORGANISATION AND	L	T	P	C
SDG: 8	MANAGEMENT	3	1	0	4

COURSE OBJECTIVES:

COB1:To make the students illustrate the structure of organization in the field of Management.

COB2:To make the students explain the theoretical aspects, process and principles of Joint Stock Companies.

COB3:To make the students describe the philosophy of establishing a successful business and the fundamentals of management theory of planning.

COB4:To make the students develop skills to analyse and apply critical role of managers in modern organizational settings for planning purpose.

COB5:To make the students recall the concept of management controlling techniques.

MODULE I	CONCEPT AND FORMS OF BUSINESS ORGANISATIONS	12
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Concepts of Business, Trade, Industry and Commerce; Objectives and functions of Business; Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation-Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship; Meaning, Characteristics, Advantages and Disadvantages of Partnership; Kinds of Partners, Partnership Deed, Concept of Limited liability partnership; Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family; Meaning, Advantages and Disadvantages of Co-operative Organisation.

MODULE II	JOINT STOCK COMPANY	12
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Joint Stock Company: Meaning, Definition, Characteristics; Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies: Promotion, Stages of Promotion, Promoter, Characteristics, Kinds, Preparation of Important Documents; Memorandum of Association, Clauses, Articles of Association, Contents; Prospectus: Contents, Red herring Prospectus, Statement In lieu of Prospectus (as per Companies Act, 2013).

MODULE III	PRINCIPLES AND FUNCTIONS OF MANAGEMENT	12
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Management: Meaning, Characteristics, Fayol's 14 Principles of Management. Functions of Management, Levels of Management, Skills of Management, Scientific Management, meaning, objectives, relevance and criticism.

MODULE IV PLANNING AND ORGANIZING 12

Meaning, Characteristics, Types of Plans, Advantages and Disadvantages; Approaches to Planning; Management by Objectives (MBO): Steps in MBO, Benefits, Weaknesses. Organizing, Process of Organizing; Principles of Organisation, Formal and Informal Organisations, Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management: Meaning, Determining Span, Factors influencing the Span of Supervision.

MODULE V AUTHORITY, COORDINATION, AND CONTROL 12

Meaning of Authority, Power, responsibility and accountability; Delegation of Authority; Decentralization of Authority: Definition, importance, process, and principles of Coordination techniques of Effective Coordination. Control: Meaning, Relationship between planning and control, Steps in Control: Types (post, current, and pre-control). Requirements for effective control.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice.
2. prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation.
3. participate in role play activity for describing the various levels of Management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation.
4. participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.
5. participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.

TEXT BOOK:

1. Prasad L. M, Principles and Practice of Management, Sultan Chand & Co. Ltd, 2019

REFERENCES:

1. Stephen P. Robbins and Mary Coulter, 'Management', Prentice Hall (India) Pvt. Ltd., 14th Edition, Upper Saddle River, New Jersey, 2019

2. Rupa Gunaseelan & V Kulandaiswamy, 'Principles and Practices of Management', S.Chand and Company Limited, 2016
3. Robert Kreitner, 'Principles of Management', New Delhi, Cengage, 2017
4. J.K.Mithra, 'Principles of Management', Oxford University press, 2017.
5. Kaul, V. K. 'Business Organization and Management', Text and Cases. New Delhi: Pearson Education, 2012.
6. Koontz, H., & Weihrich, H. 'Essentials of Management', McGraw Hill Education, New York, 2008

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: illustrate the structure and types of organization in the field of Management.

CO2: prepare draft of Article of Association & Memorandum of Association for a business.

CO3: demonstrate current and relevant functions of management.

CO4: identify and explain the managerial skills used in business;

CO5: analyse the concept of Delegation of Authority, coordination, and control.

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4
CO1	H	H											H			
CO2	H	H					H									
CO3	H	M				H							H			
CO4	H	M						H					M			H
CO5	M	M						H			H	H	M			H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth

By understanding the 14 principles of management, learners will perform decent work which in turn promotes employment opportunities and economic development.

COD 1103	ENVIRONMENTAL STUDIES	L	T	P	C
SDG: 6		3	1	0	4

COURSE OBJECTIVES:

COB1: To train learners to cater to the need for ecological citizenship through developing a strong foundation on the critical linkages between ecology-society-economy.

COB2: To make the learners explore various projects and initiatives with respect to conserving bio-diversity.

COB3: To make the learners Construe significance of carbon footprints.

COB4: To make the learners express the environmental issues and their possible repercussions on the earth.

COB5: To make the learners recapitulate the green strategies adopted by businesses to preserve the environment.

MODULE I INTRODUCTION 12

Environmental Studies: Meaning, Nature, Scope, Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows–material and energy; Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic Zones of India; Biodiversity patterns and global biodiversity hotspots. Salient Features: Wildlife (Protection) Act, 1972; Water (Prevention and control of pollution) Act, 1974; Forest (Conservation) Act, 1980; Air (Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986.

MODULE II ENVIRONMENTAL CONCERNS 12

Human Systems and Human impact on natural systems, Climate Change, Air Issues: Ozone Depletion, Smog, Water issues: Water quality/access, Pollution, Land Use Changes, Soil degradation, Waste: Quantity generated, Treatment, ex: landfills v. incinerators, E-waste. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions.

MODULE III MEASUREMENT AND REPORTING 12

ISO Standard 14001: Environmental Management System; Life Cycle Assessment; Environmental Product Declaration; Carbon Foot printing and Ecological Handprints; Environmental Impact Analysis, Environmental Impact Assessment in India: procedure & practices.

MODULE IV ECONOMIC CONCEPT OF COST AND REVENUE 12

Concept and Evolution of Green Business; Drivers and Motivations; Model of Corporate Greening; Green Business Strategies; Planning and Policy Initiatives for

Green Business; Capturing Green Consumers; Preparing for the future. Green Tax Incentives and Rebates (to Green Projects and Companies). Green Reporting. National Green Tribunal: Structure, composition and functions.

MODULE V EMERGING TRENDS

12

Environmental Accounting: Concept, Significance, and Types. Environmental Economics, KYOTO Protocol: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to

1. setup an Eco-Club in their Institution; organize at least five activities under the club during the semester which would contribute towards environmental protection and sustainability;
2. identify an area and write a report highlighting its biodiversity. Also, propose actions that would improve its biodiversity;
3. participate in simulation exercise highlighting the present environmental issues and their possible repercussions on the plant in the next few decades;
4. identify an organisation involved in the work of ecosystem restoration (like river rejuvenation, etc.). Prepare a report on its projects and achievements;
5. calculate individual Carbon Footprints and prepare a report depicting the ways to reduce the same;
6. identify, interpret, and analyse the various green business strategies adopted by companies and prepare a report on your learning from the same;
7. analyse the case study entitled “Energize Employees with Green Strategy” (Winston, 2009), and prepare a report on your learning from the same;
8. analyse green reporting initiatives taken by a company of your choice;
9. identify a firm using Green Marketing to sell its product.
10. analyse its strategy and present a report on your key learning from the same.

TEXT BOOKS:

1. Worthington, I. (2013). Greening Business: Research, Theory, and Practice. United Kingdom: OUP Oxford.
2. Winston, A., Esty, D. C. (2009). Green to Gold: How Smart Companies Use Environmental Strategy to Innovate, Create Value, and Build Competitive

Advantage. United Kingdom: Wiley.

3. Green Business: Concepts, Methodologies, Tools, and Applications. (2019). United States: IGI Global.
4. Erach Bharucha for UGC, Environmental Studies, http://www.jaduniv.edu.in/upload_files/application_form/1549023003-1.pdf
5. Karpagam, M., Jaikumar, G. (2010). Green Management: Theory & Applications. India: Ane Books Pvt Ltd.
6. Environmental Science. (2016). Botswana: Galgotia Publications.

REFERENCES:

7. Basu, M., & Xavier, S. 'Fundamentals of Environmental Studies' Cambridge University Press, Cambridge, 2016
8. Basu, R. N. 'Environment' University of Calcutta, 2000
9. CSE India. (ND). Understanding EIA.
10. Winston, A. 'Energize Employees with Green Strategy' Harvard Business School Publishing, 2009
11. Enger. E., & Smith, B. 'Environmental Science: A Study of Interrelationships', McGraw Hill Higher Education, 2010
12. Kumar, S., & Kumar, B. S. 'Green Business Management' Thakur Publishing Pvt. Ltd., Hyderabad, 2016

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: demonstrate skills in organizing projects for environmental protection and sustainability;

CO2: analyse various projects and initiatives with respect to ecosystem restoration;

CO3: interpret significance of carbon footprints;

CO4: describe the environmental issues and their possible repercussions on the plant in the next few decades;

CO5: summarize the green strategies and policies adopted by various business entities to preserve the environment.

Board of Studies (BoS):

15th BoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1			M	M				H	H							
CO2			M	M				H	H							
CO3								H	H							
CO4			H	H				H	H						L	L
CO5			H	H				H	H						L	L

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 6: Clean water and sanitation.

Sustainable management of water resources and access to safe water and sanitation are essential for unlocking economic growth and productivity, and provide significant leverage for existing investments in health and education.

COD 1104	BUSINESS INTELLIGENCE USING	L	T	P	C
SDG: 4 , 9	EXCEL AND ACCESS				
		0	0	4	2

COURSE OBJECTIVES:

COB1: To enable to learner to implement the excel formula in their personal and business affairs.

COB2: To enable the learner to present the data in chart and graph.

COB3: To equip the learner with the data analysis tools and technique.

COB4: To illustrate database management system and its use, normalization of Database and role to table in DBMS,

COB5: To enable the learner to describe and use query, form, and report in DBMS

MODULE I WORKING WITH FORMULAS AND FUNCTIONS 12

Understanding Formula Basics: Introducing Formula and Functions, Working with Dates and Times, Creating Formula that Count and Sum, Creating Formula that Look Up Values, Creating Formulas for financial applications: Present Value, Future Value, Payment, Interest Rate, Period, Term.

MODULE II CREATING CHART AND GRAPH 12

Creating Chart and Graph: Introduction, Working with Chart, Understanding Chart Type, Chart Customization, Visualizing Data Using Conditional Formatting.

MODULE III ANALYSING DATA WITH EXCEL 12

Analysing Data With Excel: Introduction of Pivot table; Analyzing Data with Pivot Table: Working with Non-Numeric Data, Grouping Pivot Table Items, Creating Frequency Distribution, Creating Calculated Field or calculated item, Creating Pivot Chart, Producing a Report with Pivot Table.

MODULE IV INTRODUCTION TO DATABASE AND TABLE IN ACCESS 12

Introduction to Data Base: Database, Table, Record and Fields Values, Concept of Relational Database; Access Database Objects and Views: Ribbon, Datasheets, Queries, Data-entry and display forms, Reports, Creating Access Table: Table design and process, Using the Design ribbon tab, Working with fields, Creating contacts table. Understanding the Lookup Property window, Primary Key, Indexing Access Table, printing a Tale Design; Designing Normalise Database: First normal form, Second Normal form, Third Normal Form; Table Relationship and Integrity Rule.

MODULE V INTRODUCTION TO QUERY, FORM AND REPORT IN 12
ACCESS

Selecting Data with Queries: About the Query, Types of Queries; Creating Query: Using Query Window, Using Query Design window and ribbon, Selecting Fields, Providing an alias for the field name, Introduction of forms in Access, Preparation of Access Report.

P- 60; TOTAL HOURS – 60

TEXT BOOKS:

- 1 Michael Alexander, Richard Kusleika, 'Access 2019 Bible', Wiley, USA, 2018
- 2 John Walkenbach, 'Access 2016 Bible', Wiley, USA, 2015

REFERENCES:

- 1 Lokesh Lalwani, 'Excel 2019 All-in-One', BPB Publications; 1st edition (1 January 2019), India
- 2 Joan Preppernau, M. Lambert, Steve Lambert, 'Microsoft Press US'; 1st edition, USA, 2007
- 3 "Access video training - Access - support.microsoft.com." <https://support.microsoft.com/en-us/office/access-video-training-a5ffb1ef-4cc4-4d79-a862-e2dda6ef38e6>.
- 4 "Excel video training - Office Support - support.microsoft.com." <https://support.microsoft.com/en-us/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb>.

COURSE OUTCOMES:

On successful completion of this course students will be able to

CO1: use excel formula in their personal and business affairs

CO2: demonstrate the data in chart and graph.

CO3: utilize the data analysis tools and technique to convert the data into information.

CO4: discuss and use database management system, normalization of data base and role of table in DBMS

CO5: prepare the query, form, and report in DBMS.

Board of Studies (BoS):

15th BoS of the Department o
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1			H		H							H				
CO2			H		M							H				
CO3			M		H							H				
CO4			H		H							H				H
CO5			H		H							H				H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Quality Education

SDG 9: Industry, Innovation and Infrastructure

By developing technical skills, learners will be able to use various ICT tools which lead to productive employment, innovativeness and bring quality to education

COD 1105	INTRODUCTION TO INDIAN CONSTITUTION	L	T	P	C
SDG: 16		1	0	0	1

COURSE OBJECTIVES:

COB1: To provide the fundamental instructions governing under the constitution of India.

COB2: To provide exposure to fundamental rights & duties of an Indian citizen.

MODULE I INTRODUCTION TO INDIAN CONSTITUTION 7

Meaning of Constitution, Types of Constitution, Difference between Constitutional Law and Constitutionalism, Nature of Constitution of India, Why constitution is needed in a democratic country?, Preamble and the Constitution of India.

MODULE II RIGHTS AND DUTIES 8

Fundamental Rights and their Classification: Right to equality, Right to Freedom, Protection against arrest and detention, Right to Life & Personal Liberty, Right against Exploitation, Right to Religion, Cultural and Educational Rights; Fundamental duties.

Note: Each topic in the above modules will be complemented by open discussion in the class/practice exercises/classroom activities/assignment.

L – 15; TOTAL HOURS –15

REFERENCES:

- 1 Durga Das Basu, 'Shorter Constitution of India', 15th ed. Vol. 1, (A.K. Patnaik (rev.), LexisNexis, Gurgaon, 2018
- 2 The Constitution of India, Government of India, Ministry of Law and Justice (Legislative Department), New Delhi, 2015.
- 3 <https://www.icsi.edu/media/webmodules/CONSTITUTION.pdf>
- 4 Thiruvengadam, A. K., 'The Constitution of India: A Contextual Analysis', Bloomsbury Publishing, United Kingdom, 2017

COURSE OUTCOMES:

On successful completion of this course students are able to

CO1: describe the meaning of Constitution and the features of Indian Constitution

CO2: summarize the directive principles and fundamental duties of citizen.

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H							H					H	M		
CO2	H							H					H	H		

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 16: Peace, Justice and Strong Institution

By learning the basics of the Indian Constitution, learners will understand the concepts of justice, inclusion and peace and their relation to law, fundamental human right, and also as a basis for empowerment.

SEMESTER II

COD 1241	FUNDAMENTALS OF MANAGEMENT	L	T	P	C
SDG: 17	ACCOUNTING	4	1	0	5

COURSE OBJECTIVES:

COB1: To deliver a comprehensive study of the Management Accounting meaning, scope, principles etc. among students.

COB2: To acquire knowledge about cost identification and behaviour.

COB3: To understand the meaning and uses of planning within organization.

COB4: To explain the concept of Accounting Control System.

COB5: To explain the concept and importance of Decision making.

MODULE I INTRODUCTION TO MANAGEMENT ACCOUNTING 10

Define management accounting, need and scope of management accounting, importance of cost control and planning within organization, difference between financial information requirements for companies, public bodies, and society.

MODULE II COST IDENTIFICATION AND BEHAVIOR 15

Classification of cost, the treatment of direct cost and indirect cost, historical verses economic cost, overhead cost, direct variable and full cost of products service and activities, Add the use of 'high-low', graphical and regression analysis methods to establish and predict total cost. Relevant and irrelevant costs. Overhead cost statements: allocation, apportionment, and reciprocal servicing. The difference between marginal and absorption profits. Marginal cost pricing and full cost pricing to achieve specified return on sales or return on investment, markup, and margins.

MODULE III PLANNING WITHIN ORGANIZATION 20

Budgeting for planning and control, functional budget including income statement, statement of financial position and statement of cash flow, reporting of actual outcome against budget, fixed and flexible budget variances. Principles of Standard Costing. The use of variances to reconcile the budgeted and actual profits that have been calculated using marginal costing. Interpretation of variances. Characteristics of service industries. Responsibility accounting (authority, responsibility, and controllability). The use of appropriate financial and non-financial performance measures in a variety of contexts (e.g., manufacturing and service sectors).

MODULE IV ACCOUNTING CONTROL SYSTEM 15

Principles of manufacturing accounts and the integration of the cost accounts with the financial accounting system, treatment of variances as period entries and integrated ledger systems, job batch and process costing (only average cost method).

MODULE V DECISION MAKING

15

Contribution concepts and CPV analysis, break even charts, break-even point, profit targets, margin of safety, contribution/sales ratio, relevant cost and cash flow, make or buy decision, limiting factor analysis for a multi-product company.

L – 60; T- 15; TOTAL HOURS –75

TEXT BOOKS:

1. M Y Khan, PK Jain, "Management Accounting", Tata Mc Graw hill, Sixth Edition, 2013.
2. CIMA, "Fundamentals of Management Accounting", Kaplan Publishing UK, 2020

REFERENCES:

1. I.M. Pandey, "Management Accounting", Vikas Publishing, 2018.
2. A.R. Ramanathan, N.L. Hingorani, T.S. Grewal, "Management Accounting", Sultan Chand & sons, 2011.
3. T.S.Reddy& Dr. Y. Hariprasad Reddy, "Management Accounting", Margham Publications, Fifth revised Edition, 2014.

COURSE OUTCOMES:

CO1: State the difference between management accounting, cost accounting and financial accounting and its scope in present business scenario.

CO2: Calculate direct cost, indirect cost, overhead cost, variable cost, marginal and full cost of product and Services.

CO3: Prepare the statement of functional, fixed and flexible budgets.

CO4: Discuss the principles of manufacturing accounts in integration with cost and financial accounts and prepare statement of process costing.

CO5: Analyze use of CVP, BEP, and MOS in typical short run decision such as make or buy decision, and limiting factor analysis for multi products.

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H		H					M						H		
CO2		H					H	M					H			
CO3	H	H	H				H							H		
CO4		H	H					M							H	
CO5		H	H									M			H	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 17 : Partnerships for the Goals

By learning the fundamentals of management accounting learners can develop the management communication mechanism which align various organization and strengthen the means of implementation and revitalize the global partnership for sustainable development

COD 1242	ADVANCED ACCOUNTING	L	T	P	C
SDG: 8 & 17		4	1	0	5

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To provide knowledge of the basic framework of financial statements.

COB2: Familiarize students with various reporting requirements

COB3: Inculcate skills to calculate sales tax on business transactions and payroll.

COB4: Familiarize students with issue of shares and market price.

COB5: To acquaint learners with financial statement analysis.

MODULE I INTRODUCTION 10

Capital & Revenue, Cash & Profit, Concept of Stewardship, Conceptual framework, Financial statements- characteristics, assumptions, objectives, elements, Regulatory framework, Introduction to IFRS & IASB.

MODULE II FINANCIAL REPORTING STANDARDS 15

IAS 16 Property, Plant & Equipment- Definition, Recognition, measurement, accounting treatment for depreciation (straight line & reducing), Non-current asset register, IAS 38- Intangible assets Definition, Recognition, measurement, IAS 36- Impairment of assets, IAS 2- Inventories-valuation methods of inventories (FIFO, Average Cost), IAS 23- Borrowing Cost (Theoretical concepts and simple problems only)

MODULE III ACCOUNTING FOR SPECIFIC TRANSACTION 15

Accounting for Indirect Tax- calculation of sales tax on all business transaction & accounting entries for sales tax, Accounting for Payroll- accounting entries for basic payroll information.

MODULE IV ACCOUNTING FOR SPECIFIC TRANSACTION-II 18

Accounting for Issue of shares- Issue at full market price, right issue and bonus issue; Statement of Cash Flow(Theoretical concepts and simple problems only)

MODULE V FINANCIAL STATEMENT ANALYSIS 17

Financial Statement: Purpose & Interpretation; Ratios: Uses, Types: Profitability ratio, Liquidity ratio and Risk ratio (Simple problems with interpretation)

L – 60;T- 15; TOTAL HOURS – 75

TEXT BOOKS:

1. CIMA, “Fundamentals of Financial Accounting”, Kaplan Publishers, 2020
2. S. N. Maheshwari and S. K. Maheshwari., “An Introduction to Accountancy”, Vikas Publishing House, 2016.

REFERENCES:

1. R. L. Gupta and V. K. Gupta., “Financial Accounting: Fundamentals”, Sultan Chand Publishers, 2016.
2. Rajesh Agarwal and R Srinivasan, “Accounting Made Easy”, McGraw Hill, 2014.

COURSE OUTCOMES:

At the end of this course, the student will be able to

CO1: illustrate the financial statement objectives and regulatory framework.

CO2: explain financial reporting standards

CO3: calculate sales tax on business transactions and payroll.

CO4: identify the issue of share price.

CO5: analyse and interpret the profitability, and liquidity ratios.

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H		H		H			M						H		
CO2		H					H	M					H			
CO3	H	H	H				H			M				H		
CO4		H	H		H			M		M					H	
CO5		H	H						H			M			H	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Decent Work and Economic Growth,

SDG 17: Partnership for Goals

Advanced knowledge of financial accounting is essential to organisation decision-makers to maintain to take a productive decision and also provide wide scope for employment, various financial services.

COD 1243	FINANCIAL REPORTING AND	L	T	P	C
SDG: 17	ANALYSIS	4	1	0	5

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To provide the fundamental knowledge of IFRS, meaning, scope, and principles

COB2: To acquire knowledge about assets and revenue-based accounting standard.

COB3: To inculcate the knowledge of fundamental taxation along with features of direct and indirect taxes.

COB4: To acquaint the concept of managing cash and working capital.

COB5: To highlight the techniques of preparation of single entity financial statement.

MODULE I	BASICS OF FINANCIAL REPORTING	15
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Objectives and uses of financial statements for users- Role/objectives of accounting standards - Development of accounting standards in India - Requirements of international accounting standards – International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS - IFRS adoption or convergence in India - Implementation plan in India - Ind AS - Differences between Ind AS and IFRS - Conceptual framework -Definition of financial elements, Principles of recognition, measurements, presentation and disclosure. International Organisation for Securities Commissions (IOSCO), IIRC, Corporate Governance regulations and principles to FR regulations.

MODULE II	ASSETS BASED AND REVENUE BASED ACCOUNTING STANDARDS	15
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Accounting for tangible non-current assets - Accounting for intangible assets - Accounting for impairment of assets – Inventories - Accounting for borrowing costs. Revenue from contracts with customers - Taxation –Employee benefits - Provisions, contingent liabilities and contingent assets - Share based payments – Accounting for taxation, overview of IFRS 5 and 16.

MODULE III	PRINCIPLES OF TAXATION	15
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Features of direct and indirect taxes - Features of corporate and personal taxes - Exempt income - Income taxed under different rules - Allowable expenditure - Capital allowances - Reliefs - Tax on sale of asset - Corporate residence - Types of overseas operations (e.g., subsidiary or branch) - Double taxation - Transfer

pricing - Tax avoidance - Tax evasion.

MODULE IV MANAGING CASH AND WORKING CAPITAL 15

Trade payables - Overdrafts - Short-term loans - Debt factoring - Trade terms - Trade partners - Banks - Inventory days - Trade receivable days - Trade payable days - Receivables management - Payables management - Inventory management - Risk of overtrading - Short-term cash flow forecasting - Investing short-term cash.

MODULE V PREPARATION OF SINGLE ENTITY FINANCIAL STATEMENTS 15

Presentation of financial statements - Accounting policies, accounting estimates - Events after reporting date - Structure and content of financial statements. Preparation of financial statements: Statement of Financial Position (SOFP) - Statement of Profit or Loss (SOPL) - Statement of Changes in Equity (SOCE) - Cash Flow Statement (SOCF).

L – 60; T- 15; TOTAL HOURS – 75

TEXT BOOK:

1. Dr. P.C. Tulsian and Bharat Tulsian., "Financial Reporting", S. Chand, 2018.

REFERENCES:

1. "Financial Reporting", Becker Educational Development Corp., 2016
2. CIMA, "Financial Reporting", Kaplan Publishing UK, 2020
3. "Financial Reporting", BPP Learning Media LTD, 2016.
4. David Pen Drill and Richard Lewis, "Advanced Financial Accounting", Pearson Education Limited, 2003
5. Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaed, "Financial Reporting and Analysis", Pearson Publications, 2018.

COURSE OUTCOMES:

At the end of this course, the student will be able to

CO1: describe the conceptual framework of Financial Reporting and its importance in India along with the origin.

CO2: explain the assets and revenue-based accounting standard.

CO3: illustrate the principles of taxation along with features of direct and indirect taxes.

CO4: explain the concept of maintaining cash and working capital management.

CO5: prepare the single entity financial statement - I.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1		H	H		H			H					H			
CO2		H	H		H			H					H			
CO3		H	H		H			H					H			
CO4	H	H			H		H		M						H	
CO5	H	H					H		H		M				M	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 17: Partnership for Goals.

Financial Reporting is mandate within the societal system to ensure transparency and accountability as the basis for better decision-making by companies, investors and other stakeholders, which fulfils the goals of partnership.

COD 1244	APPLIED MACRO ECONOMICS	L	T	P	C
SDG: 17		3	1	0	4

COURSE OBJECTIVES:

COB1: To provide an in-depth study of the macro-economics, meaning, scope, principles etc. among students

COB2: To acquire knowledge of monetary and fiscal policy.

COB3: To understand the meaning and scope of nature of India economy as well as National Income Accounting.

COB4: To explain the concept of Information context of business.

COB5: To explain the concept of Financial context of business.

MODULE I INTRODUCTION TO MACRO ECONOMICS 10

Social systems – Features of socialism, capitalism and mixed economy, K Economy – Features, Framework, K Economy in a developing country. Phases of Business Cycles, Features of Business Cycles, Inflation - Types, Cause and Effects.

MODULE II MONETARY AND FISCAL POLICY 10

Monetary Policy – Meaning, Features & Tools, Fiscal Policy – Meaning, Features and tools, Inflation and Deflation. Exchange Rate Regime, Fixed versus Floating Rates, FDI and FII's The main principles of public finance: the central government budget and forms of direct and indirect taxation. PESTEL, globalisation. The causes and effects of fundamental imbalances in the balance of payments.

MODULE III NATURE OF INDIAN ECONOMY AND NATIONAL INCOME ACCOUNTING 10

Population – Causes of Growth of Population impact of population, meaning of Life expectancy, Literacy, Age-Sex composition of population, Human Development Index, unemployment –Meaning, Types, Causes and Remedies, Capital Formation- Trends, Reasons for Low Rate of Capital formation, Measures to raise the rate of saving and investment. Basic Concepts, Determination of National income, Methods of Computation, Difficulties of Estimation, Calculation of NI Concepts.

MODULE IV INFORMATIONAL CONTEXT OF BUSINESS 10

Data and information - Use of big data and analytics - Cross-sectional and time-series analysis -Correlation coefficient: Spearman's rank correlation coefficient and Pearson's correlation coefficient - Seasonal variations using both additive and

multiplicative models - The regression equation to predict the dependent variable, given a value of the independent variable - Forecasting and its limitations.

MODULE V FINANCIAL CONTEXT OF BUSINESS 20

Role and functions of financial intermediaries - Role of financial assets, markets and institutions in helping institutions regulate their liquidity position - Role and influence of commercial banks in credit creation. - Role and common functions of central banks – Foreign exchange markets Simple and compound interest - Calculate an annual percentage rate of interest given a monthly or quarterly rate. - The impact of interest rates on discretionary spending, borrowing, saving, capital investment, and government borrowing and expenditure. - The impact of a change in the exchange rate on assets and liabilities denominated in a foreign currency. - The effect changing exchange rates has on measures of the economic performance of the business

L –45; T-15; TOTAL HOURS – 60

TEXT BOOKS:

1. Froyen, R.P., “Macroeconomics-theories and policies”, 8th Edition, Pearson Publication, 2011
2. Dornbusch and Fischer, “Macroeconomics”, 9th Edition, Tata McGraw Hill, 2010.

REFERENCES:

1. Karl E. Case and Ray C. Fair, “Principles of Economics”, Pearson Education Inc., 8th Edition, 2007.
2. N. Gregory Mankiw, “Economics: Principles and Applications”, India edition by South Western, a part of Cengage Learning, Cengage Learning India Private Limited, 4th edition, 2007.
3. Joseph E. Stiglitz and Carl E. Walsh, “Economics”, W.W. Norton & Company, Inc., New York, International Student Edition, 4th Edition, 2007.

COURSE OUTCOMES:

After completing the course, the student shall be able to

CO1: explain the stages of the trade cycle and the consequences of each stage for the policy choices of government.

CO2: explain the concept of globalisation and the consequences for businesses and national economies.

CO3: explain the nature of Indian Economy and working on the national Income accounting.

CO4: explain the difference between data and information and the characteristics of good information.

CO5: explain the functions of the main financial markets and institutions in facilitating commerce and development.

Board of Studies (BoS):

15thBoS of the Department
of Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1		H	H		H			H					H			
CO2	H	H			H		H		M						H	
CO3	H	H			H		H		M						H	
CO4	H	H			H		H		M						H	
CO5		H	H		H			H					H			

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development.

Discuss the plausibility of economic growth which in turn focused on different targets (prices, unemployment, and assets) in the monetary policy, which link through analyzing the impact of deficit on crucial macroeconomic variables like rate of interest, private corporate investment.

COD 1245	BUSINESS COMMUNICATION AND DOCUMENTATION	L	T	P	C
SDG: 4, 8 & 17		2	1	0	3

COURSE OBJECTIVES:

COB1: To provide an overview of prerequisites to business communication

COB2: Gain knowledge on drafting of business letters and correspondence

COB3: Develop appropriate skills for report writing.

COB4: Learn business vocabulary and understand varied ways/methods to present business plans

COB5: Learn different ways of maintaining the business documentation.

MODULE I	INTRODUCTION	8
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Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.

MODULE II	BUSINESS CORRESPONDENCE	10
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Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter - office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

MODULE III	REPORT WRITING	7
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Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, and check lists for reports.

MODULE IV	BUSINESS LANGUAGE AND PRESENTATION	10
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Business, commercial and managerial vocabulary – terms used in trade, business plans/ proposals, presenting business plans, multimedia corporate presentations.

MODULE V	BUSINESS DOCUMENTATION	10
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Drafting simple contracts and deeds (non-legal); Project on legal documentation for bank transactions; Property documentation; Contract of employment etc.; note-sheet; Creating, storing/ archiving and retrieving folders/ documents. Document sharing and collaborative working; Privacy and data security issues in business documentation.

L – 30; T- 15; TOTAL HOURS – 45**Practical Exercises:**

The learners are required to:

1. Interview employees of some organisation to find out communication issues and challenges;
2. Make a vocabulary of various terms used in business documentation;
3. Collect some samples of business correspondence and documentations and find out their effectiveness;
4. Visit the social media account of any one reputed well-established organisation and another account of a developing organisation. Compare the difference in communication, persuasion, and advertising methods, highlight the ways in which both the organisation can learn from one another.

TEXT BOOK:

1. Bovee, and Thill, Business Communication Essentials, Pearson Education, 7th Edition, 2016.

REFERENCES:

1. Andrews, D. C., & Andrews, W. D. "Management Communication: A Guide", Cengage Learning, Boston, 2003
2. Canavor, N. "Business Writing in the Digital Age", SAGE Publications, California, 2012
3. Guffey, M. E., & Loewy, D. "Essentials of Business Communication", Cengage Learning, Boston, 2013
4. Locker, K., & Kaczmarek, S. "Business Communication: Building Critical Skills", McGraw Hill Education, New York, 2009
5. Newman, A. "Business Communication", Cengage Learning, Boston, 2017,
6. Shirley, T. "Communication for Business", Pearson Education, London, 2005
7. Smallwood, R. F., & Williams, R. F. "Managing Electronic Records: Methods, Best Practices", 2013
8. Wilson, K., & Wauson, J. "The AMA Handbook of Business Documents: Guidelines and Sample", 2011
9. Shirley Taylor, "Communication for Business", Pearson Education, 2005
10. Locker and Kaczmarek, "Business Communication: Building Critical Skills", McGraw Hill Education, 2014

COURSE OUTCOMES:

After completing the course, the student shall be able to

CO1: describe the significance of effective communication in business.

CO2: demonstrate the drafting of official letters and documents

CO3: review the business report and write a comment for the same.

CO4: express business vocabulary and identify the varied ways/methods to present business plans.

CO5: explain the importance of business documentation

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

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CO2	H	H			H		H		M						H	
CO3	H	H			H		H		M						H	
CO4	H	H			H		H		M						H	
CO5	H	H			H		H		M						H	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

SDG 8: Decent work and economic growth

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development.

The business documentation and communication develop the students abilities to understand how companies prepare high-quality information on the business issues, and are how documentation useful for both sustainability reporting as well as communications overall.

COD 1204	PUBLIC SPEAKING AND PRESENTATION SKILLS	L	T	P	C
SDG: 4		1	0	0	1

COURSE OBJECTIVES:

COB1: Identify the chief attributes of successful speakers and reflect upon it in classroom discussions and activities.

COB2: Motivate and prepare students for spontaneous speaking challenge

MODULE I INTRODUCTION TO PUBLIC SPEAKING 7

Introduction to Public speaking, Benefits of Public speaking, Elements of Public speaking, Styles of public speaking, Brief overview of the notion on anxiety, fear and strategies to overcome Components of successful speech

MODULE II PRESENTATION SKILLS 8

Training students with effective listening strategies, Strategies of audience analysis, Three P's of successful speech, Elements of presentation, Designing and delivering of business presentation, Effective visual aid usage for presentation.

Note:

Each topic in the above modules will be complemented by open discussion in the class/practice exercises/classroom activities/assignment.

L – 15; TOTAL HOURS –15

REFERENCES:

1. Arina Nikitina, "Successful Public Speaking" Bookboon.com, https://www.isbtweb.org/fileadmin/user_upload/successful-public-speaking.pdf
2. Jeff Davidson., "The Complete Guide to Public Speaking", John Wiley & Sons, 2003
3. Sellnow, 'Public Speaking: A Process Approach', Deanna Thomason: Wadsworth, 2012
4. Mukesh Chaturvedi, "Business Communication: Concepts, Cases And Application", Pearson Education, 2020

COURSE OUTCOMES:

On successful completion of this course students are able to

CO1: explain the benefits people get from engaging in public speaking

CO2: demonstrate traits of a confident public speaker (body language, extra-

linguistic features etc.) in their speeches.

Board of Studies (BoS):

15thBoS of the Department of
Commerce held on 24.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	M			H	H		M		M	H			H	
CO2							H		H			H				H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Quality Education

By learning the presentation skills, learners will bring quality to education which is essential to build self-esteem and worker empowerment.

SEMESTER-III

COD 2141	ADVANCED MANAGEMENT	L	T	P	C
SDG: 4,8 ,12	ACCOUNTING	4	1	0	5

COURSE OBJECTIVES:

The objectives of this course are to

COB1: describe the concept of marginal costing including absorption costing

COB2: illustrate the Cost, Volume & Profit and break even analysis.

COB3: construct plans and budgets and analyse variances from standard cost to pinpoint areas that need control.

COB4: describe the basis of conventional and contemporary costing systems.

COB5: critically analyse relevant costs and provide recommendations for decision making.

MODULE I MARGINAL AND ABSORPTION COSTING 15

Concept of marginal costing, contribution-marginal costing income statement; absorption costing, concept, Absorption costing income statement, differences between absorption costing and marginal costing, The advantages and disadvantages of absorption and marginal costing, The effect of absorption and marginal costing on inventory valuation and profit determination; Reconciling profits reported under the different method, inventory valuation, cost and management transformation, Price and rate variances, Usage and efficiency variances, Advanced variances, Interpretation of variances.

MODULE II COST, VOLUME & PROFIT AND BREAK EVEN ANALYSIS 15

Marginal cost equations, Cost Volume Profit Analysis, Break Even Point, Margin of Safety, Break even Chart, multi product break even analysis Profit Volume Chart contribution break even chart, contribution to sales ratio.

Impact on Pricing, Activity Based Costing, Meaning, Need, Advantages and Disadvantages, Comparison with Traditional Costing Methods, concept of Cost Card, ascertainment of full production cost per unit using Activity based costing, use of activity based costing in improving the efficiency of repetitive overhead activities, direct customer profitability and distribution channel profitability.

MODULE III BUDGETING AND BUDGETARY CONTROL 15

Planning, Communication Coordination, Motivation, Control, Time series and trend analysis to forecast sales volumes, Components of master budgets and their interaction with each other, Limiting factors, Stress testing budgets, Big data analytics and budgets, Alternative approaches to budgeting Feedback and feedforward control, Flexed budgets; Target setting and motivation, Controllable and uncontrollable outcome, Dysfunctional behaviors in budgeting, Ethical considerations in budgeting, Zero based Budgeting, Preparation of Budgets, Raw material consumption, Purchase, Labor hour, Overhead, Cash, Master, Fixed and Flexible Budget. Activity based budgets, incremental budgets, rolling budgets, rolling budgets, top down v/s bottom up budgeting. Budget padding.

MODULE IV RELEVANT COSTING 13

Analysis of relevant cost with other cost concepts, relevant benefits sunk cost, future costs, future benefits, Relevant cost and relevant benefits for business decisions, non-relevant costs, and opportunity costs. Relevant costs of material, relevant cost of labour. Relevant cost of non-current assets.

MODULE V TACTICAL DECISION MAKING AND DIGITAL COSTING 17

Applications of Marginal Costing, Make or Buy Decision, Key factor/ limiting factor, Accepting or Rejecting the Export Offer, Pricing decisions, Selecting the Suitable Product Mix, introduction of new product, operate or shut down decisions etc. Stress testing, Sensitivity and what-if analysis, Probability distributions, Decision trees Features of Digital Costing , Costing applied to digital cost objects

L – 60; T - 15; TOTAL HOURS – 75

TEXT BOOK:

1. Maheshwari, S.N. and Mittal, S.N. Cost Accounting, Theory and Problems. Shree Mahavir Book Depot, New Delhi, 2016.

REFERENCES:

1. Datar, S.M. & Rajan, M.V. Horngren's Cost Accounting: A Managerial Emphasis. Pearson, 16th Edition, Stanford University, 2018
2. Arora, M.N. A Textbook of Cost and Management Accounting. Vikas Publishing House Pvt. Ltd. 2021

COURSE OUTCOMES:

After completing the course the learners will be able to:

CO1: Describe and implement the concept of marginal costing including Absorption costing

CO2: Use the Cost, Volume & Profit and break even techniques for analysis

CO3: Prepare plans and budgets and analyse variances from standard cost to pinpoint areas that need control

CO4: Describe the basis of conventional and contemporary costing systems

CO5: Use for Critical analyse relevant costs and provide recommendations for decision making.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	M	H			M		H	H				M	H		M	
CO2	H	H			H		H			H			L			
CO3		H	M	M	M		H	M		M				H		
CO4	H	H	M	H			H			M					L	
CO5	H	H	H	H			H			H			M	H		

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG No.: 4, 8 and 12

It's a quality education which shows the Responsible Consumption and Production for the support of economic growth.

The holistic understanding of advance management accounting's components leads to construction of resilient infrastructure and sustainable industrialization for the business growth and support to economy of the country.

COD 2142	MANAGING FINANCE IN DIGITAL	L	T	P	C
SDG: 4,9 ,12	WORLD	4	1	0	5

COURSE OBJECTIVES:

The objectives of this course is to

COB1: develop skills to manage the financing function of business with expertise in strategy formulation and implementation.

COB2: describe contemporary concepts and complex systems of information technology in digital era.

COB3: familiarize with data and information structures and systems in era of modern technology.

COB4: explain functioning of operation management in different segments of business and Prepare the students for application of tools and techniques of operations management.

COB5: enlighten with diverse notions of financial management and applications of Information Technology in finance in era of Information technology.

MODULE I MANAGING THE FINANCE FUNCTION 17

Meaning of Finance Function, Finance Function and sustainable delivery of the organization's strategies, components of the finance function (financial and management accounting, treasury, company secretarial, internal audit etc.); Potential for Conflicts, Fundamental Activities (such as accounting operations, analysis, planning, decision making and control); Contemporary Transformations. Structure of Finance function from the roles that generate information to the roles that turn information into insights and communicate insights to decision makers, Hierarchical shape of Finance function, Shared Services and Outsourcing of Finance Function, Retained Finance, Automation & Diamond shape of Finance Function, Finance operation to generate information and preliminary insight, FP & A, Taxation, corporate reporting, decision support to produce insights.

MODULE II INFORMATION TECHNOLOGY 17

Information and technology, Meaning and Definition, Information Systems in Organizations, value of Information Systems in an Organization, Different ways of managing Information Systems, managing information systems in the context of wider organization, Cost Benefit Analysis of Information Systems Concepts of Internet, Intranet, Wireless Technology and Cloud Technology in terms Organization Support , Privacy and security issues

related to Information System, Systems Changeover Methods; E-commerce, Digital Markets, Social Media and Digital Goods, Concept, Importance and benefits, Big-data Analytics, Importance in Organization's Decision Making; Characteristics and Dynamics of Fourth Industrial Revolution, Cloud Computing, Big Data Analytic, Process Automation, Artificial Intelligence, Data Visualization.

MODULE III DATA AND INFORMATION IN DIGITAL WORLD 15

Using Data for Decision making, Understanding the customer, Developing customer value proposition, Enhancing operational efficiency, Monitoring data, Ethics of Data usage, Assessment of Data needs, Extraction, Transformation and Loading (ETL) Systems, Business Intelligence (BI) systems, Big Data Analytics, Data visualization; Blockchain, Internet of things, Mobile 3-D, Printing, New areas of Finance to focus on , Areas of Finance susceptible to automation, Digital mindsets for Finance, Ethics of the use of technology.

MODULE IV OPERATIONS MANAGEMENT AND BUSINESS PROCESS RE-ENGINEERING 14

Introduction to Operations Management, Definition, Concept, Contributions to efficient production and delivery of fit-for-purpose goods and services; Supply Chain Management, Meaning, Importance, Evaluation of SCM as a contributor to Competitive advantage, Porter's SCM system, Recent developments in supply chain management (Reck and Long's strategic positioning tool, Cousin's strategic supply wheel and relationship-based supply chains) Process Maps, Business Process Re-engineering, Product and Service Development Design (Concepts, Importance, Uses) Sustainability impacts of operations management - Relationship between CSR and Operations Management.

MODULE V FINANCE INTERACTING WITH THE ORGANISATION 12

Process management, Product and service management, Supply chain management, Market segmentation, Big data analytics in marketing, Channel management, Sales forecasting and management, Staff acquisition, Staff development, Performance management, Motivation and reward systems, IT infrastructure, IT systems support, Costs and benefits of IT systems; Business partnering to influence organizations to make appropriate decisions, Leading Finance team to create the required impact for the organization.

L – 45; T - 15, TOTAL HOURS – 75**TEXT BOOK:**

1. CIMA, Organizational Management, Latest Edition, CIMA BPP Learning Media Ltd. 2021.

REFERENCES:

1. Dr. CB Gupta., "Organizational Behaviour", 2019 edition S. Chand, Publisher, 2019.

COURSE OUTCOMES:

After completing the course the learner will be able to:

CO1: Effectively assess the financing function of business with expertise in strategy formulation and implementation.

CO2: Organize information technology in organizational management and support systems.

CO3: Comprehend and realize the importance of data and information structures and systems in era of modern technology

CO4: Describe the basics of operation management in different segments of business and Demonstrate the various tools and techniques of operations management in order to deliver sustainable progress in organizational functions.

CO5: Describe financial management basics and applications of Information Technology in managing the finance in digital world.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	M				H	H				M	H			
CO2	H	H			H		H			M			L			
CO3		H	M	M	H		H	M		M				H		
CO4	H			H			H			M					M	
CO5	H	H	H	H			H			H			M	H	M	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG No. 4,9 &12

It's a quality education which shows the Responsible Consumption and Production for the support of economic growth along with Industry, Innovation & Infrastructure.

The holistic understanding of Managing Finance in Digital World's components leads to construction of resilient infrastructure and sustainable industrialization for the business growth and support to economy of the country.

COD 2103	BUSINESS MATHEMATICS AND	L	T	P	C
SDG: 04	STATISTICS	3	1	0	4

COURSE OBJECTIVES:

COB1: To analyse the applications of Mathematics and Statistical techniques used business decision making.

COB2: To acquire proficiency in calculus in solving real life business problems

COB3: To find the roots of univariate Analysis using different techniques.

COB4: To demonstrate the concepts of limits, continuity and application of bi-variate analysis.

COB5: To develop the use of time series necessary for applications.

MODULE I INTRODUCTION TO BUSINESS MATHEMATICS 12

Matrices: Definition and types; Algebra of matrices; Applications of matrix operations to simple business and economic problems; Calculation of values of determinants up to third order; Finding inverse of a matrix through determinant method; Solution of system of linear equations up to three variables.

Basic Mathematics of Finance: Simple and Compound interest (including continuous compounding); Rates of interest- nominal and effective and their inter-relationships; Compounding and discounting of a sum using different types of rates.

MODULE II DIFFERENTIAL CALCULUS 12

Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limits and continuity of a function; Concept and rules of differentiation; applications of differentiation - elasticity of demand and supply, Maxima and Minima of functions relating to cost, revenue and profit.

MODULE III UNIVARIATE ANALYSIS 12

Measures of Central Tendency: Arithmetic mean, Geometric mean, Harmonic mean- Properties and applications. Median and other Partition values (quartiles, deciles, percentiles), Mode.

Measures of Dispersion: absolute and relative- Range, Quartile deviation, Mean deviation, Standard deviation and their coefficients; Properties of Standard deviation/Variance

MODULE IV BI-VARIATE ANALYSIS 12

Simple and Linear Correlation analysis: Meaning, Measurement (Karl Pearson's co-efficient and Spearman's Rank correlation) and Properties.

Simple and Linear Regression Analysis: Regression equations and estimation; properties of Regression coefficients; Relationship between correlation and regression

MODULE V INDEX NUMBERS & TIME SERIES 12

INDEX NUMBERS: Meaning and uses; Construction of index numbers: Aggregative and average of relatives, simple and weighted; Tests of adequacy of index numbers; Computation and uses of Consumer Price Index (CPI).

TIME SERIES: Components; additive and multiplicative models; Trend analysis, moving averages and method of least squares (linear trend).

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Take the business case and assess how the use of matrices help in deciding about competing alternatives both under constrained and unconstrained situations;
2. Take the case of a business problem and identify the decision-making variables and assess their functional relationship with other variables affecting the decision in a business situation;
3. Gather information about various deposit and loan schemes of banks and other financing institutions to find out interest rate differential, and compounded value;
4. Use commonly used statistical packages to apply various statistical tools to a data set available through secondary sources;
5. Make use of computer aided software packages and prepare the practical graphical presentation of correlation and regression analysis, frequency charts etc.

TEXT BOOK:

1. Bhardwaj, R. S. "Business Mathematics and Statistics", Scholar Tech Press, New Delhi, 2019

REFERENCES:

1. Richard, I. L., Masood, H. S., David, S. R., & Rastogi, S. "Statistics for Management", Pearson Education, New Jersey, 2017

2. Thukral, J. K. "Business Mathematics and Statistics", Maximax Publications, New Delhi, 2017
3. Vohra, N. D. "Business Mathematics and Statistics", New Delhi, Tata McGraw Hill Education India, 2014

COURSE OUTCOMES:

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

CO1: Acquire proficiency in using different mathematical tools in solving real life economic problems

CO2: Attain proficiency in using(matrices, calculus and mathematics of finance) in solving real life business problems

CO3: Develop an understanding of the various averages and measures of dispersion to describe statistical data

CO4: Illustrate the relationship between two variables through correlation and regression

CO5: Analyze the trends and tendencies over a period of time through time series analysis

Board of Studies (BoS) :

16th BoS of Department of Commerce held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	H	H								H			H	H
CO2	H	H	H	M								M			H	H
CO3	M	M	M	M								M			M	H
CO4	M	M	M	M								M			M	M
CO5	M	M	M	M								M			M	M

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG: 04 - Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

The course aims to familiarize students with the applications of Mathematics and Statistical techniques in business decision making. This course enables the learners to achieve numeracy literacy which is considered an important part for their holistic development.

GED 2102	APTITUDE AND INTERPERSONAL	L	T	P	C
SDG: 8	SKILLS	0	0	2	1

COURSE OBJECTIVES:

COB1:To enhance problem solving skills

COB2:To train the students to face competitive examination

COB3:To recognize communication barriers and act accordingly

COB4:To learn the nuances of Group discussion and basic Etiquettes.

MODULE I GENERAL MENTAL ABILITY 8

Problems on Age - Time & Work – Speed, Distance & Time – Problems on Train - shortcut techniques - Simple & Compound Interest.

MODULE II QUANTITATIVE APTITUDE AND REASONING 7

Percentage - Profit & Loss – Ratios and Proportions –Verbal Reasoning: Direction, Blood relations, Calendar and Clocks

MODULE III COMMUNICATION AND INTERPERSONAL SKILL 7

Communication skill - Effective listening skills – Problem Solving – Positive Attitude – Maintaining Trust.

MODULE IV PERSONALITY DEVELOPMENT 8

Presentation skills - Group Discussion techniques - Grooming Basics – Etiquettes - Body Language.

P – 30 ; TOTAL HOURS - 30

REFERENCES:

1. Bhattacharya. Indrajit (2008). An Approach to Communication Skills, Dhanpat Rai & Co., (Pvt.) Ltd. New Delhi.
2. Swan, Michael (2005). Practical English Usage, Oxford University Press.
3. Tyra .M, Magical Book On Quicker Maths, BSC Publishing Company Pvt. Limited, 2009
4. R. S. Aggarwal, Quantitative Aptitude for Competitive Examinations S. Chand Limited, 2017
5. R. S. Aggarwa, A Modern Approach to Verbal & Non-Verbal Reasoning, S. Chand Limited, 2010
6. Khattar Dinesh, The Pearson Guide to Quantitative Aptitude for Competitive Examinations, 3e, Pearson India , 2016.

7. Bhattacharya. Indrajit, An Approach to Communication Skills, Dhanpat Rai & Co., (Pvt.) Ltd. New Delhi, 2008
8. Swan, Michael, Practical English Usage, Oxford University Press, 2005
9. P.A. Anand, Wiley's Quantitative Aptitude, 1st Edition, Wiley, 2015
10. Indu Sijwali, A New Approach to Reasoning Verbal & Non-Verbal, Arihant Publications India limited, 2018
11. Disha Experts, Shortcuts in Reasoning (Verbal, Non-Verbal, Analytical & Critical) for Competitive Exams 2nd Edition, Disha Publication, 2018
12. Jaikishan, Premkishan, How to Crack Test Of Reasoning, Arihant Publications India limited, 2018.

COURSE OUTCOMES:

CO1: Apply the concept of aptitude in competitive examination

CO2: Identify simple methods and solutions on problem solving

CO3: Break the glass ceiling and the hurdles of communication barriers

CO4: Present them self positively and master the art of Group discussion and basic etiquettes.

Board of Studies (BoS) :

13th BoS of Department of English held on 17.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1					L				L	
CO2					M					
CO3								M		
CO4								M		

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG No. 8

Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

This Course offers the employability and creates decent working environment.

COD 2104	BOOK REVIEW	L	T	P	C
SDG: 4		1	0	0	1

COURSE OBJECTIVES:

COB1: To introduce need and importance of book review.

COB2: To illustrate the method of book review.

COB3: To discuss the different method and presentation.

COB4: To demonstrate the book review with practical example.

MODULE I WRITING THE BOOK REVIEW 8

Introduction to book review; Method of book review: Preparing to write your review, creating a first draft of the review, polishing the review; Tips for writing; Structural elements.

MODULE II PECHA KUCHA PRESENTATION 7

Power Point Presentation dos and don'ts; Pecha Kucha Presentation; Guidelines for presenting the book review to audience in Pecha Kucha format.

REFERENCES:

1. Joanna Cutrara, How to Write a Book Review, grammarly.com, 2020, The Essential Tips on How To Write an Engaging Book Review | Grammarly
2. Christopher Taylor, How to Write a Book Review, wiki how, 2020, 4 Ways to Write a Book Review - wikiHow
3. Admin, How to Write a Book Review, Essay Basic, 2017, How To Write A Good Book Review, with Samples (essaybasics.com)
4. Asihsh Agarwal, Business Presentation in Power Point, Udemy, March 2021, Online Course
5. RechardHarrington, PowerPoint: From Outline to Presentation, Linda.com, 2021, Online Course
6. Pecha Kucha, <https://www.youtube.com/watch?v=Hq9txHjiRYo>, YouTube
7. Pecha Kucha, <https://www.youtube.com/watch?v=5df7XtyvDb4>, YouTube

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: Identify the need and importance of book review.

CO2: Illuminate the book review.

CO3: Illustrate the different method of presentation.

CO4: Use the method of presentation to present their book review.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1				H	H							H			H	H
CO2				H	H							H			H	H
CO3				H	H							H			H	H
CO4				H	H							H			H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

This course motivates the learners to inculcate the lifelong learning skills which in turn develop the lifelong learning opportunities for equitable education.

SEMESTER - IV

COD 2241	FINANCIAL MARKETS AND INSTITUTIONS	L T P C
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SDG: 4,9,12	3 1 0 4
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COURSE OBJECTIVES:**COB1:** Introduce financial architecture of an economy and its key players.**COB2:** Provide an overview of Indian financial markets.**COB3:** Highlight the process of primary market movements both in intermediated and disintermediated environment in India.**COB4:** Introduce the Secondary markets in India and its classification**COB5:** Provide the overview of Money and Debt market in India.**MODULE I STRUCTURE OF INDIAN FINANCIAL SYSTEM 12**

An overview of the Indian financial system, financial sector reforms: context, need and objectives; major reforms in the last decade; competition; deregulation; capital requirements; issues in financial reforms and restructuring; future agenda of reforms; Regulation of Banks, NBFCs & FIs: Salient provisions of banking regulation act and RBI Act; Role of RBI as a central banker; Products offered by Banks and FIs: Retail banking and corporate banking products.

MODULE II INTRODUCTION TO FINANCIAL MARKETS IN INDIA 12

Introduction to Financial Markets in India: Role and Importance of Financial Markets, Financial Markets: Money Market; Capital Market; Factors affecting Financial Markets, Linkages Between Economy and Financial Markets, Integration of Indian Financial Markets with Global Financial Markets, Primary & secondary market, Currency Market.

MODULE III PRIMARY MARKET FOR CORPORATE SECURITIES IN INDIA 12

Primary Market for Corporate Securities in India: Issue of Corporate Securities: Public Issue through Prospectus, Green shoe option, Offer for sale, Private Placement, Rights Issue, OnLine IPO, Book Building of Shares, Disinvestment of PSU, Employees Stock Options, Preferential Issue of Shares, Venture Capital, Private Equity, Performance of Primary Market in India, Corporate Listings: Listing and Delisting of Corporate Stocks.

MODULE IV SECONDARY MARKET IN INDIA 12

Secondary Market in India: Introduction to Stock Markets, Regional and Modern Stock Exchanges, International Stock Exchanges, Demutualization of exchanges, Comparison between NSE and BSE, Raising of funds in International Markets: ADRs and GDRs, FCCB and Euro Issues; Indian Stock Indices and their construction, maintenance, adjustment for corporate actions (rights, bonus and stock split;) on index with numerical, free float vs. full float methodology, Classification of Securities to be included in the Index, Bulls and Bears in Stock Markets, Factors influencing the movement of stock markets, indicators of maturity of stock markets, Major Instruments traded in stock markets: Equity Shares, Debentures, Myths attached to Investing in Stock Markets.

MODULE V MONEY MARKETS & DEBT MARKETS IN INDIA 12

Money Markets & Debt Markets in India: Money Market: Meaning, role and participants in money markets, Segments of money markets, Call Money Markets, Repos and reverse Repo concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit. Role of STCI and DFHI in money market, Debt Market: Introduction and meaning, Market for Government/Debt Securities in India, Secondary market for government/debt securities, Oversubscription and devolvement of Government Securities.

L - 45;T - 15; TOTAL HOURS – 60

TEXT BOOKS:

1. Indian Financial System, 5/e. N.P., Pearson Education India, 2018.
2. M Y Khan, "Indian Financial System", McGraw-Hill Education, 11/e., 2019.

REFERENCES:

1. Bombay Stock Exchange on Adjustment for Corporate Actions :<https://www.bseindia.com/markets/MarketInfo/DispNoticesNCirculars.aspx?noticeno=20190325-45>
2. Bombay Stock Exchange on Compulsory Rolling Settlement: https://www.bseindia.com/static/markets/equity/EQReports/tra_Settlement.aspx
3. National Stock Exchange and Bombay Stock Exchange FAQs on margins as applicable for transactions on Cash and Derivatives segments: https://www.nseindia.com/content/assist/asst_Margins_faq.pdf

4. NIFM, Department of Economic Affairs on A Study on Algorithmic Trading/High Frequency Trading in the Indian Capital Market <https://dea.gov.in/sites/default/files/NIFM%20Report%20on%20Algo%20trading.pdf> [Page 1-13]
3. Saunders, Anthony & Cornett, Marcia Millon, Financial Markets and Institutions (3rd Ed.). Tata McGraw Hill, 2007
4. Jeff Madura, Financial Institutions and Markets, Cengage Learning EMEA, 2008
5. Meir G. Kohn, Financial Institutions and Markets, (Latest ed) Oxford University Press, 2004.

COURSE OUTCOMES:

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

CO1: Describe an economy's financial architecture and key players.

CO2: Illustrate the factors influencing Indian financial markets.

CO3: Explain the process of primary market movement both in intermediated and disintermediated environment in India.

CO4: Discuss the major instruments traded in secondary market.

CO5: Analyse the role of STCI and DFHI in money market.

Board of Studies (BoS) :

16th BoS of Department of Commerce held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	M				L					M					L	
CO2	H									H			M			
CO3		H						M					H			
CO4	H					M									M	
CO5						H				H					H	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG No. 4,9 &12

Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Build resilient infrastructure, promote sustainable industrialization and foster innovation

Ensure sustainable consumption and production patterns

The holistic understanding of Financial Markets & Institution's components leads to construction of resilient infrastructure and sustainable industrialization for the business growth and support to economy of the country.

COD 2203	ENTREPRENEURSHIP DEVELOPMENT	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course are

COB1: To comprehend the concept of different entrepreneurial traits and dimensions of entrepreneurship.

COB2: To describe the parameters to assess opportunities and constraints for innovative business ideas.

COB3: To elucidate the different ways of funding the business idea.

COB4: To describe the steps in formulation & implementation of business process.

COB5: To address the steps and issues in mobilizing resources for startup

MODULE I INTRODUCTION TO ENTREPRENEURSHIP 12

Meaning, Elements, Determinants and Importance of entrepreneurship and creative Behaviour; Creativity and entrepreneurship, Steps in Creativity, Innovation and inventions; Factors that influence Entrepreneurship, Entrepreneurship around us; Dimensions of entrepreneurship; Types of Entrepreneurship: Intrapreneurship, Technopreneurship, Cultural entrepreneurship, International entrepreneurship, Ecopreneurship, and Social entrepreneurship.

MODULE II ENTREPRENEURSHIP IN INDIA 12

Concept of business houses and Role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution; Initiatives of Government of India to promote entrepreneurship - Start Up India, Stand Up India, Make in India, etc.

MODULE III ENTREPRENEURSHIP ECOSYSTEM 12

Requirement, Availability and access to finance, Marketing assistance, Technology and industrial accommodation, Role of government, Institutions, industries / entrepreneur's associations and Self help groups, Concept, Role and functions of business incubators, Angel investors, Venture capital, Start-up finance and private equity fund.

MODULE IV SOURCES OF BUSINESS IDEAS AND TESTS OF FEASIBILITY 12

Significance of writing the business plan / project proposal including feasibility

analysis; Contents of business plan/ project proposal; Designing business processes, Location, Layout, Operation, Planning & control; Preparation of project report (various aspects of the project report such as size of investment, Nature of product, Sourcing of material, Market potential may be covered); Project submission / Presentation and appraisal thereof by external agencies, such as financial / non- financial institutions.

MODULE V BUSINESS MODELS & MOBILIZING RESOURCES 12

Business models: The importance and diversity of business model, emerging business models, potential fatal flaws of business models, components of an effective business model.

Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, Suppliers, Bankers, Principal customers; Contract management: Basic start-up problems.

L – 45; T-15; TOTAL HOURS –60

Practical Exercises:

The learners are required to:

1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits.
2. Analyse and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations.
3. Analyse and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area.
4. Develop a business idea and conduct a feasibility analysis of the same.
5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.

TEXT BOOKS:

3. Sangeetha Sharma, "Entrepreneurial Development", PHI learning private Ltd, Delhi, 2020.
4. Debasish Biwas and Chanchal Dey, "Entrepreneurial Development in India", Routledge, New York, 2021.

REFERENCES:

1. Hisrich, R., Peters, M., & Shepherd, D. "Entrepreneurship" McGraw Hill Education, New York, 2017.

2. Howard Frederick, Allan O'Connor, Donald F. Kuratko, "Entrepreneurship" Cengage AU Learning, 2018.
3. Desai, V., "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House, Mumbai, 2009.
4. Dollinger, M. J. "Entrepreneurship: Strategies and Resources", Prentice Hall, New Jersey, 2008.

COURSE OUTCOMES:

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

CO1: Discern distinct entrepreneurial traits and dimensions of entrepreneurship

CO2: Identify the parameters to assess opportunities and constraints for new business ideas.

CO3: Develop a business idea by adopting systematic process.

CO4: Design strategies for successful implementation of ideas.

CO5: Create a business plan for startup.

Board of Studies (BoS):

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	H	M		M					H		M	H	H	M	H	H
CO2	H	M		M					H		M	H	H	M	H	H
CO3	H	H		M					H		M	H	H	M	H	H
CO4	M	H		M					H		M	H	H	M	H	H
CO5	M	L		M					H		M	H	H	M	H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

This course helps to create more number the entrepreneur by making them creative, innovative and encouraging the growth of micro, small and medium-sized enterprises and also to equip the learners to learn entrepreneurial skills so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life.

BBA	Financial Services	Regulations 2021
COD 2242	BUSINESS ETHICS AND VALUES	L T P C
SDG: 12		4 1 0 5

COURSE OBJECTIVES:

COB1: Elucidate the nature, values, philosophy conflicts and significance of business ethics.

COB2: Illustrate the role of ethics in marketing and accounting

COB3: Provide an overview of ethical decision making and legal framework for implementation of business ethics.

COB4: Discuss diverse business environments, challenges, conflicts in diverse environment and the strategies to overcome the challenges.

COB5: Elucidate the components of Corporate Governance, Ethics and CSR.

MODULE I INTRODUCTION TO BUSINESS ETHICS AND ETHICAL CONFLICT 12

Meaning and scope, The importance of ethics, The nature of ethics and its relevance to society, business and the accountancy profession, Values and attitudes for professional accountants, Corporate governance ethics-business ethics.

MODULE II ETHICAL FRAMEWORK FOR BUSINESS 15

Legal frameworks, regulations and standards for business; The role of national 'Professional Oversight Boards for Accountancy' and 'Auditing Practices Boards' The role of international accounting bodies e.g. IFAC. Rules-based and framework approaches to ethics; Organisational and personal values, The personal qualities of reliability, responsibility, timeliness, courtesy and respect, The fundamental ethical principles, Continual Professional Development (CPD), The concepts of independence, scepticism, accountability and social responsibility.

MODULE III ETHICAL DECISION MAKING 13

Implications of unethical issues in different functional areas of business like finance, HR and marketing, Economic ideologies: Capitalism, Socialism and Communism, Economics & Business ethics, Global Business practices, Consumerism, Human Rights, Healthcare and Labour, Sustainable Development; Ethical Models, Tucker's 5 Question model, American Accounting Association Model, Ethical Decision making process.

MODULE IV ETHICAL CONFLICT IN BUSINESS 15

The threats and safeguards approach to resolving ethical issues, including

whistle-blowing, grievance, regulations and laws, The relationship between the CIMA Code of Ethics and the law; The consequences of unethical behaviour: reputation, financial, legal and regulatory; and the benefits of good ethical behaviour; The nature of ethical dilemmas, tensions and synergies; Conflicts of interest and how they arise; Issues of corporate confidentiality.

MODULE V CORPORATE GOVERNANCE, ETHICS AND CSR 20

The role and key objectives of corporate governance, agency theory; Objectivity and independence; The interaction of corporate governance, ethics and the law, The purpose, definition and status of the OECD Corporate Governance Code; Rules and principles based approaches to governance; The role of the board in establishing corporate governance standards; The impact of corporate governance on directors' powers and duties; Audit, Appointments and Remuneration Committee; the role of external and internal audit; the nature of errors and frauds; Corporate Social Responsibility (CSR); a political and corporate perspective; e role of CSR within company reporting.

L – 60; T - 15; TOTAL HOURS – 75

TEXT BOOKS:

1. BA4, Fundamentals of Ethics, Corporate Governance and Business Law, CIMA study text, Kaplan Publishing UK, 2021
2. Dr. Amit Das, "Managing Business Ethics & Compliance", Educreation Publisher 2016.

REFERENCES:

1. S.K. Sarangi, "Values & Ethics of Profession & Business", 2016.
2. Larry Johnson & Bob Phillips, Absolute Honesty, "Building a Corporate Culture That Values Straight Talk and Rewards Integrity", AMACOM, 2003.
3. Paul J. Zak and Michael C. Jensen, "Moral Markets: The Critical Role of Values in the Economy", Princeton University Press, 2008.
4. Daniel Friedman, "Morals and Markets: An Evolutionary Account of the Modern World", Palgrave Macmillan, 2008.
5. Managing Responsible Business, CGMA Report, 2015
6. Global Management Accounting Principles, CIMA, 2015

COURSE OUTCOMES:

At the end of this course, the learners will be able to:

CO1: Define ethics, values and its role in business decision making.

CO2: Describe the importance of ethical decision making in Marketing and accounting.

CO3: Identify difficulties in ethical decision making.

CO4: Display the required etiquettes for conflict in business organization.

CO5: Locate diverse environments and implement the strategies to manage the diversity including corporate governance, Ethics and CSR.

Board of Studies (BoS) :

Academic Council:

16th BoS of Department of Commerce held on 11.12.2021 & 13.12.2021

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	M				L			M		H						
CO2	H		M		H				H		M	M			L	
CO3		H		H				M				L		M		
CO4			H			H			H			M			H	
CO5		H						M		H						

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG: 12: Ensure sustainable consumption and production patterns

To make prosperity a two-way street for consumers and the environment, we must encourage consumption habits that value sustainability and ethical activities. This course will assist students in comprehending business ethics and practices.

6. Arun Sharma Teach Yourself Quantitative Aptitude Useful for All Competitive Examinations, McGraw Hill Education (India) Pvt. Limited, 2019.
7. Bhattacharya. Indrajit, An Approach to Communication Skills, Dhanpat Rai & Co., (Pvt.) Ltd. New Delhi, 2008.
8. Swan, Michael, Practical English Usage, Oxford University Press, 2005.
9. P.A. Anand, Wiley's Quantitative Aptitude, 1st Edition, Wiley, 2015.
10. InduSijwali, A New Approach to Reasoning Verbal & Non-Verbal, Arihant Publications India limited, 2018.
11. Disha Experts, Shortcuts in Reasoning (Verbal, Non-Verbal, Analytical & Critical) for Competitive Exams 2nd Edition, Disha Publication, 2018.
12. Jaikishan, Premkishan, How to Crack Test of Reasoning, Arihant Publications India limited, 2018.

COURSE OUTCOMES:

CO1: Apply and solve the difficult problems of logical reasoning

CO2: Solve aptitude problems efficiently

CO3: Become a Leader or an effective team member and manage time and stress effectively

CO4: Face the Personality Test / Interview with confidence

Board of Studies (BoS):

13th BoS of Department of English
held on 17.6.2021

Academic Council:

17th AC held on 15.07.2021

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10
CO1							L		M	
CO2					H					
CO3								L		
CO4								H		

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

This course helps to learn the skills such as active listening, collaboration, presenting ideas, effective communication and employability skills which are highly valued in the modern workplace.

COD 2204	BLOG WRITING	L	T	P	C
SDG: 4		1	0	0	1

COURSE OBJECTIVES:

COB1: To introduce the blog post and its importance.

COB2: To discuss the importance of topic selection.

COB3: To exemplify the content writing and proof reading.

COB4: To explain the benefit of the Search Engine Optimization and its method.

COB5: To demonstrate the blog writing with practical example.

MODULE I INTRODUCTION TO BLOG WRITING 8

Introduction to the Blog Post; Why Blog and what are the Benefit; Understand your audience; How to Select a topic? Organise your content then write; Edit, proofread your post and fix your formatting; Insert call to action at the end.

MODULE II TYPES OF POST 7

Optimize on page SEO; Discussion on Different type of posts like list post, cross platform posts, entertainment posts, new posts, personal posts, self-promotional posts, question posts, controversial posts.

L – 15; TOTAL HOURS – 15

Practical Exercises:

- Discussion of different type of blogging platform
- Domain name registration
- Overview of the Blogspot and wordpress.
- Creating the blog by learners
- Writing the blogs by learners

Note: Each topic in the above modules will be complemented by open discussion in the class/practice exercises/classroom activities/assignment.

REFERENCES:

1. Martin Waxman, Blogging for your business, Linda.com
2. Basim Salim, The Ultimate Guide to Writing Viral Blog Posts, Udemy.com
3. Lan Lurie, SEO, Linda.com

COURSE OUTCOMES:

On successful completion of this course learners will be able to

CO1: Illustrate the blog post and its importance.

CO2: Identify the suitable topic for their blog post.

CO3: Illustrate the content writing and proof reading.

CO4: Instantiate the Search Engine Optimization.

CO5: Carryout the blog writing in practice.

Board of Studies (BoS) :**Academic Council:**

16th BoS of Department of Commerce held on 11.12.2021 & 13.12.2021

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1				H	H							H			H	H
CO2				H	H							H			H	H
CO3				H	H							H			H	H
CO4				H	H							H			H	H
CO5				H	H							H			H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

This course helps the students to enrich themselves as human capital as they can write in blogs and strengthen their communicative and research experience to face the competitive world

SEMESTER – V

COD 3141	INVESTMENT ANALYSIS AND	L	T	P	C
SDG: 4	PORTFOLIO MANAGEMENT	3	1	0	4

COURSE OBJECTIVES:

COB1: Describe the risk and return measurements based on the characteristics of various financial assets and assess assets.

COB2: Analyze risk and returns of fixed income instruments and stocks using various models for the purpose of investment.

COB3: Diversify and manage investment portfolios in accordance with a person's risk preference by measuring the risk and return of a portfolio position.

COB4: Analyze and evaluate broker and financial press investing recommendations.

COB5: Use CAPM as a tool for calculating the risk and return of a portfolio position, as well as diversifying and managing investment portfolios.

MODULE I RISK AND RETURN 12

Basics of risk and return: concept of returns, application of standard deviation, coefficient of variation, beta, alpha. Bonds: present value of a bond, yield to maturity, yield to call, yield to put, systematic risk, price risk, interest rate risk, default risk; Yield curve and theories regarding shape of yield curve. Unsystematic risk and non-risk factors that influence yields; Bond Convexity, Active & Passive investment strategies of bonds Duration and modified duration, immunization of a bond portfolio.

MODULE II SHARE VALUATION & TECHNICAL ANALYSIS 13

Share valuation: Dividend discount models- no growth, constant growth, two stage growth model, multiple stages; Relative valuation models using P/E ratio, book value to market value; Technical analysis: meaning, assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, advances and declines, new highs and lows- circuit filters; Volume indicators- Dow Theory, small investor volumes.

MODULE III FUNDAMENTAL & ECONOMIC ANALYSIS 11

Fundamental analysis; EIC framework; Economic analysis; Leading lagging & coincident macro-economic indicators, Expected direction of movement of stock prices with macroeconomic variables in the Indian context; Industry

analysis; stages of life cycle, Porter's five forces model, SWOT analysis, financial analysis of an industry; Company analysis.

MODULE IV PORTFOLIO ANALYSIS

13

Portfolio analysis; portfolio risk and return, Markowitz portfolio model; risk and return for 2 and 3 asset portfolios, concept of efficient frontier & optimum portfolio; Market Model, concept of beta systematic and unsystematic risk; Investor risk and return preferences, Indifference curves and the efficient frontier, Traditional portfolio management for individuals, Objectives, constraints, time horizon, current wealth, tax considerations, liquidity requirements, and anticipated inflation, Asset allocation.

MODULE V CAPITAL ASSET PRICING MODEL (CAPM)

11

Capital asset pricing model (CAPM): Efficient frontier with a combination of risky and risk free assets. Assumptions of single period classical CAPM model. Characteristic line, Capital Market Line, Security market Line. Expected return, required return, overvalued and undervalued assets. Black's Zero Beta Model. Multiple factor models and Arbitrage Pricing Theory, APT vs CAPM.

L – 45 ; T- 15; TOTAL HOURS – 60

TEXT BOOKS:

1. Reilly, F. K. & Brown, K.C. Analysis of Investments and Management of Portfolios (12th edition), Cengage India Pvt. Ltd, 2012.
2. Ranganathan, M., & Madhumathi, R. Investment analysis and portfolio management. Pearson Education, New Delhi, 2006.

REFERENCES:

1. Fabozzi, Frank. Bond Markets, Analysis and Strategies (7th ed.). Prentice-Hall Publishing, 2009
2. Fischer, D.E. & Jordan, R.J. Security Analysis & Portfolio Management (6th edition), Pearson Education. 2006.

COURSE OUTCOMES:

After completing the course the students will be able to:

CO1: Demonstrate the risk and return metrics based on the features of various financial assets and value assets such as stocks and bonds for investment.

CO2: Differentiate the technical and fundamental analysis.

CO3: Prepare the SWOT analysis of the given industry.

CO4: Describe the risk and return commensurate to portfolio management for individual.

CO5: Measure the risk and return of a portfolio position and investment portfolios in accordance through CAPM.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	M	M	M		L			H				H				
CO2					H					H				H	H	
CO3		H						M		H		M	M	M	M	
CO4	H	H	H		M					M		L	M			
CO5			L				L			H			M	L		

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG: 4

Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Significant investment knowledge will assist with the skills needed to meet labour market demands. It also require for non-discriminatory access to social security and basic services.

COD 3142	INVESTMENT BANKING AND	L	T	P	C
SDG: 4	FINANCIAL SERVICES	3	1	0	4

COURSE OBJECTIVES:

COB1: Describe the importance and relevance of Indian Financial System

COB2: Illustrate the importance and relevance of Issue Management

COB3: Describe the process of Leasing and Hire purchase system along with the concerned regulations applicable in India.

COB4: Describe the process of Housing and Mortgage finance system along with the concerned regulations applicable in India.

COB5: Describe the various financial services available in financial markets particularly in India along with the latest innovations and technological integration in the field of finance.

MODULE I INDIAN FINANCIAL SYSTEM**12**

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

MODULE II ISSUE MANAGEMENT**12**

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

MODULE III LEASING AND HIRE PURCHASE**12**

Leasing and Hire Purchase, Concepts of leasing, types of leasing, financial & operating lease, direct lease and sales & lease back, advantages and limitations of leasing, Lease rental determination; Finance lease evaluation problems, Hire Purchase interest & Installment, difference between Hire Purchase & Leasing, Choice

criteria between Leasing and Hire Purchase mathematics of HP, Factoring, forfaiting and its arrangement.

MODULE IV HOUSING & MORTGAGE FINANCE 12

Housing Finance, Meaning and rise of housing finance in India, Fixing the amount of loan, repricing of a loan, floating vs. fixed rate, Practical problems on housing finance; Mortgage finance; institutions and mechanism, securitization, financing for social and rental housing, small loans; shelter micro finance, community funds etc.

MODULE V ALTERNATIVE INVESTMENTS 12

Alternative Investments, Venture Capital, Concept, history and evolution of VC, the venture investment process, various steps in venture financing, incubation financing, buy-outs; Real Estate, Private Equities, Commodities, Concepts, Classification, history; Insurance, concept, classification, principles of insurance, IRDA and different regulatory norms, operation of General Insurance, Health Insurance, Life Insurance.

L – 45; T - 15; TOTAL HOURS – 60

TEXT BOOKS:

1. Pathak, B. "Indian Financial System", (4th ed.) Pearson Publication 2016
2. Shanmugham, R. "Financial Services", (2nd ed.). Wiley Publications 2017.

REFERENCES:

1. Khan, M.Y. "Financial Services", (8th ed.) Mc Graw Hill Education 2017
2. Kunjukunju, B.& Mohanan, S. "Financial System & Financial Institutions in India", (1st ed.) New Century Publication
3. Forbes India article on US Sub Prime Crisis 2008: <https://www.forbes.com/sites/johntharvey/2018/09/17/four-lessons-not-learned-from-the-financial-crisis/#605db1a447bc>
4. Forbes India article on US Sub Prime Crisis 2008: <https://www.forbes.com/sites/miltonezrati/2018/09/17/lehman-and-the-financialcrisis-what-went-wrong/#593d8b0f7790>.

COURSE OUTCOMES:

After completion of course the learner will be able to:

CO1: Explain the recent development and challenges faced by the

Indian financial system.

CO2: Discuss the procedure of prospectus allocation.

CO3: Explain the lease, hire-purchase, installment, factoring, and forfaiting processes.

CO4: Discuss the practical issues of house finance, mortgage finance, and the process of micro loans.

CO5: Illustrate the many stages of venture and incubation financing

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	M				L						M				L	
CO 2	M				L						M		L		L	
CO 3		H			H			M				H	M		H	
CO 4			M		L		M		L				M		L	
CO 5				H	M			H	M	H				H	M	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG: 4

Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Significant investment knowledge will assist with the skills needed to meet labour market demands. It also require for non-discriminatory access to social security and basic services.

COD 3103	NATIONAL SERVICE SCHEME	L	T	P	C
SDG: 10		1	1	0	2

COURSE OBJECTIVES:

COB1: To make the students understand the basic concepts of NSS.

COB2: To familiarise the students about the needs and problems of the community and involve them in problem-solving.

COB3: To familiarise the youth development programmes under the government of India.

COB4: To develop the student's capacity to meet emergencies and natural disasters.

COB5: To make awareness to the students about the importance of health and hygienic in day to day life.

MODULE I	INTRODUCTION AND BASIC CONCEPTS OF NSS	6
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Introduction, History, aims and objectives of NSS, Emblem, Flag, Motto, Song, Organizational structure, Roles and responsibilities of NSS functionaries.

MODULE II	NSS PROGRAMMES AND ACTIVITIES	6
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Concept of regular activities, special camping, Basis of adoption of village/slums, Methodology of conducting survey, Financial pattern of the scheme, Coordination with different agencies, Maintenance of dairy.

MODULE III	YOUTH DEVELOPMENT PROGRAMME IN INDIA	6
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National Youth Policy, Youth Development Programme at the National level, State level and voluntary sector, Youth-focused and Youth-lead organizations.

MODULE IV	DISASTER MANAGEMENT	6
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Introduction to Disaster Management, classification of disaster, Role of youth in Disaster Management, National Disaster Response Force and Civil Defense, organization and functions

MODULE V	HEALTH, HYGIENE AND SANITATION	6
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Definition, need and scope of health education, Food and nutrition, Safe

drinking water, water borne diseases and sanitation (Swatch Bharat Abhiyan), National Health Programme.

L – 15;T- 15; TOTAL HOURS – 30

TEXT BOOK:

1. J.D.S.Panwar, Amit Kumar Jain & Brijesh Kumar, “National Service Scheme, A Youth Volunteers Programme”, Daya Publishing House, New Delhi, 2020

REFERENCES:

1. National Service Scheme Manual, Government of India.
2. Training Programme on National Programme scheme, TISS.
3. Orientation Courses for N.S.S. Programme officers, TISS.
4. Social service opportunities in Hospitals, Kapil K.Krishan, TISS

COURSE OUTCOMES:

On successful completion of this course students are able to

CO1: Explain the basic concepts of NSS

CO2: Demonstrate the clear picture on NSS activities and the organization structure of NSS.

CO3: Practically show the social responsibility by doing the campus activities.

CO4: Describe the disaster management and rescue operations of the country.

CO5: Illustrate the importance of health education and hygienic in our community.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1				H		H	H	H	H			H				
CO2				H		H	H	H	H			H				
CO3				H		H	H	H	H			H				
CO4				H		H	H	H	H			H				
CO5				H		H	H	H	H			H				

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 10 :Reduce inequality within and among countries

This course enable the learners to understand what are the social and emotional causes of poverty and it helps to end the inequalities, and create awareness that social welfare programs are the best support through activism, votes, time and talent that can help make a difference in the society.

COD 3104	CASE STUDY ANALYSIS	L	T	P	C
SDG: 4		1	0	0	1

COURSE OBJECTIVES:

COB1: To describe the various information of the case study writing

COB2: To illustrate the case study writing

MODULE I INTRODUCTION TO CASE STUDY WRITING 8

Meaning of Case Study and Case Study Analysis, Types of Case Study, Steps for writing the Case Study, Writing the Management Case Study.

MODULE II CASE STUDY REPORT 7

Format of Case Study, Layout of the Case Study, Pitfalls to Avoid in Case Analysis, Contents of Case Study Report, Reviewing and Presenting the Case Study.

L – 15; TOTAL HOURS –15

Practical Exercises:

Learners will read and analyse the following cases and write a report:

- Whistleblowing & the Environment: The Case of Avco Environmental
- Corporate Scandals
- The Polluter's Dilemma
- e-Health and Commercial Genetic Testing

REFERENCES:

1. <https://www.jcub.edu.au/wp-content/uploads/2017/06/case-study-writing-jcub-1-case-study-analysis.pdf>
2. <https://www.wikihow.com/Write-a-Management-Case-Study>
3. <https://papersowl.com/blog/how-to-write-a-case-study-analysis>
4. <http://www2.econ.iastate.edu/classes/econ362/hallam/CaseStudies/WritingCaseStudy.pdf>
5. <http://www.businessethics.ca/cases/>
6. https://www.monash.edu/__data/assets/pdf_file/0010/2048473/Writing-a-case-study.pdf
7. https://www.google.co.in/books/edition/The_Case_Study_Handbook/jXfoCQAAQBAJ?hl=en&gbpv=1&dq=case+study+analysis

+format&printsec=frontcover

8. https://www.google.co.in/books/edition/The_Case_Study_Handbook_Revised_Edition/57RGDwAAQBAJ?hl=en&gbpv=1&dq=case+study+analysis+format&printsec=frontcover

COURSE OUTCOMES:

CO1: Explain the different types of case study

CO2: Write a case study report

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1				H	H							H			H	H
CO2				H	H							H			H	H
CO3				H	H							H			H	H
CO4				H	H							H			H	H
CO5				H	H							H			H	H

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

The practical exposure of writing a case study analysis will help to develop the learners skilled propensity, toughen subjective personality and provide a greater door to prospect to inculcate the lifelong learning skills.

COD 3105	SUMMER INTERNSHIP	L	T	P	C
SDG: 4		0	0	0	2

COURSE OBJECTIVES:

COB1: Provide industrial exposure to the students, which cannot be simulated in the classroom and hence creating competent professionals in the industry.

COB2: Provide possible opportunities for interns to learn, understand and sharpen the real time technical / managerial skills required at the job.

Guidelines

- Students have to undergo a summer internship after the fourth semester for the period of 30 days comprising of minimum 75 hours.
- At the end of the internship, the student shall submit a report on the internship along with the company certificate.
- The evaluation will be made based on this report and a Viva-Voce Examination, conducted by a Departmental Committee constituted by the Head of the Department.
- Viva-Voce Examination will be held during the fifth semester and the credit will be awarded in the same semester itself.
- Other details relating to summer internships are given in the regulation.

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Write an Internship report upon completion of their internship

CO2: To work & gain knowledge of real time business environment.

CO3: To analyze best practices, system, processes, procedures and policies of a company/industry in different functional areas and bring forward the deviations.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1			H	H		H			H	H		H		H	H	
CO2			H	H		H			H	H		H		H	H	
CO3			H	H		H			H	H		H		H	H	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

The practical exposure of the working environment help to develop the learners professional aptitude, strengthen personal character, and provide a greater door to opportunity which in turn promote the inclusive quality education and productive employment.

SEMESTER – VI

COD 3241	INTERNATIONAL FINANCE	L	T	P	C
SDG: 9, 12		3	1	0	4

COURSE OBJECTIVES:

COB1: To provide an exposure of international finance trade methods and foreign investment scenarios.

COB2: Summarize the various types of foreign exchange management approaches.

COB3: Discuss the many approaches to exchange rate volatility.

COB4: To give an overview of the several types of foreign exchange exposures, such as Economic Exposure.

COB5: Discuss the different types of international investment management, such as international project appraisal-IRR and APV methodologies

MODULE I INTRODUCTION OF INTERNATIONAL TRADE 14

Introduction, concept of International trade, International Business, International Finance and differences among them; Theories of International trade, International trade financing in India, Balance of payments (of India) International Monetary System, Different types of Exchange rate mechanisms, the gold standard, the gold exchange standard, The Bretton Woods System, Current monetary system, European Monetary Union; IMF and World Bank.

MODULE II FOREIGN EXCHANGE MANAGEMENT 10

Foreign Exchange Management: Forex market, Wholesale and Domestic market, Quotations direct, indirect and cross currency; various kinds of transactions and their settlement dates, forward rates, Swaps, Quotes for various kinds of Merchant transactions; Early delivery, extension or cancellation of Forward contracts; Concept of Cryptocurrency; FEMA Act, 1999: Rules and Regulations, Features.

MODULE III EXCHANGE RATE DETERMINATION AND FORECASTING 12

Exchange Rate determination and Forecasting: Purchasing power parity and Interest rate parity, relationship between PPP and IRP, reasons for deviation from PPP and IRP; models of exchange rate forecasting, forward rate as an unbiased predictor, the Demand, Supply approach, the monetary approach, the Asset approach, the portfolio balance approach, other models.

MODULE IV FOREIGN EXCHANGE EXPOSURES**12**

Foreign Exchange Exposures, Financial Accounting and Foreign Exchange, Alternative Currency Translation Methods, Statement of Financial Accounting, Transaction Exposure, Managing Accounting Exposure- Managing Transaction and Translation Exposure, Designing a Hedging Strategy, Measuring and managing Economic Exposure Foreign Exchange Risk and Economic Exposure, Identifying Economic Exposure, Calculating Economic Exposure, Operational Measure of Exchange Risk.

MODULE V INTERNATIONAL INVESTMENT MANAGEMENT**12**

International Investment Management, International Portfolio Investment, Issues in Foreign Investment Analysis, International Bond Investing, Strategies for Direct Investment, Bond Investment & Portfolio Investment, Optimal International Asset Allocation; International project appraisal-IRR and APV methods; Managing Political Risk-Measuring Political Risk, Country Risk Analysis, Managing Political Risk, Post-expropriation Policies.

L – 45; T-15; TOTAL HOURS – 60**TEXT BOOKS:**

1. Maurice D. Levi; "International Finance" 5ed. Routledge, Taylor & Francis Group.
2. Eun Cheol S. and Resnick, Bruce G. "International Finance Management", 7th ed, McGraw Hill.

REFERENCES:

1. PG Apte; International Finance, Tata McGraw Hill.
2. Alan C. Shapiro; Multinational Financial Management- Prentice Hall
3. Hill, W. L. Charles and Jain, A.K. International Business (6th ed.). India: McGraw Hill. 2008.

COURSE OUTCOMES:

After completing the course, learners will be able to:

CO1: Illustrate international financial tactics including the international trade, international investment scenario and various kinds of exposures.

CO2: Describe the forward market, forward rates, swaps, future and options with suitable examples.

CO3: Analyze and explain the link between PPP and IRP, as well as the causes for their divergence.

CO4: Describe the options for hedging foreign currency risk and exposure.

CO5: Explain how hedging techniques can improve the efficiency of a globally diverse investment portfolio.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H				L		H			M	M			M		
CO2	H			M	M		H			M	M			M	H	
CO3	H	H		L	M			M		H	H	H		M	H	
CO4	H			M	M										H	
CO5			H	H			L			H		L			H	

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG No. 9 &12

Build resilient infrastructure, promote sustainable industrialization and foster innovation

Ensure sustainable consumption and production patterns.

The holistic understanding of International Finance to provide students with global finance approaches that will assist them in dealing with financial concerns in an international setting, which will help them manage MNCs more effectively.

COD 3202	BUSINESS ANALYTICS	L	T	P	C
SDG: 4	USING PYTHON	0	0	4	2

COURSE OBJECTIVES:

The objective of this course are

COB1: To introduce the basics of python programming language

COB2: To illustrate the function, module and packages to organize data in python.

COB3: To illuminate python function and libraries to calculate the return of security and portfolio.

COB4: To illustrate the python function and libraries to calculate the risk of security and portfolio

COB5: To demonstrate the use of python library to calculate the regression

MODULE I	INTRODUCTION TO PYTHON BASICS	10
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Introduction: Programming Language, Compiler and Interpreter, introduction to Python, Integrated Development Environment: introduction, Jupiter Notebook, Installation of Jupiter Notebook, Introduction to the Spyder, Introduction to the Pycharm; Google Collab: Introduction, function of Google Collab, Variable: Numbers, Strings, Printing a Variables; Lists, Dictionary, Bullian and Tuple, Set; Logical Operator; If else Statement; For Loop While Loop.

MODULE II	ORGANIZING DATA IN PYTHON USING FUNCTION, MODULE, PACKAGE AND LIBRARY	11
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Range, List Comprehension; Functions, Lambda Expression; Map and Filter, Methods; Object Oriented Programming: Introduction, Modules and Package, Standard Library, Importing Modules, Must Have Package for Finance, Working with Array, Generating Random Number, Source of Financial Data; Importing and Organising Data in Python, Changing the index of your time series data.

MODULE III	CALCULATION OF SECURITIES AND PORTFOLIO RATE OF RETURN USING PYTHON	8
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Calculating and comparing rate of returns in python: Risk and return, Calculating security rate of return (Simple return and Logarithmic return); Portfolio of Security and its rate of return, Calculating Portfolio of Securities

rate of Return, Popular stock indices that can help us understand financial market. Calculation of Indices rate of return.

MODULE IV CALCULATION OF RISK OF THE SECURITY 11 **AND PORTFOLIO USING PYTHON**

Security Risk: Introduction, Calculation of Security Risk, Calculation of Security risk in Python, Benefit of Portfolio diversification, Calculating Covariance between securities, Measuring Correlation between Stocks. Calculating Covariance and Correlation. Considering risk of multiple securities in a portfolio, calculating portfolio risk, Systematic vs. Idiosyncratic risk, Calculating Diversifiable and Non-Diversifiable risk.

MODULE V REGRESSION ANALYSIS USING PYTHON 20

Regression: Fundamental of Simple regression and its calculation, Calculation of regression in python, Computing Alpha, Beta, and R Squared in Python.

P – 60; TOTAL HOURS – 60

TEXT BOOK:

1. Yuxing Yan, Python for Finance, Packt Publishing Ltd., Birmingham B3 2PB, UK, 2017.

REFERENCES:

1. Yves Hilpisch, Python for Finance, Oreilly, Canada, 2018.

COURSE OUTCOMES:

On successful completion of this course students will able to

CO1:Describe the fundamentals of python

CO2:Use the python module, package to organize the data in python

CO3:Calculate the return of security and portfolio using python

CO4: Calculate the risk of security and portfolio using python.

CO5: Carryout the python libraries to apply the regression in securities and portfolio.

Board of Studies (BoS):

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1				H	H	H						H			H	H
CO2				H	H	H						H			H	H
CO3				H	H	H						H			H	H
CO4				H	H	H						H			H	H
CO5				H	H	H						H			H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

The course aims to provide computer knowledge and skills for learners and to enhance the usefulness of information technology tools for business operations, and it helps the students to enrich themselves as productive workforce and become strong contributors to the economy

COD 3203	CURRENT BUSINESS AFFAIRS	L	T	P	C
SDG: 16		1	0	0	1

COURSE OBJECTIVES:

COB1: To enable the learners to have an overview of Current Business Affairs.

COB2: To help the learners to appreciate the importance New Papers and its impact on business and society

COB3: To discuss how competitive exam books are useful to learners

COB4: To make the learners to appreciate the importance of presentation skills and its impact on business and society

MODULE I	DISCUSSION ABOUT NEWS ANALYSIS	8
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Business, National, International, Politics, Sports News analysis; its discussion and presentation.

MODULE II	DISCUSSION ABOUT KNOWLEDGE PRESENTATIONS	7
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Latest topics from Technology, Business and Economics mainly Banking, Insurance, Trade Laws, rules and regulations: GDP, Money Market, Stock Market, COVID - 19 and impact on business.

Practical Exercises:

Group Discussions and Other Activities: Topics related to Management, Current affairs and Society, Goal setting with action plan, Competitive Exam Preparations: UPSC, SSC, TNPSC, CAT and TANCET.

Book Reviews: Management books, Autobiographies, Biographies, Entrepreneurship, Building organizations, Book review and presentations and submission of report.

Note:

Throughout this course students will keep them updated with business affairs appearing in sources such as: newspapers, business magazines, television channels, etc. This means that the students need to make it a habit to read the newspaper on daily basis and search the archives as well.

L – 15; TOTAL HOURS –15

REFERENCES:

1. Manorama Year Book 2021, Publisher: The Malayala Manorama
2. India 2020, Ministry of Information and Broadcasting, Government of India
3. Economic Times, Economic Standard, Financial Express
4. Pratitogita darpan English Monthly Magazines
5. Competition Success Review Monthly Magazines
6. Arun Sharma, How to prepare CAT and other exams, 2020
7. E.S. Ramasamy, TANCET MBA Entrance exam, Sura Books Publisher, 2019
8. BYJU'S Monthly UPSC Magazine

COURSE OUTCOMES:

On successful completion of this course learners should be able to

CO1: Inculcate the newspaper reading habit mainly business related topics.

CO2: Discuss the current business affairs.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1				H	H							H			H	H
CO2				H	H							H			H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 16: Build effective, accountable and inclusive institutions at all levels

This course helps the students in building public trust, stronger social cohesion, peaceful and inclusive societies.

COD 3204	PROJECT WORK	L	T	P	C
SDG: 8		0	0	12	6

COURSE OBJECTIVES:

Specific learning objective of the course are as follows:

COB1: To gain knowledge of real time business environment.

COB2: To explore the various functional areas and analyze how theoretical concepts taught are applied in real life situations.

COB3: To provide hands-on experience on Research & Development projects.

GENERAL GUIDELINES:

- Project work shall be carried out by every individual student under the supervision of a faculty of the department.
- Supervisor for the project will be approved by the Head of the Department considering the guidelines followed in the department to allocate supervisor for student projects.
- The student should meet the supervisor periodically and attend the review committee meetings for evaluating the progress.
- Project review schedules, weightage for each review and rubrics for evaluation will be prepared by the project coordinator in line with the academic calendar and informed to the students in advance.
- Proper documents shall be maintained by the supervisor to ensure the attendance and progress of the students.
- Students shall carry out the project and submit the project as per the department project guidelines.
- The deadline for submission of final Project Report / Thesis / Dissertation is within 30 calendar days from the last Instructional day of the semester.
- The project coordinator in consultation with head of the department and controller of examination shall arrange for an external expert member to conduct the final viva-voce examination to ascertain the overall performance of the students in Project work.

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: To analyze best practices, system, processes, procedures and policies of a company / industry in different functional areas and bring forward the deviations.

CO2: To develop skills in report writing through data collection, data analysis, data extraction, and presentation and draw lessons from firms/ companies.

Board of Studies (BoS) :

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held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO 1			H	H	H							H				
CO 2			H	H	H							H				

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

This course helps the learners to enrich themselves as efficient employees and they can strengthen the country's competitiveness.

DISCIPLINE SPECIFIC ELECTIVE COURSES

CODX 202	MODERN BANKING AND	L	T	P	C
SDG: 10	INSURANCE	3	1	0	4

COURSE OBJECTIVES:

The objectives of this course is to make the learner,

COB1: To articulate fundamental knowledge on banking business.

COB2: To identify the various operations involved in the banking business.

COB3: To recognize the components of loans and advances.

COB4: To identify the basic concepts of insurance business.

COB5: To summarize the significances of life and non-life insurance.

MODULE I BANKING BUSINESS 12

Definition and Function of banks, Need for banks; Legal Framework: Structure, Organisation and Working of banks, Need for proper regulation and Supervision; Banker and customer relationship, General and Special types of customers; Types of Deposits; Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks.

MODULE II CONTEMPORARY BANKING SERVICES 12

Cheque, Endorsement, Internet Banking, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E-payments, Electronic Fund Transfer (EFT), E-money, Unified Payment Interface (UPI), Safeguard for internet banking, Critical comparison of traditional banking methods and E-banking, Data privacy and cybersecurity, Digital identity authentication, Use of new technology, KYC (Know Your Customer), Central Bank Digital Currency (CBDC), E-money/Cryptocurrency, AML (Anti Money Laundering), Open Banking.

MODULE III LOANS AND ADVANCES 12

Principles of sound lending, Types of loans and advances, Advances against various securities, Securitization of Standard Assets and its computation; Basel Accord: Merits and Demerits of the Basel II, Basel III and Basel IV; Non Performing Assets (NPA): Meaning, Types, Treatment in balance sheet of bank and provisioning requirements; Non-performing assets in Indian: Issues and Resolution.

MODULE IV INSURANCE BUSINESS 12

Basic concept of risk, Kinds of business risks; Insurance Business: Concept,

Characteristics, Functions; Fundamental principles: Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation; Reinsurance and Coinsurance: Features, Objectives, Methods; Bancassurance: Features, Merits and Demerits.

MODULE V LIFE AND NON-LIFE INSURANCE 12

Types of Insurance: Life and Non-Life, Features, Needs, Policies of different types of Insurance, Control of malpractices and Mis-Selling, Negligence, Loss assessment and Loss control, Computation of insurance premium, Dematerialization of insurance policies; Claims and Settlement procedure; Regulatory framework of insurance: IRDA Act 1999, Objectives and Role of IRDA.

L – 45; T – 15; TOTAL HOURS – 60

TEXT BOOK:

1. O.P. Gupta, "Banking & Insurance", Sahitya Bhawan Publications, India, 2019.

REFERENCES:

1. D.D.Chaturvedi, "Banking and Insurance", Scholar Tech Press, India, 2021.
2. P.N. Sundharam, "Banking Theory Law & Practice", Sultan Chand & Sons, India, 2014.
3. M. Eswari, "Principles and Practices of Insurance", Sahitya Bhawan Publications, India, 2021.

COURSE OUTCOMES:

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

CO1: Describe the meaning, scope and functions of Banking along with legal framework.

CO2: Identify the operations of banking and its services.

CO3: Formulate the lending operations of banks and identify the causes of NPA in banks.

CO4: Describe the concepts of insurance and its principles.

CO5: Explain the types of insurance and regulatory framework of insurance.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	M					H	H		M		H	H	H	H
CO2	H	H	H					H	H		M		H	H	H	H
CO3	H	H	H					H	H		M		H	H	L	H
CO4	M	H	M					H	M		H		M	M	M	M
CO5	H	H	H					H	M		H		M	M	M	M

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 10: Reduce inequality within and among countries.

This course helps the learners to help to lower the poverty and income inequality when overall economic conditions empower people to use access to finance for productive purposes.

CODX 401	INTRODUCTION TO BUSINESS LAW	L	T	P	C
SDG: 4		3	1	0	4

COURSE OBJECTIVES:

COB1: To comprehend the concept of Indian contract act, its scope and elements of contract law.

COB2: To develop the learners knowledge in Partnership act, its regulations for registration and dissolution of partnership firm in India.

COB3: To identify the amendments framed under the companies act 2013.

COB4: To define the aspects involved in limited liability in accordance with partnership and company act.

COB5: To perform the role of information technology in current scenario and its regulations.

MODULE I INDIAN CONTRACT ACT, 1872 12

Meaning, Characteristics & Scope of the contract law, Elements of contract, Offer and acceptance, Lawful consideration, Capacity to contract, Free Consent, Lawful object. Discharge of contract, Performance of contract. Breach of contract, Contingent contract, Quasi contract, Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency.

MODULE II INDIAN PARTNERSHIP ACT, 1932 10

Introduction, Basics of Partnership, Relations of Partners, Registration of Partnership Firms, Dissolution of Partnership Firms.

MODULE III COMPANY LAW, 2013 15

Introduction, Meaning and Definition, Incorporation of Company: Formation of Company, Memorandum of Association, Articles of Association, Distinction between Memorandum and Articles. Prospectus and Other Documents, Share capital and debentures, Dividends: Types & Provisions; Appointment of Auditors; Auditors report.

MODULE IV LIMITED LIABILITY PARTNERSHIP ACT 10

Salient features of LLP, Difference between LLP & Partnership, LLP & Company, Nature of LLP, Partners & Designated partners, Incorporation document, Incorporation by Registration, Partners & their relations.

MODULE V INFORMATION TECHNOLOGY ACT, 2000 13

Definition, Digital signature, Electronic governance, Attribution,

acknowledgement & Dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties & adjudication, Appellate tribunal, offences

L – 45; T- 15; TOTAL HOURS – 60

TEXT BOOK:

1. N. D. Kapoor, "Elements of Mercantile Law", 38th Revised edition, Sultan Chand and Company, 2020.

REFERENCES:

1. S.S. Gulshan & G. K. Kapoor, "Business Law Including Company Law", New Age International Publishers, 2020.
2. Akhileshwar Pathak, "Legal Aspects of Business", Tata McGraw Hill, 7th Edition, 2018.

COURSE OUTCOMES:

At the end of this course, the learners will be able to

CO1: Articulate the framework of Indian Contract act.

CO2: Illustrate the formation and winding up of Indian partnership firm.

CO3: Describe the formation and winding up of the company.

CO4: Elaborate the features of limited liability in accordance with partnership and company law.

CO5: Devise the information technology act and its uses in the organisation.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	M					H		M		H	H	H	M	M
CO2	H	H	H					H		M			H	H	M	M
CO3	H	H	H					H		M			H	M	M	M
CO4	M	H	M					H		M		H	M	H	H	M
CO5	H	H	H					H		M			M	H	M	M

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

To help the lower the poverty and income equality when overall economic conditions empower people to use access to finance for productive purposes.

CODX 133	CORPORATE ANALYSIS AND	L	T	P	C
SDG:8	VALUATION	3	1	0	4

COURSE OBJECTIVES:

COB1: To comprehend the concept of corporate financial statement.

COB2: To elucidate the corporate valuation and its different approaches

COB3: To define the discounted cash flow valuation, its models and firm valuation.

COB4: To acquaint essential knowledge on relative valuation.

COB5: To provide the knowledge about business valuation.

MODULE I	INTRODUCTION TO CORPORATE FINANCIAL STATEMENT	13
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Analysis of Corporate Financial Statements: Income statements and Balance sheets through ratio analysis and analyzing the Chairman's statement, Directors' report, management discussion & analysis, report on corporate governance, auditor's report to evaluate the financial soundness of the company. Financial statements analysis of manufacturing, service organisations and Bank & NBFC's.

MODULE II	CORPORATE VALUATION	10
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Introduction to Valuation: Component of valuation process, The Bias that analysts bring into the process, The uncertainty that they have grapple with, and complexity that modern technology and easy access to information have introduced into valuation; Approaches to valuation.

MODULE III	DISCOUNTED CASH FLOW VALUATION	13
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Discounted Cash flow Valuation: Basis for DCF, Classification of DCF models, Inputs to DCF models, and pluses and minuses of DCF models, Estimating discount rates, Cost of equity and cost of capital, measuring cash flows, and forecasting cash flows, Equity discounted cash flows models, Firm valuation models; Applied Valuation: valuation of a real company through DCF (matured company)

MODULE IV	RELATIVE VALUATION	12
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Relative Valuation: Basis for approach, variations on relative valuation, and applicability of multiples and limitations, Role of valuation, Reasons for popularity and potential pitfalls. Standardized values and multiples, Earnings multiples, book value multiples, revenue multiples, and sector-specific multiples, Equity and Value multiples, Basic steps to using multiples,

Reconciling relative and discounted cash flow valuation.

MODULE V BUSINESS VALUATION

12

Valuation Principles & Techniques for Merger, Amalgamation, Slump Sale, Demerger; Principles & Techniques of Reporting, Swap ratio; Loose ends in valuation: Cash, cross holdings, and other assets, Valuation of Intangibles, Value of Synergy, Valuing real Options, Cost of Distress, Valuation of start-ups.

L – 45; T - 15; TOTAL HOURS – 60

TEXT BOOK:

1. Prasanna Chandra, "Corporate Valuation", McGraw Hill Education, UP, 2nd edition 2020.

REFERENCES:

1. Aswath Damodaran, "Investment valuation", Wiley India Pvt. Ltd, 3rd edition, 2012.
2. Kamal Garg, "Hand book on valuation", Bharat Law House, Delhi, 1st edition, 2017.
3. Foster George, "Financial Statement Analysis", Pearson Publishers, New Delhi, 13th edition, 2018.

COURSE OUTCOMES:

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

CO1: Analyse the financial statement and to evaluate the financial soundness of the company.

CO2: Identify the various methods of equity and firm valuations both in certain and risky conditions.

CO3: Articulate the practical application of different valuation model in valuing equity and firm through modeling of these methods.

CO4: Elaborate the relative and discounted cash flow valuation and concept of multiples.

CO5: Discern the business valuation principles & different Techniques.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	M			M				H		M	H	H	H	M	H
CO2	H	M							H		M	H	H	H	M	H
CO3	H	M						M	H		M	H	H	H	M	H
CO4	H	M							H		M	H	H	H	M	H
CO5	H	M							H	H	M	H	H	H	M	H

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 8: promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

This subject will enable the students to analyse the health of a company through their annual reports, through management quality analysis so that they can understand the economic growth.

CODX 411	BUSINESS ENVIRONMENT	L	T	P	C
SDG: 09		3	1	0	4

COURSE OBJECTIVES:

COB1: To define the environment of business.

COB2: To explain the role of economic environment and its impact in business.

COB3: To interpret the legal and political environment for successful business.

COB4: To examine the various technological environments for business advancements.

COB5: To describe the role of international business environment for modern business era.

MODULE I INTRODUCTION TO BUSINESS ENVIRONMENT 12

Business environment: Meaning, Importance and nature of business environment; Elements of environment; Types of business environment: Internal, External, Micro and Macro environment; Techniques of environmental scanning, monitoring, forecasting and assessing; Environmental analysis and approaches.

MODULE II ECONOMIC ENVIRONMENT 12

Significance and elements of economic environment; Economic system: Capitalism, Communism and mixed economy; Economic reforms: Economic policies, Industrial policies, Trade policies, Fiscal and monetary policies; Economic development and role of government.

MODULE III POLITICAL AND LEGAL ENVIRONMENT 12

Political Institutions: Definition and purpose; Types: Legislative, Executive and judiciary; Government policies towards industry: Industry, Labour and Agriculture; Changing dimensions of legal environment in India; MRTP & FEMA, Licensing policy, Consumer Protection Act and Patent Laws.

MODULE IV TECHNOLOGICAL ENVIRONMENT 12

Technological environment: Concept, Features and impact; Online Channels; Online Services; Advantage and disadvantages of online services; Interface between technology and business; Indian conditions of E-commerce; Electronic banking; Franchise business.

MODULE V SOCIAL, CULTURAL & INTERNATIONAL 12
BUSINESS ENVIRONMENT

Social & Cultural Environment, Social Responsibility of Business, Nature, Models and Strategies, Corporate Governance & Corporate Social Responsibility; International business environment: Meaning, Significance and nature; Benefits of regional economic integration; International economic organizations: WTO, UNCTAD, World Bank, and IMF; Balance of payment; Foreign Direct Investment; Multinational Corporations; Foreign collaborations and Indian business.

L – 45; T - 15; TOTAL HOURS – 60

TEXT BOOK:

1. Dr. V.C. Shinha, “Business Environment”, SPBD Publishing House, Chennai, 2021.

REFERENCES:

1. Amit Kumar, “Business Environment”, Sahitya Bhawan Publications, New Delhi, 2021
2. K. Aswathappa, “Essentials of Business Environment”, Himalaya Publishing House, New Delhi, 2019.
3. S. Sankaran, Business Environment, Margham Publications, Chennai, 2013.

COURSE OUTCOMES:

After completion of the course, learners will be able to

CO1: Analyze the various factors affecting the business environment.

CO2: Articulate various economic policies that affects business environment.

CO3: Assess the political and legal environment and familiarize with various government policies and legal dimensions.

CO4: Use the technological advancement in business for converting a business to the modern times.

CO5: Recognize the Global business Scenario and the impact of international environment in the business.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
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Academic Council:

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CO1	H	H	H	L	L				H				M	H		
CO2	L	L	M	M	M				H				H	H		
CO3	M	H	H	H	H				H				H		H	
CO4	H	H	H	M	H				M				H	H		
CO5	H	H	H	M	H				H				H	H	M	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 10: Reduce inequality within and among countries.

This course helps the learners to reduce the impact of existing inequalities by creating feasible business environment for all the citizen of the nation and it ensures the inclusive growth.

CODX 412	RETAIL BANKING	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

COB1: To familiarize the learners with development of Retail Banking.

COB2: To Impart an Overview on retail products.

COB3: To familiarise the learners on Marketing of Retail Products.

COB4: To gain knowledge on Customer relationship management on retail banking.

COB5: To Recognize the retail banking securitization.

MODULE I INTRODUCTION TO RETAIL BANKING 12

Introduction History and definition, role within the bank operations, Applicability of retailing concepts distinction between Retail and Corporate/ Wholesale Banking; Retail Product: Customer requirements, Products development process, Liabilities and Assets Products, Description of Liability products, Description of Asset Products, Approval process for retail loans, Credit scoring, Home Loans; Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium, Prepayment issues, Repayments/Collection.

MODULE II RETAIL ASSETS OVERVIEW 12

Auto/ Vehicle Loans: Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium, Prepayment issues, Repayments/ Collection, Personal Loans Eligibility, Purpose, Amounts, Security, Disbursement, Moratorium, Prepayment issues, Repayments/ Collection, Educational Loans Eligibility, Purpose, Amounts, Security, Disbursement, Moratorium, Prepayment issues, Repayments, Credit/ Debit Cards, Credit Vs Debit Cards, Eligibility, Purpose, Amounts, Margin, Security, Process of using the cards, Billing Cycle, Credit Points, Other Products/ Remittances/ Funds Transfer.

MODULE III MARKETING OF RETAIL PRODUCTS 12

Selling of retail products, MIS and Accounting Retail Strategies; Tie-up with Institutions for Personal loans/ Credit cards/ Educational loans, with OEMs/ Authorized Dealers for Auto/ Vehicle loans, and with Builders/ Developers for Home loans Delivery Channels: Branch, Extension counters, ATMs, POS, Internet Banking, M-Banking, Selling Process in retail products; Direct Selling Agents.

MODULE IV CUSTOMER RELATIONSHIP MANAGEMENT 12

Role and impact of customer relationship management, Stages in customer relationship management process. Regulations and compliance Technology for Retail Banking, Static information, Account opening, basic loan origination data etc. Updated information like income details at different frequencies. Transaction information from disbursement till final settlement of the loan amount. Analytics/ Alerts. Accounting entries - Loan process and the relevant accounting including EMI Computation.

MODULE V RETAIL BANKING SECURITIZATION 12

Other issues related to Retail Banking Securitization, mortgage based securities; Trends in retailing: New products like Insurance, Demat services, online/ Phone Banking, Property services, Investment advisory/ Wealth management, Reverse Mortgage, Growth of e-banking, Cross selling opportunities; Recovery of Retail Loans: Defaults, Rescheduling, recovery process; SARAFAESI Act, DRT Act, use of LokAdalat forum. Recovery Agents - RBI guidelines.

L – 45; T - 15; TOTAL HOURS – 60

Practical Exercise:

Learners are required to:

- Visit Any public or private bank or financial institution and finalize the process of selected products which is related to retail & sell by the bank or financial institutions
- Identify the factors affect the market trends and boost the bank transformation

TEXT BOOKS:

1. Dr. Ramamurthy N Retail Banking (a guide for Novices) – Originals, New Delhi 2017
2. Macmillan Education Experts Retail Banking Macmillan Education, UK 2011

REFERENCES:

1. Keith Pond Retail Banking Global Professional Pub, New Delhi 2009.
2. Suresh Samudrala Retail Banking Technology JAICO Publishing House Mumbai, 2015.
3. Poppy Sharma Smart Manager Retail Banking Decoded, ,Taxmann's Publication, New Delhi 2010.

COURSE OUTCOMES:

On successful completion of this course learners are able to:

CO1: Explain the evolution and factors influencing Retail Banking in changing environment

CO2: Measure the effectiveness of Retail Products

CO3: Examine the effectiveness of Marketing retail products

CO4: Analyse the effectiveness of consumer relationship in Retail banking

CO5: Evaluate legal provisions and retail banking securitization.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H	L	L	M	L			H		L		M	L	H	M	
CO 2	M	H	M	H	M	L			M		M	H	M	M		
CO 3	M	H	H	M	L			M		L			H		L	
CO 4	L	M	H	L	H		L		H		N	M		L		
CO 5	H	H	M	L	M				M	H			M		L	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 8 : Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

This course will help the Learners with Working is key to social classes prospering. Essentially as turning out pay, work can prepare for all the more wide well disposed and cash related turn of events. Uncommon mix sums up the longings of people in their working lives.

CODX 11	HUMAN RESOURCE	L	T	P	C
SDG: 08	MANAGEMENT	3	1	0	4

COURSE OBJECTIVES:

The objectives of this course is to make the learner,

COB1: To Develop necessary skills to prepare an HR policy to enable the employees attain work life balance

COB2: To illustrate the various dimensions of job analysis, job description and procedure for recruitment and selection.

COB3: To describe the training and development needs, implementation, monitoring and assessment of training outcomes.

COB4: To interpret the various methods of performance appraisal in the organizations.

COB5: To state the significances of creating HR policies related to grievance redressal, employee health, safety, welfare and their social security in an organisation.

MODULE I INTRODUCTION TO HUMAN RESOURCE 12
MANAGEMENT

Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.

MODULE II ACQUISITION OF HUMAN RESOURCE 12

Human resource planning, Quantitative and qualitative dimensions; Job analysis, Job description and job specification; Recruitment: concept and sources; Selection: concept and process; Test and interview; Placement, induction and socialization; Retention.

MODULE III TRAINING AND DEVELOPMENT 12

Concept and importance; Role specific and competency based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

MODULE IV PERFORMANCE APPRAISAL AND 12

COMPENSATION MANAGEMENT

Performance appraisal: Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions.

Compensation: Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

MODULE V MAINTENANCE OF EMPLOYEES AND 12
EMERGING HORIZONS OF HRM

Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System (HRIS) and e-HRM; Impact of HRM practices on organisational performance; HR Audit; Green HRM; Employee Engagement; Contemporary issues in human resource management-emerging job opportunities.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercise:

Learners are required to:

1. Participate in simulation activity on Work Life Balance in class and prepare a report of their analysis.
2. Draft an HR policy to combat work life issues assuming themselves as an HR manager.
3. Develop a human resource plan for a select organisation.
4. Conduct job analysis for any two positions in a select organisation and present the report of the same
5. Design an induction programme and perform role play for select organisation.
6. Develop case study on applicability and use of different kinds of training and development strategies by various companies in real life scenarios.
7. Participate in role play on employee counselling.
8. Draft incentive schemes for different job roles in their organisation.
9. Draft a policy on grievance redressal to be implemented in a select organisation.
10. Draft a policy on employee health, safety, welfare and their social security to be implemented in their organisation.

TEXT BOOKS:

1. Pravin Durai, "Human Resource Management", Pearson Publications, 2nd Edition, 2016
2. Gary Dessler, "Human Resource Management", Pearson Publications, 8th Edition, 2020

REFERENCES:

1. Gupta, C. B, "Human Resource Management", Sultan Chand & Sons, 2018.
2. Aswathappa, K, "Human Resource Management". Tata McGraw-Hill, 8th Edition, New Delhi, 2017.
3. VSP Rao, "Human Resource Management: Text & Cases", Excel Books, New Delhi, 2010.
4. Decenzo, D. A., & Robbins, S. P. "Fundamentals of Human Resource Management", New Jersey: Wiley, 2009.
5. Dessler, G., & Varkkey, B. "Human Resource Management", New Delhi, Pearson Education, 2011.

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to

CO1: Describe the basic concept of human resource management.

CO2: Articulate job analysis, job description and fulfill the procedures for employee recruitment and selection.

CO3: Evaluate various training and development programmes.

CO4: Demonstrate the performance appraisal techniques to identify the potential employees.

CO5: Identify appropriate grievance handling system to maintain the employees.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

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CO1	H	M		H					H		H	M	H	H	M	H
CO2	H	H		H					M		M	H	H	M	M	M
CO3	M	H		H					M		M	H	M	M	M	M
CO4	M	H		H					M		M	H	M	M	H	H
CO5	H	M		H					H		H	H	H	H	H	H

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 08: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

To acquaint learners with the techniques and principles to manage human resources of an organisation and to instill use of various concepts and techniques of HRM to ensure productive employment and decent work place for all this helps to promote sustainable economic growth.

CODX 01	MARKETING MANAGEMENT	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

COB1: To draft out key marketing concepts and its application to different markets.

COB2: To describe the major types of consumer buying behavior.

COB3: To identify the stages in the buyer decision process and completely outline the components of the marketing mix.

COB4: To examine the firms marketing strategy and marketing mix must evolve and adapt to match consumer behavior and perceptions of the product.

COB5: To analyze the roles of advertising, sales promotion, public relations, personal selling and direct marketing in the promotion mix.

MODULE I INTRODUCTION 12

Marketing: Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental factors: company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors, demographic, economic, natural, technological, politico-legal and socio- cultural.

MODULE II UNDERSTANDING CONSUMER BEHAVIOUR AND MARKET SELECTION 12

Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Selection: Choosing market value through STP. Market Segmentation, Levels and bases of segmenting consumer markets. Market Targeting, concept and criteria. Product Positioning, concept and bases; Product differentiation- concept and bases.

MODULE III MARKETING MIX DECISION -PRODUCT 12

Product Decisions: Concept and classification; Levels of Product. Designing value, Product-mix dimensions, strategies and types; Branding, functions, strategies, types and qualities of good brand name; Packaging and Labelling, functions, types and ethical aspects; Product support services. New Product Development: Product life cycle, concept and marketing strategies; New

MODULE IV	MARKETING MIX DECISIONS -PRICING AND DISTRIBUTION	12
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MODULE V	PROMOTION DECISIONS AND DEVELOPMENTS IN MARKETING	12
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L - 45; T - 15; TOTAL HOURS - 60

1. Analyse the impact of various environmental forces in the context of a given durable and nondurable product.
2. Analyse the marketing mix strategy of a durable and non-durable product.
3. Select any product and analyse its segmentation strategy in comparison to its immediate competitive product.
4. Analyse the case of product line extension and impact on business performance and the distribution strategy of a given product.
5. Find out ethical concerns of customers with regard to various marketing mix decisions in regard to a given product.

TEXT BOOK:

1. Kotler, P., Armstrong, G., & Agnihotri, P. "Principles of Marketing" London, Pearson Education, 2018.

REFERENCES:

1. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. "Marketing", New York, McGraw Hill, 2010.
2. Grewal, D., & Levy, M. "Marketing", New York: McGraw Hill Education, 2017.
3. Mahajan, J. P., & Mahajan, A. "Principles of Marketing", Delhi: Vikas Publications, 2016.
4. Sharma, K., & Aggarwal, S. "Principles of Marketing", Delhi, Taxmann Publication, 2018.
5. R S N Pillai and Bagavathi, "Marketing Management", S.Chand Publication, 2016
6. Rajan Nair, "Marketing Management", Sultan Chand & Sons, 2018.

COURSE OUTCOMES:

On successful completion of this course learners would be able to:

CO1: Comprehend the basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.

CO2: Analyse the process of marketing decisions involving product development and its role in value creation.

CO3: Illustrate the process of marketing decisions involving product pricing and its distribution, and assess the impact on value creation.

CO4: Analyse the process of marketing decisions involving product promotion and its role in creating communication value for customers.

CO5: Explain various developments in marketing area that may govern marketing decisions of a firm and also various ethical and legal issues.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	M	H	H					L			M	L	H	H	M	
CO2	H	M	M				L			M		M	M	M	H	
CO3	L	H	M	M				L				H	M	H	L	
CO4	H	M	H						M		L	H	H	M	L	
CO5	M	H	L					M				L	L	H	M	

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

The course aims to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing, which helps the learners to enrich themselves as human capital and they can dramatically strengthen a country's competitiveness.

CODX 421	COMMODITY AND DERIVATIVES	L	T	P	C
SDG: 8	MARKET	3	1	0	4

COURSE OBJECTIVES:

COB1: To describe concept of derivative and functioning of derivative market.

COB2: To comprehend the different types of derivative contracts.

COB3: To Elucidate the mechanism and pricing of derivative products.

COB4: To describe the mechanism of commodity derivatives in India.

COB5: To provide knowledge in derivative exchanges in India.

MODULE I INTRODUCTION TO DERIVATIVES 12

Meaning of Derivatives, Types of Derivative Contracts, History of Financial Derivatives Markets, Exchange-traded Markets and OTC Markets, Participants in a Derivative Market, Economic Function of Derivative Market, Overview of Indian Derivative Market.

MODULE II FUTURES CONTRACTS, MECHANISM AND PRICING 12

Forward Contracts, Limitations of forward markets, Introduction to Futures, Distinction between Futures and Forwards Contracts, Futures Terminology, Futures Payoffs, Pricing Stock Futures, Applications of Stock Futures.

MODULE III OPTIONS CONTRACTS, MECHANISM AND APPLICATION 12

Option Terminology, Comparison between Futures and Options, Options Payoffs, Application of Options, Variables affecting Option Pricing, The Black holes Merton Model for Option Pricing.

MODULE IV COMMODITY DERIVATIVES 12

Introduction, Meaning, Definitions, Commodity Exchange, Role of Commodity Exchanges, Commodity Derivative Markets in India, Latest Developments.

MODULE V THE DERIVATIVE EXCHANGES IN INDIA – NCDEX & MCX 12

Introduction, Meaning, Structure of NCDEX, Spot Pricing Polling, Exchange Membership, Commodities Traded on the NCDEX Platform, Trading and Instruments of Trading, Pricing Commodity , Using commodity Futures, Clearing and Settlement System.

L – 45; T- 15; TOTAL HOURS –60

TEXT BOOK:

1. Niti Nandini Chatnani “Commodity Markets & Derivatives”
Cengage Learning India Pvt Ltd, New Delhi, 2nd edition 2019.

REFERENCES:

1. NISM, “Commodity Derivatives” TAXMANN Publications, New Delhi
26th Edition, 2019.
2. Ankit Gala & Jitendra Gala,” Indian Commodity Market”, Buzzing
stock Publishing House, Mumbai, 2017.

COURSE OUTCOMES:

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

CO1: Articulate the concept of derivative and functioning of derivative market.

CO2: Elaborate different types of derivative contracts.

CO3: Express the mechanism and pricing of derivative products.

CO4: Explicate the mechanism of commodity derivatives in India.

CO5: Determine the role of the derivative exchanges in India.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H		H			M			H		M		H	H	M	M
CO2	H		H			M			H		M		H	H	M	M
CO3	H	H	H			M		M	H		M		H	H	M	M
CO4	H		H			M			H		M		H	H	M	M
CO5	H		H			M			H	H	M		H	H	M	M

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

The comprehensive understanding of new venture planning and development leads to sustainable economic growth and increase productive employment.

CODX 112	FINANCIAL ECONOMETRICS	L	T	P	C
SDG: 17		3	1	0	4

COURSE OBJECTIVES:

COB1: To equip the learners about the introduction to basic econometric concepts and techniques.

COB2: To enable the learners the estimation and diagnostic testing of simple and multiple regression models.

COB3: To portray the stochastic regressors and the method of instrumental variables

COB4: To impart the knowledge of panel data models and regression with qualitative response regression models.

COB5: To equip the learners with various models using dummy variable and panel data regression models.

MODULE I INTRODUCTION 11

Introduction to Econometrics and an overview of its applications: Simple Regression with Classical Assumptions, Least Square Estimation And BLUE, Properties of estimators; Multiple Regression Model and Hypothesis Testing Related to Parameters: Simple and Joint; Functional forms of regression models.

MODULE II VIOLATIONS OF CLASSICAL ASSUMPTIONS 11

Violations of Classical Assumptions: Multicollinearity, Heteroscedasticity, autocorrelation and model specification errors, their identification, their impact on parameters, tests related to parameters and impact on the reliability and the validity of inferences in case of violations of Assumptions, methods to take care of violations of assumptions, goodness of fit.

MODULE III TIME SERIES ECONOMETRICS 12

Time Series econometrics: Stationary Stochastic Processes, Non stationary Stochastic Processes, Unit Root Stochastic Processes, Trend Stationary and difference Stationary stochastic processes; Tests of stationarity: Graphical analysis and autocorrelation function (ACF) and correlogram statistical significance of autocorrelation coefficients; The unit root test: The augmented dickey-fuller (ADF) test; Transforming non stationary financial time series: Difference stationary processes and trend- Stationary process.

MODULE IV PANEL DATA REGRESSION MODELS**13**

Panel data regression models: The importance of panel data, Pooled OLS regression of charity function, the fixed effects least squares dummy variable (LSDV) model, Limitations of the fixed effects LSDV model, the fixed effect within group (WG) estimator, the random effects model (REM) or error components model (ECM), fixed effects model vs. random effects model and properties of various estimators; Stochastic regressors and the method of instrumental variables: The problem of endogeneity, the problem with stochastic regressors.

MODULE V DUMMY VARIABLES**13**

Dummy variables: Intercept dummy variables, slope dummy variables, Interactive dummy variables, Use of Dummy Variables to model qualitative/Binary/Structural changes, Other Functional Forms, Qualitative Response Regression Models or Regression Models with Limited Dependent Variables - Use of Logit, and Probit Models Recommendation Computer Package to be Used: Use of software like E Views, R and STATA solving real life problems and checking assumptions and taking care of assumptions violations and testing goodness of fit, Panel data regression models. And used in Logit, and Probit Models.

L – 45 ; T – 15; TOTAL HOURS - 60**TEXT BOOKS:**

1. Gujarati, N. Damodar, "Basic Econometrics", McGraw Hill, New Delhi, 2017
2. Dougherty. C., "Introductory Econometrics", Oxford University Press, 2016

COURSE OUTCOMES:

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

CO1: Describe the basics of econometrics, its assumptions and impact of violations of classical assumptions

CO2: Interpret the functional forms of regression model

CO3: Analyze the stochastic regressors and the method of instrumental variables

CO4: Explain the Panel data regression models,

CO5: Articulate the models by using dummy variable and Qualitative Response Regression Models

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

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CO1		M		M											L	
CO2			H	M											L	
CO3				M							L				L	
CO4				M							M				L	
CO5				M							L				L	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development.

This course enables learners to analyse credit risk using multiple models that will create an awareness of environmental and social issues in credit risk assessments, as well as the probability of loss resulting from a borrower's failure to meet their financial commitments.

CODX 232	FINANCIAL TECHNOLOGY AND	L	T	P	C
SDG: 9	ANALYTICS	3	1	0	4

COURSE OBJECTIVES:

COB1: To gain knowledge of financial technology revolution, and the disruption, innovation, and opportunity therein.

COB2: To Impart an Overview on Fin tech Business Applications.

COB3: To familiarise the learners on Crypto currencies, and Block chain.

COB4: To recognise the opportunities and Challenges of Fin tech in India.

COB5: To study the significance of Financial Services and cyber security.

MODULE I INTRODUCTION 12

Evolution of technology in Financial Markets; FinTech for Entrepreneurs, Investors, Consumers; FinTech and the Transformation in Financial Services; The domains of FinTech; Fin Tech investments; FinTech Technologies; Business Models in Fin Tech. FinTech and Startups.

MODULE II FINTECH BUSINESS APPLICATIONS 12

Lending and Personal Finance; FinTech and the Online Lending Landscape - Rise of alternate finance, future of SME lending; Funding Ecosystem; Crowd-funding and business financing; payments and retail transactions; Digitization of Financial Services (Retail Banking & Corporate Banking).

MODULE III DIGITAL PAYMENTS, CRYPTOCURRENCIES AND BLOCKCHAIN 12

Digital Payments & Innovations; Cashless society; Developing Countries and DFS: The Story of Mobile Money; RTGS systems; Crypto-currencies and Blockchain, Understanding of Blockchain technology, its potential and application, overview of crypto currency, Legal and Regulatory Implications of Cryptocurrencies.

MODULE IV FINTECH IN INDIA 12

FinTech in India: Opportunities and challenges; Role of FinTech in Financial Inclusion and Financial Integration; FinTech & Government Regulations; Implications of FinTech Developments for Banks and Bank Supervision; Social Implications of FinTech Transformation. Case studies on Airtel Payments Banks, ATOM, BHIM, BillDesk, Pay U, Zeta, PhonePe.

MODULE V ANALYTICS**12**

Artificial Intelligence and Machine Learning applications in Accounts and Finance; Understanding the technology enabling FinTech - and what constitutes a FinTech application; Future of AI in Robo-Advice; RPA (Overview of Robotic Process Automation) Issues of privacy management in the financial services environment; Data Analytics in Financial Services; Data Security, its overview Cybersecurity, Overview of cybersecurity industry's best practices and standards.

L – 45, T- 15 ; TOTAL HOURS – 60**Practical Exercises:**

The learners are required to:

1. Identify a FinTech startup, analyse, and present a report on its business model.
2. Analyse and prepare a report on the functioning of online crowdfunding platforms in India
3. Identify a FinTech involved in SME lending business and analyse how they are contributing to restructuring the SME lending landscape.
4. Analyse and prepare a report on the role of Digital India Project in building a Cashless society and evaluate its achievements
5. Prepare a case study on growth of FinTech in India and China over a period of the last five years.
6. Prepare a report on Increase in Mobile Banking Payments
7. Increase in FinTech deals in Indian Startups.

TEXT BOOKS:

1. Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M. The PayTech Book, New Jersey: Wiley, 2020.
2. Hill, J., FinTech and the Remaking of Financial Institutions, London: Academic Press, Elsevier, 2018.

REFERENCES:

1. Akkizidis, I., & Stagars, M., Marketplace Lending, Financial Analysis, and the Future of Credit, New Jersey, Wiley, 2015.
2. Chishti, S., & Barberis, J., The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries, New Jersey, Wiley, 2016.
3. Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M., The PayTech Book, New Jersey, Wiley, 2020.

COURSE OUTCOMES:

After completion of the course, learners will be able to

CO1: Identify the different business models under Fin Tech industry.

CO2: Analyse the functioning of Crowd Funding, Cryptocurrency, AI, Big Data Robotic Process Automation, Block Chain.

CO3: Discuss the contribution of mobile banking payment system in creating a cashless economy.

CO4: Analyse the growth of Fin Tech industry in India and the relevance of various regulatory forms adopted by the government in this regard.

CO5: Explain the role of robot advisors in making investment decisions.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

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CO1	M	H	M	L	L			H	M	L	M	L	H	M	H	
CO2	H	L	H	M				M	H	M	H	M	L	H	M	
CO3	L	H	M	M				M	L	H	M	H	H	H	M	
CO4	M	L	H	H				H	M	L	H	L	M	H	H	
CO5	H	M	L	M				L	M	H	H	M	L	H	M	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 9: Build resilient Infrastructure, promote inclusive and sustainable industrialization and foster innovation.

This course will help the Learners to know The holistic understanding of finance and financial technology for personal and business purpose and also to access and apply the financial technical tools further betterment of commercial Activities.

CODX 122	CORPORATE RESTRUCTURING	L	T	P	C
SDG: 08		3	1	0	4

COURSE OBJECTIVES:

COB1: To comprehend the role and strength of corporate restructuring for growth.

COB2: To elucidate the merger and acquisitions operations.

COB3: To define the takeover concepts and anti takeover concepts.

COB4: To portray the deal valuation and evaluation concepts.

COB5: To impart knowledge of mergers & acquisitions and its regulations.

MODULE I	CORPORATE RESTRUCTURING	10
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Meaning, need, different approaches and types of restructuring; Joint Ventures: Concept and Meaning of Joint Ventures, Need and Types of Joint Ventures, Structures and Problems faced in Joint Ventures, Joint Ventures and Strategic Alliance. Some relevant case study of successful and failed joined ventures.

MODULE II	MERGERS AND ACQUISITIONS (M&A)	15
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Introduction to mergers, types of mergers, theories of mergers and acquisitions; Cross-border mergers and acquisitions, issues and challenges in cross border M&A. Handling cross-culture and taxations issues in cross-border M&A. Analysis of Post-Merger Performance. Fast track merger. Merger strategy - growth, synergy, operating synergy, financial synergy, diversification. Demerger, types of demergers, reverse merger, buyback of shares, leverage buy-out strategy

MODULE III	TAKEOVER	15
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Takeover and its types, takeover strategy, takeover bids, legal framework for mergers and acquisitions, leverages and buyouts; Hostile tender offers and various anti-takeover strategies, criteria for negotiating friendly takeover.

MODULE IV	DEAL VALUATION AND EVALUATION	10
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Factors affecting valuation basics, methods of valuation, cash flow approaches, economic value added (EVA), sensitivity analysis, Valuation for slump sale, valuation of synergy, cost-benefit analysis and swap ratio determination.

MODULE V POST-MERGER EVALUATION 10

Financial Evaluation of Mergers and Acquisitions, Impact on shareholders' Wealth, Methods of payment and financing options in mergers and acquisitions, Competition law 2002, SEBI (Securities and Exchange Board of India) Takeover Code 2011

L – 45 ; T – 15; TOTAL HOURS - 60

TEXT BOOKS:

1. Weston, Fred; Chung, Kwang S. and Siu, Jon A. "Takeovers, Restructuring and Corporate Governance" Pearson Education
2. Gupta, Manju, "Contemporary Issues in Mergers and Acquisitions", Himalaya Publishing, 2010.

REFERENCES:

1. Sundarsanam , "Creating Value from Mergers and Acquisitions", (1st edition) Pearson Education , 2006
2. Ramanujan. S. " Mergers: The New Dimensions for Corporate Restructuring", McGraw Hill
3. Narayankar, Ravi, "Merger and Acquisitions Corporate Restructuring, Strategy and Practices", (2nd edition). International Book House Pvt. Ltd, 2013.

COURSE OUTCOMES:

On successful completion of this course learners are able to:

CO1: Understand the role and strength of corporate restructuring for growth.

CO2: Describe process and economic rationales of mergers and acquisitions.

CO3: Applying tools such as takeovers, acquisitions, mergers, demergers etc

CO4: Articulate the process of deal valuation and evaluation methods.

CO5: Illustrate the mergers & acquisitions operations and post merger evaluation.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	H	M							H				H		H	
CO2	H	M							M				H		H	
CO3	M	M							M				M		M	
CO4	M	M							M				M		M	
CO5	H	M							H				H		H	

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

Facilitate the understanding of process and economic rationales of various corporate restructuring enable the student to acquire analytical skills in analysing real-world cases in the need for corporate restructuring in a respective venture.

CODX 13	PERSONAL FINANCE AND	L	T	P	C
SDG: 4	PLANNING	3	1	0	4

COURSE OBJECTIVES:

This course aims to enable the leaders to

COB1: Facilitate a comprehensive understanding of the system of finance and planning for personal and business purpose.

COB2: Equip the concept of Investment Planning and its methods.

COB3: Examine the scope and ways of Personal Tax Planning.

COB4: Analyze Insurance Planning and its utility.

COB5: Develop an insight in to Retirement planning and its relevance.

MODULE I INTRODUCTION TO FINANCIAL PLANNING 14

Financial goals, Time value of money, steps in financial planning, personal finance / loans, education loan, car loan and home loan schemes, savings: benefits of savings, management of spending and financial discipline, Net banking and Unified Payments Interface (UPI), Digital wallets, security and precautions against online frauds such as phishing, credit card cloning, skimming.

MODULE II INVESTMENT PLANNING 14

Process and objectives of investment, Concept and measurement of return, Risk for various assets class, Measurement of portfolio risk and return, Diversification and Portfolio formation, Gold Bond; Real estate; Investment in Greenfield and brownfield Projects, Investment in fixed income instruments, financial derivatives and commodity market in India, Mutual fund schemes including Systematic Investment Plan (SIP), International investment avenues.

MODULE III PERSONAL TAX PLANNING 12

Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income, Comparison of benefits: Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.

MODULE IV INSURANCE PLANNING 10

: life and non-life insurance schemes, Principles of Risk and Insurance, Legal characteristics of Insurance Contract, Need for Protection

planning, Risk of mortality, health, disability and property, Importance of Deductions available under the Income-tax Act for premium paid for different policies.

MODULE V RETIREMENT BENEFITS 10

Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme, Exemption available under the Income-tax Act, 1961 for retirement benefits; PPF, NPF and Adult Pension Yojana APY.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. To Download various financial planning forms and applications from various financial institutions
2. Collect and examine the financial forms of business Organizations to study how these are prepared.
3. Examine the accounting policies relating to personal finance and planning forms by collecting necessary data from small and medium business firms.
4. Collect data from your institution and prepare investment plans and schemes.

TEXT BOOK:

1. Dr. Khujan Singh, ChandKiran "Concepts of Personal Finance", Bharti Publications, 1st edition:, New Delhi, 2020

REFERENCES:

1. S.Murai, K.R.Subbakrishna, "Personal Financial Planning" (Wealth Management), Himalaya Publishing House Private Limited, 2nd edition, Nagpur, 2018
2. Dr. Rajni, "Personal Finance and Planning", JSR Publishing House, 1st edition:, New Delhi, 2020
3. Arthur J. Keown, "Personal Finance and Planning", Pearson Education Limited, 1st edition, New Delhi, 2019.
4. Sinha, M. "Financial Planning: A Ready Reckoner", McGraw Hill Education, 2nd edition, New York, 2018.

COURSE OUTCOMES:

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

CO1: Explain the meaning and relevance of Financial Planning.

CO2: Apply the concept of Investment Planning and its methods in his / her personal life.

CO3: Examine the scope and ways of Personal Tax Planning.

CO4: Evaluate the various types of insurance and relate this information to personal needs.

CO5: Review the comparative merits of retirement benefit scheme and Strategies considering asset allocation for investment and return.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

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CO 1	H	M	M	M								H	H	M		H
CO 2	M	M	H	H								M	M	H		M
CO 3	M	H	M	M								M	H	M		H
CO 4	H	H	M	H								H	H	H		M
CO 5	M	H	H	M								H	M	H		M

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

The course aims to familiarize learners with different aspects of financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning which will help the learners to have a life-long learning.

SKILL ENHANCEMENT ELECTIVE COURSES

COCX 62	EVENT MANAGEMENT	L	T	P	C
SDG: 9		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course is to make the learner,

COB1: To illustrate the overview of event management and role of event manager

COB2: To equip learners with the skills to plan and manage events.

COB3: To deliberate the appropriate control action for events, and job skills with responsibilities.

COB4: To relate the importance of event marketing, advertising and public relations.

COB5: To highlight the role and function of event sponsor and sponsorship.

MODULE I INTRODUCTION 11

Management: Meaning and functions; Event Management: Concept, and Scope, Categories of Events: Personal/Informal Events and Formal/Official Events, Requirement of Event Manager, Roles & Responsibilities of Event Manager in different events; Special event topics.

MODULE II PLANNING AND ORGANIZING FOR EVENTS 12

Characteristics of a Good Planner, Communication, SWOT Analysis, Understanding the client needs, identification of target audience; Event Planning Process, Conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors; Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility. Event Risk Management and IT for Event Management.

MODULE III MANAGING TEAM 11

Team Building and Managing Team: Concept, nature, approaches, activities, and practices; Characteristics of a high performing team; Skills required and Job Responsibilities of Leading Teams; Role of Communication in team building.

MODULE IV EVENT MARKETING, ADVERTISING & 14
PUBLIC RELATIONS

Nature & Process of Marketing; Branding, Advertising; Publicity and Public relations; Types of advertising, merchandising, giveaways, competitions, promotions, website and text messaging; Media tools – Media invitations, press releases, TV opportunities, radio interviews. Promotional tools – Flyers, Posters, Invitations, Website, newsletters, blogs, tweets.

MODULE V SPONSORSHIP 12

Event Partners, Event Associates, Event Sponsor; Importance of Sponsorship–for event organizer, for sponsor; Type of Sponsorship; Making sponsorship database; Sponsorship Proposal; Ways to seek Sponsorship; Closing a sponsorship; Research on sponsorship avenues; Converting sponsorship into partnership.

L – 45; T- 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Prepare a check-list for organizing a formal student led event in your Institution, draft and present the role and responsibilities of all the members in the organizing team with timelines. The student led event should be organized as a group activity for the class.
2. Present SWOT analysis for the event organized as per Unit 1 and Critical Success factors
3. Conduct a team building game to be performed with students of the class.
4. Prepare and present the promotional tools (flyers, posters, blogs, tweets, etc.) and post them on your Facebook, Instagram, LinkedIn, twitter, etc.
5. Present Wedding Planner, prepare a note on skills required and job responsibilities of Wedding Planner. Understanding Rituals and Customer; Wedding arrangements: Creating Blueprint, Designing Wedding Plan, Catering Services, transportation. OR About Live Events, Planning Live Show, Job Responsibilities of Live Show Planner. Live Show arrangements, budgeting, Creating Blueprint, Designing Live Show Plan, Understanding technical requirements, Celebrity management in Live Show.

TEXT BOOK:

1. Conway, D.G., "The Event Manager's Bible: The Complete Guide to Planning and Organising a Voluntary or Public Event" United Kingdom, Little, Brown, 3rd Edition, 2020.

REFERENCES:

1. Goldblatt, J. "Special Events: Event Leadership for a New World", New Jersey, John Wiley & Sons Inc., 2005.
2. Hoyle, L. H., "Event Marketing", New Jersey, John Wiley & Sons Inc., 2002

COURSE OUTCOMES:

On successful completion of this course, the learners will be able to

CO1: Discuss the roles & responsibilities of event manager in different events.

CO2: Explain the event planning process and conceptual strategies.

CO3: Describe the different ways for creating, organizing, and managing team.

CO4: Prepare and present the promotional material.

CO5: Illuminate the different types of sponsorship

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

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CO1	H	H	H				H	H				H	H			
CO2	H	H	H				H	H				H	H			
CO3	H	H	H				H	H				H	H			
CO4	H	H	H				H	H				H	H			
CO5	H	H	H				H	H				H	H			

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 9 : Build resilient Infrastructure, promote inclusive and sustainable industrialization and foster innovation

The course aims to equip learners with the skills to plan and manage events. This course enables the learners to develop the holistic understanding of leads to creation of robust organization and sustainable management.

CODX 72	STOCK MARKET OPERATIONS	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

COB1: To impart basic knowledge about the concept and functioning of the securities market in India.

COB2: To acquire the learner's intelligence in trading on the stock exchange.

COB3: To analyze the secondary market and understand the mechanics of stock market trading.

COB4: To provide insight and knowledge of regulatory framework of capital markets.

COB5: To equip knowledge in performing online trading.

MODULE I	INTRODUCTION TO STOCK MARKET	10
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Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India.

MODULE II	PRIMARY MARKET	13
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Primary Market: Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation: fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities.

MODULE III	SECONDARY MARKET	12
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Secondary Market: Concept, Functions and Importance; Mechanics of Stock Market Trading, Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.

MODULE IV	REGULATORY FRAMEWORK	13
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SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

MODULE V	ONLINE TRADING	12
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Concept and Significance; Role of Depositories and Custodian of

Securities in Online Trading; SEBI Guidelines and other Regulations Relating to Online Trading; Procedure of Online Trading.

L – 45; T - 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure.
3. Expose themselves to trading screen of National Stock Exchange (www.nseindia.com) and demonstrate:
 - i. Procedure of placing buying /selling order.
 - ii. Trading Workstation Station (TWS) of spot market and financial derivative markets (Futures and Options).
4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).

TEXT BOOK:

1. Sharma, F.C., "Financial Market Operations", SBPD Publications, India, 2021.

REFERENCES:

1. Benjamin, G., "The Intelligent Investor", Harper Publishing, New York, 1949.
2. Dalton, J. M., "How the Stock Market Works?", Prentice Hall Press, New York, 2001.
3. Machiraju, H. R., "Merchant Banking", New Age Publishers, New Delhi, 2019.
4. Sahai, I.M., "Financial Market Operation", SBPD Publications, Revised edition, 2020.
5. Gordon, E., & Natarajan, K., "Financial Markets and Services", Himalaya Publishing House, 11th Revised edition, New Delhi, 2019.

COURSE OUTCOMES:

After completion of the course, learners will be able to

CO1: Explain the basic concept of securities market.

CO2: Practice trading on stock market.

CO3: Explain the concept and functions of secondary market.

CO4: Analyze the legal framework of securities market

CO5: Perform online trading.

Board of Studies (BoS) :

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Commerce held on 11.12.2021 &
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CO1	H	M	H				M	M				M	H	H	H	
CO2	H	H	H				H	M				M	H	H	H	
CO3	H	M	H				H	M				M	H	H	H	
CO4	H	H	H				H	M				H	H	H	H	
CO5	H	H	H				H	M				H	H	H	H	

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

The course aims to impart basic knowledge about the structure and functioning of the stock market in India and to learn trading on the stock exchange. The integrated discerning of Stock Market Operations leads to gaining knowledge about the structure and functioning of stock market and to trade on the stock market which thereby promotes sustainable economic growth, productive employment and decent work for all.

CODX 441	FINANCIAL ADVISING	L	T	P	C
SDG: 4 & 8		3	1	0	4

COURSE OBJECTIVES:

COB1: To provide an overview of financial advising and regulatory framework in India

COB2: To impart the knowledge of financial counselling and planning

COB3: Articulate the knowledge of investment and financial market

COB4: Illustrate the financial products and taxation

COB5: Describing the importance of retirement and taxation planning

MODULE I	INTRODUCTION TO FINANCIAL ADVISING	12
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Financial Advisor: Meaning, Personal financial advisors responsibilities, process to become financial advisor, the scope of Financial Advisory Business in India, Eligibility Criteria for becoming a financial advisor, Pros and Cons of Financial Advisor, types of financial advisor, SEBI guidelines and certification; Indian financial and investment industry, participants in the Indian finance system, Indian economic and social environment, Role of Regulators viz., RBI, SEBI etc.

MODULE II	FINANCIAL COUNSELING AND PLANNING	12
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Financial counseling: Essentials in financial counseling, Profile of effective counselor, Basic communication principles, Elements of non-verbal behavior, Attending and Listening skills, understanding and meeting client's needs through financial planning; Financial Planning: Meaning, Need for financial Planning, Key components of financial planning, The Process of Financial Planning, Risk Profiling, Goal Setting and Execution.

MODULE III	INVESTMENT AND MARKET	15
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Investment: Process of investing, risk and returns in investing, investment portfolio, diversification, assets allocation, good credit and credit score, type of financial risk, Blue Chip, Small Caps, Mid-Caps;

Market: Primary and secondary market, Depository & investment process, regulatory framework, fundamental and technical analysis-basic philosophies, and underlying assumptions, Bond and Money markets, Indian debt markets, Securities traded in the debt market, Commodities Market;

MODULE IV PRODUCTS AND TAXATION 11

Insurance products, Pension products, Mutual fund industry products & services, Banking products, Investment in Real estate, Cash generation and return on investment; Income Tax law, important definitions: person, Assess, Agriculture income, capital/ Revenue receipts/ expenditure, Gross total income, Total income, residential status, Heads of income viz salaries, income from house property, profits and gains of business or profession, Capital gains, income from other sources, Income exempt from tax, Permissible deductions from gross total income, income tax return, tax deducted at source.

MODULE V RETIREMENT AND TAXATION PLANNING 8

Tax Planning for Housewife, Salaried person, Businessman, persons having income from more than one source, Retirement planning and taxation, Tax triggered investments Estate Planning, Will, Administration of an estate, Passing of an asset, Tax planning through wills and trusts, Taxation of Terminal benefits.

L – 45; T - 15; TOTAL HOURS – 60

TEXT BOOKS:

1. Swapna Mirashi, "ICanDdo Financial Planning", Project of financial literacy, Reserve Bank of India, 2010.
2. Sinha, "Financial Planning: A Ready Reckoner", India, McGraw-Hill Education (India) Pvt Limited, 2008.
3. CA Deepak Jauhari and CA Anita Jauhari, "Mantra of Financial Freedom: A Complete Guide for Financial Planning, Tax Planning and Investing for Peaceful Retirement", Notion Press, 2021.

REFERENCES:

1. <https://www.aafmindia.co.in/Blog/how-to-become-a-financial-advisor-in-india>
2. https://www.rbi.org.in/FinancialEducation/content/I%20Can%20Do_RBI.pdf

3. Wesley R. Gray, Jack R. Vogel, David P. Foulke, "DIY Financial Advisor A Simple Solution to Build and Protect Your Wealth", John Wiley & Sons, Inc., Hoboken, New Jersey, 2015
4. https://www.sebi.gov.in/sebi_data/investors/financial_literacy/College%20Students.pdf
5. <https://www.icicprulife.com/content/dam/icicpru/pdf/TaxSavingsPlanning.pdf>

COURSE OUTCOMES:

After completion of the course, learners will be able to

CO1: Describe the role and responsibility of financial advisor

CO2: Illustrate the process of financial planning and risk profiling.

CO3: Explain the various types of investment and suggest the suitable market to invest.

CO4: Discuss the various investment products and taxation terminologies.

CO5: Describe the benefits of retirement and taxation planning.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
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CO1	H	H	H					H			H	H	H		M	
CO2	H	H	H				H	H			H	H	H		M	
CO3	H	H	H								H	H	H		M	
CO4	H	H	H								H	H	H		M	
CO5	H	H	H								H	H	H		M	

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG: 4 - Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

SDG: 8 - Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

This course will enable the learners to develop lifelong skill and evaluate ideas for sustainability-driven innovation and entrepreneurship.

CODX 51	BUSINESS RESEARCH METHODS	L	T	P	C
SDG: 4		3	1	0	4

COURSE OBJECTIVES:

COB1: To comprehend the concept and process of business research in business environment.

COB2: To describe the approach towards research design.

COB3: To foster various sampling techniques for a variety of research scenarios and justify their selection.

COB4: To identify and describe the data collection techniques in quantitative research.

COB5: To elucidate the concepts of interpretation and report writing.

MODULE I	INTRODUCTION	12
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Business Research: Meaning of research, Objectives of research, Types of research, Research approaches, Significance of research, Research methods versus methodology, Research and scientific method, Research process, Criteria of good research, Problems encountered by researchers in India.

MODULE II	RESEARCH DESIGN	12
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Defining the research problem: Components, Selection and formulation of research problem related to economics, Commerce and business; Meaning and need of literature review; Meaning of research design, Features of a good research design; Types of research design, Important concept relating to research design

MODULE III	SAMPLING DESIGN	12
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Sampling: Meaning, Need, Significance and principle of sampling; Essentials of a good sampling; Sample survey vs census survey; Types of sampling design: Non-probability sampling, Probability sampling, Complex random sampling designs; Determination of sample size.

MODULE IV	DATA COLLECTION	12
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Introduction of data collection; Experiments and surveys; Collection of primary data: Difference between questionnaire and schedule, Guidelines for constructing questionnaire/schedule, Some other methods of data collection; Collection of secondary data, Selection of appropriate method for data

collection; Use of computer and internet in collection of data; Limitation of primary and secondary data.

MODULE V INTERPRETATION AND REPORT WRITING 12

Meaning of interpretation, Techniques of interpretation, Precautions in interpretation, Significance of report writing, Different steps in writing report, Layout of the research report, Types of reports, Mechanics of writing a research report, Precautions for writing research reports.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

Select a topic from the area of economics, commerce and business, Design the research project, Collect and analyse data, Write the report.

TEXT BOOK:

1. C R Kothari, Gaurav Garg Research Methodology Methods and Techniques New Age International Publishers, 2019.

REFERENCES:

1. Alan Bryman and Emma Bell, Business Research methods, Oxford University Press, New Delhi, 3 rd edition, 2011.
2. Uma Sekaran, Research methods for Business, Wiley India, New Delhi, 2010.
3. K. N. Krishnaswamy, Appalyer Sivakumar and M. Mathirajan, Management Research Methodology, Pearson Education, New Delhi, 2009.
4. Borse, M. N. Research Methodology: Modern Methods & New Techniques, Shree Niwas Publishers. Jaipur, 2012
5. Donald R. Cooper and Pamela S. Schindler, Business Research methods, 12th Edition, Tata Mc Graw Hill, 2010.

COURSE OUTCOMES:

On Completion of this course students will be able to

CO1: Outline the significance of research and research methodology and to analyse the problems in conducting social science research in India.

CO2: Formulate research problem and research design.

CO3: Identify and carryout sampling design process for the research scenario

CO4: Collect and tabulate required primary and secondary data for analysis.

CO5: Prepare a report on the basis of collected data.

Board of Studies (BoS) :

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Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

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CO1	M	H	H	H	M				M			M	M	M	M	H
CO2	M	H	H	H	M				M			H	M	M	H	H
CO3	M	M	H	H	M				M			M	H	H	H	H
CO4	M	M	H	H	M				M			H	M	H	H	H
CO5	M	M	H	H	M				M			H	M	M	H	H

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 04: Ensure inclusive and equitable quality education and promote Lifelong learning opportunities for all.

The course aims to inculcate research aptitude among the learners and to enable them to prepare project report based on empirical data. This course enables the learners to have an education and training that are vital to improve themselves as effective human capital in conducting business research.

CODX 71	PROJECT MANAGEMENT	L	T	P	C
SDG: 9		3	1	0	4

COURSE OBJECTIVES:

COB1: To portray the concepts of Project Management and its process.

COB2: To identify cost estimation and budgeting in project management

COB3: To make out the practice of Liquidity and Profitability, Social Cost Benefit Analysis, Project scheduling and appraisal.

COB4: To Impart the Project evaluation, termination and assess project cost, PERT, CPM Networking.

COB5: To make the learners .evaluate project management in terms of risk, performance and report.

MODULE I	INTRODUCTION	14
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Concept and attributes of Project, Project Management Information System, Project Management Process and Principles, Role of Project Manager, Relationship between Project Manager and Line Manager, Project Stakeholder Analysis, Identification of Investment opportunities, Project life cycle, Project Planning, Monitoring and Control of Investment Projects, Pre-Feasibility study, Identify common sources of conflict within a project environment.

MODULE II	PROJECT PREPARATION AND BUDGETING	12
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Technical Feasibility, Marketing Feasibility, Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.

MODULE III	PROJECT SCHEDULING AND APPRAISAL	12
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Decomposition of work into activities, determining activity-time duration. Business Criterion of Growth, Liquidity and Profitability, Social Cost Benefit Analysis in Public and Private Sector, Investment Criterion and Choice of techniques, Estimation of Shadow prices and Social discount rate.

MODULE IV	PROJECT PLANNING TECHNIQUES	12
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Determine project duration through critical path analysis using PERT & CPM

techniques. Resource allocations to activities. Cost and Time Management issues in Project Planning and Management.

MODULE V PROJECT RISK AND PERFORMANCE 10 **ASSESSMENT**

Project Risk Management: Identification, Analysis and Reduction, Project quality management, Project Performance Measurement and Evaluation, Project Report, Project Closure and Audit.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Identify the project running in the local area and list the activities required for project completion;
2. Develop time estimates for various activities;
3. Identify the critical activities of the project using CPM technique;
4. Find out the delays in the activities, if any, and their impact on cost and project completion.
5. Identify how the approaches to project appraisal differ between commercial projects in the private sector and a public sector.
6. Students can visit a financial institution / Bank and study the project appraisal criteria adopted by them.
7. Students can study the project financing procedure provided by Banks.
8. Students can visit the organization which have undertaken large scale projects like 'Chennai Metro Rail' and study the risk associated with such projects and also study how they access and manage such risks.

TEXT BOOK:

1. Rajeev M. Gupta, "Project Management", Asia-Pacific Holdings Private Limited, 1st Edition, New Delhi, 2020.

REFERENCES:

1. Nagarajan .K , "Project Management", New Age International Publisher, 1st Edition, New Delhi, 2021,
2. Khanna R. B., "Project Management", Prentice-Hall of India Private Limited, 1st Edition, New Delhi, 2020,
3. Chandra. P. "Projects: Planning, Analysis, Selection, Financing, Implementation and Review", Tata McGraw Hill, 2nd edition, New Delhi, 2019.
4. Larson, E.W. and Gray, C.F, "Project management the managerial

process”, McGraw-Hill, Seventh Edition, New Delhi. 2018.

COURSE OUTCOMES:

At the end of the course, Learners would be able to:

CO1: Apply the concept and attributes of projects, project management system, in the areas of Marketing , Banking, Finance and Human Resource in an organization

CO2: Perform technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project.

CO3: Develop schedule for a specific project and its appraisal using various Techniques in business

CO4: Calculate project duration and assess project cost in terms of finance.

CO5: Evaluate project management in terms of risk and performance in business.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	H	M	H	H								M			H	H
CO2	H	H	M	H								M			M	M
CO3	M	H	H	M								M			M	M
CO4	H	H	H	M								M			H	M
CO5	H	M	H	H								H			M	M

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 9: Build resilient Infrastructure, promote inclusive and sustainable industrialization and foster innovation.

The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation. This course will equip the students to various feasibility analyses Market, Technical, Financial and Economic. To equip them with the knowledge and skills required to be successful in applying Project Management.

CODX 451	FUNDAMENTAL ANALYSIS AND TECHNICAL ANALYSIS OF FINANCIAL MARKET	L	T	P	C
SDG: 12 , 17		3	1	0	4

COURSE OBJECTIVES:

To make the students

COB1: illustrate the Concept, Scope, and Meaning of Fundamental Analysis and Technical Analysis of Financial Marketing.

COB2: explain the functions of the Fundamental Analysis in the real-time market.

COB3: describe the Technical Analysis of the Financial Market.

COB4: to develop skills to analyze the Customer Relationship in Financial Marketing.

COB5: proficient in the Trade Clearing and Settlements of Specific Stocks.

MODULE I INTRODUCTION TO FINANCIAL MARKETS 12

Introduction to Financial System, Meaning, Scope, Financial markets in India; Money Market - Commodity Derivatives. Market Insurance – Corporate Market Actions, Financial statements, Time value of money Regulatory Security Framework.

MODULE II FUNDAMENTAL ANALYSIS 10

Definition, Meaning of Fundamental Analysis –Functions. objectives, Features, Concepts, Growth, Applications of Fundamental analysis, Implementation of analysis, Value Investing, Valuation of Stocks, Portfolio Management, Accounting Derivatives, Limitations.

MODULE III TECHNICAL ANALYSIS 10

Introduction to Technical Analysis – Functions, objectives, Features, concepts, Growth, Applications of Technical Analysis – Valuation of Indicators - Trading strategies, Trading Psychology, Trading -risk management, Valuation of Stocks, Limitations, Accounting Derivatives.

MODULE IV CUSTOMER RELATIONSHIP IN FINANCIAL MARKETING 10

Concept, Nature, Functions & Importance. Selling Vs. Marketing. Marketing Environment - Nature, Types & Strategies.

Definition and Components. Marketing Research - Definition Objective, Process

& Significance, Consumer Behavior, Market Segmentation.

MODULE V TRADE CLEARING AND SETTLEMENTS 10

Definition- Options and Futures, Functions, Growth of Trading System-Trader workstations - contract specification- Specification for stock and Index eligibility for trading charges, Clearing entities and their role - Margining and settlement mechanism- Risk management – Overall portfolio margin requirements.

L – 45; T – 15; Total Hours – 60

TEXTBOOK:

1. Naveen B. Kumar, Dr.Sanjay Mohapatra -The Use of Technical and Fundamental Analysis in the Stock Market in Emerging and Developed Economies, Buzzing stock Publishing House, 2015.

REFERENCES:

1. John J. Murphy Technical Analysis of the Financial Markets: A Comprehensive Guide to Trading Methods and Applications, Prentice Hall Press (TR),2020.
2. Raghu Palat -Fundamental Analysis for Investors: How to Make Consistent, Long-term Profits in the Stock Market,
 - a. Vision Books,2015.
3. John Magee -Technical Analysis of Stock Trends, Vision Books,2009.
4. Kumar Leon G., Schiffman Joe, Wisenblits. Ramesh -Consumer Behavior -Twelfth Edition Pearson Education, 2018.
5. T.S. Anantharaman -Stock Market Wisdom – Lessons from a Lifetime in Capital Markets Taxman Publication Private Limited,2020.

COURSE OUTCOMES:

Students will be able to

CO1: equipped with the concepts of financial markets.

CO2: use the theoretical aspect of the Fundamental Analysis in the real-time environment.

CO3: upskill with the technical analysis and trading strategies of the Financial Market.

CO4: impart the significance of Customer Relationships in Financial Marketing.

CO5: evaluate the techniques of Trade Clearing and Settlements of Specific Stocks.

Board of Studies (BoS) :

16th BoS of Department of Commerce held
on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO. 1	PO 2	PO3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PSO 4
CO1					L											
CO2																
CO3		H						M								
CO4																
CO5										H						

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 12: Responsible Consumption and Production.

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development.

Promote public procurement practices that are sustainable, by national policies and priorities. Mobilize additional financial resources for developing countries from multiple sources.

CODX 251	DIGITAL MARKETING	L	T	P	C
SDG: 17		3	1	0	4

COURSE OBJECTIVES:

COB1: To elucidate the definition and benefits of digital marketing

COB2: To provide knowledge about Digital segmentation

COB3: To comprehend the concept of digital marketing plan and SWOT analysis

COB4: To describe the insight of Digital marketing communication.

COB5: To foster their ability to understand order processing and delivery system.

MODULE I INTRODUCTION TO DIGITAL MARKETING 12

Overview of Digital Marketing; Benefits of Digital Marketing; Micro & Macro Internet environment; Online Market place analysis; Digital Marketing Trends; Platform and Strategies; Internet Marketing Mix; Online advertising.

MODULE II MARKETING IN DIGITAL ERA 12

Digital Segmentation; Importance of Audience Segmentation; Different Segments; Organizational Characteristics; Purchasing Characteristics; Digital Media for Acquisition and Retention of new customers; Digital Media for Customer Loyalty.

MODULE III DIGITAL MARKETING : IMPLEMENTATION PRACTICE 12

Digital marketing plan; SWOT; Situational analysis; Key performance Indicators in internet marketing; Campaign planning for digital media ; Web Analytics; Business-to-consumer digital marketing practice; Business-to-business digital marketing practice; Digital Landscape; POEM model Framework.

MODULE IV DIGITAL MARKETING COMMUNICATION 12

Search Engine Marketing (SEM); Definition; Search Engine Optimization (SEO); Paid search engine marketing, pay per click advertising (PPC); Cost Per Click (CPC) Geo-targeting; Email marketing; Web marketing; Video & Audio marketing; Blog marketing; Marketing communications; digital media channels; Evaluation and improvement of digital channel

performance ; Traditional vs Digital Channel.

MODULE V ORDER PROCESSING

12

Interactive order Processing; Choosing a supplier; Selecting a product; Check stock availability; Placing order; Authorization of payment; Input of data; Data transfer; Order processing; Online confirmation and Delivery information; Tracking of order; Delivery; Data integrity and Security systems.

L – 45 ; T- 15 ;TOTAL HOURS - 60

TEXT BOOKS:

1. Jeremy Kagan, Siddharth shekhar singh, "Digital marketing strategy and tactics", Wiley, Noida, 2020.
2. Seema Gupta, "Digital Marketing", McGraw Hill, Noida, 2020.

REFERENCES:

1. Dave Chaffey, Kevin Johnston, Richard Mayer, "Internet Marketing – strategy implementation and practice", Pearson, 2008.
2. Simon Kingsnorth, "Digital marketing strategy", Kogan page, USA, 2019.
3. Puneet Singh Bhatia, "Fundamentals of Digital Marketing", Pearson, 2019.

COURSE OUTCOMES:

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

CO1: Determine the role of Digital Marketing.

CO2: Express an awareness Digital marketing trends

CO3: Create strategies on Digital marketing plan.

CO4: Design the function of Digital marketing communication.

CO5: Evaluate and promote order processing and security system.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

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CO 1	H	M			H		H		H				H	H	H	H
CO 2	M	M			M		M		M				H	H	H	H
CO 3	M	H			M		M		M				M	H	H	M
CO 4	M	H			M		M		M				M	H	M	H
CO 5	M	H			M		M		M				H	M	H	H

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development.

Industrial Internet can effectively helps in achieving Sustainable development growth enabling new business models that enhance innovation and growth in a wide range of sectors and underscore the importance of the industrial internet for sustainable development and improves productivity.

COCX 461	BEHAVIOURAL FINANCE	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

COB1: Overview of standard finance and evolution of behavioural finance

COB2: Illustrate the working of human mind from heuristic and biases approach

COB3: Elucidate the emotional biases and psychographic model

COB4: Highlight the role of neuro finance

COB5: Overview of asset classes and asset allocation.

MODULE I EVOLUTION OF BEHAVIOURAL FINANCE 12

Standard Finance: Meaning, Modern Portfolio Theory, Miller and Modigliani Theory, Capital Assets Pricing Model, Arbitrage Pricing Theory, Random walk Hypothesis, Expected Utility Theory, Efficient Market Hypothesis (EMH), Criticism of EMH, Revolution of Behavioural Finance, assumptions, Behavioural Finance Macro and Micro, Standard Finance Vs Behavioural Finance, Prospect Theory.

MODULE II HEURISTICS AND BIASES 13

Heuristics and biases approach, taxonomy of biases, Overconfidence Bias, Representativeness Bias, Anchoring and Adjustment Bias, Cognitive Dissonance Bias, Availability Bias, Self-Attribution Bias, Illusion of Control Bias, Conservatism Bias.

MODULE III INVESTOR BIASES AND PERSONALITY 12

Ambiguity Aversion Bias, Endowment Bias, Self-Control Bias, Optimism Bias, Mental Accounting Bias, Confirmation Bias, Loss Aversion Bias, Regret Aversion Bias, Gender, types of Investor personality, personality test, Psychographic models used in Behavioral finance.

MODULE IV NEURO FINANCE 8

Introduction, the Brain activities, Neural Processing during financial Decision making, Experiments in Neuro Finance.

MODULE V CAPITAL MARKET AND ASSET CLASSES 15

Overview of asset classes, publicly traded equity investment, fixed income investments, Hedge Funds, Real Assets, Simple Portfolio Construction, Asset allocation, bias diagnoses when structuring asset allocations (Two

Principles Model).

L – 45; T- 15; TOTAL HOURS – 60

TEXT BOOKS:

1. Pompian, Michael M., "Behavioral Finance and Investor Types: Managing Behavior to Make Better Investment Decisions", United Kingdom, Wiley, 2012.
2. Sulphrey, M. M., "Behavioural finance", India, PHI learning, 2014.
3. Michael M Pompian, "Behavioral Finance and Wealth Management: How to Build Optimal Portfolios That Account for Investor Biases", Ukraine, Wiley, 2011.

REFERENCES:

1. Prasanna Chandra, "Behavioural Finance", Second Edition, McGraw-Hill Education, 2020.
2. James Montier, "Behavioural Finance: Insights into Irrational Minds and Markets", United Kingdom, Wiley, 2002.

COURSE OUTCOMES:

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

CO1: Differentiate the standard finance and behavioral finance and describe the prospect theory.

CO2: Discuss the biases on account of self-deception biases and heuristic biases.

CO3: Describe the emotional biases and investor personality types.

CO4: Explain the brain activities and neural processing during financial decision making

CO5: Discuss the simple assets portfolio construction and asset allocation with two principles

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CO1	H			H					H	M			H	H		
CO2	H			H					H	M			H	H		
CO3	H			H					H	M			H	H		
CO4	H			H					H	M			H	H		
CO5	H			H					H	M			H	H		

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG: 8 - Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

The all-inclusive knowledge of behavioural finance helps learners to develop critical and analytic thinking which leads to promote sustainable economic growth, full and productive employment.

to Casual Taxable Persons and Non-resident Taxable persons, Amendment of registration, Cancellation of Registration, Revocation of Cancellation of Registration.

MODULE V OTHER PROCEDURES UNDER GST 12

Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessments under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of tax deducted at source (TDS) and tax collected at source (TCS), Audit under GST.

L – 45;T-15; TOTAL HOURS – 60

TEXT BOOK:

1. Ahuja G., & Gupta, R. "Direct Taxes Ready Reckoner." Wolters Kluwer (India) Pvt. Ltd., New Delhi, 2020.

REFERENCES:

1. Mehrotra, H.C., & Agarwal, V. P. "Goods and Services Tax (G.S.T)", Sahitya Bawan Publications, Uttar Pradesh , 2021.
2. Singhania, V. K., & Singhania, M. "Students Guide to Income Tax Including GST", Taxmann Publication, New Delhi, 2020.
3. The ICAI Study Material for Final Course Group-II, Paper 8 : Indirect Tax Laws [Module1,2,and 3].

COURSE OUTCOMES:

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

CO1: Articulate the concept, need, and utility of indirect taxes.

CO2: Analyse the taxable event, i.e., supply under GST.

CO3: Describe the provisions relating to levy of GST.

CO4: Examine implications of input tax credit.

CO5: Identify the various procedures under GST pertaining to penalties and interest and to file GST return online.

Board of Studies (BoS) :

16th BoS of Department of Commerce
held on 11.12.2021 & 13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4
CO1	M	H						H	M	H		M	H	M	H	H
CO2	M	H						H	M	H		M	H	M	H	H
CO3	M	H						H	M	H		H	H	M	H	H
CO4	M	H						H	M	H		H	H	M	H	H
CO5	M	H						H	M	H		H	H	M	H	H

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG: 04 - Ensure inclusive and equitable quality education and promote Lifelong learning opportunities for all.

This course enables the learners to have an education and training that are vital to ensure a transformative education required for life-long learning and to improve domestic capacity for tax and other revenue collection techniques.

CODX 73	NEW VENTURE PLANNING AND	L	T	P	C
SDG: 8	DEVELOPMENT	3	1	0	4

COURSE OBJECTIVES:

COB1: To equip different techniques and describe sources of innovative ideas to generate a business idea.

COB2: To impart knowledge about the legal challenges in setting up a business.

COB3: To acquire knowledge that helps in attaining entrepreneurial capital by gaining intelligence about the various government schemes which are suitable for the business idea.

COB4: To recognise the marketing aspects of new ventures and developing marketing plans.

COB5: To enable the learners to prepare business plan for new ventures.

MODULE I STARTING NEW VENTURES 13

New Venture: Meaning and features, Opportunity identification; The search for new ideas: Source of innovative ideas, Techniques for generating ideas; Entrepreneurial imagination and creativity: The role of creative thinking, Developing creativity, Impediments to creativity; The pathways to New Ventures for Entrepreneurs: Creating New Ventures, Acquiring an established Venture: Advantages of acquiring an ongoing Venture, Evaluation of key issues; Franchising: How a Franchise works, Franchise law, Evaluating the franchising opportunities.

MODULE II LEGAL CHALLENGES IN SETTING UP BUSINESS 10

Intellectual Property Protection: Patents, Trademarks, and Copyrights; Requirements and Procedure for filing a Patent, Trademark, and Copyright; Legal acts governing businesses in India; Identifying Form of Organization and their procedures and compliances.

MODULE III SEARCH FOR ENTREPRENEURIAL CAPITAL 13

The Entrepreneur's Search for Capital, The Venture Capital Market, Criteria for evaluating New-Venture Proposals, Evaluating the Venture Capitalist, Financing stages; Alternate Sources of Financing for Indian Entrepreneurs: Bank Funding, Government Policy Packages, State Financial Corporations (SFCs); Business Incubators, accelerators and Facilitators; Informal risk capital: Angel Investors; Government schemes for new ventures like: Start-up India, Stand Up India, Make in India, etc.

MODULE IV MARKETING ASPECTS OF NEW VENTURES 11

Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis; Market Research, Sales Forecasting, Evaluation, Pricing Decision.

MODULE V BUSINESS PLAN PREPARATION FOR NEW VENTURES 13

Business Plan: Concept, Pitfalls to Avoid in Business Plan, Benefits of a Business Plan, Developing a Well-Conceived Business Plan; Elements of a Business Plan: Executive Summary, Business Description; Marketing: Market Niche and Market Share, Research, Design and Development, Operations, Management, Finances; Critical-Risk, Harvest Strategy, Milestone Schedule.

L – 45; T – 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Generate a business idea using different techniques and describe sources of innovative ideas.
2. Evaluate advantages of acquiring an ongoing venture with a case study.
3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
5. Develop a marketing plan for the business idea (developed in exercise 1).
6. Prepare and present a well-conceived Business Plan.

TEXT BOOKS:

1. Barringer, B. R., & Ireland, R. D., "Entrepreneurship: Successfully Launching New Ventures", Pearson publication, London, 2018.
2. Allen, K. R., "Launching New Ventures: An Entrepreneurial Approach", Cengage Learning, 2019.

REFERENCES:

1. Kuratko, D. F., & Rao, T. V., "Entrepreneurship: A South-Asian Perspective", Cengage Learning, Boston, 2012.

COURSE OUTCOMES:

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

CO1: Generate a business idea using different techniques and describe

sources of innovative ideas.

CO2: Describe the legal challenges in setting up a business.

CO3: Prepare a comparative analysis of various government schemes which are suitable for the business idea.

CO4: Develop a marketing plan for a business idea.

CO5: Prepare and present a well-conceived Business Plan.

Board of Studies (BoS) :

Academic Council:

16th BoS of Department of Commerce 18th AC held on 24.02.2022

held on 11.12.2021 & 13.12.2021

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CO1	H	H	H				M	M		H	M	H	H	H	H	H
CO2	H	H	H				H	H		M	M	M	H	H	H	M
CO3	H	M	M				M	M		M	M	M	H	M	M	M
CO4	H	H	H				M	M		H	M	M	H	H	H	H
CO5	H	H	H				M	M		H	M	H	H	H	H	H

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

The course aims to give knowledge to learners regarding different aspects of setting up a new business. The comprehensive understanding of new venture planning and development leads to sustainable economic growth and increase productive employment.

COCX 471	SELLING AND NEGOTIATION	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

COB1: To imbibe in the students, critical sales competencies that drives consumers.

COB2: To give insights into how to boost individual and organizational productivity through effective sales lead management.

COB3: To provide an awareness of personal selling and handling skills.

COB4: To give an insight on to be a good negotiator.

COB5: To introduce basic theoretical principles and practical steps in the negotiating process.

MODULE I NATURE & ROLE OF SELLING 14

Importance of Selling; Role in the context of organization, survival and growth; Types of Selling: Differences in selling situations, New business versus service selling, Newton's classification of sales types, McMurtry & Arnold's classification of selling types, Consumer indirect selling, Industrial selling, Missionary, Sales Team/group selling Merchandising, Telesales, Franchise selling, International selling.

MODULE II ATTRIBUTES OF A GOOD SALESPERSON 12

Personality & physical characteristics, Enthusiasm, Confidence, Intelligence, Self-worth, Knowledge, product, Competition, organization, market, customer, territory; Communication skills, Persuasive skills.

MODULE III PERSONAL SELLING SKILLS 10

Need & problem identification, The presentation & demonstration, Dealing with objections, Negotiations, Closing the sale: types of closing, reasons for failing to close, mistakes during closing, Follow up.

MODULE IV NEGOTIATION SKILLS 10

Goal, Collaborative / Win – Win not compromise, Pyramid of success: Power, Time, and Information, Opponent: Visceral or Idea, Negotiation strategies; what makes a good negotiator?

MODULE V DIFFERENT PHASES OF NEGOTIATION 14

Pre-negotiation, opening, information sharing, problem solving, agreement. Breakdown in negotiation, barriers that create impasse, overcoming barriers,

people problem, mediation, arbitration, ethics; Negotiating with Individuals and groups, Negotiation styles.

L – 45;T-15; TOTAL HOURS – 60

TEXT BOOKS:

1. Selling & Sales Management by Geoffrey Lancaster & David Jobber, MacmillanIndia Ltd., 2015
2. Michael L and Spangle Myra Isenhardt, "Negotiation: Communication for Diverse Settings", Sage South Asia Edition, 2008.
3. The Sales Bible: The Ultimate Sales Resource by Jeffrey Gitomer, Wiley India, 2015.

REFERENCES:

1. Bill Donaldson, "Sales Management", Palgrave Publications, 2007
2. Herb Cohen, "You can negotiate anything", 2020
3. Crocker and Obermayer, "Managing Sales Leads", American Marketing Association 2007
4. Dale Carnegie, "How to win friends and influence People".
5. Brian Tracy, "The Art of Closing the Sale", Pearson Education.
6. www.professionalsalestips.com
7. www.eyonsales.com
8. www.semi.org
9. www.salecareersonline.com
10. Journals Journal of Personal Selling & Sales Management
11. Sales and Marketing by Nielsen Business Media

COURSE OUTCOMES:

After completion of this course, learners will be able to

CO1: Classify the different types of sales and selling.

CO2: Describe the personal and psychological attributes of good sales person.

CO3: Demonstrate the personal selling skills.

CO4: Explain the various negotiation strategies make a good negotiator.

CO5: Discuss the different phases of negotiation process and ways to overcome the barriers.

Board of Studies (BoS) :

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CO1	H		M				M	H	H	M			M	H	H	L
CO2	H		M				M	H	H	M			M	H	H	L
CO3	H		M				M	H	H	M			M	H	H	L
CO4	H		M				M	H	H	M			M	H	H	L
CO5	H		M				M	H	H	M			M	H	H	L

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.

This course enables the learners to have more knowledge on mindful consumption, responsible production and diversified development strategy to have a sustainable growth.

CODX 151	MANAGEMENT OF FINANCIAL	L	T	P	C
SDG: 4	INSTITUTIONS				
		3	1	0	4

COURSE OBJECTIVES:

The objectives of this course are to

COB1: To Provide students comprehensive knowledge on Indian Financial System.

COB2: To Elucidate the students to interpret Risk and its management.

COB3: To Compose learners a better idea on how treasury market be managed.

COB4: To Transform students to Credit rating, get adapted to Institutions.

COB5: To comprehend HRM with banking institutions to sustain corporate expectations.

MODULE I INTRODUCTION TO FINANCIAL INSTITUTIONS 10

Financial institutions: Banking institutions, Non-banking financial companies, Mutual funds, Insurance organizations, Development of finance institutions. International Banking: Forex Business; factors determining exchange rates, Direct and indirect quotations, spot/ forward rates, premium and discount, cross rates, NRI accounts.

MODULE II RISK MANAGEMENT 12

Risk in Banks : Risk management framework, Organizational structure, Risk identification, Risk measurement; Sensitivity, Basis Point Value (BPV), Operational and integrated Risk management; Risk management and capital management, Risk monitoring and control, Risk reporting; Current guidelines on risk management.

MODULE III TREASURY MANAGEMENT 12

Concepts, function and instruments in the treasury market, development of new financial products, control and supervision of treasury management, linkage of domestic operations with foreign operations.

Funding Strategies: Stock options, Debt instruments, Bond portfolio strategy, Risk control and Hedging instruments. Investments: Treasury bills, Money market instruments such as CDs, CPs, IBPs Securitization and Forfaiting; Refinance and rediscounting facilities.

MODULE IV CREDIT MANAGEMENT 14

Credit Rating: Methodology, Objectives and benefits of rating, Term lending;

Debt service Coverage ratio, Cash flow analysis, Cash budget, Bill finance, Credit scoring, Credit delivery system, Control and monitoring, Consortium finance, Multiple banking, Syndication of loans, Infrastructure financing.

MODULE V HUMAN RESOURCE MANAGEMENT IN BANK 12

Fundamentals of HRM, development of HRM in India, Relationship between HRM and HRD, Structure and functions of HRD, Role of HR professional, Performance Management and appraisal systems; Reward/punishment and compensation systems; HRM and Information technology, information and data management, knowledge management.

L – 45; T –15; TOTAL HOURS – 60

TEXT BOOKS:

1. I M Pandey, Financial Management, 12th Edition, Pearson India, 2021.
2. Prof. Pulapa Subba Rao & Dr. Pramod Kumar Khanna, Principles and practice of Bank management, 2nd edition, Himalaya publication, 2021.

REFERENCES:

1. DR. Madhu Vij & DR. Swati Dhawan, Merchant banking and financial Services, 2nd edition, Tata McGraw Hill, Chennai – 2017
2. Khan M Y: Indian Financial System, Tata McGraw Hill, New Delhi 2000.
3. K. Ashwathappa, HRM text & cases, 8th Edition, McGraw Hill.
4. Reserve Bank of India Annual Report 2020 – 2021.

COURSE OUTCOMES:

After the completion of the course, the learners will :

CO1: Classify knowledge of Financial institutions, Insurance and forex in India.

CO2: Examine and sustain Risk measurement and Capital management.

CO3: Identify money market instruments and start-ups; therefore acquire entrepreneurial skills for sustainable life.

CO4: Examine the Credit rating tools and benefits of Infrastructure financing.

CO5: Professional outlook of HRD will induce learners to handle substantial number of teams in their Institution.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	M	M	M					M	H	H	M		H	M		
CO2	M	H	M					M	M	H	M	M		M	M	
CO3	H	H	M					M	H	H	H	H	H	M	M	
CO4	H	H	H					H	M	H	M	H	H	M	M	
CO5	H	M	H					M	M	H	H	M	M	M	M	

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

To create a new way of looking at businesses and investing, one that embeds economic, environmental, and social impact into decision-making and management.

GENERIC ELECTIVES

CODX 81	PUBLIC ADMINISTRATION AND	L	T	P	C
SDG: 01	BUSINESS	3	1	0	4

COURSE OBJECTIVES:

COB1: To enable the students to understand the basic concept of public administration and its relevance for business;

COB2: To describe the concept of good society and its impact on business;

COB3: To provide the learner about the impact of political system on business environment in India;

COB4: To enable the students about the impact of judicial system on business environment in India;

COB5: To equip the learners with the understanding of Governance and Public Policy

MODULE I INTRODUCTION 12

Public Administration: meaning, nature and scope and limitations; Concept and functions of a welfare state; Emergence of civil society: Factors leading to emergence of civil society, Concept of liberty, Theories of liberty: Concept of equality, Dimensions of equality, Concept of justice, dimensions of justice; Similarity and Dissimilarity between Public Administration and Business Administration.

MODULE II IDEA OF A GOOD SOCIETY 12

Good Society: Need and Importance, Moral Reasoning, Theories of Moral Reasoning, Diversity, Equity and Equality; Leadership: Responsibility, Accountability; Globalization and society: Cross cultural issues, Ethical Conduct of National and Multinational Corporations.

MODULE III POLITICAL SYSTEM AND BUSINESS 12

Constitution of India: Preamble, Fundamental rights, Directive Principles of state policies, India's federal system; NITI AYOOG-role and functions; Impact of political system on business environment: policies, Programmes and Procedure; Ease of doing business: Startup India, Stand Up India, Make in India, Recent trends in taxation policies, impact on investment and business.

MODULE IV JUDICIAL SYSTEM AND BUSINESS 12

Judicial System: features and structure, Jurisdiction, Powers and Functions, Judicial Review, Judicial Activism and business; Human Rights and business:

challenges and opportunities, Social Justice; Public Interest Litigation and writs: Challenges and Opportunities for business.

MODULE V GOVERNANCE AND PUBLIC POLICY

12

Governance: Concept and Nature, Public accountability, Redressal of public grievances with special reference to RTI, Lokpal and Lokayukta, Election Commission, Association for Democratic Reforms (ADR); Bringing people closer to Administration: E-governance, Political Representation; Decentralization of Governance: Panchayati Raj System, Urban Local Bodies.

L – 45; T –15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Analyse cases from real life regarding fundamental rights, freedom of expression, and civil society
2. Discuss case studies from real life regarding equity and equality in the context of organisations.
- 3A. Evaluate the ease of doing business parameters in the context of a specific sector.
- 3B. Practice session as Mock Parliament.
4. Practice session as Moot Court related to business cases.
5. Discuss case study on decentralization of governance and present key learnings.

TEXT BOOKS:

1. Fadia, B. L., & Fadia, K. "Indian Government and Politics", Sahitya Bhawan, Uttar Pradesh, 2017.
2. Basu, D. D. "Introduction to the Constitution of India", LexisNexis, New York, 2015.

REFERENCES:

1. Kashyap, S. C., "Our Constitution", National Book Trust, New Delhi, 2011.
2. Sapru, R. K., "Public Policy: Formation, Implementation and Evaluation", Sterling Publishers, New York, 2012.

COURSE OUTCOMES:

After completion of the course the learners would be able to

CO1: State the basic concept of public administration and its relevance for business;

CO2: Describe the concept of good society and its impact on business;

CO3: Identify the impact of political system on business environment in India;

CO4: Interpret the impact of judicial system on business environment in India;

CO5: Explain the framework of Governance and Public Policy.

Board of Studies (BoS) :

16th BoS of Department of
Commerce held on 11.12.2021 &
13.12.2021

Academic Council:

18th AC held on 24.02.2022

	PO 1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	P O10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4
CO1	M	H		M								M	M	M		
CO2	M	H		M								M	H	M		
CO3	H	M		M								M	M	M		
CO4	H	M		L								L	M	M		
CO5	H	M		L								L	M	M		

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 1: End poverty in all its forms everywhere

The course aims to impart basic knowledge about the structure and working of the public administration system in India. This course helps the students to understand that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance

COCX 82	RURAL DEVELOPMENT	L	T	P	C
SDG: 1		3	1	0	4

COURSE OBJECTIVES:

The course aims and to

COB1: help learners to acquire knowledge on various aspects of rural development

COB2: familiarize with the democratic features of rural population

COB3: highlight the various aspects of rural financial support institution.

COB4: enable learners understand the road map of infrastructure and communication network

COB5: acquaint learners with the various programmes of rural development.

MODULE I INTRODUCTION 10

Concepts and Connotations of Rural Development; Basic Elements of Rural Development; Determinants of Rural Development; Rural Development Policy; Goals of Rural Development Policy; Rural Development Policies in India; Generation and Transfer of Technology; Environmental Concerns.

MODULE II LEVERAGING DEMOGRAPHIC DIVIDEND 12

Demographic characteristics of rural population, issue of urban migration; Rural Work Force; Livelihood: Micro and Macro Perspectives of Rural Livelihood, Gender Issues in Livelihood; Challenges and opportunities for demographic dividend, skill development and capacity building for employment and entrepreneurship; Production, Income Generation and Poverty Alleviation

MODULE III RURAL ECONOMY OF INDIA 12

Size and Structure of the Rural Economy, Characteristics of the Rural Sector, Agricultural and Allied Sectors, Non-Farm Sector, Rural Industrialization and Entrepreneurship; Rural Finance: Rural credit and indebtedness; Institutional supports, NABARD, Nationalized Commercial Banks including Regional Rural Banks and Cooperatives.

MODULE IV RURAL INFRASTRUCTURE 12

Road infrastructure and communication network; Water and sanitation services; Rural Electrification and non-conventional energy sources; Educational Institutions; Primary Health Care Facilities; Irrigation; Flood

Control; Market for Rural product, Rural Regulatory Markets, E-Market Place (E-Choupal, etc.), Public Distribution System (PDS); Rural Infrastructure Development Programmes in India.

MODULE V RURAL DEVELOPMENT PROGRAMMES IN INDIA 14

Rural Development programmes in India, Role of Organisations engaged in implementation of rural development programmes in India - Government Organisations and Agencies, Panchayati Raj Institutions (PRIs), Cooperatives, Voluntary Agencies/Non-Governmental Organisations, Self-Help Groups, Evaluation and monitoring of the programmes, Role of Corporate sector in Rural Development.

L – 45; T-15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Analyse various programmes related to skill development and capacity building for employment and entrepreneurship using primary/secondary data with the help of appropriate statistical tools.
2. Prepare a business plan for a start-up venture in rural setting after analysing the various facets of rural economy.
3. Evaluate the impact of rural infrastructure development using primary/secondary data with the help of appropriate statistical tools.
4. Evaluate rural development programmes and rural infrastructure to see the impact on rural life using primary data and with the help of appropriate statistical tools.
5. Prepare report to know how SHGs play crucial role in improving the savings and credits and also reducing poverty and social inequalities.

TEXT BOOK:

1. Singh, K., "Rural Development - Principles, Policies, and Management", New Delhi, Sage Texts, 2008

REFERENCES:

1. Samanta, R. K. "New Vista in Rural Development Strategies & Approaches", Delhi, B.R. Publishing Corporation, 2000
2. Hussain, T., Tahir, M., & Tahir, R. "Fundamentals of Rural Development" New Delhi, I. K. International Publishing House Pvt. Ltd., 2017
3. Sahu, B. K., "Rural Development in India", New Delhi: Anmol Publications Pvt. Ltd. Dutta, 2003

4. S. K., & Ghosh, D. K., "Empowering Rural Women" New Delhi, Akansha Publishing House. Dutta, 2013
5. S. K., & Ghosh, D. K., "Institutions for Development: The case of Panchayats", New Delhi, Mittal Publications, 2006

COURSE OUTCOMES:

After completion of the course, learners will be able to

CO1: Describe the concept of rural development

CO2: Analyse various skill development and capacity building programmes according different demographic features.

CO3: Describe the role of institutional bodies like NABARD/ RRBs in financing rural based projects.

CO4: Prepare a business plan for a start-up venture in rural setting after analyzing the various facets of rural economy in India

CO5: Assess the impact of infrastructure development in rural India and evaluate the rural development programmes in India.

Board of Studies (BoS) :

16th BoS of Department of Commerce
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18th AC held on 24.02.2022

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CO1	H	H		H							H	H	H			
CO2	H	H		H							H	H	H			
CO3	H	H		H							H	H	H			
CO4	H	H		H							H	H	H			
CO5	H	H		H							H	H	H			

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 1: End poverty in all its forms everywhere

The course aims to help learners to acquire knowledge on various aspects of rural development and to acquaint them with the various programmes of rural development. The universal understanding of rural development leads to the resilient and sustainable human development which in turn reduces the poverty.

CODX 83	PEOPLE MANAGEMENT	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

COB1: To elevate the conceptual and analytical skill of the students

COB2: To make the learners a good leader who ensures effective management.

COB3: To make the learners understand the importance of smooth functioning of an organization.

COB4: To manage different set of people

COB5: To make them proactive and develop problem solving skills.

MODULE I MANAGING AND EVALUATING ONESELF 12

Mind Management, Time Management, Tackling Time Robbers, Planning workload, Active Listening, Decision Making, steps, Managing your Manager, Evaluating and building a personal development plan for oneself.

MODULE II MANAGING AND MOTIVATING OTHERS 12

Basics of People Management and its significance, Difference between People Management and Human Resource Management; impact of individual and Organisational factors on people management, Motivating Others - Employee First Strategy: Employee First Customer Second. Developing Intrinsic Motivation amongst People - People First Strategy: Emerging cases

MODULE III PEER NETWORKS 12

Team Building Process, Managing Diversity in Teams, Competency mapping, Team Roles, Team Identity, Team Charter, Team Performance, Managing Behaviour of people in groups, 360 Degree Feedback as a Development tool. Group Dynamics, Challenges of getting work done; Significance of prioritization and assigning work to team members, Importance of peer networks in an Organisation.

MODULE IV MANAGING EVALUATION AND ASSESSMENT 12

Managing Performance, Appraisal methods, Role Reviews and performance management, Dealing with Poor Performers, Agreeing Performance Targets, Negative Feedback, Performance Management System, 360 Degree Feedback as a Performance Appraisal Tool.

MODULE V LEADING PEOPLE & RESOLVING CONFLICTS 12

Leading people to achieve the vision and mission of the Organisation. Leadership for high performance culture, Leadership Styles for creating conducive Organisational climate and culture of excellence. Managing different types of conflicts in an Organisation, Problem solving and quality improvement process.

L –45; T-15; TOTAL HOURS –60

Practical Exercises:

The learners are required to:

1. Practice of meditation techniques (brain stilling exercise) for mind management.
2. Build a Personal Development Plan for themselves.
3. Prepare Time Management framework for themselves.
4. Participate in simulation exercise on preparing a workload plan in an organisation based on a case study.
5. Participate in role play on active listening in an organisation.
6. Participate in role play for developing intrinsic motivation amongst other people.
7. Discuss case study of HCL on Employee First Customer Second by Vinit Nayar.
8. Discuss case studies of Organisations where People first strategy is being used.
9. Conduct competency mapping of students of the class.
10. Conduct 360-degree feedback-role play and tips for development amongst the students of the class.
11. Participate in simulation activity wherein students are divided into groups with one leader in each group wherein each team is assigned responsibility of planning and executing a business activity that shows the team work and leadership qualities followed by its presentation.
12. Role play of 360-degree appraisal in groups (as formed in previous activity) assessing the performance of each member of the group.
13. Discuss and analyse case study on High Performing Organisational culture.
14. Discuss and analyse case study on High Performing Organisational climate.
15. Discuss and analyse case study on Leadership.

TEXT BOOK:

1. Randall, J., & Sim, A. J. "Managing People at Work" Abingdon, Routledge, 2013.

REFERENCES:

1. Wellington, P. "Effective People Management: Improve Performance Delegate More Effectively" London, Kogan Page Publishers, 2011.
2. Thomas, M. "Mastering People Management" London, Thorogood Publishing, 2007.

COURSE OUTCOMES:

After completion of the course, learners will be able to

CO1: Develop skills to analyse people requirements.

CO2: Develop in order to manage all levels of employees in the organization.

CO3: Utilize various techniques and concepts of people management.

CO4: Acquire people friendly skills and become an easily approachable person.

CO5: Develop systems and processes to spot the workflow imbalances and other challenges.

Board of Studies (BoS) :

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Academic Council:

18th AC held on 24.02.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO 4
CO1	M	H				L	L					H	H	H		
CO2	M	H				L	L					H	M	H		
CO3	M	H				L	M					H	M	H		
CO4	H	M				L	M					M	M	M		
CO5	H	M				M	M					M	M	M		

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

The course aims to provide an overview to the learners of what it means to be an effective people manager. The course helps the learners to develop leadership and communication skills and manage people in an organisation effectively. A comprehensive understanding of self and people's behavior in organization and role playing organizational dynamics leads to the development of competent workforce

CODX 91	SUSTAINABLE DEVELOPMENT	L	T	P	C
SDG: 16		3	1	0	4

COURSE OBJECTIVES:

COB1: To comprehend the key challenges and pathways to sustainable development and its policy.

COB2: To elucidate about the sustainable development goals of United Nations Development Programme.

COB3: To define the sustainable development goals for community and city level.

COB4: To elaborate the responsible production and mind full consumption.

COB5: To foster their ability to know the socially responsible investments.

MODULE I INTRODUCTION 12

Sustainable Development: Meaning, Principles, History of Sustainable Development. Components of Sustainability, Goal Based Development, Feasibility of Sustainable Development; Sustainable Development and International Contribution: International Summits, Conventions, Agreements. Triple Bottom Line approach. Environmental, Social and Governance (ESG) factors. Role of ICT in Sustainable Development. Community Engagement. Policy framework on Sustainable Development in India.

MODULE II SUSTAINABLE DEVELOPMENT GOALS 12

Sustainable Development Goals (SDGs): Meaning, Background, Transition from Millennium Development Goals (MDGs) to SDGs. Role of UNDP; SDG Integration. SDGs (1-6): No Poverty, Zero Hunger, Good Health and Well-Being, Quality Education, Gender Equality, Clean Water and Sanitation. SDGs (1-6) in India: Key indicators of performance.

MODULE III SUSTAINABLE DEVELOPMENT GOALS (SDGS)-II 12

SDGs (7-17): Affordable and Clean Energy, Decent Work and Economic Growth, Industry, Innovation and Infrastructure, Reduced Inequalities, Sustainable Cities and Communities, Climate Action, Life Below Water, Life on Land. Peace, Justice and Strong Institutions, Partnerships for the Goals. SDGs (7-17) in India: Key indicators of performance.

MODULE IV RESPONSIBLE PRODUCTION AND MINDFUL CONSUMPTION 12

Responsible Production and mindful consumption: Concept, Rationale, Implications, Challenges and Opportunities. Global initiatives on Sustainable Development by Industry: World Business Council for Business Development.

MODULE V RESPONSIBLE INVESTMENT 12

Responsible Investment: Concept, Rationale, Implications, Challenges, and Opportunities. Socially Responsible Investment: Green Bonds, Carbon Credits. Socially Responsible Mutual Funds. Global Reporting Initiatives.

L – 45;T-15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Identify an organisation and suggest key initiatives required to enhance the contribution of that organisation towards Sustainable Development and measure the quantum of improvements that would be achieved by the implementation of such initiatives.
2. Visit the website of UNDP and other related internet resources wherein the cases related to action taken for achieving the SDGs are specified and compare it with the organisation chosen in unit 1 above and present report of the benchmarking exercise and the new suggestions/recommendations for taking the organisation to the next level.
3. Prepare and present a report on Smart Cities Mission Initiative of Government of India highlighting the strategy, key features of Smart Cities, achievements, and challenges.
4. Identify an organisation which is integrating practices (green initiative, dry waste management, recycling, etc.) related to SDGs of responsible Production & Consumption. Prepare and present the report of its strategies highlighting the cumulative impact of its outcome.
5. Identify a company dealing with green bonds in India, analyse its business model. Prepare and present a report of its contribution to the environment.

TEXT BOOK:

1. Stokke, O. "Sustainable Development" Abingdon: Routledge, 2018.

REFERENCES:

1. Rogers, P. P., Jalal, K. F., & Boyd, J. A. "An Introduction to Sustainable Development." Abingdon: Routledge, 2012.
2. Edwards, A. R., & Orr, D. W. "The Sustainability Revolution: Portrait of a Paradigm Shift. British Columbia: New Society Publishers, 2005.
3. Reid, D. "Sustainable Development: An Introductory Guide". Earthscan Publications Ltd., London: 1995.

COURSE OUTCOMES:

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

CO1: Identify the key initiatives required to enhance the contribution of an organization towards sustainable development.

CO2: Analyse the significance of various steps taken by UNDP to ensure Sustainable Development.

CO3: Assess the results of smart cities mission initiative of government of India.

CO4: Articulate the key activities towards responsible production and mindful consumption.

CO5: Express the socially responsible investments.

Board of Studies (BoS) :

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Commerce held on 11.12.2021 &
13.12.2021

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CO1	H		M				M	H	H	M			M	H	H	L
CO2	H		M				M	H	H	M			M	H	H	L
CO3	H		M				M	H	H	M			M	H	H	L
CO4	H		M				M	H	H	M			M	H	H	L
CO5	H		M				M	H	H	M			M	H	H	L

Note: L- Low Correlation M - Medium Correlation H - High Correlation

SDG 16 : Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

The course aims to provide the learners an understanding of the key challenges and pathways to sustainable development i.e. also socially inclusive and environmentally sustainable. This course enables the learners to have more knowledge on mindful consumption, responsible production and diversified development strategy to have a sustainable growth.

CODX 92	RURAL MARKETING	L	T	P	C
SDG: 12		3	1	0	4

COURSE OBJECTIVES:

COB1: To Portray the Rural marketing importance and segmentation of consumers.

COB2: To Identify marketing strategies and various methods of sales in rural areas.

COB3: To Make out the promotion and distribution system in rural market.

COB4: To Impart the development of rural schemes with Government roles.

COB5: To enhance the knowledge of Agricultural credit and related Insurance schemes.

MODULE I INTRODUCTION TO RURAL MARKETING 14

Meaning, Definition Scope and Importance, Rural, Urban, semi-urban differences and Disparities, Rural Marketing towards Management Perspectives, Challenges to Indian Marketer; Marketing Research: Concept, Nature, Degrees Bases and Guide for Effective Segmentation, consumers Behaviour, Evaluation Procedure, Brand Loyalty, Innovation Adoption.

MODULE II STRATEGIES AND SALE METHODS 12

Product Strategies: Product Mix, Items Decision, Pricing Strategies; Methods of Sale: Hatha System, Private Negotiations, Quotations on Samples, Dara Moghum Sale Methods, Open Auction Method, Prevalence of Beoparis and Arahatis Rural Mandi's, APMC's, 66 Selecting and Attracting Markets.

MODULE III PROMOTION AND DISTRIBUTION 10

Promotion aimed in rural audience, Exploring Media, Profiling Target Audience Designing Right Promotion Strategy and Campaigns; Rural Distribution: Channels - Old Setup - New Players - New Approaches-Coverage Strategy.

MODULE IV GOVERNMENT ROLE IN THE DEVELOPMENT 13

Government Intervention in Marketing System, Role of Agencies: Council of State Agricultural Marketing Boards, State Trading, Cooperative Marketing, Types of Cooperative Marketing Societies, Cooperative Processing, National Agricultural Cooperative Marketing Federation, National Cooperative Development Corporation, Public Distribution Systems, Food Corporation of India, Directors of Marketing and Inspection, National institute of Agricultural

Marketing, Self Help Groups.

MODULE V AGRICULTURAL CREDIT AND CROP INSURANCE 12

Agricultural Credit Policy, Institutional Agreements for Agricultural Credit; Insurance: Crop Insurance, Agricultural Insurance. Infrastructure, Importance & Scope, Modern Techniques for Rural Distribution, Policy Interventions required for Rural Reforms and towards Cyber India. (Case Study of ITC's "e-choupal" Initiative.)

L – 45;T - 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Analyse the impact of various environmental forces in the context of rural marketing..
2. Analyse the marketing mix strategy.
3. Select any product and analyse its segmentation strategy in comparison to its immediate competitive product.

TEXT BOOKS:

1. Dogra, B. and Ghuman, K., "Rural Marketing: Concepts and Practices" Tata McGraw-Hill Education, 2007.
2. Krishnamacharyulu and Ramakrishnan, L., "Rural Marketing" Text and Cases, 2nd Edition, Pearson, 2011.

REFERENCES:

1. Velayudhan, S.K., "Rural Marketing- Targeting the Non-Urban Consumer" 2nd Edition, Response Books, 2007.
2. Bhatia, T "Advertising and Marketing in Rural India" 2nd Edition, Macmillan Publishers India Ltd., 2007.
3. Kashyap, P., "Rural Marketing" 2nd Edition, Pearson, 2012.

COURSE OUTCOMES:

On successful completion of this course learners are able to:

- CO1:** Describe the disparities in geographical Area and rural marketing Analysis for the benefit of society.
- CO2:** Analyze the product making strategy relating to rural business and its sales techniques.
- CO3:** Outline the promotional and distribution system in the rural marketing and business for the benefit of society.
- CO4:** Evaluate role of Government in development schemes and enhancing collaboration activities
- CO5:** Comprehend the various Agricultural Credit policy and available

insurance schemes for the security of business and workers.

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CO2	L	M	H	M	H		M	M	M	M	H	H	H			M
CO3	H	H	M	M	H			M	H	M	M	M	M	M		M
CO4	H	M	H	M	H			M	M	M	H	M	M			
CO5	H	M	H	M	H	M		M	H	H	M	H	H	M		M

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG: 12: Ensure Sustainable Consumption and Production Patterns

The course helps the learners to how to do decent production work and help them to create dependent consumption and economic Growth in rural area also enhancing them to support local communities.

CODX 93	RISK MANAGEMENT	L	T	P	C
SDG: 4		3	1	0	4

COURSE OBJECTIVES:

COB1: To appreciate the functioning of Risk and Uncertainty

COB2: To impart knowledge about methodologies for measuring Business Risk

COB3: To make the students recognize the concept of Process of Risk Management

COB4: To make the students to develop insight related to Artificial Intelligence and Business Analytics

COB5: To make the students to gain knowledge on credit risk and their impact on business development

MODULE I INTRODUCTION 10

Concept and meaning of Risk, Risk and Uncertainty-Classification of Risks-Dynamic Nature of Risks-Types of Risk- including Systematic and Unsystematic Risk- Strategic and Operational Risks- Business Risk-Financial Risk.- Information Risk-Liquidity Risk.

MODULE II BUSINESS RISKS AND MEASUREMENT 15

Identification and Sources of Risk-Various methodologies for measuring Business Risk- Impact of Business Risk on different stakeholders of business concern- Role of Risk Manager and Risk Committee in identifying and diversifying risk.

MODULE III RISK MANAGEMENT 20

Risk Management- concept-objectives and importance-Process of Risk Management-Risk Management techniques-managing risk through diversification,-Strategy of transferring the risk through re-insurance-underwriting and factoring etc

MODULE IV QUANTITATIVE ANALYSIS 15

Population and Sample Analysis- Bayesian analysis- Statistical inference and hypothesis testing EWMA and GARCH Model- Volatility- Artificial Intelligence and Business Analytics-Risk model- VAR-Stress Testing- Scenario Analysis- Analysis with the help of relevant software.

MODULE V CREDIT RISK MEASUREMENT AND FINANCIAL LEVERAGE 15

Credit risk- concept-components- relevance- evaluation and reduction- Emerging sources of credit risk and their impact on business development- Credit Risk and Financial Leverage.

L – 45;T- 15; TOTAL HOURS – 60

Practical Exercises:

The learners are required to:

1. Practice quantitative analysis of risk through the help of spreadsheets and relevant software.
2. Analyse and interpret case study based on real life business problems.

TEXT BOOK:

1. Ghosh, R. "Risk Management and Derivatives", New Jersey, Wiley, 2020

REFERENCES:

1. Harrington, S., & Niehaus, G. "Risk Management and Insurance, New York, McGraw Hill Education, 2017.
2. Hopkin, P. "Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management.", London, Kogan Page, 2018.
3. Crouhy, M., Galai, D., & Mark, R. "The Essentials of Risk Management" New York, McGraw-Hill Education, 2013.
4. George, E. R., & Michael, M. "Principles of Risk Management and Insurance" London, Pearson, 2017.

COURSE OUTCOMES:

On successful completion of this course learners are able to:

CO1: explain the types of risk in business.

CO2: identify and evaluate business risk.

CO3: evaluate various techniques of managing business risk

CO4: perform quantitative analysis of business risk.

CO5: analyze financial leverage and credit risk.

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CO1	H	M							H				H			
CO2	H	M							M				H			
CO3	M	H							M				M			
CO4	M	H							M				M			
CO5	H	H							M				H			

Note: L - Low Correlation M - Medium Correlation H - High Correlation

SDG 04: Ensure inclusive and equitable quality education and promote Lifelong learning opportunities for all.

The course aims to provide knowledge and an insight into the spectrum of risks faced by businesses and to learn the techniques of managing risks. This course helps the learners to analyze and interpret case study based on real life business problems.